

Mansfield and District Joint Crematorium Committee
16 September 2019
Report of Treasurer of Joint Crematorium Committee

FINANCIAL MANAGEMENT REVIEW

1 APRIL 2019 TO 31 JULY 2019

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2019/2020 financial year for the Mansfield Crematorium as at 31 July 2019.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The capital budget increase of £835 identified in 3.2.5 is approved.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Table 1 below summarises the income and expenditure incurred to 31 July 2019 and the variances expected at year end. Further explanations are provided below where there are significant variances between the forecasted outturn position and the budget.

Table 1

CREMATORIUM	FULL YEAR				1 April 2019 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Original Budget	Actuals
Employee Costs	408,492	405,215	405,215	-3,277	138,323
Premises Related Expenses	405,776	405,776	373,015	-32,761	135,588
Transport Related Expenditure	306	306	306	0	0
Supplies and Services	169,501	200,778	224,337	54,836	36,873
Support Services	60,100	60,100	60,100	0	7,349
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,170,446	1,198,446	1,189,244	18,798	318,133
Rev Gross Income	-1,906,139	-1,906,139	-1,788,364	117,775	-534,265
Interest Income	-7,688	-7,688	-7,688	0	0
Revenue Gross Income	-1,913,827	-1,913,827	-1,796,052	117,775	-534,265
Net Cost of Service	-743,381	-715,381	-606,808	136,573	-216,132
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2017/2018 Carryforward Budgets from General Reserve	0	-28,000	-28,000	-28,000	0
Below Net Cost of Service	-126,271	-154,271	-154,271	-28,000	0
Net (-) Surplus	-869,652	-869,652	-761,079	108,573	-216,132

CREMATORIUM CAPITAL	FULL YEAR				1 April 2019 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - New Land Purchase	0	0	835	835	835
Capital - Replacement of Abatement Equipment	750,000	750,000	750,000	0	0
Capital Gross Expenditure	750,000	750,000	750,835	835	835

3.1.1 Employee Expenses total forecasted variance (£3,000)

As approved at the Dec 2018 JCC meeting, the manpower budget for the retired Clerk to the JCC is to be used to pay for legal advice provided by Newark and Sherwood District Council's legal team at JCC meetings and as required. The 2019/2020 budget totalling £3,277 has been realigned to Payments to Local Authorities within Supplies and Services and will be paid annually, see appendix 2 for budget realignment details.

The Director and Registrar of the crematorium is undertaking a staff re-structure to meet the demands of the service. There are currently 3 vacant posts; a gardener/relief technician post, a clerical assistant post and the supervisor/assistant registrar post. Officers have been working additional overtime to cover vacant positions. Once the restructure is approved, all employee expense budgets will be re-forecast and realigned.

3.1.2 Premises Related Expenses total forecasted variance (£33,000)

The insurance premium has increased for 2019/2020 by £3,461 due to the revaluation of the Books of Remembrance. In early 2019 the Water Rates costs were queried with Water-plus who identified that the Crematorium was being overcharged. A credit was issued in the last financial year; however this year's budget reflects the higher charges incurred during 2018/2019. In 2019/2020 budget totalling £3,461 has been realigned to Insurance from Water Rates, see appendix 2 for budget realignment details.

Further savings of (£2,939) have been forecast for Water Rates to reflect the current level of charges.

The annual invoice for Business Rates is £178 higher than the budget estimate.

(£30,000) of the Repair/Maintenance Fixed Plant Cremators will be realigned this month to CAMEO Non Abatement Fees within Supplies and Services, due to limited maintenance works being undertaken on the abatement equipment due to the replacement capital programme works.

3.1.3 Supplies and Services Expenses total forecasted variance £55,000

Due to the problems with the abatement equipment and the capital works to be undertaken in year, the 50% target for abated cremations is not expected to be met this financial year. As a result of this target not being met during 2019/2020, the Mansfield & District Crematorium will have to purchase tradable mercury abated cremations (tmac's) from the CAMEO scheme to meet the 50% target. The shortfall in 2018/2019 resulted in 937 tmac's required from the CAMEO scheme which cost £51,535. The current budget forecast for 2019/2020 is £50,000, There is currently a budget of £20,000 for the CAMEO fees; a further budget of £30,000 will be realigned this month from Repair/Maintenance Fixed Plant Cremators in Premises Related Expenses to CAMEO Non Abatement Fees. The number of abated cremations will be closely monitored during the calendar year and the forecast will be adjusted if required.

A budget of £28,000 has been carried forward from 2018/2019 for video streaming and equipment; the funds for this spend are held within General Usable Reserves.

The budget realignment processed in July revised budgets for the following expenditure budgets (appendix 2):-

- Payments to Local Authorities £3,277 to incorporate the Legal Advice provided by Newark & Sherwood District Council
- Systems Software £519 for annual maintenance of the Chip & Pin system
- Telephones £2,315 for improved data lines/WIFI for video streaming service
- Organist Fees (£2,834) reduction as budget too high for current demand.

A further saving of (£3,666) has been forecast on the Organist Fees budget. Medical Referee Fees has a forecasted budget saving of (£2,775) due to the estimated number of cremations in the year being forecast from 2,400 to 2,250.

3.1.4 Income total forecasted variance £118,000.

The income for the use of the organist at funerals has been forecast as £7,000 lower than budget due to reduced demand for this service.

The income for the recharge of Medical Fees has reduced by £2,775 due to the estimated number of cremations being forecast from 2,400 to 2,250.

The original Cremation Fee budget was based on 2,400 cremations being carried out during 2019/2020. However, the current number of cremations carried out this year is very similar to the number carried out last year; with the total throughput for 2018/2019 being 2,235. The income forecast has been based on 2,250 cremations being undertaken this financial year, resulting in a potential £108,000 income reduction.

3.1.5 Below Net Cost of Service total forecasted variance (£28,000)

A budget of £28,000 has been carried forward from 2018/2019 for video streaming and equipment; the funds for this spend are held within General Usable Reserves and will be shown as a below net cost of service transaction.

3.1.6 The number of cremations carried out between 1 April 2019 and 31 July 2019 is 729, a decrease of 8 (1.1%) compared to 737 over the same period in 2018/2019. Table 2 below compares the April to July number of cremations for the last 5 years.

Table 2

Period	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total
April 2019-July 2019	266	290	45	128	729
April 2018-July 2018	259	289	33	156	737
April 2017-July 2017	274	328	55	155	812
April 2016-July 2016	267	315	92	187	861
April 2015-July 2015	288	275	75	216	854

Appendix 3 shows the number of cremations and the percentage of the split between Ashfield District Council, Mansfield District Council, Newark and Sherwood District Council and Outside of the Joint Committee area between April and July. A graph showing these proportions is attached in appendix 4.

Appendix 5 shows the last 5 year annual cremation throughput totals per area. The current reduction in throughput from 2,400 to 2,250 is mainly due to the reduction in monthly cremations from November 2018 to date. However, the throughput figures will be reviewed on a monthly basis and any changes will be reflected in the budgetary forecasts.

3.2 Balance Sheet Review – Table 3 below shows the balance sheet as at 31 July 2019.

Table 3

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 July 2019		
31 March 2019		31 July 2019
£		£
2,277,048	Property, Plant & Equipment	2,277,048
2,277,048	Long Term Assets	2,277,048
229,234	Short Term Debtors	205,685
-16,998	Provisions	-16,998
1,691,339	Cash and Cash Equivalents	1,055,715
1,903,575	Current Assets	1,244,402
-874,470	Short Term Creditors	0
-874,470	Current Liabilities	0
-1,225,001	Net Pension Liability	-1,225,001
-1,225,001	Long Term Liabilities	-1,225,001
2,081,152	Net Assets	2,296,449
	Financed by:	
800,698	Capital Fund	799,863
0	Surplus/(deficit) in year	216,132
248,366	General Reserve	248,366
1,049,064	Usable Reserves	1,264,361
461,397	Revaluation Reserve	461,397
1,815,651	Capital Adjustment Accounts	1,815,651
-1,244,960	Pension Reserve	-1,244,960
£1,032,088	Unusable Reserves	1,032,088
2,081,152	Total Reserves	2,296,449

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 July 2019 was £205,685.

Ageing Summary:

Month invoice raised:	Amount Due £
○ July (Current month)	£114,572
○ June (1 month overdue)	£34,240
○ May (2 months overdue)	£26,152
○ April (3 months overdue)	£16,397
○ Pre-April 2019 (over 4 months)	£14,324
○ TOTAL	£205,685

These debtor invoices relate to monies due from funeral directors.

Cash and Cash Equivalents – The main changes relate to the payment of the 2018/2019 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 July 2019 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 July 2019. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2019/2020 accounts that have not yet been paid and the net surplus due to the 3 authorities.

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

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 2019 was £800,698. The capital budget for 2019/2020 is set at £750,000 for

replacement abatement equipment. No expenditure has been incurred yet on this project.

A late invoice has been received relating to the 2018/2019 Land Purchase scheme for the Forestry Commission's Legal fees £835.

It is recommended that the 2019/2020 capital budget for Land Purchase Scheme is set at £835 to meet the payment of the third party legal fees.

The forecast capital fund usable reserve balance at 31 March 2020 is £49,863 as detailed in table 4 below.

Table 4

Capital Fund Balance Brought Forward 1 April 2019		£800,698
Less Capital Budget for Replacement Abatement Equipment		-£750,000
Less Capital Land Purchase - Legal Fees		-£835
Capital Fund Forecasted Balance as at 31 March 2020		£49,863

General Reserve – At the end of 2018/2019 budget carry-forwards were approved totalling £28,000. The carry-forward budgets were included in the general reserve increasing the closing balance of this reserve to £248,366 at the end of the last financial year. These carry-forward budgets are now included in the 2019/2020 budgets.

The forecasted balance of the general reserve at the end of this financial year is £220,366, as detailed in table 5 below.

Table 5

General Reserve Balance Brought Forward 1 April 2019		£248,366
Less Carry Forward Budget from 2018/2019		
Equipment budget for video streaming		-£28,000
General Reserve Forecasted Balance as at 31 March 2020		£220,366

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 July 2019 is a surplus of £216,132, see appendix 1.

The year-end forecast position to 31 March 2020 is a surplus of £761,079, compared to the budgeted surplus of £869,652, which is a reduction in surplus of £108,573.

The main reason for this reduction to the forecast budget surplus is the reduction in the number of cremations forecast during 2019/2020 from 2,400 to 2,250 and the related fee income. This usage forecast will be monitored closely and any further changes in usage will be reflected in revised forecasts and surplus estimates.

There are two main areas of expenditure that will impact on the forecast surplus this financial year. Firstly, savings could arise from the staffing restructure, these being savings from vacant posts offset by increases in overtime and any changes to the number of posts and salary grades after the restructure. Once the restructure posts and salary grades have been approved and vacant posts filled; then employee expenses will be re-forecast.

Secondly, the budget for repairs and maintenance for fixed plant/cremators has not yet been re-forecast. Although there has been minimal spend on this budget to the end of July 2019, this budget is needed to ensure the cremators and abatement equipment remain operational. Due to the major works to be completed later this year it is unknown what level of budget will be required this year. This will be reviewed on a monthly basis.

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

Table 6

District	April 2019-July 2019 No. of Cremations	April 2019 - December 2019 Usage Percentage	Forecast Surplus £761,079 split
Ashfield	266	44.26%	£ 336,850
Mansfield	290	48.25%	£ 367,243
Newark & Sherwood	45	7.49%	£ 56,986
TOTAL	601	100.00%	£ 761,079

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	Medium	The budgetary management system is in place whereby finance and budget officers meet

	external factors and influences which cannot be accurately forecast		to discuss issues surrounding the budgets.
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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 2018/2019 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

The proposals have been provided by the Director and Registrar of the Mansfield & District Crematorium.

8. BACKGROUND PAPERS

None.

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					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2018 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
Salaries Basic Pay	297,262	294,454	294,454	-2,808	82,907
Salaries Overtime	18,000	18,000	18,000	0	10,643
Salaries National Insurance	23,287	23,287	23,287	0	7,963
Salaries Superannuation	69,603	69,134	69,134	-469	36,169
Salaries Vacancy Savings	-5,553	-5,553	-5,553	0	0
Superann Additional Allowances	1,168	1,168	1,168	0	0
Occupational Health Services	500	500	500	0	0
Training Expenses Staff	3,000	3,000	3,000	0	642
Apprenticeship Levy	1,225	1,225	1,225	0	0
Employee Related Expenditure	408,492	405,215	405,215	-3,277	138,323
Repair/Maintenance Buildings	23,120	23,120	23,120	0	4,925
Grounds Maintenance General	20,440	20,440	20,440	0	5,304
EPA Testing	1,500	1,500	1,500	0	0
Repair/Maintenance Fixed Plant Cremators	144,272	144,272	114,272	-30,000	901
Electricity	45,900	45,900	45,900	0	6,254
Gas	48,000	48,000	48,000	0	6,732
Rent of Premises	159	159	159	0	159
Business Rates	89,685	89,685	89,863	178	89,863
Sewage/Water Rates	13,000	9,539	6,600	-6,400	972
Insurance	15,500	18,961	18,961	3,461	18,961
Cleaning Materials	4,200	4,200	4,200	0	1,398
Legionella	0	0	0	0	120
Premises Related Expenditure	405,776	405,776	373,015	-32,761	135,588
Car Allowances	306	306	306	0	0
Transport Related Expenditure	306	306	306	0	0
Equipment Acquisitions	0	28,000	28,000	28,000	0
Furniture Acquisitions	4,000	4,000	4,000	0	712
Hire Vending Machines	600	600	600	0	117
Light Plant and Tools	4,000	4,000	4,000	0	29
Bio Boxes	4,000	4,000	4,000	0	3,098
Materials Rodent Control	450	450	450	0	0
Office Machinery Repair/Maintenance	100	100	100	0	0
Office Machinery Replacement	900	900	900	0	459
Uniforms	3,500	3,500	3,500	0	129
Printing	9,000	9,000	9,000	0	541
Stationery	6,000	6,000	6,000	0	1,231
Advertising Other	1,800	1,800	1,800	0	1,544
Waste Collection Skips	1,500	1,500	1,500	0	0
Medical Referee Fees	44,400	44,400	41,625	-2,775	13,024
Payments to Local Authorities	4,000	7,277	7,277	3,277	5,317
Software Licences	9,000	9,000	9,000	0	2,500
Postages	3,500	3,500	3,500	0	68
Systems Software	0	519	519	519	519
Telephones	6,500	8,815	8,815	2,315	2,065
Conference Expenses	1,000	1,000	1,000	0	0
Subscriptions	2,393	2,393	2,393	0	670
Book of Remembrance Inscriptions	9,128	9,128	9,128	0	-376
External Legal Expenses	1,500	1,500	1,500	0	0
Other Expenses General	500	500	500	0	0
Memorial Plaques	11,730	11,730	11,730	0	1,658
Organist Fees	20,000	17,166	13,500	-6,500	3,570
CAMEO Non Abatement Fees	20,000	20,000	50,000	30,000	0
Supplies & Services Expenditure	169,501	200,778	224,337	54,836	36,873

						Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2018 to 31 July 2019	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals	
	£		£	£	£	
Design Services	5,530	5,530	5,530	0	0	
Trade Waste/Recycling	7,127	7,127	7,127	0	7,349	
Central Corporate Overhead	47,443	47,443	47,443	0	0	
Support Services	60,100	60,100	60,100	0	7,349	
Depreciation	126,271	126,271	126,271	0	0	
Depreciation and Impairment	126,271	126,271	126,271	0	0	
Revenue Gross Expenditure	1,170,446	1,198,446	1,189,244	18,798	318,133	
Book of Remembrance Inscriptions	-24,806	-24,806	-24,806	0	-5,011	
Crematorium Containers	-200	-200	-200	0	-265	
Crematorium Memorials	-44,625	-44,625	-44,625	0	-13,226	
Organist	-27,000	-27,000	-20,000	7,000	-5,580	
Cremation Fees	-1,728,000	-1,728,000	-1,620,000	108,000	-497,140	
Medical Fees	-44,400	-44,400	-41,625	2,775	-13,043	
Interest Income	-7,688	-7,688	-7,688	0	0	
Miscellaneous Income	-4,000	-4,000	-4,000	0	0	
Income	-1,880,719	-1,880,719	-1,762,944	117,775	-534,265	
Recharges to Cemeteries	-33,108	-33,108	-33,108	0	0	
Income Recharges	-33,108	-33,108	-33,108	0	0	
Revenue Gross Income	-1,913,827	-1,913,827	-1,796,052	117,775	-534,265	
Net Cost of Service	-743,381	-715,381	-606,808	136,573	-216,132	
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0	
2018/2019 Carryforward Budget from General Reserve	0	-28,000	-28,000	-28,000	0	
Below Net Cost of Service Sub Total	-126,271	-154,271	-154,271	-28,000	0	
Net Surplus	-869,652	-869,652	-761,079	108,573	-216,132	
CAPITAL CREMATORIUM	Full Year				1 April 2018 to 31 July 2019	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals	
	£		£	£	£	
New Land Purchase	0	0	835	835	835	
Replacement of Abatement Equipment	750,000	0	750,000	0	0	
Grand Total	750,000	0	750,835	835	835	

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER	
	2019	14	£9,572	W Gregson	16.07.19	S Curtis

REASON FOR BUDGET REALIGNMENT

Meeting with Sally Curtis 12.7.19 reviewed forecasts and identified budget realignments as follows:

1. Move budgets for Clerk to JCC from Basic Pay and Superannuation as JCC agreed to pay this to NSDC for Legal Advice.
2. Due to increase in Wi-Fi data speed especially for video streaming new contract with Daisy required. Organist fee costs down realign to telephones
3. Portion of Capita software charged to Crematorium, add into future budgets, realign from Organist fees.
4. Water rates costs revised by Waterplus leaving excess budget, however insurance increased this year due to revaluation of the book of remembrance.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000150	Crematorium Water Rates	-3,461	13,000	9,539
4101000524	Crematorium Organist Fees	-2,834	20,000	17,166
4101000001	Crematorium Basic Pay - Clerk JCC	-2,808	297,262	294,454
4101000004	Crematorium Superannuation - Clerk JCC	-469	69,603	69,134
				0
		-9,572		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000156	Crematorium Insurance	3,461	15,500	18,961
4101000439	Crematorium Telephones	2,315	6,500	8,815
4101000437	Crematorium Systems Software	519	0	519
4101000403	Crematorium Payments to Local Authorities	3,277	4,000	7,277
				0
		9,572		

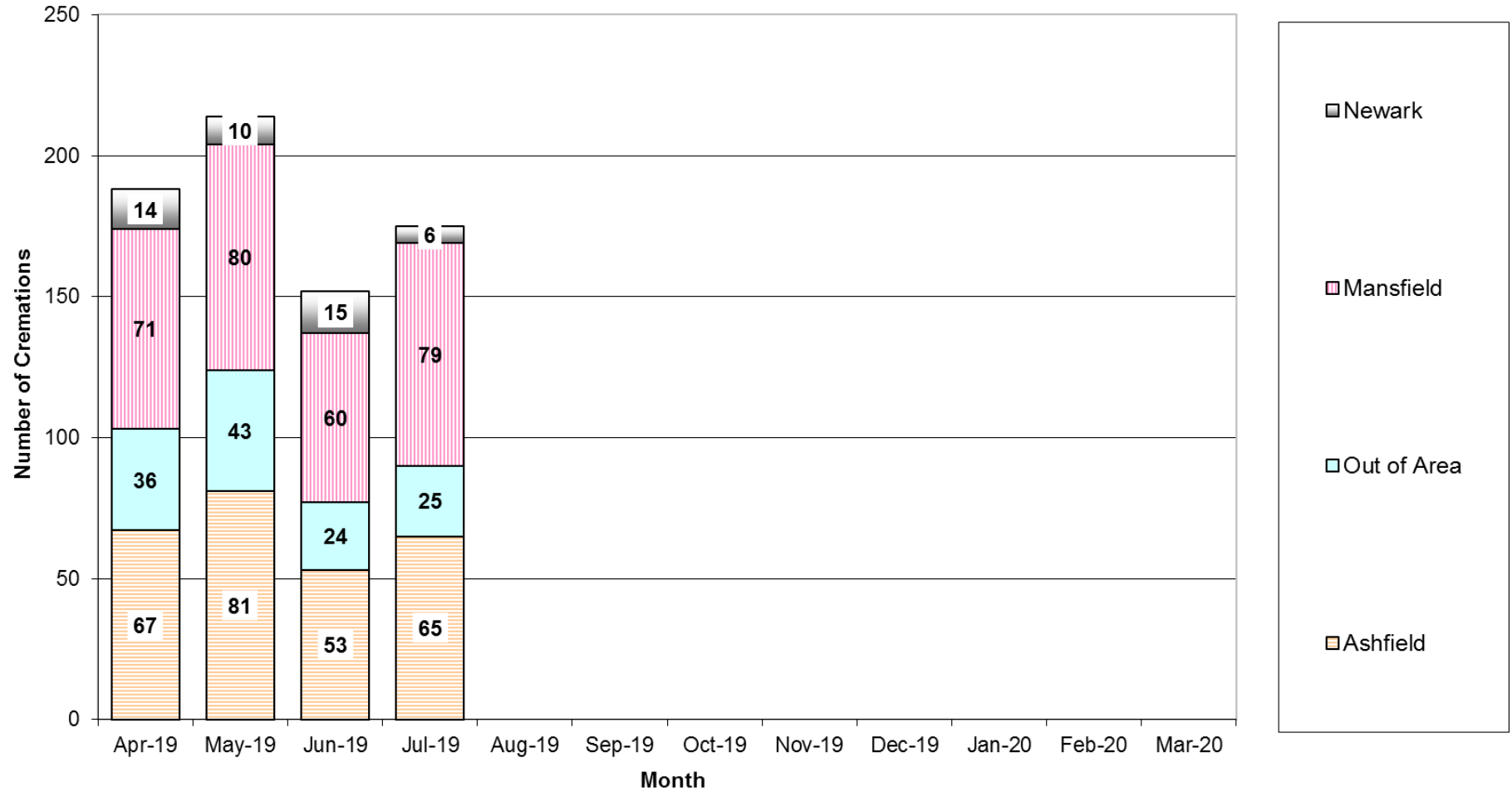
Appendix 3

Number of Cremations by Area - 2019/2020

Month	Ashfield	%	Mansfield	%	Newark	%	Out of Area	%	TOTAL
Apr-19	67	36%	71	38%	14	7%	36	19%	188
May-19	81	38%	80	37%	10	5%	43	20%	214
Jun-19	53	35%	60	39%	15	10%	24	16%	152
Jul-19	65	37%	79	45%	6	3%	25	14%	175
Aug-19									
Sep-19									
Oct-19									
Nov-19									
Dec-19									
Jan-20									
Feb-20									
Mar-20									
	266	36%	290	40%	45	6%	128	18%	729

Appendix 4

Mansfield & District Crematorium - Cremations 2019/2020



Appendix 5

Summary Total Number of Cremations Per Annum	2015/16	2016/17	2017/18	2018/19	2019/20
April	236	247	189	202	188
May	193	196	232	174	214
June	206	226	193	196	152
July	219	192	198	165	175
August	160	189	187	183	
September	198	209	187	160	
October	175	185	188	194	
November	219	211	179	190	
December	199	245	221	166	
January	217	236	252	199	
February	233	233	255	204	
March	238	254	233	202	
TOTAL Number of Cremations	2493	2623	2514	2235	729

New Crematorium Openings

2015/2016 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	74	84	20	58	236
May	70	58	17	48	193
June	77	61	14	54	206
July	67	72	24	56	219
August	55	63	11	31	160
September	69	68	22	39	198
October	59	54	12	50	175
November	80	67	18	54	219
December	60	70	21	48	199
January	87	59	20	51	217
February	78	87	15	53	233
March	87	88	13	50	238
TOTAL per area 2015/2016	863	831	207	592	2493
Percentage total per authority 2015/2016	45.40%	43.71%	10.89%		1901

2015 - Amber Valley Crematorium opened Alfreton/Swanwick

2016/2017 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	72	91	22	62	247
May	68	59	24	45	196
June	67	95	22	42	226
July	60	70	24	38	192
August	61	72	20	36	189
September	64	78	14	53	209
October	65	68	17	35	185
November	60	75	15	61	211
December	76	80	23	66	245
January	65	96	22	53	236
February	76	82	14	61	233
March	89	98	15	52	254
TOTAL per area 2016/2017	823	964	232	604	2623
Percentage total per authority 2016/2017	40.76%	47.75%	11.49%		2019

Jan 2017 - Gedling Crematorium opened Lambley

Appendix 5

2017/2018 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	64	78	13	34	189
May	84	83	20	45	232
June	62	82	14	35	193
July	64	85	8	41	198
August	66	66	16	39	187
September	67	82	11	27	187
October	73	72	13	30	188
November	55	82	13	29	179
December	85	76	16	44	221
January	83	107	19	43	252
February	95	100	17	43	255
March	90	99	9	35	233
TOTAL per area 2017/2018	888	1012	169	445	2514
Percentage per authority 2017/2018	42.92%	48.91%	8.17%		2069

2018/2019 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	71	79	12	40	202
May	55	79	6	34	174
June	68	76	8	44	196
July	65	55	7	38	165
August	69	67	17	30	183
September	65	56	8	31	160
October	72	71	8	43	194
November	70	73	14	33	190
December	63	62	17	24	166
January	83	79	9	28	199
February	62	88	12	42	204
March	83	74	12	33	202
TOTAL per area 2018/2019	826	859	130	420	2235
Percentage per authority 2018/2019	45.51%	47.33%	7.16%		1815

Aug 2018 - Babworth Crematorium opened, Retford/Ranby

2019/2020 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	67	71	14	36	188
May	81	80	10	43	214
June	53	60	15	24	152
July	65	79	6	25	175
August					
September					
October					
November					
December					
January					
February					
March					
TOTAL per area 2019/2020	266	290	45	128	729
Percentage per authority 2019/2020	44.26%	48.25%	7.49%		601

Early 2019 - Barnby Moor Crematorium opened Ranby

