

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
28 February 2022**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2021 TO 31 DECEMBER 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 31 December 2021.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1, table 1 and table 2 is for noting only.
- ii) The revenue and capital 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 three 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 specific health and safety equipment to monitor employees use of vibrating equipment and for the acquisition on electric/battery mowers and grass trimmers as part of the green agenda.

- Skips - £500 has been realigned due to the number of skips required to remove general waste/obsolete items from the crematorium buildings and grounds.

Revisions to the allocation of the original capital budgets have been undertaken and three 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.
- CCTV System – works required to replace obsolete CCTV system which will be transferrable to the new crematorium development. Initial budget set at £25,000 however tenders and the budget requirements could be lower than this estimate.

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

Table 1 below summarises the income and expenditure incurred to 31 December 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 31 December 2021
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	405,647	405,647	429,539	23,892	342,239
Premises Related Expenses	366,130	348,444	338,244	-10,200	208,297
Transport Related Expenditure	200	200	200	0	39
Supplies and Services	170,897	231,689	277,341	45,652	132,732
Support Services	64,356	64,356	66,543	2,187	61,633
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,133,501	1,176,607	1,238,138	61,531	744,939
Revenue Income	-1,839,650	-1,850,150	-1,914,898	-64,748	-1,420,322
Income	-1,839,650	-1,850,150	-1,914,898	-64,748	-1,420,322
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	-1,941,460	-64,748	-1,420,322
Net Cost of Service	-732,711	-700,105	-703,322	-3,217	-675,382
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	26,268
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	26,268
Net (-) Surplus	-812,782	-812,782	-815,999	-3,217	-649,114
CREMATORIUM CAPITAL	FULL YEAR				1 April 2021 to 31 December 2021
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment brought forward	503,166	503,166	87,309	-415,857	0
Capital - Replacement of Abatement Equipment Building Works	221,000	221,000	2,643	-218,357	2,643
Capital - Replacement of Abatement Equipment MDC Design Svcs	0	0	3,078	3,078	3,078
Capital - Car Park Lighting brought forward	8,000	8,000	0	-8,000	0
Capital - Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0
Capital - PPW Programme Unallocated	138,177	73,177	73,177	0	0
Capital - 21/22 Music System	0	20,000	20,995	995	0
Capital - 21/22 Water Main	0	20,000	20,000	0	0
Capital - 21/22 CCTV System	0	25,000	25,000	0	0
Capital Gross Expenditure	871,491	871,491	233,350	-638,141	5,721

3.1.1 Employee Expenses total forecasted variance £23,892

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.

Overtime costs are higher than budgeted due to the ongoing impact of the pandemic, staff vacancies and more recently staff working longer hours due to the limited capacity of the cremators with cremator 3 due to be relined. The cost of overtime impacts on the national insurance and superannuation actual costs in year, making these higher than the original budget estimate.

There is currently only one vacant post, this is the Director and Registrar post, the interim management arrangements mean that honorarium payments are being made to the Operational Supervisor and the Administrative Supervisor until this post is filled.

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

3.1.2 Premises total forecasted variance (£10,200)

The main forecasted savings relate to utility costs.

3.1.3 Supplies and Services Expenses total forecasted variance £45,652

The uptake of the webcasting service continues to be popular with the revised forecast increased by £12,300. This will be offset by an increase forecast for webcasting income of (£18,450) as detailed in 3.1.5 below.

The organist was not used during the pandemic restrictions and there has been reduced demand for this service to date. The forecast for expenditure has been reduced by (£6,300) and the income forecast has been reduced by £9,450, the demand for this service will continue to be monitored.

The light plant and tool costs are forecast to increase by £1,681 due to the replacement of obsolete light plant and tools with battery powered replacements.

Furniture acquisitions budget has been forecasted to underspend by (£5,318). The main costs to date are for replacing pews with chairs.

Cremator capacity has been recently reduced due to cremator 3 being out of operation and requiring a reline. A further breakdown of a remaining cremator at a busy period meant that a small number of cremations had to be transferred to neighbouring crematoria. A forecast has been included within hired and contracted services of £6,987 which reflects the actual costs incurred. At this stage no further costs are envisaged as cremation levels are back to normal, however, until all cremators are fully operational there is a risk that this situation may arise again.

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 then the termination of the abatement equipment contract a full year's costs will be incurred. The CAMEO return to cover the period from Jan-Dec 2021 has been completed and 1,242 tradeable mercury abated cremations will

need to be purchased at £55.00 each. The total cost will be £68,310 which is £34,897 higher than the budget.

Other minor forecasted savings of (£2,665) include underspends on uniforms, printing, stationery, telephones and the memorial tree costs.

Other minor forecasted increases in spend of £4,070 include increases to temporary memorials, postages, software licences, medical referee fees, office IT equipment and bio boxes.

3.1.4 Support Services Expenses total forecasted variance £2,187

The crematorium has used the services of MDC electrician's at a cost of £1,203 and MDC building repair service costing £1,131; there has been a reduction of (£147) for trade waste costs.

3.1.5 Income total forecasted variance (£64,748)

As detailed in 3.1.2, the demand for the webcasting service has been high this year and the revised budget forecast has increased by (£18,450) which will be offset by a forecast increase in the webcasting costs of £12,300.

The organist service has not being made available during service restrictions and coupled with reduced demand the forecast fee income has reduced by £9,450.

Due to the reduction in interest rates this year, the forecast for interest income has been reduced by £1,502.

The forecast income from Cremation Fees has been increased by (£49,300) based on the income up to 31 December 2021 and the forecasted number for funerals for the January to March period.

Other minor variations to income forecasts total (£7,950)

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 memorial tree acquisition cost £14,500 and the forecast for the new memorial lines, inscription leaves and plaques is £18,106, totalling £32,606. All future memorial acquisition from 2022/2023 onwards will be financed from revenue budgets.

3.1.7 Capital

Replacement Abatement Equipment Scheme - Installation of a new gate and steps costing £2,068 has been incurred in preparation for the replacement abatement equipment works. Further infill works were required to the building after the equipment was removed costing £575. Mansfield

District Council Design Services costs to end of December 2021 were £3,078.

The termination of contract invoice for the balance of £87,309 has been received from Matthews Environmental and will be processed for payment during February 2022.

Car Park Lighting Scheme – there are no immediate plans to do major works to the car park lighting as this will form part of the development of the new crematorium project.

Roof Repairs – Insurance Copper Theft works 2021 – the retention payment of £1,148 for the works undertaken last financial year is expected before 31 March 2022.

Music System – Works are being undertaken to replace the music system with costs forecast at £20,995.

New Water Main – no orders have yet been placed for these works.

CCTV System – an order has been placed with 3H CCTV & Alarms Ltd for £15,541

Fire Doors & Associated Works – a budget will be realigned from the Capital Unallocated PPW budget once the tender process has been completed.

Capital Unallocated PPW – the balance was £73,177 at the end of December, however some of this budget will be realigned to the Fire Doors and Associated Works scheme when the tender process is complete.

3.2 Balance Sheet Review – Table 2 below shows the balance sheet as at 31 December 2021.

Table 2

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 December 2021		
31 March 2021		31 Dec 2021
£		£
2,042,975	Property, Plant & Equipment	2,048,696
2,042,975	Long Term Assets	2,048,696
555,813	Short Term Debtors	252,696
0	NCC Pension Prepayment 2 years	16,152
-51,781	Provisions	-51,781
1,650,505	Cash and Cash Equivalents	1,650,815
2,154,537	Current Assets	1,867,882
-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	2,261,578
	Financed by:	
709,686	Capital Fund	730,233
0	Surplus/(deficit) in year	649,114
526,557	General Reserve	526,558
1,236,243	Usable Reserves	1,905,905
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	2,261,578

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 31 December 2021 was £252,696. Table 3 below breaks down the value outstanding per period for the invoices outstanding as at 31 December 2021.

Table 3

Aged Debtor Summary as at 31 Dec 2021	
Period Invoice Raised	Amount Outstanding
Pre 31 March 2019	£5,374
2019-20 Financial Year	-£705
2020-21 Financial Year	£88,957
April 2021	£1,630
May 2021	£12,249
June 2021	£21,757
July 2021	£6,155
August 2021	£9,936
September 2021	£7,540
October 2021	£5,013
November 2021	£32,752
December 2021	£62,039
TOTAL	£252,696

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 31 December 2021 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 December 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.

At the end of December 2021 there has been £5,721 of capital spend on the mercury abatement replacement equipment scheme. Due to the termination of the contract with Matthews Environmental the forecast budget for this scheme has been reduced to £93,030 to cover the costs to date plus the pending contract termination invoice of £87,309.

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 November 2021 this amounted to £26,268. The current forecasted estimate for this income is £46,200.

The current capital scheme budget forecasts total £233,350, if these budgets are fully utilised in 2021/2022 the capital fund forecasted balance at 31 March 2022 will be £522,535

Table 4

Capital Fund Balance Brought Forward 1 April 2021		£709,685
Actuals 2021/2022		
Expenditure Replacement Abatement Equipment Building Works & MDC Design Services Fees as at end Dec 2021		-£5,721
Transfer 3% fee increase standard cremations April-October 2021		£26,268
Capital Fund Sub Total end December 2021		£730,232
Forecast Expenditure to end of March 2022		
Replacement Abatement Equipment		-£87,309
PPW Capital Programme Unallocated		-£73,177
Replacement Music System		-£20,995
New Water Main		-£20,000
CCTV System		-£25,000
Car Park Lighting		£0
Roof Repairs Retention		-£1,148
		-£227,629
3% increase in Standard Cremation Fee Nov-March 2022		
Forecast November - March 2022		£19,932
		£19,932
Capital Fund Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)		£522,535

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. To date the forecast for these purchases is £32,606.

The general reserves forecasted balance as at 31 March 2022 is £493,592.

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 31 December 2021 is a surplus of £649,114, see appendix 1.

The year-end forecast position to 31 March 2022 is a surplus of £815,999 compared to the revised budget surplus of £812,782, which is an increase in surplus of £3,217.

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 31 December 2021.

Table 6

District	April - Dec 2021 Number of Cremations	April - Dec 2021 Usage Percentage	Revised Budget Surplus £815,999 split
Ashfield	610	43.70%	£356,561
Mansfield	703	50.36%	£410,922
Newark & Sherwood	83	5.95%	£48,516
TOTAL	1,396	100.00%	£815,999

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 31 December 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	272,670	-20,125	204,926	
Salaries Overtime	18,000	18,000	29,000	11,000	20,410	
Salaries National Insurance	23,281	23,281	25,730	2,449	19,057	
Salaries Superannuation	57,095	57,095	60,570	3,475	44,943	
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	
Optical Charges Tests	0	0	15	15	15	
Agency Staff	0	0	12,760	12,760	12,760	
Advertising Appointments	0	0	1,510	1,510	1,510	
Training Expenses Staff	1,200	1,200	8,410	7,210	6,270	
Apprenticeship Levy	1,408	1,408	1,408	0	0	
Employee Related Expenditure	405,647	405,647	429,539	23,892	342,239	
Repair/Maintenance Buildings	30,000	30,000	30,000	0	20,788	
Grounds Maintenance General	17,500	17,500	17,500	0	12,712	
EPA Testing	1,200	1,200	1,161	-39	1,161	
Repair/Maintenance Fixed Plant Cremators	100,000	85,000	85,000	0	20,190	realignment 8
Electricity	50,000	50,000	45,000	-5,000	20,274	
Gas	42,850	42,850	40,000	-2,850	17,238	
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	4,800	-2,311	2,297	realignment 11
Insurance	20,218	18,634	18,634	0	18,634	realignment 11
Cleaning Materials	4,200	4,200	4,200	0	3,335	
Legionella	500	500	500	0	220	
Premises Related Expenditure	366,130	348,444	338,244	-10,200	208,297	
Car Allowances	200	200	200	0	39	
Transport Related Expenditure	200	200	200	0	39	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 December 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	14,350	-150	14,350	
Equipment Acquisitions	0	0	35	35	35	
Furniture Acquisitions	4,000	19,000	13,682	-5,318	13,682	realignment 8
Health and Safety Materials	0	4,382	4,382	0	4,382	realignment 11
Light Plant and Tools	4,000	11,344	13,025	1,681	12,366	realignment 11
Material Purchases	4,000	4,000	4,300	300	2,733	
Rodent Control	750	750	750	0	0	
Office Machinery Replacement	1,000	1,000	1,403	403	1,189	
Covid 19 Supplies and Services	0	0	27	27	27	
Uniforms	5,000	4,000	3,000	-1,000	1,042	realignment 11
Printing	3,000	1,500	500	-1,000	110	realignment 11
Stationery	3,500	2,500	2,300	-200	1,079	realignment 11
Hired and Contracted Services - Use of other Crematoria	0	0	6,987	6,987	0	
Advertising Other	2,000	0	0	0	0	realignment 11 & 37
Waste Collection Skips	1,000	1,500	1,500	0	1,170	realignment 37
Medical Referee Fees	38,850	38,850	40,500	1,650	26,289	
Payments to Local Authorities	6,862	6,862	6,862	0	2,040	
Software Licences	11,980	11,980	12,235	255	12,235	
Postages	2,800	1,800	2,200	400	1,681	realignment 11
Systems Software	300	260	260	0	260	realignment 11
Telephones	10,300	8,300	7,985	-315	4,844	realignment 11
Webcasting Costs	5,000	5,000	17,300	12,300	11,289	
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	4,874	
External Legal Expenses	1,500	1,500	1,500	0	900	
Memorials	0	24,066	24,066	0	4,867	
Other Expenses General	500	500	500	0	316	
Memorial Tree Memorials	0	4,540	4,540	0	0	
Temporary Memorials	11,965	11,965	12,965	1,000	9,820	
Organist Fees	7,500	7,500	1,200	-6,300	843	
CAMEO Non Abatement Fees	33,413	33,413	68,310	34,897	0	
Supplies & Services Expenditure	170,897	231,689	277,341	45,652	132,732	

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REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 December 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	2,665	
Building Services Repairs	0	0	1,131	1,131	1,131	
Trade Waste/Recycling	7,496	7,496	7,349	-147	7,349	
Electricians Service	0	0	1,203	1,203	1,128	
Central Corporate Overhead	49,360	49,360	49,360	0	49,360	
Support Services	64,356	64,356	66,543	2,187	61,633	
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	1,238,138	61,531	744,940	
Book of Remembrance Inscriptions	-20,000	-20,000	-27,690	-7,690	-24,670	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-350	-350	-100	250	-106	
Crematorium Memorials	-42,000	-42,000	-42,000	0	-36,694	
Organist	-11,250	-11,250	-1,800	9,450	-735	
Cremation Fees	-1,715,700	-1,715,700	-1,765,000	-49,300	-1,304,862	
Webcasting Fees	-7,500	-7,500	-25,950	-18,450	-22,112	
Medical Fees	-38,850	-38,850	-40,500	-1,650	-30,340	
Interest Income	-2,500	-2,500	-998	1,502	-240	
Miscellaneous Income	-1,500	-1,500	-360	1,140	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	-23	
Income	-1,839,650	-1,850,150	-1,914,898	-64,748	-1,420,322	
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	-1,941,460	-64,748	-1,420,322	
Net Cost of Service	-732,711	-700,105	-703,322	-3,217	-675,382	
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	26,268	
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	26,268	
Net Surplus	-812,782	-812,782	-815,999	-3,217	-649,114	

					Appendix 1	
CAPITAL CREMATORIUM	Full Year				1 April 2021 to 31 December 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	87,309	-415,857	0	
Replacement of Abatement Equipment Building Works	221,000	221,000	2,643	-218,357	2,643	
Replacement of Abatement Equipment MDC Design Services	0	0	3,078	3,078	3,078	
Car Park Lighting brought forward budget	8,000	8,000	0	-8,000	0	
Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0	
21/22 PPW Capital Programme Unallocated	138,177	73,177	73,177	0	0	realignment 28, 29 & 34
21/22 Music System	0	20,000	20,995	995	0	realignment 28
21/22 Water Main	0	20,000	20,000	0	0	realignment 29
21/22 CCTV System	0	25,000	25,000	0	0	realignment 34
Grand Total	871,491	871,491	233,350	-638,141	5,721	



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		



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
	34 2021/2022	£25,000	Wendy Gregson	15/12/2021	Martin Clarke

REASON FOR BUDGET REALIGNMENT

£25,000 required for a new CCTV system that will be transferrable to the new Crematorium Development. Budget to be realigned from the 2021-2022 PPW Unallocated Capital Budget. As discussed at the JCC on 6.12.21 David Clay

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4102220388	Crematorium Capital Unallocated Budget	-25,000	98,177	73,177
				0
		-25,000		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4102250303	Crematorium Capital CCTV System	25,000	0	25,000
				0
		25,000		



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
	37 2021/2022	£500	Wendy Gregson	19/01/2022	Martin Clarke

REASON FOR BUDGET REALIGNMENT

Increased to skips budget required due to works to remove waste/obsolete items from all areas of the Crematorium Buildings. Spare budget capacity has been identified with advertising other of £500

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000370	Crematorium Advertising Other	-500	500	0
				0
				0
		-500		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000389	Crematorium Skips	500	1,000	1,500
				0
		500		

