



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	REVENUE AND CAPITAL BUDGET 2026/27 – 2028/29
Purpose of Report	To approve the revenue and capital budgets for 2026/27 and the proposals for 2027/28 and 2028/29.
Recommendations	<ol style="list-style-type: none">1. That the proposed revenue and capital budgets for 2026/27 are approved, as per appendix 1.2. That the proposed revenue and capital budgets for 2027/28 and 2028/29 are approved in principle, as per appendix 1.3. That in 2026/27 an annual surplus of £518,612 is approved.4. That in 2027/28 and 2028/29 an annual surplus of £386,112 and £350,469 respectively are approved in principle.

1.0 Background

- 1.1 The proposed budgets for 2026/27 and 2027/28 and those originally approved are detailed in Appendix 1 along with the estimates for 2028/29 for consideration by the Joint Committee.
- 1.2 This report is written with the inclusion of the agreed capital budget of £7.383m, and the relevant capital charges relating to financing this budget.

1.3 A review of the budgets for 2028/29 onwards will take place prior to the setting of the revenue budgets in 2026, to update for any known changes and identify future savings and efficiencies as required.

1.4 Table 1 below summarises the revenue budget information provided in Appendix 1.

Table 1

Crematorium - REVENUE	2025/26		2026/27		2027/28		2028/29	
	Latest Approved Budget	£	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget
Employee Expenses	501,931	523,635	518,108	546,290	536,855	546,290	553,715	
Premises Expenses	627,913	604,176	563,210	601,973	572,085	601,973	581,315	
Supplies and Services	225,050	221,250	263,123	221,250	241,750	221,250	241,750	
Support Services	91,810	105,729	89,129	123,979	103,248	123,979	121,698	
Capital Charges	120,000	280,000	160,000	273,000	273,000	265,000	265,000	
GROSS EXPENDITURE	1,566,704	1,734,790	1,593,570	1,766,492	1,726,938	1,758,492	1,763,478	
Income	-2,234,800	-2,123,390	-2,085,100	-2,220,820	-2,085,100	-2,220,820	-2,085,100	
Income Recharges	-32,210	-34,922	-27,081	-36,335	-27,950	-36,335	-28,847	
GROSS INCOME	-2,267,010	-2,158,312	-2,112,181	-2,257,155	-2,113,050	-2,257,155	-2,113,947	
NET COST OF SERVICE	-700,306	-423,522	-518,612	-490,663	-386,112	-498,663	-350,469	
BELOW NET COST OF SERVICE ADJUSTMENTS	0	0	0	0	0	0	0	
NET SURPLUS	-700,306	-423,522	-518,612	-490,663	-386,112	-498,663	-350,469	

1.5 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2026/27 and 2027/28 by the Joint Committee on 24th February 2025. The main changes are as follows:

1.5.1 Employee expenses have decreased by £5,527 in 2026/27 and £9,435 in 2027/28. This is due to a reduction in the expected pay award from 4% to 3.2%. In 2026/27 there has been an increase in training expenses due to essential health and safety training required.

1.5.2 Premises expenses have decreased by £40,966 in 2026/27 and £29,888 in 2027/28. This is due to a reduction in electricity and gas charges due to a contractual discount.

1.5.3 Supplies and services budgets have increased by £41,873 in 2026/27 and £20,500 in 2027/28. This is due to increased webcasting costs due to high demand. This budget also includes the purchase and upgrade of the BACAS software in 2026/27.

1.5.4 Support services budgets have decreased by £16,600 in 2026/27 and £20,731 in 2027/28. This is due to reductions over all recharges and central corporate overheads.

1.5.5 Capital charges are budgeted to take place from halfway through 2026/27, with a full year's charge in 2027/28 onwards. These are the repayment costs for borrowing up to £7.383m for the agreed budget allocated to the development of the crematorium. Due to procurement processes it is unlikely that any spend will take place until midway through 2026/27, therefore only a half year's charge is included for this coming financial year.

1.5.6 There is a decrease in income of £38,290 in 2026/27 and a further decrease of £135,720 in 2027/28. The decrease in income is due to reduced Cremation and Medical fees compared to the budget previously approved in principle. This reduction is based on no increase in Cremation fees for 2026/27, 2027/28 and

2028/29, and a reduction in Memorial income. However, some of this is offset by increased webcasting income due to high demand for the service and an increase in interest income due to higher interest rates.

1.5.7 The forecast number of cremations for 2026/27 has reduced to 1,800, due to the opening of Shirebrook's Crematorium. Cremation fee income of £1,031 per cremation will remain unchanged for 2026/27, 2027/28 and 2028/29. This is due to refurbishment of the Crematorium, which is predicted to start in 2026/27. The fee is based on the 5% fee increase of the 2025/26 fee.

1.5.8 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the proposed establishment budgets resulting in a decrease of £7,841 in 2026/27 and a decrease of £8,385 in 2027/28.

1.5.9 No contribution from reserves towards the surplus has been made for 2026/27 onwards. This enables a sustainable level of reserves to be maintained, as it would be prudent to maintain this for future spend.

1.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2026/27 – 2027/28 and the projected capital budget for 2028/29. The capital budget for the development of the crematorium was agreed at the amount of £7.383m.

1.6.1 Borrowing will be undertaken to finance the £7.383m agreed for development costs. The capital charges budgets are inclusive of interest and repayment costs and are based on borrowing over 20 years.

1.6.2 The usable reserves of the crematorium comprise the general reserves and the capital fund. Table 2 below shows the forecast balances of the usable reserves for the next 3 years.

1.6.3 Due to the condition of the current cremators, there may be a requirement to hire temporary cremators before any new cremators become operational. A provision has been made in the general reserve for £198,000 which would cover the estimated costs of hiring cremators. These funds will only be used if required.

Table 2

General Reserves Forecast Balance 31 Mar 2026	£846,483
Less Provision for Temporary Cremators	-£198,000
General Reserves Forecasted Balance as at 31 March 2028 (Surplus/-Deficit)	£648,483
Capital Fund Forecast Balance 31 March 2026	£424,392
Planned Preventative Maintenance 2026/27	-£3,000
Planned Preventative Maintenance 2027/28	-£3,000
Planned Preventative Maintenance 2028/29	-£3,000
Design Services fees 2026/27	-£16,750
Design Services fees 2027/28	-£17,550
Design Services fees 2028/29	-£18,330
Capital Fund Forecast Balance 31 March 2028	£362,762
TOTAL USEABLE RESERVES forecast 31 March 2029	£1,011,245

The levels held in usable reserves will be under review as the development of the crematorium is progressed.

1.7 VAT Implications

Each constituent authority is to account for income and expenditure between the partners on an annual throughput basis, so that each authority can account for only their share in their VAT partial exemption calculations, thus reducing the risk of an authority breaching its test of insignificance for partial exemption. Each constituent authority will need to continuously review how the development of the crematorium will impact on their VAT partial exemption calculations.

2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial - That the figures contained within the proposed budgets for income and expenditure is inaccurate.	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur.	Medium	A quality check is undertaken throughout the process and error identified.
Reputational	That the proposed budgets damage the reputation of the Joint Crematorium Committee.	Low	The proposed budgets are reviewed by the Director/Registrar and Treasurer to the Mansfield and District Crematorium prior to recommendation to the Joint Crematorium Committee. The proposals are in line with the Joint Crematorium Committee corporate priorities.
That capital expenditure is not spent in accordance with the proposed capital budgets and will impact on the partial exemption calculation of the constituent authorities.	That the Crematorium has not budgeted for the resources to pay for additional expenditure if the 5% partial exemption calculation for any of the constituent authorities is exceeded.	Medium	Regular updates from the Director and Registrar of the Mansfield and District Crematorium are received on the capital budgets and any likely changes to these are highlighted on a timely basis for consideration of the impact on the partial exemption calculations.

3.0 Proposal/Options Considered and Reasons for Recommendation

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

4.0 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

None

BASE BUDGET WORKING PAPERS - 2026/27 - 2028/29 - Mansfield Crematorium
Appendix 1
REVENUE

Account Description	Latest Approved Budget £	2026/27				2027/28				2028/29			
		Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £
Salaries Basic Pay	363,844.00	380,248.00		-7,652.00	372,596.00	395,446.00		-9,046.00	386,400.00	395,446.00		3,312.00	398,758.00
Salaries Overtime	15,000.00	15,000.00			15,000.00	15,000.00			15,000.00	15,000.00			15,000.00
Salaries National Insurance	44,077.00	46,457.00		-1,139.00	45,318.00	48,708.00		-1,341.00	47,367.00	48,708.00		491.00	49,199.00
Salaries Superannuation	77,497.00	80,993.00		-6,101.00	74,892.00	84,232.00		-6,568.00	77,664.00	84,232.00		-4,084.00	80,148.00
Vacancy Savings	-14,219.00	-14,884.00	3,706.00		-11,178.00	-15,500.00	3,908.00		-11,592.00	-15,500.00	3,537.00		-11,963.00
Superannuation Additional Allowances	1,400.00	1,400.00			1,400.00	1,400.00			1,400.00	1,400.00			1,400.00
Pension Deficit Lump Sum	9,330.00	9,330.00	3,470.00		12,800.00	9,330.00	3,940.00		13,270.00	9,330.00	4,430.00		13,760.00
Training Expenses Staff	3,000.00	3,000.00	2,500.00		5,500.00	5,500.00			5,500.00	5,500.00			5,500.00
Apprenticeship Levy	2,002.00	2,091.00		-311.00	1,780.00	2,174.00		-328.00	1,846.00	2,174.00		-261.00	1,913.00
EMPLOYEE EXPENSES	501,931.00	523,635.00	9,676.00	-15,203.00	518,108.00	546,290.00	7,848.00	-17,283.00	536,855.00	546,290.00	11,770.00	-4,345.00	553,715.00
Repair/Maintenance Buildings	30,000.00	30,000.00			30,000.00	30,000.00			30,000.00	30,000.00			30,000.00
Grounds Maintenance General	17,500.00	17,500.00			17,500.00	17,500.00			17,500.00	17,500.00			17,500.00
EPA Testing	1,200.00	1,200.00			1,200.00	1,200.00			1,200.00	1,200.00			1,200.00
Repair/Mce Fixed Plant Cremators	190,000.00	140,000.00			140,000.00	140,000.00			140,000.00	140,000.00			140,000.00
Electricity	89,018.00	97,920.00		-27,920.00	70,000.00	92,160.00		-19,360.00	72,800.00	92,160.00		-16,448.00	75,712.00
Gas	138,872.00	152,759.00		-13,887.00	138,872.00	152,759.00		-8,332.00	144,427.00	152,759.00		-2,555.00	150,204.00
Rent of Premises	159.00	159.00			159.00	159.00			159.00	159.00			159.00
Business Rates	147,579.00	150,520.00		-2,941.00	147,579.00	153,700.00		-6,121.00	147,579.00	153,700.00		-6,121.00	147,579.00
Sewage/Water Rates	8,885.00	9,418.00	3,582.00		13,000.00	9,795.00	3,725.00		13,520.00	9,795.00	4,266.00		14,061.00
Cleaning Materials	4,200.00	4,200.00			4,200.00	4,200.00			4,200.00	4,200.00			4,200.00
Legionella Management	500.00	500.00	200.00		700.00	500.00	200.00		700.00	500.00	200.00		700.00
PREMISES EXPENSES	627,913.00	604,176.00	3,782.00	-44,748.00	563,210.00	601,973.00	3,925.00	-33,813.00	572,085.00	601,973.00	4,466.00	-25,124.00	581,315.00
Furniture Acquisitions	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Light Plant and Tools	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Bio Boxes	5,000.00	5,000.00	1,000.00		6,000.00	5,000.00	1,000.00		6,000.00	5,000.00	1,000.00		6,000.00
Rodent Control	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Office Machinery Replacement	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Uniforms	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Printing	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Stationery	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Advertising Other	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Hired & Contracted Services (large coffins)	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00

Account Description	Latest Approved Budget	2025/26			2026/27			2027/28			2028/29				
		Base Budget	Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget	Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget	Appr.in Principle	Budget Additions	Budget Reductions
Waste Collection Skips	1,000.00	1,000.00				1,000.00	1,000.00				1,000.00	1,000.00			1,000.00
Medical Examination Fees	38,000.00	34,200.00				34,200.00	34,200.00				34,200.00	34,200.00			34,200.00
Payments to Local Authorities	7,250.00	7,250.00				7,250.00	7,250.00				7,250.00	7,250.00			7,250.00
Software Licences	13,000.00	13,000.00		-3,500.00		9,500.00	13,000.00		-3,500.00		9,500.00	13,000.00		-3,500.00	9,500.00
Systems Software	300.00	300.00	21,073.00			21,373.00	300.00		-300.00	0.00	300.00	300.00		-300.00	0.00
Telephones	15,000.00	15,000.00		-3,000.00		12,000.00	15,000.00		-3,000.00		12,000.00	15,000.00		-3,000.00	12,000.00
Webcasting	30,000.00	30,000.00	20,000.00			50,000.00	30,000.00	20,000.00			50,000.00	30,000.00	20,000.00		50,000.00
Conference Expenses	1,000.00	1,000.00				1,000.00	1,000.00				1,000.00	1,000.00			1,000.00
Subscriptions	1,500.00	1,500.00	6,300.00			7,800.00	1,500.00	6,300.00			7,800.00	1,500.00	6,300.00		7,800.00
Book of Remembrance Inscriptions	8,000.00	8,000.00				8,000.00	8,000.00				8,000.00	8,000.00			8,000.00
External Legal Expenses	500.00	500.00				500.00	500.00				500.00	500.00			500.00
Memorials inc new memorial lines	25,000.00	25,000.00				25,000.00	25,000.00				25,000.00	25,000.00			25,000.00
Other Expenses General	500.00	500.00				500.00	500.00				500.00	500.00			500.00
Organist Fees	500.00	500.00				500.00	500.00				500.00	500.00			500.00
CAMEO Non Abatement Fees	66,000.00	66,000.00				66,000.00	66,000.00				66,000.00	66,000.00			66,000.00
SUPPLIES & SERVICES	225,050.00	221,250.00	48,373.00	-6,500.00	263,123.00	221,250.00	27,300.00	-6,800.00	241,750.00	221,250.00	27,300.00	-6,800.00	241,750.00		
Design Services	6,985.00	6,985.00		-2,885.00		4,100.00	6,985.00		-2,685.00		4,300.00	6,985.00		-2,485.00	4,500.00
Trade Waste/Recycling	7,496.00	7,496.00	204.00			7,700.00	7,496.00	204.00			7,700.00	7,496.00	204.00		7,700.00
Central Corporate Overheads	77,329.00	91,248.00		-13,919.00		77,329.00	109,498.00		-18,250.00		91,248.00	109,498.00			
SUPPORT SERVICES	91,810.00	105,729.00	204.00	-16,804.00	89,129.00	123,979.00	204.00	-20,935.00	103,248.00	123,979.00	204.00	-2,485.00	121,698.00		
MRP and Interest Charges	120,000.00	280,000.00		-120,000.00		160,000.00	273,000.00				273,000.00	265,000.00			265,000.00
CAPITAL CHARGES	120,000.00	280,000.00	0.00	-120,000.00	160,000.00	273,000.00	0.00	0.00	273,000.00	265,000.00	0.00	0.00	265,000.00		
TOTAL EXPENDITURE	1,566,704.00	1,734,790.00	62,035.00	-203,255.00	1,593,570.00	1,766,492.00	39,277.00	-78,831.00	1,726,938.00	1,758,492.00	43,740.00	-38,754.00	1,763,478.00		
Book of Remembrance Inscriptions	-18,000.00	-18,000.00				-18,000.00	-18,000.00				-18,000.00	-18,000.00			-18,000.00
Containers	-100.00	-100.00				-100.00	-100.00				-100.00	-100.00			-100.00
Memorials inc new memorial lines	-72,700.00	-74,700.00				14,700.00	-60,000.00				-74,700.00	14,700.00			-60,000.00
Organist	-500.00	-500.00				-500.00	-500.00				-500.00	-500.00			-500.00
Cremation Fees	-2,062,000.00	-1,948,590.00				92,790.00	-1,855,800.00		-2,046,020.00		190,220.00	-1,855,800.00		-2,046,020.00	190,220.00
Webcasting	-35,000.00	-35,000.00	-10,000.00			-45,000.00	-35,000.00	-10,000.00			-45,000.00	-35,000.00	-10,000.00		-45,000.00
Interest Income	-2,500.00	-2,500.00	-67,500.00			-70,000.00	-2,500.00	-67,500.00			-70,000.00	-2,500.00	-67,500.00		-70,000.00
Medical Fees	-40,700.00	-40,700.00				8,300.00	-32,400.00		-40,700.00		8,300.00	-32,400.00		-40,700.00	8,300.00
Admin Fee MDC Public Health Funerals	-3,300.00	-3,300.00				-3,300.00	-3,300.00				-3,300.00	-3,300.00			-3,300.00
INCOME	-2,234,800.00	-2,123,390.00	-77,500.00	115,790.00	-2,085,100.00	-2,220,820.00	-77,500.00	213,220.00	-2,085,100.00	-2,220,820.00	-77,500.00	213,220.00	-2,085,100.00		
Recharges to Cemeteries for Administration	-32,210.00	-34,922.00				7,841.00	-27,081.00		-36,335.00		8,385.00	-27,950.00		-36,335.00	7,488.00
INCOME RECHARGES	-32,210.00	-34,922.00	0.00	7,841.00	-27,081.00	-36,335.00	0.00	8,385.00	-27,950.00	-36,335.00	0.00	7,488.00	-28,847.00		
TOTAL INCOME	-2,267,010.00	-2,158,312.00	-77,500.00	123,631.00	-2,112,181.00	-2,257,155.00	-77,500.00	221,605.00	-2,113,050.00	-2,257,155.00	-77,500.00	220,708.00	-2,113,947.00		
NET COST OF SERVICE	-700,306.00	-423,522.00	-15,465.00	-79,624.00	-518,611.00	-490,663.00	-38,223.00	142,774.00	-386,112.00	-498,663.00	-33,760.00	181,954.00	-350,469.00		
Contribution to/-from General Reserves	0.00					0.00				0.00				0.00	
BELOW NET COST OF SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NET SURPLUS	-700,306.00	-423,522.00	-15,465.00	-79,624.00	-518,611.00	-490,663.00	-38,223.00	142,774.00	-386,112.00	-498,663.00	-33,760.00	181,954.00	-350,469.00		

CAPITAL													
Account Description	Latest Approved Budget	2026/27				2027/28				2028/29			
		Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
PPW Capital Programme	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00
Crem Cap New Dev Crematorium SSRS- Design Services	7,102.00	0.00	16,750.00	0.00	16,750.00	0.00	17,550.00	0.00	17,550.00	0.00	18,330.00	0.00	18,330.00
Crem Cap New Dev Crematorium Hired/Contracted Services	4,590,390.00	0.00	7,366,389.00	0.00	7,366,389.00								
Crem Cap New Water Main	36,000.00												
GROSS CAPITAL EXPENDITURE	4,636,492.00	219,795.00	7,386,139.00	-219,795.00	7,386,139.00	219,795.00	20,550.00	-219,795.00	20,550.00	219,795.00	21,330.00	-219,795.00	21,330.00