

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
24 February 2020**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2019 TO 31 JANUARY 2020**

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 January 2020.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The VAT partial exemption calculation update for the 3 constituent authorities in 3.4 is for noting only.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Table 1 below summarises the income and expenditure incurred to 31 January 2020 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. For details of 2019/2020 budget realignments please see appendix 2.

Table 1

CREMATORIUM	FULL YEAR				1 April 2019 to 31 January 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Original Budget	Actuals
Employee Costs	408,492	405,215	366,259	-42,233	298,982
Premises Related Expenses	405,776	364,176	355,076	-50,700	224,672
Transport Related Expenditure	306	306	0	-306	0
Supplies and Services	169,501	242,378	220,642	51,141	100,014
Support Services	60,100	60,100	60,322	222	12,195
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,170,446	1,198,446	1,128,570	-41,876	635,863
Rev Income	-1,880,719	-1,880,719	-1,747,713	133,006	-1,411,925
Income	-1,880,719	-1,880,719	-1,747,713	133,006	-1,411,925
Recharge 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	-1,780,821	133,006	-1,411,925
Net Cost of Service	-743,381	-715,381	-652,251	91,130	-776,062
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2018/2019 Carryforward Budgets from General Reserve	0	-28,000	-28,000	-28,000	-12,103
Below Net Cost of Service	-126,271	-154,271	-154,271	-28,000	-12,103
Net (-) Surplus	-869,652	-869,652	-806,522	63,130	-788,165

CREMATORIUM CAPITAL	FULL YEAR				1 April 2019 to 31 January 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - New Land Purchase	0	835	835	835	835
Capital - Replacement of Abatement Equipment	750,000	750,000	750,000	0	0
Capital Gross Expenditure	750,000	750,835	750,835	835	835

3.1.1 Employee Expenses total forecasted variance (£42,000)

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.

The Director and Registrar of the crematorium is undertaking a staff re-structure to meet the demands of the service. There are currently 2 vacant posts; a clerical assistant post and the supervisor/assistant registrar post. An agency clerical officer is being employed from Feb 2020 for an 8 week period and will be financed from employee cost vacancy savings. Officers have been working additional overtime to cover vacant positions.

3.1.2 Premises Related Expenses total forecasted variance (£51,000)

Further to (£30,000) of repair/maintenance fixed plant cremators budget being realigned to CAMEO fees in July, a further (£11,600) was realigned in October after confirmation of the environmental surcharge fee was received from CAMEO as detailed in 3.1.3.

Further variance on utility and other premises expenses has been forecast at (£9,100).

3.1.3 Supplies and Services Expenses total forecasted variance £51,000

The CAMEO budget has been increased by £30,000 in July and £11,600 in October following budget realignments from repair/maintenance fixed plant cremators as detailed in 3.1.2. The crematorium will be charged £56 for each tradable mercury abated cremation (tmac) purchased due to the non-abatement of cremations, this is based on 50% of the cremations processed. Due to the increase in throughput of cremations in January 2020 and the revised forecast of total cremations being increased to 2,250, the forecast for CAMEO fees is forecast to increase by £1,400. Budget savings will be identified and realigned during Feb 2020 to meet this budget forecast. It is estimated that the charge will be for 1,125 tmac's at £56 each, totalling £63,000.

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. The video streaming works are complete with the replacement CCTV to follow this financial year.

Savings have been forecast in the following areas:-

- Light plant and tools (£3,500)
- Materials rodent control (£450)
- Office machinery (£541)
- Printing (£3,000)
- Stationery (£1,500)
- Medical referee fees (£2,775)
- Software licences (£760)
- Postages (£1,000)
- Conference expenses (£1,000)
- Book of remembrance inscriptions (£2,128)
- Other expenses general (£275)
- Organist fees (£10,000)

Budget forecasts have increased in the following areas:-

- Hire vending machines £600
- Bio boxes £1,000
- Advertising other £174
- Payments to local authorities £3,277
- Systems software £519
- Telephones £1,500

3.1.4 Income total forecasted variance £133,000.

The original Cremation Fee budget was based on 2,400 cremations being carried out during 2019/2020. The income forecast for 2019/2020 has been

revised to 2,250 cremations being undertaken this financial year, resulting in a potential £108,000 income reduction.

The income for the use of the organist at funerals has been forecast at £12,000 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 income for inscriptions, containers and memorials is also reduced by £10,231 due to fewer estimated cremations.

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 CCTV equipment, to date £12,103 has been spent on video streaming equipment. However, due to bat surveys identifying bats in the roof of the crematorium the works on the installation of updated CCTV equipment has been delayed. If this work is not completed by the end of March 2020 then a request will be made to carry the balance of this budget into 2020/2021 financial year.

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 January 2020 is 1,882, an increase of 53 (2.9%) compared to 1,829 over the same period in 2018/2019. Table 2 below compares the April to January number of cremations for the last 5 years.

Table 2

Period	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total
April 2019-January 2020	686	770	115	311	1882
April 2018-January 2019	681	697	106	345	1829
April 2017-January 2018	703	813	143	367	2026
April 2016-January 2017	658	784	203	491	2136
April 2015-January 2016	698	656	179	489	2022

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 with and without the cremations outside of the joint committee area between April 2019 and January 2020.

Appendix 4 shows the last 5 year annual cremation throughput totals per area. Based on this information the estimated number of cremations for 2019/2020 is forecast at 2,250. This forecast will be reviewed on a monthly basis.

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

Table 3

Mansfield Crematorium		
Balance Sheet as at 31 January 2020		
31 March 2019		31 January 2020
£		£
2,277,048	Property, Plant & Equipment	2,277,048
2,277,048	Long Term Assets	2,277,048
229,234	Short Term Debtors	303,428
-16,998	Provisions	-16,998
1,691,339	Cash and Cash Equivalents	1,517,904
1,903,575	Current Assets	1,804,334
-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	2,856,381
	Financed by:	
800,698	Capital Fund	799,863
0	Surplus/(deficit) in year	788,165
248,366	General Reserve	236,264
1,049,064	Usable Reserves	1,824,292
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	2,856,380

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 January 2020 was £303,428.

Ageing Summary:

Month invoice raised:	Amount Due £
○ January (Current month)	£218,467
○ December (1 month overdue)	£33,956
○ November (2 months overdue)	£28,601
○ October (3 months overdue)	£17,185
○ Pre-Oct 2019 (over 4 months)	£5,219
○ TOTAL	£303,428

These debtor invoices relate to monies due from funeral directors. Due to a changeover in debtor invoice processing systems at Mansfield District Council in December 2019, some invoices due to be raised for the last week in December were raised in January 2020.

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 January 2020 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 January 2020. 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. The Director/Registrar of the Crematorium has advised that due to bats roosting on the crematorium roof works to replace the abatement equipment can't commence until a bat report is received from Natural England in March 2020. It is unlikely that these capital works will be completed this financial year and a request to carry forward the capital budget will be made in the out-turn report as required.

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

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
Capital land purchase - legal fees incurred		-£835
		£799,863
Capital budget for replacement abatement equipment		-£750,000
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 installation of the CCTV equipment has also been delayed until the bat report is received, it is unlikely that these works will be completed this financial year and a request to carry forward the remaining budget will be made in the out-turn report as required.

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
Video streaming equipment costs incurred		-£12,103
		£236,263
Carry forward balance for replacement CCTV equipment		-£15,897
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 January 2020 is a surplus of £788,165, see appendix 1. The year-end forecast position to 31 March 2020 is a surplus of £806,522, compared to the budgeted surplus of £869,652, which is a reduction in surplus of £63,130. The forecasted surplus at the end of January 2020 of £806,522 is an improvement of £48,703 on the surplus that was forecast in the last report up to 31 October 2019.

The main reason for the change from original budget surplus to the current forecast 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.

The budget for repairs and maintenance for fixed plant/cremators has not yet been re-forecast. This budget may be needed to ensure the cremators and fixed plant equipment remain operational. Due to the delay in the major works for the replacement abatement equipment it is unknown what level of repairs/maintenance budget will be required for the remainder of this financial year.

- 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- January 2020 No. of Cremations	April 2019 - January 2020 Usage Percentage	Forecast Surplus £806,522 split
Ashfield	686	43.67%	£ 352,180
Mansfield	770	49.01%	£ 395,304
Newark & Sherwood	115	7.32%	£ 59,039
TOTAL	1,571	100.00%	£ 806,522

3.4 VAT Partial Exemption Calculations for Constituent Authorities

Due to the delay in installing the replacement abatement equipment due to bats in the crematorium roof, as detailed in 3.2.5, it is highly likely that the capital expenditure budget of £750,000 will need to be carried forward into the 2020/2021 financial year. The three constituent authorities will need to adjust their partial exemption calculations in line with this change.

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 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 2019 to 31 January 2020
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
Salaries Basic Pay	297,262	294,454	239,613	-57,649	196,745
Salaries Overtime	18,000	18,000	28,400	10,400	23,635
Salaries National Insurance	23,287	23,287	22,005	-1,282	18,423
Salaries Superannuation	69,603	69,134	66,150	-3,453	58,492
Salaries Vacancy Savings	-5,553	-5,553	0	5,553	0
Superann Additional Allowances	1,168	1,168	1,168	0	91
Agency Staff	0	0	3,243	3,243	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
Pay in Lieu of Notice	0	0	955	955	955
Employee Related Expenditure	408,492	405,215	366,259	-42,233	298,982
Repair/Maintenance Buildings	23,120	23,120	23,120	0	20,661
Grounds Maintenance General	20,440	20,440	20,440	0	8,474
EPA Testing	1,500	1,500	1,161	-339	1,161
Repair/Maintenance Fixed Plant Cremators	144,272	102,672	102,672	-41,600	25,604
Electricity	45,900	45,900	44,000	-1,900	25,763
Gas	48,000	48,000	42,000	-6,000	25,750
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	8,000	-5,000	4,132
Insurance	15,500	18,961	18,961	3,461	18,961
Cleaning Materials	4,200	4,200	4,200	0	3,884
Legionella	0	0	500	500	260
Premises Related Expenditure	405,776	364,176	355,076	-50,700	224,672
Car Allowances	306	306	0	-306	0
Transport Related Expenditure	306	306	0	-306	0
Equipment Acquisitions	0	28,000	28,000	28,000	12,103
Furniture Acquisitions	4,000	4,000	4,000	0	797
Hire Vending Machines	600	1,200	1,200	600	612
Light Plant and Tools	4,000	4,000	500	-3,500	267
Bio Boxes	4,000	4,000	5,000	1,000	3,788
Materials Rodent Control	450	450	0	-450	0
Office Machinery Repair/Maintenance	100	100	0	-100	0
Office Machinery Replacement	900	900	459	-441	459
Uniforms	3,500	3,500	3,500	0	959
Printing	9,000	9,000	6,000	-3,000	2,207
Stationery	6,000	5,400	4,500	-1,500	2,921
Advertising Other	1,800	1,800	1,974	174	1,974
Waste Collection Skips	1,500	1,500	1,500	0	0
Medical Referee Fees	44,400	44,400	41,625	-2,775	35,694
Payments to Local Authorities	4,000	7,277	7,277	3,277	5,317
Software Licences	9,000	9,000	8,240	-760	2,000
Postages	3,500	3,500	2,500	-1,000	1,799
Systems Software	0	519	519	519	519
Telephones	6,500	8,815	8,000	1,500	5,509
Conference Expenses	1,000	1,000	0	-1,000	0
Subscriptions	2,393	2,393	2,393	0	2,103
Book of Remembrance Inscriptions	9,128	9,128	7,000	-2,128	4,321
External Legal Expenses	1,500	1,500	1,500	0	0
Other Expenses General	500	500	225	-275	225
Memorial Plaques	11,730	11,730	11,730	0	8,462
Organist Fees	20,000	17,166	10,000	-10,000	7,980
CAMEO Non Abatement Fees	20,000	61,600	63,000	43,000	0
Supplies & Services Expenditure	169,501	242,378	220,642	51,141	100,014

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		

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	21	£30,000	Wendy Gregson	16/09/2019	Sally Curtis

REASON FOR BUDGET REALIGNMENT

Move £30,000 from Crematorium Repairs/Maintenance Fixed Plant/Cremators to CAMEO fees - due to non abatement of cremations as faulty abatement equipment to be replaced in year through an approved capital scheme. The fees for non-abatement has an original budget of £20,000 however at the JCC meeting held 16.9.19 is was agreed that £30,000 from R & M be realigned to finance the expected spend of £50,000.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium Repairs/Mtce Fixed Plant General	-30,000	144,272	114,272
				0
		-30,000		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000529	Crematorium CAMEO Non-Abatement Fees	30,000	20,000	50,000
				0
		30,000		

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	35	£12,200	Wendy Gregson	12.11.19	Sally Curtis

REASON FOR BUDGET REALIGNMENT

No cremations are being abated for the calendar year 2019, this will incur TMAC's to be purchased as part of the CAMEO scheme. The estimated throughput is 2200 funerals. The rate has been released by CAMEO for 1.1.20 which will be the price for our purchased TMAC's at £56.00 each, based on a 50% buy in. This brings the estimated cost to £61,600 - 1100 @ £56. A further £11,600 is to be realigned between detail code 0124 and 0529. Also a new water dispenser has been purchased this year requiring a realignment of £600 between detail code 0310 and 0367.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium R & M Fixed Plant.Cremators	-11,600	114,272	102,672
4101000367	Crematorium Stationery	-600	6,000	5,400
				0
		-12,200		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000310	Crematorium Hire Vending Machines	600	600	1,200
4101000529	Crematorium CAMEO Non-abatement Fees	11,600	50,000	61,600
				0
		12,200		

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	53	34%	67	43%	15	10%	20	13%	155
Sep-19	63	38%	60	36%	11	7%	31	19%	165
Oct-19	75	41%	73	40%	6	3%	29	16%	183
Nov-19	64	32%	87	44%	10	5%	37	19%	198
Dec-19	75	39%	79	41%	12	6%	26	14%	192
Jan-20	90	35%	114	44%	16	6%	40	15%	260
Feb-20									
Mar-20									
	686	36%	770	41%	115	6%	311	17%	1882

Constituent Authority Percentage excluding out of area cremations

April 19 to Jan 20	686	43.67%	770	49.01%	115	7.32%			1571
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Appendix 4

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	155
September	198	209	187	160	165
October	175	185	188	194	183
November	219	211	179	190	198
December	199	245	221	166	192
January	217	236	252	199	260
February	233	233	255	204	
March	238	254	233	202	
TOTAL Number of Cremations	2493	2623	2514	2235	1882

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 4

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 Creamtions 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	53	67	15	20	155
September	63	60	11	31	165
October	75	73	6	29	183
November	64	87	10	37	198
December	75	79	12	26	192
January	90	114	16	40	260
February					
March					
TOTAL per area 2019/2020	686	770	115	311	1882
Percentage per authority 2019/2020	43.67%	49.01%	7.32%		1571

Early 2019 - Barnby Moor Crematorium opened Ranby