

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

Date: Monday 14th September 2026

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

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Report Summary	
Type of report	Open Report
Report Title	Financial Management Review April-June 2026
Purpose of Report	This report shows the forecasted year end position for the 2026/2027 financial year for the Mansfield Crematorium as at 30 June 2026
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 June 2026 for revenue and capital budgets, see appendix 1.

Table 1 below summarises the income and expenditure incurred to 30 June 2026 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 2026 to 30 June 2026
Description	Current Budget	Forecast	Variance - Forecast to Current Budget	Actuals
Employee Costs	518,108	507,132	-10,976	109,634
Premises Related Expenses	563,210	563,210	0	208,136
Supplies and Services	263,125	263,125	0	37,135
Support Services	89,129	89,129	0	8,316
Capital Charges	160,000	80,000	-80,000	0
Revenue Gross Expenditure	1,593,572	1,502,596	-90,976	363,221
Revenue Income	-2,085,102	-2,080,102	5,000	-372,293
Income	-2,085,102	-2,080,102	5,000	-372,293
Recharge to Cemeteries	-27,081	-27,081	0	0
Income Recharges	-27,081	-27,081	0	0
Revenue Gross Income	-2,112,183	-2,107,183	5,000	-372,293
Net Cost of Service	-518,611	-604,587	-85,976	-9,072
Contribution from/to General Reserve	0	85,976	85,976	0
Below Net Cost of Service	0	85,976	85,976	0
Net (-) Surplus	-518,611	-518,611	0	-9,072

CAPITAL CREMATORIUM				1 April 2026 to 30 June 2026
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 Cap New Dev Crematorium	7,366,389	3,683,195	-3,683,194	0
Crem Cap New Dev Crematorium - SSRS - Design Services	16,750	8,375	-8,375	0
Grand Total	7,386,139	3,694,570	-3,691,569	0

1.1.1 Employee Expenses total forecasted variance -£10,976

There has been a reduction in employee expenses due to multiple vacant posts on the establishment. This has been partially offset by agency staffing costs.

1.1.2 Capital Charges total forecasted variance -£80,000.

Capital Charges have been reduced due to a delay in the commencement of the New Development.

1.1.3 Revenue Income forecasted variance £5,000.

Due to lower Memorials sales, there has been a reduction in income.

1.1.4 Below Net Cost of Service forecasted variance £85,976

Due to the above forecasted revisions, we are forecasting that we will be able to contribute £85,976 to the General Reserve at year end.

1.1.5 Capital forecasted variance -£3,691,569.

The forecast for the New Crematorium Development is reduced, due to a delay in the commencement of the New Development.

Table 2- Aged Debtors

The total outstanding debtors at 30 June 2026 was £193,606. The table below breaks down the outstanding value per period.

Summary	£
2021/2022	836
2022/2023	877
2023/2024	1,127
2024/2025	2,615
2025/2026	38,456
April 2026	30,482
June 2026	121,465
Unallocated Payments	- 2,250
TOTAL	193,606

Table 3- General Fund

General Reserves Balance Brought Forward 1 April 2026	£1,153,844
Less Provision for Temporary Cremators	-£198,000
Add Contribution to General Reserve	£85,976
General Reserves Forecasted Balance as at 31 March 2027 (Surplus/-Deficit)	£1,041,820

Table 4- Capital Fund

Capital Fund Balance Brought Forward 1 April 2026	£434,865
Less:	
Planned Preventative Maintenance 2026/27	-£3,000
Design Services fees 2026/27	-£8,375
Fire Door Works 2026/27	-£13,419
Capital Fund Forecasted Balance as at 31 March 2027 (Surplus/-Deficit)	£410,071

1.1.6 Forecast surplus for 2026/2027 as at 30 June 2026.

Table 5 below shows the forecast surplus payments to each authority based on the forecast budget surplus and the usage to date by area as at 30 June 2026.

Table 5

District	April - June 2026 Number of Cremations	April - June 2026 Usage Percentage	Forecast Budget Surplus £518,611 split
Ashfield	189	44.89%	£232,821
Mansfield	198	47.03%	£243,907
Newark & Sherwood	34	8.08%	£41,883
TOTAL	421	100.00%	£518,611

2. Proposals

To receive and comment upon the Financial Management Review Report April-June 2026 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 2026 to 30 June 2026
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Salaries Basic Pay	372,596	306,420	-66,176	74,460
Salaries Overtime	15,000	15,000	0	4,609
Salaries National Insurance	45,318	37,641	-7,677	9,796
Salaries Superannuation	74,892	61,591	-13,301	15,893
Salaries Vacancy Savings	-11,178	0	11,178	0
Superann Additional Allowances	1,400	1,400	0	0
Pension Deficit Lump Sum	12,800	12,800	0	2,133
Agency Staff	0	65,000	65,000	0
Training Expenses Staff	5,500	5,500	0	2,743
Apprenticeship Levy	1,780	1,780	0	0
Employee Related Expenditure	518,108	507,132	-10,976	109,634
Repair/Maintenance Buildings	30,000	30,000	0	10,614
Electricity	70,000	70,000	0	6,834
Gas	138,872	138,872	0	10,191
Rent of Premises	159	159	0	0
Business Rates	147,579	147,579	0	151,410
Sewage/Water Rates	13,000	13,000	0	1,619
EPA Testing	1,200	1,200	0	0
Repair/Maintenance Fixed Plant Cremators	140,000	140,000	0	20,064
Cleaning Materials	4,200	4,200	0	773
Legionella	700	700	0	118
Grounds Maintenance General	17,500	17,500	0	6,513
Premises Related Expenditure	563,210	563,210	0	208,136
Furniture Acquisitions	2,000	2,000	0	-64
Light Plant and Tools	1,500	1,500	0	518
Material Purchases	6,000	6,000	0	0
Rodent Control	500	500	0	0
Office Machinery Replacement	500	500	0	116
Uniforms	2,000	2,000	0	411
Printing	1,500	1,500	0	995
Stationery	2,000	2,000	0	175
Advertising Other	500	500	0	0
Hired & Contracted Services (large coffins)	2,000	2,000	0	257
Waste Collection Skips	1,000	1,000	0	265
Medical Referee Fees	34,200	34,200	0	6,422
Payments to Local Authorities	7,250	7,250	0	0
Software Licences	9,500	9,500	0	1,826
Systems Software	21,373	21,373	0	0
Telephones	12,000	12,000	0	2,971
Webcasting Costs	50,000	50,000	0	19,345
Conference Expenses	1,000	1,000	0	0
Subscriptions	7,800	7,800	0	110
Book of Remembrance Inscriptions	8,000	8,000	0	3,494
External Legal Expenses - valuation	500	500	0	0
Memorials	25,000	25,000	0	295
Other Expenses General	500	500	0	0
Organist Fees	502	502	0	0
CAMEO Non Abatement Fees	66,000	66,000	0	0
Supplies & Services Expenditure	263,125	263,125	0	37,135

REVENUE CREMATORIUM				1 April 2026 to 30 June 2026
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Design Services	4,100	4,100	0	0
Trade Waste/Recycling	7,700	7,700	0	8,316
Central Corporate Overhead	77,329	77,329	0	0
Support Services	89,129	89,129	0	8,316
MRP and Interest Charges	160,000	80,000	-80,000	0
Capital Charges	160,000	80,000	-80,000	0
Revenue Gross Expenditure	1,593,572	1,502,596	-90,976	363,221
Grants Current Year - Childrens Funeral Fund	-1	-1	0	-14,835
Book of Remembrance Inscriptions	-18,000	-18,000	0	-4,131
Charities Collection	-1	-1	0	-180
Crematorium Containers	-100	-100	0	-40
Crematorium Memorials	-60,000	-55,000	5,000	-11,368
Organist	-500	-500	0	-76
Cremation Fees	-1,855,800	-1,855,800	0	-310,528
Webcasting Fees	-45,000	-45,000	0	-11,995
Interest Income	-70,000	-70,000	0	-13,002
Medical Fees	-32,400	-32,400	0	-6,137
Misc Income	-3,300	-3,300	0	0
Income	-2,085,102	-2,080,102	5,000	-372,293
Recharges to Cemeteries	-27,081	-27,081	0	0
Income Recharges	-27,081	-27,081	0	0
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Net Cost of Service	-518,611	-604,587	-85,976	-9,072
Contribution from/to General Reserve	0	85,976	85,976	0
Below Net Cost of Service Sub Total	0	85,976	85,976	0
Net Surplus	-518,611	-518,611	0	-9,072

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