

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

Date: Monday 23rd February 2026

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-December 2025
Purpose of Report	This report shows the forecasted year end position for the 2025/26 financial year for the Mansfield Crematorium as at 31 December 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 31 December 2025 for revenue and capital budgets, see appendix 1.

Table 1 below summarises the income and expenditure incurred to 31 December 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 31 December 2025
Description	Current Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	501,931	440,651	-61,280	324,375
Premises Related Expenses	627,913	576,856	-51,057	338,118
Supplies and Services	225,050	251,275	26,225	113,845
Support Services	91,810	91,810	0	9,225
Capital Charges	120,000	0	-120,000	0
Revenue Gross Expenditure	1,566,704	1,360,592	-206,112	785,563
Revenue Income	-2,234,800	-2,157,800	77,000	-1,447,861
Income	-2,234,800	-2,157,800	77,000	-1,447,861
Recharge to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,267,010	-2,190,010	77,000	-1,447,861
Net Cost of Service	-700,306	-829,418	-129,112	-662,298
Contribution to/-from General Reserve	0	129,112	129,112	0
Below Net Cost of Service	0	129,112	129,112	0
Net (-) Surplus	-700,306	-700,306	0	-662,298

CREMATORIUM CAPITAL				1 April 2025 to 31 December 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	4,590,390	4,590,390	0	0
Crem Cap New Dev Crematorium - SSRS - Design Services	18,171	18,171	0	4,017
Capital Gross Expenditure	4,661,032	4,661,032	0	8,217

1.1.1 Employee Expenses total forecasted variance -£61,280.

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

1.1.2 Premises Related Expenses variance -£51,057.

There has been a reduction in Premises Related Expenses due to a decrease in electricity charges and repair/maintenance of Fixed Plant Cremators.

1.1.3 Supplies and Services variance £26,225.

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

1.1.4 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.

1.1.5 Revenue Income forecasted variance £77,000.

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

1.1.6 Below Net Cost of Service forecasted variance £129,112.

Due to the above forecasted revisions, we are forecasting that we will be able to contribute £129,112 to the General Reserve at year end.

1.1.7 Capital

At the end of December 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 31 December 2025 was £247,293. The table below breaks down the outstanding value per period.

Summary	£
2021/2022	835.50
2022/2023	876.50
2023/2024	1,126.50
2024/2025	4,118.17
June 2025	5,644.00
July 2025	8,000.00
September 2025	14,737.00
October 2025	21,169.00
November 2025	57,991.00
December 2025	132,795.67
TOTAL	247,293

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	£129,112
General Reserves Forecasted Balance as at 31 March 2026 (Surplus/-Deficit)	£846,483

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

1.1.8 The surplus position as at 31 December 2025 is £662,298.

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 31 December 2025.

Table 5

District	April - December 2025 Number of Cremations	April - December 2025 Usage Percentage	Forecast Budget Surplus £700,306 split
Ashfield	542	44.87%	£314,210
Mansfield	602	49.83%	£348,994
Newark & Sherwood	64	5.30%	£37,102
TOTAL	1,208	100.00%	£700,306

2. Proposals

To receive and comment upon the Financial Management Review Report April-December 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 31 December 2025
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Salaries Basic Pay	363,844	296,690	-67,154	222,455
Salaries Overtime	15,000	17,743	2,743	13,307
Salaries National Insurance	44,077	38,726	-5,351	29,172
Salaries Superannuation	77,497	66,760	-10,737	50,263
Salaries Vacancy Savings	-14,219	0	14,219	0
Superann Additional Allowances	1,400	1,400	0	1,599
Pension Deficit Lump Sum	9,330	9,330	0	7,238
Training Expenses Staff	3,000	8,000	5,000	341
Apprenticeship Levy	2,002	2,002	0	0
Employee Related Expenditure	501,931	440,651	-61,280	324,375
Repair/Maintenance Buildings	30,000	43,000	13,000	28,360
Electricity	89,018	65,000	-24,018	30,413
Gas	138,872	138,872	0	48,483
Rent of Premises	159	159	0	0
Business Rates	147,579	147,579	0	147,075
Sewage/Water Rates	8,885	8,885	0	3,309
EPA Testing	1,200	1,161	-39	1,161
Repair/Maintenance Fixed Plant Cremators	190,000	150,000	-40,000	64,278
Cleaning Materials	4,200	4,200	0	2,194
Legionella	500	500	0	267
Grounds Maintenance General	17,500	17,500	0	12,578
Premises Related Expenditure	627,913	576,856	-51,057	338,118
Furniture Acquisitions	2,000	1,000	-1,000	42
Light Plant and Tools	1,500	1,500	0	631
Material Purchases	5,000	6,000	1,000	4,849
Rodent Control	500	500	0	0
Office Machinery Replacement	500	500	0	0
Uniforms	2,000	2,000	0	356
Printing	1,500	1,500	0	217
Stationery	2,000	2,000	0	747
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	185
Medical Referee Fees	38,000	38,000	0	24,130
Payments to Local Authorities	7,250	7,250	0	2,040
Software Licences	13,000	13,000	0	3,197
Systems Software	300	1,525	1,225	1,524
Telephones	15,000	15,000	0	12,703
Webcasting Costs	30,000	55,000	25,000	41,367
Conference Expenses	1,000	1,000	0	-25
Subscriptions	1,500	1,500	0	505
Book of Remembrance Inscriptions	8,000	8,000	0	4,828
External Legal Expenses - valuation	500	500	0	0
Children's Memorial Garden	0	0	0	3,000
Memorials	25,000	25,000	0	12,439
Other Expenses General	500	500	0	0
Organist Fees	500	500	0	261
CAMEO Non Abatement Fees	66,000	66,000	0	0
Supplies & Services Expenditure	225,050	251,275	26,225	113,845

REVENUE CREMATORIUM				1 April 2025 to 31 December 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	1,360,592	-206,112	785,563
Grants Current Year - Childrens Funeral Fund	0	0	0	-16,544
Book of Remembrance Inscriptions	-18,000	-18,000	0	-13,462
Charities Collection	0	0	0	-514
Crematorium Containers	-100	-100	0	-247
Crematorium Memorials	-72,700	-65,000	7,700	-42,243
Organist	-500	-500	0	-268
Cremation Fees	-2,062,000	-2,062,000	0	-1,258,640
Webcasting Fees	-35,000	-45,000	-10,000	-38,930
Interest Income	-2,500	75,000	77,500	-52,332
Medical Fees	-40,700	-40,700	0	-24,681
Misc Income	-3,300	-1,500	1,800	0
Income	-2,234,800	-2,157,800	77,000	-1,447,861
Recharges to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,267,010	-2,190,010	77,000	-1,447,861
Net Cost of Service	-700,306	-829,418	-129,112	-662,298
Contribution to/-from General Reserve	0	129,112	129,112	0
Below Net Cost of Service Sub Total	0	129,112	129,112	0
Net Surplus	-700,306	-700,306	0	-662,298

CAPITAL CREMATORIUM				1 April 2025 to 31 December 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	4,590,390	4,590,390	0	0
Crem Cap New Dev Crematorium - SSRS - Design Services	18,171	18,171	0	4017
Grand Total	4,661,032	4,661,032	0	8,217