THE FEDERATION OF BRITISH CREMATION AUTHORITIES CODE OF CREMATION PRACTICE

1. CONDUCT

The cremation of a human body is a highly emotional occasion for those taking part in the service. This must never be forgotten by the staff of the Crematorium, who must combine to create and maintain an atmosphere of reverence and respect throughout the entire proceedings.

2 STAFF

The greatest care must be taken in the appointment of members of the Crematorium staff, any one of whom may, by conduct or demeanour, detract from the atmosphere of reverence which it is endeavoured to create. All staff employed in the operation of cremators must be suitably trained in the technical and ethical procedures and certificated as specified in the Secretary of State's Guidance Notes of the Environmental Protection Act 1990 or any subsequent legislation made thereunder.

3. AFTER COMMITTAL

- (a) A body shall not be removed from the Crematorium after the Service of Committal except for a lawful purpose.
- (b) Subject to receiving the necessary Authority to Cremate, the coffin and its contents shall be put into the cremator, as soon as practicable, exactly as they have been received on the catafalque. A body not cremated on the same day as the coffin is received at the Crematorium may only be retained on the written consent of the Applicant for cremation and in circumstances deemed necessary by the Cremation Authority, including impacts on the environment. All bodies retained at the crematorium will be accommodated in secure and sanitary conditions within the building.
- (c) Once a coffin with its contents has been placed in the cremator, it shall not be touched or interfered with until the process of cremation is completed. On completion the whole of the Cremated Remains shall be collected and shall be disposed of in accordance with the instruction received.

4 CORRECT IDENTITY

- (a) No coffin shall be accepted at any Crematorium unless it bears adequate particulars of the identity of the deceased person contained therein. If a coffin is encased, the cover and the coffin must bear adequate identity of the deceased person.
- (b) Every care must be taken to ensure correct identification throughout the whole proceedings from the moment the coffin is received on to the catafalque until the final disposal of the Cremated Remains.

5. SEPARATELY CREMATED

Each coffin given to the care of the Cremation Authority shall be cremated separately.

6. COFFIN COVERS

When a re-useable cover is used to encase a coffin, signed authority must be given by the Applicant for the cremation authorising its use and consenting to its subsequent removal from the Crematorium.

METAL RESIDUES

Any metal found amongst the Cremated Remains shall be disposed of in accordance with the directions of the Cremation Authority or Higher Authority.

8. CREMATED REMAINS

The utmost care shall be taken to ensure that the Cremated Remains, following their removal from the cremator, shall be kept separate and suitably identified. The Cremated Remains shall be placed in a separate container awaiting final disposal. If the Cremated Remains are to be disposed of in a Garden of Remembrance, this shall be conducted with reverence and respect. Cremated Remains to be conveyed by a carrier service should be placed in a suitably labelled robust container and dealt with according to recommendations laid down by the Federation of British Cremation Authorities.

9. CREMATORS AND ANCILLARY EQUIPMENT

Cremators and all other ancillary equipment used in the Crematorium shall be kept in good repair and maintained in accordance with manufacturers' recommendations, and the requirements of the current guidance Notes issued under the Environmental Protection Act 1990 or subsequent legislation.

10. STATUTORY REGULATIONS

All cremations shall be carried out according to the provisions of the Cremations Acts and the Regulations made thereunder, and any subsequent legislation.

Issued May 2005

APPENDIX 2

PROJECTION OF ANNUAL ESTIMATES OF EXPENDITURE AND INCOME TO MARCH 2014

EXPENDITURE	Revised Estimate 2008/09	Base Estimate 2009/10	Base Estimate 2010/11	Base Estimate 2011/12	Base Estimate 2012/13	Base Estimate 2013/14	Notes	
EMPLOYEES PREMISES	228,000 339,800	234,300 351,530	242,500 367,620	250,990 384,460	259,770 402,080	268,870 420,530	2 2	
SUPPLIES AND SERVICES	285,400	311,430	322,750	334,490	346,660	359,270	2	
APPROPRIATIONS Contributions to Constituent								
Authorities Contributions to Capital	432,000	432,000	540,000	558,900	578,460	598,710	4	
Works Fund Contributions to R & R	471,000	565,000	440,000	450,000	450,000	450,000	5	
Fund	50,000	50,000	100,000	100,000	100,000	100,000	6	
GROSS EXPENDITURE	1,806,200	1,944,260	2,012,870	2,078,840	2,136,970	2,197,380		
GROSS INCOME	-1,818,700	-1,955,400	-2,023,840	-2,094,670	-2,167,990	-2,243,870	3	
NET SURPLUS FOR THE YEAR	-12,500	-11,140	-10,970	-15,830	-31,020	-46,490		
ACCUMULATED SURPLUS FUND	-92,080	-103,220	-114,190	-130,020	-161,040	-207,530	. 7	
CAPITAL WORKS FUND								
Opening balance Contribution to fund	964,070 471,000	1,134,030 565,000	36,730 440,000	376,730 450,000	826,730 450,000	1,276,730 450,000		
Less cost of works	1,435,070 301,040	1,699,030 1,662,300	476,730 100,000	826,730 0	1,276,730	1,726,730		
Closing balance	1,134,030	36,730	376,730	826,730	1,276,730	1,726,730	•	
REPAIRS &RENEWALS FUND								
Open balance	59,050	45,250	35,250	55,250	75,250	95,250		
Contribution to fund	50,000	50,000	100,000	100,000	100,000	100,000		
Less cost of works	109,050 63,800	95,250 60,000	135,250 80,000	155,250 80,000	175,250 80,000	195,250 80,000		
Closing balance	45,250	35,250	55,250	75,250	95,250	115,250		

Notes

- 1. The estimates are based on 3,950 annual cremations.
- 2. Employees inflated by 3% premises and supplies and services a mixture of 3% or 5%.
- 3. Fees and charges increased by 3% with the exception of cremation fees (10%) in 2009/10 only.
- 4. Reduce contribution to constituent authorities to £428,000 each for two years, however from 2010/11 commence at a rate of £540,000 pa.
- 5. Increase contributions to capital works fund for two years then reduce to £440,000 in 2010/11.
- 6. Reduce contributions to R & R fund by £30k in 08/09 and 09/10 then increase to £100,000 from 2010/11.
- 7. Maintain minimum surpluses of at least £100,000.

FACTS AND FIGURES 1960-2006

Year	Operating Crematoria	New Crematoria	Deaths**	Cremations	Percentage
1960	148	17	588,032	204,019	34.70
1970	206	2	638,834	353,957	55.41
1980	220	1	644,684	420,717	65.26
1990	225	0	629,629	438,066	69.58
1991	225	0	634,339	441,108	69.54
1992	226	1	622,410	437,000	70.21
1993	227	1	646,477	453,045	70.08
1994	228	1	616,719	434,223	70.41
1995	229	3*	649,635	445,574	68.59
1996	230	1	640,081	445,934	69.67
1997	234	4	633,635	446,305	70.44
1998	238	4	633,062	439,145	69.37
1999	241(1)	3	635,785	444,169	69.86
2000	243(1)	2	611,960	437,609	71.51
2001	243(1)	0	605,835	428,383	70.71
2002	244(1)	1	609,943	437,124	71.67
2003	245(1)	1	615,177	442,538	71.94
2004	246(1)	1	588,753	424,835	72.16
2005	249(1)	3	586,829	424,684	72.37
2006	251(1)	2	575,974+	416.881	72.38+

CREMATION COMPARISONS

	OIII	-101411014	OOMI AIIISONS				
CREMATORIA carrying out	the HIGH	EST NUMBER	COUNTIES carrying out the HIGHEST NUMBER				
of cremations in 2006			of cremations in 2006				
PORTCHESTER	18. 81	3,993	LONDON (24 crematoria) 36,323				
ELTHAM	9.5	3,949	SCOTLAND (25 crematoria) 33,946				
MIDDLESBROUGH		3,727	WEST MIDLANDS (12 crematoria) 21,792				
SOUTH ESSEX		3,600	WALES (13 crematoria) 19,880				
SOUTHAMPTON		3,394	GREATER MANCHESTER (13 crematoria) 19,485				
LEICESTER		3,382	ESSEX (8 crematoria) 15,924				
DUIGUID		0.000	Venue was was				
CRAWLEY (Surrey & Sussex)		3,363	Company of the second of the s				
EXETER		3,153	(Continue)				
- THE TAX THE PARTY OF THE PART		· 보기 :	(e elements) (elements)				
GLASGOW (Daldowie)	3(4)	3,133	HAMPSHIRE (4 crematoria) 10,600				
CREMATORIA having the hi	ghest pe	rcentage	CREMATORIA which have carried out MOST				
INCREASES on previous ful	l year		cremations since date of opening				
PLYMOUTH (Efford)	* *	23.42%	GOLDERS GREEN (1902)				
SITTINGBOURNE		15.64%	LONDON (City of) (1904)				
WALSALL	**	13.19%	MANCHESTER (Chorlton-cum-Hardy) (1892)				
FOREST OF DEAN	9/93	10.31%	NEWCASTLE UPON TYNE (1934) 224.420				
NORTH EAST SURREY		10.17%	ENFIELD (1938)				
HASTINGS	\$(3)	9.41%	EDINBURGH (Warriston) (1929)				
ACCRINGTON		9.25%	BOURNEMOUTH (1938) 213,288				
INVERNESS		9.01%	NOTTINGHAM (1931)				
BARROW-IN-FURNESS	9.00	8.69%	LONDON (South) (1936)				
WHITLEY BAY		7.94%	RUISLIP (1958)				
			Computer and the second of the second				
	RIA carry	그렇게 하게 그렇게 맛있다면 하다 다니다	recorded) CATHOLIC CREMATIONS in 2006				
ST HELENS	• •	582	GLASGOW (Maryhill) 356				
THORNTON (Crosby)	19720	525	GLASGOW (The Linn)				
GLASGOW (Daldowie)	***	512	PRESTON 350				
MIDDLESBROUGH	9695	422	NEWCASTLE UPON TYNE 340				
HENDON	#5 * 8	362	MANCHESTER (Chorlton-cum-Hardy)				
List of the	first ten	and the last ten C	REMATORIA to be opened in Great Britain				
WOKING, Surrey	Vicinian iberi	1885	LLANELLI, Wales September 2002				
MANCHESTER (Chorlton-cum-Ha	ardy).	1892	SITTINGBOURNE, Kent 11 August 2003				
GLASGOW (Maryhill) Scotland		1895	HOLYTOWN, Scotland August 2004				
LIVERPOOL (Anfield) Merseyside		1896	REDBRIDGE (Forest Park), Essex 1 February 2005				
HULL, Humberside		1901	DUMFRIES (Roucan Loch), Scotland 14 March 2005				
The state of the s	***	1901	SHERWOOD FOREST, Nottingham				
LEICESTER, Leics		1902	THATCHAM, West Berkshire 24 January 2006				
GOLDERS GREEN, London	F.9	1902	SOUTH LANARKSHIRE, Scotland 12 September 2006				
BIRMINGHAM (Perry Barr) West		1902	BURY (East Lancashire) June 2007				
			,				
LONDON (City of)	1	1904	CHORLEY (Charnock Richard), Lancashire 1 August 2007				

Includes replacement of existing crematorium.
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Provisional figures as at 6th March 2007

Includes Arnos Vale which closed in 1998