

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

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2020 TO 31 JULY 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 July 2020.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 4 is for noting only.
- ii) The revenue budget increases of £5,000 for webcasting expenditure identified in 3.1.3 and (£7,500) for webcasting fee income identified in 3.1.5 are approved.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Table 1 below summarises the income and expenditure incurred to 31 July 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.

Table 1

CREMATORIUM REVENUE	FULL YEAR			1 April 2020 to 31 July 2020
Description	Original Budget	Forecast	Variance - Forecast to Original Budget	Actuals
Employee Costs	408,936	378,123	-30,813	150,135
Premises Related Expenses	404,487	391,644	-12,843	185,259
Transport Related Expenditure	200	50	-150	0
Supplies and Services	149,601	196,091	46,490	41,239
Support Services	61,382	63,191	1,809	18
Depreciation & Impairment	126,271	126,271	0	0
Revenue Gross Expenditure	1,150,877	1,155,370	4,493	376,651
Revenue Income	-1,765,350	-1,947,655	-182,305	-683,751
Income	-1,765,350	-1,947,655	-182,305	-683,751
Recharge to Cemeteries	-31,046	-28,000	3,046	0
Income Recharges	-31,046	-28,000	3,046	0
Revenue Gross Income	-1,796,396	-1,975,655	-179,259	-683,751
Net Cost of Service	-645,519	-820,285	-174,766	-307,100
Depreciation to be Reversed	-126,271	-126,271	0	0
2 Year Pension Lump Sum Prepayment	0	0	0	-32,303
3% Increase of Standard Cremation Fees to Capital Fund	46,200	53,460	7,260	16,984
Below Net Cost of Service	-80,071	-72,811	7,260	-15,319
Net (-) Surplus	-725,590	-893,096	-167,506	-322,419
CREMATORIUM CAPITAL	FULL YEAR			1 April 2020 to 31 July 2020
Description	Original Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment	627,000	627,000	0	0
Capital - New Tractor	16,500	0	-16,500	0
Capital - Car Park Lighting	8,000	0	-8,000	0
Capital Gross Expenditure	651,500	627,000	-24,500	0

3.1.1 Employee Expenses total forecasted variance (£31,000)

The Head of Neighbourhoods has undertaken a staffing restructure which came into effect on 1 July 2020. The changes to the Crematorium budgets to reflect this new structure will be implemented during August 2020. During April-July staff vacancies have resulted in an under-spend of (£46,822). However this is offset by additional employee costs due to COVID19 demands and the need to employ one agency employee to provide clerical support. The agency employee has been working since March 2020 and their contract is expected to cease at the end of August. The forecast for agency costs are £10,077.

As a result of the COVID19 pandemic a casual technician was employed and existing staff undertook additional overtime. The cost between April and July were an additional £3,254 in basic pay and £8,802 in overtime. These additional costs will be allocated to the Crematorium accounts during August 2020 and have been included within the forecasts in Table 1 and Appendix 1

When the Crematorium budgets were set for 2020/2021 the information regarding the triennial 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 Nottinghamshire County Council 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

The employee budgets for 2020/2021 include a pay award of 2%. However, the pay award has not yet been paid and is still being negotiated with the latest offer being 2.75%. Should the award when agreed be in excess of 2% the employee expenses budgets will be re-forecast to reflect these increases with additional costs to be accommodated within current employee expenses budget under-spends.

3.1.2 Premises Related Expenses total forecasted variance (£13,000)

The annual business rates invoice for 2020/2021 was (£5,500) lower than the budget estimate. Utility expenditure has been reviewed and savings have been forecast for electricity (£3,500) and water rates (£4,000). Actual costs will be continually monitor throughout the year.

The actual expenditure figure for repair and maintenance fixed plant cremators includes the costs for the full relining of the brickwork in cremator 2 following the recent fire. The costs were £31,307.

Crematorium staff are to review spend on cleaning materials and material purchases to identify any costs that specifically relate to COVID19, so these can be identified separately within the accounts.

3.1.3 Supplies and Services Expenses total forecasted variance £46,000

The capital works to replace the abatement equipment were delayed and not completed in the 2019/2020 financial year. The capital budget for the equipment and suppliers design fees has been carried forward into the current financial year. Officers at the Crematorium are working with the

equipment supplier to determine an installation date but in the meantime cremations are not being abated. This will result in fees being due to the CAMEO scheme to buy back tradable mercury abated cremations (tmac's). Details of the 2020 CAMEO scheme terms and conditions have been requested by the Crematorium and are due to be confirmed by CAMEO during August 2020.

The assumption made in the forecasts for this report are that cremations between January 2020 and December 2020 will not be abated, the volume of cremations excluding exemptions will be 2,430, the rate applied will be 50% as per 2019/2020 and the cost per tmac to be purchased will be £55, this results in a forecast cost of £66,825. Once the CAMEO terms have been confirmed and the date set for the abatement equipment to be replaced, this forecast will be reviewed. Consideration needs to be given as to whether this unbudgeted cost will be met from existing budgets, reduction in excess surplus or to be financed from general reserves.

The furniture equipment budget forecast has been reduced by (£3,250) as no major items of furniture currently need replacing.

The books and publications special budget forecast has been reduced by (£10,000) mainly due to there no longer being a need to replace hymn/service books. Due to the pandemic these books are not currently used during services.

The printing budget forecast has been reduced by (£3,500), most printed forms have now been updated and due to changes in how the administration of services is undertaken, there is a move towards more online methods of working. A review of future printing requirements and copier equipment at the crematorium will be undertaken this year to try and move away from printed documentation where possible.

As detailed in 3.1.6, due to the increased forecast in the number of cremations, both the expenditure and income budgets for medical fees will need increasing by £6,105 as the charge paid for this service is fully reimbursed through a matching fee per cremation.

The organist expenses forecast has been reduced by (£11,000). Due to the pandemic this service is not currently being provided. The organist fee income budget has also been reduced in line with this budget. The forecast will be reviewed if the situation changes.

Other minor variations to budget forecasts totalling (£3,690) include reductions to the stationery, misc. software licences, postages, systems software and conference expenses budgets.

Crematorium staff are undertaking reviews of the telephone and subscriptions budgets to ensure that current contracts/fees are competitively priced and meet the current requirements of the service.

A new budget is required for webcasting expenses and income from webcasting fees. The forecast for expenses is initially £5,000. Although there has been a good uptake in this service so far this year, this is mainly down to the limit on the number of mourners that can attend services. This forecast will be reviewed on a regular basis. It is recommended that a webcasting revenue expenditure budget of £5,000 is included within the 2020/2021 accounts.

3.1.4 Support Services Expenses total forecasted variance £2,000

The forecast recharges for Design Services for April-June 2020 has been estimated at £1,858, using these costs as a projection for the remainder of the year the budget forecast has been increased by £2,000. Design services will be undertaking planned preventative work reviews and assisting with the replacement abatement equipment works.

3.1.5 Income total forecasted variance (£179,000).

As detailed in 3.1.6 below, the increase in forecasted cremations has resulted in the cremation fee income budget being increased by (£185,200). The usage and related income will be closely monitored and the forecast will be adjusted if required.

As noted in 3.1.3 the medical fee income forecast has been increased by (£6,105) in line with the medical fee costs.

As detailed in 3.1.3, a new income budget is required for webcasting fees. It is recommended that a webcasting revenue income budget of (£7,500) is included within the 2020/2021 accounts.

As noted in 3.1.3, the forecast for income from the organist service has been reduced by £16,500, this is as a result of this service not being made available during service restrictions. The level of forecast fee income is 150% of the forecasted expenditure.

Due to the level of forecasted employee savings, 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.

Actual income for memorials and book of remembrance inscriptions is low as these services have been on hold since the start of the pandemic. During July these services recommenced and staff are processing delayed transactions.

3.1.6 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 2,430, the amount to be transferred to the Capital Fund is forecast to increase by £7,260.

3.1.7 Capital total forecasted variance (£24,000)

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 July 2020.

New Tractor budget for £16,500, the Head of Neighbourhoods has advised that this capital budget will not be required as a review is being undertaken for a tractor to be hired from Mansfield District Council Parks department with an annual hire cost yet to be agreed. When the annual revenue costs are known a revenue budget review will be undertaken to identify budget forecast underspends that can be realigned to a new revenue hire of plant budget

Car Park Lighting budget will not be required as a review of urgent planned preventative works is to be completed by MDC Design Services/Property Services teams with the likelihood that these works will need to be delayed due to other more urgent works.

3.1.8 The number of cremations carried out between 1 April 2020 and 31 July 2020 is 910, an increase of 181 (24.8%) compared to 729 over the same period in 2019/2020. Table 3 below compares the April to July number of cremations for the last 5 years.

Table 3

April 2020-July 2020	356	354	53	147	910
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

Appendix 2 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. Appendix 3 shows the last 5 year annual cremation throughput totals per area. The budgeted number of cremations for 2020/2021 was 2,100, however due to the impact of the COVID19 pandemic the number of cremations for April and May 2020 were considerably higher than forecast. The forecast number of cremations for this financial year has been increased to 2,430. 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 4 below shows the balance sheet as at 31 July 2020

Table 4

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 July 2020		
31 March 2020		31 July 2020
£		£
2,150,777	Property, Plant & Equipment	2,150,777
2,150,777	Long Term Assets	2,150,777
247,571	Short Term Debtors	284,649
0	NCC Pension Prepayment 2 years	32,303
-19,895	Provisions	-19,895
1,676,219	Cash and Cash Equivalents	1,079,572
1,903,895	Current Assets	1,376,629
-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	2,386,406
	Financed by:	
799,863	Capital Fund	816,847
0	Surplus/(deficit) in year	322,419
237,363	General Reserve	237,363
1,037,226	Usable Reserves	1,376,629
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	1,009,776
2,047,003	Total Reserves	2,386,405

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 2020 was £284,649

This total comprises of £280,048 which is the value of invoices raised mainly to funeral directors which remain unpaid as at 31 July 2020 and £4,601 which relates to accruals for income due in 2019/2020 from two external suppliers. An invoice is to be raised and a credit note has been received to recover the £4,601 accrued debtor. The summary below breaks down the value outstanding per period for the invoices outstanding issued to funeral directors totalling £280,048.

Ageing Debtor Summary as at 31 July 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	31,056
April 2020	19,252
May 2020	22,856
June 2020	61,451
July 2020	139,436
TOTAL	280,048

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 July 2020 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 July 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. A further report is required to determine the building repair costs associated with these works. No expenditure has been incurred yet on this project.

Capital budget for £16,500 for the purchase of a replacement tractor – the Head of Neighbourhoods has forecast that this budget will not be required as a review to hire this equipment from MDC Parks is being considered, as detailed in 3.1.2.

Capital budget for £8,000 for Car Park Lighting – the Head of Neighbourhoods has advised that these works are not a priority this financial year and has requested a planned preventative works report to determine the most urgent works and timelines.

Table 5

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
Capital Budgets Not Required 2020/2021		
New Tractor		£16,500
Car Park Lighting		£8,000
		£24,500
3% increase in Standard Cremation Fee 2020/2021		
Actuals April-July 2020		£16,984
Forecast August - March 2020		£36,476
		£53,460
Capital Fund Forecasted Balance as at 31 March 2021		£226,323

General Reserve – The General Reserves brought forward balance as at 1 April 2020 was £237,363, as detailed below in table 6.

Table 6

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 July 2020 is a surplus of £322,419, see appendix 1.

The year-end forecast position to 31 March 2021 is a surplus of £893,096, compared to the budgeted surplus of £725,590, which is an increase in surplus of £167,506.

As approved at the December 2017 JCC meeting, the surplus distribution will not exceed the budgeted surplus of £725,590 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 2,430 due to the Coronavirus pandemic. This usage forecast will be monitored closely and any further changes in usage will be reflected in revised forecasts and surplus estimates.

Currently offset against this increase in excess surplus is the forecasted budget for CAMEO fees for non-abatement of cremations. As detailed in 3.1.3 consideration needs to be given on how the CAMEO fees are to be financed either from existing budgets, reduction in excess surplus or from general reserves.

3.3.1 Table 7 below shows the forecast surplus payments to each authority based on the budgeted surplus and the usage to date by area.

Table 7

District	April - July 2020 No. of Cremations	April - July 2020 Usage Percentage	Budgeted Surplus £725,590 split
Ashfield	356	46.66%	£338,545
Mansfield	354	46.40%	£336,643
Newark & Sherwood	53	6.95%	£50,401
TOTAL	763	100.00%	£725,590

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
Designation	-	Senior Finance Advisor
E-mail	-	wgregson@mansfield.gov.uk

				Appendix 1
REVENUE CREMATORIUM	Full Year			1 April 2020 to 31 July 2020
Description	Original Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£	£	£	£
Salaries Basic Pay	295,852	255,753	-40,099	68,042
COVID19 Basic Pay	0	3,264	3,264	0
Salaries Overtime	18,000	9,198	-8,802	0
COVID19 Overtime	0	8,802	8,802	4,702
Salaries National Insurance	23,057	21,647	-1,410	6,875
Salaries Superannuation	49,407	47,370	-2,037	16,021
Salaries Vacancy Savings	-5,525	0	5,525	0
Superann Additional Allowances	1,261	1,261	0	-1,084
Pension Deficit Lump Sum	22,058	16,151	-5,907	48,454
Agency Staff	0	10,077	10,077	7,124
Occupational Health Services	500	500	0	0
Training Expenses Staff	3,000	3,000	0	0
Apprenticeship Levy	1,326	1,100	-226	0
Employee Related Expenditure	408,936	378,123	-30,813	150,135
Repair/Maintenance Buildings	23,582	23,582	0	3,304
Grounds Maintenance General	20,440	20,440	0	3,797
EPA Testing	1,500	1,161	-339	1,161
Repair/Maintenance Fixed Plant Cremators	135,000	135,000	0	42,750
Electricity	51,000	47,500	-3,500	8,738
Gas	42,000	42,000	0	8,901
Rent of Premises	159	159	0	159
Business Rates	96,776	91,290	-5,486	91,290
Sewage/Water Rates	10,000	6,000	-4,000	3,161
Insurance	19,340	19,822	482	19,822
Cleaning Materials	4,200	4,200	0	2,001
Legionella	490	490	0	175
Premises Related Expenditure	404,487	391,644	-12,843	185,259
Car Allowances	200	50	-150	0
Transport Related Expenditure	200	50	-150	0
Furniture Acquisitions	4,000	750	-3,250	0
Hire Vending Machines	600	600	0	41
Light Plant and Tools	4,000	4,000	0	1,717
Bio Boxes	4,000	4,000	0	2,386
Materials Rodent Control	450	450	0	0
Office Machinery Repair/Maintenance	100	100	0	0
Office Machinery Replacement	900	900	0	0
Uniforms	3,500	3,500	0	718
Books & Publications Special	10,000	0	-10,000	0
Printing	7,000	3,500	-3,500	1,533
Stationery	5,000	3,500	-1,500	1,188
Advertising Other	2,000	2,000	0	1,092
Waste Collection Skips	1,500	1,500	0	0
Medical Referee Fees	38,850	44,955	6,105	16,613
Payments to Local Authorities	7,038	7,038	0	2,040
Software Licences	9,000	8,780	-220	2,500
Postages	3,500	2,800	-700	681
Systems Software	530	260	-270	260
Telephones	7,200	7,200	0	2,590
Webcasting Costs	0	5,000	5,000	3,868
Conference Expenses	1,000	0	-1,000	0
Subscriptions	2,440	2,440	0	712
Book of Remembrance Inscriptions	9,028	9,028	0	2,769
External Legal Expenses	1,500	1,500	0	0
Other Expenses General	500	500	0	0
Memorial Plaques	11,965	11,965	0	531
Organist Fees	14,000	3,000	-11,000	0
CAMEO Non Abatement Fees	0	66,825	66,825	0
Supplies & Services Expenditure	149,601	196,091	46,490	41,239

				Appendix 1
REVENUE CREMATORIUM	Full Year			1 April 2020 to 31 July 2020
Description	Original Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£	£	£	£
Design Services	5,641	7,432	1,791	0
Trade Waste/Recycling	7,349	7,349	0	0
Electricians Service	0	18	18	18
Central Corporate Overhead	48,392	48,392	0	0
Support Services	61,382	63,191	1,809	18
Depreciation	126,271	126,271	0	0
Depreciation and Impairment	126,271	126,271	0	0
Revenue Gross Expenditure	1,150,877	1,155,370	4,493	376,651
Book of Remembrance Inscriptions	-23,500	-23,500	0	-603
Crematorium Containers	-200	-200	0	-155
Crematorium Memorials	-41,000	-41,000	0	-669
Organist	-21,000	-4,500	16,500	0
Cremation Fees	-1,633,800	-1,819,000	-185,200	-660,956
Webcasting Fees	0	-7,500	-7,500	-6,306
Medical Fees	-38,850	-44,955	-6,105	-16,502
Interest Income	-3,000	-3,000	0	0
Miscellaneous Income	-4,000	-4,000	0	1,440
Income	-1,765,350	-1,947,655	-182,305	-683,751
Recharges to Cemeteries	-31,046	-28,000	3,046	0
Income Recharges	-31,046	-28,000	3,046	0
Revenue Gross Income	-1,796,396	-1,975,655	-179,259	-683,751
Net Cost of Service	-645,519	-820,285	-174,766	-307,100
Depreciation to be Reversed	-126,271	-126,271	0	0
2 Year Pension Lump Sum Prepayment	0	0	0	-32,303
3% Increase of Standard Cremation Fees to Capital Fund	46,200	53,460	7,260	16,984
Below Net Cost of Service Sub Total	-80,071	-72,811	7,260	-15,319
Net Surplus	-725,590	-893,096	-167,506	-322,419
CAPITAL CREMATORIUM	Full Year			1 April 2020 to 31 July 2020
Description	Original Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£	£	£	£
Replacement of Abatement Equipment	627,000	627,000	0	0
New Tractor	16,500	0	-16,500	0
Car Park Lighting	8,000	0	-8,000	0
Grand Total	651,500	627,000	-24,500	0

Appendix 2									
<u>Number of Cremations by Area - 2020/2021</u>									
Month	Ashfield	%	Mansfield	%	Newark	%	Out of Area	%	TOTAL
April 2020	111	36%	132	43%	22	7%	45	15%	310
May 2020	110	45%	80	33%	14	6%	40	16%	244
June 2020	77	41%	70	37%	6	3%	36	19%	189
July 2020	58	35%	72	43%	11	7%	26	16%	167
August 2020									
September 2020									
October 2020									
November 2020									
December 2020									
January 2021									
February 2021									
March 2021									
	356	39%	354	39%	53	6%	147	16%	910
Constituent Authority Percentage excluding out of area cremations									
April-July 2020	356	46.66%	354	46.40%	53	6.95%			763

Appendix 3

Summary Total Number of Cremations Per Annum	2016/17	2017/18	2018/19	2019/20	2020/21
April	247	189	202	188	310
May	196	232	174	214	244
June	226	193	196	152	189
July	192	198	165	175	167
August	189	187	183	155	
September	209	187	160	165	
October	185	188	194	183	
November	211	179	190	198	
December	245	221	166	192	
January	236	252	199	260	
February	233	255	204	196	
March	254	233	202	200	
TOTAL Number of Cremations	2623	2514	2235	2278	910

New Crematorium Openings & Other Changes

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

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

Appendix 3

2018/2019 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL	Aug 2018 - Babworth Crematorium opened, Retford/Ranby
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	
2019/2020 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL	Early 2019 - Barnby Moor Crematorium opened Ranby
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	67	89	14	26	196	
March	82	76	10	32	200	
TOTAL per area 2019/2020	835	935	139	369	2278	
Percentage per authority 2019/2020	43.74%	48.98%	7.28%		1909	
2020/2021 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL	Covid 19 Pandemic
April	111	132	22	45	310	
May	110	80	14	40	244	
June	77	70	6	36	189	
July	58	72	11	26	167	
August					0	
September					0	
October					0	
November					0	
December					0	
January					0	
February					0	
March					0	
TOTAL per area 2020/2021	356	354	53	147	910	
Percentage per authority 2020/2021	46.66%	46.40%	6.95%		763	