



17 April 2023

RUGBY AND WEST NORTHAMPTONSHIRE JOINT CREMATORIUM COMMITTEE – 25 APRIL 2023

A meeting of the Rugby and West Northamptonshire Joint Crematorium Committee will be held at 2pm on Tuesday 25 April 2023 in the Council Chamber at the Town Hall, Rugby.

Mannie Ketley
Chief Executive

A G E N D A

PART 1 – PUBLIC BUSINESS

1. Minutes – to approve the minutes of the meeting held on 2 February 2023.
2. Apologies – to receive apologies for absence from the meeting.
3. Declarations of Interest.

To receive declarations of –

(a) non-pecuniary interests as defined by the Council's Code of Conduct for Councillors;

(b) pecuniary interests as defined by the Council's Code of Conduct for Councillors; and

(c) notice under Section 106 Local Government Finance Act 1992 – non-payment of Community Charge or Council Tax.

Note: Members are reminded that they should declare the existence and nature of their non-pecuniary interests at the commencement of the meeting (or as soon as the interest becomes apparent). If that interest is a pecuniary interest, the Member must withdraw from the room unless one of the exceptions applies.

Membership of a County Council or any Parish Council is classed as a non-pecuniary interest under the Code of Conduct. A Member does not need to declare this interest unless the Member chooses to speak on a matter relating to their membership. If the Member does not wish to speak on the matter, the Member may still vote on the matter without making a declaration.

4. Rainsbrook Crematorium Operational Update (report to follow).
5. 2022/23 Year-end Finance Report.
6. Date of next meeting – please bring diaries to the meeting.

PART 2 – EXEMPT INFORMATION

There is no business involving exempt information to be transacted.

Membership of the Committee:

Councillors Poole and Ms Robbins (Rugby Borough Council)
Councillors Gilford and James (West Northamptonshire Council)

If you have any general queries with regard to this agenda please contact Linn Ashmore, Democratic Services Officer (01788 533522) or e-mail linn.ashmore@rugby.gov.uk. Any specific queries concerning reports should be directed to the listed contact officer.

Rugby and West Northamptonshire Joint Crematorium Committee

25 April 2023

2022/23 Year-End Finance Report

1. Introduction

This report presents the 2022/23 year-end financial and performance position for Rainsbrook Crematorium (April 2022-March 2023) for both Revenue and Capital. Appendix 1 also contains other Key Performance Indicators for the Joint Committees information. Whilst we do not currently anticipate any changes to the reported figures below, it should be noted these are still 'draft' until approved by Cabinet and Council, and until the 2022/23 Financial Statements are independently audited later on in the year.

2. Revenue budget monitoring

The attached document (Appendix 1- Key Performance Indicators) sets out further detail on the variances compared to the approved budget based on actual expenditure and income at 31/03/2023. (See Revenue Budget Monitoring Summary table)

Details of the key variances (over £20,000) in expenditure and income between the year-end actual figures and the approved budget are summarised below:

Expenditure

- There was an underspend on salaries of £42,000 due to vacancies within the service. This was partly offset by the use of interim agency staff costing £24,000.
- There were overspends on purchases for resale of £27,000 however this is offset by overachievement of income from Memorial Packages and other sales (as discussed below)

Income

- The Cremations budget was based on an annual number of 980 (with 6% being 'no service' based on previous years' average). Whilst the forecast at Quarter 3 was based on an anticipated 1040 Cremations, actual Cremations over the winter period were significantly higher than anticipated and the final number of Cremations for the year was 1126 (with 9% being no service). This has resulted in an additional (£94,000) income compared to budget. For 2023/24, the budgeted number of Cremations has been increased from 980 to 1000.

- There were more Memorial Packages sold compared to budget during 2022/23, bringing in an additional (£24,000) above the budgeted income. The budgeted number of Memorial Packages has been increased for 2023/24.
- Income from slideshows was significantly higher than budgeted and this continues to be popular. Actual income was nearly (£27,000) compared to a budget of just over (£3,000); this offset the underachievement of income in other areas such as Book of Remembrance and Memorial Jewellery. The budget for slideshows has been increased to just under (£20,000) for 2022/23.

Revenue Summary

- The overall surplus for Rugby and West Northamptonshire at year-end 2022/23, excluding depreciation which RBC deducts separately, is an additional (£62,234) income more than budgeted, for each authority. This is mainly due to a significantly higher number of Cremations than expected and demand for memorial packages and other items has exceeded budgets.

3. 2022/23 Reserve Balances and transfers

	Opening balance 01/04/22	Transfers in 2022/23	Transfers out 2022/23	Closing balance 31/03/23
Cremator Replacement Reserve	(£73,216)	(£25,000)	£20,898	(£77,318)
CAMEO Reserve	(£31,848)	(£2,435)	£0	(£34,283)
	(£105,064)	(£27,435)	£20,898	(£111,601)

The reserve table above reflects the transfers into and out of Crematorium reserves for 2022/23 (subject to further approval by Full Council in July 2023). Further details are as follows:

- **Transfers into reserves:** A contribution of (£25,000), as budgeted, into the Cremator reserve. (£2,435) income received from CAMEO was transferred to the CAMEO reserve.
- **Transfers out of reserves:** The use of the Cremator reserve of £20,898 was to fund the capital scheme for the upgrade of the music and webcast system, as detailed below.

Bereavement Services and Finance plan to work on a medium-term reserve forecast to detail the plans for ongoing use of the reserves and this will be shared with the committee in due course.

4. Capital monitoring 2022/23

As detailed within the capital monitoring table within Appendix 1, the Webcast Upgrade scheme is now complete and this has been funded from reserves.

The memorial area works will continue during 2023/24; this is the only ongoing approved capital budget at present.

5. Proposed future capital works

It is proposed that reports be taken to RBC's Cabinet to request approval for the following new capital schemes:

- The Avon chapel automatic doors upgrade, which will be funded from Crematorium reserves (as previously discussed with the Committee). Up-to-date quotes have been obtained and the total is £13,000 for the doors upgrade including necessary electric works.
- The IT software upgrade to allow funeral directors to access an online booking system, as mentioned in the operational report. The initial costs for the Crematorium element

(excluding Cemeteries) will be up to £20,000 (but we are awaiting confirmation of the exact amount from the supplier); it is proposed that this is funded via Crematorium reserves.

Recommendations for approval by Joint Committee

- (1) Rainsbrook Crematorium's 2022/23 revenue & capital outturn position be considered and noted.
- (2) The final transfers to and from Crematorium reserve for 2022/23, as shown above, be approved.
- (3) The performance information detailed in Appendix 1 be considered and noted.
- (4) Approval for the 2022/23 profit share payment to be made to West Northamptonshire Council.
- (5) A capital budget of £13,000 for the Avon chapel door upgrade be approved, to be funded 50/50 for RBC and WNC via RBC's earmarked Crematorium reserves, subject to further approval by RBC's Cabinet to add it to the Capital programme.
- (6) A capital budget of £20,000 for the IT software upgrade be approved, to be funded 50/50 for RBC and WNC via RBC's earmarked Crematorium reserves, subject to further approval by RBC's Cabinet to add it to the Capital programme.

Crematorium Financial Monitoring & Key Performance Indicators (KPIs) Outturn 2022/23

Performance Monitoring- April 22 to March 23 (Year-End)

Measure	Annual Performance 22/23	Comments	Annual Performance 21/22 (for info)
Average total income generated per cremation	£1007	Total income received (April 22 to March 23) £1,133,600 divide by number of cremations.	£994
Average cremation income generated per cremation	£870	Total cremation income received (April 22 to March 23) £979,900 divide by number of cremations.	£838
Average memorial income generated per cremation	£137	Total memorial income received (April 22 to March 23) £153,600 divide by number of cremations.	£156
% share of local deaths cremated at Rainsbrook	22.52%	From ONS data (April 22 to Feb 23); 1013 cremations at Rainsbrook out of 4499 deaths in Rugby and West Northants	22.13%
Number of cremations	1126	1126 cremations from April 22 to March 23, including 96 no service (9%) compared to budget of 980 cremations, including 59 no service (6%)	974
RIDDOR incidents	0	No RIDDOR incidents	0
Number of complaints	15	Complaints from April 22 to March 23	5
Number of compliments	6	Compliments from April 22 to March 23	3

Capital Budget Monitoring Summary (April 22 to March 23)

Service	Current Approved Budget £000s	Actual Spend £000s	Total Variance £000s	Comments/Reason for variance
Car Park Extension	180	0	(180)	After a review by RBC and WNC, it has been decided that a car park extension is not required at this time; therefore, this budget will be returned. As previously discussed, refurbishing the car park is still being worked on.
Webcast upgrade	0	21	21	This has now been installed and will be funded from Crem reserves.
Memorialisation Project	43	0	(43)	Total cost is forecast to be £53k; a further £10k budget will be requested from RBC's Cabinet. This work will now be done in 23/24 due to the RBC internal contractor delays and weather delays. This is being funded from Crem reserves.
	223	21	(202)	

Revenue Budget Monitoring Summary (April 22 to March 23)

Expenditure	Annual Budget £000's	Forecast £000's	Variance £000's	Comments
Employee costs	251	236	(15)	Underspend relates to vacant gardener posts partly offset by temporary agency staff until the posts are filled.
Property costs	129	158	29	There is a forecast overspend of £22k on contractors and £21k on gas and electric costs.
Vehicle costs	4	2	(2)	
General running costs	144	164	20	The overspend relates to additional spend on purchases for resale; however this is offset by additional income received
Accounting adjustments	142	146	4	Includes recharges, pension adjustment and £28k budgeted contribution to reserve- no variance. £4k relates to stock adjustment being written off due to low value.
Sub-Total	670	706	36	Overall expenditure budget/variance
Income				
Cremations	(849)	(980)	(131)	The budget has been based on 980 Cremations amounting to £825k. Actual Cremations were 1126 totalling £919k. This budget also includes webcast sales, slideshows and use of chapel totalling £24k; actuals at year-end were £61k for these
Cameo Income	(3)	(2)	1	Income from Cameo £2435 was transferred to reserve
Memorial Sales	(124)	(154)	(30k)	This budget consists of £102k on memorial packages; £126k was received by year-end. £22k budget relates to other memorial sales; £28k was received by year-end.
Sub-Total	(976)	(1136)	(160)	Overall income budget/variance
Total	(306)	(430)	(124)	Overall budgeted surplus to be split between WNC & RBC

Revenue Summary: As at 31/03/2023, the overall financial position at Year-End 2022/23, is an overall surplus of (£430,508). On a 50/50 basis, this is (£215,254) each for Rugby and West Northamptonshire Councils which represents £62,234 each more than the amount budgeted. (N.B. This excludes depreciation and RBC will reduce their share by the depreciation charge which is £68,220 for 2022/23)

Reserve Balances

	Opening balance 01/04/22	Transfers in 2022/23	Transfers out 2022/23	Closing balance 31/03/23
Cremator Replacement Reserve	(£73,216)	(£25,000)	£20,898	(£77,318)
CAMEO Reserve	(£31,848)	(£2,435)	£0	(£34,283)
	(£105,064)	(£27,435)	£20,898	(£111,601)

The reserve table above reflects the transfers to and from the reserves for 2022/23

The information below shows comparative performance data for Rainsbrook from 2020/21 to date.

Crematorium Financial Monitoring & Key Performance Indicators (KPIs) Outturn 2022/23

Local market (using ONS data)

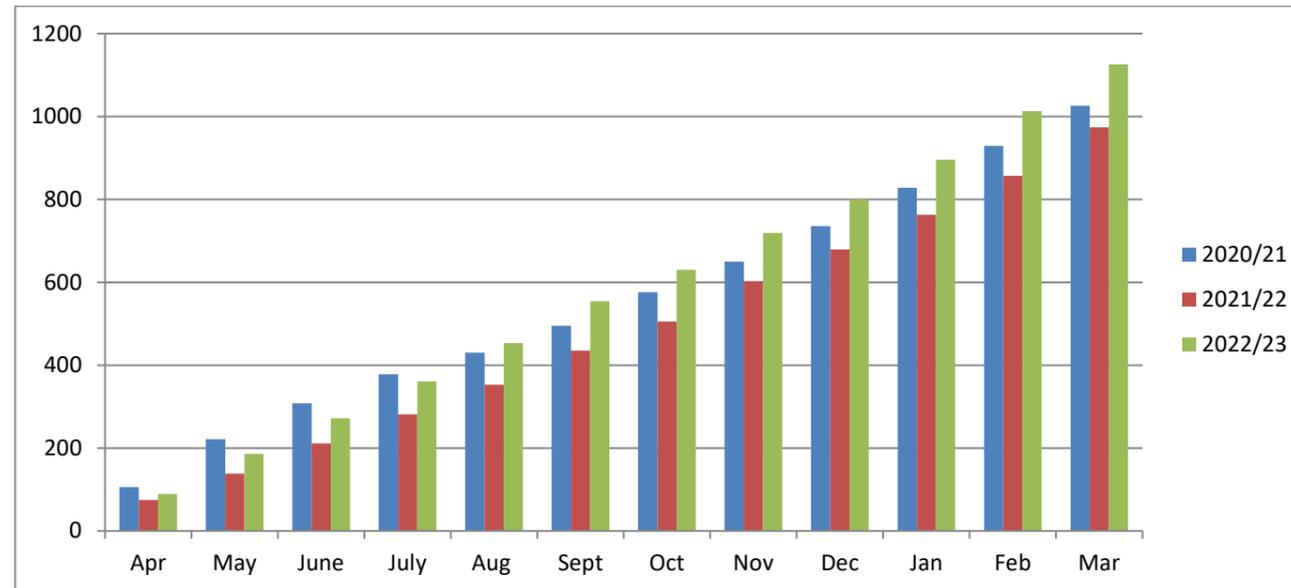
Annual % of local market	
2020/21	51.71%
2021/22*	22.13%
2022/23 to Feb	22.52%

*Please note that this measure has changed from 2021/22 due to the local areas now being West Northamptonshire and Rugby whereas previously this was based on the number of registered deaths in Daventry and Rugby.

Month-by-month Cremations

	2020/21	2021/22	2022/23
April	106	75	89
May	115	63	97
June	87	73	86
July	70	70	89
August	52	72	92
September	65	82	101
October	81	70	76
November	74	98	89
December	86	76	81
January	92	84	96
February	101	94	117
March	97	117	113
Total	1026	974	1126

Graph showing cumulative number of Cremations



At the end of March 2023, 1126 Cremations have been held at Rainsbrook. This compares to 974 for the same period in 2021/22 and 1026 in 2020/21.

Graph showing month-by-month cremations

