

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
7 December 2020**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2020 TO 31 OCTOBER 2020**

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2020/2021 financial year for the Mansfield Crematorium as at 31 October 2020.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The revenue budget realignments provided in appendix 2 are for noting only.
- iii) The capital expenditure budget £56,844 and capital income budget (£31,622) for the new scheme roof repairs - insurance copper theft as detailed in 3.1.6, are approved.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Revisions to the allocation of the original revenue budgets have been undertaken and three budget realignments have been processed to reflect the revised budgets required in the following areas:-

- Employee costs – to reflect the new staffing structure, COVID19 temporary employee costs and COVID19 specific overtime, agency administrator costs, superannuation percentage changes since budget setting, increased annual pay-rise and vacancy savings.
- CAMEO non-abatement fees – revenue budget savings have been identified to finance the estimated costs for 2020 due to cremations not being abated.
- Roof repairs for claim following theft of copper November 2018 - £25,222 is required to complete the roof repairs following the insurance contribution of £31,622. This will be a revenue contribution towards the capital project.

Please see appendix 2 for details of the budgets that have been reduced and increased within the three budget realignments.

Table 1 below summarises the income and expenditure incurred to 31 October 2020 and the variances to revised budgets expected at year end. Further explanations are provided below where there are significant variances between the forecasted outturn position and the revised budgets.

Table 1

CREMATORIUM REVENUE	FULL YEAR				1 April 2020 to 31 Oct 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	408,936	379,505	374,332	-5,173	245,426
Premises Related Expenses	404,487	388,398	388,541	143	214,303
Transport Related Expenditure	200	200	50	-150	0
Supplies and Services	149,601	190,690	199,649	8,959	67,481
Support Services	61,382	61,382	63,227	1,845	7,403
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,150,877	1,146,446	1,152,070	5,624	534,612
Revenue Income	-1,765,350	-1,772,850	-1,959,600	-186,750	-951,694
Income	-1,765,350	-1,772,850	-1,959,600	-186,750	-951,694
Recharge to Cemeteries	-31,046	-31,046	-28,000	3,046	0
Income Recharges	-31,046	-31,046	-28,000	3,046	0
Revenue Gross Income	-1,796,396	-1,803,896	-1,987,600	-183,704	-951,694
Net Cost of Service	-645,519	-657,450	-835,530	-178,080	-417,082
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2 Year Pension Lump Sum Prepayment	0	0	0	0	-32,303
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	52,800	6,600	23,034
Crem Employee Transformation Savings	0	9,431	9,431	0	0
Below Net Cost of Service	-80,071	-70,640	-64,040	6,600	-9,269
Net (-) Surplus	-725,590	-728,090	-899,570	-171,480	-426,351

CREMATORIUM CAPITAL	FULL YEAR				1 April 2020 to 31 Oct 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment	627,000	627,000	627,000	0	0
Capital - New Tractor	16,500	16,500	16,500	0	0
Capital - Car Park Lighting	8,000	8,000	8,000	0	0
Capital - Roof Repairs - Insurance Copper Theft Expenditure	0	0	56,844	56,844	0
Capital - Roof Repairs - Insurance Cooper Theft Income	0	0	-31,622	-31,622	0
Capital Gross Expenditure	651,500	651,500	676,722	25,222	0

3.1.1 Employee Expenses total forecasted variance (£5,000)

When the Crematorium budgets were set for 2020/2021 the information regarding the triennial Nottinghamshire County Council (NCC) pension revaluation and annual pension contributions had not been received, so the annual pension budget was set at £22,058. In April 2020 the opportunity to pay for three years NCC lump sum pension payments in advance for the period 2020/2021, 2021/2022 and 2022/2023 was accepted by the Treasurer in relation to the employees of the Mansfield Crematorium. This

resulted in a reduction in NCC estimated pension payments to the pension scheme of £3,571 over the 3 year period, as shown in table 2 below. The payment due for 2020/2021 will be £16,151 resulting in an overall Crematorium budget saving for 2020/2021 of (£5,907). Table 1 and Appendix 1 show adjustments for the prepayment total of £32,303 for years 2021/2022 & 2022/2023, which will be treated as a prepayment at the year end and shown in the 2021/2022 and 2022/2023 accounts.

Table 2

NCC Pension Lump Sum	2020/2021	2021/2022	2022/2023	TOTAL
Original NCC Annual Contribution	£16,725	£17,334	£17,966	£52,025
Advance 3 Year Payment	£16,151	£16,151	£16,152	£48,454
Saving Per Annum	£574	£1,183	£1,814	£3,571

Additional costs of £960 have been incurred for the job advert for the vacant Director and Registrar of the Crematorium post.

3.1.2 Supplies and Services Expenses total forecasted variance £9,000

As detailed in 3.1.4, due to the increased forecast in the number of cremations, both the expenditure and income budgets for medical fees will need increasing by £5,550 as the charge paid for this service is fully reimbursed through a matching fee per cremation.

Other minor variations to budget forecasts totalling £409 include increases to the misc. software licences, mobile phones, offset by reductions in postages and systems software.

The uptake of the webcasting service continues to be popular with the revise forecast increased by £3,000. This will be offset by an increase forecast for webcasting income of (£4,500) as detailed in 3.1.4 below.

3.1.3 Support Services Expenses total forecasted variance £2,000

The forecast recharges for MDC Design Services team has been increased by £2,000. MDC Design Services team will be undertaking planned preventative work reviews and assisting with the replacement abatement equipment works.

3.1.4 Income total forecasted variance (£184,000).

The cremation fee budget was set using an annual throughput estimate of 2,100 cremation for 2020/2021 financial year. However, due to the unprecedented impact of COVID-19, this forecast has increased to 2,400. As a result of this change the cremation fee income budget forecast has increased by (£195,200). The usage and related income will be closely monitored and the forecast will be adjusted if required. Please note that the cremation fee income includes an additional 3% fee rise implemented from 1 April 2020. As detailed in 3.1.5 below, it is forecast that £52,800 of this

income will be transferred to the capital fund usable reserves by the end of the financial year.

As noted in 3.1.2 the medical fee income forecast has been increased by (£5,555) in line with the medical fee costs.

As detailed in 3.1.2, a new income budget is required for webcasting fees. Demand for this service continues and the revised budget forecast has increased by (£4,500) which will be offset by an increase in the webcasting costs of £3,000.

The organist service has not being made available during service restrictions and coupled with reduced demand the forecast fee income has reduced by £16,500.

It is forecast that the recharge to Mansfield District Council Cemeteries' service for the administrative role undertaken by the Crematorium staff will be £3,000 lower this financial year. This is due to the recharge calculation being mainly based on a proportion of actual salary costs incurred and the savings made through the restructure and in year vacancies.

Due to the reduction in interest rates this year, the forecast for interest income has been reduced by £2,000.

3.1.5 Below Net Cost of Service total forecasted variance £7,000

With reference to minute 1773 approved by the JCC on 13 January 2020; the additional 3% increase in the standard cremation fee for 2020/2021, is to be transferred to the capital fund. The 3% increase equates to £22 per standard cremation. Due to the forecasted number of cremations increasing from 2,100 to 2,400, the amount to be transferred to the capital fund is forecast to be £52,800 which is an increase of £6,600 to budget.

3.1.6 Capital total forecasted variance £25,222

Replacement abatement equipment, the approved carry-forward budget from 2019/2020 of £627,000 has been allocated for spending during 2020/2021. No costs have been incurred as at 31 October 2020.

New tractor budget of £16,500, the Head of Neighbourhoods has reviewed the hiring and purchasing options and decided to purchase the tractor from the approved capital budget this financial year as the old tractor is beyond repair.

Car park lighting budget of £8,000 due to the health and safety issues identified with darker mornings and nights during the autumn and winter months, these works are now required. The Crematorium team are in the early stages of review with this project and looking at the various options.

A new capital project is required for completion of works to the roof following the copper theft in November 2018 and this matter having now reached a conclusion with the insurers. An expenditure budget is required for full roof replacement costs of £56,844. The insurers will be settling the insurance claim at (£31,622), leaving the crematorium to pay the balance of the roof works required at £25,222. As part of the revenue budget realignments budgets totalling £25,222 have been identified and will be used as a revenue contribution to finance the balance of this capital scheme, please see appendix 2.

It is recommended that a new capital expenditure budget of £56,844 for the works contract and a new capital income budget of (£31,622) for the insurance settlement are approved in the 2020/2021 financial year.

3.2 Balance Sheet Review – Table 3 below shows the balance sheet as at 31 October 2020

Table 3

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 October 2020		
31 March 2020		31 October 2020
£		£
2,150,777	Property, Plant & Equipment	2,150,777
2,150,777	Long Term Assets	2,150,777
247,571	Short Term Debtors	123,243
0	NCC Pension Prepayment 2 years	32,303
-19,895	Provisions	-19,895
1,676,219	Cash and Cash Equivalents	1,350,961
1,903,895	Current Assets	1,486,612
-866,669	Short Term Creditors	0
-866,669	Current Liabilities	0
-1,141,000	Net Pension Liability	-1,141,000
-1,141,000	Long Term Liabilities	-1,141,000
2,047,003	Net Assets	2,496,389
Financed by:		
799,863	Capital Fund	822,897
0	Surplus/(deficit) in year	426,351
237,363	General Reserve	237,363
1,037,226	Usable Reserves	1,486,612
442,841	Revaluation Reserve	442,840
1,707,936	Capital Adjustment Accounts	1,707,936
-1,141,000	Pension Reserve	-1,141,000
£1,009,777	Unusable Reserves	1,009,777
2,047,003	Total Reserves	2,496,389

3.2.1 Long Term Assets – There is currently no movement in the long term assets. Transactions for depreciation and any changes in the re-valuation

of the crematorium assets, which is to be undertaken during this financial year, will be calculated before the financial year end.

3.2.2 Current Assets

Short Term Debtors - Total outstanding at 31 October 2020 was £123,243. This is lower than in previous months due to a delay in raising the cremation fee invoices for October 2020. This was due to reduced staffing levels in the Crematorium office towards the end of October.

This total comprises of £123,243 which is the value of invoices raised mainly to funeral directors which remain unpaid as at 31 October 2020. The summary below breaks down the value outstanding per period for the invoices outstanding.

Ageing Debtor Summary as at 31 October 2020

Period Invoice Raised	Amount Outstanding £
2016-17 Financial Year	1,247
2017-18 Financial Year	3,310
2018-19 Financial Year	1,440
2019-20 Financial Year	20,898
April 2020	9,558
May 2020	0
June 2020	797
July 2020	23,386
August 2020	26,548
September 2020	35,551
October 2020	508
TOTAL	123,243

NCC Pension Prepayment 2 Years – as detailed in 3.1.1 the value for 2021/2022 & 2022/2023 will be treated as a prepayment at the end of the current financial year.

Provisions – At the financial year end the value required for this provision will be recalculated based on the age of outstanding debtor invoices.

Cash and Cash Equivalents – The main changes relate to the payment of the 2019/2020 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 October 2020 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 October 2020. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2020/2021 accounts that have not yet been paid and the net surplus due to the 3 authorities

3.2.4 Long Term Liabilities

Net Pension Liability – This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.2.5 Usable Reserves

Capital Fund – The capital fund brought forward balance as at 1 April 2020 was £799,863. This opening balance includes an approved carried forward budget of £627,000 for replacement abatement equipment and supplier design fees only. No expenditure has been incurred yet on this project. A further report is required to determine the building repair costs associated with these works, until a budget is approved no estimate for these works is included in the capital fund forecast in table 4.

Capital budget for £16,500 for the purchase of a replacement tractor – the Head of Neighbourhoods has decided to purchase a new tractor from this budget as the old tractor is beyond repair.

Capital budget for £8,000 for car park lighting –these works are required this financial year due to the health and safety implications of the darker mornings and nights during the autumn and winter seasons.

As detailed in 3.1.5, the additional income generated from the extra 3% fee increase in 2020/2021 will be transferred to the capital fund. Actuals to September 2020 have been processed and a forecast has been included for October 2020 to March 2021, as detailed in table 4.

Table 4

Capital Fund Balance Brought Forward 1 April 2020		£799,863
Approved Capital Budgets 2020/2021		
Replacement Abatement Equipment		-£627,000
New Tractor		-£16,500
Car Park Lighting		-£8,000
		-£651,500
3% increase in Standard Cremation Fee 2020/2021		
Actuals April-Sept 2020		£23,034
Forecast October - March 2020		£29,766
		£52,800
Capital Fund Forecasted Balance as at 31 March 2021		£201,163

General Reserve – The General Reserves brought forward balance as at 1 April 2020 was £237,363, as detailed in table 5.

Table 5

General Reserve Balance Brought Forward 1 April 2020	£237,363
General Reserve Forecasted Balance as at 31 March 2021	£237,363

3.2.6 Unusable Reserves

Revaluation reserve - This will remain unchanged until the end of the current financial year.

Capital Adjustment Account – This will remain unchanged until the end of the current financial year.

Pension Reserve - This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.3 The position at 31 October 2020 is a surplus of £426,351, see appendix 1.

The year-end forecast position to 31 March 2021 is a surplus of £899,570, compared to the revised budget surplus of £728,090, which is an increase in surplus of £171,480.

As approved at the December 2017 JCC meeting, the surplus distribution will not exceed the revised budget surplus of £728,090 and that any additional surplus will be transferred to the general reserve for future planned preventative works.

The main reason for this increase to the forecast budget surplus is the increase in the number of cremations forecast during 2020/2021 from 2,100 to 2,400 due to the COVID-19 pandemic. This usage forecast will be monitored closely and any further changes in usage will be reflected in revised forecasts and surplus estimates.

3.3.1 Table 6 below shows the forecast surplus payments to each authority based on the revised budget surplus and the usage to date by area.

Table 6

District	April - October 2020 No. of Cremations	April - October 2020 Usage Percentage	Revised Budget Surplus £728,090 split
Ashfield	539	46.31%	£337,148
Mansfield	552	47.42%	£345,280
Newark & Sherwood	73	6.27%	£45,662
TOTAL	1,164	100.00%	£728,090

4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial forecasts are inaccurate	A number of the Joint Crematorium's budgets are dependent on external factors and influences which cannot be accurately forecast	Medium	The budgetary management system is in place whereby finance and budget officers meet to discuss issues surrounding the budgets.

5. ALIGNMENT TO COMMITTEES PRIORITIES

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

6. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2019/2020 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
The audit is carried out in accordance with the Accounts and Audit Regulations 2015.
- (b) Human Rights: No impact
- (c) Equality and Diversity: No impact.
- (d) Climate change and environmental sustainability: No impact.
- (e) Crime and Disorder: No impact.

- (f) Budget / Resources: This report is to note the out-turn position on the Joint Crematorium Account and the balances on the Reserve funds.

7. CONSULTATION

Head of Neighbourhoods

8. BACKGROUND PAPERS

None.

Report Author	-	Wendy Gregson
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					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Salaries Basic Pay	295,852	245,998	245,998	0	128,807	Realignment 22 & 23
COVID19 Basic Pay	0	3,264	3,264	0	3,264	Realignment 22
Salaries Overtime	18,000	9,198	9,198	0	4,830	Realignment 22
COVID19 Overtime	0	8,802	8,802	0	8,802	Realignment 22
Salaries National Insurance	23,057	21,000	21,000	0	11,940	Realignment 22
Salaries Superannuation	49,407	51,860	51,860	0	28,214	Realignment 22
Salaries Vacancy Savings	-5,525	0	0	0	0	Realignment 22
Superann Additional Allowances	1,261	1,261	1,261	0	-1,084	
Pension Deficit Lump Sum	22,058	22,058	16,151	-5,907	48,454	
Agency Staff	0	11,238	11,238	0	11,238	Realignment 22
Advertising Appointments	0	0	960	960	960	
Occupational Health Services	500	500	500	0	0	
Training Expenses Staff	3,000	3,000	3,000	0	0	
Apprenticeship Levy	1,326	1,326	1,100	-226	0	
Employee Related Expenditure	408,936	379,505	374,332	-5,173	245,426	
Repair/Maintenance Buildings	23,582	23,582	23,582	0	8,408	
Repair/Maintenance - Contribution Capital Roof Repairs	0	25,222	25,222	0	0	Realignment 24
Grounds Maintenance General	20,440	20,440	20,440	0	4,108	
EPA Testing	1,500	1,500	1,161	-339	1,161	
Repair/Maintenance Fixed Plant Cremators	135,000	106,675	106,675	0	47,328	Realignment 23
Electricity	51,000	47,500	47,500	0	17,908	Realignment 23
Gas	42,000	42,000	42,000	0	18,129	
Rent of Premises	159	159	159	0	159	
Business Rates	96,776	91,290	91,290	0	91,290	Realignment 24
Sewage/Water Rates	10,000	6,000	6,000	0	3,161	Realignment 23
Insurance	19,340	19,340	19,822	482	19,822	
Cleaning Materials	4,200	4,200	4,200	0	2,655	
Legionella	490	490	490	0	175	
Premises Related Expenditure	404,487	388,398	388,541	143	214,303	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Car Allowances	200	200	50	-150	0	
Transport Related Expenditure	200	200	50	-150	0	
Furniture Acquisitions	4,000	750	750	0	0	Realignment 24
Hire Vending Machines	600	600	600	0	61	
Light Plant and Tools	4,000	4,000	4,000	0	1,717	
Bio Boxes	4,000	4,000	4,000	0	2,589	
Materials Rodent Control	450	450	450	0	0	
Office Machinery Repair/Maintenance	100	100	100	0	0	
Office Machinery Replacement	900	900	900	0	56	
Uniforms	3,500	3,500	3,500	0	718	
Books & Publications Special	10,000	0	0	0	0	Realignment 24
Printing	7,000	3,500	3,500	0	1,577	Realignment 24
Stationery	5,000	3,500	3,500	0	1,239	Realignment 24
Advertising Other	2,000	2,000	2,000	0	1,092	
Waste Collection Skips	1,500	1,500	1,500	0	370	
Medical Referee Fees	38,850	38,850	44,400	5,550	26,372	
Payments to Local Authorities	7,038	7,038	7,038	0	2,040	
Software Licences	9,000	9,000	9,880	880	9,880	
Mobile Phones	0	0	13	13	13	
Postages	3,500	3,014	2,800	-214	1,681	Realignment 24
Systems Software	530	530	260	-270	260	
Telephones	7,200	7,200	7,200	0	4,605	
Webcasting Costs	0	5,000	8,000	3,000	6,696	
Conference Expenses	1,000	0	0	0	0	Realignment 24
Subscriptions	2,440	2,440	2,440	0	712	
Book of Remembrance Inscriptions	9,028	9,028	9,028	0	4,181	
External Legal Expenses	1,500	1,500	1,500	0	0	
Other Expenses General	500	500	500	0	0	
Memorial Plaques	11,965	11,965	11,965	0	1,562	
Organist Fees	14,000	3,000	3,000	0	60	Realignment 23
CAMEO Non Abatement Fees	0	66,825	66,825	0	0	Realignment 23
Supplies & Services Expenditure	149,601	190,690	199,649	8,959	67,481	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Design Services	5,641	5,641	7,432	1,791	0	
Trade Waste/Recycling	7,349	7,349	7,349	0	7,349	
Electricians Service	0	0	54	54	54	
Central Corporate Overhead	48,392	48,392	48,392	0	0	
Support Services	61,382	61,382	63,227	1,845	7,403	
Depreciation	126,271	126,271	126,271	0	0	
Depreciation and Impairment	126,271	126,271	126,271	0	0	
Revenue Gross Expenditure	1,150,877	1,146,446	1,152,070	5,624	534,612	
Book of Remembrance Inscriptions	-23,500	-23,500	-23,500	0	-11,969	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-200	-200	-200	0	-170	
Crematorium Memorials	-41,000	-41,000	-41,000	0	-10,247	
Organist	-21,000	-21,000	-4,500	16,500	0	
Cremation Fees	-1,633,800	-1,633,800	-1,829,000	-195,200	-897,116	
Webcasting Fees	0	-7,500	-12,000	-4,500	-9,340	
Medical Fees	-38,850	-38,850	-44,400	-5,550	-22,292	
Interest Income	-3,000	-3,000	-3,000	0	0	
Miscellaneous Income	-4,000	-4,000	-2,000	2,000	0	
Under/Over Bankings	0	0	0	0	-20	
Income	-1,765,350	-1,772,850	-1,959,600	-186,750	-951,694	
Recharges to Cemeteries	-31,046	-31,046	-28,000	3,046	0	
Income Recharges	-31,046	-31,046	-28,000	3,046	0	
Revenue Gross Income	-1,796,396	-1,803,896	-1,987,600	-183,704	-951,694	
Net Cost of Service	-645,519	-657,450	-835,530	-178,080	-417,082	
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0	
2 Year Pension Lump Sum Prepayment	0	0	0	0	-32,303	
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	52,800	6,600	23,034	
Crem Transformation Savings	0	9,431	9,431	0	0	
Below Net Cost of Service Sub Total	-80,071	-70,640	-64,040	6,600	-9,269	
Net Surplus	-725,590	-728,090	-899,570	-171,480	-426,351	

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CAPITAL CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Replacement of Abatement Equipment	627,000	627,000	627,000	0	0	
New Tractor	16,500	16,500	16,500	0	0	
Car Park Lighting	8,000	8,000	8,000	0	0	
Roof Repairs - Insurance Copper Theft Expenditure	0	0	56,844	56,844	0	
Roof Repairs - Insurance Copper Theft Income	0	0	-31,622	-31,622	0	
Grand Total	651,500	651,500	676,722	25,222	0	



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	22	£32,438 Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

To realign employee budgets to allocate budgets to COVID19 employee basic and overtime costs, vacancy savings, superannuation and agency costs during 2020/2021 to date.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000001	Crematorium Salaries Basic Pay	-22,074	288,072	265,998
4101000002	Crematorium Salaries Overtime	-8,802	18,000	9,198
4101000003	Creamtorium Salaries National Insurance	-1,562	22,562	21,000
				0
				0
		-32,438		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000011	Crematorium COVID19 Basic Salary	3,264	0	3,264
4101000012	Crematorium COVID19 Overtime Costs	8,802	0	8,802
4101000041	Crematorium Agency Staff	11,238	0	11,238
4101000004	Crematorium Salaries Superannuation	3,753	48,107	51,860
4101000006	Crematorium Salaries Vacancy Savings	5,381	-5,381	0
				0
				0
		32,438		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	£66,825	Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

Due to the non abatement of cremations and the delay in replacement the faulty abatement equipment, fees to purchase tmac's from the CAMEO scheme will be required for the financial year 2020/2021. This charge will be based on 50% throughput from Jan 2020 to Dec 2020 (est 1215 in total) @ £55 per cremation. As detailed in Report April - July 2020 Financial Management Review to JCC.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
410100001	Crematorium Salaries Basic Pay	-20,000	265,998	245,998
4101000124	Crematorium Repairs and Maintenance Fixed Plant Cremator	-28,325	135,000	106,675
4101000133	Crematorium Electricity	-3,500	51,000	47,500
4101000150	Crematorium Sewage/Water Rates	-4,000	10,000	6,000
4101000524	Crematorium Crem Organist Fees	-11,000	14,000	3,000
				0
		-66,825		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000529	Crematorium CAMEO Non Abatement Fees	66,825	0	66,825
				0
		66,825		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	24	£25,222 Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

A budget is required for £25,222 which is the balance required between the cost to replace the roof that was damaged due to copper theft in November 2018 and the amount that will be covered by the insurers. The insurers will only pay out for the repairs to the area which was damaged by the actions of the thieves, the areas not damaged but that need to be replaced as part of the full repairs to the roof have to be met from the Crematorium budgets. The full repairs will be shown as a capital scheme that will be partly financed through revenue budget savings as a contribution to capital plus the payment from the insurance company.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000146	Crematorium NNDR MDC	-5,486	96,776	91,290
4101000307	Crematorium Furniture Acquisitions	-3,250	4,000	750
4101000361	Crematorium Books & Publications Special	-10,000	10,000	0
4101000366	Crematorium Printing	-3,500	7,000	3,500
4101000367	Crematorium Stationery	-1,500	5,000	3,500
4101000435	Crematorium Postages	-486	3,500	3,014
4101000450	Crematorium Conference Expenses	-1,000	1,000	0
				0
				0
		-25,222		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000106	Crematorium Repairs and Maintenance Special	25,222	0	25,222
				0
				0
		25,222		