

Cemetery & Crematorium – update on performance 2014/15

Key Performance Indicators

Target 2014/15 and 2015/16	Performance 2014/15
Maintain 23% market share of cremations	<p>Achieved 22% for the year to date. (awaiting stats for March 15)</p> <p>Under KPI to date due to reduced operating in January and February as a result of operational issues</p>
Maintain 8% market share of burials	<p>Achieved 7% for the year to date (awaiting stats for March)</p> <p>Under KPI due to a slight shift away from burial this year.</p>
Income compared to income target of £4,174.000	<p>To be confirmed at end of year</p> <p>Current figure is £4,594,000 (11% up on income target)</p>
Percentage cremations using the new fully abated cremator – target of 60%	<p>48.5% due to the failure of our abated cremator during parts of November, January and February.</p> <p>The Crematorium achieved 64.95% for the year 2014 and is expected to achieve the statutory target of 50% for 2015 at least.</p>

Finance

	2014/15	2015/16
	Actual	Budget
Employees	1,963	2,032
Premises	289	312
Transport	96	46
Supplies and Services	337	275
Third Party Payments	0	0
Transfer to Reserves	0	0
Total Expenditure (excluding City Surveyor)	2,684	2,665
City Surveyor (repairs & maintenance and cleaning)	632	781
Total Expenditure	3,316	3,446
Total Income	(4,594)	(4,279)
Total Local Risk	(1,277)	(833)
Total Central Risk	0	0
Total Local and Central Risk	(1,277)	(833)
Recharges	1,334	1,433
Total Net Expenditure	56	600

Year to date position

The outturn for the 2014/15 financial year has not yet been finalised so these figures should be taken as an indication only.

Income at the Cemetery during 2014-15 was higher than anticipated by approximately £440K. This was due to a higher number of cremations during the year and a slight increase in the number of families choosing memorial garden dedications

However, the nature of how income is received is rather unpredictable as the number of families choosing a new grave reduced. In addition, expenditure at

-	Latest Approved	Budget year 2014/15			Actual year 2014/15			Variance
	2014/15	Gross Expenditure	Gross Income	Net Expenditure	Gross Expenditure	Gross Income	Net Expenditure	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Open Spaces (City Fund) City of London Cemetery and Crematorium	(1,424)	2,750	(4,174)	(1,424)	2,684	(4,594)	(1,910)	(486)

the Cemetery was approximately £66K underspent across all cost centres.

Please note that part of this underspend at the Cemetery may be transferred to their reserves in order to use against the forthcoming Shoot Project.