

Joint report of the Interim Deputy Chief Executive 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.

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 August 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.

The forecast position at this stage is a budget pressure of £89,700, from a net increase in operating costs and reduced cremation fee income. This is being offset by the success of the 'Your Cremation' service and the figures do not include revenues generated from the prepaid packages which are held in an earmarked reserve.

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

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

Appendix

Budget Update to 31 August 2026

Key Budgets	Original Estimate 2026/27 £	Profiled Budget 31/08/26 £	Actual/ Committed 31/08/26 £	Variance to Estimate £	Latest Projection 2026/27 £	Comments
Employee Related Expenses (including Salaries and Agency)	613,350	255,700	198,927	(56,773)	577,250	Spend now includes pay award for 2026/27. Current savings are from three vacant posts.
Repairs and Maintenance - General and Cremators	152,000	63,363	(11,925)	(75,288)	152,000	Cost expected to be in line with budget, with the current figure including the prior year adjustment. Manager is working with the supplier on the invoices.
Development – Resurfacing	27,100	11,298	0	(11,298)	27,100	Development budget brought forward for the resurfacing of some pathways on site.
Development – Cremator Replacement including Project Management	0	0	6,900	6,900	7,000	Project now completed. A slight overrun meant the project manager was required for longer term.
Fuel, Light and Water	132,750	55,341	14,172	(41,169)	112,500	Actual spend is affected by the timing of bills. Saving has been made due to the better price scheme, the installation of the new cremators and more efficient way of operation.
Business Rates	155,600	155,600	185,220	29,620	185,220	Business rates higher than budgeted.
Other Premises Expenses (including Trade Refuse)	16,550	6,902	1,571	(5,331)	16,550	Spend expected to be in line with the budget.

Key Budgets	Original Estimate 2026/27 £	Profiled Budget 31/08/26 £	Actual/ Committed 31/08/26 £	Variance to Estimate £	Latest Projection 2026/27 £	Comments
Materials and Equipment	5,000	2,085	330	(1,755)	5,000	Spend is expected to be in line with the budget.
Book of Remembrance and Other Memorialisation Costs	20,000	8,335	7,938	(397)	19,000	Slightly less spending than budgeted.
Medical Referee Fees	45,000	18,757	16,758	(1,999)	45,000	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	162,800	67,885	105,528	37,643	204,820	Additional cost required for 'Your Cremation'.
Grounds Maintenance	34,150	0	0	0	34,150	Year-end internal recharge.
Income:						
Cremation Fees Income	(2,186,750)	(911,653)	(748,584)	163,069	(2,000,000)	Less expected due to competitive markets and reduced death rate.
Your Cremation At Need Income	(29,400)	(12,254)	(50,000)	(37,746)	(145,000)	£145k now estimated for 'Your Cremation' and £225k for prepaid Your Cremation packages.
Memorialisation Income (incl. visual tributes, book of remembrance and others)	(118,000)	(49,190)	(51,308)	(2,118)	(116,000)	Outturn expected to be slightly lower than the estimates.
Other Income (incl. rent, miscellaneous and vending)	(18,000)	(7,504)	(10,804)	(3,300)	(22,700)	Outturn expected to be slightly higher than the estimates.