

Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 22 September 2025 (15:00 hours)

Director Lead: Mansfield District Council, Dawn Edwards, Director of Corporate Resources.

Contact Details: email dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Ellie Stocks, Group Accountant.

Contact Details: email estocks@mansfield.gov.uk or tel. 01623 463498

Report Summary	
Type of report	Open Report
Report Title	Financial Management Review April-June 2025
Purpose of Report	This report shows the forecasted year end position for the 2025/2026 financial year for the Mansfield Crematorium as at 30 June 2025
Recommendations	The financial information provided in Appendix 1 and Table 1 is for noting only.

1.0 Background

- 1.1 Summary forecast financial position as at 30 June 2025 for revenue and capital budgets, see **Appendix 1**.
- 1.2 Table 1 below summarises the income and expenditure incurred to 30 June 2025 and the variances to revised budgets expected at the financial year end. Explanations are provided where there are significant variances between the forecasted out-turn position and the revised budgets.

Table 1- Revenue and Capital Forecast

CREMATORIUM REVENUE				1 April 2025 to 30 June 2025
Description	Current Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	501,931	450,747	-51,184	108,897
Premises Related Expenses	627,913	627,409	-504	209,990
Supplies and Services	225,050	225,050	0	37,416
Support Services	91,810	91,810	0	0
Capital Charges	120,000	0	-120,000	0
Revenue Gross Expenditure	1,566,704	1,395,016	-171,688	356,303
Revenue Income	-2,234,800	-2,332,300	-97,500	-496,741
Income	-2,234,800	-2,332,300	-97,500	-496,741
Recharge to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,267,010	-2,364,510	-97,500	-496,741
Net Cost of Service	-700,306	-969,494	-269,188	-140,438
Contribution from/to General Reserve	0	269,188	269,188	0
Below Net Cost of Service	0	269,188	269,188	0
Net (-) Surplus	-700,306	-700,306	0	-140,438

CREMATORIUM CAPITAL				1 April 2025 to 30 June 2025
Description	Current Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Crem Capital Unallocated - Hired Contracted Services	3,000	3,000	0	0
Crem Capital Fire Doors & Works	13,471	13,471	0	0
Crem Capital New Water Main	36,000	4,200	-31,800	4,200
Crem Cap New Dev Crematorium	4,590,390	4,590,390	0	0
Crem Cap New Dev Crematorium - SSRS - Design Services	18,171	18,171	0	0
Capital Gross Expenditure	4,661,032	4,629,232	-31,800	4,200

1.3 Employee Expenses total forecasted variance -£51,184

There has been a reduction in employee expenses due to multiple vacant posts on the establishment.

1.4 Capital Charges total forecasted variance -£120,000.

Capital Charges are not expected to begin in 25/26 in relation to the New Development, due to a delay on requiring borrowing until 26/27.

1.5 Revenue Income forecasted variance -£97,500.

Due to high interest rates, a significant increase of interest income has been forecasted.

1.6 Below Net Cost of Service forecasted variance £269,188

Due to the above forecasted revisions, we are forecasting that we will be able to contribute £269,188 to the General Reserve at year end.

1.7 Capital

At the end of June 2025, the capital spend is £4,200 for a new water main to be installed.

Table 2- Aged Debtors

The total outstanding debtors at 30 June 2025 was £276,996. The table below breaks down the outstanding value per period.

Summary	£
2021/2022	836
2022/2023	877
2023/2024	3,035
June 2024	67
August 2024	995
January 2025	3,824
February 2025	28,927
March 2025	31,675
April 2025	28,436
May 2025	10,207
June 2025	169,168
Unallocated Payments	- 1,050
TOTAL	276,996

Table 3- General Fund

General Reserves Balance Brought Forward 1 April 2025	£915,371
Less Provision for Temporary Cremators	-£198,000
Add Contribution to General Reserve	£269,188
General Reserves Forecasted Balance as at 31 March 2026 (Surplus/-Deficit)	£986,559

Table 4- Capital Fund

Capital Fund Balance Brought Forward 1 April 2025	£463,234
Less:	
Planned Preventative Maintenance 2025/26	-£3,000
Design Services fees 2025/26	-£18,171
Fire Door Works 2025/26	-£13,471
New Water Main 2025/26	-£4,200
Capital Fund Forecasted Balance as at 31 March 2026 (Surplus/-Deficit)	£424,392

1.8 Forecast surplus for 2025/2026 as at 30 June 2025.

Table 5 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 June 2025.

Table 5

District	April - June 2025 Number of Cremations	April - June 2025 Usage Percentage	Forecast Budget Surplus £700,306 split
Ashfield	188	44.66%	£312,726
Mansfield	219	52.02%	£364,292
Newark & Sherwood	14	3.33%	£23,288
TOTAL	421	100.00%	£700,306

2.0 Proposals

To receive and comment upon the Financial Management Review Report April-June 2025 and note its content.

3.0 Implications

In writing this report and in putting forward recommendations, officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

None

Appendix 1

REVENUE CREMATORIUM				1 April 2025 to 30 June 2025
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Salaries Basic Pay	363,844	299,512	-64,332	71,758
Salaries Overtime	15,000	27,526	12,526	6,881
Salaries National Insurance	44,077	39,776	-4,301	9,732
Salaries Superannuation	77,497	68,201	-9,296	16,781
Salaries Vacancy Savings	-14,219	0	14,219	0
Superann Additional Allowances	1,400	1,400	0	1,485
Pension Deficit Lump Sum	9,330	9,330	0	2,393
Training Expenses Staff	3,000	3,000	0	-43
Apprenticeship Levy	2,002	2,002	0	0
Employee Related Expenditure	501,931	450,747	-51,184	108,987
Repair/Maintenance Buildings	30,000	30,000	0	10,417
Electricity	89,018	89,018	0	6,808
Gas	138,872	138,872	0	2,498
Rent of Premises	159	159	0	0
Business Rates	147,579	147,075	-504	147,075
Sewage/Water Rates	8,885	8,885	0	994
EPA Testing	1,200	1,200	0	0
Repair/Maintenance Fixed Plant Cremators	190,000	190,000	0	37,914
Cleaning Materials	4,200	4,200	0	440
Legionella	500	500	0	80
Grounds Maintenance General	17,500	17,500	0	3,764
Premises Related Expenditure	627,913	627,409	-504	209,990
Furniture Acquisitions	2,000	2,000	0	0
Light Plant and Tools	1,500	1,500	0	-334
Material Purchases	5,000	5,000	0	-112
Rodent Control	500	500	0	0
Office Machinery Replacement	500	500	0	0
Uniforms	2,000	2,000	0	152
Printing	1,500	1,500	0	0
Stationery	2,000	2,000	0	-3
Advertising Other	500	500	0	0
Hired & Contracted Services (large coffins)	2,000	2,000	0	719
Waste Collection Skips	1,000	1,000	0	0
Medical Referee Fees	38,000	38,000	0	9,405
Payments to Local Authorities	7,250	7,250	0	0
Software Licences	13,000	13,000	0	3,197
Systems Software	300	300	0	0
Telephones	15,000	15,000	0	5,324
Webcasting Costs	30,000	30,000	0	13,055
Conference Expenses	1,000	1,000	0	-25
Subscriptions	1,500	1,500	0	430
Book of Remembrance Inscriptions	8,000	8,000	0	226
External Legal Expenses - valuation	500	500	0	0
Children's Memorial Garden	0	0	0	3,000
Memorials	25,000	25,000	0	2,309
Other Expenses General	500	500	0	0
Organist Fees	500	500	0	75
CAMEO Non Abatement Fees	66,000	66,000	0	0
Supplies & Services Expenditure	225,050	225,050	0	37,416

REVENUE CREMATORIUM				1 April 2025 to 30 June 2025
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Design Services	6,985	6,985	0	0
Trade Waste/Recycling	7,496	7,496	0	0
Central Corporate Overhead	77,329	77,329	0	0
Support Services	91,810	91,810	0	0
MRP and Interest Charges	120,000	0	-120,000	0
Capital Charges	120,000	0	-120,000	0
Revenue Gross Expenditure	1,566,704	1,395,016	-171,688	356,393
Grants Current Year - Childrens Funeral Fund	0	0	0	-14,536
Book of Remembrance Inscriptions	-18,000	-18,000	0	-5,267
Charities Collection	0	0	0	-160
Crematorium Containers	-100	-100	0	-38
Crematorium Memorials	-72,700	-72,700	0	-12,778
Organist	-500	-500	0	-112
Cremation Fees	-2,062,000	-2,062,000	0	-421,796
Webcasting Fees	-35,000	-35,000	0	-12,357
Interest Income	-2,500	-100,000	-97,500	-21,357
Medical Fees	-40,700	-40,700	0	-8,341
Misc Income	-3,300	-3,300	0	0
Income	-2,234,800	-2,332,300	-97,500	-496,741
Recharges to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,267,010	-2,364,510	-97,500	-496,741
Net Cost of Service	-700,306	-969,494	-269,188	-140,348
Contribution from/to General Reserve	0	269,188	269,188	0
Below Net Cost of Service Sub Total	0	269,188	269,188	0
Net Surplus	-700,306	-700,306	0	-140,348

CAPITAL CREMATORIUM				1 April 2025 to 30 June 2025
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Crem Capital Unallocated - Hired Contracted Services	3,000	3,000	0	0
Crem Capital Fire Doors & Works	13,471	13,471	0	0
Crem Capital New Water Main	36,000	4,200	-31,800	4200
Crem Cap New Dev Crematorium	4,590,390	4,590,390	0	0
Crem Cap New Dev Crematorium - SSRS - Design Services	18,171	18,171	0	0
Grand Total	4,661,032	4,629,232	-31,800	4,200