



Wednesday, 11 January 2023

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 19 January 2023 in the Bramcote Crematorium, Coventry Lane, Bramcote, commencing at 6.30 pm.

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

Yours faithfully

Chief Executive

To: Members of the Bramcote Bereavement Services Joint Committee

A G E N D A

1. APOLOGIES

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

2. DECLARATIONS OF INTEREST

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 3 - 4)

To approve the minutes of the previous meeting held on 13 October 2022.

4. REVENUE ESTIMATES 2022/23 AND 2023/24 (Pages 5 - 22)

To seek approval of the proposed revenue budget for the financial year 2023/24, 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 2022/23 TO 2026/27 (Pages 23 - 32)

To seek approval of a Medium Term Financial Strategy for Bramcote Crematorium through to 2026/27 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. UPDATE ON THE SALE OF SURPLUS LAND TO THE REAR OF THE CREMATORIUM

There will be a verbal update to the Joint Committee from the Head of Finance regarding the land sale at the Crematorium.
7. CREMATOR UPDATE

There will be a verbal update to the Joint Committee regarding the replacement of the cremators.
8. CHRISTMAS SERVICE OF REMEMBRANCE 2022 (Pages 33 - 34)

To provide the Joint Committee with an update on the Christmas Service of Remembrance 2022.
9. CREMATION NUMBERS (Pages 35 - 38)

To provide the Joint Committee with an update on cremation numbers.
10. WORK PROGRAMME (Pages 39 - 40)

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

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 13 OCTOBER 2022

Broxtowe Borough Council:
Councillors S J Carr
R I Jackson
M Radulovic MBE

Erewash Borough Council:
Councillors V Clare
C Hart
W Major

13 DECLARATIONS OF INTEREST

There were no declarations of interest.

14 MINUTES

The minutes of the meeting held on 23 June 2022 were confirmed and signed as a correct record.

15 UPDATE ON CREMATION NUMBERS

The Joint Committee noted the Update on Cremation Numbers.

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.

16 PERFORMANCE MANAGEMENT UPDATE

The Joint Committee received an update on the performance levels for Bramcote Crematorium for the year-to-date 2022/23.

17 UPDATE ON SALE OF LAND TO THE REAR OF BRAMCOTE CREMATORIUM

The Joint Committee received a verbal update on the sale of the land to the rear of the crematorium.

18 MARKETING UPDATE

The Joint Committee received a verbal update on the marketing strategy.

19 WORK PROGRAMME

The Joint Committee consider the Work Programme.

RESOLVED the Work Programme is approved.

20 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.

21 REPLACEMENT CREMATORS

- 1) **RESOLVED that option 1, the installation of gas cremators, be approved.**
- 2) **RESOLVE that delegated authority be given to the Deputy Chief Executive and Section 151 Officer at Broxtowe Borough Council (the Treasurer), in conjunction with his counterpart at Erewash Borough Council, to determine the strategic approach for capital financing and to incorporate this into the Crematorium's medium term financial strategy and to refer back to this Committee as part of the budget setting process for 2023/24.**

Joint Report of the Treasurer and the Bereavement Services Manager

REVENUE ESTIMATES 2022/23 AND 2023/24

1. Purpose of report

To seek approval of the proposed revenue budget for the financial year 2023/24, together with the revised estimate for the current year, in accordance with the service objective of providing efficient arrangements for funeral directors and clergy which meet the need of their service users at a reasonable cost.

2. Recommendation

The Joint Committee is asked to RESOLVE that:

- 1. The revised estimate for 2022/23 and the base budget for 2023/24 as submitted at appendix 2 be approved.**
- 2. An amount of £60,000 be provided to cover capital developments during 2023/24 as outlined in appendix 3 be approved.**
- 3. The fees and charges as detailed in appendix 4 be implemented.**
- 4. An amount of £400,000 be distributed to each of the constituent authorities in 2023/24.**

3. Detail

The proposals for the 2022/23 revised estimate and the estimates for 2023/24 are given in the attached appendices for Members' consideration.

The Joint Committee is asked to approve the detailed estimates, development items, allowances for inflation, fees and charges increases and the distribution to the two constituent authorities.

4. Financial Implications

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

It is proposed at this stage to distribute a total of £800,000 in both 2022/23 and 2023/24, split equally between Broxtowe and Erewash Borough Councils, given the level of estimated revenue account surplus as at 31 March 2023.

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

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

5. Legal Implications

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

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

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

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

6. Human Resources Implications

There are no direct human resources implications for this report.

7. Union Comments

Not applicable.

8. 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.

APPENDIX 1

BUDGET 2023/24

1. Introduction

Details of the proposed revenue budget for the 2023/24 financial year and the revised estimate for 2022/23, are attached at appendix 2 for consideration.

The base estimates for 2023/24 contain inflationary increases for salaries, changes in employers National Insurance contributions and changes in fees and charges detailed for approval within this report.

2. Actual Outturn 2021/22

An abridged Annual Report and Statement of Accounts for 2021/22 was considered by the Joint Committee on 23 June 2022. The Crematorium Revenue balance as at 31 March 2022 was £456,252 (31 March 2021 - £590,629), which was £134,377 lower than in 2020/21. This included an annual contribution of £50,000 into the Repairs and Renewals Reserve.

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 was around £145,000 lower than the original budget approved in January 2021.

A distribution of £400,000 was made to each of the two constituent authorities in 2021/22 as agreed by the Joint Committee on 14 January 2021. This compared to a distribution of £300,000 to each of the constituent authorities in 2020/21.

3. Revised Estimate 2022/23

The proposed revised estimates for 2022/23 includes adjustments relating to employee expenses, fuel costs and income budgets.

The salaries budget has been increased by £18,500 to fully allow for the 2022/23 pay award, which was agreed at £1,925 fixed for each salary point (full-time equivalent). This was above the 2% inflationary allowance included in the original estimates. The budget has been further increased by £8,000 as the net cost of an additional temporary Crematorium Technician in 2022/23 which was partially funded by vacant posts within the establishment.

The fuel and energy budget has also been increased by £20,000 to align with anticipated fuel costs following the rising energy price market.

The expected income for cremations in 2022/23 is unchanged with cremation numbers for the year assumed to be 2,450 and 50 direct cremations as when the budget was set. Although the target cremation numbers are anticipated to be achieved, a £30,000 reduction of the revised income budget would be more representative of the likely income levels based on actual services rather than the legacy calculation of increasing the base income budget by inflation only.

The proposed distribution to each of the two constituent authorities in 2022/23 remains at £400,000 as agreed by the Joint Committee on 13 January 2022.

4. Base Estimate 2023/24 – Income

4.1. Cremation Fees

The estimates for 2023/24 are based upon 2,450 adult cremations and 50 direct cremations. These are the same as the target number for the current year and are considered to be prudent estimates. No further growth in cremation numbers is anticipated at this stage. The proposed charges are as follows:

| | Proposed Fees |
|--|---------------|
| Cremation of the body of a person of 18 years and over (within or outside area) | £820 |
| Direct Cremation of the body of a person of 18 years and over (within or outside area) | £430 |

The proposed increase in fees for 2023/24 is 9.5%. A benchmarking exercise of crematoria in the local area has been undertaken and, although their respective fees have not all been agreed as yet, it is anticipated that the proposed cremation fee at this level would still be within the mid-range fees charged across the region.

If Members were minded to vary cremation fees by 1% this would result in an increase/decrease of around £18,000 in the cremation fee budget.

It is RECOMMENDED that the Joint Committee approve a cremation fee for persons of 18 years and over of £820 and a direct cremation fee of £430 with effect from 1 April 2023.

4.2. Other Fees and Charges

The proposed increase in other fees and charges for 2023/24 is around 7%. These include the fees for all current memorials as well as memorialisation items, urns and caskets, deposits of cremated remains and miscellaneous services. The proposed fees and charges for 2023/24 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 2023.

5. Base Estimate 2023/24 – Expenditure

5.1. Employees

The estimate for employee costs has increased by £39,400 in 2023/24 when compared to the 2022/23 revised estimate. This is due to a number of factors including an allowance for an estimated pay award of 5% in 2023/24; an increase in the primary pension contribution rates of 1%; some changes to the establishment including job evaluation regrades and a Crematorium Technician post; with these increases being partially offset by a reduction in the secondary pension contribution rates ('back-funding').

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 energy is necessary and an additional £25,000 has been included in the base budget 2023/24 for this (in addition to the £20,000 added to revised estimates in 2022/23). Further allowances have also been built into budgets for unavoidable increases in certain items.

5.3. Developments 2023/24 and Beyond

The base budget shown at appendix 2 reflects the provision necessary to maintain the current level of operation. Any developments to be funded from revenue are included in the base budget for 2023/24.

The provisional development proposals for 2023/24 through to 2025/26 are included in appendix 3. These are incorporated into the Medium Term Financial Strategy that is included elsewhere on this agenda.

One scheme is proposed for the resurfacing of some pathways on the site at a cost of £60,000. This will be fully funded from the Repairs and Renewal Fund.

The installation of new cremators at Bramcote Crematorium is anticipated later for the capital programme in 2024/25. This schemes will be brought forward later in the year as part of the 2024/25 budget process. The overall cost will be subject to tender, but this is expected to be a significant capital investment of over £1 million. The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils. The capital costs will be offset by efficiency savings on energy consumption and maintenance budgets.

6. Revenue Account Surplus

If all the matters referred to above are accepted, the forecast position at the end of 2022/23 would be as follows:

| | £ |
|---|------------------|
| Balance Brought Forward 31 March 2022 | (456,252) |
| Net (Increase)/Decrease in balance for 2022/23 (appendix 2) | (579,460) |
| Distribution Estimate 2022/23 | 800,000 |
| Revenue Account Surplus 31 March 2023 | (235,712) |
| Net (Increase)/Decrease in balance for 2023/24 (appendix 2) | (699,600) |
| Distribution Estimate 2023/24 | 800,000 |
| Revenue Account Surplus 31 March 2024 | (135,312) |

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 2023, it is proposed at this stage to distribute a total of £800,000 in 2023/24, split equally between Broxtowe and Erewash Borough Councils. With no contribution into the Repairs and Renewal Reserve in 2023/24, this would leave a balance of £135,312 at 31 March 2024 if all assumptions were realised.

APPENDIX 2

Comprehensive Income and Expenditure Statement

| <u>Description</u> | <u>Revised 2022/23</u> £ | <u>Base 2023/24</u> £ |
|-----------------------------------|---------------------------------|------------------------------|
| Income | | |
| Fees and Charges | (1,822,950) | (1,950,000) |
| Entries in Book of Remembrance | (19,000) | (17,500) |
| Weekend Scattering of Ashes | (1,250) | (2,000) |
| Cremation Fees - Hospital Bodies | (10,000) | (10,750) |
| Memorialisation Income | (48,000) | (48,000) |
| Visual Tributes Income | (45,000) | (48,000) |
| Pamela Cottage Rent | (5,400) | (5,400) |
| Vending Drinks Sales | (2,000) | (1,500) |
| Other Income | (6,000) | (11,000) |
| | | |
| Total Income | (1,959,600) | (2,094,150) |
| | | |
| Expenditure | | |
| | | |
| Employee Expenses | | |
| Salaries | 436,250 | 475,650 |
| Training | 2,500 | 2,500 |
| | | |
| Premises Related Expenses | | |
| Repairs & Maintenance – General | 51,000 | 55,000 |
| Repairs & Maintenance – Cremators | 75,000 | 80,000 |
| Mercury Abatement | 11,000 | 13,000 |
| Legionella Testing | 200 | 200 |
| Electrical Testing | 200 | 200 |
| Trade Refuse Collection | 11,500 | 12,650 |
| Fuel and Light | 121,900 | 146,550 |
| Rates and Water | 107,200 | 108,100 |
| Cleaning Materials | 3,000 | 3,000 |
| Window Cleaning | 1,800 | 1,550 |
| | | |
| Transport Related Expenses | | |
| Travelling Expenses | 1,200 | 1,200 |
| | | |
| Supplies And Services | | |
| Equipment, Tools and Materials | 7,000 | 7,000 |
| Website Development | 15,000 | 2,750 |
| Vending Machines | 2,100 | 1,500 |

| <u>Description</u> | <u>Revised 2022/23</u> £ | <u>Base 2023/24</u> £ |
|---|---------------------------------|------------------------------|
| Marketing | 10,000 | 10,000 |
| Service Contracts | 30,000 | 33,000 |
| Clothing | 2,500 | 3,000 |
| Printing and Stationery | 6,350 | 7,000 |
| Book of Remembrance | 7,500 | 7,500 |
| Open Day | 1,000 | 1,000 |
| Service of Remembrance | 2,500 | 2,500 |
| Ash Boxes | 6,000 | 10,000 |
| Telephones | 3,900 | 3,900 |
| Postages | 2,710 | 3,000 |
| Software Maintenance | 4,000 | 4,000 |
| Audit Fees | 1,500 | 1,500 |
| Bank Charges | 2,000 | 3,000 |
| Music System | 15,000 | 17,500 |
| Medical Referee Fees | 47,000 | 47,000 |
| Security Patrol | 0 | 500 |
| Miscellaneous Music Costs | 40,000 | 42,000 |
| Surveillance | 1,000 | 1,000 |
| Contingency | 10,000 | 10,000 |
| Subscriptions | 1,000 | 1,000 |
| Other Expenses | 150 | 150 |
| Insurances | 17,700 | 18,900 |
| Conference Expenses | 500 | 500 |
| Environmental Protection Act | 3,000 | 3,000 |
| | | |
| Memorialisation Account | 40,000 | 35,000 |
| | | |
| Third Party Payments | | |
| Grounds Maintenance Contract | 31,610 | 35,900 |
| | | |
| Central Departmental and Technical Support Services | | |
| Central Support Recharges | 175,370 | 191,850 |
| | | |
| Capital Financing Costs | | |
| Capital Charges | 84,500 | 83,000 |
| Developments | 140,000 | 60,000 |
| | | |
| Total Expenditure | 1,533,640 | 1,547,550 |
| | | |
| Cost of Service – Continuing Operations | (425,960) | (546,600) |
| | | |

| <u>Description</u> | <u>Revised 2022/23</u> £ | <u>Base 2023/24</u> £ |
|---|---------------------------------|------------------------------|
| Financing Costs and Investment Income | | |
| Interest and Investment Income | (4,000) | (10,000) |
| 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 |
| Total Comprehensive Income and Expenditure | 370,040 | 243,400 |
| Adjustments between accounting and funding basis under regulation | | |
| IAS 19 Pension Costs | 0 | 0 |
| Depreciation and Impairment | (84,500) | (83,000) |
| <u>Transfer to/(from) Earmarked Reserves</u> | | |
| Repairs and Renewals Reserve | (65,000) | (60,000) |
| Donations Reserve | 0 | 0 |
| (Increase)/Decrease in Balances for Year | 220,540 | 100,400 |
| Bramcote Crematorium Balance Brought Forward | (456,252) | (235,712) |
| Bramcote Crematorium Balance Carried Forward | (235,712) | (135,312) |

Donations Reserve

| <u>Actual</u> <u>2021/22</u> £ | <u>Description</u> | <u>Revised</u> <u>2022/23</u> £ | <u>Base</u> <u>2023/24</u> £ |
|--------------------------------------|---------------------------|---------------------------------------|------------------------------------|
| | Expenditure | | |
| 0 | Expenditure in Year | 0 | 0 |
| | Income | | |
| (540) | Donations | 0 | 0 |
| | | | |
| (540) | (Surplus)/Deficit in Year | 0 | 0 |
| (6,393) | Balance Brought Forward | (6,933) | (6,933) |
| (6,933) | Balance Carried Forward | (6,933) | (6,933) |

Repairs and Renewals Reserve

| <u>Actual</u> <u>2021/22</u> £ | <u>Description</u> | <u>Revised</u> <u>2022/23</u> £ | <u>Base</u> <u>2023/24</u> £ |
|--------------------------------------|---------------------------|---------------------------------------|------------------------------------|
| | Expenditure | | |
| 0 | Payments in Year | 65,000 | 60,000 |
| | Income | | |
| (54,273) | Contributions in Year | 0 | 0 |
| 0 | Investment Interest | 0 | 0 |
| 0 | Total Income | 0 | 0 |
| | | | |
| (54,273) | (Surplus)/Deficit in Year | 65,000 | 60,000 |
| (181,849) | Balance Brought Forward | (236,122) | (171,122) |
| (236,122) | Balance Carried Forward | (171,122) | (111,122) |

APPENDIX 3

DEVELOPMENTS 2022/23 AND BEYOND**2023/24 proposals**

| Proposed Scheme | Estimated Costs* £ | Funded by: |
|---|-----------------------|---------------------------|
| New development for the resurfacing of some pathways on the site. | 60,000 | Repairs and Renewals 100% |
| TOTAL DEVELOPMENTS | 60,000 | |

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

2024/25 proposals

Schemes to be brought forward later in the year as part of the 2024/25 budget process.

The installation of new cremators at Bramcote Crematorium is anticipated for the capital programme in 2024/25. The overall cost will be subject to tender, but this is expected to be a significant capital investment of over £1 million. The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils.

The capital costs will be offset by efficiency savings on energy consumption and maintenance budgets.

2025/26 proposals

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

APPENDIX 4

Summary Of Charges – Bramcote Bereavement Services

| | | Approved Charges 2022/23 £ | Proposed Charges 2023/24 £ |
|--------|---|-------------------------------------|-------------------------------------|
| Part 1 | <u>Cremation Fee</u> | | |
| | To include Cremation Fee; Medical Referee's Fee; Use of Music Facilities; and Scattering of Cremated Remains (Monday to Friday) | 748 | 820 |
| | <u>For the cremation of the body of:</u> | | |
| | A person below the age of 18 years * fee via the Children's Fund | Nil | 240* |
| | A person aged 18 years and over | 748 | 820 |
| | School of Anatomy cadaver | 528 | 528 |
| | Body part | 50 | 50 |
| | Direct Cremation (Unattended) | 395 | 430 |
| | Direct Cremation (Attended) | n/a | 530 |
| | Committal Service | 748 | 820 |
| Part 2 | <u>Urns and Caskets</u> | | |
| | Urns | 47 | 47 |
| | Caskets | 106 | 106 |
| | Bio Box | 6 | 6 |
| | Polytainers | 6 | 6 |
| | White cremation Box | 6 | 6 |
| | Small white cremation box | 6 | 6 |
| | Donation Box | 4 | 4 |
| Part 3 | <u>Miscellaneous Fees and Charges</u> | | |
| | Extended Service Fee | 200 | 268 |
| | Witness Charge | 78 | 78 |
| | Non cancellation fee (administration charge) | 95 | 95 |
| | Use of chapel for memorial service/committal | 250 | 268 |
| | Low Cost Funeral (09:00 Serenity Chapel only) | 600 | 642 |
| | Add'n charge for weekend/bank holiday scattering | 26 | 28 |
| | Scattering of remains from another Crematoria | 66 | 71 |
| | Weekend/bank holiday surcharge for same day cremation | 266 | 285 |
| | Add'n charge for weekend/bank holiday use of chapel | 98 | 105 |
| | Temporary deposit per month (first month free) | 36 | 36 |

| | Approved Charges 2022/23 £ | Proposed Charges 2023/24 £ |
|--------|---|----------------------------------|
| Part 4 | <u>Wesley Media Visual Tributes</u> | |
| | | |
| | Single Still Image | 19 |
| | Slideshow – max 25 images, no music | 39 |
| | For additional 25 images | 22 |
| | Slide Show - max 25 images with music | 76 |
| | For additional 25 images | 22 |
| | Family Video File | 19 |
| | Download MP4 Video File | 19 |
| | DVD or USB of Visual Tribute only | 26 |
| | | |
| | <u>Wesley Media Recording of Service</u> | |
| | Downloadable MP4 Video File | 35 |
| | Including Visual Tribute | 46 |
| | | |
| | <u>Wesley Media Webcast</u> | |
| | Webcast of service | 35 |
| | DVD or USB of webcast | 61 |
| | DVD or USB of webcast Including Visual Tribute | 66 |
| | Additional DVDs or USB of webcast | 26 |
| | | |
| | <u>Wesley Media Visual Tributes – Urgent Services</u> | |
| | Prices are for Visual Tributes request made after the 48-hour cut-off. Subject to an additional fee of £76 on top of below: | 76 |
| | Single Still Image | 19 |
| | Slideshow – Max 25 images, no music | 39 |
| | For additional 25 images | 22 |
| | Slide Show - Max 25 images with music | 76 |
| | For additional 25 images | 22 |
| | Family Video File | 19 |
| | Download MP4 Video File | 19 |
| | DVD or USB of Visual Tribute | 26 |
| | | |
| | Administration Fee | 15 |
| | | |

| | | Approved Charges 2022/23 £ | Proposed Charges 2023/24 £ |
|--------|--|----------------------------------|----------------------------------|
| | <u>Memorials and Inscriptions</u> | | |
| Part 5 | <u>Entries in Book of Remembrance (including VAT)</u> | | |
| | For each 2 line entry | 78 | 78 |
| | For each 5 line entry | 127 | 127 |
| | For each 5 line entry & motif | 198 | 198 |
| | For each 8 line entry | 204 | 204 |
| | For each 8 line entry & motif | 275 | 275 |
| | | | |
| | <u>Digital Display (including VAT)</u> | | |
| | Additional swipe card | 6 | 6 |
| | Extra page (each) | 57 | 57 |
| | | | |
| | <u>Miniature Books (including VAT)</u> | | |
| | For each 2 line entry | 106 | 106 |
| | For each 5 line entry | 129 | 129 |
| | For each 5 line entry & motif | 199 | 199 |
| | For each 8 line entry | 181 | 181 |
| | For each 8 line entry & motif | 252 | 252 |
| Part 5 | <u>Memorials and Inscriptions Cont'd</u> | | |
| | <u>Memorial Plaques (including VAT)</u> | | |
| | Wall Plaque - 10 Years Lease | 540 | 550 |
| | Wall Plaque plus metal posy vase | 640 | 650 |
| | Wall Plaque Renewal (10 Years) | 325 | 335 |
| | | | |
| | Bench Plaque - 10 Years Lease | 540 | 550 |
| | Bench Renewal (10 Years) | 325 | 335 |
| | | | |
| | Rose Plaque - 10 Years Lease | 540 | 550 |
| | Rose Plaque Renewal (5 Years) | 193 | 203 |
| | Rose Plaque Renewal (10 Years) | 325 | 335 |
| | | | |
| | Replacement Wall or Rose or Bench Plaque | 126 | 136 |
| | | | |
| | Barbican Plaque - 10 Years Lease | 540 | 550 |
| | Barbican Renewal (10 years) | 325 | 335 |
| | Barbican Plaque - Replacement | POA | POA |

| | Approved Charges 2022/23 £ | Proposed Charges 2023/24 £ |
|---|----------------------------------|----------------------------------|
| Reflection Garden Wall Plaque - 5 Years Lease | 165 | 175 |
| Reflection Garden Wall Plaque - Motif | 21 | 31 |
| Reflection Garden Wall Plaque - Replacement | 65 | 75 |
| Reflection Garden Wall Plaque Renewal (5 years) | 91 | 101 |
| Book Room Wall Heart Plaque - 5 Years Lease | 215 | 225 |
| Book Room Wall Heart Plaque - Motif | 21 | 31 |
| Book Room Wall Heart Plaque - Replacement | 65 | 75 |
| Book Room Wall Heart Plaque Renewal (5 years) | 91 | 101 |
| Mulberry Tree Plaque - 5 Years Lease | 165 | 175 |
| Mulberry Tree Plaque - Motif | 21 | 31 |
| Mulberry Tree Plaque - Replacement | 65 | 75 |
| Mulberry Tree Plaque Renewal (5 years) | 91 | 101 |
| New/Upgrade memorial (Granite plaques) | 110 | 120 |
| <u>Columbarium Charges (including VAT)</u> | | |
| <u>Level A (top)</u> | | |
| 5 year lease | 860 | 900 |
| 10 year lease | 1,290 | 1330 |
| 25 year lease | 2,050 | 2090 |
| <u>Level B</u> | | |
| 5 year lease | 861 | 880 |
| 10 year lease | 1,292 | 1330 |
| 25 year lease | 2,050 | 2070 |
| <u>Level B (Plaque Only)</u> | | |
| 5 year lease (no longer offered) | 686 | n/a |
| 10 year lease (no longer offered) | 1,025 | n/a |
| 25 year lease (no longer offered) | 1,640 | n/a |
| <u>Level C</u> | | |
| 5 year lease | 779 | 779 |
| 10 year lease | 1,158 | 1,178 |
| 25 year lease | 1,845 | 1,865 |

| | Approved Charges 2022/23 £ | Proposed Charges 2023/24 £ |
|---|----------------------------------|----------------------------------|
| | | |
| <u>Level C (Plaque Only)</u> | | |
| 5 year lease (<i>no longer offered</i>) | 626 | n/a |
| 10 year lease (<i>no longer offered</i>) | 923 | n/a |
| 25 year lease (<i>no longer offered</i>) | 1,477 | n/a |
| | | |
| <u>Level D</u> | | |
| 5 year lease | 687 | 707 |
| 10 year lease | 1,025 | 1,045 |
| 25 year lease | 1,640 | 1,660 |
| | | |
| <u>Level D (Plaque Only)</u> | | |
| 5 year lease (<i>no longer offered</i>) | 554 | n/a |
| 10 year lease (<i>no longer offered</i>) | 820 | n/a |
| 25 year lease (<i>no longer offered</i>) | 1,312 | n/a |
| | | |
| 5 year renewal | 608 | 80% of current lease fee |
| 10 year renewal | 1,094 | 80% of current lease fee |
| First 80 letters on plaque | Included | Included |
| Additional letters (beyond first 80) | 2 | 2 |
| Photo on plaque (7"x5") | 113 | 113 |
| Metal flower container | 44 | 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 |
| | | |

| | | Approved Charges 2022/23 £ | Proposed Charges 2023/24 £ |
|--------|---|----------------------------------|----------------------------------|
| | <u>Level 3</u> | | |
| | Plaque & Ashes (25 Years) | 750 | 750 |
| | Renewal | 380 | 380 |
| | <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 | 215 | 215 |
| | Wall of Hearts 5 Year Heart motif | 21 | 21 |
| | Wall of Hearts 5 Year renewable | 91 | 91 |
| | Wall of Hearts 5 Year Replacement | 65 | 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) | 41 | 43 |
| | Transfer of grave rights (complex) | 66 | 69 |
| | Exhumation of Ashes | 225 | 236 |
| | Renewal of lease for 99 years | 343 | 360 |

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Joint Report of the Treasurer and the Bereavement Services Manager

MEDIUM TERM FINANCIAL STRATEGY 2022/23 TO 2026/27

1. Purpose of Report

To seek approval of a Medium Term Financial Strategy for Bramcote Crematorium through to 2026/27 in accordance with the service objective of providing efficient arrangements for funeral directors and clergy which meet the need of their service users, at a reasonable cost.

2. Recommendation

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

3. Detail

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

Schedule 2 to the appendix summarises the financial forecast through to 2026/27. It demonstrates that all anticipated expenditure can continue to be met whilst maintaining a level of distribution of at least £400,000 to each constituent authority in 2022/23 and 2023/24. There is likely to be a need to reduce the annual distribution to £350,000 to each constituent authority from 2024/25 if general balances are to be maintained above the minimum recommended level of £100,000 throughout the period.

4. Financial Implications

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

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

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

5. Legal Implications

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

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

6. Human Resources Implications

There are no direct human resources implications for this report.

7. Union Comments

Not applicable.

8. 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

APPENDIX**BRAMCOTE CREMATORIUM FINANCIAL STRATEGY 2022/23 TO 2026/27****1. Purpose and Background**

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

- provide indicative financial projections through to 2026/27 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 2022/23 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 2026/27.

2. Detailed Projections

The figures for the period 2022/23 through to 2026/27 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 2023/24 and then incorporates only known service commitments and changes.

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

In summary, Schedule 2 shows whilst the level of distribution can be maintained at £400,000 to Broxtowe and Erewash Borough Councils in 2022/23 and 2023/24. It is likely that there will be a need to reduce the annual distribution to £350,000 to each constituent authority from 2024/25 if general balances are to be maintained above the minimum recommended level throughout the MTFS period. This potential reduction in distribution can be mitigated by business growth and/or cost reduction.

3. Assumptions Made

3.1 Base Expenditure Levels

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

3.2 Developments

The proposed development programme for 2023/24 to 2025/26, as presented within the budget report on this agenda, has been included.

The installation of new cremators at Bramcote Crematorium is anticipated later for the period in 2024/25 and the scheme will be brought forward for consideration later in the year. The overall cost will be subject to tender, but is expected to be a significant capital investment of over £1 million. The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils. Some of the capital cost will be offset by ongoing efficiency savings on energy consumption and maintenance budgets.

3.3 Inflation

The agreed pay award effective from 1 April 2022 has been incorporated into the revised estimates for 2022/23. An estimated uplift of 5% has been included for the salaries budget for 2023/24. A reduced allowance of 2% has been provided for 2024/25 and the following years throughout the strategy.

Given the current price inflation pressures on fuel and energy, an allowance for inflation on utilities has been proposed at £45,000, split between 2022/23 and 2023/24. Other small allowances for inflation have been built into the base budget for unavoidable increases in certain items. This higher level of inflation has not been continued throughout the strategy period at this stage, with a standard 2% price inflation assumed.

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

3.4 Contingency

A contingency of £10,000 for unexpected expenditure has been incorporated into the figures for 2023/24 through to 2026/27.

3.5 Increases in Fees and Charges

The proposed budget for 2023/24 provides for a general increase in cremation fees of around 9.5%. The strategy then assumes a fee increase of 3% through to 2026/27 and that this will not have an adverse impact upon the number of cremations each year. In practice, the level of fees charged will be influenced by factors such as the demand for cremations 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 2022/23 is £400,000. Schedule 2 shows that, after taking into account all the factors described above, the distribution can be maintained at £400,000 for 2023/24. There will likely to be a need to reduce the annual distribution to £350,000 to each constituent authority from 2024/25 if general balances are to be maintained above the minimum recommended level throughout the MTFs period. This potential reduction in distribution can be mitigated by business growth and/or costs reduction.

5. Sensitivity to Change

The public sector and local government finance are subject to an almost ever-changing environment and pressure for improvements in services. As such the figures, particularly for later years in the MTFs, can be vulnerable to significant change. Apart from new initiatives and service developments that are as yet unknown, the most vulnerable areas are felt to be:

- Pay inflation allowances – An allowance of 5% has been built into the 2023/24 budgets, reduced to 2% for 2024/25 and beyond. Each 1% increase from the allowance built into the strategy would add around £5,000 per annum to annual spending levels, which would become cumulative depending upon when or if they occurred.
- Price inflation allowances – Given the current inflationary pressures on fuel, energy and supplies an allowance for inflation on utilities has been proposed at £45,000, split across 2022/23 and 2023/24. 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 strategy assumes that demand for the crematorium services will remain at 2,450 cremations in 2022/23 and 2023/24 but will see some growth of around 2% (50 cremations) thereafter in future years. There will also be similar growth for memorialisation. A variation of 50 cremations would change gross income by around £40,000.
- Increase in cremation fees – The strategy assumes fees and charges increases of 3% per annum across the period. A variation of 1% on the cremation fees charged would result in an increase/decrease of around £20,000 in the cremation fee income budget. This would become cumulative if it occurred in the earlier years of the strategy.

SCHEDULE 1

RISK ASSESSMENT – APPROVED REVENUE BUDGET

1. Employee Expenses

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

The agreed pay award effective from 1 April 2022 has been incorporated into the revised estimates for 2022/23. The pay award for 2023/24 is estimated at 5% and has been included for the pay budget for 2023/24. A reduced allowance of 2% has been provided for 2024/25 and the following years throughout the strategy.

A new Marketing Strategy was adopted in 2022/23. While the first phase of the strategy is being managed within existing resources, a revised staffing structure may be necessary as the strategy progressed. Any additional cost would need to be agreed by this Joint Committee and result in appropriate adjustments to the MTFS.

Risk assessment – MEDIUM RISK

2. Other Running Expenses

Nearly half of the Crematorium's spend is in this area, including repairs and maintenance, rates and utilities, purchase of supplies and services, printing, postages and telephones. These cost areas are tightly controlled and where possible central contracts are put in place (e.g. purchase of gas and electricity).

Given the current price pressures on fuel, energy and supplies an inflation allowance of £45,000, split across two years, is proposed in 2022/23 and 2023/24. 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.

For the purposes of the MTFS, a 2% allowance has been added to base expenditure for 2024/25 to 2026/27 for the effects of price inflation on unavoidable items of spend, such as business rates, cremator repairs, trade refuse and phone bills.

The proposed budget for 2023/24 includes cremator repairs. An increased budget has been built into the strategy since 2020/21 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 Programme

One capital development scheme was proposed in 2023/24 for the resurfacing of some pathways on the site at £60,000 to be fully financed from the Repairs and Renewal Fund.

The installation of new cremators at Bramcote Crematorium is anticipated later for the capital programme in 2024/25. The overall cost will be subject to tender, but this is expected to be a significant capital investment of over £1 million. The new cremators will be jointly and equally funded by Broxtowe and Erewash Borough Councils. The capital costs will be offset by efficiency savings on energy consumption and maintenance budgets.

No assumptions have been made in the MTFs at this stage, but this will be updated once a suitable business case is presented to Joint Committee seeking funds.

Risk assessment – MEDIUM RISK

4. Income – Fees and Charges

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

The assumption is for cremation numbers to remain at 2,450 adult cremations in 2022/23 and 2023/24 but to include growth of around 2% (50 cremations) throughout the remaining period of the MTFs. There is a risk that if cremation numbers fall below the budgeted amount this could impact distribution levels, with a variation of 50 cremations from the budget resulting in a change in income of over £40,000 with very little impact on associated costs.

Risk assessment – HIGH RISK

This strategy has assumed an increase of 3% per annum throughout the strategy period from 2024/25. Each additional 1% increase above those allowed for would generate an additional £20,000 for investment and/or distribution, but any significant increase could have an impact on demand for services.

Risk assessment – MEDIUM RISK

5. Memorialisation Scheme

Memorialisation expenditure and income was no longer ring fenced and is now included in the Crematorium's revenue account. However, there will still be a requirement to monitor memorialisation expenditure and income to ensure that this does not reduce crematorium balances.

Risk assessment – MEDIUM RISK

6. Reserves

Based on the budget proposals, the level of revenue balances is estimated at around £193,000 by the end of 2026/27 (assuming a reduced level of distribution from 2024/25). The balance on the Repairs and Renewals Reserve, which is earmarked for specific schemes, is expected to be in the region of £261,000 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, car park/drainage repairs and major building repairs. As far as possible this reserve is used to meet significant repair demands without recourse to the two constituent authorities. An examination of the likely demands on this reserve in future years has been made and indications are that 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 2022/23 TO 2026/27

| | <u>2022/23</u> £ | <u>2023/24</u> £ | <u>2024/25</u> £ | <u>2025/26</u> £ | <u>2026/27</u> £ |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Base Expenditure (including growth) | 1,384 | 1,478 | 1,508 | 1,538 | 1,568 |
| Development Programme | 140 | 60 | - | - | - |
| Inflation Allowance – Pay | Included | Included | 10 | 10 | 10 |
| Inflation Allowance – Prices | Included | Included | 10 | 10 | 10 |
| Contingency | 10 | 10 | 10 | 10 | 10 |
| Base Income | (1,960) | (2,094) | (2,136) | (2,179) | (2,222) |
| Increase in Fees and Charges | Included | included | (64) | (65) | (67) |
| (Surplus) / Deficit in Year | (426) | (546) | (662) | (676) | (690) |
| Balance brought forward | (456) | (236) | (135) | (140) | (160) |
| Distribution to Constituent Authorities | 800 | 800 | 700 | 700 | 700 |
| Interest Expenditure / (Income) | (4) | (10) | (10) | (10) | (10) |
| Depreciation | (85) | (83) | (83) | (83) | (83) |
| (Drawdown)/Transfer to R&R reserve | (65) | (60) | 50 | 50 | 50 |
| Revenue Account Balance | (236) | (135) | (140) | (160) | (193) |

Report of the Executive Director

| |
|--|
| CHRISTMAS SERVICE OF REMEMBRANCE 2022 |
|--|

1. Purpose of Report

To provide the Joint Committee with an update on the Christmas Service of Remembrance 2022.

2. Recommendation

The Joint Committee is asked to NOTE this report.

3. Detail

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

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

The annual Christmas Service of Remembrance was held on Friday 2 December 2022. The chapel was open at 6.30pm with the service commencing at 7pm. The service was attended by 140 members of the public. Father Christmas from Church Wilne Rotary Club was on site with his Sleigh to welcome members of the public.

This was the first year the service had been held in the evening. The event was marketed as a candle light service. The service was very well received and feedback has been positive.

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 civil celebrant from A W Lymns Funeral Directors. 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 2 December to 9 December 2022 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.

4. Financial Implications

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

There are no financial implications with the cost of the service being contained within existing budgets.

5. Legal Implications

The comments from the Head of Legal was as follows:

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

6. Human Resources Implications

No comments

7. Union Comments

No comments

8. Data Protection Compliance Implications

No comments

9. Equality Impact Assessment

No comments

10. Background Papers

Nil

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. Following data queries the data for 2021/22 has been reviewed and revised. A more accurate trend on whether the number of cremations is increasing or decreasing will be able to be ascertained over the next year. The cremations in the first eight months of 2022/23 are slightly down on the previous year.

| Month | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| April | 249 | 310 | 257 | 179 | 221 | 190 | 302 | 226 | 180 |
| May | 233 | 229 | 229 | 225 | 241 | 230 | 283 | 184 | 212 |
| June | 206 | 299 | 241 | 228 | 194 | 212 | 188 | 239 | 227 |
| July | 236 | 232 | 209 | 190 | 174 | 196 | 178 | 179 | 180 |
| August | 234 | 210 | 196 | 175 | 196 | 194 | 179 | 177 | 215 |
| September | 233 | 219 | 231 | 187 | 150 | 175 | 182 | 192 | 176 |
| October | 261 | 235 | 212 | 197 | 189 | 207 | 202 | 193 | 193 |
| November | 268 | 231 | 252 | 201 | 212 | 210 | 222 | 224 | 217 |
| December | 298 | 289 | 250 | 196 | 195 | 202 | 262 | 195 | 0 |
| January | 309 | 250 | 310 | 276 | 273 | 272 | 224 | 217 | 0 |
| February | 321 | 301 | 307 | 259 | 238 | 204 | 303 | 224 | 0 |
| March | 323 | 294 | 258 | 257 | 211 | 240 | 272 | 228 | 0 |
| Total | 3171 | 3099 | 2952 | 2570 | 2494 | 2532 | 2797 | 2478 | 1600 |

Further information showing the breakdown of the different service types are shown in the appendix.

Further information relating to the activities undertaken as part of the marketing strategy to increase the number of customers is also shown in the appendix.

4. Financial Implications

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

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

5. Legal Implications

The comments for the Head of Legal was as follows:

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

6. Human Resources Implications

No comments

7. Union Comments

No comments

8. Data Protection Compliance Implications

No comments

9. Equality Impact Assessment

No comments

10. Background Papers

Nil

APPENDIX

Types of Services breakdown

The table below shows the different types of cremations which have taken place in 2022/23.

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.

Hospital Body Part: The Cremation of a body part 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'. In 22/23 Directs will increase on the previous year, potentially highlighting a trend move in the market.

| TOTALS | Full Service | Committal Service | Directs | Hospital Body | Hospital Body Part | Low Cost Funeral | Cremations Total |
|---------|--------------|-------------------|---------|---------------|--------------------|------------------|------------------|
| 2021/22 | 2227 | 133 | 58 | 15 | 36 | 9 | 2478 |
| 2022/23 | 1446 | 55 | 55 | 22 | 11 | 11 | 1600 |

Note: Low cost funerals started in December 2021.
2022/23 data is for April to August 2022

Marketing

The following activities have been undertaken as part of raising the profile of the Crematorium:

- Increased exposure and messages through social media channels
- Reviewing and of website and migration to new host
- Partnership event aimed at increasing the awareness and support for bereaved families
- Delivery of Christmas Services of Remembrance
- Full page advert in the publication 'Bereavement- A helpful guide for the bereaved'. This is distributed to the families of people who are in palliative care to assist with dealing with the loss of a loved one.
- Social media promotion with Nottingham Hospice EMATION

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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.

| | |
|---------------|--|
| 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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