

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

Date: Monday 15th December 2025

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

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Report Summary	
Type of report	Open Report
Report Title	Financial Management Review April-September 2025
Purpose of Report	This report shows the forecasted year end position for the 2025/26 financial year for the Mansfield Crematorium as at 30 September 2025
Recommendations	1. 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 September 2025 for revenue and capital budgets, see appendix 1.

Table 1 below summarises the income and expenditure incurred to 30 September 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 September 2025
Description	Current Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	501,931	439,774	-62,157	218,749
Premises Related Expenses	627,913	608,391	-19,522	272,705
Supplies and Services	225,050	234,050	9,000	70,281
Support Services	91,810	91,810	0	9,225
Capital Charges	120,000	0	-120,000	0
Revenue Gross Expenditure	1,566,704	1,374,025	-192,679	570,960
Revenue Income	-2,234,800	-2,342,300	-107,500	-966,087
Income	-2,234,800	-2,342,300	-107,500	-966,087
Recharge to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,267,010	-2,374,510	-107,500	-966,087
Net Cost of Service	-700,306	-1,000,485	-300,179	-395,127
Contribution to/-from General Reserve	0	300,179	300,179	0
Below Net Cost of Service	0	300,179	300,179	0
Net (-) Surplus	-700,306	-700,306	0	-395,127

CREMATORIUM CAPITAL				1 April 2025 to 30 September 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	36,000	0	4,200
Crem Cap New Dev Crematorium	7,386,139	0	-7,386,139	0
Crem Cap New Dev Crematorium - SSRS - Design Services	18,171	18,171	0	4,017
Capital Gross Expenditure	7,456,781	70,642	-7,386,139	8,217

1.1.1 Employee Expenses total forecasted variance -£62,157.

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

There has been a reduction in Premises Related Expenses due to a decrease in electricity charges.

Supplies and Services has increased due to a demand in Webcast services.

1.1.2 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.

1.1.4 Revenue Income forecasted variance -£107,500.

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

1.1.3 Below Net Cost of Service forecasted variance £300,179.

Due to the above forecasted revisions, we are forecasting that we will be able to contribute £300,179 to the General Reserve at year end.

1.1.4 Capital

At the end of September 2025, the capital spend is £8,217 for a new water main to be installed and Design Services fees.

Table 2- Aged Debtors

The total outstanding debtors at 30 September 2025 was £283,192. The table below breaks down the outstanding value per period.

Summary	£
2021/2022	835.50
2022/2023	876.50
2023/2024	908.00
2024/2025	10,894.17
April 2025	24,200.00
May 2025	1,050.00
June 2025	6,173.00
July 2025	34,215.00
August 2025	5,009.00
September 2025	202,640.60
Unallocated Payments	- 3,610.00
TOTAL	283,192

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	£300,179
General Reserves Forecasted Balance as at 31 March 2026 (Surplus/-Deficit)	£1,017,550

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

1.1.6 The surplus position as at 30 September 2025 is £395,127.

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 September 2025.

Table 5

District	April - September 2025 Number of Cremations	April - September 2025 Usage Percentage	Forecast Budget Surplus £700,306 split
Ashfield	352	45.48%	£318,485
Mansfield	392	50.65%	£354,677
Newark & Sherwood	30	3.88%	£27,144
TOTAL	774	100.00%	£700,306

2. Proposals

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

3. 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.

NIL

Appendix 1

REVENUE CREMATORIUM				1 April 2025 to 30 September 2025
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Salaries Basic Pay	363,844	296,456	-67,388	148,247
Salaries Overtime	15,000	20,000	5,000	10,325
Salaries National Insurance	44,077	39,425	-4,652	19,657
Salaries Superannuation	77,497	68,161	-9,336	33,821
Salaries Vacancy Savings	-14,219	0	14,219	0
Superann Additional Allowances	1,400	1,400	0	1,542
Pension Deficit Lump Sum	9,330	9,330	0	4,815
Training Expenses Staff	3,000	3,000	0	341
Apprenticeship Levy	2,002	2,002	0	0
Employee Related Expenditure	501,931	439,774	-62,157	218,749
Repair/Maintenance Buildings	30,000	35,000	5,000	24,340
Electricity	89,018	65,000	-24,018	15,975
Gas	138,872	138,872	0	30,701
Rent of Premises	159	159	0	0
Business Rates	147,579	147,075	-504	147,075
Sewage/Water Rates	8,885	8,885	0	1,035
EPA Testing	1,200	1,200	0	0
Repair/Maintenance Fixed Plant Cremators	190,000	190,000	0	44,930
Cleaning Materials	4,200	4,200	0	1,534
Legionella	500	500	0	191
Grounds Maintenance General	17,500	17,500	0	6,922
Premises Related Expenditure	627,913	608,391	-19,522	272,705
Furniture Acquisitions	2,000	1,000	-1,000	42
Light Plant and Tools	1,500	1,500	0	132
Material Purchases	5,000	5,000	0	3,412
Rodent Control	500	500	0	0
Office Machinery Replacement	500	500	0	0
Uniforms	2,000	2,000	0	175
Printing	1,500	1,500	0	0
Stationery	2,000	2,000	0	589
Advertising Other	500	500	0	0
Hired & Contracted Services (large coffins)	2,000	2,000	0	849
Waste Collection Skips	1,000	1,000	0	0
Medical Referee Fees	38,000	38,000	0	17,328
Payments to Local Authorities	7,250	7,250	0	2,040
Software Licences	13,000	13,000	0	3,197
Systems Software	300	300	0	0
Telephones	15,000	15,000	0	8,730
Webcasting Costs	30,000	40,000	10,000	20,862
Conference Expenses	1,000	1,000	0	-25
Subscriptions	1,500	1,500	0	505
Book of Remembrance Inscriptions	8,000	8,000	0	2,938
External Legal Expenses - valuation	500	500	0	0
Children's Memorial Garden	0	0	0	3,000
Memorials	25,000	25,000	0	6,285
Other Expenses General	500	500	0	0
Organist Fees	500	500	0	224
CAMEO Non Abatement Fees	66,000	66,000	0	0
Supplies & Services Expenditure	225,050	234,050	9,000	70,281

REVENUE CREMATORIUM				1 April 2025 to 30 September 2025
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Design Services	6,985	6,985	0	978
Trade Waste/Recycling	7,496	7,496	0	8,247
Central Corporate Overhead	77,329	77,329	0	0
Support Services	91,810	91,810	0	9,225
MRP and Interest Charges	120,000	0	-120,000	0
Capital Charges	120,000	0	-120,000	0
Revenue Gross Expenditure	1,566,704	1,374,025	-192,679	570,960
Grants Current Year - Childrens Funeral Fund	0	0	0	-14,787
Book of Remembrance Inscriptions	-18,000	-18,000	0	-10,287
Charities Collection	0	0	0	-232
Crematorium Containers	-100	-100	0	-95
Crematorium Memorials	-72,700	-72,700	0	-29,157
Organist	-500	-500	0	-205
Cremation Fees	-2,062,000	-2,062,000	0	-834,428
Webcasting Fees	-35,000	-45,000	-10,000	-24,464
Interest Income	-2,500	-100,000	-97,500	-35,941
Medical Fees	-40,700	-40,700	0	-16,492
Misc Income	-3,300	-3,300	0	0
Income	-2,234,800	-2,342,300	-107,500	-966,087
Recharges to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,267,010	-2,374,510	-107,500	-966,087
Net Cost of Service	-700,306	-1,000,485	-300,179	-395,127
Contribution to/-from General Reserve	0	300,179	300,179	0
Below Net Cost of Service Sub Total	0	300,179	300,179	0
Net Surplus	-700,306	-700,306	0	-395,127

CAPITAL CREMATORIUM				1 April 2025 to 30 September 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	36,000	0	4200
Crem Cap New Dev Crematorium	7,386,139	0	-7,386,139	0
Crem Cap New Dev Crematorium - SSRS - Design Services	18,171	18,171	0	4017
Grand Total	7,456,781	70,642	-7,386,139	8,217