



Wednesday, 10 January 2024

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 18 January 2024 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 Councillors: S J Carr
H G Khaled MBE
M Radulovic MBE

J Dawson (Chair)
B. Everett
C.M Poole

Quorum: 3 Councillors (with one Councillor from each authority being present).

A G E N D A

1. APOLOGIES

To receive apologies for absence and to be notified of the attendance of substitutes.

2. DECLARATIONS OF INTEREST

(Pages 5 - 10)

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 11 - 14)

To approve the minutes of the previous meeting held on Thursday 19 October 2023.

4. BUDGET ESTIMATES 2023/24 AND 2024/25 (Pages 15 - 32)

To seek approval of the proposed budgets for the financial year 2024/25, 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.

5. MEDIUM TERM FINANCIAL STRATEGY 2023/24 TO 2027/28 (Pages 33 - 42)

To seek approval of a Medium Term Financial Strategy for Bramcote Crematorium through to 2027/28 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.

6. BEREAVEMENT SERVICES BUSINESS PLAN 2024/25-2026/27 (Pages 43 - 52)

To note the Bramcote Bereavement Services Business Plan for 2024/25 to 2026/27.

7. UPDATE ON REPLACEMENT CREMATORS

A verbal update will be provided to the meeting by the Executive Director and the Strategic and Business Development Manager.

8. CHRISTMAS SERVICE OF REMEMBRANCE (Pages 53 - 56)

To provide the Joint Committee with an update on the Christmas Service of Remembrance 2023.

9. MARKETING AND PERFORMANCE STRATEGY REPORT (Pages 57 - 64)

To provide the Joint Committee with an update on performance and marketing.

10. WORK PROGRAMME

(Pages 65 - 66)

To consider items for inclusion in the Work Programme for future meetings.

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MEMBER INTERESTS

Part 2 – Member Code of Conduct

General Obligations: 10. Interest

10.1 You will register and disclose your interests in accordance with the provisions set out in Appendix A of the Code of Conduct.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of Members of the Council. The register is publically available and protects you by demonstrating openness and willingness to be held accountable.

You are personally responsible for deciding whether or not you should disclose an interest in a meeting which allows the public, Council employees and fellow Councillors know which of your interests gives rise to a conflict of interest. If in doubt you should always seek advice from your Monitoring Officer.

You should note that failure to register or disclose a disclosable pecuniary interest as defined in Appendix A of the Code of Conduct, is a criminal offence under the Localism Act 2011.

Advice from the Monitoring Officer:

On reading the agenda it is advised that you:

1. Consider whether you have any form of interest to declare as set out in the Code of Conduct.
2. Consider whether you have a declaration of any bias or predetermination to make as set out at the end of this document
3. Update Democratic Services and the Monitoring Officer and or Deputy Monitoring Officers of any declarations you have to make ahead of the meeting and take advice as required.
4. Use the Member Interest flowchart to consider whether you have an interest to declare and what action to take.
5. Update the Chair at the meeting of any interest declarations as follows:

‘I have an interest in Item xx of the agenda’

‘The nature of my interest is therefore the type of interest is
DPI/OR/NRI/BIAS/PREDETERMINATION

‘The action I will take is.....’

This will help Officers record a more accurate record of the interest being declared and the actions taken. You will also be able to consider whether it is necessary to send a substitute Member in your place and to provide Democratic Services with notice of your substitute Member’s name.

Note: If at the meeting you recognise one of the speakers and only then become aware of an interest you should declare your interest and take any necessary action.

6. Update your Member Interest Register of any registerable interests within 28 days of becoming aware of the Interest.

Ask yourself do you have any of the following interest to declare?

1 DISCLOSABLE PECUNIARY INTERESTS (DPIs)

A “Disclosable Pecuniary Interest” is any interest described as such in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 and includes an interest of yourself, or of your Spouse/Partner (if you are aware of your Partner's interest) that falls within the following categories: Employment, Trade, Profession, Sponsorship, Contracts, Land, Licences, Tenancies and Securities.

2 OTHER REGISTERABLE INTERESTS (ORIs)

An “Other Registerable Interest” is a personal interest in any business of your authority which relates to or is likely to affect:

- a) any body of which you are in general control or management and to which you are nominated or appointed by your authority; or
- b) any body
 - (i) exercising functions of a public nature
 - (ii) any body directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)of which you are a Member or in a position of general control or management.

3 NON-REGISTRABLE INTERESTS (NRIs)

“Non-Registrable Interests” are those that you are not required to register but need to be disclosed when a matter arises at a meeting which directly relates to your financial interest or wellbeing or a financial interest or wellbeing of a relative or close associate that is not a DPI.

A matter “**directly relates**” to one of your interests where the matter is directly about that interest. For example, the matter being discussed is an application about a particular property in which you or somebody associated with you has a financial interest.

A matter “**affects**” your interest where the matter is not directly about that interest but would still have clear implications for the interest. For example, the matter concerns a neighbouring property.

Declarations and Participation in Meetings

1 DISCLOSABLE PECUNIARY INTERESTS (DPIs)

- 1.1 Where a matter arises at a meeting which **directly relates** to one of your Disclosable Pecuniary Interests which include both the interests of yourself and your partner then:

Action to be taken

- **you must disclose the nature of the interest** at the commencement of that consideration, or when the interest becomes apparent, whether or not such interest is registered in the Council's register of interests of Member and Co-opted Members or for

which you have made a pending notification. If it is a sensitive interest you do not have to disclose the nature of the interest, just that you have an interest

- **you must not participate in any discussion** of that particular business at the meeting, or if you become aware of a disclosable pecuniary interest during the meeting you must not participate further in any discussion of the business, including by speaking as a member of the public
- **you must not participate in any vote** or further vote taken on the matter at the meeting and
- **you must withdraw from the room** at this point to make clear to the public that you are not influencing the meeting in anyway and to protect you from the criminal sanctions that apply should you take part, unless you have been granted a Dispensation.

2 OTHER REGISTERABLE INTERESTS (ORIs)

2.1 Where a matter arises at a meeting which **directly relates** to the financial interest or wellbeing of one of your Other Registerable Interests i.e. relating to a body you may be involved in:

- **you must disclose** the interest at the commencement of that consideration, or when the interest becomes apparent, whether or not such interest is registered in the Council's register of interests of Member and Co-opted Members or for which you have made a pending notification. If it is a sensitive interest you do not have to disclose the nature of the interest, just that you have an interest
- **you must not take part in any discussion or vote** on the matter, but may speak on the matter only if members of the public are also allowed to speak at the meeting
- **you must withdraw from the room** unless you have been granted a Dispensation.

3 NON-REGISTRABLE INTERESTS (NRIs)

3.1 Where a matter arises at a meeting, which is not registrable but may become relevant when a particular item arises i.e. interests which relate to you and /or other people you are connected with (e.g. friends, relative or close associates) then:

- **you must** disclose the interest; if it is a sensitive interest you do not have to disclose the nature of the interest, just that you have an interest
- **you must not take part in any discussion or vote**, but may speak on the matter only if members of the public are also allowed to speak at the meeting; and
- **you must withdraw** from the room unless you have been granted a Dispensation.

Dispensation and Sensitive Interests

A "**Dispensation**" is agreement that you may continue to participate in the decision-making process notwithstanding your interest as defined at Section 12 of the Code of the Conduct and the Appendix.

A “**Sensitive Interest**” is as an interest which, if disclosed, could lead to the Member, or a person connected with the Member, being subject to violence or intimidation. In any case where this Code of Conduct requires to you to disclose an interest (subject to the agreement of the Monitoring Officer in accordance with paragraph 2.4 of this Appendix regarding registration of interests), you do not have to disclose the nature of the interest, if it is a Sensitive Interest in such circumstances you just have to disclose that you have a Sensitive Interest under S32(2) of the Localism Act 2011. You must update the Monitoring Officer when the interest is no longer sensitive, so that the interest can be recorded, made available for inspection and published.

BIAS and PREDETERMINATION

The following are not explicitly covered in the code of conduct but are important legal concepts to ensure that decisions are taken solely in the public interest and not to further any private interests.

The risk in both cases is that the decision maker does not approach the decision with an objective, open mind.

This makes the local authority’s decision challengeable (and may also be a breach of the Code of Conduct by the Councillor).

Please seek advice from the Monitoring Officer or Deputy Monitoring Officers, if you need assistance ahead of the meeting.

BIAS

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias. If you have been involved in an issue in such a manner or to such an extent that the public are likely to perceive you to be bias in your judgement of the public interest:

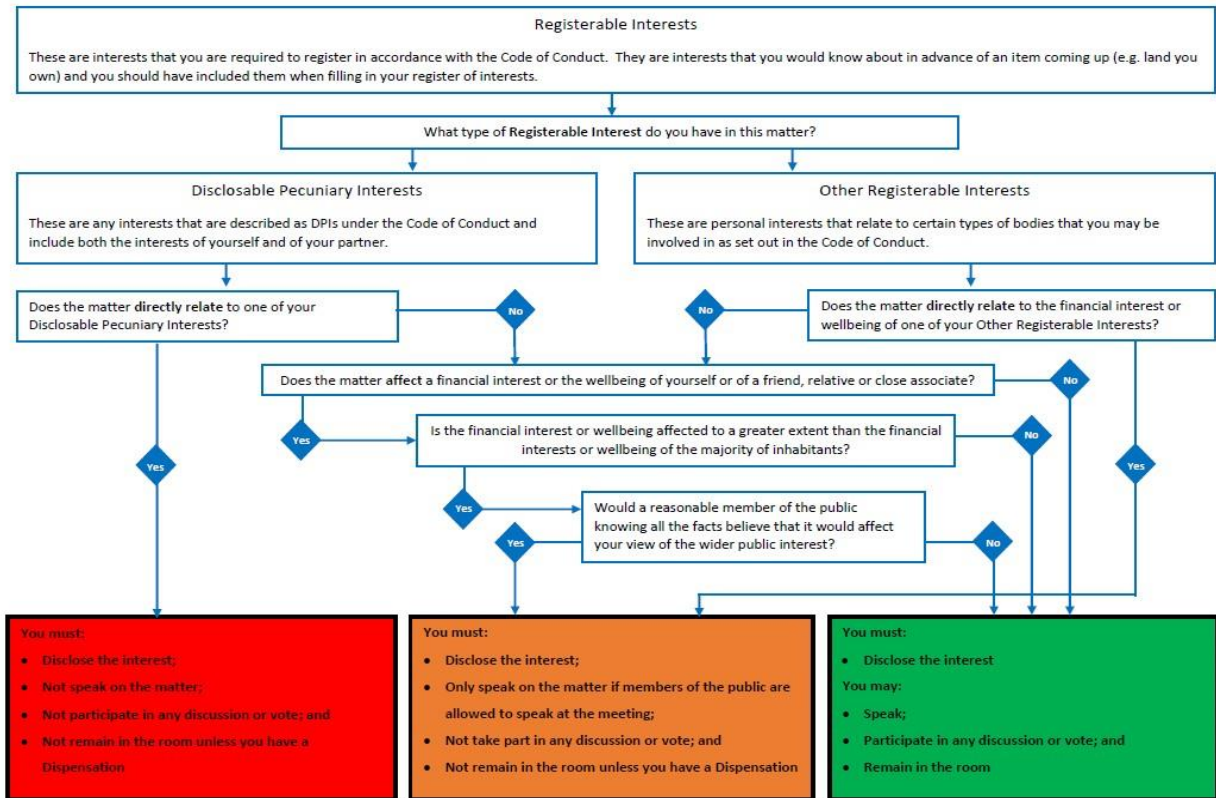
- a) you should not take part in the decision-making process
- b) you should state that your position in this matter prohibits you from taking part
- c) you should leave the room.

PREDETERMINATION

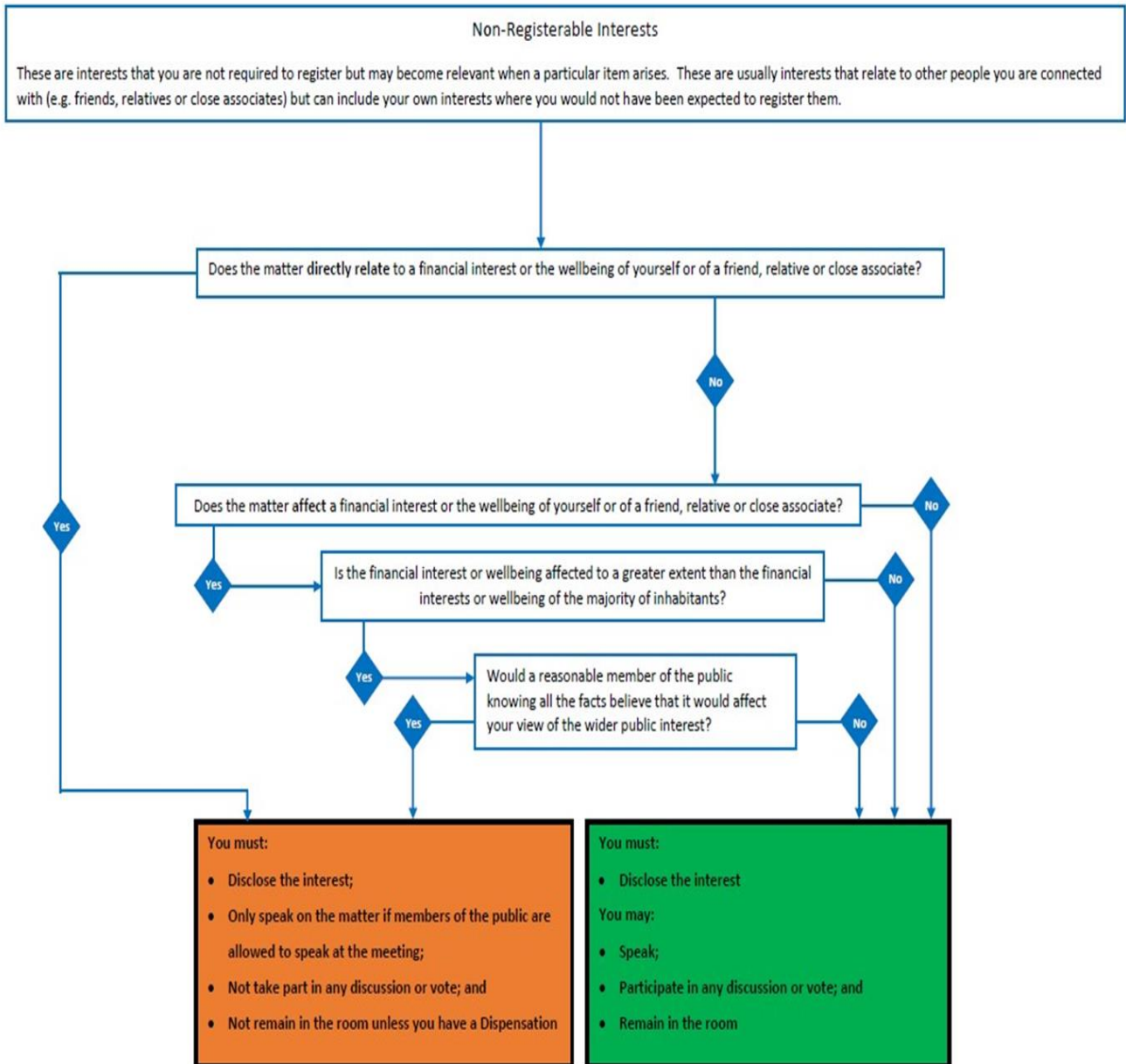
Where a decision maker has completely made up his/her mind before the decision is taken or that the public are likely to perceive you to be predetermined due to comments or statements you have made:

- a) you should not take part in the decision-making process
- b) you should state that your position in this matter prohibits you from taking part
- c) you should leave the room.

Member Interest Flowchart



Member Interest Flowchart



BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 19 OCTOBER 2023

Broxtowe Borough Council:

G Marshall (substitute)

Erewash Borough Council:

J Dawson

B Everett

C M Poole

Apologies for absence were received from Councillors S J Carr, H G Khaled MBE and M Radulovic MBE.

49 DECLARATIONS OF INTEREST

There were no declarations of interest.

50 MINUTES

The minutes of the meeting held 16 June 2023 were confirmed and signed as a correct record.

51 CREMATION FEES AND CHARGES 2024

The Joint Committee considered the proposed fees and charges for 2024, in accordance with the service objective of providing efficient arrangements for funeral directors and clergy.

The Joint Committee noted an allowance for inflation on energy was necessary and an additional £25,000 was included in the base budget for 2023/24. Energy prices have risen to higher levels than anticipated. It was forecasted that the cost of energy alone, based on regular annual consumption, would potentially add an extra £62,000 to operating costs in 2023/24.

RESOLVED that the fees and charges for cremations and associated services from 1 January 2024, as detailed in the appendix, be approved.

52 FINANCIAL PERFORMANCE MANAGEMENT (BUDGETS) UPDATE

The Joint Committee were provided with an update on the latest performance levels for Bramcote Crematorium for 2023/24.

53 MARKETING AND PERFORMANCE STRATEGY REPORT

The Joint Committee were provided with an update on performance and marketing.

Bramcote Bereavement Services held the annual open day in partnership with funeral directors, civil celebrants and beneficiaries of the previous charitable donation. The event was well received resulting in approximately 150 members of the public attending.

It should be noted that the death rate and funerals available in the core and targeted areas between 01/04/2023 and 31/08/2023 had decreased by 7.81% compared to the same period in 2022/23.

54 UPGRADE TO MEDIA AND AUDIO SYSTEM

The Joint Committee note the proposal for upgrading the media and audio system.

The current media and audio system had been in place since 2005 with the latest contract ending November 2024. A review had suggested that moving the service to the new provider would enhance both the user and customer experience. The preferred supplier is the leading supplier of funeral industry media and audio solutions, operating in 71% of the crematoria in the UK.

The current provider had lost market share, due to the lack of investment in the customer experience and market trends. This had been evidenced by the number of crematoria who have already made the transition. The new provider would deliver new innovative ideas and products to ensure the service remains current.

RESOLVED that option 4 be approved.

55 WORK PROGRAMME

The Joint Committee considered the Work Programme.

RESOLVED that the Work Programme be approved, subject a report on Pamela Cottage be added to the Work Programme and an additional meeting be scheduled for 20 June 2024.

56 CHARITABLE DONATIONS 2023

The Joint Committee were provided with an update on the charitable donation.

The Joint Committee considered the charitable organisation which would receive the charitable donation in round one from the funds raised through the metals recycling scheme.

RESOLVED that the charitable organisation which will receive the charitable donation from funds raised through the latest round of the metals recycling scheme be approved.

57 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 items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraphs 1 and 3 of Schedule 12A of the Act.

58 SALE OF LAND AT BRAMCOTE CREMATORIUM

The Joint Committee noted the report.

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Joint Report of the Treasurer and the Bereavement Services Manager

BUDGET ESTIMATES 2023/24 AND 2024/25

1. Purpose of report

To seek approval of the proposed budgets for the financial year 2024/25, 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. Recommendation

The Joint Committee is asked to RESOLVE that:

- 1. The revised estimate for 2023/24 and the base budget for 2024/25, as submitted at appendix 2, be approved.**
- 2. An amount of £1,829,000 be provided to cover capital developments in 2024/25, as outlined in appendix 3, be approved.**
- 3. The fees and charges as detailed in appendix 4 be implemented.**
- 4. A reduced total amount of £700,000 be distributed to the constituent authorities in 2023/24 and a total amount of £800,000 be distributed to the constituent authorities in 2024/25.**

3. Detail

The proposals for the 2023/24 revised estimate and the estimates for 2024/25 are given in the attached appendices for Members' consideration.

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.

4. Financial Implications

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

It is proposed at this stage to distribute a total of £700,000 in 2023/24 and £800,000 2024/25, split equally between Broxtowe and Erewash Borough Councils, given the level of estimated revenue account surplus as at 31 March 2024 and 31 March 2025.

Members are reminded of the need to maintain at least the minimum recommended balance of £100,000 to safeguard crematorium balances from the potential impact of new crematoria in the local area and the effect on cremation numbers.

As such, it has been prudent to plan to reduce the estimated level of distribution in 2023/24 by £50,000 to each authority, given the level of pressure on the Crematorium's budget from increased costs (price inflation associated with fuel and energy) and reduced income (linked to the current reduction in death rates).

Further detailed financial comments are provided in the appendices to this report.

5. Legal Implications

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

Local authority responsibilities for the management and protection of cemeteries and crematoria are set out in the Local Government Act 1972 (Section 214 and Schedule 26) and the Local Authorities' Cemeteries Order 1977. Section 9 Cremation Act 1972 allows the Council to set charges or fees for the burning of human remains in any crematorium provided by the Council.

Section 12 Cremation Act 1972 requires the Council to publish a table of fees, a fee may be fixed in respect of a burial service before, or after cremation, and, if no fee is fixed, the fee, if any, fixed in respect of a burial service shall apply. (section 12, Cremation Act 1972).

The provisions under the Local Authorities' Cemeteries Order 1977 state that in determining the fees to be charged the burial authority shall take into account the effect of any resolution under section 147(3) of, or under paragraph 6 of Schedule 26 to, the Local Government Act 1972.

6. Human Resources Implications

There are no direct human resources implications for this report.

7. Union Comments

Not applicable.

8. Climate Change Implications

There are no climate change implications in relation to this report.

9. Data Protection Compliance Implications

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

10. Equality Impact Assessment

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

11. Background Papers

Nil.

APPENDIX 1

BUDGET SETTING 2024/25

1. Introduction

Details of the proposed revenue budget for the 2024/25 financial year and the revised estimate for 2023/24 are attached at appendix 2 for consideration.

The base estimates for 2024/25 contain inflationary increases for salaries and changes in fees and charges detailed for approval within this report.

2. Actual Outturn 2022/23

The Annual Report and Management Statement of Accounts for 2022/23 was considered by the Joint Committee on 15 June 2023. The Crematorium Revenue balance as at 31 March 2023 was £376,100, which was £80,152 lower than in 2021/22 (£456,252). There was no contribution made into the Repairs and Renewals Reserve.

The accounts for Bramcote Bereavement Services showed a revenue account deficit of £74,186 for the financial year ended 31 March 2023. The surplus on operations for the year was £608,398, which was £79,948 higher than the original budget approved in January 2022.

A distribution of £400,000 was made to each of the two constituent authorities in 2022/23 as agreed by the Joint Committee on 13 January 2022. This compared to a distribution of £400,000 to each of the constituent authorities in 2021/22.

3. Revised Estimate 2023/24

The proposed revised estimates for 2023/24, as presented in appendix 2, includes adjustments relating to employee expenses, Business Rates, utilities costs and income budgets.

The salaries establishment budget was increased by £50,400 in 2023/24 following a service restructure, the cost of which was partially offset by increasing the income budget by £25,000. This action was agreed by the Joint Committee on 15 June 2023.

The fuel and energy budget has also been increased to align with anticipated fuel costs following the rising energy price market. The data available when setting the original 2023/24 budget, suggested an allowance for inflation on energy was necessary and an additional £25,000 was included in the base budget. Since then, energy prices have risen higher than anticipated. It is now forecasted that the cost of energy alone, based on regular annual consumption, will potentially add an extra £62,000 to operating costs in 2023/24. This has been slightly offset

by operational efficiencies by implementing strategic changes to the daily operations of the site to reduce energy consumption and by applying an early increase in cremation fees from 1 January 2024.

Target of 2,450 adult cremations may not be achieved due to the death rate being down by 7.8% in 2023/24 compared to same period in 2022/23. Whilst the falling death rate will have a direct impact on the cremation numbers achieved, efforts continue to maintain and improve market share.

There is also a need to revise the financing of the capital developments in the year. This follows the resolution to fund £160,000 required for the project management costs for the replacement cremator from the Repairs and Renewals Reserve, which has utilised most of the remaining funds in this earmarked reserve. As such, the Car Parking development of £29,500, carried forward from 2022/23, which was to be 50% funded from the Repairs and Renewals Reserve will now be fully funded from Revenue Balances; and the Resurfacing of Pathways development of £60,000, which was to be fully funded by the Repairs and Renewals Reserve, will now be 50% funded from Revenue Balances.

There is a need to maintain at least the minimum recommended revenue balances of £100,000. Given the impact of the above operational activity on balances in the current financial year, it is proposed that the distribution to each of the two constituent authorities is reduced from £400,000 to £350,000 in 2023/24.

4. Base Estimate 2024/25 – Income

4.1. Cremation Fees

The income estimates for 2024/25 are based upon a total number of 2,450 cremations. These are at the same level as the target number of cremations for the current year and are considered to be prudent estimates. Given the recent trend with falling death rates, no additional growth in cremation numbers is anticipated at this stage.

Cremation fees and other associated charges were recently uplifted from 1 January 2024 following approval by the Joint Committee on 19 October 2023. This uplift was considered earlier than in previous years and was designed to help to mitigate the impact of energy prices on the overall budget. The increase in these fees from January 2024 was around 9.1% with the cost of a full service rising from £820 to £895.

In view of the need to maintain at least the minimum recommended balance of £100,000, there is now an opportunity for Members to consider a further uplift in cremation fees from 1 April 2024.

Early data available from other local crematoria indicates that the new proposed cremation fees with a further uplift of £30 would still be very competitive. It is therefore proposed that cremation fees are increased from 1 April 2024 to generate an additional £70,750. This will enable further investment in bereavement services at the Crematorium; maintain the level of surplus distribution to the constituent authorities and; to safely maintain revenue balances above the minimum recommended threshold. The proposed charges from 1 April 2024 are as follows:

	Proposed Fees
Cremation of the body of a person of 18 years and over (within or outside area)	£925
Direct Cremation of the body of a person of 18 years and over (within or outside area)	£490

The proposed increase in fees for 2024/25 is 3.4% from those agreed from 1 January 2024. A benchmarking exercise of crematoria in the local area has been undertaken and, although their respective fees have not all been agreed as yet, it is anticipated that the proposed cremation fee at this level would still be well within the mid-range fees charged across the region.

If Members were minded to vary cremation fees by 1% this would result in an increase/decrease of around £20,000 in the cremation fees budget.

It is RECOMMENDED that the Joint Committee approve a cremation fee for persons of 18 years and over of £925 and a direct cremation fee of £490 with effect from 1 April 2024.

4.2. Other Fees and Charges

The proposed increase in other fees and charges for 2024/25 is around 9%. These include the fees for all current memorials as well as memorialisation items, urns and caskets, deposits of cremated remains and miscellaneous services. The proposed fees and charges for 2024/25 are set out in appendix 4 and broadly reflect those of other crematoria.

It is RECOMMENDED that the Joint Committee approve the other fees and charges as detailed in appendix 4 with effect from 1 April 2024.

5. Base Estimate 2024/25 – Expenditure

5.1. Employees

The estimate for employee costs has increased by £8,050 in 2024/25 when compared to the 2023/24 revised estimate. The pay increase with an allowance for an estimated pay award of 4% in 2024/25, has been partially offset by there being no cost in the secondary pension contribution rates ('back-funding').

5.2. Inflation

Members will be aware of the price inflation pressures with regards to fuel, utilities and supplies. Advice suggests that an allowance for inflation on energy prices is necessary and an additional £17,400 has been added to the base budget 2024/25. Other inflation allowances have only been built into budgets for unavoidable and contractual increases in certain items.

5.3. Developments 2024/25 and Beyond

The base budget shown at appendix 2 reflects the provision necessary to maintain the current level of operation. Any developments to be funded from revenue are included in the base budget for 2024/25.

The provisional development proposals for 2024/25 through to 2026/27 are included in appendix 3. These are also incorporated into the Medium Term Financial Strategy that is included elsewhere on this agenda.

The scheme for the upgrade to the Media and Audio System as a revenue development at a cost of £29,000 was approved by the Joint Committee on 19 October 2023. This will be fully funded from the direct revenue financing.

The installation of new cremators at Bramcote Crematorium is also included in the development programme for 2024/25 at an estimated cost of £1.8m. The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils who are expected to arrange the financing within their own respective capital programmes accordingly.

6. Revenue Account Surplus

If all the matters referred to above are accepted, the forecast position at the end of 2024/25 would be as follows:

	£
Balance Brought Forward 31 March 2023	(376,100)
Net (Increase)/Decrease in balance for 2023/24 (appendix 2)	(473,550)
Distribution Estimate 2023/24	700,000
Revenue Account Surplus 31 March 2024	(149,650)
Net (Increase)/Decrease in balance for 2024/25 (appendix 2)	(809,000)
Distribution Estimate 2024/25	800,000
Revenue Account Surplus 31 March 2025	(158,650)

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, it is proposed at this stage to distribute a total of £800,000 in 2024/25, split equally between Broxtowe and Erewash Borough Councils. With a planned contribution of £25,000 into the Repairs and Renewal Reserve in 2024/25, this would leave a balance of £158,650 at 31 March 2025 if all assumptions were realised.

APPENDIX 2

INCOME AND EXPENDITURE BUDGET

<u>Description</u>	<u>Revised 2023/24</u> £	<u>Base 2024/25</u> £
Income		
Cremation Fees Income	(1,924,400)	(2,198,450)
Memorialisation Income <i>(including visual tributes, book of remembrance and others)</i>	(113,500)	(128,100)
Other Income <i>(including rent income, miscellaneous income, donation and vending receipts)</i>	(19,900)	(32,200)
Total Income	(2,057,800)	(2,358,750)
Expenditure		
Employee Expenses		
Salaries	537,000	545,550
Training	1,500	2,500
Premises Related Expenses		
Repairs & Maintenance – General	55,000	55,000
Repairs & Maintenance – Cremators	80,000	80,000
Utilities (Fuel, Light and Water)	172,000	189,400
Business Rates	138,000	140,750
Other Premises Expenses (incl. Trade Waste)	31,800	33,200
Supplies and Services		
Other Supplies and Services	180,700	176,700
Medical Referee Fees	47,000	47,000
Materials and Equipment	7,000	5,000
Book of Remembrance/Memorialisation Account	35,000	32,500
Third Party Payments		
Grounds Maintenance Contract	35,900	38,550
Central Departmental & Technical Support Services		
Central Support Recharges	191,850	157,600
Capital Financing Costs		
Capital Charges	83,000	81,150
Developments (financed from Revenue/R&R)	269,500	29,000
Total Expenditure	1,865,250	1,613,900

<u>Description</u>	<u>Revised 2023/24</u> £	<u>Base 2024/25</u> £
Cost of Service – Continuing Operations	(192,550)	(744,850)
Financing Costs and Investment Income		
Interest and Investment Income	(8,000)	(8,000)
Distribution to Constituent Authorities		
Broxtowe Borough Council	350,000	400,000
Erewash Borough Council	350,000	400,000
Other Comprehensive Income and Expenditure		
Revaluation of Fixed Assets	-	-
Total Comprehensive Income and Expenditure	499,450	47,150
Adjustments between accounting and funding basis under regulation		
IAS 19 Pension Costs	-	-
Depreciation and Impairment	(83,000)	(81,150)
<u>Transfer to/(from) Earmarked Reserves</u>		
Repairs and Renewals Reserve	(190,000)	25,000
Donations Reserve	-	-
(Increase)/Decrease in Balances for Year	226,450	(9,000)
Crematorium Balance Brought Forward	(376,100)	(149,650)
Crematorium Balance Carried Forward	(149,650)	(158,650)

Donations Reserve

<u>Description</u>	<u>Revised 2023/24 £</u>	<u>Base 2024/25 £</u>
Expenditure		
Expenditure in Year	-	-
Income		
Donations	-	-
(Surplus)/Deficit in Year	-	-
Balance Brought Forward	(7,329)	(7,329)
Balance Carried Forward	(7,329)	(7,329)

Repairs and Renewals Reserve

<u>Description</u>	<u>Revised 2023/24 £</u>	<u>Base 2024/25 £</u>
Expenditure		
Payments in Year	190,000	-
Income		
Contributions in Year	-	(25,000)
Investment Interest	-	(500)
Total Income	-	-
(Surplus)/Deficit in Year	190,000	(25,500)
Balance Brought Forward	(196,939)	(6,399)
Balance Carried Forward	(6,399)	(31,899)

APPENDIX 3

DEVELOPMENTS 2024/25 AND BEYOND**2024/25 proposals**

Proposed Scheme	Estimated Costs* £	Funded by:
Upgrade to Media and Audio System	29,000	Revenue 100%
Installation of New Replacement Cremators and Associated Works	1,800,000	Jointly and equally funded by Broxtowe and Erewash Borough Councils
TOTAL DEVELOPMENTS	1,829,000	

* Estimated costs include an element of capital salaries where appropriate.

The proposed **Upgrade to Media and Audio System** was agreed in principal at the meeting of the Bramcote Bereavement Services Joint Committee on 19 October 2023. The preferred option at £29,000 was for the replacement and upgrade of all hardware associated with current levels of media, audio and webcast systems in both chapels. Current chapel screens to be relocated in Serenity chapel waiting area. Upgrade to webcast tribute switching, improving customer experience and bring it up to end user expectation. Lectern touch remote system enhancing celebrant and minister interaction within any service.

Members will be aware of the proposed major capital project for the **Installation of New Replacement Cremators and Associated Works** at £1.8m in the capital programme in 2024/25. The overall cost will be subject to tender, but this is expected to be a significant capital investment. The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils. It is anticipated that the capital costs will be offset by efficiency savings on energy consumption and maintenance budgets.

2025/26 proposals

Schemes to be brought forward later in the year as part of the 2025/26 budget process.

2026/27 proposals

Schemes to be brought forward later in the year as part of the 2026/27 budget process.

APPENDIX 4

Summary Of Charges – Bramcote Bereavement Services

	Approved Charges 2023/24 £	Proposed Charges 2024/25 £
<u>Part 1: Cremation Fee</u>		
To include Cremation Fee; Medical Referee's Fee; Use of Music Facilities; and Scattering of Cremated Remains (Monday to Friday)	895*	925
<u>For the cremation of the body of:</u>		
A person aged 18 years and over	895*	925
A person below the age of 18 years *No charge to the family - fee of £240 claimed from Children's Fund	Nil	Nil*
School of Anatomy cadaver	575*	575
Body Part	55*	55
Direct Cremation (Unattended)	470*	490
Direct Cremation (Attended)	580*	600
Committal Service	895*	925
Saturday Service (prices combined to make it easier to understand)	1,205*	1,235
<i>Note * Agreed charges from 1 January 2024</i>		
<u>Part 2: Urns and Caskets</u>		
Urns	POA	POA
Caskets	POA	POA
Bio Box	6	6
Polytainers	6	6
Donation Box	4	4
<u>Part 3: Miscellaneous Fees and Charges</u>		
Extended Service Fee	295*	295
Witness Charge	85*	85
Non cancellation fee (administration charge)	95*	100
Use of chapel for memorial service (in the week)	295*	295
Use of chapel for memorial service (at a weekend)	410*	410
Sunrise Service (09:00 Serenity Chapel only)	700*	730
Add'n charge for weekend-scattering	30*	30
Scattering of remains from another Crematoria	80*	80
Temporary deposit per month (first month free)	40*	40
<i>Note * Agreed charges from 1 January 2024</i>		

	Approved Charges 2023/24 £	Proposed Charges 2024/25 £
<u>Part 4: Wesley Media Visual Tributes</u>		
Single Still Image	21	23
Slideshow – max 25 images, no music	43	47
For every additional 25 images	25	28
Slide Show - max 25 images with music	84	92
For every additional 25 images	25	28
Family Supplied Video File (Part of a Slideshow)	29	32
Family Supplied Video File (Not part of a Slideshow)	39	43
Downloadable Link of Visual Tribute only	19	21
DVD or USB of Visual Tribute only	29	32
<u>Wesley Media Recording of Service</u>		
Downloadable Video File Link	39	43
Downloadable Video File Link Including Visual Tribute	51	56
DVD or USB of Service Recording	68	75
DVD or USB of Service Recording Including Visual Tribute	73	80
Additional DVDs or USBs of Service Recording	29	32
<u>Wesley Media Webcast</u>		
Webcast of service (7 days on demand)	60	65
DVD or USB of Webcast	68	75
DVD or USB of Webcast Including Visual Tribute	73	80
Additional DVDs or USBs of Webcast	29	32
<u>Wesley Media Visual Tributes – Urgent Services</u>		
Prices for Visual Tributes - Requests made after the 48-hour cut-off are subject to an additional fee of £76.00	84	92
Administration Fee	15	15
<u>Part 5: Memorials and Inscriptions</u>		
<u>Entries in Book of Remembrance (including VAT)</u>		
For each 2 line entry	85	93
For each 5 line entry	138	151
For each 5 line entry & motif	215	235
For each 8 line entry	222	243

	Approved Charges 2023/24 £	Proposed Charges 2024/25 £
For each 8 line entry & motif	299	326
<u>Digital Display (including VAT)</u>		
Additional swipe card	7	8
Extra page (each)	62	68
<u>Miniature Books (including VAT)</u>		
For each 2 line entry	116	127
For each 5 line entry	140	153
For each 5 line entry & motif	216	236
For each 8 line entry	197	215
For each 8 line entry & motif	274	299
<u>Memorial Plaques (including VAT)</u>		
Wall Plaque - 10 Years Lease	594	648
Wall Plaque plus metal posy vase	704	768
Wall Plaque Renewal (10 Years)	358	391
Bench Plaque - 10 Years Lease	595	649
Bench Renewal (10 Years)	358	391
Rose Plaque - 5 Years Lease	594	648
Rose Plaque Renewal (5 Years)	213	233
Rose Plaque Renewal (10 Years)	358	391
Replacement Wall or Rose or Bench Plaque	139	152
Barbican Plaque - 10 Years Lease	584	637
Barbican Renewal (10 years)	351	383
Barbican Plaque - Replacement	POA	POA
Reflection Garden Wall Plaque - 5 Years Lease	182	199
Reflection Garden Wall Plaque - Motif	31	34
Reflection Garden Wall Plaque - Replacement	75	82
Reflection Garden Wall Plaque Renewal (5 years)	101	111
Book Room Wall Heart Plaque - 5 Years Lease	237	259
Book Room Wall Heart Plaque - Motif	31	34

	Approved Charges 2023/24 £	Proposed Charges 2024/25 £
Book Room Wall Heart Plaque - Replacement	75	82
Book Room Wall Heart Plaque Renewal (5 years)	101	111
Mulberry Tree Plaque - 5 Years Lease	182	199
Mulberry Tree Plaque - Motif	31	34
Mulberry Tree Plaque - Replacement	75	82
Mulberry Tree Plaque Renewal (5 years)	101	111
New/Upgrade memorial (Granite plaques)	121	132
<u>Columbarium Charges (including VAT)</u>		
• <u>Level A (top)</u>		
5 year lease	948	1,034
10 year lease	1,422	1,551
25 year lease	2,255	2,459
• <u>Level B</u>		
5 year lease	946	1,032
10 year lease	1,419	1,547
25 year lease	2,255	2,459
• <u>Level C</u>		
5 year lease	857	935
10 year lease	1,274	1,389
25 year lease	2,030	2,213
• <u>Level D</u>		
5 year lease	756	825
10 year lease	1,128	1,230
25 year lease	1,804	1,967
5 year renewal (80% of current lease fee)	See note	See note
10 year renewal (80% of current lease fee)	See note	See note
First 80 letters on plaque	Included	Included
Additional letters (beyond first 80)	2.50	3
Photo on plaque (7"x5")	135	148
Metal flower container	53	58
Other plaque designs/various ash containers	POA	POA
<u>Children's Columbarium Charges (including VAT)</u>		

	Approved Charges 2023/24 £	Proposed Charges 2024/25 £
• <u>Level 1 (top)</u>		
Plaque & Ashes (25 Years)	750	818
Renewal	380	415
• <u>Level 2</u>		
Plaque & Ashes (25 Years)	750	818
Renewal	380	415
• <u>Level 3</u>		
Plaque & Ashes (25 Years)	750	818
Renewal	380	415
• <u>Level 4</u>		
Plaque & Ashes (25 Years)	750	818
Renewal	380	415
• <u>Level 5</u>		
Plaque & Ashes (25 Years)	750	818
Renewal	380	415
<u>Granite Mushroom Plaques (including VAT)</u>		
10 Year Lease	220	240
10 Year Renewal	110	120
<u>Part 6: Private Graves</u>		
Transfer of grave rights (simple)	43	47
Transfer of grave rights (complex)	69	76
Exhumation of Ashes	236	258
Renewal of lease for 99 years	360	393
<u>Part 7: Digital Remembrance Online Page</u>		
Digital Online Remembrance Page - Child under 18	21	25
Digital Online Remembrance Page - Adults	46	50

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Joint Report of the Treasurer and the Bereavement Services Manager

MEDIUM TERM FINANCIAL STRATEGY 2023/24 TO 2027/28

1. Purpose of Report

To seek approval of a Medium Term Financial Strategy for Bramcote Crematorium through to 2027/28 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. Recommendation

The Joint Committee is asked to RESOLVE that the Medium Term Financial Strategy for Bramcote Crematorium be approved.

3. Detail

A periodically reviewed Medium Term Financial Strategy (MTFS) is regarded as a key component of sound corporate governance in the public sector. The proposed MTFS for the next four years is set out in the appendix to this report and includes the basis of any broad assumptions used to produce the forecast. Figures and assumptions used in the MTFS are based upon the estimates reported elsewhere on this agenda.

Schedule 2 to the appendix summarises the financial forecast through to 2027/28. It demonstrates that all anticipated expenditure can continue to be met whilst maintaining a level of distribution of at least £400,000 to each constituent authority in 2024/25 through to 2027/28 (although the proposed reduction to £350,000 in 2023/24 is noted) with general balances set to be maintained above the minimum recommended level of £100,000 throughout the period.

4. Financial Implications

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

A production of a Medium Term Financial Strategy is a key component of sound financial management and good governance. The MTFS can be used to inform decision making and budget setting process; assist in the development of policies and planning future initiatives; and enable Members to have a wider appreciation of the overall financial standing of the business.

Further financial comment is included in the report narrative and appendices.

5. Legal Implications

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

The Local Government Act 2003 places a duty on a local authority's Chief Finance Officer to advise on the robustness of the proposed budget and the adequacy of reserves. The Medium Term Financial Strategy is a policy framework document that is required by law to be adopted by Council.

6. Human Resources Implications

There are no direct human resources implications for this report.

7. Union Comments

Not applicable.

8. Climate Change Implications

There are no climate change implications in relation to this report.

9. Data Protection Compliance Implications

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

10. Equality Impact Assessment

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

11. Background Papers

Nil

APPENDIX

BRAMCOTE CREMATORIUM FINANCIAL STRATEGY 2023/24 TO 2027/281. Purpose and Background

The purpose of this Medium Term Financial Strategy (MTFS) is to:

- provide indicative financial projections through to 2027/28 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.

Strategies are by definition indicative and subject to change, particularly in the later years. The MTFS starts with a base year of 2023/24 and Schedule 1 provides a commentary on the robustness of the assumptions and calculations made in preparing the budgets for the subsequent years up to 2027/28.

2. Detailed Projections

The figures for the period 2023/24 to 2027/28 are summarised in Schedule 2. In formulating these projections, a number of assumptions have been made which are described in more detail below.

In essence, the MTFS essentially takes forward budget plans proposed for 2024/25 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 whilst the level of distribution can be maintained at £400,000 to both Broxtowe and Erewash Borough Councils from 2024/25 to 2027/28 (although the proposed reduction to £350,000 in 2023/24 is noted) with general balances set to be maintained above the minimum recommended level throughout the strategy period. The risk to any potential reduction in distribution can be mitigated by business growth and/or cost reductions.

3. Assumptions Made

3.1 Base Expenditure Levels

Base levels are built up from the budgets for 2023/24 and 2024/25 and assume a similar level of service as used when formulating the budget.

3.2 Developments

The proposed development programme for 2024/25 to 2026/27, as presented within the budget report on this agenda, has been included.

The installation of new cremators at Bramcote Crematorium has been included in 2024/25. The overall cost will be subject to tender, but is expected to be a significant capital investment of £1.8 million. The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils. Some of the capital cost will be offset by ongoing efficiency savings on energy consumption and maintenance budgets.

3.3 Inflation

The agreed pay award effective from 1 April 2023 has been incorporated into the revised estimates for 2023/24. An estimated uplift of 4% has been included for the salaries budget for 2024/25. A reduced allowance of 2% has been provided for 2025/26 and the following years throughout the strategy.

Given the current price inflation pressures on fuel and energy, an allowance for inflation on utilities has been included in the 2023/24 and 2024/25 base budgets. Other small allowances for inflation have been built into the base budget for unavoidable increases in certain items. This higher level of inflation has not been continued throughout the strategy period at this stage, with a standard 2% price inflation assumed.

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

3.4 Contingency

A contingency of £10,000 for unexpected expenditure has been incorporated into the figures for 2023/24 and 2024/25, which has been increased to £20,000 from 2025/26 through to 2027/28.

3.5 Increases in Fees and Charges

The proposed budget for 2024/25 provides for a general increase in cremation fees of around 3.4% compared to previously agreed prices from 1 January 2024. The strategy then assumes a fee increase of 3% through to 2027/28 and that this will not have an adverse impact upon the number of cremations each year. In practice, the level of fees charged will be influenced by factors such as the demand for cremations (linked to prevailing death rates) and the fees charged by other crematoria in the local area.

4. 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.

It has been proposed that the distribution to each constituent authority in 2023/24 has been reduced to £350,000. Schedule 2 shows that, after taking into account all the factors described above, the distribution can be reinstated to £400,000 for 2024/25 and then maintained at this level until at least 2027/28. This should see general balances remaining above the minimum recommended level throughout the strategy period. The risk to any potential reduction in distribution can be mitigated by business growth and/or cost reductions.

5. Sensitivity to Change

The public sector 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 MTFs, 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:

- Pay inflation allowances – An allowance of 4% has been built into the 2024/25 budgets, reduced to 2% for 2025/26 and beyond. Each 1% increase from the allowance built into the strategy would add around £5,500 per annum to annual spending levels, which would become cumulative depending upon when or if they occurred.
- Price inflation allowances – Given the ongoing inflationary pressures on fuel, energy and supplies an allowance for inflation on utilities has been included in the 2023/24 and 2024/25 base budgets. This has not been specifically

continued throughout the strategy period at this stage, so any further price increases will impact on the forecast.

- Cremation numbers – The strategy assumes that demand for the services will remain at 2,450 cremations in 2023/24 and 2024/25 but will see some growth of around 2% (50 cremations) thereafter in future years. There will also be similar growth for memorialisation sales. A variation of 50 cremations would change gross income by around £45,000.
- Increase in cremation fees – The strategy assumes fees and charges increases of 3% per annum across the period. A variation of 1% on the cremation fees charged would result in an increase/decrease of around £20,000 in the cremation fee income budget. This would become cumulative if it occurred in the earlier years of the strategy.

SCHEDULE 1

RISK ASSESSMENT – APPROVED REVENUE BUDGET

1. Employee Expenses Risk assessment – MEDIUM RISK

Around a third of the Crematorium's spend 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 agreed pay award effective from 1 April 2023 has been incorporated into the revised estimates for 2023/24. The pay award for 2024/25 is estimated at 4% and has been included for the pay budget. A reduced allowance of 2% has been provided for 2025/26 and the following years throughout the strategy.

2. Other Running Expenses Risk assessment – MEDIUM RISK

Nearly half of the Crematorium's spend is in this area, including 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).

Given the current price pressures on fuel, energy and supplies an inflation allowance has been included in the 2023/24 and 2024/25 base budget. This additional increase has not been continued throughout the strategy period at this stage, so any further price increases will impact on the forecast.

For the purposes of the strategy, a 2% allowance has been added to base budgets for 2025/26 to 2027/28 for the effects of price inflation on unavoidable items of spend, such as business rates, cremator repairs, trade refuse and supplies.

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.

3. Capital Development Programme Risk assessment – MEDIUM RISK

Two capital development schemes are proposed in 2024/25. Firstly, for the upgrade to the Media and Audio System at £29,000 which will be fully financed from the Revenue balances.

Also included in the capital programme for 2024/25 is the major capital project for the Installation of New Replacement Cremators and Associated Works at a cost of £1.8m (subject to tender). The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils. The capital costs will be offset by efficiency savings on energy consumption and maintenance budgets.

No further capital development assumptions have been made in the strategy, but this will be updated once suitable business cases are presented to Members seeking approval.

4. Income – Fees and Charges Risk assessment – HIGH RISK

The majority of income is derived from cremation fees. Other revenue is received from other income such as memorial sales and the Book of Remembrance. As such, the setting of cremation fees remains the key risk area.

The assumption is for cremation numbers to remain at 2,450 adult cremations in 2023/24 and 2024/25 but to include growth of around 2% (50 cremations) throughout the remaining period of the MTFs. 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 over £45,000 with very little impact on associated costs.

This strategy also assumes a fee increase of 3% per annum throughout the strategy period. Each additional 1% increase above those allowed for would generate an additional £20,000 for investment and/or distribution, but any significant increase could have an impact on demand for services.

5. Memorialisation Scheme Risk assessment – MEDIUM RISK

Memorialisation expenditure and income is not ring fenced and is now included in the Crematorium's revenue account. However, there will still be a requirement to monitor memorialisation expenditure and income to ensure that this does not reduce crematorium balances.

6. Reserves Risk assessment – MEDIUM RISK

Based on the budget proposals, the level of revenue balances is estimated at around £295,000 by the end of 2027/28. With an increased contribution from Revenue balances from 2025/26, the balance on the Repairs and Renewals Reserve, which is earmarked for specific schemes, is expected to be in the region of £325,000 by the end of the strategy period.

Advice from the Chartered Institute of Public Finance and Accountancy (CIPFA) 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.

There is currently one material earmarked reserve. The Repairs and Renewals Reserve which covers equipment such as cremators, car park/drainage repairs and major building repairs. 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 an increased contribution of £100,000 per annum should be made from 2025/26 in order for the level of the reserves to remain 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 strategy as proposed, the Treasurer advises that, in his opinion, revenue balances should remain at or above £100,000.

SCHEDULE 2

MEDIUM TERM FINANCIAL FORECAST 2023/24 TO 2027/28

	<u>2023/24</u> £	<u>2024/25</u> £	<u>2025/26</u> £	<u>2026/27</u> £	<u>2027/28</u> £
Base Expenditure (including growth)	1,585	1,575	1,607	1,639	1,671
Development Programme	270	29	-	-	-
Inflation Allowance – Pay	Included	Included	12	12	12
Inflation Allowance – Prices	Included	Included	12	12	12
Contingency	10	10	20	20	20
Base Income	(2,058)	(2,358)	(2,405)	(2,453)	(2,502)
Increase in Fees and Charges	Included	included	(72)	(74)	(75)
(Surplus) / Deficit in Year	(193)	(744)	(827)	(844)	(862)
Balance brought forward	(376)	(150)	(158)	(178)	(215)
Distribution to Constituent Authorities	700	800	800	800	800
Interest Expenditure / (Income)	(8)	(8)	(10)	(10)	(10)
Depreciation	(83)	(81)	(83)	(83)	(83)
(Drawdown)/Transfer to R&R Reserve	(190)	25	100	100	100
Revenue Account Balance	(150)	(158)	(178)	(215)	(270)

Joint Report of the Treasurer and the Executive Director

BEREAVEMENT SERVICES BUSINESS PLAN 2024/25 – 2026/271. Purpose of report

To note the Bramcote Bereavement Services Business Plan for 2024/25 to 2026/27.

2. Recommendations

The Joint Committee is asked to NOTE the Bereavement Services Business Plan for 2024/25 to 2026/27.

3. Detail

There is an opportunity for this Joint Committee to review the proposed Bereavement Services Business Plan that is due to be considered by the Broxtowe Borough Council Overview and Scrutiny Committee on 29 January 2024 with a recommendation onto Cabinet and then Council on 6 March 2024 as part of the Council's business planning framework and budget setting.

An extract of the proposed Business Plan is presented in the appendix, which includes relevant critical success indicators (CSI), key performance indicators (KPI) and key tasks and priorities for improvement (actions). Further details relating to the business planning process are included in the appendix.

4. Financial Implications

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

As part of the performance management framework, the business and financial plans for the corporate priority areas identified within the Corporate Plan are aligned so that the linkages between service priorities, spending proposals and targets are clear.

This report considers the detail in respect of the Bereavement Services Business Plan. The financial consequences of the business plan, together with the expenditure and income from maintaining existing services, are set out in the revenue budget proposals included elsewhere on this agenda.

5. Legal Implications

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

There are no specific legal implications that arise from this report, as the suggested proposals are in accordance with relevant legislation, Council policy and procedures. The recommendation is within the Council's statutory and fiduciary powers.

6. Human Resources Implications

There were no comments from the Human Resources Manager.

7. Union Comments

There were no Unison comments in relation to this report.

8. Climate Change Implications

There are no climate change implications in relation to this report.

9. Data Protection Compliance Implications

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

10. Equality Impact Assessment

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

11. Background Papers

Nil

APPENDIX

BEREAVEMENT SERVICES BUSINESS PLAN 2024–2027

The Bereavement Services Business Plan details the projects and activity undertaken in support of the Broxtowe Corporate Plan priorities. It also considers the equivalent corporate objectives of Erewash Borough Council.

The Corporate Plan prioritises local community needs and resources are directed toward the things they think are most important. These needs are aligned with other local, regional and national plans to ensure the ambitions set out in our Corporate Plan are realistic and achievable.

The Business Plan covers a three-year period but will be revised and updated annually. Its purpose is twofold in that it establishes the linkage between high-level corporate objectives and the strategies and aims of the respective services, and secondly, they outline the services' proposals for meeting those aims and objectives. Detailed scrutiny of the Bereavement Services function and performance, especially the Crematorium, is undertaken by this Joint Committee.

The Vision is 'a greener, safer, healthier Broxtowe where everyone prospers'.

Broxtowe Borough Council's Values are:

- Going the extra mile: a strong, caring focus on the needs of communities
- Ready for change: innovation and readiness for change
- Employees: value our employees and enable the active involvement of everyone
- Always improving: continuous improvement and delivering value for money
- Transparent: integrity and professional competence

Broxtowe Borough Council's Priorities and Objectives are as follows:

- Housing – A good quality affordable home for everyone
- Business Growth – Invest in our towns and people
- Environment – Protect the environment for the future
- Health – Support people to live well
- Community Safety – A safe place for everyone

The Erewash Borough Council Vision is to be "A first class borough in which people have pride and where they choose to live, work and play".

Erewash's Priorities are to:

- Be a welcoming borough, that is clean and safe
- Support our communities
- Plan for the future
- Be a well-run efficient Council

An extract of the proposed Bereavement Business Plan is provided below includes the relevant critical success indicators (CSI), key performance indicators (KPI) and the key tasks and priorities for improvement (actions).

In an attempt to streamline the reporting process, the extract does not include the regular information and data relating to:

- published strategy and policy documents supporting the delivery of priorities and objectives;
- service level objectives;
- contextual baseline service data;
- management performance indicators (MPI); and
- summary of key risks.

This information will be added to the extract below and included in the full Business Plan that will be published on the Council's website in advance of the financial year.

Within the business plans, there are some key tasks which can be met from existing resources or which relate to policy preparation. These are not included in the key spending proposals detailed in the appendices. Any planned activities which will have a financial implication either by increasing costs or reducing income are identified in the budget papers.

There are several key tasks where it is not appropriate to make financial provision at this stage. These include areas that are subject to external funding bids, partnership arrangements or where insufficient information exists at the present time. These schemes will be brought forward for approval once a potential funding source has been identified.

All of these items will be the subject of further reports throughout 2024/25 as further information and resources become available, thus ensuring that the service and financial planning framework is a fluid process.

MEASURES OF PERFORMANCE (Extract)

CRITICAL SUCCESS INDICATORS (CSI)

Priority leaders should work corporately to **define** the **outcome objective** for each priority area and **identify an outcome indicator** or indicators which will be **Critical Success Indicators**. There will be a maximum of two CSI for each corporate priority.

Indicator Description (Pentana Code)	Achieved 2020/21	Achieved 2021/22	Achieved 2022/23	Target 2023/24	Target 2024/25	Future Years	Indicator Owner and Comments (incl. benchmarking)
Net surplus/(cost) of bereavement services to Broxtowe (BSLocal_06)	£196k	£196k	£283k	£260k	£260k	£260k	Head of Finance Services. Positive outturn in 2021/22 with additional revenues. Overall increases in employee and supplier costs in 2022/23 and 2023/24 only partially mitigated by proposed fee increases.

KEY PERFORMANCE INDICATORS (KPI)

Priority leaders should identify two sets of performance indicators namely **Key Performance Indicators (KPI)** for reporting to GMT and Members and **Management Performance Indicators (MPI)** for use in business planning and performance monitoring at a service level.

Indicator Description (Pentana Code)	Achieved 2020/21	Achieved 2021/22	Achieved 2022/23	Target 2023/24	Target 2024/25	Future Years	Indicator Owner and Comments (incl. benchmarking)
Crematorium surplus revenue distribution to Broxtowe (BSLocal_06a)	£300k	£400k	£400k	£400k	£400k	£400k	Head of Finance Services Current pay and price inflation pressures on potential surplus distributions in the medium-term

Indicator Description (Pentana Code)	Achieved 2020/21	Achieved 2021/22	Achieved 2022/23	Target 2023/24	Target 2024/25	Future Years	Indicator Owner and Comments (incl. benchmarking)
Net surplus/(cost) of Broxtowe cemeteries (BSLocal_06b)	£104k	£79k	£117k	£140k	£140k	£140k	Head of Finance Services A slight reduction in costs achieved in 2021/22 due to income and revisions to internal recharges. An increase in employee and supplier costs are only partially mitigated by fee increases.
Market share of cremations achieved across core and targeted areas (Broxtowe, Erewash, Nottingham City) (BSLocal_09) (New)	Data not available	42.8%	48.8%	50%	51%	52%	Strategic and Business Development Manager An increase in market share in both core and targeted areas as a positive impact of Marketing Strategy initiatives.

KEY TASKS AND PRIORITIES FOR IMPROVEMENT 2024/25 – 2026/27 INCLUDING COMMERCIAL ACTIVITIES

Action (Pentana Code)	Targeted Outcome	Partnership / Procurement Arrangement	Officers Responsible / Target Date	Budget Implications / Efficiencies / Other comments
Implement works programme to the Crematorium infrastructure 2022-2025 BS2124_01	As per reports to the Joint Committee, the works programme identifies the planned maintenance to the infrastructure at the Crematorium.	Variety of external contractors	Capital Works Manager Bereavement Services Manager March 2025	All fully funded via the approved medium term financial strategy

Action (Pentana Code)	Targeted Outcome	Partnership / Procurement Arrangement	Officers Responsible / Target Date	Budget Implications / Efficiencies / Other comments
Investigate potential to connect to main sewer within the new development at the land adjacent to the crematorium BS2124_02	Improved foul and surface water drainage system to reduce maintenance costs and the possibility of flooding	External Developers	Head of Asset Management and Development December 2024	Funding implications to be considered as part of medium term financial strategy
Make Bramcote Crematorium the crematoria of choice within the local area BS2124_04	Fully implement the actions within the marketing strategy. Increase the number of cremations and revenue income received.	External Parties Corporate Communication teams at BBC and EBC	Executive Director Strategic & Business Development Manager Bereavement Services Manager March 2025	Funded from existing budgets. Current death rate in the core and targeted areas has reduced by 5.73%.
Installation of new cremators at Bramcote Crematorium BS2225_01	Installation of new cremators upon completion of the following project elements: <ul style="list-style-type: none"> • Creation of tender documentation • Tender and order process • Installation 	Rose Project Management External Specialist and developers	Executive Director Head of Asset Management and Development Strategic & Business Development Manager Bereavement Services Manager March 2025	Funded from receipts from sale of surplus land and/or from the constituent authorities (BBC/EBC). Efficiency saving on maintenance budget and energy consumption.

Action (Pentana Code)	Targeted Outcome	Partnership / Procurement Arrangement	Officers Responsible / Target Date	Budget Implications / Efficiencies / Other comments
Woodland Burials BS2225_02	Provision of a woodland burial service within the Borough Increase the number of trees in the Borough	External suppliers Corporate Communication teams at BBC and EBC	Executive Director Strategic & Business Development Manager December 2025	Increase in income through services not currently provided. Contribution towards the Council's tree planting targets and carbon off setting implications. Offer alternative burial options to the community. Initial investigations and enquiries currently in progress.
Pet Cremations BS2225_03	Provision of a pet cremation service	External suppliers Corporate Communication teams at BBC and EBC	Executive Director Strategic & Business Development Manager December 2025	Increase in income through services not currently provided. Concept and integration of the service within BBS is currently being investigated, with other pet crematoria being consulted.
Strategic Operational Improvements BS2427_01 (New)	Reduction in the impact and cost of gas usage	Crematorium Technicians (internal)	Strategic & Business Development Manager Bereavement Services Manager	Efficiency/budget saving on energy consumption. Operationally changing the number of cremations through one cremator with initial trials achieving a 33% reduction in gas usage.

Action (Pentana Code)	Targeted Outcome	Partnership / Procurement Arrangement	Officers Responsible / Target Date	Budget Implications / Efficiencies / Other comments
Prepaid Cremation Plans BS2427_02 (New)	Provision of a prepaid cremation plan Increase cremation numbers and revenue income received.	External suppliers Corporate Communication teams at BBC and EBC	Executive Director Strategic and Business Development Manager June 2024	Increase in income through services not currently provided. Guarantee of future cremations facilitated by Broxtowe Bereavement Services (BBS). Concept and integration of the service within BBS is currently being investigated.

LINK KEY TASKS AND PRIORITIES FOR IMPROVEMENT TO THE FINANCIAL BUDGETS

Priority leaders should ensure that key tasks and priorities (including commercial activities) that have a financial implication are included in the analysis below.

Revenue and Capital Budget Implications/Efficiencies Generated	Pentana Action Code	2023/24 Budget £	2024/25 Budget £	2025/26 Budget £
Budget Implications				
Implement infrastructure works programme at the Crematorium	BS2124_01	50,000	50,000	50,000
Investigate potential to connect to main sewer within the new development at the land adjacent to the Crematorium	BS2124_02	To be determined	-	-
Installation of new cremators at Bramcote Crematorium	BS2225_01	1,750,000	-	-
Efficiencies Generated				
Strategic Operational Improvements – Saving on maintenance budget and energy consumption	BS2427_01	(20,000)	(20,000)	(20,000)
New business/increased income				
Make Bramcote the crematoria of choice within the local area*	BS2124_04	(40,000)	(45,000)	(50,000)
Pet cremations*	BS2225_03	(1,000)	(1,000)	(1,000)
Woodland burials*	BS2225_02	(10,000)	(15,000)	(20,000)
Net Change in Revenue Budgets		NOTE*		

* Budget implications to be considered and confirmed once project business cases have been finalised

Report of the Executive Director

CHRISTMAS SERVICE OF REMEMBRANCE 2023

1. Purpose of Report

To provide the Joint Committee with an update on the Christmas Service of Remembrance 2023.

2. Recommendation

The Joint Committee is asked to NOTE this report.

3. Detail

Each year Bramcote Crematorium holds at least one Service of Remembrance. This is part of providing professional, compassionate and sensitive bereavement services. The Service of Remembrance also assists with:

- Providing comfort and reassurance to the bereaved
- Promoting the crematorium and bereavement services
- Gaining valuable customer feedback on the services provided by Bramcote Bereavement Services.

The annual Christmas Service of Remembrance was held on Friday 1 December 2023. The chapel was open at 6.30pm with the service commencing at 7pm. The service was attended by 150 members of the public, including 12 children.

To welcome members of the public, Father Christmas from Church Wilne Rotary Club was on site with his Sleigh, and Carols were being sung by Erewash Phoenix Choir.

This is the second year Bramcote Bereavement Services have held the service in the evening. The event was marketed as a candle light service so the evening time was chosen. It has been very well received and feedback has been very positive.

At the service members of the public were invited to light a candle in memory of their loved ones.

The service was led by a Civil Celebrant. The names of the loved ones were read out during the Act of Remembrance by a representative of Gillotts Funeral Directors, A W Lymn Funeral Directors and Bramcote Bereavement Services Manager. This year included a slideshow of photographs provided by families of their loved ones who have passed. It proved very popular and was well received. The annual Christmas Service of Remembrance was also available on webcast for people to view at home. The service was available online from the 1 December to 10 December 2023 inclusive.

As an additional Christmas experience the Memory Christmas Tree was erected 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 remains in place throughout December and has proved popular.

Comments received:

“I attended the Carols by Candlelight at Bramcote on Friday and although I was attending in remembrance of my wife and also my brother, I did enjoy it. The carol singing by the Erewash Phoenix Choir, not forgetting Father Christmas, helped make it also a joyous occasion.”

“The Service was led by Nell Brooker she was truly excellent. Thank you for including the photographs of my wife Jackie and my brother Michael. This was the 2nd service I have attended; I hope you will continue to have them every year.”

“Hello, I’ve just watched the service by candle light and it was amazing. I wasn’t able to attend as I was working.”

“I attended the Carols by Candlelight service at Bramcote. I think the service was excellent and although I was there in remembrance of my wife and my brother I enjoyed the evening. As a nearly 83-year-old widower it is a long time since someone read me a story. Thank you and a Happy Christmas.”

“Just a huge thankyou yet again for a lovely remembrance service thankyou to all the staff and thank you so much for our gift”

4. Financial Implications

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

The nominal cost of providing the Christmas Service of Remembrance is contained within existing budgets.

5. Legal Implications

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

There are no direct legal implications arising from this report.

6. Human Resources Implications

No comments

7. Union Comments

No comments

8. Data Protection Compliance Implications

No comments

9. Equality Impact Assessment

No comments

10. Background Papers

Nil

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Report of the Executive Director

MARKETING AND PERFORMANCE STRATEGY REPORT
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1. Purpose of Report

To provide the Joint Committee with an update on performance and marketing.

2. Recommendation

The Joint Committee is asked to NOTE this report.

3. Detail

The detail of this report is included in the appendix.

4. Financial Implications

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

The variation in the number and type of cremations completed will have a direct impact on the Crematorium's income budget and overall financial performance.

5. Legal Implications

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

There are no direct legal implications arising from this report.

6. Human Resources Implications

There were no comments from the Human Resources Manager.

7. Union Comments

There were no comments from Unison.

8. Climate Change Implications

The climate change implications are contained within the report.

9. Data Protection Compliance Implications

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

10. Background Papers

Nil.

APPENDIX

Marketing

The success of the marketing strategy will be determined by the positive impact that is achieved on measureable goals. These measureable goals form the Key Performance Indicators (KPIs).

Analysis will be carried out on a monthly basis to establish the market share for the services held at the Crematorium. For every cremation held at the crematorium this will involve recording the district where each of the deceased lived set against the overall death rate for the corresponding district. The market share can then be calculated.

The target markets for the Crematorium are grouped into:

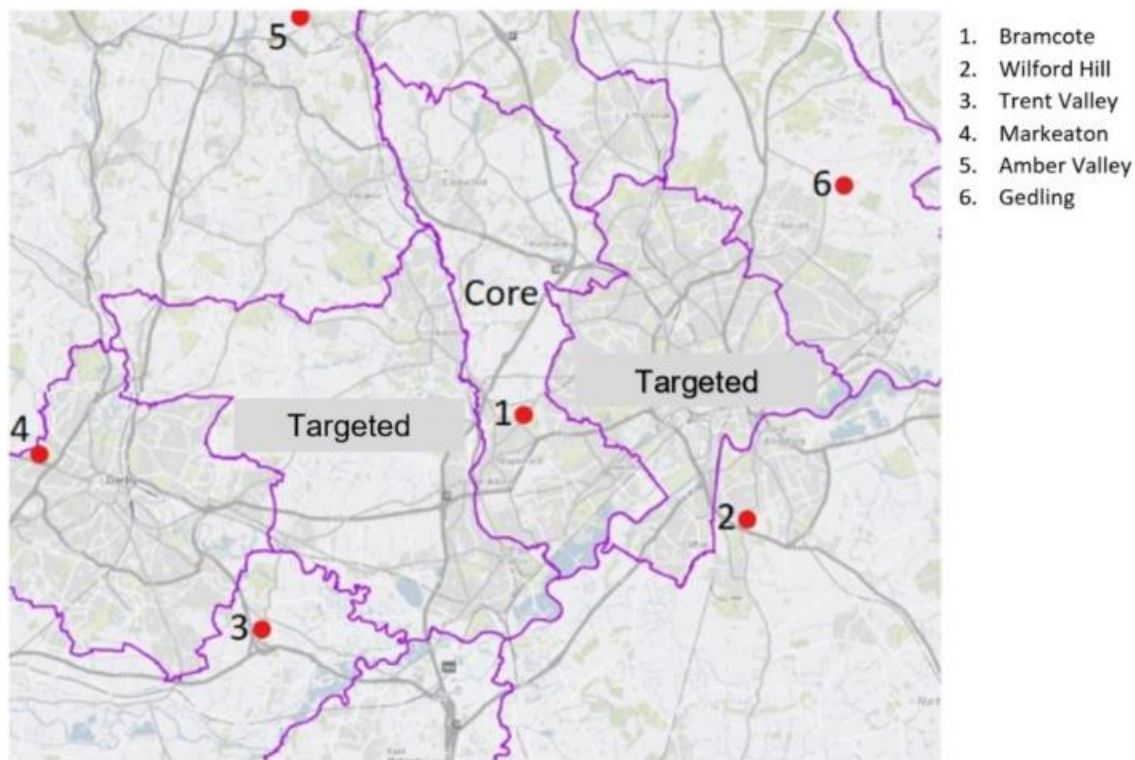
- Core area (Broxtowe area)
- Targeted area (Erewash and Nottingham City, - due to close proximity of competitors)
- Out of area (surrounding areas)

The term 'core area' refers to the region where the crematorium is expected to attract the vast majority of custom based on being the primary service provider within that area.

The term 'targeted area' is the marketing term for an area that companies compete with each other to develop, sell or control.

The term 'out of area' refers to the area where attracting custom from that region will be a challenge based on factors such as the proximity and competitors.

The map below shows designation of the areas together with the competitor locations.



The death rate is collated from the website below:

<https://www.ons.gov.uk/datasets/weekly-deaths-local-authority>

This report will be crucial to determine where to concentrate our marketing strategy and efforts. The crematorium should have a greater percentage of the market share in its core area, with the percentage decreasing in the targeted area and out of area where other crematoriums operate.

The following activities have been undertaken as part of raising the profile of the crematorium in both the core and targeted area:

- Continuation of increased exposure and messages through social media channels.
- Regular website updates actioned to enhance the customers experience including mobile device enabled. Regular updates of news and events.
- Personalising the Crematorium chapels, seeking the grieving families' personal wishes for an enhanced delivery of service, further improving the experience offered to the bereaved.
- Continuation of the connect and reflect café on the first Saturday of every month in the reflection chapel working with local bereavement charities. Attended by people experiencing loss and grief. The number attending has seen an increase each month, and is growing in momentum and popularity. The event in November welcomed 28 individuals and was co-hosted by Cruse Bereavement.

- Continuation of regular meetings with local community groups and charities to work closely promoting services and organising joint events further promoting services and facilities on offer.
- Weekly discussions with funeral directors to look at potential improvements with the services offered.
- Business Case produced for a bespoke product to secure additional services at the crematorium.
- Discussions ongoing to create exclusive service contracts with Funeral Directors.
- Investigations commenced on an innovative project which will see Bramcote Bereavement Services becoming the crematorium of choice in both core and targeted areas.

Performance

The table below details the number of fee charging cremations on a year by year basis. The number of fee charging cremations achieved between 1 April 2023 and 30 November 2023 in the core, targeted and out of area has decreased by 161 compared to the same period 2022/23, resulting in 1,440 fee charging cremations.

A further table below details the reduction in death rate and funerals available in our core and targeted areas which directly relates to the reduction in performance and cremations achieved.

Month	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
April	221	187	300	226	180	166
May	241	226	280	184	212	195
June	194	211	183	239	227	181
July	174	187	176	179	180	197
August	196	192	178	177	215	162
September	150	171	181	192	176	165
October	189	203	199	193	194	196
November	212	208	217	224	217	178
December	195	201	259	195	193	
January	273	270	222	217	252	
February	238	203	303	224	214	
March	211	239	267	228	219	
Total	2494	2498	2765	2478	2479	1440

Types of Services breakdown

The table below shows the different types of cremations which have taken place. 2022/23 data is for the entire financial year, 2023/24 data is for the period 1 April 2023 and 30 November 2023. The key for the data in the table is as follows:

Full Service:	A normal 60-minute service and cremation.
Committal Service:	The service was held at a church/chapel first, then a short service and cremation.
Direct Service:	A normal cremation but where there is no service.
Attended Direct Service:	A normal cremation involving a 15-minute service at our direct times with limited mourners and eulogy delivered by Bramcote Crematorium staff.
Hospital Body:	The Cremation of a body received direct from the hospital.
Hospital Body Part:	The Cremation of a body part received direct from the hospital.
Morning Sunrise Service:	A normal cremation involving a 60-minute service only at 9:00am in the Serenity Chapel.

	2022/23	2023/24 to 30/11/2023
Full Service	2255	1281
Committal Service	84	58
Direct Service	89	56
Attended Direct Service		17
Hospital Body	24	9
Hospital Body Part	11	2
Morning Sunrise Service	16	7
Children Funeral Fund		10
Cremations Total	2479	1440

Note: Attended direct service started in May 2023.
2023/24 data is 1 April to 30 November 2023.

Death rate and funerals available

It should be noted that the death rate and funerals available in the core and targeted areas between 1 April 2023 and 30 November 2023 has decreased by 6.24% compared to the same period in 2022/23. This percentage equates to 172 cremations not being available. The graph provided below illustrates the data gathered from registered deaths in Bramcote Bereavement Services core and targeted areas.



Market Share

Despite the decrease in the death rate and cremations available, the overall market share in the core and targeted areas has increased by 0.49% in the period 1 April 2023 and 30 November 2023 compared to the same period 2022/23 from 49.24% to 49.73%. The implementation of the Marketing Strategy is helping to achieve the retention of majority market share of 49.73%.



Strategic Operational Improvement

The Bramcote Bereavement Committee heard at the meeting 19 October 2023 that changes to the operations of the cremators had been implemented in order to improve energy efficiency and reduce gas usage. Since the last report the following savings can be reported £9519. This is for the period 1 August 2023 to 31 October 2023. By the end of 2023/24 financial year it is anticipated that 15% will be saved equating to an estimated £25,000.

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Report of the Executive Director

WORK PROGRAMME/SCHEDULE OF MEETINGS
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1. Purpose of Report

To consider items for inclusion in the Work Programme for future meetings.

2. Recommendation

The Joint Committee is asked to CONSIDER the Work Programme and the Schedule of Meetings and RESOLVE accordingly.

3. Detail

Items which have already been suggested for inclusion in the Work Programme of future meetings are given below. Members are asked to consider any additional items that they may wish to see in the Programme.

21 March 2024	<ul style="list-style-type: none">• Update on Replacement Cremators• Update on Cremation Numbers• Charitable Donations• Performance Management Update
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4. Financial Implications

Head of Finance Services were as follows:

There are no financial implications.

5. Legal Implications

The terms of reference are set out in the Council's constitution. It is good practice to include a work programme to help the Council manage the portfolios.

6. Background Papers

Nil.

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