

## Crematorium Budget Monitoring & Key Performance Indicators (KPIs) Quarter 3 2023/24 April to December 2023

### Performance Monitoring- April to December 2023

Measure	Progress at Q3 (April to December)	Comments
Average total income generated per cremation	£1099	Total income received from April to December £843,000 divide by number of cremations. (Total income = cremation income + memorial income)
Average cremation income generated per cremation	£980	Total cremation income received from April to December £752,000 divide by number of cremations.
Average memorial income generated per cremation	£119	Total memorial income received from April to December £91,000 divide by number of cremations.
% share of local deaths cremated at Rainsbrook	22.3%	Based on ONS data from April to November 2023; 683 cremations (to November) at Rainsbrook out of 3073 total registered deaths in Rugby and West Northants
Number of cremations	767	767 cremations from April to December, including 68 no service (8.9%) compared to profiled budget to December of 709 cremations, including 71 no service (10.0%)
RIDDOR incidents	0	No RIDDOR incidents
Number of complaints received	4	Complaints from April to December 2023
Number of compliments received	2	Compliments from April to December 2023

### Capital Budget Monitoring Summary (April to December 2023)

Service	Current Approved Budget £000s	Y/E Forecast Spend £000s	Total Variance £000s	Comments/Reason for variance
Automatic doors upgrade	13	13	0	Expected to be spent in full by year-end
Memorialisation Project	53	53	0	Expected to be spent in full by year-end
	<b>66</b>	<b>66</b>	<b>0</b>	

### Revenue Budget Monitoring Summary (April to December 2023)

Expenditure	Annual Budget £000's	Forecast £000's	Variance £000's	Comments/Reason for variance
Employee costs	238	155	(83)	Underspend relates to several vacancies, partly offset by use of agency staff earlier in the year. Currently 2 vacant posts left to fill (technician and team leader posts)
Property costs	265	284	19	Overspend of £36k on contractors; mainly due to £25k on cremator repairs. Gas spend is forecast to be underspent by (£22k) at Q3 as unit rates are not as high as anticipated and bills have been lower than budget. A prudent forecast has been used for the remaining winter months when usage is normally higher. Gas usage is still being monitored by the service and an update will be brought to the next meeting.
Vehicle costs	4	2	(2)	
General running costs	160	170	10	Mainly due to £13k overspend on purchases for resale however this has been offset by additional income
Accounting adj	165	165	0	
<b>Sub-Total</b>	<b>832</b>	<b>776</b>	<b>(56)</b>	<b>Overall expenditure budget/variance</b>
<b>Income</b>				
Cremations	(981)	(1034)	(53)	Budget based on 1000 Cremations (10% 'no service') amounting to (£925k). Forecast at Q3 is based on 1057 Cremations. This section also includes webcast sales, slideshows, scattering of ashes and use of chapel totalling (£56k) budget; these are all forecast on budget at Q3.
Cameo Income	(3)	(3)	0	Income from Cameo; £2200 received against budget of £2500
Memorial Sales	(146)	(152)	(6)	Budget consists of (£125k) based on selling 50 memorial packages and (£21k) from other memorials. An additional (£14k) is forecast on memorials, however, the packages are forecast as slightly less than budget causing a pressure of £8k
<b>Sub-Total</b>	<b>(1130)</b>	<b>(1189)</b>	<b>(59)</b>	<b>Overall income budget/variance</b>
<b>Total</b>	<b>(298)</b>	<b>(413)</b>	<b>(115)</b>	<b>Overall budgeted surplus to be split between WNC &amp; RBC</b>

**Summary:** At Q3, the forecast for year-end 2023/24 is an additional (£115,000) income compared to budget overall. On a 50/50 basis, this is (£57,500) extra for each authority, excluding RBC's depreciation

### Reserve Balances

	Opening balance 01/04/23	Forecast Transfers in 2023/24	Forecast Transfers out 2023/24	Closing balance 31/03/24
Cremator Replacement Reserve	(£77,318)	(£25,000)	£66,000	(£36,318)
CAMEO Reserve	(£34,283)	(£2,200)	£10,000	(£26,483)
	<b>(£111,601)</b>	<b>(£27,200)</b>	<b>£76,000</b>	<b>(£62,801)</b>

The table above reflects the forecast transfers (into) and out of Crematorium earmarked reserves in 2023/24. The forecasts into the reserve are as budgeted; the forecasts out of the reserve are to fund the two capital schemes totalling £66,000 and £10,000 for planned redecorating of the crematorium.

## Crematorium Budget Monitoring & Key Performance Indicators (KPIs) Quarter 3 2023/24 April to December 2023

The information below shows comparative performance data for Rainsbrook from 2021/22 to date.

### Local market (using ONS data)

Annual % of local market	
2021/22	22.1%
2022/23	22.5%
2023/24 to November	22.3%

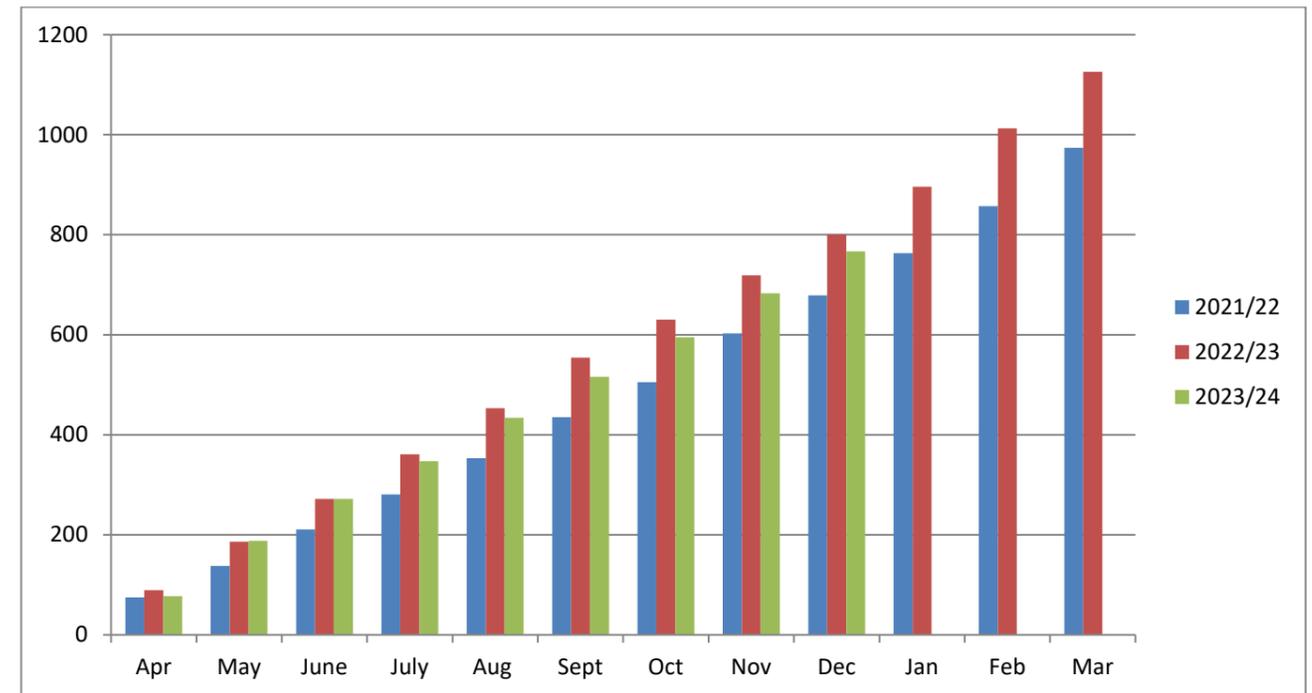
### Month-by-month Cremations

	2021/22	2022/23	2023/24
April	75	89	77
May	63	97	111
June	73	86	84
July	70	89	75
August	72	92	87
September	82	101	82
October	70	76	79
November	98	89	88
December	76	81	84
January	84	96	
February	94	117	
March	117	113	
<b>Total</b>	<b>974</b>	<b>1126</b>	<b>767</b>

### Recommendation for Joint Committee's approval

- It is recommended that that the Q3 budget monitoring and KPI information be noted.

### Graph showing cumulative number of Cremations



At the end of December 2023, 767 Cremations have been held at Rainsbrook by Quarter 3 of the 2023/24 financial year. This compares to 800 for the same period in 2022/23 and 679 for in 2021/22.

### Graph showing month-by-month cremations

