

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
6 December 2021**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2021 TO 30 SEPTEMBER 2021**

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2021/2022 financial year for the Mansfield Crematorium as at 30 September 2021.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The revenue budget realignments provided in appendix 2 are for noting only.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Revisions to the allocation of the original revenue budgets have been undertaken and two budget realignments have been processed to reflect the revised budgets required in the following areas:-

- Furniture Acquisitions - £15,000 has been realigned to furniture acquisitions to cover the costs of replacing all the pews within the chapels with new chairs which provide more flexibility and are more modern and comfortable.
- Health & Safety Materials and Light Plant and Tools - £11,726 has been realigned to purchase Reactec health and safety equipment to monitor employees use of vibrating equipment and for the acquisition on electric/battery mowers and strimmers as part of the green agenda.

Revisions to the allocation of the original capital budgets have been undertaken and two budget realignments have been processed from the PPW Unallocated budget to reflect the revised budgets required for the following schemes:-

- Replacement Music System required as soon as possible due to poor sound quality and customer complaints full replacement cost estimated at £20,000.
- New Water Main – works required to replace the original 1960's water main due to corrosion of the metal service pipework and leaking joints on the crematorium side of the main stop valve. Works estimated at £20,000.

Please see appendix 2 for details of the budgets that have been reduced and increased within the four budget realignments.

Table 1 below summarises the income and expenditure incurred to 30 September 2021 and the variances to revised budgets expected at year end. Further explanations are provided below where there are significant variances between the forecasted outturn position and the revised budgets.

Table 1

CREMATORIUM REVENUE	FULL YEAR				1 April 2021 to 30 September 2021
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	405,647	405,647	421,474	15,827	240,509
Premises Related Expenses	366,130	348,444	345,333	-3,111	178,140
Transport Related Expenditure	200	200	200	0	0
Supplies and Services	170,897	231,689	259,404	27,715	75,030
Support Services	64,356	64,356	65,413	1,057	50,417
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,133,501	1,176,607	1,218,095	41,488	544,095
Revenue Income	-1,839,650	-1,850,150	-1,888,975	-38,825	-882,770
Income	-1,839,650	-1,850,150	-1,888,975	-38,825	-882,770
Recharge to Cemeteries	-26,562	-26,562	-26,562	0	0
Income Recharges	-26,562	-26,562	-26,562	0	0
Revenue Gross Income	-1,866,212	-1,876,712	-1,915,537	-38,825	-882,770
Net Cost of Service	-732,711	-700,105	-697,442	2,663	-338,675
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	11,022
Appropriations from General Reserves - Memorial Tree Acquisition	0	-14,500	-14,500	0	0
Appropriations from General Reserves - Other New Memorial Lines	0	-18,106	-18,106	0	0
Below Net Cost of Service	-80,071	-112,677	-112,677	0	11,022
Net (-) Surplus	-812,782	-812,782	-810,119	2,663	-327,653
CREMATORIUM CAPITAL	FULL YEAR				1 April 2021 to 30 September 2021
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment brought forward	503,166	503,166	503,166	0	2,068
Capital - Replacement of Abatement Equipment Building Works	221,000	221,000	221,000	0	0
Capital - Car Park Lighting brought forward	8,000	8,000	8,000	0	0
Capital - Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0
Capital - PPW Programme Unallocated	138,177	98,177	98,177	0	0
Capital - 21/22 Music System	0	20,000	20,000	0	0
Capital - 21/22 Water Main	0	20,000	20,000	0	0
Capital Gross Expenditure	871,491	871,491	871,491	0	2,068

3.1.1 Employee Expenses total forecasted variance £15,827

In April 2020 the opportunity to pay for three years NCC lump sum pension payments in advance for the period 2020/2021, 2021/2022 and 2022/2023 was accepted by the Treasurer in relation to the employees of the Mansfield Crematorium. The payment due for 2021/2022 will be £16,151. As part of the final accounts transactions a prepayment of £16,152 will be processed to move the costs relating to the 2022/2023 contribution into the correct financial year.

Agency staff have been employed to cover clerical and cleaning duties due to either vacancies arising during periods of increased workload and to meet the increased cleaning regime required as a result of the pandemic. These agency costs are partly financed from vacancy savings within employee costs.

Staff training has been undertaken this year to bring staff training up to date.

3.1.2 Premises total forecasted variance (£3,111) this is due to a saving on EPA testing due to the abatement equipment not being operational and reduced monthly water rates.

3.1.3 Supplies and Services Expenses total forecasted variance £27,715

The uptake of the webcasting service continues to be popular with the revised forecast increased by £6,950. This will be offset by an increase forecast for webcasting income of (£10,425) as detailed in 3.1.4 below.

The organist was not used during the pandemic restrictions and there have been few requests for this service to date. The budget for expenditure has been reduced from £7,500 to £900 and income has been reduced from (£11,250) to (£1,350), the demand for this service will continue to be monitored.

A further £2,966 spend is forecast for the replacement of obsolete light plant and tools with battery powered replacements.

The budget for CAMEO non abatement fees was originally set at £33,413 which would cover the 2021 costs for 6 months, however due to delays the abatement equipment is not yet installed and working. The forecast budget for fees has been increased to cover the period from Jan-Dec 2021 by £24,337 to £57,750 in total. All budget lines will be monitored throughout the year and if any budget savings are identified, these will be realigned to reduce/offset this budget variance.

3.1.4 Support Services Expenses total forecasted variance £1,057

The crematorium has used the services of MDC Electricians service at a cost of £1,057.

3.1.5 Income total forecasted variance (£38,825)

As detailed in 3.1.2, the demand for the webcasting service has been high in the period April - July and the revised budget forecast has increased by (£10,425) which will be offset by an increase in the webcasting costs of £6,950.

The organist service has not being made available during service restrictions and coupled with reduced demand the forecast fee income has reduced by £9,900.

Due to the reduction in interest rates this year, the forecast for interest income has been reduced by £2,000.

The forecast income from Cremation Fees has been increased by (£40,300) based on the invoices raised for funerals held up to 30 September 2021 and the forecasted number for funerals for the October to March period.

3.1.6 Below Net Cost of Service

At the Sept 2021 JCC meeting, the committee approved that the cost for the acquisition of a memorial tree, leaves for inscription and new memorials and plaques for the Crematorium gardens would be financed from general reserves. The costs were forecast as £14,500 for memorial tree acquisition and £18,106 for the new memorial lines, inscription leaves and plaques. All future acquisition from 2022/2023 onwards will be financed from revenue budgets.

3.1.7 Capital

Installation of a new gate and steps costing £2,068 has been incurred in preparation for the replacement abatement equipment works.

As noted in 3.1, two capital schemes have been identified for realignment from the PPW unallocated capital budget for 2021/2022, these are both for £20,000 each and are for a replacement music system and a new water main.

3.2 Balance Sheet Review – Table 2 below shows the balance sheet as at 30 September 2021.

Table 2

Mansfield & District Joint Crematorium		
Balance Sheet as at 30 September 2021		
31 March 2021		30 Sept 2021
£		£
2,042,975	Property, Plant & Equipment	2,045,043
2,042,975	Long Term Assets	2,045,043
555,813	Short Term Debtors	359,094
0	NCC Pension Prepayment 2 years	16,152
-51,781	Provisions	-51,781
1,650,505	Cash and Cash Equivalents	1,215,016
2,154,537	Current Assets	1,538,481
-950,597	Short Term Creditors	0
-950,597	Current Liabilities	0
-1,655,000	Net Pension Liability	-1,655,000
-1,655,000	Long Term Liabilities	-1,655,000
1,591,915	Net Assets	1,928,523
	Financed by:	
709,686	Capital Fund	718,639
0	Surplus/(deficit) in year	327,653
526,557	General Reserve	526,558
1,236,243	Usable Reserves	1,572,850
424,285	Revaluation Reserve	424,285
1,618,690	Capital Adjustment Accounts	1,618,690
-1,687,303	Pension Reserve	-1,687,303
£355,672	Unusable Reserves	355,672
1,591,915	Total Reserves	1,928,523

3.2.1 Long Term Assets – There is currently no movement in the long term assets. Transactions for depreciation and any changes in the re-valuation of the crematorium assets, which is to be undertaken during this financial year, will be calculated before the financial year end.

3.2.2 Current Assets

Short Term Debtors - Total outstanding at 30 September 2021 was £359,094. Table 3 below breaks down the value outstanding per period for the invoices outstanding as at 30 September 2021.

Table 3

Aged Debtor Summary as at 30 Sept 2021	
Period Invoice Raised	Amount Outstanding
Pre 31 March 2019	£5,374
2019-20 Financial Year	£34
2020-21 Financial Year	£147,470
April 2021	£23,918
May 2021	£25,542
June 2021	£40,811
July 2021	£29,265
August 2021	£39,744
September 2021	£46,936
TOTAL	£359,094

NCC Pension Prepayment 1 Year – as detailed in 3.1.1 the value for 2022/2023 will be treated as a prepayment at the end of the current financial year.

Provisions – At the financial year end the value required for this provision will be recalculated based on the age of outstanding debtor invoices.

Cash and Cash Equivalents – The main changes relate to the payment of the 2020/2021 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 30 September 2021 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 30 September 2021. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2021/2022 accounts that have not yet been paid and the net surplus due to the 3 authorities

3.2.4 Long Term Liabilities

Net Pension Liability – This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.2.5 Usable Reserves

Capital Fund – The capital fund brought forward balance as at 1 April 2021 was £709,685 as shown below in table 4. The £709,685 brought forward balance includes capital budget totalling £512,314 that have been carried forward from 2020/2021 into 2021/2022.

The approved capital scheme budgets for 2021/2022 total £359,177. Cremation fees were increased by an additional 3% in 2020/2021. The ongoing income generated from this increase is transferred to the Capital Fund. For the period April to June 2021 this amounted to £11,022. The current forecasted estimate for this income is £46,200.

At the end of September 2021 there has been £2,068 of capital spend on the replacement abatement equipment building works budget.

If these schemes were completed this year then this would result in a capital fund deficit of £115,606. A transfer would need to take place within the useable reserves to ensure there are sufficient funds in the capital fund to finance these projects, this would involve a transfer from the general reserves to the capital fund.

Table 4

Capital Fund Balance Brought Forward 1 April 2021		£709,685
Actuals 2021/2022		
Expenditure Replacement Abatement Equipment Building Works as at end Sept 2021		-£2,068
Transfer 3% fee increase standard cremations April-June 2021		£11,022
Capital Fund Sub Total end September 2021		£718,639
Forecast Expenditure to end of March 2022		
Replacement Abatement Equipment		-£503,166
Replacement Abatement Equipment Building Works		-£218,932
PPW Capital Programme Unallocated		-£98,177
Replacement Music System		-£20,000
New Water Main		-£20,000
Car Park Lighting		-£8,000
Roof Repairs Retention		-£1,148
		-£869,423
3% increase in Standard Cremation Fee July-March 2022		
Actuals July-Sept 2021 processed October 2021		£11,088
Forecast October - March 2022		£24,090
		£35,178
Capital Fund Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)		-£115,606

General Reserve – The General Reserves brought forward balance as at 1 April 2021 was £526,558, as shown below in table 5.

As detailed in 3.1.6 above, the acquisition of the memorial tree, new memorial lines, leaves and plaques are to be financed from general reserves in 2021/2022.

If all the capital budgets are fully spent this year, as in table 4, then funds will need to be transferred from the general reserve to the capital fund to meet these costs.

Table 5

General Reserves Balance Brought Forward 1 April 2021	£526,558
Forecast Financing of Revenue Expenditure at 31 March 2022	
2021/2022 Finance acquisition of Memorial Tree	-£14,500
2021/2022 Finance acquisition of New Memorial Lines and Inscriptions	-£18,106
General Reserves Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)	£493,952

3.2.6 Unusable Reserves

Revaluation reserve - This will remain unchanged until the end of the current financial year.

Capital Adjustment Account – This will remain unchanged until the end of the current financial year.

Pension Reserve - This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.3 The position at 30 September 2021 is a surplus of £327,653, see appendix 1.

The year-end forecast position to 31 March 2022 is a surplus of £810,119 compared to the revised budget surplus of £812,782, which is a decrease in surplus of £2,663.

3.3.1 Table 6 below shows the forecast surplus payments to each authority based on the revised budget surplus and the usage to date by area as at 30 September 2021.

Table 6

District	April - Sept 2021 Number of Cremations	April - Sept 2021 Usage Percentage	Revised Budget Surplus £810,119 split
Ashfield	390	43.53%	£352,619
Mansfield	454	50.67%	£410,484
Newark & Sherwood	52	5.80%	£47,016
TOTAL	896	100.00%	£810,119

4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial forecasts are inaccurate	A number of the Joint Crematorium's budgets are dependent on external factors and influences which cannot be accurately forecast	Medium	The budgetary management system is in place whereby finance and budget officers meet to discuss issues surrounding the budgets.

5. ALIGNMENT TO COMMITTEES PRIORITIES

This report is directly aligned to ensuring effective management of the Crematorium.

6. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2019/2020 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
The audit is carried out in accordance with the Accounts and Audit Regulations 2015.
- (b) Human Rights: No impact
- (c) Equality and Diversity: No impact.
- (d) Climate change and environmental sustainability: No impact.
- (e) Crime and Disorder: No impact.
- (f) Budget / Resources: This report is to note the out-turn position on the Joint Crematorium Account and the balances on the Reserve funds.

7. CONSULTATION

Head of Neighbourhoods

8. BACKGROUND PAPERS

None.

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					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 30 September 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Salaries Basic Pay	292,795	292,795	283,530	-9,265	137,698	
Salaries Overtime	18,000	18,000	18,000	0	13,775	
Salaries National Insurance	23,281	23,281	24,750	1,469	12,812	
Salaries Superannuation	57,095	57,095	57,900	805	30,010	
Salaries Vacancy Savings	-5,598	-5,598	0	5,598	0	
Superann Additional Allowances	1,315	1,315	1,315	0	46	
Pension Deficit Lump Sum	16,151	16,151	16,151	0	32,303	
Agency Staff	0	0	11,600	11,600	7,595	
Advertising Appointments	0	0	550	550	0	
Training Expenses Staff	1,200	1,200	6,270	5,070	6,270	
Apprenticeship Levy	1,408	1,408	1,408	0	0	
Employee Related Expenditure	405,647	405,647	421,474	15,827	240,509	
Repair/Maintenance Buildings	30,000	30,000	30,000	0	12,174	
Grounds Maintenance General	17,500	17,500	17,500	0	11,688	
EPA Testing	1,200	1,200	0	-1,200	0	
Repair/Maintenance Fixed Plant Cremators	100,000	85,000	85,000	0	17,463	realignment 8
Electricity	50,000	50,000	50,000	0	12,369	
Gas	42,850	42,850	42,850	0	10,349	
Rent of Premises	159	159	159	0	159	
Business Rates	92,003	91,290	91,290	0	91,290	realignment 11
Sewage/Water Rates	7,500	7,111	5,200	-1,911	1,644	realignment 11
Insurance	20,218	18,634	18,634	0	18,634	realignment 11
Cleaning Materials	4,200	4,200	4,200	0	2,187	
Legionella	500	500	500	0	185	
Premises Related Expenditure	366,130	348,444	345,333	-3,111	178,140	
Car Allowances	200	200	200	0	0	
Transport Related Expenditure	200	200	200	0	0	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 30 September 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Memorial Tree Equipment Acquisition	0	14,500	14,500	0	14,350	
Equipment Acquisitions	0	0	35	35	35	
Furniture Acquisitions	4,000	19,000	19,000	0	3,423	realignment 8
Health and Safety Materials	0	4,382	4,382	0	4,382	realignment 11
Light Plant and Tools	4,000	11,344	14,310	2,966	7,377	realignment 11
Material Purchases	4,000	4,000	4,000	0	947	
Rodent Control	750	750	750	0	0	
Office Machinery Replacement	1,000	1,000	1,000	0	0	
Covid 19 Supplies and Services	0	0	27	27	27	
Uniforms	5,000	4,000	4,000	0	113	realignment 11
Printing	3,000	1,500	1,500	0	0	realignment 11
Stationery	3,500	2,500	2,500	0	409	realignment 11
Advertising Other	2,000	500	500	0	0	realignment 11
Waste Collection Skips	1,000	1,000	1,000	0	390	
Medical Referee Fees	38,850	38,850	38,850	0	18,537	
Payments to Local Authorities	6,862	6,862	6,862	0	0	
Software Licences	11,980	11,980	11,980	0	2,000	
Postages	2,800	1,800	1,800	0	1,121	realignment 11
Systems Software	300	260	260	0	260	realignment 11
Telephones	10,300	8,300	8,300	0	2,813	realignment 11
Webcasting Costs	5,000	5,000	11,950	6,950	8,932	
Conference Expenses	1,000	0	0	0	0	realignment 11
Subscriptions	1,649	1,649	1,649	0	310	
Book of Remembrance Inscriptions	9,028	9,028	9,028	0	4,844	
External Legal Expenses	1,500	1,500	1,500	0	900	
Other Expenses General	500	500	500	0	60	
Memorials	0	24,066	24,066	0	0	
Memorial Tree Memorials	0	4,540	4,540	0	0	
Temporary Memorials	11,965	11,965	11,965	0	3,218	
Organist Fees	7,500	7,500	900	-6,600	583	
CAMEO Non Abatement Fees	33,413	33,413	57,750	24,337	0	
Supplies & Services Expenditure	170,897	231,689	259,404	27,715	75,030	

						Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2021 to 30 September 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Design Services	7,500	7,500	7,500	0	0	
Trade Waste/Recycling	7,496	7,496	7,496	0	0	
Electricians Service	0	0	1,057	1,057	1,057	
Central Corporate Overhead	49,360	49,360	49,360	0	49,360	
Support Services	64,356	64,356	65,413	1,057	50,417	
Depreciation	126,271	126,271	126,271	0	0	
Depreciation and Impairment	126,271	126,271	126,271	0	0	
Revenue Gross Expenditure	1,133,501	1,176,607	1,218,095	41,488	544,095	
Book of Remembrance Inscriptions	-20,000	-20,000	-20,000	0	-19,065	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-350	-350	-350	0	-61	
Crematorium Memorials	-42,000	-42,000	-42,000	0	-26,914	
Organist	-11,250	-11,250	-1,350	9,900	-92	
Cremation Fees	-1,715,700	-1,715,700	-1,756,000	-40,300	-801,642	
Webcasting Fees	-7,500	-7,500	-17,925	-10,425	-15,641	
Medical Fees	-38,850	-38,850	-38,850	0	-18,796	
Interest Income	-2,500	-2,500	-500	2,000	0	
Miscellaneous Income	-1,500	-1,500	-1,500	0	0	
New Memorials	0	-9,100	-9,100	0	0	
Memorial Tree Income	0	-1,400	-1,400	0	0	
Under/Over Bankings	0	0	0	0	-20	
Income	-1,839,650	-1,850,150	-1,888,975	-38,825	-882,770	
Recharges to Cemeteries	-26,562	-26,562	-26,562	0	0	
Income Recharges	-26,562	-26,562	-26,562	0	0	
Revenue Gross Income	-1,866,212	-1,876,712	-1,915,537	-38,825	-882,770	
Net Cost of Service	-732,711	-700,105	-697,442	2,663	-338,675	
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0	
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	11,022	
Financing Memorial Tree Acquisition from General Reserves	0	-14,500	-14,500	0	0	
Financing Other New Memorials from General Reserves	0	-18,106	-18,106	0	0	
Below Net Cost of Service Sub Total	-80,071	-112,677	-112,677	0	11,022	
Net Surplus	-812,782	-812,782	-810,119	2,663	-327,653	

					Appendix 1	
CAPITAL CREMATORIUM	Full Year				1 April 2021 to 30 September 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Replacement of Abatement Equipment brought forward	503,166	503,166	503,166	0	2,068	
Replacement of Abatement Equipment Building Works	221,000	221,000	221,000	0	0	
Car Park Lighting brought forward budget	8,000	8,000	8,000	0	0	
Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0	
21/22 PPW Capital Programme Unallocated	138,177	98,177	98,177	0	0	realignment 28 & 29
21/22 Music System	0	20,000	20,000	0	0	realignment 28
21/22 Water Main	0	20,000	20,000	0	0	realignment 29
Grand Total	871,491	871,491	871,491	0	2,068	



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
Budget Realign Ref 8	2021/22	8	£15,000 Wendy Gregson	15/07/2021	Dave Clay

REASON FOR BUDGET REALIGNMENT

Request Dave Clay 13.7.21 to realign £15,000 budget from Crem Fixed Plant Cremators to Crem Furniture. This is due to the acquisition of new chairs and the hire of chairs until the new ones arrive. Due to pandemic restrictions the old pews were removed to allow for social distancing. Now that restrictions are lifting the pews are being replaced by chairs which are more flexible for any future restrictions etc. and more modern/comfortable.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium R/M Fixed Plant General	-15,000	100,000	85,000
				0
		-15,000		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000307	Crematorium Furniture Acquisitions	15,000	4,000	19,000
				0
		15,000		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2021/22	11	£11,726 Wendy Gregson	26/07/2021	David Clay

REASON FOR BUDGET REALIGNMENT

July budget meeting review identified that a Health and Safety materials budget of £4,382 is required for Reactec equipment to monitor employees use of vibrating equipment, also £7,344 required for electric/battery mower and strimmer as part of the Green Agenda.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000146	Crematorium NNDR	-713	92,003	91,290
4101000156	Crematorium Insurance	-1,584	20,218	18,634
4101000437	Crematorium Systems Software	-40	300	260
4101000450	Crematorium Conference	-1,000	1,000	0
4101000353	Crematorium Uniforms	-1,000	5,000	4,000
4101000366	Crematorium Printing	-1,500	3,000	1,500
4101000367	Crematorium Stationery	-1,000	3,500	2,500
4101000370	Crematorium Advertising	-1,500	2,000	500
4101000435	Crematorium Postage	-1,000	2,800	1,800
4101000439	Crematorium Telephones	-2,000	10,300	8,300
4101000150	Crematorium Sewage / Water Rates	-389	7,500	7,111
				0
		-11,726		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000309	Crematorium Health & Safety Materials	4,382	0	4,382
4101000312	Crematorium Light Plant & Tool Acquisitions	7,344	4,000	11,344
				0
		11,726		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
Budget Realign Re	28 2021/22	£20,000	Wendy Gregson	25/10/2021	David Clay

REASON FOR BUDGET REALIGNMENT

Capital Scheme - replacement music system. Budget to be re-allocated from Crem Capital Unallocated budget 2021/2022.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4102220388	Crem Cap Unallocated Hired & Contracted Services	-20,000	138,177	118,177
				0
		-20,000		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4102230388	Crem Cap Music System Hired & Contracted Services	20,000	0	20,000
				0
		20,000		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	29 2021/22	£20,000	Wendy Gregson	26/10/2021	David Clay

REASON FOR BUDGET REALIGNMENT

PPW Unallocated Budget 21/22 - £20,00 required for replacing water main on crematorium side of the stop valve due to poor water service/pressure due to corrosion and leaking joints.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4102220388	Crem Cap PPW Unallocated 2021/22	-20,000	118,177	98,177
				0
		-20,000		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4102240388	Crem Cap New Water Main	20,000	0	20,000
				0
		20,000		