



Wednesday, 7 January 2026

Dear Sir/Madam,

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 15 January 2026 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,

Zulfiqarr Darr
Interim Chief Executive

To Councillors: H G Khaled MBE
M Radulovic MBE (Vice-Chair)
E Winfield

J Dawson (Chair)
B Everett
J Hare

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 - 12)

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 13 - 14)

To approve the minutes of the previous meeting held on 23 October 2025.

4. Christmas Service of Rememberance (Pages 15 - 18)

To provide the Joint Committee with an update on the Christmas service of remembrance, Carols by Candlelight 2025.

5. Marketing and Performance Strategy (Pages 19 - 28)

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

6. Verbal Update on Replacement Cremators

To provide the Joint Committee with a verbal update regarding the cremator replacement.

7. Charitable Donations 2026/27 (Pages 29 - 36)

To seek approval of the charitable organisation which will receive the charitable donation in 2026/27 from the funds raised through the metals recycling scheme.

8. Budget - Revenue Estimates 2025/26 and 2026/27 (Pages 37 - 50)

To seek approval of the proposed revenue budget for 2026/27, together with the revised estimate for the current financial 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.

9. Budget - Medium Term Financial Strategy 2025/26 to 2029/30 (Pages 51 - 58)

To seek approval of a Medium-Term Financial Strategy for Bramcote Crematorium through to 2029/30 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.

10. Work Programme (Pages 59 - 60)

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

11. 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 1, 2, and 3 of Schedule 12A of the Act.

12. Business Growth

(Pages 61 - 66)

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Report of the Monitoring Officer

DECLARATIONS OF INTEREST

1. Purpose of Report

Members are requested to declare the existence and nature of any disclosable pecuniary interest and/or other interest in any item on the agenda. The following information is extracted from the Code of Conduct, in addition to advice from the Monitoring Officer which will assist Members to consider any declarations of interest.

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.

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 publicly 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/ORI/NRI/BIAS/PREDETERMINATION
‘The action I will take is...’

This will help Officer 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 Members in your place and to provide Democratic Services with notice of your substitute Members 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 28days 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) anybody 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 detailed 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 biased in your judgement of the public interest:

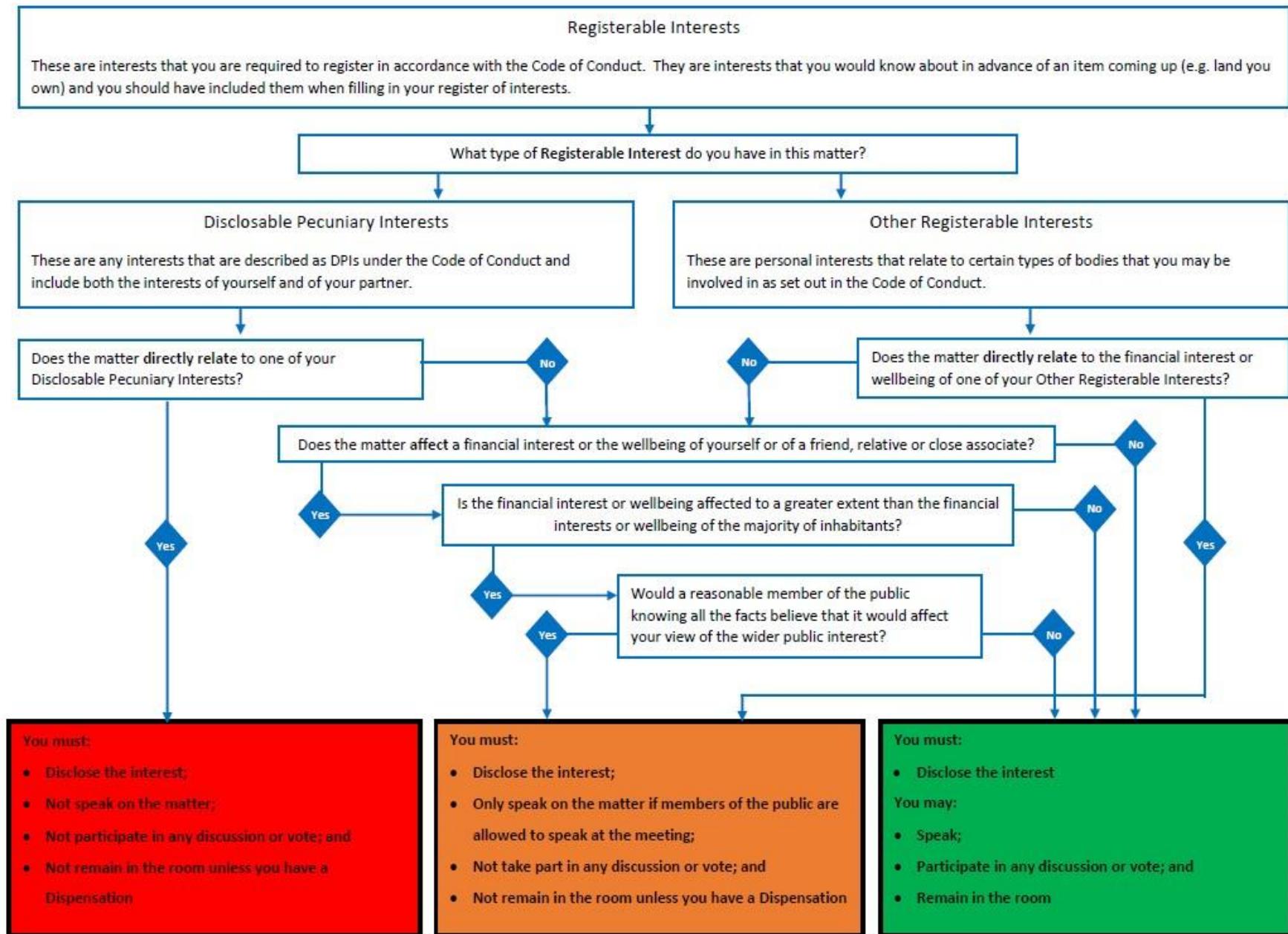
- a) you should not take part in the decision-making process
- b) you should state that your position in this matter prohibits you from taking part
- c) you should leave the room.

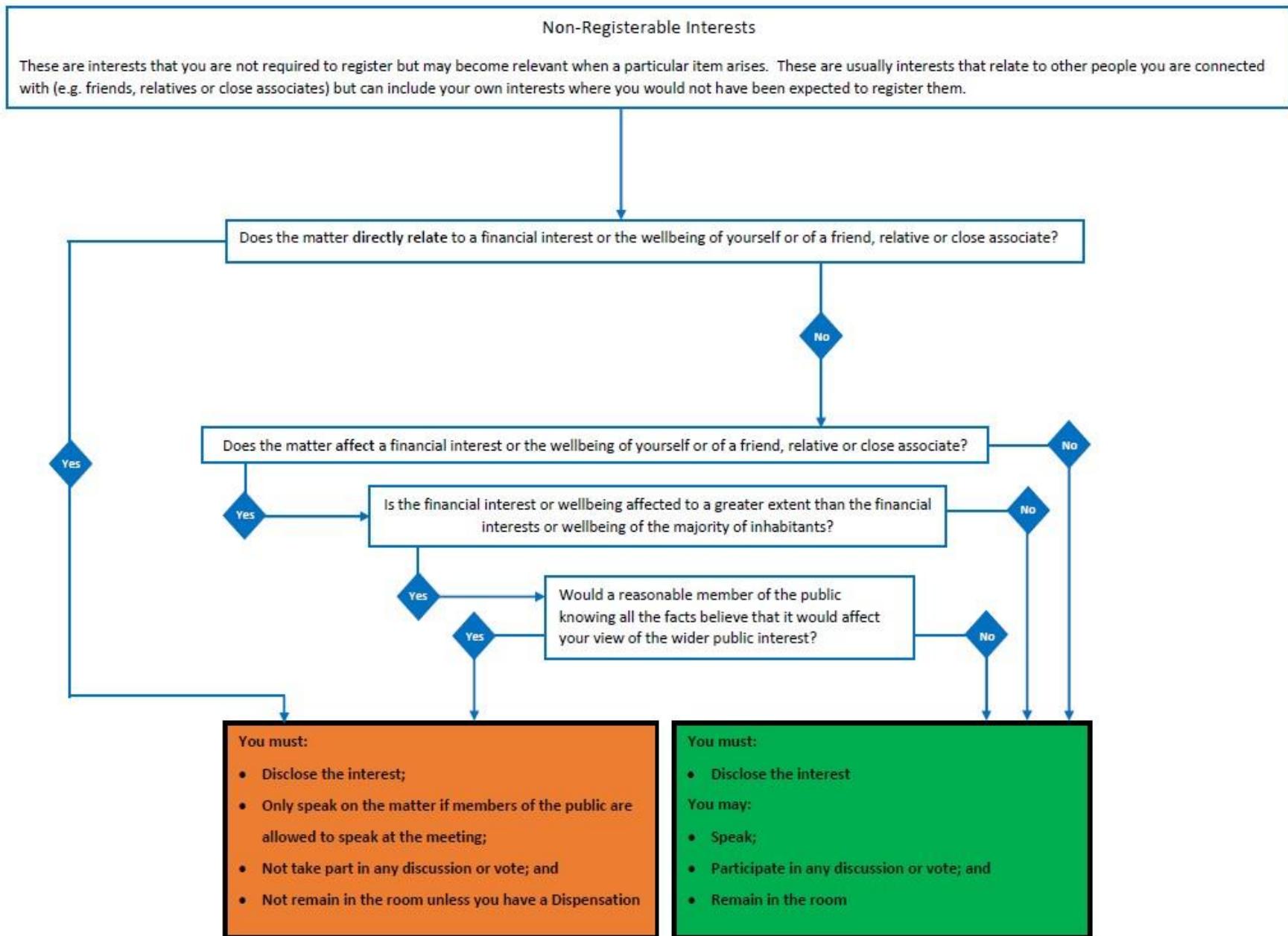
PREDETERMINATION

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.

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Agenda Item 3.

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 23 OCTOBER 2025

Present: Councillor J Dawson, Chair

Councillors: H G Khaled MBE
M Radulovic MBE
E Winfield
B Everett
J Hare

There were no apologies of absence.

12. DECLARATIONS OF INTEREST

There were no Declarations of Interest.

13. MINUTES

The minutes of the meeting held on 19 June 2025 were confirmed and signed as a correct record.

14. MARKETING AND PERFORMANCE STRATEGY

The Joint Committee noted the Marketing and Performance Strategy Report.

It was noted that the number of fee charging cremations facilitated at Bramcote Crematorium between 1 April 2025 and 30 September 2025 in the core, targeted and out of area had decreased by 65 compared to the same period 2024/25, resulting in 1,054 fee charging cremations.

Despite the decrease in cremation numbers, the value of cremation invoices raised between 1 April 2025 to 30 September 2025 equates to £976,425. This compares to £950,728 in the same period 2024/25, an increase of £25,697.

15. FINANCIAL PERFORMANCE MANAGEMENT UPDATE

The Joint Committee received an updated on the latest financial performance for Bramcote Crematorium for 2025/26.

16. UPDATE ON REPLACEMENT CREMATORS

The Joint Committee were provided with an update on the progress of the replacement cremators project.

The cremators are fully operational, and cremating abated with the Flue Gas Treatment commissioned. This refers to the system that processes and cleans the gases produced during cremation, before they are released into the atmosphere.

The cremators are currently undergoing the final snagging phase.

Current data available has already seen a reduction in emissions of 16 tons of Carbon which equates to a 24% reduction. This is over the three months of April May and June 2025 and compared to the same period 2024.

17. WORK PROGRAMME

The Joint Committee noted the Work Programme

RESOLVED that the Work Programme be approved.

18. 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, 2, and 3 of Schedule 12A of the Act.

19. BUSINESS GROWTH REPORT

The Joint Committee received a verbal on the Business Growth report.

Joint report of the Strategic and Business Development Manager and the Bereavement Services Manager

Christmas Service of Remembrance 2025

1. Purpose of Report

To provide the Joint Committee with an update on the Christmas service of remembrance, Carols by Candlelight 2025.

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 Services of Remembrance 'Carols by Candlelight' was held on Friday, 5 December 2025. The chapel was open from 6.30pm with the service commencing at 7.00pm. The service was attended by 100 members of the public, including two children.

To welcome the visitors Father Christmas, from Church Wilne Rotary Club, was in attendance with his sleigh and Christmas carols were being played.

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

At the service, visitors were invited to light a candle in memory of their loved ones. The service was led by the Bereavement Services Manager and the Strategic and Business Development Manager. The names of the loved ones were featured on a photo screen slideshow, during the Act of Remembrance. The annual Christmas Services of Remembrance was also made available on webcast for people to view at home.

As an additional Christmas experience, the Memory Christmas Tree was erected in the Book of Remembrance room and visitors 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 included:

- “Fantastic service, the photos were lovely and brought us to tears”
- “Lovely service well organised, the reading was amazing especially with the lights within the reading”
- “Thank you to the amazing staff for doing this service, I look forward to coming every year.”
- “Really loved the story with the personal touch”
- “Wonderful reading from Richard, very joyful and heartfelt”
- “Very well organized, both happy and sad, the best service yet”

4. Financial Implications

The comments from the Interim Deputy Chief Executive 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

Not applicable.

7. Union Comments

Not applicable.

8. Climate Change Implications

Not applicable.

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

Not applicable.

11. Background Papers

Nil.

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Joint report of the Interim Deputy Chief Executive and the Strategic and Business Development Manager**Marketing and Performance Strategy****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 the report.

3. Detail

Analysis is carried out each month to establish the market share for the services held at Bramcote Crematorium. In addition, data is collated to provide the Joint Committee with the most recent details regarding service performance. Further details are provided in the **Appendix**.

4. Financial Implications

The comments from the Interim Deputy Chief Executive and Section 151 Officer were as follows:

The Bramcote Crematorium Medium-Term Financial Strategy identifies cremation fee income as one of the highest rated risks in terms of the Crematorium achieving its objectives. Any variation in the number and type of cremations completed will have a direct impact on the Crematorium's income budget and overall financial performance. For example, a potential decrease of 100 cremations at the full-service fee could reduce revenues by almost £100k.

5. Legal Implications

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

There are no direct legal implications arising from this report.

6. Human Resources Implications

Not applicable.

7. Union Comments

Not applicable.

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. Equality Impact Assessment

There is no requirement for an Equality Impact Assessment.

11. Background Papers

Nil.

Appendix**Marketing**

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

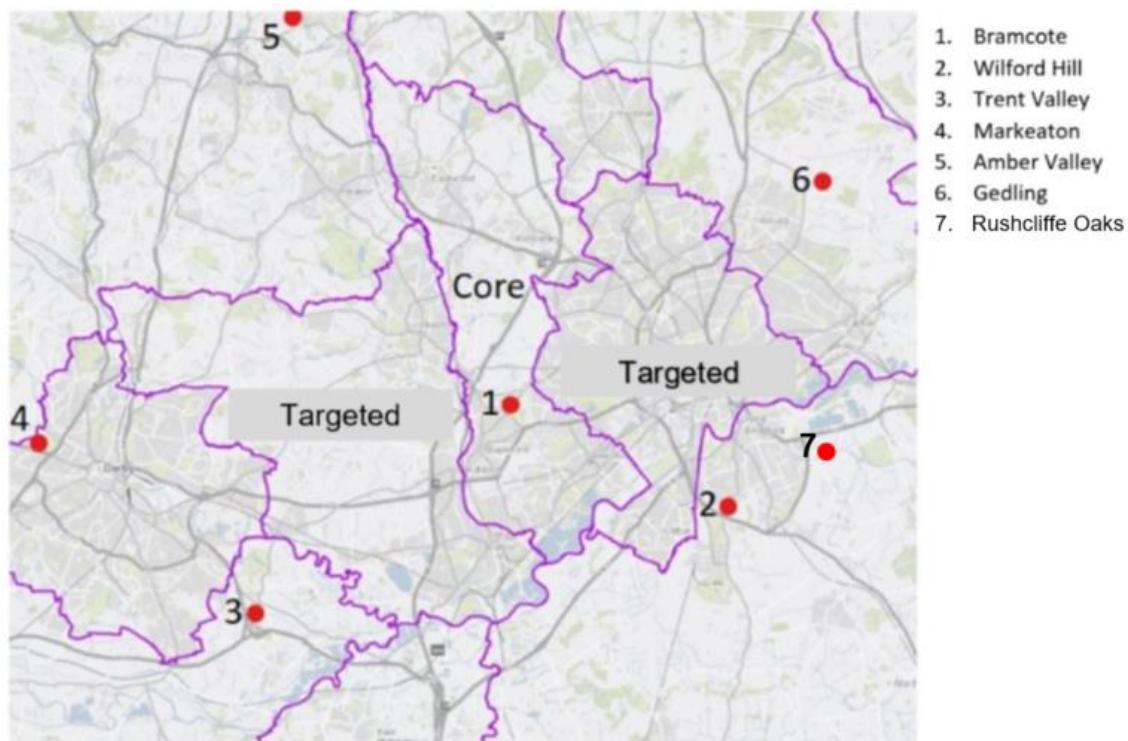
Analysis will be carried out monthly to establish the market share for the services held at the Crematorium. For every cremation held at the Crematorium this will involve recording the district where each of the deceased lived set against the overall death rate for the corresponding district. The market 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 the designation of the areas together with the competitor's locations.



This report will be crucial to determine where to concentrate the 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.
- Google reviews now included on the website home page.
- 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.
- Discussions ongoing to create exclusive service contracts with Funeral Directors.
- Investigations continuing on an innovative project which will see Bramcote Bereavement Services becoming the crematorium of choice in both core and targeted areas.
- Attendance at nationwide seminars to Network and investigate new opportunities within the industry.

Performance

The table below details the number of fee charging cremations on a year-by-year basis. The number of fee charging cremations facilitated at Bramcote Crematorium between 1 April 2025 and 31 December 2025 in the core, targeted and out of area has decreased by 87 compared to the same period 2024/25, resulting in 1,549 fee charging cremations.

The decrease in numbers can be attributed to the popularity of Pure Cremation, further details are included later in this report.

| Month | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
|-----------|---------|---------|---------|---------|---------|---------|
| April | 300 | 226 | 180 | 166 | 221 | 186 |
| May | 280 | 184 | 212 | 195 | 197 | 192 |
| June | 183 | 239 | 227 | 181 | 192 | 176 |
| July | 176 | 179 | 180 | 197 | 202 | 187 |
| August | 178 | 177 | 215 | 162 | 158 | 154 |
| September | 181 | 192 | 176 | 165 | 149 | 159 |
| October | 199 | 193 | 194 | 196 | 169 | 160 |
| November | 217 | 224 | 217 | 178 | 170 | 152 |
| December | 259 | 195 | 193 | 190 | 178 | 183 |
| January | 222 | 217 | 252 | 246 | 199 | |
| February | 303 | 224 | 214 | 196 | 183 | |
| March | 267 | 228 | 219 | 230 | 173 | |
| Total | 2,765 | 2,478 | 2,479 | 2,302 | 2,191 | 1,549 |

Types of Services breakdown

The table below shows the different types of cremations which have taken place. The key for the data in the table is as follows:

Full Service: A regular 60-minute service and cremation.

Comittal Service: The service was held at a church/chapel first, then a short service and cremation.

Direct Service: A regular cremation but where there is no service.

Attended Direct Service: A regular cremation involving a 15-minute service at our direct times with limited mourners and eulogy delivered by the Bramcote Bereavement Services team.

AW Lymn Direct Contract: A normal cremation but where there is no service.

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 regular cremation involving a 60-minute service only at 9:00am in the Serenity Chapel.

| | 2024/25 | 01/04/25 to 31/12/2025 |
|-------------------------|--------------|------------------------|
| Full Service | 1,849 | 1,327 |
| Committal Service | 88 | 62 |
| Direct Service | 82 | 78 |
| Attended Direct Service | 35 | 38 |
| Hospital Body | 19 | 28 |
| Hospital Body Part | 1 | 1 |
| Morning Sunrise Service | 11 | 6 |
| Children Funeral Fund | 31 | 9 |
| Total Cremations | 2,191 | 1,549 |

Death rate and funerals available

The death rate is collated from the website below:

<https://www.ons.gov.uk/peoplepopulationandcommunity/birthsdeathsandmarriages/deaths/datasets/monthlyfiguresondeathsregisteredbyareaofusualresidence>

Funerals available for cremation in the core and targeted area between 1 April 2025 and 30 November 2025 has decreased by 0.78% compared to the same period 2024/25. The graph provided below illustrates the data gathered from registered deaths in Bramcote Bereavement Services core and targeted areas.



Between 2025 and 2035, the Office of National Statistics (ONS) expect generally falling death rates due to improving mortality rates, with projections showing increased life expectancy. Data published indicates a reduction in the death rate of 8.6% in the UK over this period.

Market Share

The overall market share in the core and targeted areas has decreased by 0.75% in the period 1 April 2025 to 30 November 2025 compared to the same period 2024/25 from 44.65% to 43.90%.

Investigation suggests that the increase in popularity of Direct Cremation through Nationwide providers has a direct impact on Market Share and cremation numbers. Discussions with local Funeral Directors also suggests a decrease in funerals staying in the local area is attributable to this factor. With the purchase of a crematorium in North Nottinghamshire by Pure Cremation, the market share may see further reduction.



Cremations by Crematoria

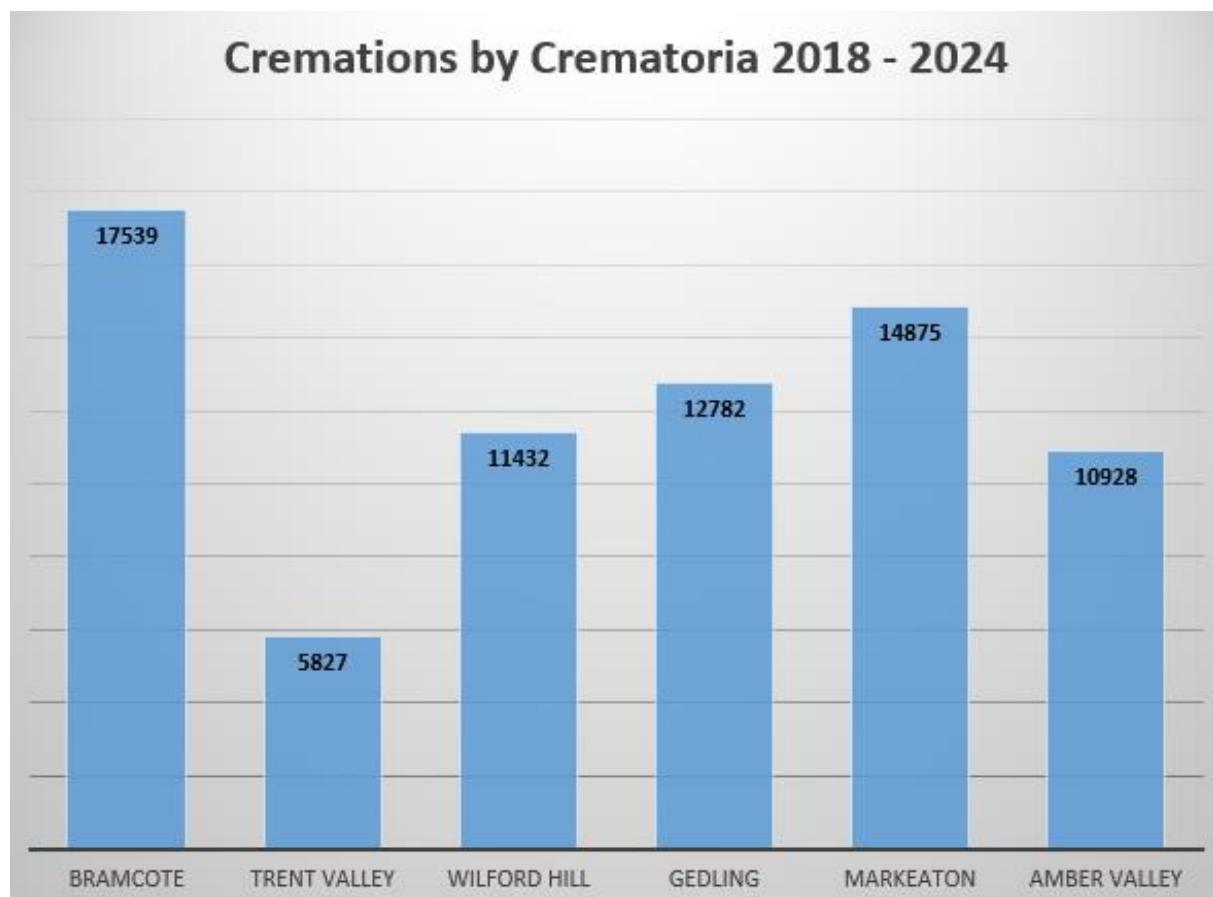
The table below details the number of cremations on a year-by-year basis since 2018 by local crematoria, the graph details the total numbers in the same period.

The data highlights the reduction in cremations at four of the six local crematoria. Amber Valley and Trent Valley both operate their own funeral director business which enhances the number of cremations at their facilities.

Pure Cremation began operating December 2018 and from January 2019 to January 2025 had seen an increase of business of 512%. This has resulted in 14,530 cremations being facilitated at their crematorium in Andover. This figure does not consider Pure Cremations facilitated at other crematoria.

The data confirms the erosion of cremation numbers and the impact Pure Cremation has on funerals staying in the local area. It also highlights the current market trend moving more towards the direct cremation market.

| Year | Bramcote | Trent Valley | Wilford Hill | Gedling | Markeaton | Amber Valley |
|------|----------|--------------|--------------|---------|-----------|--------------|
| 2018 | 2,639 | 182 | 1,816 | 1,371 | 2,593 | 1,489 |
| 2019 | 2,530 | 592 | 1,753 | 1,444 | 2,101 | 1,434 |
| 2020 | 2,703 | 857 | 1,913 | 1,648 | 2,305 | 1,644 |
| 2021 | 2,580 | 955 | 1,705 | 1,631 | 2,042 | 1,544 |
| 2022 | 2,462 | 950 | 1,636 | 1,949 | 2,045 | 1,763 |
| 2023 | 2,318 | 1,127 | 1,440 | 2,431 | 1,932 | 1,453 |
| 2024 | 2,307 | 1,164 | 1,169 | 2,308 | 1,857 | 1,601 |



Community Events

Two further reports are included within the work programme:

- Open Day and Christmas Service of Remembrance.
- Charitable Donations.

Compliments

Bramcote Bereavement Services receive compliments and thanks for their services, professionalism and attention to detail. Below is just a small selection of compliments captured 1 October 2025 to 31 December 2025.

- *The [REDACTED] family would like to extend their sincerest thanks to the Crematorium staff member for the scattering today. From supplying soil to scattering in a joined up cross shape (deeply religious family) they said it was perfect and he really went the extra mile.*
- *The [REDACTED] family thank the chapel attendant for creating a poppy wreath and putting the forest logo on the screen, last minute, as he realised the deceased was a veteran and talked to the family to personalise the screen.*
- *I just wanted to say i a huge thank you for your help and support for my mums final journey yesterday the service was absolutely amazing and warming from yourself we couldn't ask for anything else you made the time we had so perfect*

Pre-Paid Cremation Plans

Bramcote Bereavement Services has sold 45 'Pre-paid Cremation Service Plans' since its launch in late 2024 (less two that were subsequently cancelled and refunded). Two plans have since been redeemed in 2025/26, with their value being brought into the general cremation fees income.

The total value of plans held on account, as at 31 December 2025, was £27,370 plus £4,653 collected in administration and other fees. The notional value on investment interest earned on these plans across the whole period of sales is £849.

Strategic Operational Improvement

In order to improve energy efficiency and reduce gas usage, changes were made to the operations of the cremators. Between 1 April 2025 and 30 October 2025 energy costs amounted to £31,789 compared to £53,399 during the same period in 2024/25. A reduction of £21,610 has been achieved.

As detailed in the table below current efficiency data has already seen a reduction in emissions of 35 tons of Carbon which equates to a 25% reduction. This is over the period 1 April to 30 November 2025 and compared to the same period 2024.

| | KWh | tCO2e |
|-----------------------------|---------|-------|
| 1 April to 30 November 2024 | 788,598 | 144 |
| 1 April to 30 November 2025 | 595,130 | 109 |
| | | |
| Reduction (units) | | 35 |
| Reduction (percentage) | | 25% |

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Report of the Strategic and Business Development Manager

Charitable Donations 2026/27

1. Purpose of Report

To seek approval of the charitable organisation which will receive the charitable donation in 2026/27 from the funds raised through the metals recycling scheme.

2. Recommendation

The Joint Committee is asked to consider which charitable organisations will receive the charitable donation in 2026/27 from the funds raised through the metals recycling scheme by Institute of Cemetery and Crematorium Management and RESOLVE accordingly.

3. Detail

It is commonplace in modern medical practice for people to have artificial orthopaedic implants such as hip and knee replacement joints. Often these implants are metal. Following the cremation, the metal implants are extracted from the cremated remains. The separated metals are subsequently classified as waste and need to be disposed of accordingly.

The Institute of Cemetery and Crematorium Management (ICCM), as the recognised industry body, facilitates an approved national metal collection service. The metals are collected for recycling by the Institute of Cemetery and Crematorium Management approved contractor. Bramcote Crematorium is one of the many crematoriums in the country which are part of this collaborative approach to metal recycling.

The ICCM receive payment from the contractor for the metals collected. The funds are then shared out equally on an annual basis amongst the crematoria who support the national scheme. It is anticipated that the value of the contribution on this round will be announced August 2026. Funds are allocated on the basis that they are then given to local bereavement charities. Since its creation the national scheme has raised over £24 million for charities.

Previous donations were awarded to Treetops Hospice and the Alzheimer's Society at £11,250 each. The total charity donation was £22,500.

The recycling of metals resulting from cremation is only carried out with the written consent of each bereaved family. If a family wishes to have the metal implants returned to them this is arranged.

Five bereavement charities have approached Bramcote Crematorium requesting that they be considered for a donation in 2026/27. It is considered that Members of the Joint Committee should be the deciding arm with regards which charity should receive the annual donation. Whilst Members may decide a different charity is more appropriate, the five charities which have expressed their interest in being considered for the donation are:

- The Helpful Bureau
- Arthritis UK
- Cruse Bereavement Support Nottinghamshire
- Survivors of Bereavement by Suicide
- Rainbows Hospice

Further information on the five charities is shown in the **Appendix**.

4. Financial Implications

The comments from the Interim Deputy Chief Executive and Section 151 Officer were as follows:

There are no direct financial implications that arise from this report.

5. Legal Implications

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

There are no direct legal implications that arise from this report.

6. Human Resources Implications

The comments from the Human Resources Manager were as follows:

Not applicable

7. Union Comments

The Union comments were as follows:

Not applicable.

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. Equality Impact Assessment

Not applicable.

11. Background Papers

Nil.

Appendix**The Helpful Bureau**

Below is a case study of one of our clients, and a little bit about what we do at The Helpful Bureau.

I have also attached a copy of our trifold leaflet and the latest copy of our newsletter "The Helpful Herald!"

Case Study

John's wife Barbara originally joined The Helpful Bureau in 2017 when she began coming to our Music and Movement classes on a Thursday morning. When they first came, Barbara was wheelchair bound, and John would sit with her to encourage her to join in with the activity. They both then began to stay for our lunch club after Movement to Music and started making some friends.

Barbara soon came on in leaps and bounds and began to stay for music and movement without John, even ditching her wheelchair for her walker and doing her activities from a chair. There was even a time where she would stand and have a go and have us all in hysterics.

Whenever somebody had a birthday etc., she loved to make them a card.

Sadly on 31 December 2022 Barbara unexpectedly passed away and John, her doting husband of over 50 years was absolutely devastated. With the support of all the staff and trustees at The Helpful Bureau, we eventually encouraged John to come back to the lunch club with the support of his friends. As a touching memento Barbaras place was left empty as a mark of respect.

John bought in a photographic montage of Barbara through the years and bought everyone cakes. He also donated a chain to her good friend Megan who she always sat next to.

As times went on John began to regain his confidence and thoroughly enjoy his weekly activities with our "Grumpy Old Men's" club of which he is been a member.

As he has gained confidence, he has joined other groups within the area and is still driving at the ripe old age of 90! He is also passionate about our regular two weekly trips where we go to places such as Crich, Skegness, Liverpool etc.

Our Services

Our Home Support Services provide older people with assistance with all domestic chores from sweeping to preparing meals.

Our Befriending Scheme provides older people with visits or a phone call from our friendly befriending volunteers, to bring just a little bit of happiness to someone who potentially doesn't have contact with anyone else.

Our Wheelchair Accessible Transportation service facilitates the access of shopping outlets, medical appointments and other support groups and social clubs to our members. We also provide Volunteer Drivers who clients can book to take them to various appointments etc.

We run a variety of social groups for people to enjoy such as Lunch Club, Coffee Mornings, 'Grumpy Old Men', 'Golden Girls', Movement to Music, and Day Trips. We are committed to ensuring that all our clients have the opportunity to participate in these activities.

Our funding request would be allocated towards the following key areas:

Equipment and Supplies: Many of our activities require materials. Funding would ensure that we can continue offering these creative outlets to our clients.

Transporting Clients to Groups: Many of our clients face barriers to attending activities due to mobility challenges or lack of transportation. Your funding would help us provide transport for those who need it, ensuring that everyone has access to our groups.

Refreshments: Providing light refreshments during our sessions helps create a welcoming environment, encouraging social interaction and participation.

Supporting Our Activities Coordinator: Our Activities Coordinator plays a crucial role in organising, running, and managing these programmes. Funding towards their salary would allow us to ensure the continuity and quality of our activities.

Weekly Lunch Club: The lunch club is a vital aspect of our service, fostering a sense of community and providing an opportunity for individuals to connect over a meal. Funding would help subsidise the costs of ingredients, staff, and transport for clients attending the lunch club.

Your funding would directly contribute to improving the lives of vulnerable individuals in our community. It will allow us to maintain and grow our services, ensuring that we can continue to offer valuable opportunities for socialising, learning, and personal growth. The Helpful Bureau is often the first point of contact for those in need of support, and your assistance would enable us to expand our outreach and impact.

Arthritis Uk

With over 10 million adults, young people and children in the UK living with arthritis, I'm writing to put our cause forward for a donation from your recycling metals scheme.

In the East Midlands alone, we have 83.75K supporters moving us towards a future where people with arthritis can live the life they choose. A donation from your crematorium would stand with people from your area and their commitment towards a future free of arthritis.

Most non-ferrous metals involved in your metal recycling scheme come from orthopaedic implants. With over 110,000 hip replacement and over 120,000 knee replacement surgeries carried out in the UK yearly, osteoarthritis accounts for over 90% of these procedures.

At Arthritis UK, we're actively funding and looking for better ways to treat osteoarthritis and reduce the future need for the implants you recycle. For many people, joint replacement surgery has been the only option available to repair joints damaged by osteoarthritis. We've funded researchers to develop new treatments, such as one that helps to repair damaged cartilage in early-stage osteoarthritis, delaying or preventing the need for joint replacement surgeries.

We're pioneering a different future for people, and a donation from you raised by a scheme intrinsically linked to our work will help us as we work towards a future free from arthritis.

- A gift of £1,000 could help us fund multiple monthly support groups offering peer to peer support to people living with arthritis.
- £2,000 could help fund aspects of clinical trials to improve people's lives.
- £5,000 could help towards costs of MRI scans to understand how changes in the brain are involved in long-term pain conditions like fibromyalgia.

Cruse Bereavement Support Nottinghamshire

Cruse Bereavement Support Nottinghamshire (registered charity number 208078) has been incredibly grateful for your support through the Recycling of Metals scheme which has provided vital funds towards our local bereavement services across Broxtowe Borough Council. We would be so grateful for the opportunity to be considered as one of your local beneficiaries once again, to enable us to support those struggling with the devastating impact of grief and I am delighted to be writing with an overview of our local services.

We have a network of 42 highly trained Bereavement Volunteers, some local residents of Broxtowe who have undertaken extensive and specialist training to provide professional person-centred support to bereaved people including children, living in Broxtowe. These volunteers give a huge amount of their own time to support those struggling with the devastating impact of grief in their local community, through ongoing one-to-one and group support sessions, in-person, online and over the phone and we have volunteers operating our helpline, accessible for residents who need urgent bereavement support. Our volunteers have lived experiences of grief. Their insight and perspective bring deeper empathy, compassion and understanding to help people come to terms with their bereavement. It is a very special service, delivered by local people, for local people.

We work closely with GPs and schools in the area and many of our bereaved clients have a direct experience of Bramcote Crematorium through the cremation of their loved ones. Our Bereavement Volunteers receive ongoing training to equip them

with the skills to support those in emotional distress regardless of when or how the bereavement occurred or the relationship to the person who has died.

Over the past five months, we have been supporting 33 residents of Broxtowe with ongoing 1:1 support and group support (including one child aged 10) and many more residents through urgent support via our helpline and online resources. The main cause of bereavement was cancer and heart conditions, and we also supported people bereaved through traumatic circumstances including suicide, road traffic accidents and the death of a child.

The death of a loved one can be the most devastating experience that will ever happen to us. Research shows that unsupported or unresolved grief can have long-term effects on an individual's mental and physical health, negatively impacting employment, education and relationships – increasing the risk of depression and social isolation. Our dedicated local Bereavement Volunteers help bereaved people navigate complex feelings associated with loss, develop coping strategies, resilience and to identify additional support networks, helping them to adjust to daily life whilst remembering and celebrating the lives of those they have lost.

We are experiencing a huge increase in demand for support with more people accessing our free services due to the cost of living crisis. Whilst our services are free for bereaved residents of Broxtowe, they cost us a huge amount to deliver as we fund the training and recruitment of volunteers, volunteer expenses, supervision of our volunteers, venue hire to support bereaved people in, equipment to deliver online and telephone services and staff costs to co-ordinate our services and we rely on donations to operate. We know that prompt support is essential in reducing the devastating impact of grief. Your continued support through the Recycling of Metals Scheme would enable us to deliver our vital services locally and keep our waiting lists to a minimum, ensuring we reach more people quicker, in the local area.

Survivors of Bereavement by Suicide

Those of us who have experienced this terrible tragedy truly understand. None of us need to suffer alone. Together we help each other.

We help individuals support each other, at the time of their loss and in the months and years that follow. We aim to provide safe, confidential environments where people can share their experiences and feelings, giving and gaining support from each other.

We are the only organisation offering peer-to-peer support to all those over the age of 18, impacted by suicide loss in the UK. We help those bereaved by suicide to support each other, at the time of their loss and in the months and years that follow. We are a self-help organisation, and we provide a safe, confidential environment in which bereaved people can share their experiences and feelings, giving and gaining support from each other. We also strive to improve public awareness and maintain contact with many other statutory and voluntary organisations.

We offer peer-led support groups, online virtual support groups, a national telephone helpline, an online community forum and email support. We offer a unique and distinct service for bereaved adults across the UK, run by the bereaved for the bereaved. Suicide recognises no social, ethnic or cultural boundaries and neither do we. Our helpline and groups are open to all survivors of bereavement by suicide aged 18 years and over.

Rainbows Hospice

We provide care and support for babies, children and young people with serious and terminal conditions, and their whole family, across the East Midlands. The care we offer is wide ranging; palliative care and end of life care, symptom management, emergency care, respite and short breaks and is available in the Hospice, at home and in hospitals.

We support children and young people (aged 0-25-years-old) who have a confirmed life-limiting or life-threatening condition.

We're here for the whole family, offering comfort and compassion during tough times, providing the highest level of professional care until the end, and support after.

Simply put, we're here to brighten short lives, and support families, wherever they are.

Donations make such a difference, we provide specialist care and emotional support for babies, children and young people with serious or terminal conditions and their loved ones, so they can enjoy their time together as a family, for as long as they have.

“Everyone is so friendly and professional, and the nursing care is incredible. I get a real rest; you can't imagine how much it means for me to not have to cook or to just get a full night's sleep.”

As a charity, Rainbows is almost entirely dependent on people like you to provide the funds that keep our services going.

Please ensure every child, young person and family can depend on us when they need us the most.

Joint Report of the Interim Deputy Chief Executive and the Strategic and Business Development Manager

Budget - Revenue Estimates 2025/26 and 2026/27

1. Purpose of Report

To seek approval of the proposed revenue budget for 2026/27, together with the revised estimate for the current financial 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 2025/26 and the base budget for 2026/27, as outlined, be approved.**
- 2. The fees and charges, as detailed, be approved and implemented.**
- 3. A total amount of £900,000 be distributed to the constituent authorities in 2025/26 and the same amount of £900,000 be distributed to the constituent authorities in 2026/27.**

3. Detail

The proposals for the Crematorium's 2025/26 revised estimate and the base budgets and fees and charges for 2026/27 are provided in **Appendix 1** and **Appendix 2** 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 Interim Deputy Chief Executive and Section 151 Officer were as follows:

It is proposed to distribute a total of £900,000 in both 2025/26 and 2026/27, split equally between Broxtowe and Erewash Borough Councils, given the estimated levels of revenue account balances at the respective financial year ends. There is a 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.

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

5. Legal Implications

The comments from the Monitoring Officer / 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 were no comments from the Human Resources Manager.

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

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 1**Budget Setting 2026/27****1. Introduction**

Details of the proposed revenue budget for the 2026/27 financial year and the revised estimate for 2025/26 are provided for consideration. The estimates for 2026/27 contain inflationary increases for salaries and changes in fees and charges detailed for approval within this report.

2. Outturn 2024/25

The Annual Report and Management Statement of Accounts for 2024/25 was considered by the Joint Committee on 19 June 2025. The Crematorium Revenue working balance as at 31 March 2025 was £329,823, which was at a similar level to 2023/24 (£334,598). There was no contribution made into the Repairs and Renewals Reserve.

The accounts for Bramcote Bereavement Services showed a revenue account surplus of £3,555 for the year ended 31 March 2025. The surplus on operations for the year was £590,856, which was £26,634 higher than 2023/24.

A distribution of £350,000 was made to each of the two constituent authorities in 2024/25, as agreed by the Joint Committee on 20 January 2024. This was at the same level as the distribution of £350,000 to each authority in 2023/24.

3. Revised Estimate 2025/26

The proposed revised estimates for 2025/26, presented below, include budget adjustments relating to salaries, business rates, energy costs and income.

The salaries budget includes the actual pay award for 2025/26 which has been partially offset by savings from two vacant posts. Savings on energy costs have been made due to the operation of the new cremators and adopting a more efficient way of operating. There are also savings from repairs and maintenance with a new contract starting mid-financial year. The remainder of spends are forecasted to be broadly in line with the estimates.

The target of 2,400 adult cremations is not likely be fully achieved in 2025/26 due to the increase in demand for direct cremations, in particular with nationwide direct cremation services and those operating as both funeral arranger and crematorium. Whilst the fluctuating death rate also has a direct impact on the cremations achieved, efforts continue to maintain and improve market share.

The budgeted distribution to each of the two constituent authorities in 2025/26 was increased to £450,000, as agreed by the Joint Committee on 23 January 2025. This distribution is still anticipated to be achieved.

4. Base Estimate 2026/27 – Income**a. Cremation Fees**

The income estimates for 2026/27 are based upon a total number of 2,200 cremations. This is reduced from the target number of cremations for the current year and is a prudent estimate. Given the increase in demand for direct cremations and fluctuating death rates, no additional growth in cremation numbers is anticipated at this stage.

The proposed charges from 1 April 2026 are as follows:

| | Proposed Fees |
|--|---------------|
| Cremation of the body of a person of 18 years and over (within or outside area) | £1,050 |
| Direct Cremation of the body of a person of 18 years and over (within or outside area) | £530 |

The proposed increase in the fee for a full-service for 2026/27 is around 7.7%. A benchmarking exercise of crematoria in the local area has been undertaken and, although their respective fees have not all been agreed yet, it is anticipated that the proposed cremation fees at this level would still be well within the mid-range fees charged across the region.

If Members were minded varying cremation fees by 1% this would result in an increase/decrease of around £23,000 in the cremation fees budget.

It is RECOMMENDED that the Joint Committee approve a cremation fee for persons of 18 years and over of £1,050 and a direct cremation fee of £530 with effect from 1 April 2026.

b. Other Fees and Charges

The proposed increase in majority of the other fees and charges for 2026/27 is around 10%. This includes any uplift provided in the cost of supplying the memorials. The proposed fees and charges for 2026/27 are set out later and broadly reflect those charged by other crematoria.

It is RECOMMENDED that the Joint Committee approve the other fees and charges as detailed in Appendix 2 with effect from 1 April 2026.

5. Base Estimate 2026/27 – Expenditure**a. Employees**

The estimate for employee related costs has increased by around £50,000 in 2026/27 when compared to 2025/26. The net increase includes an allowance for an estimated pay award of 3%, the uplift in Employer's National Insurance contributions (not grant funded) and an increase in hours for three established posts in 2026/27.

b. Inflation

Price inflationary pressures are linked to fuel, utilities and supplies. Inflationary uplifts have only been built into budgets for unavoidable and contractual increases on certain lines.

c. Developments 2026/27 and Beyond

No new developments are currently proposed for 2026/27 or beyond. Any of the current year developments where the scheme is not fully completed by 31 March 2026 will have their remaining budget rolled forward into 2026/27.

6. Revenue Account Surplus

If all matters referred to above are accepted, the forecast position at the end of 2026/27 would be as follows:

| | £ |
|---|------------------|
| Balance Brought Forward 31 March 2025 | (329,823) |
| Net (Increase)/Decrease in balance for 2025/26 (appendix 2) | (718,200) |
| Distribution Estimate 2025/26 | 900,000 |
| Revenue Account Surplus 31 March 2026 | (148,023) |
| Net (Increase)/Decrease in balance for 2026/27 (appendix 2) | (863,700) |
| Distribution Estimate | 900,000 |
| Revenue Account Surplus 31 March 2027 | (111,723) |

Given the estimated revenue account surplus, it is proposed to distribute a total of £900,000 in 2026/27, split equally between Broxtowe and Erewash Borough Councils. With a planned contribution of £30,000 being made into the Repairs and Renewal Reserve in 2025/26, this would leave a working balance of £111,723 at 31 March 2027 if all assumptions were realised. The minimum recommended balance is £100,000 to safeguard crematorium balances from the potential impact of market competition and its effect on cremation numbers.

Income and Expenditure Budget

| <u>Description</u> | <u>Revised 2025/26</u> £ | <u>Base 2026/27</u> £ |
|---|---------------------------------|------------------------------|
| Income | | |
| Cremation Fees Income | (2,003,000) | (2,186,750) |
| Memorialisation Income (<i>including visual tributes, book of remembrance and others</i>) | (113,000) | (118,000) |
| Other Income (<i>rent income, miscellaneous income, donation and vending receipts</i>) | (28,500) | (18,000) |
| Total Income | (2,144,500) | (2,322,750) |
| Expenditure | | |
| Employee Related Expenses | 534,500 | 583,950 |
| Premises Related Expenses | | |
| Repairs and Maintenance – General | 55,000 | 55,000 |
| Repairs and Maintenance – Cremators | 65,000 | 97,000 |
| Utilities (Fuel, Light and Water) | 126,500 | 132,750 |
| Business Rates | 153,150 | 155,600 |
| Other Premises Expenses (incl. Trade Waste) | 20,400 | 16,550 |
| Supplies and Services | | |
| Other Supplies and Services | 160,750 | 168,350 |
| Medical Referee Fees | 45,000 | 45,000 |
| Materials and Equipment | 5,000 | 5,000 |
| Book of Remembrance/Memorialisation Account | 20,000 | 20,000 |
| Third Party Payments - Grounds Maintenance | 40,850 | 34,150 |
| Central Departmental and Technical Support Services | | |
| Central Support Recharges | 164,600 | 153,700 |
| Capital Financing Costs | | |
| Capital Charges | 1,326,850 | 185,000 |
| Developments (funded from Revenue/R&R) | 1,361,150 | - |
| Total Expenditure | 4,078,750 | 1,652,050 |
| Cost of Service – Continuing Operations | 1,934,250 | (670,700) |

| <u>Description</u> | Revised <u>2025/26</u> £ | Base <u>2026/27</u> £ |
|--|--------------------------------|-----------------------------|
| Financing Costs and Investment Income | | |
| Interest and Investment Income | (8,000) | (8,000) |
| Distribution to Constituent Authorities | | |
| Broxtowe Borough Council | 450,000 | 450,000 |
| Erewash Borough Council | 450,000 | 450,000 |
| Other Comprehensive Income and Expenditure | | |
| Revaluation of Fixed Assets | - | - |
| Total Comprehensive Income and Expenditure | 2,826,250 | 221,300 |
| Adjustments between accounting and funding basis under regulation | | |
| IAS 19 Pension Costs | - | - |
| Capital Receipts | (1,200,000) | |
| Depreciation and Impairment | (126,850) | (185,000) |
| Transfer to/(from) Earmarked Reserves | | |
| Repairs and Renewals Reserve | (1,317,600) | - |
| Donations Reserve | - | - |
| (Increase)/Decrease in Balances for Year | 181,800 | 36,300 |
| Crematorium Balance Brought Forward | (329,823) | (148,023) |
| Crematorium Balance Carried Forward | (148,023) | (111,723) |

Donations Reserve

| <u>Description</u> | Revised <u>2025/26</u> £ | Base <u>2026/27</u> £ |
|----------------------------------|--------------------------------|-----------------------------|
| Expenditure | | |
| Payments in year | - | - |
| Income | | |
| Donations | (195) | - |
| (Surplus)/Deficit in Year | (195) | - |
| Balance Brought Forward | (8,390) | (8,585) |
| Balance Carried Forward | (8,585) | (8,585) |

Repairs and Renewals Reserve

| <u>Description</u> | Revised <u>2025/26</u> £ | Base <u>2026/27</u> £ |
|----------------------------------|--------------------------------|-----------------------------|
| Expenditure | | |
| Payments in Year | 1,347,600 | - |
| Income | | |
| Contributions in Year | (1,251,330) | - |
| | - | - |
| (Surplus)/Deficit in Year | 96,270 | |
| Balance Brought Forward | (159,077) | (62,807) |
| Balance Carried Forward | (62,807) | (62,807) |

Appendix 2

Summary of Charges – Bramcote Bereavement Services

| | | Approved Charges 2025/26 £ | Proposed Charges 2026/27 £ |
|---------------|---|----------------------------|----------------------------|
| Part 1 | <u>Cremation Fee</u> | | |
| | To include Cremation Fee; Medical Referee's Fee; Use of Music Facilities; and Scattering of Cremated Remains (Monday to Friday) | 975 | 1,050 |
| | <u>For the cremation of the body of:</u> | | |
| | A person aged 18 years and over | 975 | 1050 |
| | A person below the age of 18 years *No charge to the family. A fee of £1050 is claimed back from the Children's fund | Nil* | Nil* |
| | School of Anatomy cadaver | 575 | 575 |
| | Body part | 55 | 55 |
| | Direct Cremation (Unattended) | 490 | 530 |
| | Direct Cremation (Attended) | 600 | 690 |
| | Committal Service | 975 | 1,050 |
| | Saturday Service* (prices have been combined to make it easier to understand) | 1,300 | 1,375 |
| Part 2 | <u>Urns and Caskets</u> | | |
| | Urns | POA | POA |
| | Caskets | POA | POA |
| | Bio Box | 7 | 10 |
| | Polytainers | 7 | 10 |
| | Donation Box | 5 | 7 |
| Part 3 | <u>Miscellaneous Fees and Charges</u> | | |
| | Extended Service Fee | 310 | 350 |
| | Witness Charge | 90 | 100 |
| | Non cancellation fee (administration charge) | 110 | 120 |
| | Use of chapel for memorial service (in the week) | 310 | 350 |
| | Use of chapel for memorial service (weekend) | 430 | 490 |
| | Sunrise Service (09:00 Serenity Chapel only) | 770 | 800 |
| | Additional charge for weekend scattering | 31 | 45 |
| | Scattering of remains from another Crematoria | 81 | 99 |
| | Temporary deposit per month (first month free) | 41 | 45 |
| Part 4 | <u>Obitus Tributes</u> | | |

| | | Approved Charges 2025/26 £ | Proposed Charges 2026/27 £ |
|--|--|----------------------------|----------------------------|
| Single Still Image | | 0 | 0 |
| Basic Slideshow – max 25 images, no music | | 50 | 52 |
| Music Tribute – max 25 images with music | | 75 | 77 |
| Themed Tribute | | 95 | 95 |
| <u>Obitus Streaming</u> | | | |
| Live and On Demand | | 54 | 56 |
| <u>Obitus Keepsakes</u> | | | |
| Digital Download (Add on) | | 10 | 10 |
| Digital Download (Stand-alone) | | 50 | 50 |
| DVD/USB of Service Recording / Visual Tribute | | 55 | 55 |
| Video Book | | 95 | 100 |
| Memory Box | | 130 | 130 |
| <u>Obitus Tribute Extras</u> | | | |
| Extra Single Photo | | 10 | 10 |
| Extra Tribute Photos | | 22 | 22 |
| Extra Work Charge | | 22 | 22 |
| Late Fees | | 22 | 22 |
| Family Supplied Tribute | | 32 | 34 |
| <u>Obitus Keepsake Extras – Second Copies</u> | | | |
| DVD or USB | | 32 | 32 |
| Video Books | | 75 | 75 |
| Memory Box | | 100 | 100 |
| Part 5 | <u>Memorials and Inscriptions</u> | | |
| <u>Entries in Book of Remembrance (including VAT)</u> | | | |
| For each 2-line entry | | 98 | 108 |
| For each 5-line entry | | 159 | 175 |
| For each 5-line entry and motif | | 247 | 272 |
| For each 8-line entry | | 255 | 281 |
| For each 8-line entry and motif | | 342 | 376 |
| <u>Digital Display (including VAT)</u> | | | |
| Additional swipe card | | 12 | 13 |
| Extra page (each) | | 71 | 78 |

| | | Approved Charges 2025/26 £ | Proposed Charges 2026/27 £ |
|--|--|----------------------------------|----------------------------------|
| Miniature Books (including VAT) | | | |
| For each 2-line entry | | 133 | 146 |
| For each 5-line entry | | 161 | 177 |
| For each 5-line entry and motif | | 248 | 273 |
| For each 8-line entry | | 226 | 249 |
| For each 8-line entry and motif | | 314 | 345 |
| Memorial Plaques (including VAT) | | | |
| Wall Plaque - 10 Years Lease | | 680 | 748 |
| Wall Plaque plus metal posy vase | | 806 | 886 |
| Wall Plaque Renewal (10 Years) | | 410 | 451 |
| Bench Plaque - 10 Years Lease | | 680 | 748 |
| Bench Renewal (10 Years) | | 410 | 451 |
| Rose Plaque - 5 Years Lease | | 680 | 748 |
| Rose Plaque Renewal (5 Years) | | 245 | 270 |
| Rose Plaque Renewal (10 Years) | | 410 | 451 |
| Replacement Wall or Rose or Bench Plaque | | 160 | 176 |
| Barbican Plaque - 10 Years Lease | | 669 | 769 |
| Barbican Renewal (10 years) | | 402 | 442 |
| Barbican Plaque - Replacement | | POA | POA |
| Reflection Garden Wall Plaque - 5 Years Lease | | 209 | 230 |
| Reflection Garden Wall Plaque - Motif | | 36 | 40 |
| Reflection Garden Wall Plaque - Replacement | | 86 | 95 |
| Reflection Garden Wall Plaque Renewal (5 year) | | 117 | 129 |
| Book Room Wall Heart Plaque - 5 Years Lease | | 272 | 299 |
| Book Room Wall Heart Plaque - Motif | | 36 | 40 |
| Book Room Wall Heart Plaque - Replacement | | 86 | 95 |
| Book Room Wall Heart Plaque Renewal (5 years) | | 117 | 129 |
| Mulberry Tree Plaque - 5 Years Lease | | 209 | 230 |
| Mulberry Tree Plaque - Motif | | 36 | 40 |
| Mulberry Tree Plaque - Replacement | | 86 | 95 |
| Mulberry Tree Plaque Renewal (5 years) | | 117 | 129 |

| | | Approved Charges 2025/26 £ | Proposed Charges 2026/27 £ |
|---|--|----------------------------|----------------------------|
| New/Upgrade memorial (Granite plaques) | | 139 | 153 |
| <u>Columbarium Charges (including VAT)</u> | | | |
| <u>Level A (top)</u> | | | |
| 5-year lease | | 1,086 | 1,195 |
| 10-year lease | | 1,629 | 1,792 |
| 25-year lease | | 2,582 | 2,840 |
| <u>Level B</u> | | | |
| 5-year lease | | 1,084 | 1,192 |
| 10-year lease | | 1,624 | 1,786 |
| 25-year lease | | 2,580 | 2,838 |
| <u>Level C</u> | | | |
| 5-year lease | | 982 | 1,080 |
| 10-year lease | | 1,458 | 1,604 |
| 25-year lease | | 2,324 | 2,556 |
| <u>Level D</u> | | | |
| 5-year lease | | 866 | 952 |
| 10-year lease | | 1,292 | 1,421 |
| 25-year lease | | 2,065 | 2,272 |
| 5-year renewal | | 80% of current lease fee | 80% of current lease fee |
| 10-year renewal | | 80% of current lease fee | 80% of current lease fee |
| First 80 letters on plaque | | Included | Included |
| Additional letters (beyond first 80) | | 3.50 | 4 |
| Photo on plaque (7"x5") | | 155 | 171 |
| Metal flower container | | 61 | 67 |
| Other plaque designs/various ash containers | | POA | POA |
| <u>Children's Columbarium Charges (including VAT)</u> | | | |
| <u>Level 1 (top)</u> | | | |
| Plaque and Ashes (25 Years) | | 859 | 859 |
| Renewal | | 436 | 436 |

| | | Approved Charges 2025/26 £ | Proposed Charges 2026/27 £ |
|---|--|----------------------------|----------------------------|
| <u>Level 2</u> | | | |
| Plaque and Ashes (25 Years) | | 859 | 859 |
| Renewal | | 436 | 436 |
| <u>Level 3</u> | | | |
| Plaque and Ashes (25 Years) | | 859 | 859 |
| Renewal | | 436 | 436 |
| <u>Level 4</u> | | | |
| Plaque and Ashes (25 Years) | | 859 | 859 |
| Renewal | | 436 | 436 |
| <u>Level 5</u> | | | |
| Plaque and Ashes (25 Years) | | 859 | 859 |
| Renewal | | 436 | 436 |
| <u>Granite Mushroom Plaques (including VAT)</u> | | | |
| 10 Year Lease | | 252 | 252 |
| 10 Year Renewal | | 126 | 126 |
| Part 6 | Private Graves | | |
| Transfer of grave rights (simple) | | 49 | 54 |
| Transfer of grave rights (complex) | | 80 | 88 |
| Exhumation of Ashes | | 271 | 298 |
| Renewal of lease for 99 years | | 413 | 454 |
| Part 7 | Digital Remembrance Online Page | | |
| Digital Online Remembrance Page - Child (u18) | | 26 | 29 |
| Digital Online Remembrance Page - Adults | | 52 | 57 |

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Joint report of the Interim Deputy Chief Executive and Section 151 Officer and the Strategic and Business Development Manager

Budget - Medium Term Financial Strategy 2025/26 to 2029/30

1. Purpose of Report

To seek approval of a Medium-Term Financial Strategy for Bramcote Crematorium through to 2029/30 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.

A summary of the financial forecast through to 2029/30 is provided in the **Appendix**. This demonstrates that all anticipated spending can continue to be met whilst maintaining a level of distribution of £450,000 to each constituent authority in 2026/27 and for this to continue at this level through to 2029/30. General balances are set to be maintained above the minimum recommended level of £100,000 throughout the period.

4. Financial Implications

The comments from the Interim Deputy Chief Executive and Section 151 Officer were as follows:

The 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 Monitoring Officer / 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

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**Bramcote Crematorium Medium Term Financial Strategy****1. Purpose and Background**

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

- provide indicative financial projections in the medium-term 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.

These strategies are indicative and subject to change, particularly in the later years. The MTFS starts with a base year of 2025/26 and provides a commentary on the robustness of the assumptions and calculations made in preparing the budgets for the subsequent years up to 2029/30.

2. Detailed Projections

The forecast figures for the period 2025/26 to 2029/30 are summarised in Table 1 further below. In formulating these projections, several assumptions have been made which are described in more detail below.

In essence, the MTFS essentially takes forward budget plans proposed for 2026/27 and then incorporates any 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, the table shows that the level of distribution can be increased to £450,000 each to Broxtowe and Erewash Borough Councils from 2026/27 and then maintained at this level through to 2029/30. The risk to any potential reduction in distribution levels can be mitigated by business growth and/or efficiency savings.

3. Assumptions Made**a. Base Expenditure Levels**

Base levels are built up from the proposed budgets for 2025/26 and 2026/27 and assume a similar level of service as used when formulating the budget.

b. Developments

No new proposed capital developments are proposed at this stage. Any current year developments where delivery progress beyond the financial year end any remaining budget balances will have rolled forward into 2026/27.

c. Inflation

The pay award effective from April 2025 has been incorporated into the revised estimates for 2025/26. An estimated uplift of 3% has been included in the establishment budget for 2026/27. A reduced allowance of 2% is provided for 2027/28 and the following years throughout the strategy. There are no specific assumptions regarding any unforeseen uplifts in employers National Insurance and Pension Fund contributions in future years.

Given the price fluctuations on fuel and energy, a suitable allowance for inflation on utilities has been included in 2025/26 and 2026/27. Other small allowances for inflation have been built into the base budget for unavoidable increases in certain items. Price inflation at a standard 2% has been assumed for later years.

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

d. Contingency

A contingency of £10,000 for unexpected expenditure has been incorporated into the figures for 2025/26 and 2026/27 and this is retained through to 2029/30.

e. Fees and Charges

The 2026/27 budget provides for a general increase in cremation fees of around 7% over current prices. Beyond this the strategy assumes a fee uplift of 2% through to 2029/30. It is assumed 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 minimum 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 the table show that, after allowing for the distribution to constituent authorities, the balances are forecast to be maintained above this level for the strategy period.

It has been proposed that the distribution to each constituent authority in 2025/26 be increased to £450,000. The distribution can then be retained at £450,000 for 2026/27 and maintained at this level until 2029/30. 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 efficiency savings.

5. Sensitivity to Change

The public sector, and local government finance in particular, are subject to an ever-changing environment and pressure for improved 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 to be identified, the most vulnerable areas are felt to be:

- Pay inflation allowances – An allowance of 3% has been built into the 2026/27 budgets, reduced to 2% for 2027/28 and beyond. Each 1% increase from the allowance built into the strategy would add around £5,000 per annum to spending levels, which would become cumulative depending upon when or if they occurred.
- Price inflation allowances – Given the inflationary pressures on fuel, energy and supplies an allowance for inflation on utilities has been included in the 2025/26 and 2026/27 budgets. This has not been specifically continued throughout the strategy period at this stage, so any unforeseen price increases will impact on the forecast.
- Cremation numbers – The strategy assumes that demand for the services will slightly reduce at 2,200 cremations in 2026/27 but will see some growth of around 2% (45 cremations) in future years. There will also be similar growth for memorialisation sales. A variation of 45 cremations would change gross income by around £47,250.
- 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 £23,000 in the cremation fee income budget. This would become cumulative if it occurred in the earlier years of the strategy.

6. Forecast Summary

Table 1: Medium Term Financial Forecast 2025/26 to 2029/30

| | <u>2025/26</u> £k | <u>2026/27</u> £k | <u>2027/28</u> £k | <u>2028/29</u> £k | <u>2029/30</u> £k |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Base Expenditure (including growth) | 2,708 | 1,642 | 1,675 | 1,708 | 1,743 |
| Development Programme | 1,361 | - | - | - | - |
| Inflation Allowance – Pay | Included | Included | 12 | 12 | 12 |
| Inflation Allowance – Prices | Included | Included | 12 | 12 | 12 |
| Contingency | 10 | 10 | 10 | 10 | 10 |
| Base Income | (2,145) | (2,323) | (2,369) | (2,417) | (2,465) |
| Increase in Fees and Charges | included | included | (71) | (72) | (74) |
| (Surplus) / Deficit in Year | 1,934 | (671) | (731) | (747) | (762) |
| Balance brought forward | (330) | (148) | (112) | (139) | (182) |
| Distribution to constituent authorities | 900 | 900 | 900 | 900 | 900 |
| Capital contributions | (1,200) | - | - | - | - |
| Investment Income | (8) | (8) | (10) | (10) | (10) |
| Depreciation | (127) | (185) | (186) | (186) | (186) |
| (Drawdown)/Transfer to R&R Reserve | (1,318) | - | - | - | - |
| Revenue Account Balance | (148) | (112) | (139) | (182) | (240) |

7. Risk Assessment

a. Employee Expenses (Assessment – Medium Risk)

Around a third of the Crematorium's spend relates to employees, including pay and employer national insurance and pension contributions. The crematorium operates within an approved establishment, and the respective budget heading is based upon this establishment.

The agreed pay award effective from April 2025 has been incorporated into the revised estimates for 2025/26. The 2026/27 pay award has been estimated at 3% and has been included for the pay budget. A reduced allowance of 2% has been provided for 2026/27 and the following years throughout the strategy.

There have been no assumptions made about any unforeseen uplifts in employer National Insurance and Pension Fund contributions in future years.

b. Other Running Expenses (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 budgets are well-managed and where possible central contracts are put in place (e.g. purchase of gas and electricity).

Given the recent price pressures on fuel, energy and supplies, an inflation allowance has been included in the 2025/26 and 2026/27 budgets. 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 strategy purposes a general 2% allowance has been added to base budgets for 2027/28 to 2029/30 for the effects of price inflation on unavoidable items of spend, such as business rates, cremator repairs, trade refuse and supplies.

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

c. Capital Development Programme (Assessment – Low Risk)

No further capital development assumptions have been made in the strategy. This will need to be updated as and when suitable business cases are presented to Members for approval.

d. Income from Cremation Fees (Assessment – High Risk)

Most of the revenue income is derived from cremation fees. Other revenue is received from 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 reduce slightly at 2,200 adult cremations in 2025/26 and 2026/27 but then to include growth of around 2% (45 cremations) throughout the remaining period of the strategy. There is a risk that if cremation numbers fall below the budgeted amount this could impact distribution levels. A variation of 45 cremations from the budget would change income by around £47,250 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 £23,000 for investment and/or distribution, but any significant increase could have an impact on demand for services.

e. Other Income – Memorialisation (Assessment – Medium Risk)

Memorialisation expenditure and income is not ring fenced and is 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.

f. Reserves (Assessment – Medium Risk)

Based on the budget proposals, the level of revenue balances is estimated at around £240,000 by 31 March 2030. The balance on the Repairs and Renewals Reserve, which is earmarked for specific schemes, is expected to be in the region of £63,000 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 new 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.

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 of 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 above £100,000.

Joint report of the Interim Deputy Chief Executive and the Strategic and Business Development Manager

Work Programme/Schedule of Meetings

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.

| | |
|---------------|--|
| 19 March 2026 | <ul style="list-style-type: none">• Update on Replacement Cremators• Update on Cremation Numbers• Memorialisation• Performance Management Update• Business Growth• Pamela Cottage |
|---------------|--|

4. Financial Implications

Comments from the Head of Finance Services were as follows:

There are no financial implications.

5. Legal Implications

Comments from the Head of Legal Services were as follows:

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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Agenda Item 12.

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