

# Agenda



## Cyd-Bwyllgor Amlosgiad Gwell Gwent

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Dyddiad: Dydd Mercher, 4 Rhagfyr 2019

Amser: 2.00 pm

Lleoliad: Ystafell Bwyllgora 4 - Canolfan Dinesig

At: Cynghorwyr: R Jeavons (Cadeirydd), D Davies, R Clark, S Evans, B Jones, K Williams, J Simmonds, J Taylor and S Tom

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### Eitem

### Wardiau Dan Sylw

- 1 Ymddiheuriadau dros Absenoldeb
- 2 Datganiadau o ddiddordeb
- 3 Cofnodion y Cyfarfod Diwethaf (*Tudalennau 3 - 6*)
- 4 Rheoli Cyfleusterau (*Tudalennau 7 - 10*)
- 5 Adroddiad Amcangyfrifon Refeniw (*Tudalennau 11 - 18*)
- 6 Diweddariad am y Gyllideb
- 7 Adroddiad y Cyfarwyddwr Angladdau
- 8 Adroddiad y Rheolwr (*Tudalennau 19 - 20*)

Mae'r dudalen hon yn wag yn

# Minutes



## Greater Gwent Cremation Joint Committee

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Date: 11 September 2019

Time: 2.00 pm

Present: Councillor R Jeavons (Chair), S Evans, J Simmonds, J Taylor and S Tom

In Attendance: Meirion Rushworth (Head of Finance), Joanne Hazlewood and Paul Dundon (Superintendent Registrar) Karl Donovan (Norse)

Apologies: Gareth Price (Head of Law and Regulation) and Karen Samson

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### 1 Declarations of Interest

None

### 2 Minutes of the Previous Meeting

The Minutes of the meeting held on the 12<sup>th</sup> June 2019 were accepted as a true and accurate record

### 3 Amendments to the Annual Accounts Return

J Hazelwood addressed the Committee regarding the amendment to the Independent Examination of the 2018/19 Annual Return letter from the Wales Audit Office, advising the Committee that the table on page 9 had amendments in box 8 and 10. The Chair and M Rushworth signed for re-approval.

### 4 Budget Monitoring Report

When Newport put forward an MTRP proposal, and the subsequent fee increase of 12.5% from April 2019, it was expected that cremation numbers would remain the same, and we would achieve additional income levels of £200k, making the total distribution £950k, however due to decreased cremations, the additional income looks unachievable, and therefore it's been suggested that the distribution for this financial year, remains at the level of £750k. The Head of Finance has suggested that we need to have a plan to improve the service we provide, and we will review the financial position at the end of the year, when we have a better understanding of income levels.

The Chair addressed the condition of the Crematorium, asking the Committee for their feedback on modernising and updating the building, as the new Crematorium in Langstone is still modern and fresh, as would the new Crematorium in Pontllanfraith once built next year. The Committee felt that it was important to strive to keep up with the competitors, agreeing that the interactive facilities the other Crematoriums have are important for Gwent to achieve as the Committee felt that without the interactive facilities business could be lost to other Crematoriums in the area.

The Chair asked K Donovan of Norse to compile a report for the next meeting outlining potential areas for updates and improvements, M Rushworth asked if we could also get similar feedback from Funeral Directors.

## 5 Facilities Management

K Donovan reported that the flowerbed area has now been completed.

The Chair, Councillor R Jeavons requested that K Donovan and P Dundon meet and work together on input for the report.

## 6 Funeral Director's Report

Nothing to report

## 7 Stake Holder Meetings

S Toms has requested that a bi-annual Stakeholder meeting take place to include Funeral Directors and Clergy. This meeting would act as a steering group to discuss issues.

## 8 Manager's Report

### STATISTICS

#### WEBSITE

In the past 28 days to date, there have been approximately 12000 views of the Crematorium web pages.

#### MEMORIAL SALES

MONTH	VASE BLOCKS	SANCTUM 12	LEASE RENEWALS
Jun 2019	2	3	2
Jul 2019	2	1	-
Aug 2019	4	1	1

The renewal of leases for memorial vaults will start to become due in the next couple of months, which will have a positive effect on revenue.

#### CREMATIONS

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Jan	233	246	268	240	262	278	220*	254	278	254	283	298	279
Feb	211	254	258	243	262	254	200*	268	256	226	262	227	239
Mar	204	230	299	277	287	241	267	279	249	235	253	218	250
Apr	178	237	229	268	245	222	268	237	193	229	222	246	227
May	195	219	266	266	230	234	274	270	232	198	204	236	224
Jun	150	164	260	264	241	239	218	193*	232	235	206	201	224
Jul	212	186	219	211	237	257	211	175*	204	208	205	206	247
Aug	165	176	236	244	187	206	183	168*	241	198	191	223	220
Sep		173	228	228	232	204	194	158*	221	218	204	210	211
Oct		193	240	224	225	243	234	186*	233	232	225	251	241
Nov		190	251	239	249	222	226	176*	220	219	212	200	225
Dec		166	191	244	266	248	200	182*	234	227	238	234	207
	1548	2434	2945	2948	2913	2848	2695	2546*	2793	2679	2705	2750	2794

*\*Figures marked with an asterisk are at times with reduced service provision due to the installation of mercury abatement plant.*

The cremation totals for the first 5 months of the calendar year are 164 lower than in 2018. Whilst there are clear revenue implications, the lead-in time for funerals is considerably lower, which has positive effects on the public perception of the service.

## **MAINTENANCE**

The major works to replace the external flues from the cremators and to renew lagging on the flues were completed on schedule on 28th June. There was no disruption to any funeral service during that time by noise, etc.

## **CHARTER FOR THE BEREAVED**

The crematorium has been awarded a gold award under the ICCM Charter for the Bereaved Accreditation Scheme. We have previously only achieved silver status, mainly because only 20 minute service times are offered, although our benchmarking score was only under the gold level by a couple of points. However, we are now getting recognition for our drive to stop using plastics in the cremation process.

## **WALES IN BLOOM**

Following our success in being awarded a gold award and first prize in the Public Buildings category last year, we are awaiting this year's results in early September

**Date of next meeting: 4<sup>th</sup> December 2019 at 2pm in Committee room 4.**

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# Report



## Greater Gwent Crematorium Joint Committee

### Part 1

Date: Wednesday 4<sup>th</sup> December 2019

**Subject** Budget Monitoring Report 2019/20

**Purpose** To consider the budget monitoring position for 2019/20 to date and agree distributions to be paid

**Author** Joanne Hazlewood

**Ward** General

**Summary** To provide the Committee with up to date budget monitoring data, summary analysis and distribution position.

**Proposal** The Committee is asked to consider the budget position and the impact of the estimated £45k shortfall upon distributions, whereby the shortfall will have to be met from reserves

**Action by** Head of Finance

**Timetable** immediate

This report was prepared after consultation with:

- Paul Dundon, Crematorium Budget Manager
- Jo Gossage, Env & Leisure Service Manager
- Meirion Rushworth, Head of Finance

**Signed**

## Background

### Financial Summary

	<b>FY Budget</b>	<b>Actual to 31 Oct</b>	<b>Forecast</b>	<b>Variance to Budget</b>
<b>Total INCOME</b>	<b>(1,878,274)</b>	<b>(1,072,804)</b>	<b>(1,850,090)</b>	<b>28,184</b>
<b>Employees</b>	321,146	185,723	316,515	(4,631)
<b>Premises</b>	335,217	323,726	426,057	90,840
<b>Transport</b>	1,000	415	781	(219)
<b>Supplies &amp; Services</b>	179,757	75,493	148,277	(31,480)
<b>Capital Financing</b>	53,161	0	53,161	0
<b>Total EXPENDITURE</b>	<b>890,281</b>	<b>585,357</b>	<b>944,791</b>	<b>54,510</b>
<b>(SURPLUS) / DEFICIT</b>	<b>(987,993)</b>	<b>(487,447)</b>	<b>(905,299)</b>	<b>82,694</b>
<b>Less Budgeted Distribution</b>	<b>950,000</b>		<b>950,000</b>	
<b>Additional / (Shortfall) to increase reserves</b>	<b>37,993</b>		<b>(44,701)</b>	

### Explanation of projected variances

**Premises** – Premises related maintenance – the overspend can be attributed to increased external maintenance works and £68k of replacement ductwork maintenance that was carried out in July, which solely accounts for over 50% of the annual budget available.

**Supplies & Services** – £31k underspend for the bulk purchase of burial memorials during the financial year.

**Income** – 28k decrease – despite the fee increase of 12.5% from April, income figures are still slightly less than the same period last financial year, which further supports the fall in cremation numbers.

### **Distribution Forecast**

The Committee agreed to the 2019/20 surplus distribution to be paid in two tranches with the final, 20% tranche being dependent on the outturn / financial position at that time. This was because of the uncertainty in the future financial performance of the crematorium with the introduction of other local facilities which was affecting the level of business.

A key part of this also is the level of reserves attributed to the crematorium and future developments required at the site to maintain and enhance the 'offer' and retain as much business as possible. That work is still outstanding and therefore the potential 'call' on the reserves for this is unknown at this time. However, given the very small variance on the surplus available for distribution – the Head of



Finance/S151 for this Committee is content, at this point, that the full budgeted distribution should be possible by drawing down a small amount from reserves. This will need to be confirmed at the year-end outturn but this level of variance should not pose any immediate difficulty in achieving this.

## Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Projected shortfall of £45k	L	H	To ensure the £950,000 distribution can be met the Cte will need to draw on reserves	Head of Finance
Further decline in usage, following the current trend	H	M	Further draw down on reserves or lesser distribution	Head of Finance

## Links to Council Policies and Priorities

The overall aim of this budget monitoring is to ensure the efficient and effective running of the crematorium, making best use of resources to provide the delivery of the crematorium services and provide a distribution of surpluses to constituent Councils.

## Options Available and considered

1. To meet the budgeted distributions of £950,000 by drawing upon reserves given the small overall budget variance
2. To not make the budgeted distribution given the variance on the overall budget and retain reserves for future development costs

## Preferred Option and Why

Whilst the decision here is taken at the outturn stage, it is proposed that the budgeted distribution is made, as long as the overall variance is relatively small.

## Comments of Chief Financial Officer

The monitoring points to a small overall variance. Given this level, it is anticipated, at this point, that the full distribution will be payable by using a small amount of reserves, but this will need to be confirmed at the outturn position.

The Committee discussed the need for an investment plan at their last meeting so that the 'offer' at this crematorium was as good/better than other crematoriums nearby. That plan is still outstanding and should be prioritised so that appropriate financial planning can be undertaken to meet the agreed plan.

## Comments of Monitoring Officer

The Monitoring Officer has approved the report for consideration

## Comments of Head of People and Business Change

There are no HR or People and Business Change related matter arising from this report

## **Comments of Cabinet Member**

Noted that the budgeted distribution can be achieved by a small drawdown from reserves and this will need to be confirmed at the outturn point.

## **Local issues**

Not applicable

## **Scrutiny Committees**

Not applicable

## **Equalities Impact Assessment and the Equalities Act 2010**

Not applicable

## **Children and Families (Wales) Measure**

Not applicable

## **Wellbeing of Future Generations (Wales) Act 2015**

Not applicable

## **Crime and Disorder Act 1998**

Not applicable

## **Consultation**

Not applicable

## **Background Papers**

Not applicable

Dated: 26 November, 2019



# Report

## Greater Gwent Crematorium Joint Committee

### Part 1

Date: Wednesday 4<sup>th</sup> December 2019

**Subject** Review of Fees and Budget Proposals for 2020/21

**Purpose** To provide supporting information relating to the review of cremation fees, and to present the draft budget proposals for 2020/21.

**Author** Joanne Hazlewood

**Ward** General

**Summary** To review and consider revised cremation fees, and the budget proposals for 2020/21.

Appendix 1 Fees for consultation  
Appendix 2 Draft budget proposals 2020/21

**Proposal** Committee is asked to agree a fee increase of 7.5% and approve the budget proposals for 2020/21

**Action by** Head of Finance

**Timetable**

1. Fee increases will be implemented from 01 April 2020
2. Draft budget proposals, and fees and charges, to be agreed for 2020/21.

This report was prepared after consultation with:

- Head of Finance
- Head of Law and Regulation
- Head of People and Business Change

**Signed**

**Background**

**Context**

The Joint Committee received a report on the review of fees for 2019/20, in December 2018, and decided to implement an increase of 12.5% from 01 April 2019.

It is now necessary to review fees for the coming year in light of the recent review of fees elsewhere in the country. The fee increase proposals are detailed within this report, along with the draft budget proposals for 2020/21, which show a planned surplus of £974,085, prior to any distribution, or fee increase. This would sustain the current position and budgeted distribution of £950k but not meet the expectation of Newport City Council, which seeks an increase in the distribution of surpluses (to itself and all Council's – at £125k total) by increasing fees further again, to levels nearer to competitors.

The decision to increase fees is entirely a matter for this Committee, acting in the best interest of the crematorium service and on behalf of all Gwent Councils which enjoy an income distribution from the surpluses generated.

### **The budget challenge**

The service is facing continuing financial challenges, namely:

- increasing costs around pay / contract prices
- greater competition from private crematoria
- decreasing income levels

With the continuing financial pressures and demands, the Committee must consider options for ensuring service sustainability in the increasingly competitive market, to achieve future requirements.

The Committee is required to set a budget every year. At the same time, we review our fees against our competitors.

In putting together the budget proposals each year we review:

- budget commitments
- new proposals for savings and efficiencies
- new proposals on our fees and charges

As in previous years, when considering the budget proposals, the Committee will be asked to keep the medium term position in mind

### **The budget 202/21 / fees & charges**

The draft income proposals for 2020/21 are shown in Appendix Two, based on different fee increases, including a nil increase.

#### Expenditure

The following inflationary rates have been applied to the expenditure budget:

Employee costs reflect a 2% increase which applies to the local government sector.  
Energy costs 15%  
Rates 2%  
Refuse collection 8.2%

These are the same for all budget options in 2020/21 as they are unaffected by fee levels

#### Income / fees

These are the main fee increase options available for consideration (from Appendix 1)

All the following assumptions are based on cremation numbers projected for 2019/20 of 2,158

- a) No fee increase, would result in no additional income, and would retain a surplus sufficient to retain the existing distribution levels to Councils, requiring no further draw down from reserves. An increase in the distribution, instigated by Newport City Council, would be unlikely to be achievable as the potential variance in the overall surplus required to do this would be fairly significant.
- b) A 4% increase could result in total additional income of £67,000. Again, would unlikely meet the need for an increased distribution but would retain the existing levels and provide a small surplus to add to reserves or a buffer against falling income.
- c) A 7.5% increase to adult cremation fees, which would be required to meet the 2 year proposal to increase surpluses/distribution from Newport City Council (payable to all other Councils), could result in total additional income of £125,000. This would, based on current level of business, accommodate an increase in distribution as needed but there is risk that as cremation numbers fall, would require a further use of reserves to achieve. If the overall variance was significant, then the distribution would not be recommended/possible though this would be an issue for individual Gwent Councils to manage.
- d) If cremation numbers continue to reduce, to obtain the additional income of £125,000, an 8.5% fee increase would be required. This would provide a greater level of assurance that the distribution would be achieved, without potential use of reserves but fees would then exceed those of nearest competitor's

Whilst the reserves enable the budgeted distributions to be met, which ever option is agreed, this is not a sustainable position. A number of considerations need to be borne in mind when looking at reserves in this area:

- The Committee agreed to consider a development plan for the site in order to ensure facilities./services matched/exceeded the competition to help sustain business levels, as far as possible. This is still outstanding but is required to see what call's this makes on the current reserves.
- Given reducing volume of business and the need to maximise distribution to Council's, it is unlikely that further significant funds will be added to reserves in the near future and therefore funding any further development/works may not be possible without incurring a revenue cost pressure to fund
- The capacity to meet budgeted distribution levels if there is a small shortfall in surpluses in any particular year

Whilst in the short term, the reserves can maintain budgeted/expected distribution levels if any shortfall is modest, more visibility on development costs for the site plus impact on the recent and new local competition is needed before we can assess any financial issues. It is more likely than not that distribution of surpluses will need to reduce in future years and Gwent Councils need to be aware of this possibility and plan accordingly. Whilst the current increase in fees to make greater distribution can be accommodated for next year, it may not be possible in future years to sustain but we need 12-24 months to come to a conclusion here, when the impact of greater competition and improvement in this facilities/services are embedded.

## Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Projected cremation numbers continue to fall, resulting in deficit position	H	M	Further draw down on reserves or reduced distribution	Head of Finance

\* Taking account of proposed mitigation measures

## Links to Council Policies and Priorities

The overall aim of the budget proposals is to ensure resource allocation is based on priorities, supports the delivery of the Cremation service, and protects the financial health of the Committee.

## Options Available and considered

The fee increases and resulting budget are entirely this Committee's decision. There is a fee increase and resulting increased distribution requested by Newport City Council, based on increasing fees to competitor's levels. This is in the context of reducing business levels. This would require at least a 7.5% fee increase.

It is a separate matter as to what budget assumptions are made by constituent Councils for income distribution from this service.

## Preferred Option and Why

Newport City Council wish to raise the fees in line with our nearest competitors, and generate additional income for all constituent authorities. Whilst a small inflation related increase would be the prudent option given increased competition, and increase of 7.5% in fees and increased distribution could be sustained for 2020/21 assuming that the drop off in activity was not too great.

However the on-going sustainability of this cannot be guaranteed and the Committee may well need to approve lower surpluses in the future.

## Comments of Chief Financial Officer

The downward trend in cremations and activity at this crematorium is a worrying trend. The Committee agreed to look at a plan to enhance/improve the facility so that it at least matches or improves on facilities elsewhere. That work is outstanding still and is recommended to be completed as soon as possible.

Whilst Newport City Council has a budget expectation to increase income from the crematorium, it is entirely up to this Committee to agree a fee increase which this would require and of course, increase the overall distribution to other Councils too. The 7.5% increase recommended would bring fees here up to local competitor's level, thereby losing any current 'price advantage'. Any price increase needs to be

seen in the context of a further new facility in the 'Gwent patch' opening January 2020 and the medium term sustainability of the surplus and its distribution.

In the short term, any small shortfall in overall surplus and potential impact on the distribution could be met from the crematorium reserves but this needs to be seen in the context of the development plan and its funding mentioned above and the unlikely prospect of adding funds to the surpluses for any future developments in the future. Therefore, sustaining the level of business and surplus needs to be a priority and the Committee will need to revisit the medium term distribution of surpluses to Councils, in the near future when the issues above are clearer in terms of their impact.

### **Comments of Monitoring Officer**

The Monitoring Officer has approved the report for consideration by Committee.

### **Comments of Head of People and Business Change**

There are no HR or People and Business Change related matters arising from this report.

### **Comments of Cabinet Member**

A fee increase is recommended to increase the surplus and distribution to all Council's.

### **Scrutiny Committees**

n/a

### **Equalities Impact Assessment and the Equalities Act 2010**

n/a

### **Children and Families (Wales) Measure**

n/a

### **Wellbeing of Future Generations (Wales) Act 2015**

In preparing this report, the Wellbeing of Future Generations (Wales) Act 2015 has been considered by balancing short-term needs with the need to safeguard the ability to also meet long term needs. We are considering options to provide a service which will allow us to withstand the competitive market, and meet our future wellbeing goals and objectives, and in doing so, understand the importance of involving those with an interest in achieving them, and ensuring that those people reflect the diversity of those to whom we provide a service.

### **Crime and Disorder Act 1998**

n/a

Dated: 26<sup>th</sup> November 2019

## APPENDIX 1 – FEE REVIEW

### 1. FEES in 2019/20

The table below shows the current cremation fee in Gwent, in relation to our geographically nearest competitors.

	<b>Basic adult Cremation fee*</b>
<b>CARDIFF</b>	640.00
<b>BRIDGEND</b>	680.70
<b>ABERDARE</b>	710.00
<b>PONTYPRIDD</b>	710.00
<b>HEREFORD</b>	729.00
<b>GWENT</b>	770.00
<b>BARRY</b>	800.00
<b>LANGSTONE VALE (PRIVATE)</b>	815.00
<b>GLOUCESTER</b>	873.00
<b>FOREST OF DEAN</b>	910.00

\* Cremation fee, plus medical referee's fee and environmental surcharge

In 2018 Gwent was the 33<sup>rd</sup> busiest crematorium out of 299 nationwide, down from 14<sup>th</sup> out of 290 nationwide in 2017. However it was still the busiest single chapel crematorium. It was the 2<sup>nd</sup> busiest in Wales, carrying out 10.5% of the 23,154 cremations in Wales.

As at 1<sup>st</sup> January 2019, of the 299 crematoria, only 48 had lower cremation fees than Gwent, and 249 were higher.

### STATISTICS

<b>Financial Year</b>	<b>Actual cremations</b>
April 2013 – March 2014	2781
April 2014 – March 2015	2893
April 2015 – March 2016	2872
April 2016 – March 2017	3013
April 2017 – March 2018	2850
April 2018 – March 2019	2352
April 2019 – March 2020 (projected)	2158
April 2020 – March 2021 (projected)	2000

The statistics show that the cremation numbers have decreased significantly, averaging a loss of 50 cremations a month, which I understand is due to a combination of a general drop in cremation numbers, which has been reported by funeral directors at previous meetings, and the impact of the competition from Langstone Vale.



## 2. CREMATION FEES for 2020/21

The following table shows the impact of various increases in the fees, based on the projected 19/20 cremation numbers of 2,158.

Members will remember that fees were increased by more than inflation for the current 2019/20 financial year in order to bring them more in line with local private crematoriums as well as then increase the income distribution to constituent Councils and that this was a two year initiative.

The second / final year of this development would entail a 7.5% increase as shown below and bring the fees close to the local Langstone Vale fees.

Also shown is the impact the fee increases could have as an additional distribution to each constituent authority. This depends on cremation numbers remaining the same, so that these levels of income can be achieved; however if cremation numbers continue to decrease, there is a potential risk of not meeting the budgeted distribution. It is therefore important to consider the projected out-turn for 2019/20, which shows there is little headroom. With reserves being held at £1.2 million, in the short-term, we can maintain the budgeted distribution levels but these may need revising in the following year based on 2020/21 financial performance.

*Based on cremation numbers of 2,158 (projected for 2019/20)*

% increase	Revised Fee	Additional fee per adult cremation	Additional estimated income	Blaenau Gwent	Caerphilly	Monmouth	Newport	Torfaen
				17.59%	15.18%	18.45%	27.48%	21.30%
1%	£778	£8	£17,264	£3,037	£2,621	£3,185	£4,744	£3,677
2%	£785	£15	£32,370	£5,694	£4,914	£5,972	£8,895	£6,895
4% (inflation)	£801	£31	£66,898	£11,767	£10,155	£12,343	£18,384	£14,249
5%	£809	£39	£84,162	£14,804	£12,776	£15,528	£23,128	£17,926
7.5%	£828	£58	£125,164	£22,016	£19,000	£23,093	£34,395	£26,660
10%	£847	£77	£166,166	£29,229	£25,224	£30,658	£45,662	£35,393

In December 2018, the Streetscene Services Manager presented a business case for an increase in the cremation fees in order to generate additional income. This proposal had been identified by Newport as part of its Medium Term Revenue Plan and was a 2 year proposal, to generate a further distribution for Newport. In order to deliver Newport's MTRP Budget Proposal and to obtain an additional £34k distribution from Gwent Crematorium in 2020/21 a further 7.5% fee increase is required, which would increase the standard cremation fee from £770 to £828. Each council's apportioned share of the increased distribution has also been identified, based on this level of fee increase and current levels of cremations. These figures are based on projected cremation numbers for this financial year, of 2158.

**If cremation numbers continue to decrease, the projection for 2020/21 will be 2000 cremations, which would require a fee increase of 8.5% to achieve the additional income of £125,000**

## APPENDIX 2 – DRAFT BUDGET PROPOSALS 2020/21

### REVENUE ESTIMATES 2020/21

	Approved Estimate 2019/20 £	Forecasted Out turn 2019/20 £	Draft Estimate 2020/21 £  (Based on no cremation fee increase)	Draft Estimate 2020/21 £  (Based on 4% fee increase- inflation)	Draft Estimate 2020/21 £  (Based on 7.5% fee increase)
<b>INCOME</b>	<b>(1,878,274)</b>	<b>(1,850,090)</b>	<b>(1,878,274)</b>	<b>(1,945,172)</b>	<b>(2,003,438)</b>
Employees	321,146	316,515	327,587	327,587	327,587
Premises	335,217	426,057	342,226	342,226	342,226
Transport	1,000	781	1,010	1,010	1,010
Supplies & Services	179,757	148,277	180,205	180,205	180,205
Capital Financing	53,161	53,161	53,161	53,161	53,161
<b>EXPENDITURE</b>	<b>890,281</b>	<b>944,791</b>	<b>904,189</b>	<b>904,189</b>	<b>904,189</b>
<b>(SURPLUS)/DEFICIT</b>	<b>(987,993)</b>	<b>(905,299)</b>	<b>(974,085)</b>	<b>(1,040,983)</b>	<b>(1,099,249)</b>
Budgeted Distribution	950,000	950,000	950,000	950,000	950,000
Additional (Surplus)/Deficit to Balances	<b>(37,993)</b>	<b>44,701</b>	<b>(24,085)</b>	<b>(90,983)</b>	<b>(149,249)</b>

## Manager's Report

### Statistics

#### Website

In the past 28 days to date, there have been approximately 18000 views of the crematorium web pages.

### MEMORIAL SALES

MONTH	VASE BLOCKS	SANCTUM 12	LEASE RENEWALS – vase blocks	LEASE RENEWALS - vaults
SEPTEMBER	2	2	2	1
OCTOBER	3	1	8	0

The first of the renewal letters for vault leases have now been sent. As well as renewed leases generating repeat revenue, persons not renewing leases will free up vault spaces for re-sale, without further costs for installation of new units.

### CREMATIONS

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Jan	233	246	268	240	262	278	220*	254	278	254	283	298	279
Feb	211	254	258	243	262	254	200*	268	256	226	262	227	239
Mar	204	230	299	277	287	241	267	279	249	235	253	218	250
Apr	178	237	229	268	245	222	268	237	193	229	222	246	227
May	195	219	266	266	230	234	274	270	232	198	204	236	224
Jun	150	164	260	264	241	239	218	193*	232	235	206	201	224
Jul	212	186	219	211	237	257	211	175*	204	208	205	206	247
Aug	165	176	236	244	187	206	183	168*	241	198	191	223	220
Sep	181	173	228	228	232	204	194	158*	221	218	204	210	211
Oct	206	193	240	224	225	243	234	186*	233	232	225	251	241
Nov		190	251	239	249	222	226	176*	220	219	212	200	225
Dec		166	191	244	266	248	200	182*	234	227	238	234	207
	1934	2434	2945	2948	2913	2848	2695	2546*	2793	2679	2705	2750	2794

*\*Figures marked with an asterisk are at times with reduced service provision due to the installation of mercury abatement plant.*

Although trading figures for September and October show an upturn on the same months in 2018, the cremation totals for the first 10 months of the calendar year are still 144 lower than in 2018.