



Wednesday, 2 January 2019

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 10 January 2019 in the Bramcote Crematorium, Coventry Lane, Bramcote, commencing at 6.30 pm.

Should you require advice on declaring an interest in any item on the agenda, please contact the Monitoring Officer at your earliest convenience.

Yours faithfully

Chief Executive

To: Members of the Bramcote Bereavement Services Joint Committee

A G E N D A

1. APOLOGIES

To receive any apologies and notification of substitutes.

2. DECLARATIONS OF INTEREST

Members are requested to declare the existence and nature of any disclosable pecuniary interest and/or other interest in any item on the agenda.

3. MINUTES

PAGES 1 - 2

To approve the minutes of the previous meeting held on 25 October 2018.

4. BEREAVEMENT SERVICES UPDATE PAGES 3 - 4
- To provide the Joint Committee with various updates regarding Bramcote Bereavement Services.
5. WAIVING OF CHARGES FOR 16 AND 17 YEAR DECEASED PERSONS PAGES 5 - 6
- To recommend the waiving of the cremation fee for 16 and 17 year old deceased persons at Bramcote Crematorium, and to recommend to the councils of both constituent authorities that interment fees at their cemeteries also be waived for 16 and 17 year old deceased persons.
6. CHRISTMAS SERVICE OF REMEMBRANCE 2018 PAGES 7 - 12
- To provide members with a report on the Christmas Service of Remembrance held on Sunday, 2 December 2018. This is part of providing professional, compassionate and sensitive bereavement services.
7. PERFORMANCE MANAGEMENT 2018/19 PAGES 13 - 16
- To advise the Joint Committee on the performance levels for the crematorium so far in 2018/19.
8. REVENUE ESTIMATES 2018/19 AND 2019/20 PAGES 17 - 32
- To seek approval of the proposed revenue budget for the financial year 2019/20, together with the revised estimate for the current year.
9. MEDIUM TERM FINANCIAL STRATEGY TO 2021/22 PAGES 33 - 40
- To seek approval of a medium term financial strategy for the Bramcote Crematorium through to 2021/22.
10. SCHEDULE OF MEETINGS 2018/19 AND WORK PROGRAMME
- The Joint Committee is asked to agree the proposed schedule of meetings for 2019/20:
- 14 March 2019 - Bramcote Crematorium
20 June 2019 - Bramcote Crematorium (Annual Meeting)

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

25 OCTOBER 2018

Broxtowe Borough Council:

Councillors R I Jackson
M Radulovic MBE

Erewash Borough Council:

Councillors G Hickton
M Powell

Apologies for absence were received from Councillors S Easom, C Hart and W Major

9. DECLARATIONS OF INTEREST

There were no declarations of interest.

10. MINUTES

The minutes of the meeting held on 21 June 2018 were confirmed and signed as a correct record.

11. BEREAVEMENT SERVICES UPDATE

A report was considered by the Joint Committee with updates relating to Bramcote Bereavement Services:

- Recent physical improvements to the building and grounds have been made and contained within overall existing approved budgets.
- Replacement crematorium and burials software was being explored.
- The crematorium had reached a gold standard award for bereavement services.
- Consideration was required for the installation of larger cremators due to the on-going obesity crisis.

12. SUMMER OPEN DAY 8 SEPTEMBER 2018

The Joint Committee received an update on the Summer open day held on 8 September 2018.

It was reported that 150 people attended the event and positive feedback was received.

The event cost approximately £1,020 and was contained within existing approved budgets.

13. PERFORMANCE MANAGEMENT 2018/19

The Joint Committee received an update on performance management in 2018/19. It was noted that there had been an underspend on water, electricity and gas utilities as well as an underspend in relation to employment payments. However, it was noted that all vacant posts had now been filled.

14. SCHEDULE OF MEETINGS 2019/20

RESOLVED that meetings of the Joint Committee be held in 2019/20 as follows:

	10 January 2019	-	Bramcote Crematorium
	14 March 2019	-	Bramcote Crematorium
(Annual Meeting)	20 June 2019	-	Bramcote Crematorium

Report of the Interim Deputy Chief Executive

BEREAVEMENT SERVICES UPDATE

1. Purpose of report

To provide the Joint Committee with various updates regarding Bramcote Bereavement Services.

2. Detail

- The 2018/19 budget includes £40,000 for the refurbishment of the Serenity Chapel exit toilets. The work was completed in December 2018 and it is anticipated that the cost will be contained within existing budgets.
- Cremator re-line and hearth – budget £35,000, spent £6,000 to date.
- Outstanding improvements planned for this financial year include: connecting up the heat exchanger (£25,000 budgeted). This is a specialist piece of work and it is proving difficult to obtain three quotes. The works are likely to cost around £25,000 which is the Broxtowe threshold at which three quotations are needed rather than just one. The Joint Committee's approval is sought to just obtain two quotations if three cannot be sourced. It is hoped to undertake the work in March 2019.
- Officers are continuing to explore options for a replacement crematorium and burials software system (£15,700 budgeted). Tenders were invited in December 2018 and are due back later this month.
- Latest take-up of the various new styles of memorialisation is as follows:

Style of memorialisation	Take-up
Columbarium (installed 2015)	13
Woodland Walk barbican (2018)	16
Children's garden columbarium (2018)	1
Reflection wall plaques (2018)	1

- Table of comparative cremation numbers by year:

Year (April – November)	Number of Cremations
2014	1920
2015	1973
2016	1853
2017	1680
2018	1621

3. Financial implications

The financial implications are given above.

Recommendation

The Joint Committee is asked to NOTE this report.

Background papers

Nil

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Report of the Interim Deputy Chief Executive

WAIVING OF CHARGES FOR 16 AND 17 YEAR DECEASED PERSONS

1. Purpose of report

To recommend the waiving of the cremation fee for 16 and 17 year old deceased persons at Bramcote Crematorium, and to recommend to the councils of both constituent authorities that interment fees at their cemeteries also be waived for 16 and 17 year old deceased persons.

2. Background and detail

The Joint Committee may recall waiving the cremation fee for 12 to 15 year old deceased persons some years back. This was on the basis that not only is the loss of a young person a huge tragedy to their families and friends, but the funeral costs associated with such a young person are usually not budgeted or planned for, or contributed to by the young person themselves.

With changes in government policy over recent years, the proportion of 16 and 17 year olds in education and training has significantly increased; however, the proportion in full-time jobs has significantly reduced. As such it is now considered appropriate to waive the main bereavement services fees for 16 and 17 year olds as well.

The number of cremations and interments for 16 and 17 year olds is typically one or less per year over the last few years (ie. one cremation or less, one Broxtowe interment or less, one Erewash interment or less).

3. Financial implications

Based on the figures above the typical annual loss of income is estimated as follows:

- Bramcote Crematorium – less than £700 per year
- Broxtowe Borough Council – less than £1,000 per year
- Erewash Borough Council - less than £1,000 per year

The proposed waiving of the cremation fee from April 2019 has been reflected in the Revenue estimates 2018/19 and 2019/20 and medium Term Financial Strategy to 2021/22 reports on this agenda.

The income from interment fees at the cemeteries is received directly by the respective Councils.

Recommendation

The Committee is asked to APPROVE the waiving of the cremation fee for 16 and 17 year old deceased persons at Bramcote Crematorium with immediate effect; and to RECOMMEND to the councils of both constituent authorities that interment fees at their cemeteries also be waived for 16 and 17 year old deceased persons from 1 April 2019.

Background papers

Nil

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Report of the Interim Deputy Chief Executive

CHRISTMAS SERVICE OF REMEMBRANCE 2018

1. Purpose of report

To provide members with a report on the Christmas Service of Remembrance held on Sunday, 2 December 2018. This is part of providing professional, compassionate and sensitive bereavement services.

2. Background

Each year Bramcote Crematorium holds at least one Service of Remembrance. This is to provide comfort and reassurance to the bereaved, promote the crematorium, bereavement services and its work, and to gain valuable customer feedback at a time when it is appropriate to do so.

3. Detail

Detail is given in the appendix.

4. Financial implications

The cost of providing the Service of Remembrance was approximately £360 and was contained within existing budgets.

Recommendation

The Joint Committee is asked to NOTE this report.

Background papers

Nil

APPENDIX

Annual Christmas Service of Remembrance 2018

The annual Christmas Service of Remembrance was held on Sunday, 2 December 2018.

The service was attended by 152 members of the public. Members of the public were invited to light a candle in memory of loved ones, and loved ones names were read out during the service. Children were provided with an activity pack to keep them entertained throughout the service and all those who attended were given a Christmas pen.

The time of the service this year was altered to the morning, with the chapel opening at 10.15am and the service beginning at 11am. The majority of people were happy with this change, although a couple of comments have been received from those who prefer the service to be held in the afternoon.

The service itself was led by Reverend Michael Grantham, with performances of Have Yourself a Very Merry Christmas and Walking in a Winter Wonderland sung by Janine and Lyndsay. The hymn sung by the congregation was O Little Town of Bethlehem, and Joanne from Gillotts Funeral Directors read a short piece entitled Pennies from Heaven.

Names of loved ones were read out during the Act of Remembrance by Andy Hands from Bramcote Crematorium and Richard and Jane from A W Lymn.

The atmosphere was positive and relaxed and many people stayed after the service for refreshments including cakes and mince pies.

The Memory Christmas Tree has been put up in the Book of Remembrance Room and members of the public were invited to add a tag to the tree in memory of loved ones. The tree remained in place throughout December and is always popular.

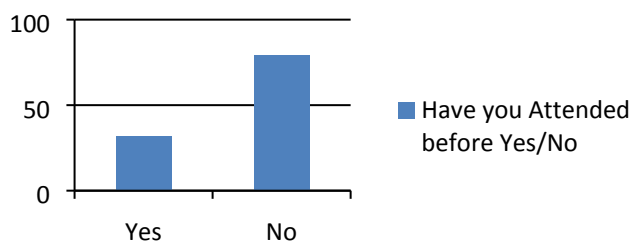
Donations collected as at 10 December 2018 amounted to £269.84. The final amount collected will be donated to Age Concern.

Customer Survey Results

Customer surveys were handed out with the Order of Service. A total of 111 surveys were returned; the results of these are shown below:

	Have you attended before
	Yes/No
Yes	32
No	79

Have you attended before Yes/No

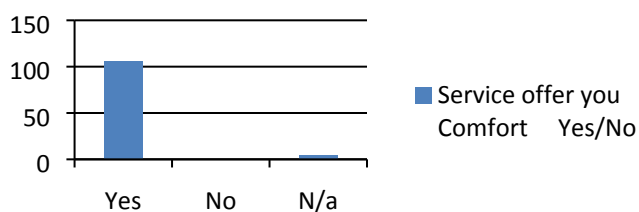


Did the service offer you Comfort

Yes/No

Yes	106
No	0
N/a	5

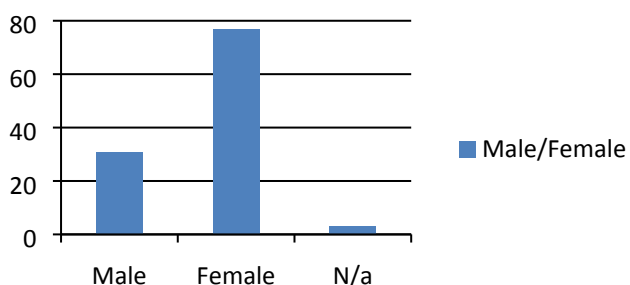
Did the service offer you comfort Yes/No



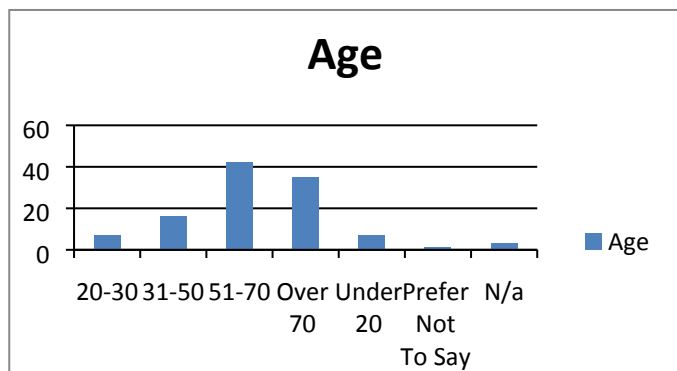
Male/Female

Male	31
Female	77
N/a	3

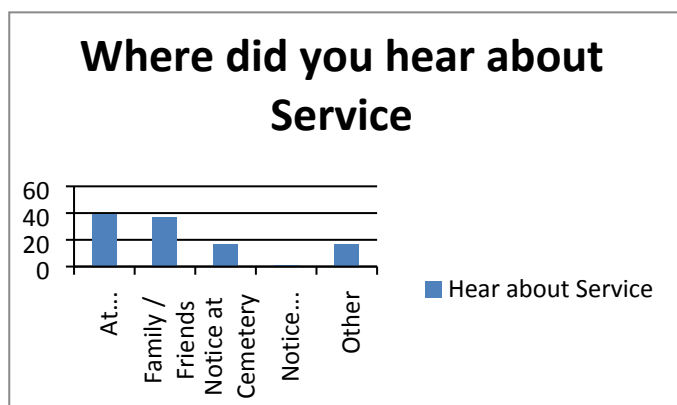
Male/Female



	Age
20-30	7
31-50	16
51-70	42
Over 70	35
Under 20	7
Prefer Not To Say	1
N/a	3



	Where did you hear about Service
At Bramcote Crematorium	39
Family / Friends	37
Notice at Cemetery	17
Notice in Funeral Directors	1
Other	17



Attendees were also invited to provide any comments. The vast majority of comments were positive with individual staff members also receiving compliments. The comments are detailed below:

A good opportunity for a meaningful remembrance of loved one at this time
A lovely and poignant opportunity to remember my mum today

A nice memorial service
All the grounds, chapels are good and leave you feeling peaceful, keep up the good work - thank you
All very well presented and the gift we receive is an extra special comfort. More seating would always benefit everyone
All well maintained and presented very well
Always a lovely service thank you
Always a lovely service brings me a lot of comfort; staff have always got time for you. You all do a really good job
Always beautifully kept and maintained
Always lovely atmosphere and comforting lovely service and nice surrounding area
Beautiful service....as always
Been coming 16 years now, love it
Bramcote and the staff are fantastic what more can I say
Candles were amusing while on fire, singing was bad but enjoyable
Chapel too small. Website not up to date. Toilet facilities too small. Too draughty in winter. Postcode not accurate for turning into the grounds
Decent, very good, gardens and staff also very good
Everything is a picture at Christmas - well done
Everything always looks very nice, a lovely service
Everything looks and feels comforting and friendly, clean and friendly staff
Everything perfect
Everywhere very clean and tidy, staff very pleasant and helpful
Excellent
First time, will come again. Enjoyed the service. Merry Christmas to all
First time at service, very good, lovely to come when no one has died, enjoyed
For families who live at a distance, the service at 11am makes it very difficult for travel, we had to leave at 5.30 am to get here. Lunchtime is better. Website was very confusing to start with. Not enough toilets. Would prefer more carols and fewer songs
Great service presented well by all staff, special thanks to Sally on the candles making it nice to remember loved ones
I always find the grounds and surrounding peaceful. I could not offer any other advice, as I feel the whole area peaceful and sensitive
I feel very attached to this crematorium and it is very well run, all staff are pleasant / friendly, the chapels are spot on, where they are modern and clean they are also comforting and at these services everyone is community / family spirited. Thank you for all the hard work everyone does, it makes me feel much closer to my passed family.
I find both bereavement services (spring and winter) a great help in getting through the grieving time when you've lost family and partners. So good to reflect on happy times spent together
I find Bramcote very peaceful and welcoming
I find the service nice and relaxing
I think it is looked after very well thank you
I think it's nice, not too much
I think these meetings should be carried on as it is very comforting

I think you provide a great service for the bereaved, after being married for over 60 years to my late wife I derive much comfort from this service, thank you very much, a Happy Christmas to you all and all the best in 2019

I would like to see the Children's area looking more child friendly

It was so so nice to see Sally and Caroline

It's a real pleasure to attend this service, both the service and staff make us very welcome. Thank you for a lovely time

Me and my family have been coming for past few years, we enjoy the service, songs and last year my 5 year old son lit the candle which meant a lot to me, him being part of the service. We love taking part in leaving a note on the tree and having a walk round the grounds

Most pleasant to come to and well looked after

(Please note that the two comments made re toilet facilities may relate to the fact that one set of toilet facilities was out of action on the day due to refurbishment works)

Report of the Interim Deputy Chief Executive

PERFORMANCE MANAGEMENT 2018/19

1. Purpose of report

To advise the Joint Committee on the performance levels for the crematorium so far in 2018/19.

2. Detail

The appendix sets out the performance for period April to November 2018, compared with the budget for the corresponding period.

Recommendation

The Joint Committee is asked to NOTE the performance levels for period April to November 2018.

Background papers

Nil

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BRAMCOTE BEREAVEMENT SERVICES – BUDGET / PERFORMANCE MONITORING REPORT 2018/19

Budget / Indicator	Original Estimate 2018/19	Estimate to Nov-18	Actual Actual to Nov-18	Variance against estimate	Latest Projection 2018/19	Comments
<u>Key Expenditure Budgets:</u>						
Salaries	359,450	239,633	224,346	(15,287)	348,050	Vacant post C50 for first half of year
Repairs and Maintenance - Cremators	45,000	30,000	66,960	36,960	85,000	Overspent due to general repairs to cremators as nearing end of useful life
Fuel and Light	70,000	46,667	30,089	(16,578)	60,000	Awaiting November bills
Rates	124,800	124,800	118,065	(6,735)	118,100	
Book of Remembrance	8,000	5,333	5,434	101	8,000	
Medical Referee Fees	47,000	31,333	29,700	(1,633)	47,000	
Capital Developments Funded from Revenue	154,500	103,000	56,470	(46,530)	113,800	Outstanding capital schemes for Cremator Reline & Hearth, Heat Exchanger, Software Upgrade & Serenity Chapel Refurbishment
<u>Performance Indicators:</u>						
Cremation Fee Income	(1,762,800)	(1,175,200)	(938,042)	237,158	(1,762,800)	Reflects invoices paid at 30 November 2018 and does not include outstanding debtors
Income from Sales	(1,500)	(1,000)	(1,141)	(141)	(1,500)	
Book of Remembrance	(22,050)	(14,700)	(17,598)	(2,898)	(22,050)	
Memorials - Income from Sales	(36,000)	(24,000)	(25,591)	(1,591)	(36,000)	

**BRAMCOTE CREMATORIUM – BUDGET / PERFORMANCE MONITORING REPORT
2018/19**

Budget / Indicator	Original Estimate 2018/19	Estimate to Nov-18	Actual to Nov-18	Variance against estimate	Latest projection 2018/19
<u>Performance Indicators:</u>					
Percentage of undisputed invoices paid within 30 days.	99%	99%	100%	N/A	100%
Percentage of cremation fees received by the end of the month following that in which income was raised.	96%	96%	85%	11%	96%
Number of written complaints	0	0	0		
Number of written compliments	0	0	0		
<u>Usage Information</u>					
Cremation numbers NVF	2,600	1,733	1,831 8	98	2,600
Book of remembrance – number of entries			137		
Memorials – number of sales			67		
Analysis of memorials:					
Rose Plaques			17		
Bench Plaques			12		
Wall Plaques			12		
Reflection Garden Wall Plaques			1		
Columbairum Plaques			11		
Childrens Columbarium Plaques			1		
Barbican Plaques			13		
Mushrooms			0		
Grave Plots			0		

Joint Report of the Treasurer and the Crematorium Manager

REVENUE ESTIMATES 2018/19 AND 2019/20

1. Purpose of report

To seek approval of the proposed revenue budget for the financial year 2019/20, together with the revised estimate for the current year, in accordance with the service objective of providing efficient arrangements for funeral directors and clergy which meet the need of their service users, at a reasonable cost.

2. Background

The proposals for the 2018/19 revised estimate and the estimates for 2019/20 are given in the attached appendices together with the actual outturn for 2017/18. The Joint Committee is asked to approve the detailed estimates, development items, allowances for inflation, fees and charges increases and the distribution to the two constituent authorities.

Recommendation

The Joint Committee is asked to RESOLVE that:

- 1. The revised estimate for 2018/19 and the base estimate for 2019/20 as submitted at appendix 2 be approved.**
- 2. An amount of £7,350 be provided to cover inflation during 2019/20.**
- 3. An amount of £37,000 be provided to cover revenue developments during 2019/20 as outlined in appendix 3 of the report.**
- 4. The fees and charges as detailed in appendix 4 be implemented.**
- 5. An amount of £500,000 be distributed to each of the constituent authorities in 2019/20.**

Background papers

Budget working papers

APPENDIX 1**1. Introduction**

Details of the proposed revenue budget for the 2019/20 financial year, together with the actual outturn for 2017/18 and the revised estimate for the current year, are attached at appendix 2 for consideration by the Joint Committee. Base estimates for 2019/20 shown in Appendix 2 contain inflationary increases for the April 2019 pay award (5.2) and changes in fees and charges (4.1 & 4.2) detailed for approval within this report.

2. Actual Outturn 2017/18

The actual outturn for 2017/18 resulted in a crematorium balance of £402,650. This was in line with predicted income and expenditure levels. A sum of £280,000 was distributed to each of the constituent authorities in 2017/18 as agreed by the Joint Committee on 11 January 2017.

3. Revised Estimate 2018/19

The below table summarises the total estimated revenue income and expenditure for 2018/19 against the base budget 2018/19 as agreed by the Joint Committee on 11 January 2018:

	Base 2018/19 (£)	Revised 2018/19 (£)
Income	(1,806,050)	(1,806,050)
Expenditure	1,193,300	1,215,550
Distribution	(800,000)	(800,000)

The expenditure in the table above shows an increase of £22,250 in respect of a salary adjustment and capital developments carried forward from 2017/18 approved by the Joint Committee on 21 June 2018.

An update with regards to these items can be found in another report on this agenda.

The proposed distribution is £400,000 to each of the two constituent authorities in 2018/19 as agreed by the Joint Committee on 11 January 2018.

4. Base Estimate 2019/20 - Income**4.1. Cremation Fees**

The estimates for 2019/20 are based upon 2,600 cremations. This reflects the current level of cremations in 2018/19 and is considered a prudent estimate.

As reported at the meeting of 19 January 2006, a single fee approach should continue to be adopted. The proposed charge is as follows:

Cremation of the body of a person
of 18 years and over (within or outside
area) £712

This represents an increase of 5% on the current fee levels and is in accordance with the medium term financial strategy as approved at the 11 January 2018 Joint Committee meeting.

This increase in cremation fees will generate estimated additional income of £88,140 which is incorporated into 2019/20 base budget (Appendix 2).

As set out in a separate report on this agenda, it is proposed that the current practice of charging for cremations of persons over sixteen years old be amended such that charges are made in respect of persons of over eighteen years only.

It is RECOMMENDED that the Joint Committee approve a cremation fee for persons of eighteen years and over of £712 with effect from 1 April 2019.

4.2. Other Fees and Charges

It is suggested that, based on the charges of neighbouring crematoria and given the expected increase in costs by businesses preparing these documents, it would be reasonable to increase the fees for all current memorials and inscriptions by an average of 5% and this is reflected in appendix 4.

Appendix 4 also includes proposed increases in charges for memorialisation items, urns and caskets, deposits of cremated remains and miscellaneous services. The proposed charges reflect those of other crematoria.

It is anticipated that the above increases would result in additional income of £1,150.

It is RECOMMENDED that the Joint Committee approve an increase in other fees and charges as detailed in appendix 4 with effect from 1 April 2019.

5. Base Estimate 2019/20 - Expenditure

5.1. Employees

The estimate for employee costs has increased by £36,300 in 2019/20 (when compared to 2018/19 revised estimate). The 2019/20 budget includes the post of Senior Administrative Officer (C50) that commenced during 2018/19.

5.2. Inflation

The national pay award for 2019/20 has been determined and an amount of (£7,350) has been included in the salaries base budget.

No price inflation is deemed necessary as such, although allowances have already been built into the base budget for unavoidable increases in items such as insurances and service contracts (£2,850).

The advancing age of the cremators is resulting in additional repairs and maintenance costs. Whilst the 2018/19 budget is £45,000 it is anticipated that the cost will be approximately £75,000 in the current year. Therefore, this increased sum has been allowed for in the 2019/20 base budget.

5.3. Developments 2019/20 and beyond

The base budget shown at appendix 2 reflects the provision necessary to maintain the current level of operation. Developments funded from revenue are also included in base budget for 2019/20.

The provisional development proposals for 2019/20 through to 2021/22 are included in appendix 3. These are incorporated into a medium term financial strategy that is included elsewhere on this agenda.

6. Revenue Account Surplus

If all the matters referred to in sections 2 to 4 above are accepted, the forecast position at the end of 2019/20 would be as follows:

	£
Balance Brought Forward 31 March 2019 (appendix 2)	(348,300)
Net (Increase)/Decrease in balance for 2019/20 (appendix 2)	(784,250)
Distribution Estimate	1,000,000
Revenue Account Surplus 31 March 2020	<u>(132,550)</u>

The minimum recommended balance is £100,000 to safeguard crematorium balances from the potential impact of new crematoria in the local area and the effect on cremation numbers.

Given the level of estimated revenue account surplus at 31 March 2020, it is proposed at this stage to distribute a total of £1,000,000, split equally between Broxtowe and Erewash Borough Councils.

APPENDIX 2

<u>Actual</u> <u>2017/18</u> <u>£</u>	<u>Description</u>	<u>Revised</u> <u>2018/19</u> <u>£</u>	<u>Base</u> <u>2019/20</u> <u>£</u>
<u>Comprehensive Income & Expenditure Statement</u>			
Income			
(1,771,767)	Fees and Charges	(1,762,800)	(1,851,200)
(19,013)	Entries in Book of Remembrance	(22,050)	(23,150)
(1,186)	Weekend Scattering of Ashes	(1,300)	(1,350)
(5,715)	Pamela Cottage Rent	(5,400)	(5,400)
(11,152)	Other Income	(10,000)	(5,000)
(1,549)	Donations Income	(500)	(500)
(56,134)	Memorialisation Income	(36,000)	(36,000)
(1,927)	Vending Drinks Sales	(1,500)	(1,500)
(7,312)	Visual Tributes Income	(3,000)	(7,000)
(1,875,756)	Total Income	(1,842,550)	(1,931,100)
Expenditure			
EMPLOYEE EXPENSES			
326,657	Salaries	332,000	368,300
2,856	Training	2,500	2,500
PREMISES RELATED EXPENSES			
37,890	Repairs & Maintenance – General	30,500	50,500
0	Cremator Reline & Hearth	35,000	0
0	Heat Exchanger	25,000	0
0	Serenity Chapel Refurbishment	40,000	0
0	Windows Replacement	10,000	10,000
0	Path Repairs	10,000	0
0	Replacement Fascia Boards	0	15,000
29,721	Repairs & Maintenance – Cremators	45,000	75,000
13,490	Mercury Abatement – Factivate	11,000	11,000
205	Legionella Testing	100	150
108	Electrical Testing	200	200
9,438	Trade Refuse Collection	9,450	9,800
63,855	Fuel and Light	70,000	66,350
484,219	Balance carried down	620,750	608,800

<u>2017/18</u>	<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>
<u>£</u>		<u>£</u>	<u>£</u>
484,219	Balance brought down	620,750	608,800
120,994	Rates and Water	125,800	121,950
1,901	Cleaning Materials	3,000	2,000
800	Window Cleaning	1,000	1,000
	TRANSPORT RELATED EXPENSES		
1,320	Travelling Expenses	1,200	1,200
	SUPPLIES AND SERVICES		
6,778	Equipment, Tools and Materials	7,000	7,000
0	Catafalque	10,000	0
0	Vehicle (Buggy)	0	7,000
0	Epilog/Software Upgrade	15,700	0
15,486	Service Contracts	17,400	18,700
2,361	Vending Machine – Purchases	2,000	2,000
3,757	Clothing	3,000	3,000
6,643	Printing and Stationery	6,000	6,000
7,052	Book of Remembrance	8,000	8,000
1,382	Open Day	1,500	1,000
2,424	Service of Remembrance	3,000	3,000
3,478	Telephones	4,000	4,150
3,340	Postages	3,000	3,000
2,000	Audit Fees	2,000	1,500
1,732	Bank Charges	1,600	2,500
16,300	Consultancy Fees	0	0
11,085	Music System	10,250	10,000
49,426	Medical Referee Fees	47,000	47,000
193	Security Patrol	250	250
7,306	Miscellaneous Music Costs	6,000	6,000
250	CCTV	650	650
0	Contingency	10,000	10,000
913	Subscriptions	600	500
204	Other Expenses	500	500
16,886	Insurances	14,650	16,200
828	Conference Expenses	850	1,000
2,495	Environmental Protection Act	3,200	2,500
600	Donations Account	0	0
26,203	Memorialisation Account	18,000	36,000
2,640	Memorialisation - CSR	0	0
800,995	Balance carried down	947,900	932,350

<u>2017/18</u>	<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>
<u>£</u>		<u>£</u>	<u>£</u>
800,995	Balance brought down	947,900	932,350
	THIRD PARTY PAYMENTS		
30,270	Grounds Maintenance Contract	63,300	64,200
	CENTRAL DEPARTMENTAL AND TECHNICAL SUPPORT SERVICES		
60,777	Central Support Recharges	123,200	116,700
	CAPITAL FINANCING COSTS		
69,780	Capital Charges	82,150	85,500
(12,879)	16/17 Capital Expenditure Adjustment	0	0
948,943	Total Expenditure	1,215,550	1,198,750
(926,813)	COST OF SERVICE – Continuing Operations	(626,000)	(732,350)
	Financing and Investment Income and Expenditure		
964	Interest Payment To Erewash Borough Council	0	0
(6,399)	Interest and Investment Income	(6,500)	(5,000)
	<u>Distribution to Constituent Authorities</u>		
280,000	Broxtowe Borough Council	400,000	500,000
280,000	Erewash Borough Council	400,000	500,000
	Other Comprehensive Income and Expenditure		
0	Revaluation of Fixed Assets	0	0
(372,248)	Total Comprehensive Income and Expenditure	167,500	262,650

<u>2017/18</u>	<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>
<u>£</u>		<u>£</u>	<u>£</u>

Movement In Reserves Statement**Adjustments between accounting & funding basis under regulation**

71,290	Repayment of Erewash Loan	0	0
0	Revaluation	0	0
0	Impairment	0	0
(69,780)	Depreciation	(82,150)	(85,500)
146,368	Direct Revenue Financing	8,800	12,000

Transfer to/from Earmarked Reserves

43,818	Repairs and Renewals Reserve	(58,300)	25,800
(17,887)	Memorialisation Reserve	18,000	0
949	Donations Reserve	500	500
(197,489)	(Increase)/Decrease in Balance for the year	54,350	215,450
(205,150)	Bramcote Crematorium Balance Brought Forward	(402,650)	(348,300)
(402,650)	Bramcote Crematorium Balance Carried Forward	(348,300)	(132,850)

DONATIONS RESERVE**EXPENDITURE**

0	Expenditure in Year	0	0
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INCOME

(949)	Donations	(500)	(500)
(949)	(Surplus)/Deficit in Year	(500)	(500)
(3,941)	Balance Brought Forward	(4,900)	(5,400)
(4,891)	Balance Carried Forward	(5,400)	(5,900)

<u>2017/18</u>	<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>
<u>£</u>		<u>£</u>	<u>£</u>
<u>MEMORIALISATION ACCOUNT</u>			
	EXPENDITURE		
45,177	Expenditure in Year (including admin)	18,000	36,000
	INCOME		
(27,290)	Income – Fees & Charges	(36,000)	(36,000)
17,887	(Surplus)/Deficit in Year	(18,000)	0
(58,961)	Balance Brought Forward	(41,050)	(59,050)
(41,074)	Balance Carried Forward	(59,050)	(59,050)

REPAIRS & RENEWALS RESERVE

	EXPENDITURE		
37,527	Payments in Year	130,000	25,000
	INCOME		
(80,000)	Contributions in Year	(70,000)	(50,000)
(1,345)	Investment Interest	(1,700)	(800)
(81,345)	TOTAL INCOME	(71,700)	(50,800)
(43,818)	(Surplus)/Deficit in Year	58,300	(25,800)
(173,261)	Balance Brought Forward	(217,100)	(158,800)
(217,079)	Balance Carried Forward	(158,800)	(184,600)

APPENDIX 3

Developments 2019/20 and beyond

(All * are included in the estimates at appendix 2)

2019/20 proposals

<u>Scheme</u>	<u>Estimated costs</u>
Replacement Windows	£10,000
Replacement Fascia Boards	£15,000
Replace Buggy	£7,000
Capital Salaries	£5,000
TOTALS	£37,000
Funded by:	
Revenue	£12,000
Repairs and Renewals Fund *	£25,000

2020/21 proposals

<u>Scheme</u>	<u>Estimated costs</u>
Cremator Reline & Replacement Hearth	£70,000
Roof Repairs (Phase 1)	£40,000
Capital Salaries	£5,000
TOTALS	£115,000
Funded by:	
Revenue	£45,000
Repairs and Renewals Fund	£70,000

2021/22 proposals

<u>Scheme</u>	<u>Estimated costs</u>
Roof Repairs (Phase 2)	£40,000
Capital Salaries	£5,000
TOTALS	£45,000
Funded by:	
Revenue	£45,000

SUMMARY OF CHARGES**BRAMCOTE BEREAVEMENT SERVICES**

	Approved Charges 2018/19 £	Proposed Charges 2019/20 £
Part 1 <u>Cremation Fee</u>		
To Include:		
Cremation Fee		
Medical Referee's Fee		
Use of Music Facilities		
Scattering of Cremated Remains (Monday to Friday)		
 <u>For the cremation of the body of:</u>		
A still-born child or child under twelve years	Nil	Nil
A person aged from twelve up to Seventeen years (exclusive)	Nil	Nil
A person Eighteen years and over	678	712
School of Anatomy cadaver	480	504
Body part	45	47
 Part 2 <u>Urns and Caskets</u>		
Urns	42	44
Caskets	95	100
Bio Box	5	5
Polytainers	5	5
White cremation Box	5	5
Small white cremation box	5	5
Donation Box	3	3
 Part 3 <u>Miscellaneous Fees and Charges</u>		
Extended Service Fee	70	74
Non cancellation fee (administration charge)	86	90
Use of chapel for memorial service/committal	97	97
Additional charge for weekend/bank holiday scattering	22	23
Scattering of cremains from another Crematoria	59	62
Weekend/bank holiday surcharge for same day cremation	242	254
Additional charge for weekend/bank holiday use of chapel	88	92

	Approved Charges 2018/19 £	Proposed Charges 2019/20 £
Part 3		
<u>Miscellaneous Fees and Charges Cont'd</u>		
Temporary deposit per month (first month free)	32	34
Part 4		
<u>Wesley Media Visual Tributes</u>		
Administration Fee	13	14
Per Photograph / Image Used	2	2
Per Minute of Video Used	4	4
DVD or USB Copy of the Visual Tribute	23	24
<u>Wesley Media Recording of Service</u>		
Audio Recording Edited and issued on a CD or USB	51	54
Additional Copies of Audio recording on a CD or USB	23	24
<u>Wesley Media Webcast</u>		
Webcast of service	60	63
DVD or USB of webcast	51	54
Additional DVDs or USB of webcast	23	24
Part 5		
<u>Memorials and Inscriptions</u>		
<u>Entries in Book of Remembrance (including VAT)</u>		
For each 2 line entry	70	74
For each 5 line entry	114	120
For each 5 line entry & motif	179	188
For each 8 line entry	185	194
For each 8 line entry & motif	249	261
<u>Digital Display (including VAT)</u>		
Additional swipe card	5	5
Extra page (each)	50	53
<u>Miniature Books (including VAT)</u>		
For each 2 line entry	96	101
For each 5 line entry	116	122
For each 5 line entry & motif	180	189
For each 8 line entry	164	172
For each 8 line entry & motif	228	239

	Approved Charges 2018/19 £	Proposed Charges 2019/20 £
Part 5 <u>Memorials and Inscriptions Cont'd</u>		
<u>Memorial Plaques (including VAT)</u>		
Wall Plaque - 10 Years Lease	492	517
Wall Plaque plus metal posy vase	580	609
Wall Plaque Renewal (10 Years)	296	311
 Bench Plaque - 10 Years Lease	492	517
Bench Renewal (10 Years)	296	311
 Rose Plaque - 10 Years Lease	492	517
Rose Plaque Renewal (5 Years)	176	185
Rose Plaque Renewal (10 Years)	296	311
 Barbican Plaque - 10 Years Lease	492	517
Bench Renewal (10 years)	296	311
 Reflection Garden Wall Plaque - 10 Years Lease	492	517
Reflection Garden Wall Plaque Renewal (10 years)	296	311
 New/Upgrade memorial (Granite plaques)	97	102
Replacement Wall Plaque	114	120
Replacement Rose Plaque	114	120
Replacement Bench Plaque	114	120
 <u>Columbarium Charges (including VAT)</u>		
<u>Level A (top)</u>		
5 year lease	840	840
10 year lease	1,260	1,260
25 year lease	2,000	2,000
 <u>Level B</u>		
5 year lease	840	840
10 year lease	1,260	1,260
25 year lease	2,000	2,000
 <u>Level B (Plaque Only)</u>		
5 year lease	670	670
10 year lease	1,000	1,000
25 year lease	1,600	1,600

	Approved Charges 2018/19 £	Proposed Charges 2019/20 £
Part 5		
<u>Memorials and Inscriptions Cont'd</u>		
<u>Level C</u>		
5 year lease	760	760
10 year lease	1,130	1,130
25 year lease	1,800	1,800
<u>Level C (Plaque Only)</u>		
5 year lease	610	610
10 year lease	900	900
25 year lease	1,440	1,440
<u>Level D</u>		
5 year lease	670	670
10 year lease	1,000	1,000
25 year lease	1,600	1,600
<u>Level D (Plaque Only)</u>		
5 year lease	540	540
10 year lease	800	800
25 year lease	1,280	1,280
5 year renewal	525	551
10 year renewal	945	992
First 80 letters on plaque	included	included
Additional letters (beyond first 80)	2	2
Photo on plaque (7"x5")	97	102
Metal flower container	38	40
Other plaque designs/various ash containers	poa	poa
<u>Childrens Columbarium Charges (including VAT)</u>		
<u>Plaque & Ashes</u>		
5 Year Lease		250
10 Year Lease		500
25 Year Lease		750
50 Year Lease		1300
<u>Renewal</u>		
5 Years		115
10 Years		230
25 Years		380
50 Years		480

	Approved Charges 2018/19 £	Proposed Charges 2019/20 £
Part 5 <u>Memorials and Inscriptions Cont'd</u>		
<u>Granite Mushroom Plaques (including VAT)</u>		
10 Year Lease	220	220
10 Year Renewal	110	110
Part 6 <u>Private Graves</u>		
Transfer of grave rights (simple)	37	40
Transfer of grave rights (complex)	63	65
Exhumation of Ashes	194	204
Renewal of lease for 99 years	296	311

CREMATION FEE

(Local Crematoria in Nottinghamshire, Derbyshire, Leicestershire)
 (Local authority owned unless indicated otherwise)

Crematorium	2018/19 Fee	
Loughborough (Dignity)	£1,035.00	
Sherwood Forest (Dignity)	£990.00	
Alfreton, Swanick (opened 2016-Memoria)	£799.00	
Leicester	£765.00	
Derby	£737.00	
Chesterfield	£730.00	
Bretby (Co-op)	£700.00	
Gedling	£695.00	
Mansfield	£686.00	
Bramcote	£678.00	
Nottingham) £545.00	City resident
) £656.00	Non city resident

Note: Some crematoria now charge a reduced fee for early morning services

Joint Report of the Treasurer and the Crematorium Manager

MEDIUM TERM FINANCIAL STRATEGY TO 2021/22
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1. Purpose of report

To seek approval of a medium term financial strategy for the Bramcote Crematorium through to 2021/22 in accordance with the service objective of providing efficient arrangements for funeral directors and clergy which meet the need of their service users, at a reasonable cost.

2. Detail

The existence of a periodically reviewed medium term financial strategy is regarded as a key component of sound corporate governance in the public sector. In addition, the external auditors have previously commented upon the need for such a strategy.

The appendix sets out the proposed Strategy for the next three years, including the basis of any broad assumptions used to produce the forecast.

Figures and assumptions used in this strategy are based upon the estimates reported elsewhere on this agenda. No allowance has been made in any of the figures for the effects of the sale of memorials scheme.

3. Summary

Schedule 2 to the appendix summarises the financial forecast through to 2021/22. It demonstrates that all anticipated expenditure can continue to be met whilst maintaining a level of distribution greater than £400,000 to each constituent authority. General balances will be maintained above the minimum recommended level of £100,000 throughout the period.

<u>Recommendation</u>

The Joint Committee is asked to RESOLVE that the medium term financial strategy for Bramcote Crematorium be approved.
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Background papers

Budget working papers

APPENDIX**BRAMCOTE CREMATORIUM FINANCIAL STRATEGY 2018/19 TO 2021/22****1. Purpose**

The purpose of this strategy is to:

- provide indicative financial projections through to 2021/22 which can be used to inform the Joint Committee's decision making and budget setting process.
- provide a document for use by the Joint Committee which can assist in the development of policies and planning future initiatives.
- enable the Joint Committee to have a wider appreciation of the overall financial standing of the crematorium.

2. Background

Strategies of this nature are by definition indicative and subject to change, particularly in the later years. The strategy starts with a base year of 2018/19, and schedule 1 provides a commentary on the robustness of the assumptions and calculations made in preparing the budgets for 2019/20, 2020/21 and 2021/22.

3. Detailed Projections

The figures for the period 2018/19 through to 2021/22 are summarised in schedule 2. In formulating the projections a number of assumptions have been made and these are described in more detail below. In essence, the strategy essentially takes forward budget plans proposed for 2019/20 and then incorporates only known service commitments and changes. As with the normal budget setting process, the basic underlying assumption is that current levels of service will be maintained with the distributions to each of the constituent authorities adjusted to maintain the minimum general end of year balances above £100,000. The memorialisation scheme is regarded as a separate activity, which will operate at break-even. As such it is not reflected in the detailed projections.

In summary, schedule 2 shows that in future years the distribution to Broxtowe and Erewash Borough Councils is projected to remain at or greater than £400,000 during the period of the strategy.

4. Assumptions Made**4.1 Base Expenditure Levels**

Base levels are built up from the budget for 2018/19 and assume a similar level of service as used when formulating the budget.

4.2 Developments

The proposed development programme for 2019/20 to 2021/22, as presented within the budget report elsewhere on this agenda, has been included.

4.3 Inflation

The national pay award for 2019/20 has been agreed at 2% following the national employers offer. No amount has been confirmed for 2020/2021 onwards so an amount of 2% has been included within the salary projections for those years.

Budgets have been determined based on current usage, trends and anticipated need for the coming years, applying inflation where necessary.

4.4 Contingency

A contingency of £10,000 for unexpected expenditure has been incorporated into the figures for 2019/20 through to 2021/22.

4.5 Increases in Fees

The budgets for 2019/20 to 2021/22 include provision for further fee increases of 5% year on year.

4.6 Borrowing

Repayment of borrowing from Erewash Borough Council to part fund the capital investment programme concluded in 2017/18. Therefore no further provision is necessary.

5. Distribution Levels and Balances

The advice of the Treasurer is that balances of at least £100,000 should be retained on the crematorium's revenue reserve to provide available funds to deal with major contingencies and the potential impact on cremation numbers of new crematoria in the local area. The projected reserves in schedule 2 show that, after allowing for the distribution to constituent authorities, the balances are forecast to be maintained above this level for the period of this strategy.

The approved distribution to each constituent authority in 2018/19 is £400,000. Schedule 2 shows that, after taking into account all the factors described above, the total distribution can be maintained at or above £400,000 during the period of the strategy.

6. Sensitivity to change

Local government and local government finance are subject to an almost ever-changing environment and pressure for improvements in services. As such the figures, particularly for later years in the strategy, can be vulnerable to significant change. Apart from new initiatives and service developments that are as yet unknown, the most vulnerable areas are felt to be:

- Inflation allowances. Pay awards beyond April 2020 are still to be negotiated. Each 1% increase from the 2% built into the strategy would add approximately £3,500 per annum to annual spending levels, which would become cumulative depending on when or if they occurred.
- Cremation numbers. This strategy has assumed that demand for the crematorium will remain at 2,600 cremations in future years. A variation of 50 cremations from this level would change gross income by £35,600.
- Increase in cremation fees. The net expenditure figures for 2020/21 and 2021/22 include an increase in cremation fees of 5% each year. Each 1% variance from this level equates to £18,500 per annum, which would become cumulative if it occurred in the earlier years of the strategy.

RISK ASSESSMENT - APPROVED REVENUE BUDGET 2019/20**1. Employee Expenses**

Around a third of the crematorium's gross expenditure relates to employees, including pay, national insurance and pensions. The crematorium operates within an approved establishment and the respective budget heading is based on this establishment.

The pay award for 2019/20 has been agreed at 2% as per the national employers offer. Salaries figures for 2020/21 onwards have also had a 2% annual pay award assumption built in.

Risk assessment – MEDIUM RISK

2. Other Running Expenses

Nearly half of the Joint Committee's gross expenditure is in this area which includes repairs and maintenance, rates and utilities, purchase of supplies and services, printing, postages and telephones. These cost areas are tightly controlled and where possible central contracts are put in place (e.g. purchase of gas and electricity).

For the purposes of this strategy, an allowance of 2% has been made in 2019/20 to 2021/22 for the effects of price inflation on unavoidable items of expenditure, such as business rates, cremator repairs, trade refuse collection and telephone bills. An allowance of 5% per annum has been included for electricity and gas prices. No other price inflation has been included.

Additional budget has been built in to the strategy 2018/19 onwards to pay for an increasing number of repairs to the ageing cremators. There will be a requirement to replace the cremators at a future date and this will be incorporated within the strategy once the life of the present cremators is known and the cost of replacement cremators has been determined.

No further unforeseen excessive cost pressures are known of at this stage and it is anticipated that running costs can be contained within overall available budgets.

Risk assessment – LOW RISK

3. Income - Fees and Charges

The majority of the Joint Committee's income is derived from cremation fees. At present only a small proportion of revenue is received other income such as entries into the book of remembrance. Therefore the setting of cremation fees remains the key risk area.

The assumption is for cremation numbers to remain at 2,600 throughout the remaining period of this strategy. There is a risk that if cremation numbers fall below the budgeted amount this could impact distribution levels, with a variation of 50 cremations from the budget resulting in a change in income of up to £35,600 with very little impact on associated costs.

Risk assessment – HIGH RISK

This strategy has assumed an increase of 5% in the level of fee increases proposed for 2019/20 onwards. Each additional 1% increase above those allowed for would generate an additional £18,500 for distribution, but any significant increase could have an impact on demand for services.

Risk assessment – MEDIUM RISK

4. Memorialisation scheme

The scheme for the sale of memorials is fully operational and is planned to break-even. The levels of expenditure and income involved are significant and will require careful monitoring to ensure that they do not impinge upon the crematorium's main activities.

Risk assessment – MEDIUM RISK

5. Reserves

Based on the budget proposals, the level of revenue balances is estimated at around £179,000 by the end of 2021/22. The balance on the repairs and renewals reserve, which is earmarked for specific schemes, is expected to be in the region of £237,000 by the end of this strategy period.

Advice produced by the Chartered Institute of Public Finance and Accountancy indicates that reserves should be held for three main purposes:

- As a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing - part of the revenue reserve.
- As a contingency to cushion the impact of unexpected events or emergencies – revenue reserves.
- As a means of building up funds to meet known or predicted liabilities - referred to as earmarked reserves – repairs and renewals.

The Joint Committee currently has one material earmarked reserve, namely that relating to repairs and renewals. The Repairs and Renewals Reserve covers equipment such as cremators and cremulators, as well as major building repairs such as flat roof replacement. As far as possible this reserve is used to meet significant repair demands without recourse to the two constituent authorities. An examination of the likely demands on this reserve in future years has been made and indications are that the current level of the reserve is adequate for future foreseeable demands.

Given that the Repairs and Renewals Reserve is effectively earmarked for future provision, there is an increased emphasis on ensuring that an adequate level of general reserves is maintained to meet unforeseen circumstances.

Guidance from the former Audit Commission indicated that, it would expect to see general reserves at least equal to 5% of an authority's net operating expenditure in a 'good' council. The Treasurer advises that for such as this Joint Committee, which has a very high levels of income compared to other classes of authority, the reference to net operating expenditure is not appropriate since any "target" should reflect the risk to income and expenditure levels separately. In the light of this risk assessment and the medium term financial strategy as proposed, the Treasurer advises that, in his opinion, revenue balances should remain at or above £100,000.

Risk assessment – MEDIUM RISK

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE
REVENUE RESERVE FINANCIAL PROJECTIONS TO 2021/22

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
	<u>£ 000's</u>	<u>£ 000's</u>	<u>£ 000's</u>	<u>£ 000's</u>
Base Expenditure (Net)	(608)	(659)	(653)	(798)
Salary Increase	0	7	7	8
Inflation Allowance	0	9	11	11
Increase in Fees and Charges	0	(90)	(94)	(98)
(Surplus) / Deficit in Year	(608)	(732)	(729)	(878)
Balance brought forward	(403)	(348)	(132)	(106)
Distribution to Constituent Authorities	800	1,000	800	800
Interest & Interest Income	(7)	(5)	(5)	(5)
Development Programme	9	12	45	45
Depreciation	(82)	(86)	(86)	(86)
(Drawdown)/Transfer to R&R reserve	(58)	26	0	50
Revenue Account Balance	(348)	(132)	(106)	(179)