



Wednesday, 8 January 2020

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 16 January 2020 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 Legal Services at your earliest convenience.

Yours faithfully

Chief Executive

To: Members of the Bramcote Bereavement Services Joint Committee

## AGENDA

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 17 October 2019.

4. CHRISTMAS SERVICE OF REMEMBRANCE 2019 PAGES 3 - 6
- To provide members with a report on the Christmas Service of Remembrance held on Sunday 1st December 2019. This is part of providing professional, compassionate and sensitive bereavement services.
5. CREMATION NUMBERS AND MINOR IMPROVEMENTS UPDATE PAGES 7 - 8
- To provide the Joint Committee with the latest update on cremation numbers and minor improvements.
6. REVENUE ESTIMATES 2019/2 AND 2020/21 PAGES 9 - 24
- To seek approval of the proposed revenue budget for the financial year 2020/21, 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.
7. MEDIUM TERM FINANCIAL STRATEGY TO 2022/23 PAGES 25 - 32
- To seek approval of a medium term financial strategy for the Bramcote Crematorium through to 2022/23 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.
8. PERFORMANCE MANAGEMENT 2019/20 PAGES 33 - 38
- To advise the Joint Committee on the performance levels for the crematorium so far in 2019/20.
9. SCHEDULE OF MEETINGS
- The dates of the next meetings are as follows:
- 19 March 2020 - Bramcote Crematorium  
25 June 2020 - Bramcote Crematorium (Annual Meeting)

10. EXCLUSION OF PUBLIC AND PRESS

**The Committee is asked to RESOLVE that, under Section 100A of the Local Government Act, 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 3 of Schedule 12A of the Act.**

11. POTENTIAL LAND SALE/REDEVELOPMENT ADJACENT TO THE CREMATORIUM SITE PAGES 39 - 42

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## BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 17 OCTOBER 2019

Broxtowe Borough Council:

Councillors S J Carr  
M Radulovic MBE

Erewash Borough Council

Councillors C Hart  
G Hickton  
M Powell

Apologies for absence were received from Councillors R I Jackson and W Major.

39 DECLARATIONS OF INTEREST

There were no declarations of interest.

40 MINUTES

The minutes were confirmed and signed as a correct record.

41 BEREAVEMENT SERVICES UPDATE

The Joint Committee received an update on Bramcote Bereavement Services and members were advised that:

- The work on the perimeter fence was complete.
- The tender options for a replacement crematorium and burials software was continuing.
- The following progress was reported on items approved at the committee held on 10 January 2019:
  - replacement windows at a cost of £10,000 have been ordered;
  - replacement fascia boards quotes are being sought;
  - a replacement buggy had been purchased.

The open day and 40<sup>th</sup> anniversary event held on 20 July 2019 proved successful with approximately 200 people attending as well as the Mayors from both Broxtowe and Erewash Borough Councils who cut the anniversary cake.

The Committee was reminded that the Christmas Service of Remembrance has been scheduled for Sunday 1 December 2019 at 11:00 am.

42 SCHEDULE OF MEETINGS

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

	16 January 2020	Bramcote Crematorium
	19 March 2020	Bramcote Crematorium
(Annual Meeting)	25 June 2020	Bramcote Crematorium

43 EXCLUSION OF PUBLIC AND PRESS

**RESOLVED** that, under Section 100A of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A of the Act.

44 CREMATORIUM FINANCIAL AND NUMERICAL ANALYSIS

**RESOLVED** that:

- 1) delegated authority be given to the Chair and Vice-Chair of the Joint Committee to approve removal of the ring-fencing of the memorialisation account, subject to further advice being sought and the decision being reported back to the next meeting;
- 2) approval be given for Bramcote Crematorium to offer Direct Cremations at the rate detailed in the report;
- 3) the data projections for predicted annual death rates be updated and submitted to the next meeting as a result of life expectancies reportedly having plateaued and no longer increasing;
- 4) the analysis and data provided in the report be noted with no changes proposed to the services provided by Bramcote Crematorium.

## Report of the Interim Deputy Chief Executive

**CHRISTMAS SERVICE OF REMEMBRANCE 2019**1. Purpose of the report

To provide members with a report on the Christmas Service of Remembrance held on Sunday 1st December 2019. 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 £320.00 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 2019**

The annual Christmas Service of Remembrance was held on Sunday 1st December 2019.

The service was attended by 164 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 that 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 service itself was led by Reverend Michael Grantham, with performances of Christmas songs sung by chaos. The Hymns sung by the congregation. Names of loved ones were read out during the Act of Remembrance by Joanne from Gillotts Funeral Directors 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 will remain in place throughout December and is always popular.

Donations collected as at 16<sup>th</sup> December 2019 for The Good Grief Charity is £279.00.

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:-

Lovely Grounds and well-kept Crematorium
Poignant opportunity to remember my family today
Lovely memorial service
Nice service in the Serenity chapel left you feeling peaceful, keep up the good work - thank you
All very well presented and the gift we receive is an extra special comfort
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
Bramcote and the staff are fantastic what more can I say
Candles holders all looked amazing in the glass cups
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
Chaos is amazing would like to hear more Christmas songs
Christmas Concert next year would be great in the chapel

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**Report of the Deputy Chief Executive**

**CREMATION NUMBERS AND MINOR IMPROVEMENTS UPDATE**

1. Purpose of report

To provide the Joint Committee with the latest update on cremation numbers and minor improvements.

2. Background and Detail

At its meeting of 20 June 2019 Joint Committee noted and requested the following:

*“Concern was raised that the number of cremations was lower than anticipated which created a budget shortfall. RESOLVED that a detailed report on cremation numbers and revised pricing of cremations be brought to the Joint Committee.”*

A fully detailed report was presented to the October meeting of this Committee, so this report is just an update on the latest cremation numbers in comparison with the East Midlands Death rate (see appendix).

<b>Month</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
April	249	310	262	190	228	190
May	233	229	231	230	251	230
June	206	299	246	253	198	212
July	236	233	213	200	178	196
August	234	210	201	181	201	194
September	233	219	233	198	153	175
October	261	236	212	207	191	207
November	268	237	255	221	221	210
December	298	295	257	235	196	181
January	309	261	315	298	273	
February	321	305	315	269	241	
March	323	300	263	263	217	
<b>TOTAL</b>	<b>3171</b>	<b>3134</b>	<b>3003</b>	<b>2745</b>	<b>2548</b>	

In the first nine months of 2019/20 there have been 1,795 cremations, which compares with 1,817 in 2018/19. The ratio being 98.8% compared with 2018/19 – year end prediction for 2019/20 based on this would therefore be 2517. However, the final figure could be lower. The appendix has a graph of cremation numbers.

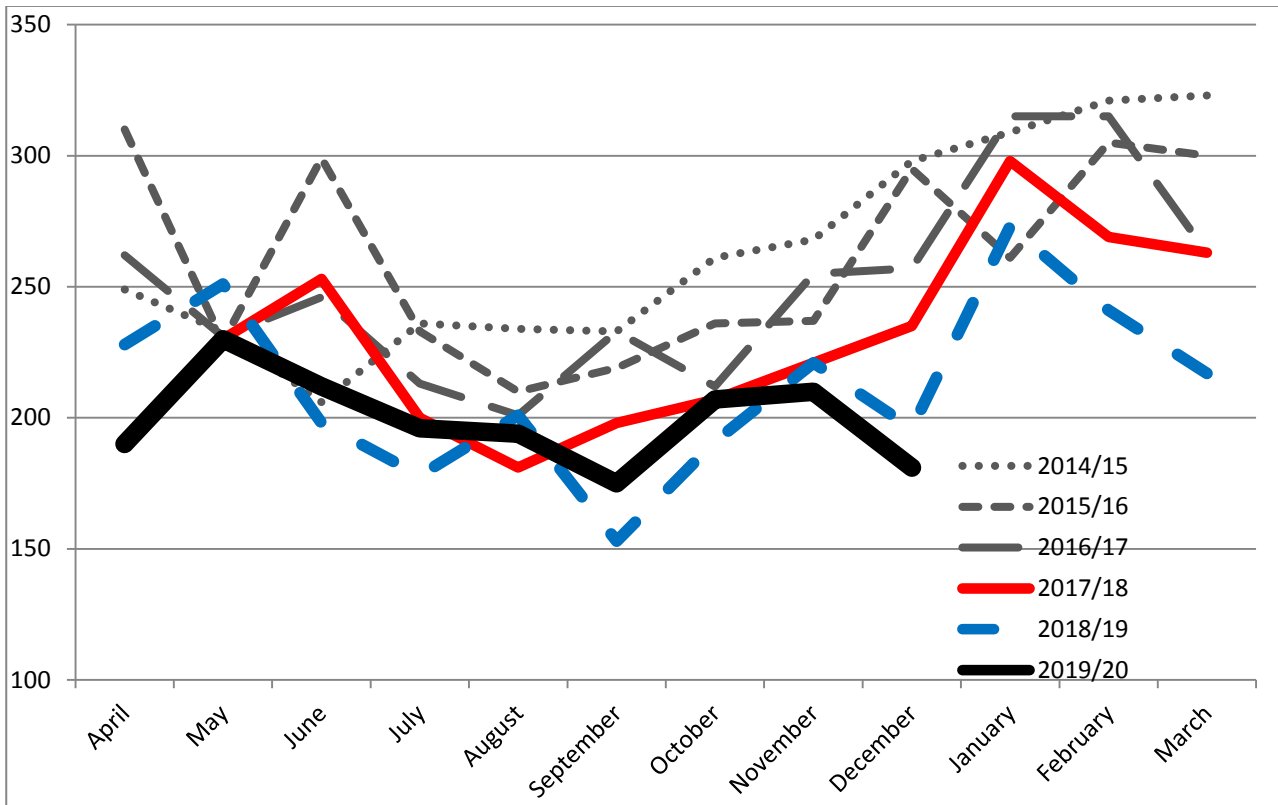
In terms of minor improvements:

- Replacement Windows £10,000 – these have now been ordered, to be fitted end of January
- Replacement Fascia Boards £15,000 – These will be patched up and painted and only a few will be replaced, just awaiting an official quote.

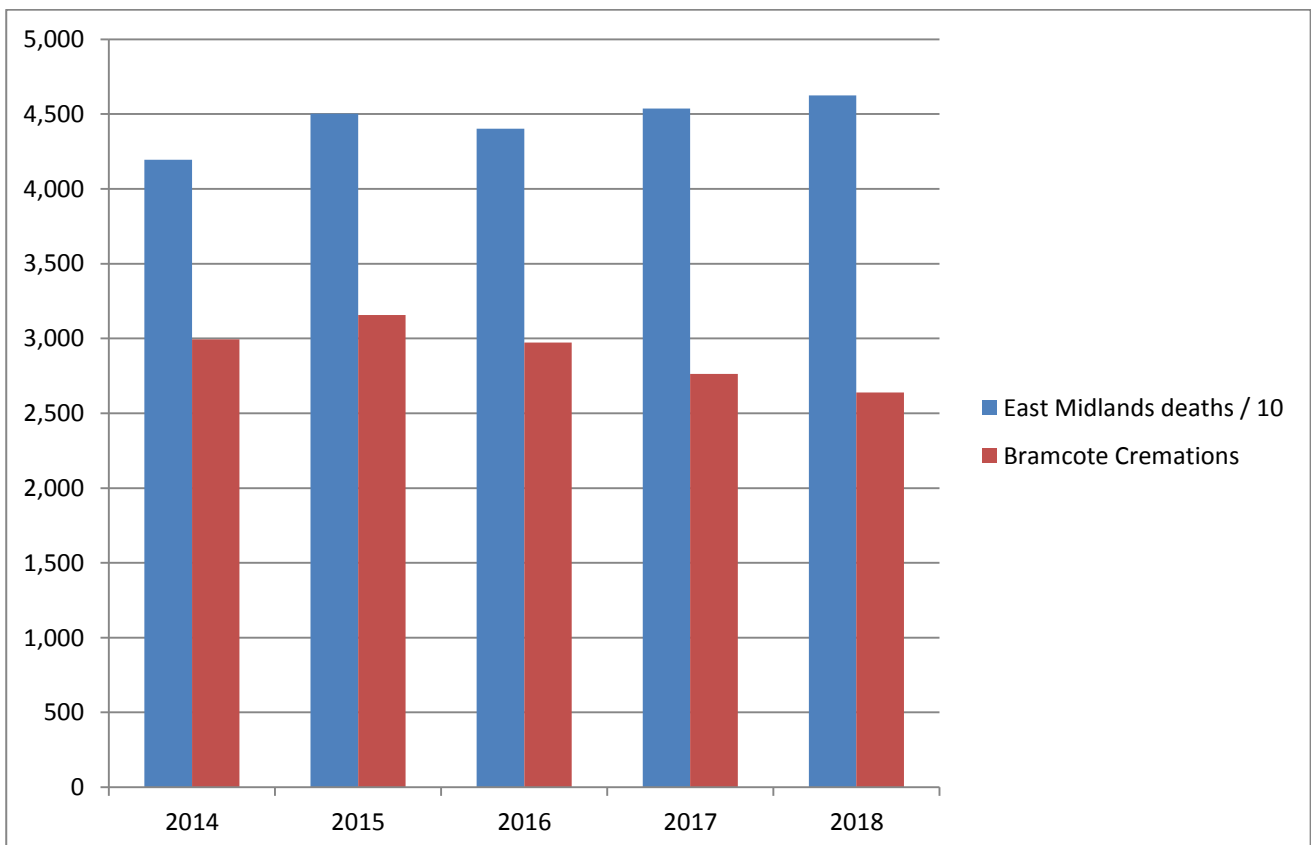
**Recommendation**

**The Joint Committee is asked to NOTE the report.**

Graph of Bramcote cremation numbers by month and financial year



Graph of Bramcote cremation numbers by year compared with East Midlands deaths



This graph illustrates the growing disparity over the last three years between the number of cremations at Bramcote and the East Midlands death rate.

**Joint Report of the Treasurer and the Crematorium Manager**

**REVENUE ESTIMATES 2019/20 AND 2020/21**

1. Purpose of report

To seek approval of the proposed revenue budget for the financial year 2020/21, 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 2019/20 revised estimate and the estimates for 2020/21 are given in the attached appendices together with the actual outturn for 2018/19. 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 2019/20 and the base estimate for 2020/21 as submitted at appendix 2 be approved.**
- 2. An amount of £7,800 be provided to cover inflation during 2020/21.**
- 3. An amount of £115,000 be provided to cover revenue developments during 2020/21 as outlined in appendix 3 of the report.**
- 4. The fees and charges as detailed in appendix 4 be implemented.**
- 5. An amount of £300,000 be distributed to each of the constituent authorities in 2020/21.**

Background papers  
Budget working papers

## APPENDIX 1

**1. Introduction**

Details of the proposed revenue budget for the 2020/21 financial year, together with the actual outturn for 2018/19 and the revised estimate for the current year, are attached at appendix 2 for consideration by the Joint Committee. Base estimates for 2020/21 shown in Appendix 2 contain inflationary increases for a potential April 2020 pay award (5.2) and changes in fees and charges (4.1 & 4.2) detailed for approval within this report.

**2. Actual Outturn 2018/19**

The actual outturn for 2018/19 resulted in a crematorium balance of £302,879. This was the result of both actual and expenditure levels being less than the budget. A sum of £400,000 was distributed to each of the constituent authorities in 2018/19 as agreed by the Joint Committee on 11 January 2018.

**3. Revised Estimate 2019/20**

The below table summarises the total estimated revenue income and expenditure for 2019/20 against the base budget 2019/20 as agreed by Joint Committee on 10 January 2019:

	<b>Base 2019/20 (£)</b>	<b>Revised 2019/20 (£)</b>
Income	(1,931,100)	(1,847,100)
Expenditure	1,229,268	1,257,686
Distribution	500,000	500,000

The revised estimate 2019/20 includes capital developments carried forward from 2018/19 of £58,600 as approved by the Joint Committee on 20 June 2019 as well as a reduction of £30,000 in the Repairs and Maintenance budget from £75,000 to £45,000.

The expected income for cremations in 2019/20 has been reduced by £100,000 to reflect cremation numbers being lower than the 2,600 assumed when the budget was set. However, an additional budget of £16,000 in respect of income from hospital bodies has been introduced.

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

The proposed distribution to each of the two constituent authorities in 2019/20 is £500,000 as agreed by the Joint Committee on 10 January 2019.

#### 4. Base Estimate 2020/21 - Income

##### 4.1. Cremation Fees

The estimates for 2020/21 are based upon 2,450 adult cremations and 50 direct cremations. This reflects the current level of cremations in 2019/20 and is considered a prudent estimate.

The proposed charge is as follows:

Cremation of the body of a person of 18 years and over (within or outside area)	£730
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Bramcote Crematorium now offer Direct Cremations as approved by the Joint Committee on 17 October 2019.

Direct Cremation of the body of a person of 18 years and over (within or outside area)	£512
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This represents an increase of 2.5% on the current fee levels and is lower than the 5% originally reported within the medium term financial strategy as approved at the 10 January 2019 Joint Committee meeting. This is due to lower than expected cremation numbers and increased competition in the area with 3 new Crematoriums being opened.

This increase in cremation fees will generate estimated additional income of £44,100 which is incorporated into 2020/21 base budget (Appendix 2).

**It is RECOMMENDED that the Joint Committee approve a cremation fee for persons of eighteen years and over of £730 with effect from 1 April 2020 and a Direct Cremation fee of £512.**

##### 4.2. Other Fees and Charges

It is suggested that it would be reasonable to increase the fees for all current memorials and inscriptions whilst still maintaining a competitive price by an average of 2.5% 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 £1,654.

**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 2020.**

**5. Base Estimate 2020/21 - Expenditure**5.1. Employees

The estimate for employee costs has increased by £20,960 in 2020/21 (when compared to 2019/20 revised estimate).

5.2. Inflation

The national pay award for 2020/21 has not yet been determined as such an estimated amount of 2% (£7,103) has been included in the salaries base budget.

Expert advice suggested inflation on utilities was necessary as such an additional £3,483 has been included in the budget to provide for these increases. Allowances of £4,317 have been built into the base budget for unavoidable increases in items such as service contracts, trade waste and NNDR.

5.3. Developments 2020/21 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 2020/21.

The provisional development proposals for 2020/21 through to 2022/23 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)	(302,879)
Net (Increase)/Decrease in balance for 2019/20 (appendix 2)	(799,832)
Distribution Estimate	1,000,000
Revenue Account Surplus 31 March 2020	<u>(102,711)</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 £600,000, split equally between Broxtowe and Erewash Borough Councils.



## APPENDIX 2

<u>Actual</u> <u>2018/19</u> £	<u>Description</u>	<u>Revised</u> <u>2019/20</u> £	<u>Base</u> <u>2020/21</u> £
<b><u>Comprehensive Income &amp; Expenditure Statement</u></b>			
<b>Income</b>			
(1,674,146)	Fees and Charges	(1,751,200)	(1,814,100)
(23,608)	Entries in Book of Remembrance	(23,150)	(19,000)
(1,262)	Weekend Scattering of Ashes	(1,350)	(1,200)
(16,251)	Cremation Fee's- Hospital Bodies	(16,000)	(10,000)
(5,400)	Pamela Cottage Rent	(5,400)	(5,400)
(5,086)	Other Income	(5,000)	(6,000)
(859)	Donations Income	(500)	(500)
(46,406)	Memorialisation Income	(36,000)	(40,000)
(1,779)	Vending Drinks Sales	(1,500)	(2,000)
(10,953)	Visual Tributes Income	(7,000)	(12,000)
<b>(1,785,750)</b>	<b>Total Income</b>	<b>(1,847,100)</b>	<b>(1,910,200)</b>
<b>Expenditure</b>			
<b>EMPLOYEE EXPENSES</b>			
360,986	Salaries	368,300	389,260
1,885	Training	2,500	2,500
<b>PREMISES RELATED EXPENSES</b>			
36,631	Repairs & Maintenance – General	30,500	30,500
10,000	Path Repairs	20,000	20,000
63,506	Repairs & Maintenance – Cremators	45,000	75,000
7,334	Mercury Abatement – Factivate	11,000	11,000
204	Legionella Testing	150	200
0	Electrical Testing	200	0
9,831	Trade Refuse Collection	9,800	10,700
58,116	Fuel and Light	66,350	64,000
118,920	Rates and Water	121,900	117,600
4,267	Cleaning Materials	2,000	2,500
900	Window Cleaning	1,000	1,000
<b>TRANSPORT RELATED EXPENSES</b>			
1,936	Travelling Expenses	1,200	1,200
<b>674,516</b>	<b>Balance carried down</b>	<b>679,900</b>	<b>725,460</b>
<b>674,516</b>	<b>Balance brought down</b>	<b>679,900</b>	<b>725,460</b>

	SUPPLIES AND SERVICES		
12,815	Equipment, Tools and Materials	7,000	7,000
0	Contingency	10,000	10,000
9,336	Catafalque	0	0
2,520	Vending Machines	2,000	2,000
17,177	Service Contracts	18,700	14,000
1,833	Clothing	3,000	2,500
7,397	Printing and Stationery	6,000	4,500
7,532	Book of Remembrance	8,000	7,500
931	Open Day	1,000	1,000
2,734	Service of Remembrance	3,000	2,500
3,949	Telephones	4,150	6,050
0	Consultancy	0	1,500
3,879	Postages	3,000	3,000
2,000	Audit Fees	1,500	1,500
1,814	Bank Charges	2,500	2,000
12,248	Music System	10,000	13,600
48,458	Medical Referee Fees	47,000	47,000
521	Security Patrol	250	250
14,976	Miscellaneous Music Costs	6,000	10,000
853	CCTV	650	650
1,187	Subscriptions	500	1,000
509	Other Expenses	500	250
14,942	Insurances	16,200	16,700
1,592	Conference Expenses	1,000	500
2,575	Environmental Protection Act	2,500	2,800
0	Donations Account	500	0
49,119	Memorialisation Account	36,000	5,000
	THIRD PARTY PAYMENTS		
26,893	Grounds Maintenance Contract	64,194	28,540
	CENTRAL DEPARTMENTAL AND TECHNICAL SUPPORT SERVICES		
101,788	Central Support Recharges	116,724	123,150
<b>1,024,094</b>	<b>Balance carried down</b>	<b>1,051,768</b>	<b>1,039,950</b>
<b>1,024,094</b>	<b>Balance brought down</b>	<b>1,051,768</b>	<b>1,039,950</b>
	CAPITAL FINANCING COSTS		
82,098	Capital Charges	85,500	85,500

68,943	Developments	37,000	0
<b>1,175,135</b>	<b>Total Expenditure</b>	<b>1,174,268</b>	<b>1,125,450</b>
<b>(610,615)</b>	<b>COST OF SERVICE – Continuing Operations</b>	<b>(672,832)</b>	<b>(784,750)</b>
	<b>Financing and Investment Income and Expenditure</b>		
0	Interest Payment To Erewash Borough Council	0	0
(9,425)	Interest and Investment Income	(5,000)	(5,000)
	<u>Distribution to Constituent Authorities</u>		
400,000	Broxtowe Borough Council	500,000	300,000
400,000	Erewash Borough Council	500,000	300,000
	<b>Other Comprehensive Income and Expenditure</b>		
0	Revaluation of Fixed Assets	0	0
<b>179,960</b>	<b>Total Comprehensive Income and Expenditure</b>	<b>322,168</b>	<b>(189,750)</b>

**Movement In Reserves Statement**

	<b>Adjustments between accounting &amp; funding basis under regulation</b>		
(82,098)	Depreciation	(85,500)	(85,500)
9,844	Direct Revenue Financing	0	115,000
	<b><u>Transfer to/from Earmarked Reserves</u></b>		
(6,100)	Repairs and Renewals Reserve	(37,000)	50,000
(2,713)	Memorialisation Reserve		(23,350)
858	Donations Reserve	500	500
<b>99,751</b>	<b>(Increase)/Decrease in Balance for the year</b>	<b>200,168</b>	<b>(133,100)</b>
(402,630)	Bramcote Crematorium Balance Brought Forward	(302,879)	(102,711)
<b>(302,879)</b>	<b>Bramcote Crematorium Balance Carried Forward</b>	<b>(102,711)</b>	<b>(235,811)</b>

**DONATIONS RESERVE**

## EXPENDITURE

0	Expenditure in Year	0	0
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## INCOME

(859)	Donations	(500)	(500)
(859)	(Surplus)/Deficit in Year	(500)	(500)
(2,626)	Balance Brought Forward	(3,500)	(4,000)
(3,485)	Balance Carried Forward	(4,000)	(4,500)

**MEMORIALISATION ACCOUNT**

## EXPENDITURE

49,119	Expenditure in Year (including admin)	36,000	0
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## INCOME

(46,406)	Income – Fees & Charges	(36,000)	0
0	Transfer to Revenue account	0	23,350
2,713	(Surplus)/Deficit in Year	0	0
(26,043)	Balance Brought Forward	(23,350)	(23,350)
(23,330)	Balance Carried Forward	(23,350)	0

**REPAIRS & RENEWALS RESERVE**

## EXPENDITURE

85,815	Payments in Year	37,000	0
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## INCOME

(70,000)	Contributions in Year	0	(50,000)
(1,694)	Investment Interest	0	
(71,694)	TOTAL INCOME	0	(50,000)
14,121	(Surplus)/Deficit in Year	37,000	(50,000)
(187,382)	Balance Brought Forward	210,979	173,979
(173,261)	Balance Carried Forward	173,979	223,979

Developments 2020/21 and beyond2020/21 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	£115,000

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

2022/23 proposals

<u>Scheme</u>	<u>Estimated costs</u>
Drainage/Parking	£60,000
TOTALS	
Funded by:	£30,000
Revenue	£30,000

**SUMMARY OF CHARGES****BRAMCOTE BEREAVEMENT SERVICES**

	Approved Charges 2019/20 £	Proposed Charges 2020/21 £
<b>Part 1 <u>Cremation Fee</u></b>		
To Include:		
Cremation Fee	712	730
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 Person below the age of Eighteen	Nil	Nil
 A person Eighteen years and over	712	730
School of Anatomy cadaver	504	516
Body part	47	49
 <b>Part 2 <u>Urns and Caskets</u></b>		
Urns	44	46
Caskets	100	103
Bio Box	5	5
Polytainers	5	5
White cremation Box	5	5
Small white cremation box	5	5
Donation Box	3	3
 <b>Part 3 <u>Miscellaneous Fees and Charges</u></b>		
Extended Service Fee	74	76
Non cancellation fee (administration charge)	90	93
Use of chapel for memorial service/committal	97	100
Additional charge for weekend/bank holiday scattering	23	25
Scattering of cremains from another Crematoria	62	65
Weekend/bank holiday surcharge for same day cremation	254	260
Additional charge for weekend/bank holiday use of chapel	92	95

	Approved Charges 2019/20 £	Proposed Charges 2020/21 £
<b>Part 3</b>		
<b><u>Miscellaneous Fees and Charges Cont'd</u></b>		
Temporary deposit per month (first month free)	34	35
<b>Part 4</b>		
<b><u>Wesley Media Visual Tributes</u></b>		
Administration Fee	14	15
Per Photograph / Image Used	2	3
Per Minute of Video Used	4	5
DVD or USB Copy of the Visual Tribute	24	25
<u>Wesley Media Recording of Service</u>		
Audio Recording Edited and issued on a CD or USB	54	56
Additional Copies of Audio recording on a CD or USB	24	25
<u>Wesley Media Webcast</u>		
Webcast of service	63	65
DVD or USB of webcast	54	56
Additional DVDs or USB of webcast	24	25
<b><u>Memorials and Incriptions</u></b>		
<b>Part 5</b>		
<b><u>Entries in Book of Remembrance (including VAT)</u></b>		
For each 2 line entry	74	76
For each 5 line entry	120	123
For each 5 line entry & motif	188	193
For each 8 line entry	194	199
For each 8 line entry & motif	261	268
<u>Digital Display (including VAT)</u>		
Additional swipe card	5	5
Extra page (each)	53	55
<u>Miniature Books (including VAT)</u>		
For each 2 line entry	101	103
For each 5 line entry	122	125
For each 5 line entry & motif	189	194
For each 8 line entry	172	176
For each 8 line entry & motif	239	245

	Approved Charges 2019/20 £	Proposed Charges 2020/21 £
<b>Part 5</b>		
<b><u>Memorials and Inscriptions Cont'd</u></b>		
<b><u>Memorial Plaques (including VAT)</u></b>		
Wall Plaque - 10 Years Lease	517	530
Wall Plaque plus metal posy vase	609	624
Wall Plaque Renewal (10 Years)	311	318
Bench Plaque - 10 Years Lease	517	530
Bench Renewal (10 Years)	311	318
Rose Plaque - 10 Years Lease	517	530
Rose Plaque Renewal (5 Years)	185	189
Rose Plaque Renewal (10 Years)	311	318
Barbican Plaque - 10 Years Lease	517	530
Bench Renewal (10 years)	311	318
Reflection Garden Wall Plaque - 10 Years Lease	517	530
Reflection Garden Wall Plaque Renewal (10 years)	311	318
New/Upgrade memorial (Granite plaques)	102	105
Replacement Wall Plaque	120	123
Replacement Rose Plaque	120	123
Replacement Bench Plaque	120	123
<b><u>Columbarium Charges (including VAT)</u></b>		
<b><u>Level A (top)</u></b>		
5 year lease	840	840
10 year lease	1,260	1,260
25 year lease	2,000	2,000
<b><u>Level B</u></b>		
5 year lease	840	840
10 year lease	1,260	1,260
25 year lease	2,000	2,000
<b><u>Level B (Plaque Only)</u></b>		
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 £
<b>Part 5</b>		
<b><u>Memorials and Inscriptions Cont'd</u></b>		
<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	551	551
10 year renewal	992	992
First 80 letters on plaque	Included	Included
Additional letters (beyond first 80)	2	2
Photo on plaque (7"x5")	102	102
Metal flower container	40	40
Other plaque designs/various ash containers	Poa	Poa
<u>Childrens Columbarium Charges (including VAT)</u>		
<u>Plaque &amp; Ashes</u>		
5 Year Lease	250	250
10 Year Lease	500	500
25 Year Lease	750	750
50 Year Lease	1300	1300
<u>Renewal</u>		
5 Years	115	115
10 Years	230	230
25 Years	380	380
50 Years		480

	Approved Charges 2019/20 £	Proposed Charges 2020/21 £
<b><u>Memorials and Inscriptions Cont'd</u></b>		
<b><u>Granite Mushroom Plaques (including VAT)</u></b>		
<b>Part 5</b>		
10 Year Lease	220	220
10 Year Renewal	110	110
<b><u>Private Graves</u></b>		
<b>Part 6</b>		
Transfer of grave rights (simple)	40	40
Transfer of grave rights (complex)	65	65
Exhumation of Ashes	204	209
Renewal of lease for 99 years	311	318

## APPENDIX 5

**Charges at neighbouring crematoria and online**

Charges quoted are for weekday adult cremations and are either 2019/20 financial year or 2019 calendar year.

<b>Crematorium</b>	<b>All day or peak charge</b>	<b>Early am charge</b>	<b>Direct cremation</b>
Alfreton	£850	£650	£430
Gedling	£745	n/a	£500
Wilford Hill	£744 (non res) £667 (City res)	n/a	£525
Markeaton	£737	£553	n/a
Trent Valley	£729	n/a	£499
Bramcote	£712	n/a	n/a
Online	n/a	n/a	From £250

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**Joint Report of the Treasurer and the Crematorium Manager**

**MEDIUM TERM FINANCIAL STRATEGY TO 2022/23**

1. Purpose of report

To seek approval of a medium term financial strategy for the Bramcote Crematorium through to 2022/23 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.

3. Summary

Schedule 2 to the appendix summarises the financial forecast through to 2022/23. It demonstrates that all anticipated expenditure can continue to be met whilst maintaining a level of distribution greater than £300,000 to each constituent authority. General balances will be maintained above the minimum recommended level of £100,000 throughout the period.

**Recommendation**

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

Background papers

Budget working papers

**BRAMCOTE CREMATORIUM FINANCIAL STRATEGY 2019/20 TO 2022/23****1. Purpose**

The purpose of this Strategy is to:

- provide indicative financial projections through to 2022/23 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 2019/20, and schedule 1 provides a commentary on the robustness of the assumptions and calculations made in preparing the budgets for 2020/21, 2021/22 and 2022/23.

**3. Detailed Projections**

The figures for the period 2020/21 through to 2022/23 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 2020/21 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.

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 £300,000 during the period of the strategy.

#### 4. Assumptions Made

##### 4.1 Base Expenditure Levels

Base levels are built up from the budget for 2019/20 and assume a similar level of service as used when formulating the budget.

##### 4.2 Developments

The proposed development programme for 2020/21 to 2022/23, as presented within the budget report elsewhere on this agenda, has been included.

##### 4.3 Inflation

The national pay award for 2020/21 has not yet been agreed 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 2020/21 through to 2022/23.

##### 4.5 Increases in Fees

The budgets for 2020/21 include fee increases of 2.5% subject to approval, 2021/22 onwards do not include a fee increase due to the level of competition of Crematoria in the area and plateauing cremation numbers.

#### 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 2019/20 is £500,000.

Schedule 2 shows that, after taking into account all the factors described above, the total distribution can be maintained at or above £300,000 during the period of the strategy, increasing to £400,000 per year from 2021/22.

**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 2,450 cremations in future years. A variation of 50 cremations from this level would change gross income by £36,500.
- Increase in cremation fees. Should cremation numbers start to rise again each 1% increase in numbers equates to an additional £18,141 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 2020/21 has not yet been agreed, however salaries figures for 2020/21 onwards have 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 2021/22 to 2022/23 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 2020/21 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 2,450 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 £36,500 with very little impact on associated costs.

Risk assessment – HIGH RISK

This strategy has assumed an increase of 2.5% in the level of fee increases proposed for 2020/21. Each additional 1% increase above those allowed for would generate an additional £18,141 for distribution, but any significant increase could have an impact on demand for services.

Risk assessment – MEDIUM RISK

**4. Memorialisation scheme**

Memorialisation is no longer ring fenced after 1<sup>st</sup> April 2020, the memorialisation income is built into the projections from 2020/21 onwards, expenditure on memorialisation items should be monitored to ensure it does not reduce crematorium balances.

Risk assessment – MEDIUM RISK

**5. Reserves**

Based on the budget proposals, the level of revenue balances is estimated at around £138,000 by the end of 2022/23. The balance on the repairs and renewals reserve, which is earmarked for specific schemes, is expected to be in the region of £273,000 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

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Base Expenditure (Net)	(709)	(786)	(814)	(800)
Development Programme	37	115	45	60
Inflation Allowance	0	15	15	15
Contingency	0	10	10	10
Increase in Fees and Charges	0	(45)	0	0
(Surplus) / Deficit in Year	<u>(672)</u>	<u>(691)</u>	<u>(744)</u>	<u>(715)</u>
Balance brought forward	(303)	(102)	(257)	(222)
Distribution to Constituent Authorities	1,000	600	800	800
Interest & Interest Income	(5)	(5)	(5)	(5)
Depreciation	(85)	(86)	(86)	(86)
(Drawdown)/Transfer to R&R reserve	(37)	50	70	50
(Drawdown)/Transfer to Memorialisation reserve		(23)		
<b>Revenue Account Balance</b>	<b><u>(102)</u></b>	<b><u>(257)</u></b>	<b><u>(222)</u></b>	<b><u>(178)</u></b>

## Report of the Deputy Chief Executive

### **PERFORMANCE MANAGEMENT 2019/20**

1. Purpose of report

To advise the Joint Committee on the performance levels for the crematorium so far in 2019/20.

2. Detail

The appendix sets out the performance for period April to November 2019, compared with the budget for the corresponding period.

### **Recommendation**

**The Joint Committee is asked to NOTE the performance levels for period April to November 2019.**

Background papers

Nil

## APPENDIX 1

Budget / Indicator	Original Estimate 2019/20	Estimate to Nov-19	Actual Actual to Nov-19	Variance against estimate	Latest Projection 2019/20
<u>Key Expenditure Budgets:</u>					
Salaries	368,300	245,533	220,827	(24,706)	325,030
Repairs and Maintenance - General & Cremators	125,500	83,667	44,258	(39,408)	95,500
Fuel and Light	66,350	44,233	29,770	(14,463)	66,350
Rates	120,900	120,900	113,755	(7,145)	113,754
Supplies & Services	67,100	44,733	35,578	(9,156)	67,100
Medical Referee Fees	47,000	31,333	22,860	(8,473)	47,000
Materials & Equipment	12,000	8,000	5,699	(2,301)	12,000
<u>Income Budgets</u>					
Cremation Fee Income	(1,851,200)	(1,140,526)	(960,925)	179,601	(1,751,200)
Hospital Bodies	0	0	(12,248)	(12,248)	(16,000)
Book of Remembrance	(23,150)	(15,433)	(12,759)	2,675	(23,150)
Memorials - Income from Sales	(7,000)	(4,667)	(9,319)	(4,653)	(7,000)

**Performance Monitoring 19/20**

As at the end of November 2019 Bramcote Crematorium is showing an overspend compared to budget of £126,375, the significant variances are shown above along with the latest forecast of our year end position.

Salaries- there is currently a vacant position within the Crematorium team and 3 posts now on reduced hours, these have both resulted in a budget saving of £24,706. The latest forecast assumes that the position will stay vacant in this financial year and there will be no change to staff hours, should this forecast be accurate we will underspend on Salaries by £43,270.

Repairs & Maintenance- budgets for the Repairs on Cremators was increased in 19/20 to £75,000 due increased expenditure required in 18/19, however we are currently favourable and it is advisable to reduce this budget down to £45,000.

Fuel & Light- there is currently a favourable variance on Fuel due to a broken smart meter, this is currently being fixed and we are expecting a significant bill which will bring the account back to budgeted amounts.

Cremation fee's- following an analysis of Cremation fee numbers from 2014 to Present, we are on target to match 18/19 cremation numbers, taking this into account it is prudent to reduce the Budget for 19/20 to £1,751,200, a reduction in budget of £100,000. This is due to the increased competition in the area with the opening of 3 new Crematoriums

Hospital Bodies- We currently do not budget for hospital bodies but in recent years have consistently achieved over £10,000 for Hospital bodies, we have forecast to achieve £16,000 for 19/20 and increased the budget for this accordingly.

## APPENDIX

2

<b>Budget / Indicator</b>	<b>Original Estimate 2019/20</b>	<b>Estimate to Nov-19</b>	<b>Actual to Nov-19</b>	<b>Variance against estimate</b>	<b>Latest projection 2019/20</b>
<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>	<u>Number Purchased</u>
Cremation numbers	1,549
NVF & Under 18 Cremations	31
Hospital Body	33
Direct Funerals	1
Total	1,614
Book of remembrance – number of entries	
Miniature Book of Remembrance	5
Memorials – number of sales	
Analysis of memorials:	
Rose Plaque 5 Year	4
Rose Renewal 5 Year	7
Rose Renewal 10 Year	4
Rose Plaque Replacement	1
Rose Plaque Online	2
Bench Plaque 10 Year	17
Bench Renewal 10 Year	38
Bench Plaque Replacement	4
Bench Plaque Online	1
Wall Plaques 10 Year	1
Wall Renewal 10 Year	11
Wall Plaque Replacement	1
Reflection Garden Wall Plaques	1
Columbarium Plaques 25 Year	2
Columbarium Plaques 10 Year	3
Columbarium Plaques 5 Year	0
Children's Columbarium Plaques	1
Barbican Plaques 10 Year	10
Mushrooms	4
Grave Plots Renewal 99 Years	1
Mulberry Tree	11

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