



Wednesday, 15 June 2022

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 23 June 2022 via Bramcote Crematorium, Coventry Lane, Bramcote, commencing at 6.30 pm.

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

Yours faithfully

Chief Executive

To: Members of the Bramcote Bereavement Services Joint Committee

A G E N D A

1. APPOINTMENT OF CHAIR

2. APPOINTMENT OF VICE-CHAIR

3. APOLOGIES

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

4. 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.

5. MINUTES

(Pages 5 - 6)

To approve the minutes of the previous meeting held on 17 March 2022.

6. ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2021/22 (Pages 7 - 28)

To present the Annual Report and Management Statement of Accounts for 2021/22 for consideration by the Joint Committee, in accordance with the vision of working to provide the most professional, compassionate and sensitive services to meet the needs and expectations of people using Bramcote Crematorium.

7. CREMATION NUMBER UPDATE (Pages 29 - 32)

To provide the Joint Committee with an update on cremation numbers.

8. IMPROVEMENT TO VIEWING AND AUDIO SYSTEM (Pages 33 - 36)

To inform Members of the options with regards upgrading the audio and screening system and for Members to decide what option is to be explored and approve the appropriate budget for the cost of installation.

9. WALL GRAPHIC FOR THE SERENITY CHAPEL WAITING AREA (Pages 37 - 40)

To inform Members of the concept to have a crematorium wall graphic on the waiting area of the Serenity Chapel and if deemed an appropriate concept approve the additional budget needed to fund the initiative.

10. WORK PROGRAMME (Pages 41 - 42)

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 paragraph 3 of Schedule 12A of the Act.

12. MARKETING STRATEGY

(Pages 43 - 66)

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BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 17 MARCH 2022

Broxtowe Borough Council:
Councillors: R I Jackson

Erewash Borough Council:
Councillors: C Hart (Chair)
G Hickton
W Major

Apologies for absence were received from Councillors S J Carr and M Radulovic MBE.

36 DECLARATIONS OF INTEREST

There were no declarations of interest.

37 MINUTES

The minutes of the meeting held on 13 January 2022 were confirmed and signed as a correct record.

38 EXTERNAL ADVICE ON CREMATOR REPLACEMENT

The Joint Committee noted on the progress made with regards seeking specialist external advice on the replacement of the cremators.

39 CREMATION NUMBERS AND INFORMATION ON CREMATIONS

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

40 PERFORMANCE MANAGEMENT 2021/22 PROGRESS REPORT

The Joint Committee noted the performance levels for Bramcote Crematorium for the year-to-date 2021/22.

41 WORK PROGRAMME/SCHEDULE OF MEETINGS

The Joint Committee considered the Work Programme.

RESOLVED that Work Programme be approved, subject to the addition of reports on a Crematorium Feasibility Study and Outdoor Media facilities

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Report of the Treasurer

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2021/221. Purpose of Report

To present the Annual Report and Management Statement of Accounts for 2021/22 for consideration by the Joint Committee, in accordance with the vision of working to provide the most professional, compassionate and sensitive services to meet the needs and expectations of people using Bramcote Crematorium.

2. Recommendation

The Joint Committee is asked to RESOLVE that:

1. **The Annual Report and Management Statement of Accounts for the financial year 2021/22 be approved as the basis for generating accounting entries to the two constituent authorities.**
2. **The accumulated revenue surplus and other investments be retained by the Joint Committee for future use with the position being reviewed when the 2022/23 revised estimates are considered.**

3. Detail

Broxtowe Borough Council is the lead authority for all financial matters associated with the Crematorium and prepares statements to facilitate consolidation of the information into the annual Statement of Accounts of the constituent audited bodies, Broxtowe and Erewash Borough Councils.

The expenditure and income overseen by the Bramcote Bereavement Services Joint Committee is subject to statutory audit as part of the main accounts of these Councils. The Annual Report and Management Statement of Accounts for 2021/22 is provided at appendix 1.

All information in this report is derived from the final accounts working papers used in preparation of the draft Statement of Accounts for Broxtowe Borough Council which is due to be published on the Council's website before 31 July 2022. Erewash Borough Council information will be based on the same working papers and contained in their draft Statement of Accounts to be published by the same date.

The accounts for the Bramcote Bereavement Services show a revenue account deficit of £79,564 for the financial year ended 31 March 2022. The surplus on operations for the year was £586,329, which is around £145,000 lower than the original budget approved in January 2021. The accumulated revenue surplus as at 31 March 2022 was £456,252. Further details are provided in the financial narrative in the accounts.

4. Financial Implications

The comments from the Head of Finance Services were:

The Annual Report and Management Statement of Accounts for 2021/22 have been prepared in accordance with the Responsibilities of the Treasurer to the Crematorium. The financial implications are included within the report. The accumulated revenue surplus and investments as at 31 March 2022 will be retained for future use in 2022/23 and beyond.

5. Legal Implications

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

The Council has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way its functions are exercised having regard to economy, efficiency and effectiveness and to ensure public money is safeguarded and accounted for.

The Council has approved a code of corporate governance which is consistent with the principles set out in the CIPFA/SOLACE publications Delivering Good Governance in Local Government: Framework. 2016 Edition and also meets the requirements set out in the Accounts and Audit (England) Regulations 2015 (regulation 6(1)). The statement has been prepared incorporating the code and legislation.

6. Human Resources Implications

There were no comments from the Human Resources Manager.

7. Union Comments

There were no comments from UNISON.

8. Data Protection Compliance Implications

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

9. Equality Impact Assessment

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

10. Background Papers

Nil

**BRAMCOTE
BEREAVEMENT SERVICES
JOINT COMMITTEE**



**ANNUAL REPORT
AND
MANAGEMENT
STATEMENT OF ACCOUNTS
2021/22**

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FOREWORD

Bramcote Crematorium was opened in 1979 as the result of a joint initiative by Broxtowe and Erewash Borough Councils who recognised a need for the provision of cremation facilities easily accessible to people of the area.

The Joint Committee was formed to oversee the planning and building of the crematorium and subsequently to direct the management of its operation. The original capital cost of the crematorium was met by equal contributions from Broxtowe and Erewash Borough Councils and the balance of these contributions has since been used to effect most works of enhancement. On occasions where one of the constituent authorities has solely provided the necessary funding, then arrangements have been made to repay such amounts through a redistribution of any revenue surplus within the accounts.

Membership of the Bramcote Bereavement Services Joint Committee comprises elected members from each of the constituent authorities, the number nominated by each reflecting the populations of the respective areas, which at present are approximately equal.

The Joint Committee employs directly a Bereavement Services Manager and other operational staff to run the crematorium on a day-to-day basis and appoints officers of the constituent authorities to provide central and specialist services.

Regular reports are issued to the Joint Committee to ensure latest information is available for strategic and forward decisions.

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

ANNUAL REPORT 2021/22

The year ended 31 March 2022 was the forty-first full year of operation for Bramcote Crematorium, in which it has continued with its reputation of excellent service to the community. Directly serving the area of the constituent authorities of Broxtowe and Erewash, the Crematorium is also readily accessible to the northern and western parts of the City of Nottingham.

The Joint Committee aims to fix fees which are not only competitive with those of surrounding crematoria, but which also cover operating costs. The policy in 2021/22 was to continue to charge a standard single adult fee of £730 for cremations (£730 in 2020/21).

The following table shows the number of cremations conducted at Bramcote Crematorium during the prior four years by area of origin:

Area	2018/19	2019/20	2020/21	2021/22
Broxtowe	828	838	940	814
Nottingham	554	583	637	499
Erewash	762	756	814	710
Other	384	390	440	515
Total	2,528	2,567	2,831	2,538

The following tables shows the respective cremations fees across the local area, including Bramcote Crematorium:

Bramcote Crematorium

Service	2020/21	2021/22
Cremation (Adult 18 years plus)	£730	£730
Cremation and Witness Charge	£806	£806
Direct Cremation	£500	£395
Low Cost 9.00am Service in Serenity Chapel	£500	£500
Saturday Service	£825	£825
Memorial Service	£100	£100
Under 18 years old	Nil	Nil

Nottingham City Crematorium (Wilford Hill)

Service	2020/21	2021/22
Adult service and cremation (Mon-Fri 08:30-16:00)	£740	£750
Adult service including witness cremation (Mon-Fri 09:00-13:00 Main chapel only)	£900	£910
Direct cremation (no family attendance)	£370	£375
Adult cremation fee (Saturday) service only <i>Subject to availability</i>	£1,040	£1,050
Adult cremation fee (Saturday) service including witness cremation 09:00, 10:00 or 11:00 <i>Subject to availability</i>	£1,200	£1,205

Derby Crematorium (Markeaton)

Service	2020/21	2021/22
Direct, unattended, no service (09:00; 09:20)	£487	£502
Direct, attended simple service (09:00; 09:20)	£515	£530
Adult, mid-morning (09:00 to 10:00)	£570	£587
Adult, late-morning (10:20;10:40;11:40 committal)	£712	£733
Adult, mid-day (11:00 to 14:00)	£759	£782
Adult, afternoon (14:20 to 15:20)	£712	£733
Under 18 years (including stillborn)	Nil	Nil
Additional service time including Memorial Service	£191	£197

Chesterfield Crematorium

Service	2020/21	2021/22
Band A (Adult; direct cremation 20min 08:10-08:30)	£430	£436
Band B (Adult; 08:50; 09:10 and 09:30)	£619	£619
Band C (Adult; 10:10 onwards)	£825	£830
Saturday Service	£890	£897
Child (up to 18 years)	Nil	Nil
Extra time slot	£190	£195

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

STATEMENT OF RESPONSIBILITIES FOR FINANCIAL MATTERS

Responsibilities of the Joint Committee

The Joint Committee is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In the case of the Joint Committee, that officer is the Treasurer to the Crematorium.
- to manage its affairs and to secure economic, efficient and effective use of resources and safeguard its assets.

Responsibilities of the Treasurer to the Crematorium

The Treasurer to the Crematorium, as Deputy Chief Executive and Section 151 Officer for Broxtowe Borough Council being the responsible authority for all financial information, will ensure that:

- Good financial management is employed in respect of the Crematorium funds to ensure they are safeguarded at all times and are used appropriately, economically, efficiently and effectively.
- Influence on all material business decisions to ensure financial implications are fully considered including opportunities and risks in line with the financial strategy of the Committee.

Financial Reporting

As the regulations have changed over recent years, financial reporting has become more abridged and technical in nature. The Medium Term Financial Strategy sets out targets and budgets and, as with all other Council activities, a regular quarterly monitoring report is presented to various committees. An outturn report is issued in June/July each year in a similar format and identifying any requests for carry forward of budgets. Variances to budget will be fully visible without technical adjustments.

A full set of statements and notes will continue to be produced to allow each of the Constituent Authorities to consolidate financial information into the Annual Statement of Accounts.

ZULFIQAR DARR
TREASURER
31 MAY 2022

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

FINANCIAL NARRATIVE FOR YEAR THE ENDED 31 MARCH 2022

Summary of Financial Position as at 31 March 2022

Comprehensive Income and Expenditure Statement

The Revenue Account Balances Reserve as at 31 March 2022 was £456,252, which is £134,377 lower than in 2020/21. This includes an annual contribution of £50,000 into the Repairs and Renewals Reserve.

Transfer from reserves after net income was £236,084, after £822,414 of financing costs including an increased £800,000 distribution to the Constituent Authorities in accordance with the annual budget.

The surplus on operations for the year was £586,329, which is £145,000 lower than the original budget approved in January 2021. This is mainly due to lower than anticipated cremation fees, additional repairs and maintenance costs, increased pension strain costs and increased energy costs (see below).

All work associated with the budget carry forwards agreed in 2020/21 have been completed and no carry forward requests were necessary into 2022/23.

Balance Sheet

Usable reserves reduced from £778,871 to £699,307 in line with the increased costs and lower than anticipated income after technical adjustments shown on the Movement in Reserves Statement.

All funds are subject to treasury management at Broxtowe Borough Council.

Income

The number of cremations in 2021/22 was 2,538. This level of activity has reverted back to pre-pandemic levels. Although the target number of cremations was achieved in the year, the budgeted income from cremation fees was not fully realised by £36,750. This was due to the budget model being rolled forward from the previous year which over-estimated the anticipated number of cremations after the initial impact of the pandemic. This budget model will be refined for the revised estimates in 2022/23.

Other receipts from memorialisation and associated services increased in line with the cost of sales.

Expenditure

Employee costs in year were broadly in line with budgets, with establishment savings from vacancies being offset by the cost of utilising agency staff. An increase in pension strain costs (£52,000) on the Income and Expenditure Account are reversed out 'below the line' as a technical accounting adjustment.

Other running costs were higher than anticipated mainly due to additional repairs and maintenance costs, (£28,400), which included cremator repairs, and increased energy costs (£11,300).

The increased cost of sales associated with memorialisation and other associated services was broadly in line with receipts from sales.

The revised estimates for 2021/22 also included an adjustment of £15,700 for the final costs associated with the installation of a new bereavement services management system. This project was successfully completed in year.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

Actual 2020/21 £		Actual 2021/22 £
	<u>Income</u>	
(2,094,450)	Fees and Charges	(1,893,375)
(5,400)	Rent – Pamela Cottage	(5,400)
(48,964)	Other Income	(4,432)
(2,148,814)		(1,903,307)
	<u>Expenditure</u>	
322,575	Employee Expenses	450,085
332,128	Premises Related Expenses	365,944
996	Transport Related Expenses	988
228,367	Supplies and Services	217,503
28,540	Third Party Payments	30,400
117,820	Central, Departmental & Technical Support Services	168,692
83,366	Capital Charges	83,366
1,113,792		1,316,978
(1,035,022)	Cost of Services – Continuing Operations	(586,329)
0	Disposal of Fixed Asset	0
618,433	Financing and Investment Income and Expenditure (Note 3)	822,414
(416,589)	(Surplus) or Deficit on Provision of Service	236,084
536,000	Measurement of the Net Defined Benefit Liability/(Asset)	(301,000)
0	(Surplus) or Deficit on Revaluation of Property, Plant and Equipment Assets	0
536,000	Other Comprehensive Income and Expenditure	(301,000)
119,411	Total Comprehensive Income and Expenditure	(64,916)

MOVEMENT IN RESERVES STATEMENT

	Revenue Account Balances	Donations Reserve	Memorial- isation Reserve	Repairs & Renewals Reserve	Total Usable Reserves	Unusable Reserves	Total Reserves
	£	£	£	£	£	£	£
Balance at 31 March 2020 Carried Forward	(99,286)	(6,205)	(33,574)	(131,849)	(270,914)	(1,529,654)	(1,800,568)
Movement in Reserves during 2020/21							
(Surplus) or deficit on provision of services (accounting basis)	(416,589)	0	0	0	(416,589)	0	(416,589)
Other Comprehensive Income and Expenditure	0	0	0	0	0	536,000	536,000
Total Comprehensive Income and Expenditure	(416,589)	0	0	0	(416,589)	536,000	119,411
Adjustments between accounting basis & funding basis under regulations (Note 1)	(91,366)	0	0	0	(91,366)	91,366	0
Net increase/decrease before Transfers to Earmarked Reserves	(507,955)	0	0	0	(507,955)	627,366	119,411
Transfers to/from Earmarked Reserves	16,612	(188)	33,574	(50,000)	(2)	0	(2)
Increase/decrease in 2020/21	(491,343)	(188)	33,574	(50,000)	(507,957)	627,366	119,409
Balance at 31 March 2021 Carried Forward	(590,629)	(6,393)	0	(181,849)	(778,871)	(902,288)	(1,681,159)
Movement in Reserves during 2021/22					0	0	
(Surplus) or deficit on provision of services (accounting basis)	236,084	0	0	0	236,084	0	236,084
Other Comprehensive Income and Expenditure	0	0	0	0	0	(301,000)	(301,000)
Total Comprehensive Income and Expenditure	236,084	0	0	0	236,084	(301,000)	(64,916)
Adjustments between accounting basis & funding basis under regulations (Note 1)	(156,521)	0	0	0	(156,521)	156,521	0
Net increase/decrease before Transfers to Earmarked Reserves	79,564	0	0	0	79,564	(144,479)	(64,916)
Transfers to/from Earmarked Reserves	54,813	(540)	0	(54,273)	0	0	0
Increase/decrease in 2021/22	134,377	(540)	0	(54,273)	79,564	(144,479)	(64,916)
Balance at 31 March 2022 Carried Forward	(456,252)	(6,933)	0	(236,122)	(699,307)	(1,046,767)	(1,746,075)

BALANCE SHEET AS AT 31 MARCH 2022

31 March 2021 £		31 March 2022 £
2,633,288	Long Term Assets Property, Plant and Equipment	2,581,768
2,633,288	Total Long Term Assets	2,581,768
273,638	Current Assets Short Term Investments	544,078
92,467	Short Term Debtors	157,123
780,162	Cash and Cash Equivalents	25,423
1,146,267	Total Current Assets	726,624
(399,047)	Current Liabilities Short Term Creditors	(43,426)
(399,047)	Total Current Liabilities	(43,426)
0	Long Term Liabilities Long Term Borrowing	0
(1,699,349)	Net Pension Liability	(1,518,891)
(1,699,349)	Total Long Term Liabilities	(1,518,891)
1,681,159	Net Assets	1,746,075
778,871	Usable Reserves	699,307
902,288	Unusable Reserves	1,046,768
1,681,159	Total Reserves	1,746,075

CASH FLOW STATEMENT

2020/21 £		2021/22 £
(416,589)	Net surplus or deficit on the provision of services	236,084
(352,232)	Adjustments to net surplus or deficit for non-cash movements	216,369
(768,821)	Net cash flows from operating activities	452,454
0	Investing activities	302,285
0	Financing activities	0
(768,821)	Net increase or decrease in cash equivalents	754,739
(11,341)	Cash and cash equivalents at the beginning of the reporting period	(780,162)
(780,162)	Cash and cash equivalents at the end of the reporting period	(25,423)

DEFINED BENEFIT PENSION SCHEME

Comprehensive Income and Expenditure Statement

	2020/21 £	2021/22 £
<u>Service Cost comprising:</u>		
Service cost	72,000	118,000
Administration expenses	1,000	1,000
<u>Financing and Investment Income and Expenditure</u>		
Net interest expense	26,000	34,000
Total post-employment benefits charged to the Surplus or Deficit on the Provision of Services	99,000	153,000
Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement		
<u>Re-measurement of the Net Defined Liability comprising:</u>		
Return on plan assets (excluding the amount included in the net interest expense)	265,000	96,000
Other actuarial gains/(losses) on assets	0	0
Changes in financial assumptions	(861,000)	212,000
Changes in demographic assumptions	29,000	0
Experience loss/(gain) in defined benefit obligation	31,000	(7,000)
Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement	(437,000)	454,000
Movement in Reserves Statement		
Reversal of net charges made to the Surplus or Deficit for the Provision of Services for Post-Employment Benefits in accordance with the Code	(99,000)	(153,000)
Actual amount charged against the General Fund Balance for pensions in year		
Employers' contributions payable to the scheme	91,000	48,000

Pension Assets and Liabilities Recognised in the Balance Sheet

	2020/21 £	2021/22 £
Present value of the defined benefit obligation	3,423,000	3,374,000
Fair value of plan assets	(1,692,000)	(1,839,000)
Sub Total	1,731,000	1,535,000
Other movements in the liability/(asset)	0	0
Payment of deficit	(31,651)	(16,109)
Net liability arising from defined benefit obligation	1,699,349	1,518,891

Reconciliation of the Movement in the Fair Value of Scheme Assets

	2020/21	2021/22
	£	£
Opening Fair Value of Scheme Assets	1,337,000	1,692,000
Interest income	33,000	34,000
Re-measurement gain/(loss):		
Return on plan assets (excluding the amount included in the net interest expense)	265,000	96,000
Other actuarial gains/(losses) on assets	0	0
Contributions from employer	91,000	48,000
Contributions from employees into the scheme	13,000	14,000
Benefits paid	(46,000)	(44,000)
Administration expenses	(1,000)	(1,000)
Closing Fair Value of Scheme Assets	1,692,000	1,839,000

Reconciliation of Present Value of the Scheme Liabilities (Defined Benefit Obligation)

	2020/21	2021/22
	£	£
Opening Balance at 1 April	2,524,000	3,423,000
Current service cost	72,000	118,000
Interest cost	59,000	68,000
Contribution from scheme participants	13,000	14,000
Re-measurement (gain)/loss:		
Change in financial assumptions	861,000	(212,000)
Change in demographic assumptions	(29,000)	0
Experience loss/(gain)	(31,000)	7,000
Past service cost	0	0
Benefits paid	(46,000)	(44,000)
Unfunded pension payments	0	0
Closing Balance at 31 March	3,423,000	3,374,000

Local Government Pension Scheme Assets

	2020/21	2021/22
	£	£
Cash and Cash Equivalents	90,000	105,000
Equity Instruments	1,145,000	1,229,000
Gilts	60,000	58,000
Other Bonds	126,000	135,000
Property	179,000	211,000
Infrastructure	92,000	101,000
Total Assets	1,692,000	1,839,000

Basis for Estimating Assets and Liabilities

	2020/21 %	2021/22 %
<u>Mortality Assumptions</u>		
Longevity at 65 for current pensioners:		
- Men	21.6	21.6
- Women	24.3	24.3
Longevity at 65 for future pensioners:		
- Men	22.9	23.0
- Women	25.7	25.8
<u>Financial Assumptions</u>		
Rate of Inflation		
- Rate of increase in Consumer Price Index (CPI)	2.9	3.2
Rate of Increase in Salaries	3.9	4.2
Rate of Increase in Pensions	2.9	3.2
Rate for Discounting Scheme Liabilities	2.0	2.6

	Increase in Assumption £	Increase in Assumption £
Longevity (increase or decrease in 1 year)	(152)	160
Rate of increase in salaries (increase or decrease by 0.1%)	(9)	9
Rate of increase in pensions (increase or decrease by 0.1%)	(88)	91
Rate for discounting scheme liabilities (increase or decrease by 0.1%)	100	(97)

NOTES TO THE CORE FINANCIAL STATEMENTS

1. Adjustments between Accounting Basis and Funding Basis under Regulation

	2020/21 £	2021/22 £
Depreciation	(83,366)	(83,366)
Impairment	0	0
Capital expenditure financed by revenue	0	31,845
Capital expenditure financed from reserves	0	0
Capital Financing – repayment of principal	0	0
Pension Costs	(8,000)	(105,000)
Total	(91,366)	(156,521)

2. Financing and Investment Income and Expenditure

	2020/21 £	2021/22 £
Interest receivable and similar income	(6,463)	(11,586)
Interest payable and similar income	0	0
Net interest on net defined benefit liability/(asset)	24,895	34,000
Distribution to Constituent Authorities	600,000	800,000
Total	618,432	822,414

3. Property, Plant and Equipment

	Land and Buildings £	Vehicles, Plant and Equipment £	Total £
<u>Original Cost/Valuation</u>			
At 1 April 2021	2,615,654	786,424	3,402,078
Enhancement / Additions	0	31,845	31,845
Disposals	0	0	0
Impairments	0	0	0
At 31 March 2022	2,615,654	818,269	3,433,923
<u>Depreciation/Impairments</u>			
At April 2021	(175,925)	(592,865)	(768,790)
Depreciation for the year	(44,906)	(38,460)	(83,366)
Revaluation	0	0	0
Disposals	0	0	0
At 31 March 2022	(220,831)	(631,325)	(852,156)
Net Book value as at:			
1 April 2021	2,439,729	193,559	2,633,288
31 March 2022	2,394,823	186,944	2,581,767

Analysis of Property, Plant and Equipment

Asset Description	31 March 2021 £	31 March 2022 £
<u>Land and Buildings</u>		
Crematorium Buildings	1,664,441	1,634,719
Crematorium Land	270,000	270,000
Crematorium Roof	138,105	154,464
Crematorium Heating System	124,124	119,350
Boundary land	38,000	38,000
Pamela Cottage	103,500	100,625
Land at Pamela Cottage	60,000	60,000
Serenity Chapel Refresh	3,955	3,390
Flower Wall Works	37,604	34,470
	2,439,729	2,415,018
<u>Vehicles, Plant and Equipment</u>		
Mercury Abatement Equipment	111,393	89,115
Columbaria	4,500	3,600
Rijo Vending Machine	1,516	0
Neo Vending Machine	1,059	1,079
Charging Bier	13,190	12,090
Neo Vending Machine (Bearer's Room)	2,158	0
Children's Memorial Area	31,624	27,106
Lecterns and Curtains	5,818	4,987
Epilog Upgrade	1,512	12,407
Digital book of remembrance	673	337
Catafalque	4,860	3,240
Heat Exchanger	8,065	6,397
Buggy Grounds Vehicle	7,191	6,392
	193,559	166,749
Total Property, Plant and Equipment	2,633,288	2,581,767

4. Short Term Debtors

	31 March 2021 £	31 March 2022 £
Funeral Directors	92,467	157,123
Other payments	0	0
Total Short Term Debtors	92,467	157,123

5. Cash and Cash Equivalents

	31 March 2021 £	31 March 2022 £
Cash in hand	60	60
Bank current accounts	723,069	25,363
Income Banked in March but not on Bank Statement until April in the following year	57,033	0
Total Cash and Cash Equivalents Balance	780,162	25,423

6. Short Term Creditors

	31 March 2021 £	31 March 2022 £
Local Authorities	(391,389)	(38,526)
Other Bodies	(7,658)	(3,600)
Total Short Term Creditors	(399,047)	(42,126)

7. Unusable Reserves

	2020/21 £	2021/22 £
Revaluation Reserve	(593,596)	(580,513)
Capital Adjustment Account	(2,039,692)	(2,001,254)
Pension Reserve	1,535,000	1,731,000
Total Unusable Reserves	(902,288)	(1,046,767)

Revaluation Reserve

	2020/21 £	2021/22 £
Balance at 1 April	(606,679)	(593,596)
Upward revaluation of assets	0	0
Impairment	0	0
Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on the Provision of Services	13,083	13,083
Balance at 31 March	(580,513)	(593,596)

Capital Adjustment Account

	2020/21 £	2021/22 £
Balance as at 1 April	(2,109,975)	(2,039,692)
<u>Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:</u>		
Charges for depreciation and impairment of non-current assets	83,366	83,366
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	0	0
Adjusting amounts written out of the Revaluation Reserve	(2,026,609) (13,083)	(1,956,326) (13,083)
Net written out amount of the cost of non-current assets consumed in the year	(2,039,692)	(1,969,409)
<u>Capital financing applied in the year:</u>		
Capital expenditure charged against the General Revenue Balance	0	(31,845)
	0	(31,845)
Balance at 31 March	(2,039,692)	(2,001,254)

Pensions Reserve

	2020/21 £	2021/22 £
Balance at 1 April	1,187,000	1,731,000
Re-measurement of the net defined liability/(asset)	536,000	(301,000)
Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	99,000	153,000
Employer's pensions contributions and direct payments to pensioners payable in the year	(91,000)	(48,000)
Balance at 31 March	1,731,000	1,535,000

8. Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

	2020/21 £	2021/22 £
Interest received	(6,463)	(11,586)
Interest paid	0	0

9. Cash Flow Statement – Investing Activities

	2020/21 £	2021/22 £
Purchase of property, plant and equipment, investment property and intangible assets	0	31,845
Purchase of short term investments	0	270,440
Total Investing Activities	0	302,285

10. Cash Flow Statement – Financing Activities

	2020/21 £	2021/22 £
Other receipts from financing activities	0	0
Other payments for financing activities	0	0
Total Financing Activities	0	0

11. Capital Expenditure and Capital Financing

	£
Expenditure	
<u>Operational Assets</u>	
Crematorium Roof	31,845
Window Replacements	0
<u>Non Operational Assets</u>	
Capital Salaries	0
Total Expenditure	31,845
Financing:	
Revenue Financing	(31,845)
Repairs and Renewals Reserve	0
Total Financing	(31,845)

12. Investments

	2020/21 £	2021/22 £
Repairs and Renewals Reserve	206,392	236,121
Revenue	67,246	307,957
Total Investments	273,638	544,078

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Report of the Executive Director

CREMATION NUMBERS

1. Purpose of Report

To provide the Joint Committee with an update on cremation numbers.

2. Recommendation

The Joint Committee is asked to NOTE this report.

3. Detail

In accordance with the Joint Committee’s request shown below is a table detailing the number of services on a year by year basis. The number of cremations in 2021/22 reduced from the previous year but it should be noted that the 2020/21 figure was likely to have increased due to the effects of the pandemic. A more accurate trend on whether the number of cremations is increasing or decreasing will be able to be ascertained over the next year.

Month	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
April	249	310	257	179	221	190	302	229
May	233	229	229	225	241	230	283	187
June	206	299	241	228	194	212	188	241
July	236	232	209	190	174	196	178	183
August	234	210	196	175	196	194	179	180
September	233	219	231	187	150	175	182	192
October	261	235	212	197	189	207	202	193
November	268	231	252	201	212	210	222	226
December	298	289	250	196	195	202	262	199
January	309	250	310	276	273	272	224	217
February	321	301	307	259	238	204	303	229
March	323	294	258	257	211	240	272	230
Total	3171	3099	2952	2570	2494	2532	2797	2506

4. Financial Implications

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

There are no financial implications at this stage.

5. Legal Implications

There are no direct legal implications arising from the recommendations in this report.

6. Background Papers

Nil

APPENDIX

Types of Services breakdown

The table below shows the different types of cremations which have taken place in 2021/22.

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

Full Service: A normal 60 minute service and cremation.

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

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

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

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

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

Month	Full Service	Committal Service	Directs	Hospital Body	Low Cost Funeral	Cremations Total
Totals	2253	133	59	51	10	2506

Note: Low cost funerals on started in December 2021.

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Report of the Executive Director

IMPROVEMENT TO VIEWING AND AUDIO SYSTEM1. Purpose of Report

To inform Members of the options with regards upgrading the audio and screening system and for Members to decide what option is to be explored and approve the appropriate budget for the cost of installation.

2. Recommendation

The Joint Committee is asked to **CONSIDER** the associated costs for upgrading the audio system and screens and **RESOLVE** that:

- 1) **No upgrade**
- 2) **Option 1 at a cost of £17,698.98 with additional funds being allocated from reserves**
- 3) **Option 2 at a cost of £28,815.28 with additional funds being allocated from reserves**
- 4) **Option 3 at a cost of £41,279.88 with additional funds being allocated from reserves**

3. Detail

Members have requested that a cost be obtained for the provision of outside screens to allow for an outside congregation to view a service. A quote has been obtained from the service supplier and the costs are shown in the appendix. As part of the exercise a quote has also been obtained for upgrading the audio system and the screens within the chapel and viewing area to bring that up to modern standards.

4. Financial Implications

The total cost to provide outside viewing screens as well upgrade the screens in the waiting area, chapel and the audio system in the chapels is in the region of £42,000.

5. Legal Implications

There are no direct legal implications arising from the recommendations in this report.

6. Background Papers

Nil

APPENDIX

Cost for upgrading the system

The different costs associated with upgrading the screening and audio system are shown in the below.

Option	Description	Cost
1	No upgrade	£0
2	Provision of 2 outside screens with an external speakers (one outside entrance at each chapel)	£17,698.98
3	Provision of outdoor 2 screens and external speakers, larger improved quality TV screens in the chapels as well the waiting area of the Serenity and Reflection chapel	£28,815.28
4	Provision of outdoor 2 screens and external speakers, larger improved quality TV screens in the chapels as well the waiting area of the Serenity and Reflection chapel and an upgrade of the audio system within the two chapels	£41,279.88

Option 1

No changes to the current system

Total Cost: £0

Option 2 specification- Provision of outside screen

The upgrade would include:

1 x Eternal overflow screen, with camera and tributes auto switching (55 inch screen TV-sunlight readable, water proof, toughen glass) for the Reflection Chapel

1 x Eternal overflow screen, with camera and tributes auto switching (55 inch screen TV-sunlight readable, water proof, toughen glass) for the Serenity Chapel

Total cost £17,698.98

The photograph in appendix 2 below shows where the outdoor screens would be positioned.

Option 3

The upgrade would include for the Serenity Chapel:

- 1 x Eternal overflow screen, with camera and tributes auto switching (55 inch screen TV-sunlight readable, water proof, toughen glass)
- 2 x Eternal speakers

- 2 x Waiting room screen with camera and tributes auto switching (43 inch screen TV- currently 32 inch)
- 2 x New chapel tribute screens (55 inch screen TV)
-

The upgrade would include for the Reflection Chapel:

- 1 x Eternal overflow screen, with camera and tributes auto switching (55 inch screen TV-sunlight readable, water proof, toughen glass)
- 2 x Eternal speakers, amplifier and wall mounted volume controller
- 1 x Waiting room screen (43 inch TV relocated from Serenity Chapel) with camera and tributes auto switching
- 1 x Waiting room speaker and wall mount volume control (to be located above the TV)
-

Total Cost: £28,815.28

Option 4

The upgrade would include for the Serenity Chapel:

- 1 x Eternal overflow screen, with camera and tributes auto switching (55 inch screen TV-sunlight readable, water proof, toughen glass)
- 2 x Eternal speakers
- 2 x Waiting room screen with camera and tributes auto switching (43 inch screen TV- currently 32 inch)
- 2 x New chapel tribute screens (55 inch screen TV)
- 1 x Digital audio processor & 4 dial controller
- 1 x Chapel amplifier
- 1 x 4 zone amp for staff/waiting room/outside speakers
- 2 x wall mounted speakers for the chapel
- 1 x sub speaker for the chapel
-

The upgrade would include for the Reflection Chapel:

- 1 x Eternal overflow screen, with camera and tributes auto switching (55 inch screen TV-sunlight readable, water proof, toughen glass)
- 2 x Eternal speakers, amplifier and wall mounted volume controller
- 1 x Waiting room screen (43 inch TV relocated from Serenity Chapel) with camera and tributes auto switching
- 1 x Waiting room speaker and wall mount volume control (to be located above the TV)
- 1 x Digital audio processor & 4 dial controller
- 1 x Chapel amplifier
- 1 x 4 zone amp for staff/waiting room/outside speakers
- 2 x wall mounted speakers for the chapel
- 1 x sub speaker for the chapel
-

Total Cost: £41,279.88

Quotes

The should be noted that the quotes obtained for upgrading the audio systems within the chapel (as shown in option 4) have been received as separate quotes.

Therefore, it is likely that there would be some reduction on the overall price based on the fact that all activities can be planned and undertaken as one job lot.

It should be noted that the quotes were obtained on 17 May 2022 and are only valid more one month. Therefore there could be some price differential on placing the order.

Benefits of the upgrades

The provision of outdoor screens would provide a viewing area for larger congregations. In addition, there is currently no viewing screen in the waiting area of the Reflection chapel so the provision of a screen would much improve the user experience for those members of the congregation that cannot have access to the chapel area.

The additional screen within the Serenity chapel, together with a larger size screen, would provide the congregation with an improved visual user experience. In additional the larger size screens in the Serenity chapel waiting area would improve the user experience for those members of the congregation that cannot have access to the chapel area.

It is viewed that the user experience would benefit from enlarging the size of screens within the chapel areas and having 2 screens within the Serenity Chapel. It is believed that the current audio system is around 18 years old. The latest equipment would provide a much improved quality of sound within the chapels so enhancing the user experience.

Report of the Executive Director

WALL GRAPHIC FOR THE SERENITY CHAPEL WAITING AREA

1. Purpose of Report

To inform Members of the concept to have a crematorium wall graphic on the waiting area of the Serenity Chapel and if deemed an appropriate concept approve the additional budget needed to fund the initiative.

2. Recommendation

The Joint Committee is asked to CONSIDER the use of wall graphics within the Serenity Chapel waiting area and if deemed appropriate RESOLVE that:

- 1) The additional £1000 from reserves needed to implement the initiative.**
- 2) The decision on the design of the graphics to be affixed to the wall be delegated to the Executive Director.**

3. Detail

The current waiting area in the Serenity chapel is a brown wood clad design. The design is dated and consideration has been given to how this can be visually improved to have a more modern and contemporary feel at a relatively low cost. This is part of the measures aimed at improving the user experience and attracting custom. The graphics would show the memorialisation options which are available so potentially attracting customers to commemorate their loved one on the site.

Members are asked to consider that vinyl transfer graphics of the grounds are affixed to the wall to cover the brown cladding. The graphics will show pictures of the grounds and all its beauty so adding to the customer experience when using the facility.

An initial quote has been obtained from a company that are able to produce and fit the graphics for an amount in the region of £1000. Examples of the type of graphics which could be used are shown in the appendix.

4. Financial Implications

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

The cost to create and install the wall graphics is in the region of £1000. There is currently no budget allocated to this initiative.

5. Legal Implications

There were no comments from the Monitoring Officer or Head of Legal Services.

6. Background Papers

Nil

APPENDIX

Examples of wall graphics to put affixed to the wall of the Serenity Chapel





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. 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.

13 October 2022	<ul style="list-style-type: none"> • Software Upgrade • Update on Cremation Numbers • Update on Sale of Land to the rear of Bramcote Crematorium • Cremator Replacements • Infrastructure Improvements • Marketing Update • Finance Report
19 January 2023	<ul style="list-style-type: none"> • Christmas Service of Remembrance • Software Update • Update on Cremation Numbers • Update on sale of land to the rear of Bramcote Crematorium • Cremator Replacements • Infrastructure Improvements • Finance report
16 March 2023	<ul style="list-style-type: none"> • Charitable donations
15 June 2023	<ul style="list-style-type: none"> • Review of the Change Cremation Costs • Month Review of the Change in Cremation Times

4. Financial Implications

Head of Finance Services were as follows:
There are no financial implications.

5. Legal Implications

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

6. Background Papers

Nil.

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