

Report of the Treasurer and the Strategic and Business Development Manager

Financial Estimates 2024/25 and 2025/26

1. Purpose of Report

To seek approval of the proposed budgets for 2025/26, together with the revised estimates for the current financial year, in accordance with the service objective of providing efficient arrangements for funeral directors and clergy which meet the need of their service users at a reasonable cost.

2. Recommendation

The Joint Committee is asked to RESOLVE that:

- 1. The revised estimate for 2024/25 and the base budget for 2025/26, as outlined, be approved.**
- 2. The fees and charges, as detailed, be approved and implemented.**
- 3. A total amount of £800,000 be distributed to the constituent authorities in 2024/25 and an increased total amount of £900,000 be distributed to the constituent authorities in 2025/26.**

3. Detail

The proposals for the 2024/25 revised estimate and the budget estimates for 2025/26 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:

Given the estimated levels of revenue account balances at the respective financial year-ends, it is proposed to distribute a total of £800,000 in 2024/25 and £900,000 in 2025/26, split equally between Broxtowe and Erewash Borough Councils.

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

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

5. Legal Implications

The comments from the 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. Climate Change Implications

There are no climate change implications in relation to this report.

9. Data Protection Compliance Implications

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

10. Equality Impact Assessment

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

11. Background Papers

Nil.