

Joint report of the Deputy Chief Executive and the Executive Director

PERFORMANCE MANAGEMENT UPDATE

1. Purpose of report

To advise the Joint Committee on the performance levels for Bramcote Crematorium for the year-to-date 2022/23.

2. Recommendation

The Joint Committee is asked to NOTE the performance levels for 2022/23.

3. Detail

The appendix sets out financial and other performance for period to April 2022 to August 2023 and outturn projections, compared with the annual budget and budget for the corresponding period.

4. Financial Implications

The comments from the Head of Finance Services were as follows:

The financial implications are included in the report narrative and appendices.

5. Legal Implications

The comments from the Head of Legal Services and Deputy Monitoring Officer were as follows:

There are no direct legal implications that arise from this report.

6. Human Resources Implications

There were no comments from the Human Resources Manager.

7. Union Comments

There were no Union comments in relation to this report.

8. Data Protection Compliance Implications

There are no Data Protection issues in relation to this report.

9. Equality Impact Assessment

As there is no change to policy an equality impact assessment is not required.

10. Background Papers

Nil

APPENDIX

| Budget / Indicator | Original Estimate 2022/23 | Profiled Budget 31/08/22 | Actual/ Committed 31/08/22 | Variance to Estimate | Latest Projection 2022/23 | Comments |
|---|---------------------------|--------------------------|----------------------------|----------------------|---------------------------|--|
| Key Budgets: | | | | | | |
| Employee Related Expenses (including Salaries and Agency) | 412,240 | 171,858 | 159,141 | (12,717) | 455,000 | Pay award pending; maternity cover; the minor net impact of vacant posts and the cost of an agency worker to support the team. |
| Repairs and Maintenance - General and Cremators | 125,000 | 52,083 | 90,866 | 38,783 | 140,000 | The doors into the Serenity Chapel have broken, with quotes being obtained to repair and/or replace. Based on previous annual expenditure there is likely to be an overspend of £15k. |
| Development – Cremator Reline and Hearth | 50,000 | 50,000 | 40,384 | (9,616) | 50,000 | One-off development budget for the relining the second cremator. Commitment made, scheme ongoing. The cost will be met equally between revenue reserves and Repairs and Renewals Fund. |
| Development – Consultancy Fees for New Cremators | 20,000 | 20,000 | - | - | 20,000 | One-off development budget for consultancy advice on tender specification for new cremators with the full cost being met from revenue reserves. |
| Development – Car Park | 60,000 | 25,000 | 1,000 | (24,000) | 60,000 | One-off development budget to improve the car park and drainage including surface repairs, patching and relining. The cost will be met equally between revenue reserves and Repairs and Renewals Fund. |
| Development – New Sliding Doors | 10,000 | 4,166 | 8,322 | 4,155 | 10,000 | One-off development budget for the replacement of the faulty sliding doors with the full cost being met from the Repairs and Renewals Fund. |

| Budget / Indicator | Original Estimate 2022/23 | Profiled Budget 31/08/22 | Actual/ Committed 31/08/22 | Variance to Estimate | Latest Projection 2022/23 | Comments |
|--|---------------------------|--------------------------|----------------------------|----------------------|---------------------------|--|
| Fuel, Light and Water | 103,600 | 42,966 | 9,944 | (33,022) | 130,000 | <p>Actual spend is affected by the timing of bills, although fuel usage and cost increases are anticipated.</p> <p>In terms of pricing, early indications are that gas prices under the extended ESPO agreement could rise by up to 120% from April 2023 (these prices could be higher if the agreement is ended). The budget impact of this uplift in gas prices could be £70k for the Crematorium.</p> <p>In terms of electricity costs, prices are expected to double from October 2022 in the extended contract. An uplift on electricity prices at this level would add an extra £44k per annual for the Crematorium.</p> |
| Business Rates | 106,040 | 106,040 | 106,035 | 61,829 | 106,035 | Business rates bill now paid for 2022/23. |
| Other Premises Related Expenses (incl. Trade Refuse) | 27,700 | 11,549 | 13,372 | 1,823 | 27,700 | Outturn expected to be broadly in line with estimates. |
| Materials and Equipment | 7,000 | 2,919 | 576 | (2,343) | 7,000 | Outturn expected to be broadly in line with estimates. |
| Book of Remembrance and Other Memorialisation Costs | 47,500 | 19,801 | 11,745 | (8,056) | 47,500 | Outturn expected to be broadly in line with estimates. |
| Medical Referee Fees | 47,000 | 19,592 | 17,730 | (1,862) | 47,000 | Outturn expected to be broadly in line with estimates. |
| Other Supplies and Services | 160,210 | 81,382 | 90,078 | 8,696 | 160,210 | <p>This budget includes new developments of £15k on webpage development and £10k for marketing.</p> <p>Spend is affected by the timing of bills on the other budgets within 'supplies and services'. The current spend includes almost £9k for the cost of transferring coffins to another crematorium when the cremator failed.</p> |
| Grounds Maintenance | 31,610 | 0 | 0 | 0 | 34,000 | Year-end internal recharge. It is likely that outturn will be higher when factoring in pay inflation and rising fuel costs. |

| Budget / Indicator | Original Estimate 2022/23 | Profiled Budget 31/08/22 | Actual/ Committed 31/08/22 | Variance to Estimate | Latest Projection 2022/23 | Comments |
|--|---------------------------|--------------------------|----------------------------|----------------------|---------------------------|---|
| Income: | | | | | | |
| Cremation Fees Income | (1,862,950) | (776,664) | (675,623) | 101,041 | (1,810,000) | <p>It is anticipated that the target of 2,450 cremations will be achieved. The budget to date figure shown is based upon an equal profile across the year, when actual performance will be skewed towards winter months.</p> <p>The latest projection for cremation fees represents the anticipated levels of income based on actual services rather than the legacy calculation of increasing the base income budget by inflation only. This will be reviewed when budget setting and producing revised estimates.</p> |
| Memorialisation Income (including visual tributes, book of remembrance and others) | (112,000) | (46,687) | (42,148) | 4,539 | (112,000) | Outturn expected to be broadly in line with estimates. Any variation in income should correlate with spending. |
| Other Income | (14,650) | (6,107) | (12,114) | (6,007) | (14,650) | This includes rental income, miscellaneous income and vending and rental receipts. Outturn expected to be broadly in line with estimates. |

| Indicator | Actual to 31/08/22 | Comments |
|---|--------------------|---------------------|
| Performance Indicators: | | |
| Undisputed invoices paid within 30 days | 99% | Target 99% |
| Cremation fees received by end of month following that in which income was raised | 99% | Target 96% |
| Number of written complaints | 0 | |
| Usage Information: | | |
| Cremation Numbers (breakdown below): | 1,014 | Annual target 2,450 |
| - Full Services | 911 | |
| - Committal Service | 33 | |
| - Direct Funerals | 42 | |
| - Hospital Body/Parts | 18 | |
| - Low Cost Funeral | 10 | |
| Memorial Sales (breakdown below): | | |
| - Memorial Service No Cremation | 15 | |
| - Barbican Plaques | 10 | |
| - Miniature Book of Remembrance | 0 | |
| - Book of Remembrance – Entries | 44 | |
| - Columbarium Plaque | 10 | |
| - Cremated Remains From Away | 39 | |
| - Donations | 19 | |
| - DVD/CD/USB Tributes | 537 | |
| - Cremated Remains Grave Plots | 0 | |
| - Memorial Rose Plaque | 21 | |
| - Memorial Seat Plaque | 12 | |
| - Memorial Wall Plaque | 4 | |
| - Memory Pin | 46 | |
| - Mulberry Tree | 10 | |
| - Online Memorial Applicants | 0 | |
| - Wall of Hearts Plaque B.O.R Room | 3 | |
| - Weekend Scattering Of Ashes | 39 | |