



Wednesday, 7 June 2023

Dear Sir/Madam

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

A handwritten signature in black ink, appearing to read 'Ruth E Hyde'.

Chief Executive

To Councillors: S J Carr
H G Khaled MBE
M Radulovic MBE

J Dawson
B. Everett
C.M Poole

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 3 - 4)
- To approve the minutes of the previous meeting held on 16 March 2023.
6. ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2022/23 (Pages 5 - 28)
- To present the Annual Report and Management Statement of Accounts for 2022/23 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 NUMBERS (Pages 29 - 32)
- To provide the Joint Committee with an update on cremation numbers.
8. WORK PROGRAMME/SCHEDULE OF MEETINGS (Pages 33 - 34)
- To consider items for inclusion in the Work Programme for future meetings and to confirm the programme of meetings for 2023/24.
9. 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 items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraphs 1, 2, and 3 of Schedule 12A of the Act.**
10. PROPOSED RESTRUCTURE (Pages 35 - 46)
11. CREMATOR REPLACEMENT UPDATE
- A verbal update will be provided at the meeting.

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 16 MARCH 2023

Broxtowe Borough Council:

Councillors S J Carr
M Radulovic MBE
R I Jackson

Erewash Borough Council:

C Hart
V Clare

An apology for absence was received from Councillor W Major.

31 **DECLARATIONS OF INTEREST**

There were no declarations interest.

32 **MINUTES**

The minutes of the meeting held on 19 January 2023 were confirmed and signed as a correct record.

33 **CHARITABLE DONATIONS**

The Joint Committee consider the charitable organisation which would receive the charitable donation in 2023/24 from the funds raised through the metals recycling scheme.

RESOLVED that Cruse Bereavement Support and The Children's Bereavement Centre receive the charitable donation in 2023/24 from the funds raised through the metals recycling scheme.

34 **CREMATION NUMBERS AND MARKETING STRATEGY**

The Joint Committee were provided with an update on cremation numbers and the marketing strategy.

It should be noted that the death rate in the core and target areas, as described in our marketing strategy, areas between April 2022 and January 2023 has decreased by 9.7% compared to the same period in 2021/22. Despite the decrease in the death rate the overall market share in the core and target areas has increased by 11%.

35 FEES AND CHARGES 2023/24

Members considered proposed fees and charges for the financial year 2023/24, 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.

RESOLVED that the fees and charges from 1 April 2023, as detailed in the appendix, be approved.

36 REPLACEMENT CREMATOR

The Joint Committee noted the progress with regards replacement cremators.

The project working group continues to meet on a scheduled basis with regards the procurement of new cremators. The working group consists of representatives from both Broxtowe and Erewash Borough Councils.

A consultancy specification was currently being drawn up which details the assistance and project management which would be required to assist and lead in the delivery of this project.

37 PERFORMANCE MANAGEMENT UPDATE

The Joint Committee were updated on the performance levels for Bramcote Crematorium for the financial year-to-date 2022/23.

38 WORK PROGRAMME

The Joint Committee considered the Work Programme.

RESOLVED that the Work Programme be approved.

Report of the Treasurer

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2022/23

1. Purpose of Report

To present the Annual Report and Management Statement of Accounts for 2022/23 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 2022/23 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 2023/24 revised estimates are considered.**
3. **Budget carry forward requests totalling £49,500, as outlined in the report, be approved and included as development budgets in the 2023/24 budget.**

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 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 2022/23 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 on or before 31 May 2023. 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 £74,186 for the financial year ended 31 March 2023. The surplus on operations for the year was £608,398, which is £79,948 higher than the original budget approved in January 2022. The accumulated revenue surplus as at 31 March 2023 was £376,100. 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 2022/23 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 2023 will be retained for future use in 2023/24 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 2022/23

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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 2022/23

The year ended 31 March 2023 was the forty-second 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 set cremation fees which are not only competitive with those of surrounding crematoria, but also cover operating costs. The policy in 2022/23 was to charge a standard single adult fee of £748 for cremations (£730 in 2021/22).

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

Area	2019/20	2020/21	2021/22	2022/23
Broxtowe	838	936	829	836
Nottingham	571	632	519	579
Erewash	751	808	721	689
Other	338	389	409	375
Total	2,498	2,765	2,478	2,479

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

Bramcote Crematorium

Service	2021/22	2022/23
Cremation (Adult 18 years plus)	£730	£748
Cremation and Witness Charge	£806	£826
Direct Cremation	£395	£395
Sunrise Service 09:00 in the Serenity Chapel	£500	£600
Saturday Service	£825	£846
Memorial Service	£100	£250
Under 18 years	Nil	Nil

Nottingham City Crematorium (Wilford Hill)

Service	2021/22	2022/23
Adult service and cremation (Mon-Fri 08:30-16:00)	£750	£750
Adult service including witness cremation (Mon-Fri 09:00,10:00,11:00,12:00 and 13:00 Main Chapel)	£910	£910
Direct cremation (no family attendance)	£375	£375
Adult cremation fee (Saturday) service only	£1,050*	£1,050*
Adult cremation fee (Saturday) service including witness cremation 09:00, 10:00 or 11:00	£1,205*	£1,205*

* *Subject to availability*

Derby Crematorium (Markeaton)

Service	2021/22	2022/23
Direct, unattended, no service (09:00; 09:20)	£502	£517
Direct, attended simple service (09:00; 09:20)	£530	£546
Adult, early-morning (08:30, 09:00, 09:30, 10:00)	£587	£605
Adult, mid-morning (10:30 to 13:00)	£733	£755
Adult mid-day (11:30, 12:30, 13:00, 13:30 committal)	£782	£805
Adult, afternoon (14:00, 14:30, 15:00 & 15:30)	£733	£755
Under 18 years (including stillborn)	Nil	Nil
Additional service time including Memorial Service	£197	£203

Chesterfield Crematorium

Service	2021/22	2022/23
Band A 18 years and direct cremation 20min 08:10-08:20 (08:30 in 2021/22)	£436	£385
Band B 18 years 08:30 and 08:50	£619	£485
Band B 18 years 09:10, 09:30, 09:50 Full Service	£619	£675
Band C 18 years 10:10 onwards	£830	£905
Saturday Service	£897	£980
Up to 18 years old	Nil	Nil
Extra time slot	£195	£140

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 2023**

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**FINANCIAL NARRATIVE FOR YEAR THE ENDED 31 MARCH 2023****Summary of Financial Position as at 31 March 2023****Comprehensive Income and Expenditure Statement**

The accounts for the Bramcote Bereavement Services show a revenue account deficit of £74,186 for the financial year ended 31 March 2023. The surplus on operations for the year was £608,398, which is an improvement of £79,948 on the original budget approved in January 2022. This is mainly due to efficiency saving on costs. The net deficit for the year was taken from the accumulated Revenue Account surplus which at 31 March 2023 amounted to £376,100.

The balance on the Repairs and Renewals Reserve as at 31 March 2023 was £196,939 with the Donations Reserves stated at £7,329.

The Deficit on Provision of Service, after net income, was £218,934 and included £827,331 of financing costs which mainly consisted of the £800,000 distribution to the Constituent Authorities in accordance with the annual budget.

All works associated with the capital developments have not been fully completed. It is therefore necessary to request budget carry forwards totalling £49,500 into 2023/24. This relates to £20,000 for Consultancy Fees (nil spend in 2022/23) and £29,500 for the Car Park Development (spend of £30,500 in 2022/23 against a total budget of £60,000).

Balance Sheet

Usable reserves reduced from £699,307 to £580,368 in line with the increased costs 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 2022/23 was 2,479. 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 £23,505. This was largely due to the budget model use to produce the budget estimates, rolled forward from previous years, did not set a realistic profile to the target number of cremations. This has since been rectified for future years.

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

Expenditure

Employee costs include the agreed pay award effective from April 2022, with establishment savings from vacancies being offset by the cost of utilising agency staff. An increase in pension strain costs (£38,000) on the Income and Expenditure Account is reversed out 'below the line' as a technical accounting adjustment.

Other running costs were generally lower than anticipated due to efficiencies and budget savings made from general repairs and maintenance, repairs to cremators and energy.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

Actual 2021/22 £		Actual 2022/23 £
	<u>Income</u>	
(1,893,375)	Fees and Charges	(1,913,724)
(5,400)	Rent – Pamela Cottage	(5,400)
(4,432)	Other Income	(24,364)
(1,903,307)		(1,943,488)
	<u>Expenditure</u>	
450,085	Employee Expenses	485,417
365,944	Premises Related Expenses	329,342
988	Transport Related Expenses	1,051
217,503	Supplies and Services	231,980
30,400	Third Party Payments	31,610
168,692	Central, Departmental & Technical Support Services	175,370
83,366	Capital Charges	80,411
1,316,978		1,335,090
(586,329)	Cost of Services – Continuing Operations	(608,398)
-	Disposal of Fixed Asset	-
822,414	Financing and Investment Income and Expenditure (Note 2)	827,331
236,084	(Surplus) or Deficit on Provision of Service	218,934
(301,000)	Measurement of Net Defined Benefit Liability/ (Asset)	(1,747,000)
-	(Surplus)/Deficit on Revaluation of Property, Plant and Equipment Assets	-
(301,000)	Other Comprehensive Income and Expenditure	(1,747,000)
(64,916)	Total Comprehensive Income and Expenditure	(1,528,066)

MOVEMENT IN RESERVES STATEMENT

	Revenue Account Balances £	Donations Reserve £	Repairs & Renewals Reserve £	Total Usable Reserves £	Unusable Reserves £	Total Reserves £
Balance Carried Forward at 31 March 2021	(590,629)	(6,393)	(181,849)	(778,871)	(902,288)	(1,681,159)
Movement in Reserves during 2021/22						
(Surplus) or Deficit on provision of services (accounting basis)	236,084	0	0	236,084	0	236,084
Other Comprehensive Income and Expenditure	0	0	0	0	(301,000)	(301,000)
Total Comprehensive Income and Expenditure	236,084	0	0	236,084	(301,000)	(64,916)
Adjustments between accounting basis & funding basis under regulations (Note 2)	(156,521)	0	0	(156,521)	156,521	0
Net Increase/Decrease before Transfers to Earmarked Reserves	79,564	0	0	79,564	(144,479)	(64,916)
Transfers to/from Earmarked Reserves	54,813	(540)	(54,273)	0	0	0
Increase / Decrease in 2021/22	134,377	(540)	(54,273)	79,564	(144,479)	(64,916)
Balance Carried Forward at 31 March 2022	(456,252)	(6,933)	(236,122)	(699,307)	(1,046,767)	(1,746,075)
Movement in Reserves during 2022/23						
(Surplus) or Deficit on provision of services (accounting basis)	218,934	0	0	218,934	0	218,934
Other Comprehensive Income and Expenditure	0	0	0	0	(1,747,000)	(1,747,000)
Total Comprehensive Income and Expenditure	218,934	0	0	218,934	(1,747,000)	(1,528,066)
Adjustments between accounting basis & funding basis under regulations (Note 2)	(144,747)	0	44,753	(99,994)	99,994	0
Net Increase/Decrease before Transfers to Earmarked Reserves	74,186	0	44,753	118,939	(1,647,006)	(1,528,066)
Transfers to/from Earmarked Reserves	5,966	(396)	(5,570)	0	0	0
Increase/decrease in 2022/23	80,152	(396)	39,183	118,939	(1,647,006)	(1,528,067)
Balance Carried Forward at 31 March 2023	(376,100)	(7,329)	(196,939)	(580,368)	(2,693,773)	(3,274,141)

**BALANCE SHEET
AS AT 31 MARCH 2023**

31 March 2022 £		31 March 2023 £
2,581,768	<u>Long Term Assets</u>	
0	Property, Plant and Equipment	2,576,773
	Net Pension Asset (Note 22)	117,000
2,581,768	Total Long Term Assets	2,693,773
	<u>Current Assets</u>	
544,078	Short Term Investments	429,560
157,123	Short Term Debtors	134,157
25,423	Cash and Cash Equivalents	24,309
726,624	Total Current Assets	588,026
	<u>Current Liabilities</u>	
(43,426)	Short Term Creditors	(7,658)
(43,426)	Total Current Liabilities	(7,658)
	<u>Long Term Liabilities</u>	
-	Long Term Borrowing	-
(1,518,891)	Net Pension Liability	-
(1,518,891)	Total Long Term Liabilities	-
1,746,075	Net Assets	3,274,141
699,307	Usable Reserves	580,368
1,046,768	Unusable Reserves	2,693,773
1,746,075	Total Reserves	3,274,141

CASH FLOW STATEMENT

2021/22 £		2022/23 £
236,084	Net surplus/deficit on provision of services	218,934
216,369	Adjustments to net surplus or deficit for non-cash movements	(178,718)
452,454	Net cash flows from operating activities	440,216
302,285	Investing activities	(39,102)
-	Financing activities	-
754,739	Net increase or decrease in cash equivalents	1,114
(780,162)	Cash and cash equivalents at the beginning of the reporting period	(25,423)
(25,423)	Cash and cash equivalents at the end of the reporting period	(24,309)

DEFINED BENEFIT PENSION SCHEMEComprehensive Income and Expenditure Statement

	2021/22 £	2022/23 £
<u>Service Cost comprising:</u>		
Service cost	118,000	106,000
Administration expenses	1,000	1,000
<u>Financing and Investment Income and Expenditure</u>		
Net interest expense	34,000	39,000
Total post-employment benefits charged to the Surplus or Deficit on the Provision of Services	153,000	146,000
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)	96,000	(82,000)
Other actuarial gains/(losses) on assets	-	3,000
Changes in financial assumptions	212,000	1,133,000
Changes in demographic assumptions	-	873,000
Experience loss/(gain) in defined benefit obligation	(7,000)	(180,000)
Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement	454,000	1,893,000
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	(153,000)	(146,000)
Actual amount charged against the General Fund Balance for pensions in year		
Employers' contributions payable to the scheme	48,000	51,000

Pension Assets and Liabilities Recognised in the Balance Sheet

	2021/22 £	2022/23 £
Present value of the defined benefit obligation	3,374,000	1,715,000
Fair value of plan assets	(1,839,000)	(1,832,000)
Sub Total	1,535,000	(117,000)
Other movements in the liability/(asset)	-	-
Payment of deficit	(16,109)	-
Net liability arising from defined benefit obligation	1,518,891	(117,000)

Reconciliation of the Movement in the Fair Value of Scheme Assets

	2021/22 £	2022/23 £
Opening Fair Value of Scheme Assets	1,692,000	1,839,000
Interest income	34,000	48,000
Re-measurement gain/(loss):		
Return on plan assets (excluding the amount included in the net interest expense)	96,000	(82,000)
Other actuarial gains/(losses) on assets	-	3,000
Contributions from employer	48,000	51,000
Contributions from employees into the scheme	14,000	14,000
Benefits paid	(44,000)	(40,000)
Administration expenses	(1,000)	(1,000)
Closing Fair Value of Scheme Assets	1,839,000	1,839,000

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

	2021/22 £	2022/23 £
Opening Balance at 1 April	3,423,000	3,374,000
Current service cost	118,000	106,000
Interest cost	68,000	87,000
Contribution from scheme participants	14,000	14,000
Re-measurement (gain)/loss:		
Change in financial assumptions	(212,000)	(1,133,000)
Change in demographic assumptions	-	(873,000)
Experience loss/(gain)	7,000	180,000
Past service cost	-	-
Benefits paid	(44,000)	(40,000)
Unfunded pension payments	-	-
Closing Balance at 31 March	3,374,000	1,715,000

Local Government Pension Scheme Assets

	2021/22 £	2022/23 £
Cash and Cash Equivalents	105,000	90,000
Equity Instruments	1,229,000	1,225,000
Gilts	58,000	38,000
Other Bonds	135,000	114,000
Property	211,000	224,000
Infrastructure	101,000	141,000
Total Assets	1,839,000	1,832,000

Basis for Estimating Assets and Liabilities

	2021/22 %	2022/23 %
<u>Mortality Assumptions</u>		
Longevity at 65 for current pensioners:		
- Men	21.6	20.7
- Women	24.3	23.5
Longevity at 65 for future pensioners:		
- Men	23.0	22.0
- Women	25.8	25.0
<u>Financial Assumptions</u>		
Rate of Inflation		
- Rate of increase in Consumer Price Index (CPI)	3.2	2.85
Rate of Increase in Salaries	4.2	3.85
Rate of Increase in Pensions	3.2	2.85
Rate for Discounting Scheme Liabilities	2.6	4.8

	Increase in Assumption £	Increase in Assumption £
Longevity (increase or decrease in 1 year)	160	71
Rate of increase in salaries (increase or decrease by 0.1%)	9	4
Rate of increase in pensions (increase or decrease by 0.1%)	91	27
Rate for discounting scheme liabilities (increase or decrease by 0.1%)	(97)	(30)

NOTES TO THE CORE FINANCIAL STATEMENTS

1. Adjustments between Accounting Basis and Funding Basis under Regulation

	2021/22 £	2022/23 £
Depreciation	(83,366)	(80,411)
Impairment	-	-
Capital expenditure financed by revenue	31,845	30,663
Capital expenditure financed from reserves	-	44,753
Capital Financing – Repayment of Principal	-	-
Pension Costs	(105,000)	(95,000)
Total	(156,521)	(99,994)

2. Financing and Investment Income and Expenditure

	2021/22 £	2022/23 £
Interest receivable and similar income	(11,586)	(11,669)
Interest payable and similar payments	-	-
Net interest on net defined benefit liability/(asset)	34,000	39,000
Distribution to Constituent Authorities	800,000	800,000
Total	822,414	827,331

3. Property, Plant and Equipment

	Land and Buildings £	Vehicles, Plant and Equipment £	Total £
<u>Original Cost/Valuation</u>			
At 1 April 2022	2,615,654	818,269	3,433,923
Enhancement / Additions	-	75,416	75,416
Disposals	-	-	-
Impairments	-	-	-
At 31 March 2023	2,615,654	893,685	3,509,339
<u>Depreciation/Impairments</u>			
At April 2022	(220,831)	(631,325)	(852,156)
Depreciation for the year	(44,906)	(35,505)	(80,411)
Revaluation	-	-	-
Disposals	-	-	-
At 31 March 2023	(265,737)	(666,830)	(932,567)
Net Book value as at:			
1 April 2022	2,394,823	186,944	2,581,767
31 March 2023	2,349,917	226,856	2,576,773

Analysis of Property, Plant and Equipment

Asset Description	31 March 2022 £	31 March 2023 £
<u>Land and Buildings</u>		
Crematorium Buildings	1,634,719	1,604,997
Crematorium Land	270,000	270,000
Crematorium Roof	154,464	147,280
Crematorium Heating System	119,350	114,576
Boundary Land	38,000	38,000
Pamela Cottage	100,625	97,750
Land at Pamela Cottage	60,000	60,000
Serenity Chapel Refresh	3,390	2,825
Flower Wall Works	34,470	31,337
	2,415,018	2,366,764
<u>Vehicles, Plant and Equipment</u>		
Mercury Abatement Equipment	89,115	66,836
Columbaria	3,600	2,700
Neo Vending Machine	1,079	-
Charging Bier	12,090	10,991
Children's Memorial Area	27,106	22,589
Lecterns and Curtains	4,987	4,155
Epilog Upgrade	12,407	7,795
Digital Book of Remembrance	337	-
Catafalque	3,240	1,620
Heat Exchanger	6,397	7,555
Buggy Grounds Vehicle	6,392	5,593
Cremator Reline and Hearth	-	40,384
Car Park	-	30,460
Door Repair and Maintenance	-	9,331
	166,749	210,009
Total Property, Plant and Equipment	2,581,767	2,576,773

4. Short Term Debtors

	31 March 2022 £	31 March 2023 £
Funeral Directors	157,123	106,254
Other Debtors	-	27,903
Total Short Term Debtors	157,123	134,157

5. Cash and Cash Equivalents

	31 March 2022 £	31 March 2023 £
Cash in hand	60	60
Bank Current Accounts	25,363	24,250
Cash-in-Transit	-	-
Total Cash and Cash Equivalents Balance	25,423	24,310

6. Short Term Creditors

	31 March 2022 £	31 March 2023 £
Local Authorities	(38,526)	(4,058)
Other Organisations	(3,600)	(3,600)
Total Short Term Creditors	(42,126)	(7,658)

7. Unusable Reserves

	2021/22 £	2022/23 £
Revaluation Reserve	(580,513)	(567,430)
Capital Adjustment Account	(2,001,254)	(2,009,343)
Pension Reserve	1,535,000	(117,000)
Total Unusable Reserves	(1,046,767)	(2,693,773)

7a. Revaluation Reserve

	2021/22 £	2022/23 £
Balance at 1 April	(593,596)	(580,513)
Upward Revaluation of Assets	-	-
Impairment	-	-
Surplus/deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	13,083	13,083
Balance at 31 March	(593,596)	(567,430)

7b. Capital Adjustment Account

	2021/22 £	202/23 £
Balance as at 1 April	(2,039,692)	(2,001,254)
<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	80,411
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
	(1,956,326)	(1,920,843)
Adjusting amounts written out of the Revaluation Reserve	(13,083)	(13,083)
Net written out amount of the cost of non-current assets consumed in the year	(1,969,409)	(1,933,926)
<u>Capital financing applied in the year:</u>		
Capital expenditure charged against the General Revenue Balance	(31,845)	(75,416)
	(31,845)	(75,416)
Balance at 31 March	(2,001,254)	(2,009,342)

7c. Pensions Reserve

	2021/22 £	2022/23 £
Balance at 1 April	1,731,000	1,535,000
Re-measurement of the net defined liability/(asset)	(301,000)	(1747,000)
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	153,000	146,000
Employer's pensions contributions and direct payments to pensioners payable in the year	(48,000)	(51,000)
Balance at 31 March	1,535,000	(117,000)

8. Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

	2021/22 £	2022/23 £
Interest received	(11,586)	(11,669)
Interest paid	-	-

9. Cash Flow Statement – Investing Activities

	2021/22 £	2022/23 £
Purchase of property, plant and equipment, investment property and intangible assets	31,845	75,416
Purchase of short term investments	270,440	(114,517)
Total Investing Activities	302,285	(39,101)

10. Cash Flow Statement – Financing Activities

	2021/22 £	2022/23 £
Other receipts from financing activities	-	-
Other payments for financing activities	-	-
Total Financing Activities	0	0

11. Capital Expenditure and Capital Financing

	2022/23 £
Expenditure:	
<u>Operational Assets</u>	
Crematorium Roof (over-estimated in 2021/22)	(2,853)
Software (over-estimated in 2021/22)	(1,906)
Cremator Reline and Hearth	40,384
Car Park	30,460
Door – Repair and Maintenance	9,331
<u>Non Operational Assets</u>	
Capital Salaries	-
Total Expenditure	75,416
Financing:	
Revenue Financing	(30,663)
Repairs and Renewals Reserve	(44,753)
Total Financing	(75,416)

12. Investments

	2021/22 £	2022/23 £
Repairs and Renewals Reserve	236,121	196,939
Revenue	307,957	232,621
Total Investments	544,078	429,560

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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 adult cremations on a year by year basis. The number of adult cremations between 1 April 2022 and 31 March 2023 has increased by one compared to the same period 2021/22.

It should be noted that the death rate in our core & targeted areas between 1 April 2022 and 31 March 2023 has decreased by 11.18% compared to the same period in 2021/22. Despite the decrease in the death rate the overall market share in the core and targeted areas has increased by 11.3% resulting in an increase of one adult cremation.

The overall growth in cremation numbers and increase in market share can be attributable in part to the successful implementation of the Marketing Strategy adopted by the Joint Committee in 2022.

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	194
November	268	231	252	201	212	210	222	224	217
December	298	289	250	196	195	202	262	195	193
January	309	250	310	276	273	272	224	217	252
February	321	301	307	259	238	204	303	224	214
March	323	294	258	257	211	240	272	228	219
Total	3171	3099	2952	2570	2494	2532	2797	2478	2479

Further information relating to the breakdown of the different service types and the activities undertaken as part of the Marketing Strategy is 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 from the Head of Legal Services were 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. Climate Change Implications

The comments from the Climate and Change Manager were as follows:

An increase in cremation numbers will directly correlate with an overall increase in carbon emissions. It is important that the Council continue to identify and adopt sustainable practices to minimise the impact on the environment.

9. Data Protection Compliance Implications

No Comments

10. Equality Impact Assessment

Not applicable

11. 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 shown 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 Service: A normal cremation but where there is no service.

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

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

Morning Sunrise Service: A normal cremation involving a 60-minute service only at 9:00am in the Serenity Chapel.

As is evident the majority of cremations are 'full Service cremations'. The increase may in part be attributable to the changes made to personalise the chapels linked to the delivery of the Marketing Strategy. In 2022/23 'Directs' have increased on the previous year, potentially highlighting a trend move in the market.

	Full Service	Committal Service		Hospital Body	Hospital Body Part	Morning Sunrise Funeral	Cremations Total
2021/22	2227	133	58	15	36	9	2478
2022/23	2255	84	89	24	11	16	2479

Marketing

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

- Increased exposure and messages through social media channels
- Website migrated to new host and updates actioned to enhance the customers experience including mobile device enabled.
- Partnered event with Funeral Directors and Broxtowe Women's Project to support the Bereavement Service's wider community and other projects

- Treetops Hospice Community event attended by local Funeral Directors and crematorium team members discussing guidance and advice on the funeral industry
- Radio Nottingham interview covering the benefits of the metal recycling scheme and how money raised helps local charities
- Bereavement Services 5 A-side charity football tournament raising money and awareness for Portland College and Day Nursey. A charity which has huge relevance to the employees at the crematorium.
- Personalising the Crematorium chapels.

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.

19 October 2023	<ul style="list-style-type: none"> • Update on Replacement Cremators • Update on Cremation Numbers • Performance Management Update • Review of the Changed Cremation Costs • Review of the Change in Cremation Times
18 January 2024	<ul style="list-style-type: none"> • Financial Estimates 2023/24 and 2024/25 • Medium Term Financial Strategy 2023/24 to 2027/28 • Update on Replacement cremators • Update on cremation numbers • Christmas Service of Remembrance
21 March 2024	<ul style="list-style-type: none"> • Update on Replacement Cremators • Update on Cremation Numbers • Charitable Donations • Performance Management Update

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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