



Wednesday, 5 January 2022

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 13 January 2022 via Bramcote Crematorium, Coventry Lane, Bramcote, commencing at 6.30pm.

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

Yours faithfully

Chief Executive

To: Members of the Bramcote Bereavement Services Joint Committee

## AGENDA

1. APOLOGIES

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

2. DECLARATIONS OF INTEREST

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

3. MINUTES

(Pages 5 - 8)

To approve the minutes of the previous meeting held on 21 October 2021.

4. REVENUE ESTIMATES 2021/22 AND 2022/23 (Pages 9 - 24)

To seek approval of the proposed revenue budget for the financial year 2022/23, 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 2021/22 TO 2025/26 (Pages 25 - 34)

To seek approval of a Medium Term Financial Strategy for Bramcote Crematorium through to 2025/26 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. CREMATION NUMBERS AND INFORMATION ON CREMATIONS (Pages 35 - 36)

To provide the Joint Committee with the latest update on cremation numbers and information on the different types of cremations.

7. SOFTWARE UPDATE (Pages 37 - 38)

To provide the Joint Committee with an update on the software systems upgrade.

8. EXTERNAL ADVICE ON CREMATOR REPLACEMENT (Pages 39 - 40)

To update Members on the progress made with regards seeking specialist external advice on the replacement of the cremators.

9. CHRISTMAS SERVICE OF REMEMBRANCE 2021 (Pages 41 - 42)

To provide members of the Joint Committee with an update on the Christmas Service of Remembrance 2021.

10. WORK PROGRAMME (Pages 43 - 44)

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. UPDATE ON SALE OF LAND

A verbal update will be provided at the meeting.

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## BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 21 OCTOBER 2021

Broxtowe Borough Council:

Councillors R I Jackson  
M Radulovic MBE

Erewash Borough Council:

Councillors C Hart (Chair)  
M Powell

Apologies for absence were received from Councillors Hickton, Major and S J Carr.

12 DECLARATIONS OF INTEREST

There were no Declarations of Interest.

13 MINUTES

The minutes of the meeting held on 6 September 2021 were confirmed and signed as a correct record.

14 CHANGE IN COST OF DIRECT CREMATION AND INTRODUCTION OF A LOW COST CREMATION

The Committee considered the change in cost for a direct cremation and the introduction of a low cost cremation.

The current price for a direct funeral is £500. As part of the emerging marketing strategy aimed at increasing the number of customers using Bramcote Crematorium it was proposed to reduce the fee for a direct funeral to £395 in line with the Crematorium's closest competitor.

**RESOLVED that a change in cost for a direct cremation and the introduction of a low cost cremation be approved.**

15 CHANGE IN CREMATION SERVICE TIMES

The Joint Committee considered a change to the cremation service times to 60 minutes.

Currently service slots are scheduled for 45 minutes. The standard time for the length of services within the local crematoria is 60 minutes. As part of the emerging marketing strategy aimed at increasing the number of customers using Bramcote Crematorium it is proposed to increase the cremation service time to 60 minutes.

**RESOLVED that a change to a 60-minute cremation service time is approved.**

16 EXTERNAL ADVICE ON CREMATOR REPLACEMENT

Members were updated on the proposal to use specialist external advice to assist with the cremator replacement process at Bramcote Crematorium.

It was noted that the cremators at Bramcote are ageing and in need of replacement. This is evidenced by the increasing expenditure required to keep them safely in productive operation. As they come up for replacement there was also a need to consider whether it is opportune / viable to switch from gas to electric cremators. This would allow the Crematorium to adopt what would become a carbon-neutral position once the nation's electricity supply was fully decarbonised.

**RESOLVED to delegate to the Broxtowe Deputy Chief Executive, in consultation with the Chair and Vice Chair of this Committee, the appointment of specialist advisors.**

17 INFRASTRUCTURE IMPROVEMENTS -ESSENTIAL CREMATOR REPAIRS

The Joint Committee noted an update on the essential cremator repairs.

Within the budgets for 2021/22 there was £75,000 for the repairs to cremators. The cremators required essential repairs which were not within the scope of the original budget have had to be undertaken.

The repairs involved a complete reline of one of the cremators, which was essential to ensure business continuity over the short to medium term, and a repair to the extractor fan system due to excessive corrosion.

The costs of the repairs were £50,000 for the reline and £10,000 for the extractor repair. Assuming there was no other unplanned works needed the total spend for the year on the 'repairs to cremator' budget is likely to be in the region of £110,000 resulting in an overspend of £35,000 against the original budget projection.

18 SOFTWARE UPGRADE

The Joint Committee were provided with an update on the software systems upgrade.

The software system which is currently used by Bereavement Services was in the process of being replaced. The new system was initially due to 'Go Live' in October 2021 had delayed due to unavoidable employee absence.

19 CREMATION NUMBERS AND INFORMATION ON CREMATIONS

The Joint Committee were updated with the latest information on cremation numbers and information on the different types of cremations.

The first five months of 2021/22 highlighted that there have been 1020 cremations. Whilst this was below the numbers achieved for the same time period in 2020/21 it

was comparable with the numbers achieved in 2019/20. It was there anticipated that the target of 2450 cremations for the year 2021/22 would be achieved.

20 CHANGE IN PRICING STRUCTURE FOR THE SERVICES PROVIDED BY WESLEY MEDIA LTD

Members noted the change in the pricing structure for the services provided by Wesley Media Ltd.

As part of the funeral service experience families can live stream the service or have a recording of the service. These services were facilitated through Wesley Media Ltd.

Notification was received from Wesley Media Ltd that from 1 June 2021 they were changing their pricing structure and range for visual tributes, recording of service and a webcast. It was believed that the new pricing structure is more affordable for families.

21 PERFORMANCE MANAGEMENT 2021/22

The Joint Committee received an update on the performance levels for Bramcote Crematorium for the year-to-date 2021/22.

22 WORK PROGRAMME

The Joint Committee considered the Work Programme.

**RESOLVED the work programme and schedule of meetings, subject to the below additional reports being added to the work programme, be approved.**

- **6 Month Review of the Change Cremation Costs**
- **6 Month review of the Change in Cremation Times**
- **Charitable donations**

23 EXCLUSION OF PUBLIC AND PRESS

**RESOLVED that, under Section 100A of the Local Government Act, 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 1, 2, and 3 of Schedule 12A of the Act.**

24 UPDATE ON SALE OF LAND

The committee noted the verbal update.

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## **Joint Report of the Deputy Chief Executive and the Executive Director**

### **REVENUE ESTIMATES 2021/22 AND 2022/23**

1. Purpose of report

To seek approval of the proposed revenue budget for the financial year 2022/23, together with the revised estimate for the current year, in accordance with the service objective of providing efficient arrangements for funeral directors and clergy which meet the need of their service users at a reasonable cost.

2. Background

The proposals for the 2021/22 revised estimate and the estimates for 2022/23 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.

#### **Recommendation**

**The Joint Committee is asked to RESOLVE that:**

- 1. The revised estimate for 2021/22 and the base estimate for 2022/23 as submitted at appendix 2 be approved.**
- 2. An amount of £10,000 be provided to cover price inflation during 2022/23.**
- 3. An amount of £140,000 be provided to cover capital developments during 2022/23 as outlined in appendix 3 of the report.**
- 4. The fees and charges as detailed in appendix 4 be implemented.**
- 5. An amount of £400,000 be distributed to each of the constituent authorities in 2022/23.**

Background papers –  
Nil

## APPENDIX 1

**BUDGET 2022/23**1. Introduction

Details of the proposed revenue budget for the 2022/23 financial year and the revised estimate for 2021/22, are attached at appendix 2 for consideration.

The base estimates for 2022/23 contain inflationary increases for a potential pay awards, changes in employers National Insurance contributions and changes in fees and charges detailed for approval within this report.

2. Actual Outturn 2020/21

An abridged Annual Report and Statement of Accounts for 2020/21 was considered by the Joint Committee on 6 September 2021. The Crematorium Revenue balance as at 31 March 2021 was £590,629 (31 March 2020 - £99,287), which included a transfer from the Memorialisation Reserve (no longer required) and a contribution of £50,000 to the Repairs and Renewals Reserve.

The surplus on operations for the year was around £244,000 higher than budget, mainly due to additional income (£240,000) and lower employee costs (£40,000) offset by additional direct costs associated with the volume of sales (£36,000).

A distribution of £300,000 was made to each of the two constituent authorities in 2020/21 as agreed by the Joint Committee on 16 January 2020. This compared to a distribution of £500,000 to each of the constituent authorities in 2019/20.

3. Revised Estimate 2021/22

The revised estimates for 2021/22 includes an adjustment for the final costs associated with the installation of a new bereavement services management system.

Bramcote Bereavement Services has been exploring the upgrade to their software system for a number of years. As part of the 'Annual Report and Statement of Accounts 2019/20' report presented to this Joint Committee on 25 June 2020, Members approved a budget carry forward of £15,720 into 2020/21 for the final stages of this development project. Due to a number of factors, the project was not completed in 2020/21 and no carry forward was made into the 2021/22 budgets as part of the end of year accounts process.

This project has now been implemented in 2021/22. It is therefore necessary to include £15,700 in the 2021/22 budgets to fund this development from reserves. It is anticipated that the full amount may not be spent so a saving should be achieved

The expected income for cremations in 2020/21 is unchanged with cremation numbers for the year assumed to be 2,450 as when the budget was set.

The proposed distribution to each of the two constituent authorities in 2021/22 is £400,000 as agreed by the Joint Committee on 14 January 2021.

#### 4. Base Estimate 2022/23 – Income

##### 4.1. Cremation Fees

The estimates for 2022/23 are based upon 2,450 adult cremations and 50 direct cremations. These are the same as estimated number in the production of the previous 2021/22 budget and are considered to be prudent estimates. The proposed charges are as follows:

Cremation of the body of a person of 18 years and over (within or outside area)	£748
Direct Cremation of the body of a person of 18 years and over (within or outside area)	£395

The proposed increase in fees for 2022/23 is around 2.5%.

**It is RECOMMENDED that the Joint Committee approve a cremation fee for persons of 18 years and over of £748 and a Direct Cremation fee of £395 with effect from 1 April 2022.**

##### 4.2. Other Fees and Charges

The proposed increase in fees for 2022/23 is around 2.5% on 2021/22. 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 charges for 2022/23 are set out in appendix 4 and 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 2022.**

5. Base Estimate 2022/23 – Expenditure

5.1. Employees

The estimate for employee costs has increased by around £30,000 in 2022/23 when compared to the 2021/22 revised estimate. This is due to a number of factors, including the planned increase in the rate of employers National Insurance contributions. The pay award for both 2021/22 and 2022/23 has yet to be agreed between national employers and the respective trade unions. A further estimate of 2%, around £8,000, has been made in the salaries base budget in respect of the pay award due to employees from 1 April 2022.

Whilst the establishment has remained the same as previous, there has been a vacant post in the team, with agency staff utilised to cover staff absences.

5.2. Inflation

Members will be aware of the current price inflation pressures with regards to fuel, utilities and supplies. Expert advice suggests an allowance for inflation on utilities is necessary and an additional £10,000 has been included in the base budget for this. Furthermore, small allowances have also been built into budgets for unavoidable increases in certain items.

5.3. Developments 2022/23 and Beyond

The base budget shown at appendix 2 reflects the provision necessary to maintain the current level of operation. Developments funded from revenue are included in the base budget for 2022/23.

The provisional development proposals for 2022/23 through to 2024/25 are included in appendix 3. These are incorporated into the Medium Term Financial Strategy that is included elsewhere on this agenda.

Members should be aware that it is anticipated that a separate report will be brought to the Joint Committee during 2022/23 presenting a suitable business case and seeking funds towards new cremators.

6. Revenue Account Surplus

If all the matters referred to above are accepted, the forecast position at the end of 2021/22 would be as follows:

	£
Balance Brought Forward 31 March 2021	(590,629)
Net (Increase)/Decrease in balance for 2021/22 (appendix 2)	(689,950)
Distribution Estimate	800,000
Revenue Account Surplus 31 March 2022	(480,579)

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

Given the level of estimated revenue account surplus at 31 March 2022, it is proposed at this stage to distribute a total of £800,000 in 2022/23, split equally between Broxtowe and Erewash Borough Councils. With no contribution into the Repairs and Renewal Reserve in 2022/23, this would leave a balance of £362,529 at 31 March 2023 if all assumptions were realised.

## APPENDIX 2

**COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**

<u>Description</u>	<u>Revised 2021/22 £</u>	<u>Base 2022/23 £</u>
<b>INCOME</b>		
Fees and Charges	(1,814,100)	(1,852,950)
Entries in Book of Remembrance	(19,000)	(19,000)
Weekend Scattering of Ashes	(1,200)	(1,250)
Cremation Fees - Hospital Bodies	(10,000)	(10,000)
Memorialisation Income	(40,000)	(48,000)
Visual Tributes Income	(12,000)	(45,000)
Pamela Cottage Rent	(5,400)	(5,400)
Vending Drinks Sales	(2,000)	(2,000)
Other Income	(6,000)	(6,000)
Donations Income	0	0
<b>TOTAL INCOME</b>	<b>(1,909,700)</b>	<b>(1,989,600)</b>
<b>EXPENDITURE</b>		
Employee Expenses		
Salaries	379,200	409,750
Training	2,500	2,500
Premises Related Expenses		
Repairs & Maintenance – General	50,000	50,000
Repairs & Maintenance – Cremators	75,000	75,000
Mercury Abatement – Factivate	11,000	11,000
Legionella Testing	200	200
Electrical Testing	200	200
Trade Refuse Collection	11,150	11,500
Fuel and Light	72,800	101,900
Rates and Water	111,200	107,200
Cleaning Materials	2,500	3,000
Window Cleaning	1,500	1,800
Transport Related Expenses		
Travelling Expenses	1,200	1,200
Supplies And Services		
Equipment, Tools and Materials	7,000	7,000

<u>Description</u>	<u>Revised 2021/22</u> £	<u>Base 2022/23</u> £
Vending Machines	2,100	2,100
Service Contracts	14,000	30,000
Clothing	2,500	2,500
Printing and Stationery	5,300	6,350
Book of Remembrance	7,500	7,500
Open Day	1,000	1,000
Service of Remembrance	2,500	2,500
Ash Boxes	0	6,000
Telephones	3,900	3,900
Postages	2,400	2,700
Software Maintenance	6,000	4,000
Audit Fees	1,500	1,500
Bank Charges	2,000	2,000
Consultancy	0	0
Music System	14,000	15,000
Medical Referee Fees	47,000	47,000
Security Patrol	0	0
Miscellaneous Music Costs	10,000	40,000
CCTV	1,000	1,000
Contingency	10,000	10,000
Subscriptions	1,000	1,000
Other Expenses	150	150
Insurances	16,150	17,700
Conference Expenses	500	500
Environmental Protection Act	3,000	3,000
Memorialisation Account	35,000	40,000
Third Party Payments		
Grounds Maintenance Contract	30,400	31,600
Central Departmental and Technical Support Services		
Central Support Recharges	168,700	175,400
Capital Financing Costs		
Capital Charges	84,500	84,500
Developments	60,700	140,000
<b>TOTAL EXPENDITURE</b>	<b>1,258,250</b>	<b>1,461,150</b>
<b>COST OF SERVICE – CONTINUING OPERATIONS</b>	<b>(651,450)</b>	<b>(528,450)</b>

<u>Description</u>	<u>Revised 2021/22 £</u>	<u>Base 2022/23 £</u>
Financing Costs and Investment Income		
Interest and Investment Income	(4,000)	(4,000)
Distribution to Constituent Authorities		
Broxtowe Borough Council	400,000	400,000
Erewash Borough Council	400,000	400,000
Other Comprehensive Income and Expenditure		
Revaluation of Fixed Assets	0	0
<b>TOTAL COMPREHENSIVE INCOME AND EXPENDITURE</b>	<b>144,550</b>	<b>267,550</b>
Adjustments between accounting and funding basis under regulation		
IAS 19 Pension Costs	0	0
Depreciation and Impairment	(84,500)	(84,500)
<u>Transfer to/(from) Earmarked Reserves</u>		
Repairs and Renewals Reserve	50,000	(65,000)
Donations Reserve	0	0
<b>(Increase)/Decrease in Balances for Year</b>	<b>110,050</b>	<b>118,050</b>
<b>Bramcote Crematorium - Balance Brought Forward</b>	<b>(590,629)</b>	<b>(480,579)</b>
<b>Bramcote Crematorium - Balance Carried Forward</b>	<b>(480,579)</b>	<b>(362,529)</b>



**Donations Reserve**

<u>Actual 2020/21</u> £	<u>Description</u>	<u>Revised 2021/22</u> £	<u>Base 2022/23</u> £
	<b>Expenditure</b>		
0	Expenditure in Year	0	0
	<b>Income</b>		
(188)	Donations	0	0
(188)	(Surplus)/Deficit in Year	0	0
(6,205)	Balance Brought Forward	(6,393)	(6,393)
(6,393)	Balance Carried Forward	(6,393)	(6,393)

**Repairs and Renewals Reserve**

<u>Actual 2020/21</u> £	<u>Description</u>	<u>Revised 2021/22</u> £	<u>Base 2022/23</u> £
	<b>Expenditure</b>		
0	Payments in Year	0	65,000
	<b>Income</b>		
(50,000)	Contributions in Year	(50,000)	0
0	Investment Interest	0	0
0	<b>Total Income</b>	0	0
(50,000)	(Surplus)/Deficit in Year	(50,000)	65,000
(131,849)	Balance Brought Forward	(181,849)	(233,849)
(181,849)	Balance Carried Forward	(233,849)	(166,849)

## APPENDIX 3

**DEVELOPMENTS 2022/23 AND BEYOND****2022/23 proposals**

Proposed Scheme	Estimated Costs* £	Funded by:
<b>Car Park/Drainage</b> – surface repairs, patch, relining	60,000	Repairs and Renewals 50% and Revenue 50%
<b>Consultancy Fees</b> – advice on tender specification for new cremators	20,000	Revenue
<b>Cremator Reline and Hearth</b> – relining the second cremator	50,000	Repairs and Renewals 50% and Revenue 50%
<b>New Sliding Doors</b> – replacement of the faulty sliding doors	10,000	Repairs and Renewals
<b>TOTAL DEVELOPMENTS</b>	<b>140,000</b>	

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

Members should also be aware that it is anticipated that a separate report will be brought to the Joint Committee during 2022/23 presenting a suitable business case and seeking funds towards new cremators as a separate concept.

**2023/24 proposals**

Schemes to be brought forward later in the year as part of the 2023/24 budget process.

**2024/25 proposals**

Schemes to be brought forward later in the year as part of the 2023/24 budget process.

## APPENDIX 4

**Summary Of Charges – Bramcote Bereavement Services**

		Approved Charges 2021/22 £	Proposed Charges 2022/23 £
Part 1	<b><u>Cremation Fee</u></b>		
	To include Cremation Fee; Medical Referee's Fee; Use of Music Facilities; and Scattering of Cremated Remains (Monday to Friday)	730	748
	<u>For the cremation of the body of:</u>		
	A person below the age of 18 years	Nil	Nil
	A person aged 18 years and over	730	748
	School of Anatomy cadaver	516	528
	Body part	49	50
	Direct Cremation	500	395
Part 2	<b><u>Urns and Caskets</u></b>		
	Urns	46	47
	Caskets	103	106
	Bio Box	5	6
	Polytainers	5	6
	White cremation Box	5	6
	Small white cremation box	5	6
	Donation Box	3	4
Part 3	<b><u>Miscellaneous Fees and Charges</u></b>		
	Extended Service Fee / Witness Charge	76	200
	Non cancellation fee (administration charge)	93	95
	Use of chapel for memorial service/committal	100	250
	Low Cost Funeral (09:00 Serenity Chapel only)	-	600
	Additional charge for weekend/bank holiday scattering	25	26
	Scattering of cremains from another Crematoria	65	66
	Weekend/bank holiday surcharge for same day cremation	260	266
	Additional charge for weekend/bank holiday use of chapel	95	98
	Temporary deposit per month (first month free)	35	36

		Approved Charges 2021/22 £	Proposed Charges 2022/23 £
Part 4	<b><u>Wesley Media Visual Tributes</u></b>		
	Single Still Image	18	19
	Slideshow – max 25 images, no music	38	39
	For additional 25 images	21	£22
	Slide Show - max 25 images with music	75	76
	For additional 25 images	21	22
	Family Video File	18	19
	Download MP4 Video File	18	19
	DVD or USB of Visual Tribute only	25	26
	<b><u>Wesley Media Recording of Service</u></b>		
	Downloadable MP4 Video File	30	35
	Including Visual Tribute	45	46
	<b><u>Wesley Media Webcast</u></b>		
	Webcast of service	30	35
	DVD or USB of webcast	60	61
	DVD or USB of webcast Including Visual Tribute	65	66
	Additional DVDs or USB of webcast	25	26
	<b><u>Wesley Media Visual Tributes – Urgent Services</u></b>		
	Following prices are for Visual Tributes request made after the 48-hour cut-off. Subject to an additional fee of £76.00 on top of below:	75	76
	Single Still Image	18	19
	Slideshow – Max 25 images, no music	38	39
	For additional 25 images	21	22
	Slide Show - Max 25 images with music	75	76
	For additional 25 images	21	22
	Family Video File	18	19
	Download MP4 Video File	18	19
	DVD or USB of Visual Tribute	25	26
	Administration Fee	15	15

		Approved Charges 2021/22 £	Proposed Charges 2022/23 £
	<b><u>Memorials and Inscriptions</u></b>		
Part 5	<b><u>Entries in Book of Remembrance (including VAT)</u></b>		
	For each 2 line entry	76	78
	For each 5 line entry	123	127
	For each 5 line entry & motif	193	198
	For each 8 line entry	199	204
	For each 8 line entry & motif	268	275
	<b><u>Digital Display (including VAT)</u></b>		
	Additional swipe card	5	6
	Extra page (each)	55	57
	<b><u>Miniature Books (including VAT)</u></b>		
	For each 2 line entry	103	106
	For each 5 line entry	125	129
	For each 5 line entry & motif	194	199
	For each 8 line entry	176	181
	For each 8 line entry & motif	245	252
Part 5	<b><u>Memorials and Inscriptions Cont'd</u></b>		
	<b><u>Memorial Plaques (including VAT)</u></b>		
	Wall Plaque - 10 Years Lease	530	540
	Wall Plaque plus metal posy vase	624	640
	Wall Plaque Renewal (10 Years)	318	325
	Bench Plaque - 10 Years Lease	530	540
	Bench Renewal (10 Years)	318	325
	Rose Plaque - 10 Years Lease	530	540
	Rose Plaque Renewal (5 Years)	189	193
	Rose Plaque Renewal (10 Years)	318	325
	Replacement Wall or Rose or Bench Plaque	123	126
	Barbican Plaque - 10 Years Lease	530	540
	Barbican Renewal (10 years)	318	325
	Barbican Plaque - Replacement	POA	POA

	Approved Charges 2021/22 £	Proposed Charges 2022/23 £
Reflection Garden Wall Plaque - 5 Years Lease	160	165
Reflection Garden Wall Plaque - Motif	20	21
Reflection Garden Wall Plaque - Replacement	60	65
Reflection Garden Wall Plaque Renewal (5 years)	80	91
Book Room Wall Heart Plaque - 5 Years Lease	210	215
Book Room Wall Heart Plaque - Motif	20	21
Book Room Wall Heart Plaque - Replacement	60	65
Book Room Wall Heart Plaque Renewal (5 years)	80	91
Mulberry Tree Plaque - 5 Years Lease	160	165
Mulberry Tree Plaque - Motif	20	21
Mulberry Tree Plaque - Replacement	60	65
Mulberry Tree Plaque Renewal (5 years)	80	91
New/Upgrade memorial (Granite plaques)	105	110
<u>Columbarium Charges (including VAT)</u>		
<u>Level A (top)</u>		
5 year lease	840	860
10 year lease	1,260	1,290
25 year lease	2,000	2,050
<u>Level B</u>		
5 year lease	840	861
10 year lease	1,260	1,292
25 year lease	2,000	2,050
<u>Level B (Plaque Only)</u>		
5 year lease	670	686
10 year lease	1,000	1,025
25 year lease	1,600	1,640
<u>Level C</u>		
5 year lease	760	779
10 year lease	1,130	1,158
25 year lease	1,800	1,845

	Approved Charges 2021/22 £	Proposed Charges 2022/23 £
<u>Level C (Plaque Only)</u>		
5 year lease	610	626
10 year lease	900	923
25 year lease	1,440	1,477
<u>Level D</u>		
5 year lease	670	687
10 year lease	1,000	1,025
25 year lease	1,600	1,640
<u>Level D (Plaque Only)</u>		
5 year lease	540	554
10 year lease	800	820
25 year lease	1,280	1,312
5 year renewal	551	608
10 year renewal	992	1,094
First 80 letters on plaque	Included	Included
Additional letters (beyond first 80)	2	2
Photo on plaque (7"x5")	102	113
Metal flower container	40	44
Other plaque designs/various ash containers	POA	POA
<u>Children's Columbarium Charges (including VAT)</u>		
<u>Level 1 (top)</u>		
Plaque & Ashes (25 Years)	750	750
Renewal	380	380
<u>Level 2</u>		
Plaque & Ashes (25 Years)	750	750
Renewal	380	380
<u>Level 3</u>		
Plaque & Ashes (25 Years)	750	750
Renewal	380	380

		Approved Charges 2021/22 £	Proposed Charges 2022/23 £
	<u>Level 4</u>		
	Plaque & Ashes (25 Years)	750	750
	Renewal	380	380
	<u>Level 5</u>		
	Plaque & Ashes (25 Years)	750	750
	Renewal	380	380
	<u>Wall of Hearts Remembrance Room</u>		
	Wall of Hearts 5 Year Heart	210	215
	Wall of Hearts 5 Year Heart motif	20	21
	Wall of Hearts 5 Year renewable	90	91
	Wall of Hearts 5 Year Replacement	60	65
	<u>Granite Mushroom Plaques (including VAT)</u>		
	10 Year Lease	220	220
	10 Year Renewal	110	110
Part 6	<u>Private Graves</u>		
	Transfer of grave rights (simple)	40	41
	Transfer of grave rights (complex)	65	66
	Exhumation of Ashes	209	225
	Renewal of lease for 99 years	318	343



**Joint Report of the Deputy Chief Executive and the Executive Director**

**MEDIUM TERM FINANCIAL STRATEGY 2021/22 TO 2025/26**

1. Purpose of Report

To seek approval of a Medium Term Financial Strategy for Bramcote Crematorium through to 2025/26 in accordance with the service objective of providing efficient arrangements for funeral directors and clergy which meet the need of their service users, at a reasonable cost.

2. Detail

The existence of a periodically reviewed Medium Term Financial Strategy (MTFS) is regarded as a key component of sound corporate governance in the public sector. In addition, the external auditors have previously commented upon the need for such a strategy.

The proposed MTFS for the next four years is set out in the appendix to this report including 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.

3. Summary

Schedule 2 to the appendix summarises the financial forecast through to 2025/26. 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. General balances will be maintained above the minimum recommended level of £100,000 throughout the period.

**Recommendation**

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

Background papers – Nil

**APPENDIX****BRAMCOTE CREMATORIUM FINANCIAL STRATEGY 2021/22 TO 2025/26****1. Purpose and Background**

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

- provide indicative financial projections through to 2025/26 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 2021/22 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 2025/26.

**2. Detailed Projections**

The figures for the period 2021/22 through to 2025/26 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 2022/23 and then incorporates only known service commitments and changes.

As with the normal budget setting process, the basic underlying assumption is that current levels of service will be maintained with the distributions to each of the constituent authorities adjusted to maintain the minimum general end of year balances above £100,000.

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

### 3. Assumptions Made

#### 3.1 Base Expenditure Levels

Base levels are built up from the budget for 2022/23 and assume a similar level of service as used when formulating the budget.

#### 3.2 Developments

The proposed development programme for 2022/23 to 2024/25, as presented within the budget report elsewhere on this agenda, has been included.

Members should be aware that it is anticipated that a separate report will be brought to the Joint Committee during 2022/23 presenting a suitable business case and seeking funds towards new cremators as a separate concept. The cost of this scheme has not been incorporated into the MTFS at this stage.

#### 3.3 Inflation

An estimate of 2% has been made in the salaries base budget in respect of the pay award due to employees from 1 April 2021 with a similar estimate made for the following years throughout the strategy.

Given the current price inflation pressures on fuel and energy, an allowance for inflation on utilities has been proposed at £10,000 with further small allowances have also been built into the base budget for unavoidable increases in certain items. This has not been continued throughout the strategy period at this stage.

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 2022/23 through to 2025/26.

### 3.5 Increases in Fees and Charges

The proposed budget for 2022/23 provides for a general increase in fees of around 2.5%. The strategy assumes a similar fee increase of 2.5% through to 2025/26 and that this has no impact upon the number of cremations each year. In practice, this will be influenced by factors such as the demand for cremations 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.

The approved distribution to each constituent authority in 2021/22 is £400,000. Schedule 2 shows that, after taking into account all the factors described above, the total distribution can be maintained at or above £400,000 during the remaining years of the strategy.

## 6. 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:

- Inflation allowances – Pay awards from April 2021 are still to be negotiated, although allowances have been made in the budgets for both 2021/22 and 2022/23. Each 1% increase from the 2% built into the strategy would add approximately £4,000 per annum to annual spending levels, which would become cumulative depending when or if they occurred.
- Inflation allowances – Given the current price inflation pressures on fuel, energy and supplies an allowance for inflation on utilities has been proposed at £10,000 in 2022/23. Whilst this has not been continued throughout the strategy period at this stage, any further price increases will impact on the forecast.

- Cremation numbers – The MTFS has assumed that demand for the crematorium will remain at 2,450 cremations in future years. A variation of 50 cremations from this level would change gross income by £38,000.
- Increase in cremation fees – Should cremation numbers rise each 1% increase or decrease in numbers equates to around £18,000 per annum. This would become cumulative if it occurred in the earlier years of the strategy.

## SCHEDULE 1

## RISK ASSESSMENT – APPROVED REVENUE BUDGET

1. Employee Expenses

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

The pay awards for both 2020/21 and 2021/22 are still awaiting confirmation. However, the salaries figure for 2021/22 onwards have a 2% annual pay award assumption built in.

Risk assessment – MEDIUM RISK

2. Other Running Expenses

Nearly half of the Crematorium's gross expenditure 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).

For the purposes of this strategy, an allowance of 2% has been made added to base expenditure for 2022/23 to 2025/26 for the effects of price inflation on unavoidable items of spend, such as business rates, cremator repairs, trade refuse collection and telephone bills.

Given the current price pressures on fuel, energy and supplies an allowance for inflation on utilities of £10,000 has been proposed in 2022/23. Whilst this has not been continued throughout the strategy period at this stage, any further price increases will impact on the forecast. No other price inflation has been included.

The proposed development budget for 2022/23 includes cremator repairs. An additional budget was built into the strategy from 2020/21 onwards to pay for an increasing number of repairs to the ageing cremators.

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

Risk assessment – MEDIUM RISK

**3. Capital Development – New Cremators**

There will be a requirement to replace the cremators at a future date and this will be incorporated within the strategy once the life of the present cremators is known and the cost of replacement cremators has been determined.

It is anticipated that a separate report will be brought to the Joint Committee during 2022/23 presenting a suitable business case and seeking funds towards new cremators. The cost of this significant investment has not been included within the MTFs at this stage. It is clear though that any significant investment may require a call on the distribution to constituent authorities and/or recourse to any available capital receipts and/or prudential borrowing.

Risk assessment – HIGH RISK

**4. Income - Fees and Charges**

The majority of the Crematorium's income is derived from cremation fees. Only a small proportion of revenue is received from other income such as memorials 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 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 up to £38,000 with very little impact on associated costs.

Risk assessment – HIGH RISK

This strategy has assumed an increase of 2.5% per annum throughout the strategy period. Each additional 1% increase above those allowed for would generate an additional £18,000 for investment and/or distribution, but any significant increase could have an impact on demand for services.

Risk assessment – MEDIUM RISK

**5. Memorialisation Scheme**

Memorialisation expenditure and income was no longer ring fenced from 1 April 2020 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.

Risk assessment – MEDIUM RISK

## 6. Reserves

Based on the budget proposals, the level of revenue balances is estimated at around £217,000 by the end of 2025/26. The balance on the Repairs and Renewals Reserve, which is earmarked for specific schemes, is expected to be in the region of £316,000 by the end of this strategy period.

Advice produced by 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 and cremulators, as well as major building repairs such as flat roof replacement. As far as possible this reserve is used to meet significant repair demands without recourse to the two constituent authorities. An examination of the likely demands on this reserve in future years has been made and indications are that the current level of the reserve is adequate for future foreseeable demands.

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

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

Risk assessment – MEDIUM RISK



## SCHEDULE 2

## MEDIUM TERM FINANCIAL FORECAST 2021/22 TO 2025/26

	<u>2021/22</u> £	<u>2022/23</u> £	<u>2023/24</u> £	<u>2024/25</u> £	<u>2025/26</u> £
Base Expenditure (including growth)	1,198	1,303	1,329	1,356	1,383
Development Programme	60	140	-	-	-
Inflation Allowance	-	18	8	8	8
Contingency	-	-	10	10	10
Base Income	(1,909)	(1,942)	(1,989)	(2,037)	(2,086)
Increase in Fees and Charges	-	(47)	(48)	(49)	(50)
(Surplus) / Deficit in Year	(651)	(528)	(690)	(712)	(735)
Balance brought forward	(591)	(481)	(363)	(292)	(243)
Distribution to Constituent Authorities	800	800	800	800	800
Interest Expenditure / (Income)	(4)	(4)	(4)	(4)	(4)
Depreciation	(85)	(85)	(85)	(85)	(85)
(Drawdown)/Transfer to R&R reserve	50	(65)	50	50	50
<b>Revenue Account Balance</b>	<b>(481)</b>	<b>(363)</b>	<b>(292)</b>	<b>(243)</b>	<b>(217)</b>

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**Report of the Executive Director**

**CREMATION NUMBERS AND INFORMATION ON CREMATIONS**

1. Purpose of the report

To provide the Joint Committee with the latest update on cremation numbers and information on the different types of cremations.

2. Background

In accordance with the Joint Committee's request shown below is a table detailing the number of services on a year by year basis.

Month	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
April	249	310	262	190	228	190	302	229
May	233	229	231	230	251	230	283	187
June	206	299	246	253	198	212	188	241
July	236	233	213	200	178	196	178	183
August	234	210	201	181	201	194	179	172
September	233	219	233	198	153	175	182	192
October	261	236	212	207	191	207	202	193
November	268	237	255	221	221	210	222	226
December	298	295	257	235	196	202	262	
January	309	261	315	298	273	272	224	
February	321	305	315	269	241	204	303	
March	323	300	263	263	217	240	272	
<b>Total</b>	<b>3171</b>	<b>3134</b>	<b>3003</b>	<b>2745</b>	<b>2548</b>	<b>2532</b>	<b>2797</b>	<b>1623</b>

The first eight months of 2021/22 show that there have been 1623 cremations. Whilst this is below the numbers achieved for the same time period in 2020/21 it is comparable with the numbers achieved in 2019/20. It is therefore anticipated that the target of 2450 cremations for the year 2021/22 will be achieved.

Further information relating to the cremations together with the different types of cremations are shown in the appendix.

3. Financial Implications

There are no financial implications at this stage.

**Recommendation**

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

Background papers

Nil.

## APPENDIX

**Types of Services breakdown**

The table below shows the different types of cremations which have taken place between April and November 2021.

The key for the information in the table is show below:

**Total Cremation:** A normal cremation involving a 60-minute service.

**Extended Service:** A normal cremation involving a 120-minute service.

**Hospital Body:** The cremation of a body received direct from the hospital.

**Hospital Body Part:** The cremation of body parts received direct from the hospital.

**Committal Service:** A cremation where the main service was held at a church/chapel

**Under 18s:** A normal cremation involving a 60-minute service which is free of charge.

**NVF/Stillborn:** A normal cremation involving a 60-minute service which is free of charge.

**Direct Services:** A normal cremation but where there is no service.

**Low Cost Services:** A normal cremation involving a 60-minute service only at 9:00am in the Serenity Chapel.

**Weekend Service Plus Same day Cremation:** A normal cremation involving a 60 minute service with the cremation taking place on the same day as the service

**Weekend Service Plus Cremation:** A normal cremation involving a 60-minute service with the service taking place on a Saturday.

Month	Total Cremations £730.00	Extended Services £806.00	Hospital Body £516.00	Hospital Body parts £49.00	Committal Service £730.00	Under 16 Yrs £0.00	16-18 Yrs £0.00	NVF/Still Borns £0.00	Directs £500.00 (£395 from 1/12/21)	Weekend Service Plus Same day Cremation £1085.00	Weekend Service Plus Cremation £825.00	Weekend Service Chapel Only £195.00	Chapel Hire £100.00	Epilog Numbers
April-21	198	10	1	0	12	0	0	3	5	0	0	0	4	229
May-21	138	8	6	17	11	0	0	2	4	1	0	0	6	187
June-21	200	9	1	19	10	0	0	0	2	0	0	0	2	241
July-21	169	3	0	0	5	0	0	2	4	0	0	0	4	183
August-21	150	3	1	0	7	1	0	1	7	2	0	0	5	172
September-21	170	6	0	0	12	0	0	0	3	0	1	0	4	192
October-21	171	4	0	0	15	0	0	0	1	0	2	0	3	193
November-21	206	6	0	0	13	0	0	1	0	0	0	0	3	226
December-21														
January-22														
February-22														
March-22														
<b>Totals</b>	<b>1402</b>	<b>49</b>	<b>9</b>	<b>36</b>	<b>85</b>	<b>1</b>	<b>0</b>	<b>9</b>	<b>26</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>31</b>	<b>1623</b>

As is evident the majority of cremations are 'total cremations' with 'committal services' and 'extended services' being the other main services provided.

Please note that the numbers for the Chapel Hire are not included in the total cremation numbers.

## Report of the Executive Director

**SOFTWARE UPGRADE**1. Purpose of the report

To provide the Joint Committee with an update on the software systems upgrade.

2. Background

Members will be aware from previous reports that the software system used by Bramcote Bereavement Services was in the process of being upgraded. It is pleasing to report that the upgrade has now been successfully completed with the new system going live on 13 December 2021.

The new system has the capability to deal with all aspects of work relating to the functions of both the crematorium and the cemeteries team. The comprehensive core system enables all data to be stored in one central system.

The new software system has other enhanced features and functions listed below. These are now live and in use.

- The ability to automate the distribution of headed letters.
- An automated distribution process for receipts and invoices.
- An automated process for paperwork to be sent digitally to funeral directors or customer
- The generation of in-depth reports for financial audits.
- The ability for funeral directors to make or amend bookings 24 hours a day through an online function.

3. Financial Implications

There are no financial implications with regards this update report.

**Recommendation**

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

Background papers

Nil.

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## Report of the Executive Director

**EXTERNAL ADVICE ON CREMATOR REPLACEMENT**1. Purpose of the report

To update Members on the progress made with regards seeking specialist external advice on the replacement of the cremators.

2. Background

Following Committee approval in October 2021 specialist advice with regards cremator replacement has been appropriately procured. The feasibility study will entail evaluating a number of different aspects, including;

- Gas versus electric capital and whole life costs
- Costs versus benefits of 2 or 3 cremator
- Associated building fabric, operational and staffing implications of the various options.

The contract, to the value of £9,625, was awarded to Rose Project Management who are experienced in undertaking these types of projects. At the time of writing this report a project mobilisation meeting was in the process of being arranged. A verbal update will be provided at Committee on the 13 January 2022.

3. Financial implications

The financial implications of the additional expenditure will be met through either an increase in income received above the projected levels or through contingency funds within the overall crematorium budgets.

**Recommendation**

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

Background papers

Nil.

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## Report of the Executive Director

**CHRISTMAS SERVICE OF REMEMBRANCE 2021**1. Purpose of the report

To provide members of the Joint Committee with an update on the Christmas Service of Remembrance 2021.

2. Background

The annual Christmas Service of Remembrance was held on Saturday 4 December 2021. The chapel was open at 10.30am with the service commencing at 11am. The service was attended by 90 members of the public.

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.

Due to COVID-19 the Christmas Service of Remembrance 2021 was limited to 90 members of the public. Further information relating the 2021 Service of Remembrance is shown in the appendix.

3. Financial Implications

The cost of providing the Service of Remembrance 2021 was approximately £1000. The cost was contained within existing budgets.

**Recommendation**

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

Background papers

Nil

**APPENDIX**

**Annual Christmas Service of Remembrance 2021**

At the service members of the public were invited to light a candle in memory of their loved ones. The names of the loved one's were also read out during the service.

The service was led by a local civil celebrant supported by performances of Christmas songs by a local professional singer. The names of the loved ones were read out during the Act of Remembrance by a representative of Gillotts Funeral Directors and the Council's Senior Crematorium Technician.

The annual Christmas Service of Remembrance was also available on webcast for people to view at home. The service was available online from the 4 December to 11 December 2021 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 remained in place throughout December and proved popular.

**Report of the Executive Director**

**WORK PROGRAMME/SCHEDULE OF MEETINGS**

1. Purpose of report

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

2. Background

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.

17 March 2022	<ul style="list-style-type: none"> <li>• Update Feasibility Study</li> <li>• 6 Month Review of the Change Cremation Costs</li> <li>• 6 Month review of the Change in Cremation Times</li> <li>• Charitable Donations</li> <li>• Update on Cremation Numbers</li> <li>• Finance Report</li> </ul>
16 June 2022	<ul style="list-style-type: none"> <li>• Marketing Strategy</li> <li>• Update on Cremation Numbers</li> <li>• Finance Report</li> </ul>

**Recommendation**

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

Background papers

Nil

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