

Joint report of the Treasurer and the Strategic and Business Development Manager

Financial Performance Management Update
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1. Purpose of Report

To advise the Joint Committee on the latest financial performance for Bramcote Crematorium for 2025/26.

2. Recommendation

The Joint Committee is asked to NOTE the report.

3. Detail

The financial performance for Bramcote Bereavement Services for period to April to January 2026 is set out in the **Appendix**. This includes the latest outturn projections as compared with the annual budget and the revised budget for the corresponding period.

4. Financial Implications

The comments from the Interim Deputy Chief Executive and Section 151 Officer 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 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. Climate Change Implications

There are no further climate change issues in this report.

9. Data Protection Compliance Implications

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

10. Equality Impact Assessment

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

11. Background Papers

Nil.

Budget Update – 31 January 2026

Key Budgets	Revised Estimate 2025/26 £	Profiled Budget 31/01/26 £	Actual/ Committed 31/01/26 £	Variance to Estimate £	Latest Projection 2025/26 £	Comments
Employee Related Expenses (including Salaries and Agency)	549,850	458,248	431,660	(26,588)	534,500	Spend includes pay award for 2025/26. Current savings are generated from two vacant part-time posts.
Repairs and Maintenance - General and Cremators	152,000	126,676	67,205	(59,471)	120,000	Both cremators are now installed. Repairs will cover the routine checks. Cost is expected to be lower than budget as the contract started later than expected.
Development – Resurfacing	27,100	22,586	0	(22,586)	27,100	Brought forward development budget for the resurfacing of some pathways on site.
Development – Cremator Replacement including Project Management	1,339,050	1,115,964	1,389,527	273,563	1,334,050	Development for the installation of new replacement cremators and associated works. The budget includes £1.339m brought forward from 2024/25. The final cost is in line with the latest projection. It is expected to be £55k lower than the actual/commitment figures, pending residual Purchase Orders being closed by March 2026.
Fuel, Light and Water	209,300	174,430	69,885	(104,545)	103,500	Actual spend is affected by timing of bills. Saving has been made from energy costs due to the installation of the new cremators, better tariff, and more efficient way of operation.
Business Rates	153,150	153,150	152,625	(525)	153,150	Business Rates paid for 2025/26.
Other Premises Related Expenses (incl. Trade Refuse)	18,350	15,298	6,974	(8,324)	20,400	Outturn expected to be slightly higher than the estimates due to electric testing.
Materials and Equipment	5,000	4,168	4,235	67	5,000	Spending is in line with the budget.

Bramcote Bereavement Services Joint Committee**24 March 2026**

Key Budgets	Revised Estimate 2025/26 £	Profiled Budget 31/01/26 £	Actual/ Committed 31/01/26 £	Variance to Estimate £	Latest Projection 2025/26 £	Comments
Book of Remembrance and Other Memorialisation Costs	32,500	27,084	12,136	(14,948)	17,000	Less spending than budgeted.
Medical Referee Fees	20,000	16,668	33,426	16,758	40,000	Government has postponed the start date on medical referee fee rule, therefore the cost is expected to be the same as last financial year.
Other Supplies and Services	154,550	128,814	118,171	(10,643)	163,350	Spending is in line with the budget.
Grounds Maintenance	40,850	0	0	0	40,850	Year-end internal recharge.
Income:						
Cremation Fees Income	(2,263,800)	(1,886,652)	(1,562,788)	323,864	(2,005,500)	Less expected due to competitive markets and less booking as increasing living cost.
Memorialisation Income (including visual tributes, book of remembrance and others)	(133,600)	(111,342)	(100,341)	11,001	(111,100)	Less expected due to competitive markets and less booking as increasing living cost.
Other Income (including rent income, miscellaneous income and vending receipts)	(20,550)	(17,128)	(25,789)	(8,661)	(26,950)	Outturn expected to be slightly higher than the estimates