

## RECORD OF EXECUTIVE DECISION TAKEN BY AN EXECUTIVE MEMBER

This form **MUST** be used to record any decision taken by the Elected Mayor or an individual Executive Member (Portfolio Holder).

The form must be completed and passed to the Chief Officer Legal, Performance and Democratic Services no later than NOON on the second working day after the day on which the decision is taken. No action may be taken to implement the decision(s) recorded on this form until 7 days have passed and the Chief Officer responsible for Legal, Performance and Democratic Services has confirmed the decision has not been called in.

**1. Description of decision**

- (1) That a Subsidy (as defined by the Subsidy Control Act 2022) in the form of a grant of up to £1.0 million be awarded to the Jamia Masjid Gulshan-e-Baghdad Mosque Committee Charity towards the cost of the development of a cemetery principally for the Muslim community of the Borough.
- (2) That the Monitoring Officer and Section 151 Officer be authorised to undertake the necessary legal and financial processes to enable the Subsidy to be awarded lawfully and in accordance with the Council's Constitution.
- (3) That it be acknowledged that the payment of the grant is subject to the Jamia Masjid Gulshan-e-Baghdad Mosque Committee Charity entering into a formal legal agreement with the Council regarding the provision of the grant funding to ensure that the funding is used for the specified purpose and to provide assurances that the development will be completed as proposed.

**2. Date of decision**

16 December 2024

**3. Reasons for decision**

To facilitate the provision of a cemetery in the Borough to meet the needs of the Muslim community

**4. Alternatives considered and rejected**

The alternative of not awarding a Subsidy in the form of grant was considered and rejected. It is considered that, in the absence of local authority investment in this case, the project could not proceed or be significantly delayed, and thus the specific needs of the Muslim community could not be met in a timely manner. This includes access to burial services seven days a week (enabling burial of the deceased to take place at the earliest opportunity) and access to freehold provision which are specific preferred requirements of the Muslim community.

**5. How decision is to be funded**

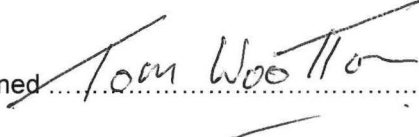
Full Council at its meeting on 18 December 2023 approved the allocation of a sum of £1.0 million in the 2024/2025 capital programme budget for the purposes of assisting with the cost of developing a cemetery in the Borough to meet the needs of the Muslim Community.

**6. Conflicts of interest**

Name of all Executive members who were consulted AND declared a conflict of interest.	Nature of interest	Did Standards Committee give a dispensation for that conflict of interest? (If yes, give details and date of dispensation)	Did the Chief Executive give a dispensation for that conflict of interest? (If yes, give details and the date of the dispensation).

The Mayor has been consulted on this decision

Not Applicable

Signed 

Date: 16 December 2024

Name of Decision Taker: Mayor Tom Wootton

**This is a public document. A copy of it must be given to the Chief Officer responsible for Legal, Performance and Democratic Services as soon as it is completed.**

Date decision published: .....16December2024.....

Date decision can be implemented if not called in: .....27December2024.....

Decision to be made exempt from call in.....NO.....

**Note: The decision was not included in the Notice of Forthcoming Decisions:  
The Chair of Environment and Sustainable Communities Overview and Scrutiny Committee has agreed under AI16 (Special Urgency) of Part 5 of the Council's Constitution (Access to Information Procedure Rules) that it is one that cannot reasonably be deferred.**

The relevant notice is attached as the final page of this document.

**Bedford Borough Council – The Mayor**

**Date of Report: 16 December 2024**

**Report by: Chief Officer for Environment**

**Subject: AWARD OF A SUBSIDY IN THE FORM OF GRANT FUNDING TOWARDS THE PROVISION OF A CEMETERY IN THE BOROUGH FOR THE MUSLIM COMMUNITY**

**1. EXECUTIVE SUMMARY**

- 1.1 The Full Council, at its meeting on 18 December 2023, approved the allocation of a sum of £1.0 million in the 2024/2025 capital programme budget for the purposes of assisting with the cost of developing a cemetery in the Borough to meet the needs of the Muslim Community.
- 1.2 The cemetery has received planning approval and will be developed and operated by the Jamia Masjid Gulshan-e-Baghdad Mosque Committee which is a registered charity.
- 1.3 The Mayor is recommended to approve awarding of a grant of up to £1.0 million to the Jamia Masjid Gulshan-e-Baghdad Mosque Committee Charity, through entering into a formal legal agreement, for the purposes of assisting with the completion of the cemetery. The payment of the grant be subject to an appropriate legal agreement to ensure that the funding is used for the specified purpose and assurances that the development will be completed as proposed.
- 1.4 The award of a grant to the Charity will constitute a Subsidy as defined by the Subsidy Control Act 2022. The Mayor is, therefore, also asked to approve the award of the Subsidy and to authorise officers to commence the legal processes necessary to award a subsidy of this type.

## **2. RECOMMENDATIONS**

### **2.1 The Mayor is recommended to:**

- (1) Approve the of a Subsidy (as defined by the Subsidy Control Act 2022) in the form of a grant of up to £1.0 million to the Jamia Masjid Gulshan-e-Baghdad Mosque Committee Charity to be used towards the cost of the development of a cemetery principally for the Muslim community of the Borough.**
- (2) Authorise the Monitoring Officer and Section 151 Officer to undertake the necessary legal and financial processes to enable the Subsidy to be awarded lawfully and in accordance with the Council's Constitution.**
- (3) Note that the payment of the grant is subject to the Jamia Masjid Gulshan-e-Baghdad Mosque Committee Charity entering into a formal legal agreement with the Council regarding the provision of the grant funding.**

## **3. REASONS FOR RECOMMENDATIONS**

- 3.1 To facilitate the provision of a cemetery in the Borough to meet the needs of the Muslim community.
- 3.2 To ensure the Council acts lawfully in awarding a grant that constitutes a Subsidy under the Subsidy Control Act.
- 3.2 To minimise any risks associated with providing the funding and, in particular to ensure that the funds are used for the specified purpose and that the development will progress as a minimum to the stage where the cemetery becomes operational.

## **4. THE CURRENT POSITION**

- 4.1 There is an approved allocation of £1.0 million in the 2024/2025 capital programme budget for the purposes of provide a contribution towards the cost of developing additional cemetery capacity in Box End, Green End Road, Kempston to better meet the needs of the Muslim Community.
- 4.2 The cemetery has received planning approval and will be developed and operated by the Jamia Masjid Gulshan-e-Baghdad Mosque Committee which is a registered charity.

## **5. DETAILS**

- 5.1 It is proposed that the provision of the cemetery should be progressed by awarding a grant of up to £1.0 million to the Jamia Masjid Gulshan-e-Baghdad Mosque Committee to assist the charity with completing the development of the cemetery at Box End, Green End Road, Kempston, referred to as the “Box End Cemetery Project”.

Funds are only to be released once the Monitoring Officer and Section 151 officer are satisfied that due diligence has been completed and are assured that:

- (a) the funds will be used solely for the purpose of developing the cemetery.
- (b) the recipient has sufficient funds to progress the development to the point where the cemetery becomes operational.

- 5.2 The Council has taken legal advice regarding the process that should be followed in order to award a grant to the charity to take account of any requirements arising from the Subsidy Control Act 2022. The advice received is that because there is a commercial market for cemetery services, including that operated by local authorities, the grant will constitute the award of a subsidy as defined by the Subsidy Control Act 2022 (the Act). The Act sets out a process that must be followed by a local authority before it may award a subsidy.

- 5.3 An assessment of the proposal to award the grant has been undertaken against the Subsidy Control Principles using the template provided for that purpose by the Government. The assessment has concluded that an award of the subsidy would be in accordance with the Subsidy Control Act.

- 5.4 The assessment against the Subsidy Control Principles is set out in appendix A to this report.

## **6. ALTERNATIVES CONSIDERED AND REJECTED**

- 6.1 The alternative of not awarding a grant was considered and rejected. It is considered that, in the absence of local authority investment in this case, the project could not proceed or be significantly delayed, and thus the specific needs of the Muslim community could not be met in a timely manner. This includes access to burial services seven days a week (enabling burial of the deceased to take place at the earliest opportunity) and access to freehold provision which are specific preferred requirements of the Muslim community.

- 6.2 Detailed consideration has been given to whether or not the grant will be a subsidy as defined by the Subsidy Control Act and it has been concluded that the grant will be a subsidy.

## 7. KEY IMPLICATIONS

<b>7.1 Legal Issues</b>	<p>The Council must have the power to provide grant funding to the organisation concerned. A source of power for payments to “voluntary organisations” (which are defined to be “a body which is not a public body but whose activities are carried on otherwise than for profit”) and to charitable bodies (in furtherance of their work in the United Kingdom) is s.137 of the Local Government Act 1972. A further source of power is the Localism Act 2011.</p> <p>Consideration has been given to whether or not the grant would form a subsidy as defined by the Subsidy Control Act 2022. Based on legal advice received, it has been concluded that the grant will be a subsidy, therefore, in order for the award to be lawful the Council must follow the process set out in that Act. Consequently, there is a requirement for the Council to take a specific decision to award a subsidy as set out in this report.</p>
<b>7.2 Policy Issues</b>	<p>In approving the capital programme for the 2024/2025 financial year, the Full Council agreed that provision should be made to support the provision of a cemetery in the Borough to meet the needs of the Muslim Community.</p> <p>The awarding of the grant is in accordance with the Council capital budget and, therefore, is not a key decision under the financial thresholds set out in the Constitution.</p> <p>However, the decision to award a grant will be significant in terms of its effects on Muslim community living in an area comprising one or more Wards in the Borough. This is because the development of the cemetery will have a significant religious and cultural benefit for that community. The community has been fund raising for five years but without the decision to award the grant it is unlikely that sufficient funds would be raised to bring the project to fruition in the foreseeable future.</p>
<b>7.3 Resource Issues</b>	<p>A sum of up to £1.0 million has been allocated in the Council’s Capital Programme to support the Box End Cemetery Project.</p>

<p><b>7.4 Risks</b></p>	<p>In making this recommendation officers have carried out due diligence through a review of the existing governance arrangements in place to deliver the Box End Cemetery Project. This included a review of the financial position, processes and contractual arrangements/decisions that have been taken during the project, prior to the commitment made by Full Council. The arrangements that have been put in place are considered to be suitably robust and to meet the requirements of the Subsidy Control Act.</p> <p>There is a risk that the grant advanced may not be committed to maximise the benefit of the project. The Council will, however, impose appropriate controls before advancing funds to ensure (i) that project costs are competitive and that value for money is obtained, (ii) funding is committed to project delivery works and (iii) that reasonable fund-raising efforts have continued to ensure that the funding provided is minimised (iv) that the award of the grant is subject to the land continuing to be used for a cemetery on an ongoing basis.</p> <p>In awarding any grant there is a small risk that funding may inadvertently be used for purposes other than that for which the award is made. A formal legal agreement will be entered into to minimise this risk. The grant has been capped at £1.0 million. Any additional unexpected costs in the delivery of the Project would need to be met from further fund raising by the Charity.</p>
<p><b>7.5 Environmental Implications</b></p>	<p>Whilst there are no real environmental implications direct upon the council it is a statutory requirement that measures are taken to protect groundwater from potential pollution sources. Burial practices give rise to potential sources of pollution and are covered by these regulations. The body responsible for these areas of monitoring is the Environment Agency who have been involved in this process to obtain approval of this site for burials.</p>
<p><b>7.6 Equalities Impact</b></p>	<p>In preparing this report, due consideration has been given to the Borough Council's statutory Equality Duty to eliminate unlawful discrimination, advance equality of opportunity and foster good relations, as set out in Section 149(1) of the Equality Act 2010.</p> <p>The project does provide key benefits including improved access for the Muslim community, and a commitment to provide 200 Public Health burials for any faiths, through the provision of burial space on the site, extending the life of the existing Council facility at Norse Road. The cemetery will also provide for public health funerals for people of other faiths or no faith ensuring that the deceased are laid to rest in a dignified manner.</p>

<b>7.7 Impact on Families</b>	The decision will assist with the provision of a cemetery in the Borough which will better support families from the Muslim faith to lay their loved ones to rest in accordance with the requirements of their faith.
<b>7.8 Community Safety and Resilience</b>	There are no community safety implications identified as arising from the decision to award a subsidy.
<b>7.9 Impact on Health and Wellbeing</b>	The availability of the cemetery may be beneficial to the well-being of people from the Muslim community as it will provide reassurance that loved ones can be laid to rest in accordance with the requirements of their faith.

## 8. **SUMMARY OF CONSULTATIONS AND OUTCOME**

8.1 The following Council units or Officers and/or other organisations have been consulted in preparing this report:

- Assistant Chief Executive (Finance) & Chief Finance Officer
- Interim Monitoring Officer

8.2 No adverse comments have been received.

## 9. **WARD COUNCILLOR VIEWS**

9.1 The ward councillors of Wootton & Kempston Rural Ward have been consulted and all relevant comments have been incorporated into the report.

## 10. **CONTACTS AND REFERENCES**

Report Contact Officer	Paul Pace – Chief Officer (Environment) <a href="mailto:paul.pace@bedford.gov.uk">paul.pace@bedford.gov.uk</a> ext. 47275
File Reference	N/A
Previous Relevant Minutes	<i>Minute 2 – Extraordinary Meeting of the Full Council – 18 December 2023</i>
Background Papers	<i>Business Case for Capital Projects: 15 December 2023</i>
Appendices	<i>Appendix A –Subsidy Control Principles Assessment</i>

## Appendix A - Subsidy Control Principles Assessment

Assessment Framework Component		Evidence
Step 1	<p><b>Policy objective</b> (Subsidy Control Principle A)</p>	<ul style="list-style-type: none"> <li> <p>• <b>Specific Policy Objective</b></p> <p>The Council’s Corporate Plan, 2022-2026, provides the overarching framework for delivering the Council’s obligations and requirements as a local authority and to make the best use of resources available. The plan identifies coordinated and connected goals to develop places, enable prosperity, support people and empower communities. It is not intended to provide a full list of all Council services and functions, but the proposed investment is considered to support service priorities by supporting the community with their own community operated facility.</p> <p>The Council has a duty under the Equality Act 2010 to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it. Supporting the development of a cemetery to meet the specific needs of a faith community will contribute towards meeting this duty.</p> </li> <li> <p>• <b>Remedying an identified market failure</b></p> <p>The nearest Muslim cemeteries are located in north-east London and Birmingham. Given the Muslim population in the Borough and the region, there is a clear market failure in both the commercial and charitable sectors, with the shortfall in provision being met by local authority services that cannot fully meet the faith requirements.</p> </li> <li> <p>• <b>Equity rationale (such as local or regional disadvantage, social difficulties or distributional concerns).</b></p> <p>It is considered that, in the absence of local authority investment in this case, the project could not proceed or would be significantly delayed, and thus the specific needs of the Muslim community could not be fully met in a timely manner. This includes access to burial services seven days a week (enabling burial of the deceased to take place at the earliest opportunity) and access to freehold provision which are specific preferred requirements of the Muslim community.</p> </li> </ul>

Assessment Framework Component	Evidence
	<ul style="list-style-type: none"> <li>• The desired outcome(s) are               <ol style="list-style-type: none"> <li>1. That there is a cemetery operating in Bedford borough that meets the specific faith needs of the Muslim Community</li> <li>2. That the cemetery is operated on a charitable or not-for-profit basis</li> <li>3. That the cemetery also makes provision for public health funerals for people of other faiths or no faith</li> </ol> </li> </ul>
<b>Appropriateness</b> (Subsidy Control Principle E)	<ul style="list-style-type: none"> <li>• <b>Is a subsidy the most appropriate instrument for addressing the policy objective</b></li> </ul> <p>The Council has recognised the need for cemetery provision in the Borough that fully meets the requirements of the Muslim community and as part of its capital programme the Full Council approved the allocation of £1.0 million for this purpose.</p> <p>Consideration has been given to how the agreed funding can provide best value in delivering the cemetery provision. The funding would not be sufficient for the Council to provide the cemetery, nor would the Council be the appropriate organisation to operate a faith based cemetery.</p> <p>Similarly, the funding available would not be sufficient for the Council to seek to procure a developer/operator to undertake the development and operation of a cemetery.</p> <p>The Jamia Masjid Gulshan-e-Baghdad Mosque Committee Charity has already developed arrangements for provision of a cemetery to an advance stage including, acquiring suitable land, obtaining planning approval and raising significant funds towards the overall cost.</p> <p>Therefore, providing a subsidy in the form of a grant is considered the only realistic means of ensuring the need for this cemetery provision can be met.</p>

Assessment Framework Component		Evidence
Step 2	<b>Baseline no-subsidy scenario</b> (Subsidy Control Principles C & D)	<ul style="list-style-type: none"> <li> <b>Future scenario in the absence of the subsidy short term</b>                 Despite fund raising for just under five years the charity has not been able to generate sufficient funds to develop the cemetery and is currently has a shortfall of around £1.0 million against the expected cost. It is considered unlikely that the charity would be able to raise these funds from other sources over the next 5 years.             </li> <li> <b>Future scenario in the absence of the subsidy long-term</b>                 It would be expected that the charity would continue to raise funds with the aim of developing the cemetery, however, it is likely that development costs would also increase over the same period making it increasingly difficult to achieve the level of funding required.                 The Council is not aware of any other proposals to provide this particular type of cemetery provision in the Borough or in neighbouring local authority areas. Therefore, it is considered that without the grant it is highly unlikely that a cemetery would be developed that fully meet the specific faith needs of this community. Consequently, the community would have to continue to rely on local authority cemetery provisions that is not able to fully meet those specific faith needs             </li> </ul>
	<b>Additionality Assessment</b> (Subsidy Control Principles C & D)	<p>Without the subsidy it is extremely unlikely that the cemetery would become operational in the foreseeable future. Therefore, the subsidy will result in a positive change in the economic behaviour of the beneficiary since it will enable the charity to progress from long-term fund raising to active development and operation of the cemetery.</p> <p>The costs are one-off costs for the initial development of the cemetery. In the absence of a local authority subsidy the costs would have to be met from charitable fund raising. The charity has been fund raising for a number of years and whilst a sizeable sum has been raised development costs continue to escalate. Therefore, the subsidy is considered the only realistic means of supporting the development to completion within the foreseeable future.</p>

Assessment Framework Component		Evidence
Step 3	<p><b>Proportionality and Minimising Distortion</b> (Subsidy Control Principle B &amp; F)</p>	<p>There is no commercial Muslim cemetery provision within the wider region. To the extent that there will be any competition this will be with local authority cemetery services and principally with the Council's own service. This competition has been taken into account in determining to award a subsidy and is considered to be significantly outweighed by the need for faith specific provision.</p> <p>In addition, the cemetery will reduce demand on the Council provision slightly which will extend the time until the current Council cemetery reaches capacity.</p> <p>The award is a one-off award for development costs. The Council has not been able to identify any other potential recipient that would be able to deliver a similar project.</p> <p>The Council will put in place safeguards to ensure that funding is released in stages and is linked to progress of the project and assurance of its completion.</p>

Assessment Framework Component		Evidence
Step 4	<p><b>Balancing Exercise</b> (Subsidy Control Principle G)</p>	<p>Awarding the subsidy will enable to cemetery development to be completed within a year and the cemetery commence operation. This will provide significant benefits for residents of the Muslim faith in assisting them to better observe their religious obligations. The benefits are summarised as</p> <ul style="list-style-type: none"> <li>• Positive commitment to complement the Council’s current provisions for the needs of the Muslim faith with a capacity for the freehold provision of 4,856 graves.</li> <li>• The provision of 200 graves. Under the terms of the Public Health (Control of Disease) Act 1984, it is the Council’s duty to take care of the final disposition – the cremation or burial – of people who die or are found deceased within their boundary if no-one else will take responsibility.</li> <li>• Borough Council burial provisions do not offer seven days a week burial services (Muslims need to bury their deceased as soon as possible) and would prefer a freehold plot provision.</li> </ul> <p>The negative effects are considered to be very minimal, limited to the potential for a small reduction in revenue received by the Borough’s cemetery service and potentially that of neighbouring authorities.</p>



# BEDFORD BOROUGH COUNCIL

Borough Charter granted in 1166



Chief Executive: P. J. Simpkins

To: Please ask Lesley Blue  
for:  
Direct line: (01234) 228819  
E-mail: Lesley.blue@bedford.gov.uk  
cc. Mayor and all other Members of the Council  
Fax no: (01234) 228935  
Your ref:  
Our ref:  
Date: 16 December 2024

## **ITEM NOT INCLUDED IN NOTICE OF FORTHCOMING DECISIONS TO BE TAKEN BY THE EXECUTIVE**

To whom it may concern

I understand a decision may be made which was not in the Notice of Forthcoming Decisions to be taken by the Mayor in respect of an agreement to award a subsidy for the purposes of the Subsidy Control Act 2022, in the form of a grant, to the Jamia Masjid Gulshan-e-Baghdad Mosque Committee Charity. The grant is for up to £1.0 million for the purposes of developing the proposed cemetery at Box End Road, Kempston to meet the needs of the Muslim Community and is in accordance with the sum already allocated in the Council's Capital Programme

I agree under AI16 (Special Urgency) of Part 5 of the Council's Constitution (Access to Information Procedure Rules) that it is one that cannot reasonably be deferred. This is because external legal advice has identified a requirement to take an Executive Decision in order to commence the legal process necessary to award the grant, including the publication of the intention to award funding for 28 days on the Government's Subsidy database before any funds can be released.

The decision to allocate the funding in the Capital Programme was made some time ago and deferring the decision would result in a delay in commencement of the works by the appointed contractor and may result in increased costs requiring further fund raising, or loss of the appointed contractor.

**Signed: Colleen Atkins**

**Chair of Environment and Sustainable Communities  
Overview and Scrutiny Committee**

# BACKGROUND PAPERS

## **BUSINESS CASE FOR CAPITAL PROJECTS**

All Capital Projects need to complete this business case template for Capital and Asset Forum (CAF) to review. No work can commence until the projects receive Full Council approval and subsequent sign-off by the Assistant Chief Executive (Enabling).

**PROJECT TITLE: New Muslim Faith Cemetery: Box End, Kempston**

### **DESCRIPTION OF PROJECT:**

**Briefly explain what the project is, where it is, and what it seeks to achieve:**

This provides a contribution of up to £1 million for the delivery of additional cemetery capacity in Box End, Green End Road, Kempston to meet the needs of the Muslim faith with a capacity for the freehold provision of 4,856 graves, administrative building and car parking.

The Christian community is already able to access consecrated burial space in Bedford, and the commitment enables the same kind of facility to be offered to other faith communities.

The project has been subject to substantial fund-raising endeavours and the funding allocation provides a guarantee against any shortfall up to a limit of £1 million, and this provides more certainty of project delivery.

**PROJECT MANAGER: PAUL PACE**

**ANTICIPATED START DATE: Dependent upon community gaining additional finance, but expected to be 2024/2025**

**ANTICIPATED FINISH DATE: 2024/2025**

## JUSTIFICATION FOR PROPOSAL

### **Explain how this scheme will support the Council / Services priorities:**

The Corporate Plan, 2022-2026, provides the overarching framework for delivering the Council's obligations and requirements as a local authority and to make the best use of resources available. The plan identifies coordinated and connected goals to develop places, enable prosperity, support people and empower communities. It is not intended to provide a full list of all Council services and functions but the proposed investment is considered to support service priorities by extending access to consecrated burial space in Bedford to other faith communities.

## ALTERNATIVE OPTIONS

### **What alternative options have been considered (including "do nothing" or a slimmed-down version) and why have they been rejected in favour of this bid?**

The alternative option is to not provide a funding guarantee against any shortfall and, thus, the promoter would rely on its community fund-raising endeavours and the sourcing of alternative funding to complete the project. The project does, however, provide key benefits including improved access for the Muslim community, a commitment to provide 200 pauper graves and, through the provision of burial space capacity elsewhere in the Borough, extend the life of the existing Council facility at Norse Road.

### **What is the effect of not doing this scheme if the funding does not become available?**

It is considered that, in the absence of local authority investment in this case, the project could not proceed or could be delayed, and thus the specific needs of the Muslim community could not be realised in a timely manner. This includes access to burial services seven days a week (enabling burial of the deceased to take place at the earliest opportunity) and access to freehold provision (so that loved ones remain undisturbed) which are specific requirements of the Muslim community. Current Borough Council burial provisions do not meet all of Bedford's Muslim community's needs.

## INVEST TO SAVE

A definition is given in Appendix B

Is this an 'Invest to Save' bid?	<b>No</b>
If yes:	
What is the annual revenue saving?	
What is the payback period? (years)	

## CAPITAL COST OF PROJECT

List here the anticipated gross costs

	<b>2023/2024 £000</b>	<b>2024/2025 £000</b>	<b>2025/2026 £000</b>	<b>2026/2027 £000</b>	<b>2027/2028+ £000</b>	<b>TOTAL £000</b>
Land works		Up to £1,000				Up to £1,000
Land purchase						
Building works						
Professional Fees						
Vehicles						
Plant / Equipment / Furniture						
IT Hardware						
Software & Licences						
Capital Grant to 3 <sup>rd</sup> Parties						
Credit Arrangement (leases)						
<b>TOTAL COST</b>		<b>Up to £1,000</b>				<b>Up to £1,000</b>

### Explain how the estimates have been arrived at, and level of risk over how these may compare with actual costs:

The financial commitment is based upon project estimates, and fund-raising details, provided by the project promoters. The overall cost, estimated at £1.7 million, is offset by fund-raising pledges of about £500,000. Fund-raising efforts are continuing and will reduce the net project cost. The Council will impose appropriate controls before advancing funds to ensure (i) that project costs are competitive and that value for money is obtained, (ii) funding is committed to project delivery works and (iii) that reasonable fund-raising efforts have continued to ensure that the funding provided is minimised.

## SOURCE OF FUNDING

List here the funding sources. Evidence should be attached where possible.

	2023/2024 £000	2024/2025 £000	2025/2026 £000	2026/2027 £000	2027/2028+ £000	TOTAL £000
Specific Government Grant <i>Specify -</i>						
Developers Contribution **						
Lottery/Heritage/Other Grants						
Other sources (specify)						
<b>EXTERNAL FUNDING</b>						
Direct Revenue Financing						
Capital Receipts		Up to £1,000				Up to £1,000
Borrowing *						
<b>INTERNAL FUNDING</b>		Up to £1,000				Up to £1,000
<b>TOTAL FUNDING</b>		Up to £1,000				Up to £1,000

\* Borrowing is the balance of funding required to fund the project

\*\* In the case of non-cash contributions (e.g. land donation), please gross up the figures in the funding table to show a cash equivalent figure (estimate) and provide a brief note in 'Other Comments'.

## REVENUE IMPACT OF PROJECT

List here the incremental year-on-year impact on the revenue budget

TYPE OF EXPENDITURE	2023/2024 £000	2024/2025 £000	2025/2026 £000	2026/2027 £000	2027/2028+ £000	TOTAL £000
Staffing costs		Nil				
Other running costs		Nil				
Income / savings		Nil				
<b>Net impact (excluding schools)</b>		0				
Net impact to schools						

**TOTAL COST OF PROJECT**

List here the total cost of project (total of boxes above)

<b>TYPE OF EXPENDITURE</b>	<b>2023/2024 £000</b>	<b>2024/2025 £000</b>	<b>2025/2026 £000</b>	<b>2026/2027 £000</b>	<b>2027/2028+ £000</b>	<b>TOTAL £000</b>
Capital cost		Up to £1,000				
Revenue cost / saving						
<b>Net impact (excluding schools)</b>		<b>Up to £1,000</b>				

What is the on-going cost saving in future years?	Not Applicable
What is the expected life of the project? (or time before further capital expenditure is required)	Not Applicable

**KEY MILESTONES (DATES)**

Feasibility Study:		Other 1	N/A
Final Business Case/Appraisal:		Other 2:	N/A
Detailed Design *:		Other 3:	N/A
Planning permission:		Other 4:	N/A
Tenders Sent:		Other 5:	N/A
Contract Approved:		Other 6:	Planning Permission Granted
Project Start:		Other 7:	Late 2024
Project Complete:		Other 8:	Mid 2025
Grant Payment:		Other 9:	Late 2024

\* Scheme need to be passed through Design Services before approval. Enter the date submitted.

\*\* Please add other key milestones where appropriate

## RISKS

**List the likely risks of the scheme and an indication of the probability and impact of each risk. Risks could include reputational, financial, political, or delivery risks.**

There are, as with all capital schemes, inherent risks in terms of final project costs but the risk in this case is entirely with the scheme promoter. The consequence of not realising the full extent of the promoter's ambition may exist if funding sources are constrained. The Council commitment is to provide a guarantee against any shortfall up to a limit of £1 million, and this provides more certainty of project delivery.

The project has been subject to substantial fund-raising endeavours and the funding allocation provides and identifying a funding contribution at this time may lessen the incentive to actively seek financial support. The Council will, however, insist on evidence of continued endeavours to fund raise to minimise the overall Council commitment to the project.

There is a risk of reduced income from interments at the Council cemetery facility at Norse Road, Bedford although this is expected to be minimal and the reduced demand will extend the lifetime of use of Norse Road for future burials.

There is a risk that the grant advanced will not be committed to maximise the benefit of the project. The Council will, however, impose appropriate controls before advancing funds to ensure (i) that project costs are competitive and that value for money is obtained, (ii) funding is committed to project delivery works and (iii) that reasonable fund-raising efforts have continued to ensure that the funding provided is minimised.

## EVALUATION CRITERIA

**List the criteria against which this scheme will be evaluated upon completion e.g. how will the success of the project be measured? (Increased output; improved performance indicators?)**

- The delivery of a successful project during 2024/2025.
- Positive commitment to overcome inequality by extending access to consecrated burial space in Bedford and to meeting the specific requirements of the Muslim community.
- The provision of 200 pauper graves. Under the terms of the Public Health (Control of Disease) Act 1984, it is the Council's duty to take care of the final disposition – the cremation or burial – of people who die, or are found dead within their boundary, if no-one else will take responsibility.

## OTHER COMMENTS

### List any other supporting information not covered elsewhere on this form:

The provision of the cemetery for the Muslim faith was subject to planning application (21/03110/MAF) that sought to change the use of agricultural land to a cemetery for the Muslim faith with a capacity of 4,856 graves, a two-story administration building, and a car park. The application was approved by the Planning Committee on 18 July 2022.

The site is located to the west of Box End Road and the existing Kempston Cemetery and comprises approximately 3.7 hectares of agricultural land.






Current Borough Council burial provisions do not meet the Muslim community's needs. For example, they do not offer seven days a week burial services (Muslims need to bury their deceased as soon as possible) and plots are offered on a leasehold of 70 years; in this regard, Muslims do not want their loved ones disturbed and need a freehold provision.

## POLICY LED EVALUATION

Please refer to the guidance notes below and enter your self-assessment in the table below.

		<b>RAG Rating</b>	<b>Self-Score</b>	<i>(Out of maximum)</i>
<b>A</b>	Council Priorities		4	10
<b>B</b>	Statutory Requirements		4	10
<b>C</b>	On-going Revenue Impact		4	10
<b>D</b>	Funding for Capital Scheme		4	10
<b>E</b>	Net Cost		7	10
<b>F</b>	Asset Management Plan		2	5
<b>G</b>	Sustainability		2	5
<b>H</b>	Financial Risks		5	5
<b>I</b>	Other Risks		5	5
	<b>TOTAL</b>		<b>37</b>	<b>70</b>

 = Non-Compliance    = Part-Compliance    = Compliance

## CONTACT INFORMATION

Please give the name of officer who should be contacted for further information on this capital bid.

<b>Name:</b>	PAUL PACE
<b>Ext:</b>	47275

## APPROVAL BY DIRECTOR

I approve the submission of this bid:

<b>Director name:</b>	CRAIG AUSTIN
<b>Date:</b>	15 December 2023

## PRIORITY LED SCORING FOR CAPITAL SCHEMES

There is a scoring system that aims to quantify the benefits of proposed capital schemes in relation to other proposed schemes, so that all capital bids can be prioritised.

This provides support as to how to score Business Cases.

### A – Council Priorities

Indicate how the proposed scheme meets with the Council priorities.	
Very Low – no real impact	0
Low – some impact	2
Medium – a noticeable contribution	4
High – a significant	7
Very High – a major contribution	10

The Council's priorities and overall vision for a Borough will focus of four distinct themes:	Tick all themes supported
<ul style="list-style-type: none"> <li>• <b>Providing a Healthy Future...</b> Providing safe, sound, supportive, cost effective services which promote independence, health, well-being and choice.</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• <b>Protecting and Preserving the Local Environment...</b> Protecting and preserving the natural and built environment whilst enabling and supporting sustainable growth.</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• <b>Brighter Futures for Children...</b> Improving outcomes and life chances for all children, particularly vulnerable children through early intervention.</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• <b>Serving Residents Effectively...</b> Providing residents with helpful, efficient and cost effective customer services that meet their needs</li> </ul>	<input type="checkbox"/>

## **B – Statutory Requirements**

Indicate how the proposed scheme contributes to Statutory Requirements (e.g. health and safety).	
Very Low – no real impact (e.g. discretionary)	0
Low – some impact	2
Medium – a noticeable contribution	4
High – a significant	7
Very High – a major contribution (e.g. legally unavoidable)	10

## **C - On-going Revenue Impact**

Indicate how the scheme will impact on the revenue budget once the scheme is completed.	
Annual revenue costs increase by >6% of the gross cost of capital scheme	0
Annual revenue costs increase by >2% of the gross cost of capital scheme	2
Minor impact (changes <2% of the gross cost of capital scheme)	4
Annual revenue savings of >2% of the gross cost of capital scheme	7
Annual revenue savings of >6% of the gross cost of capital scheme	10

## **D - Funding for Capital Scheme**

Indicate how the scheme will be funded.	
0 to 10% of the gross cost of capital scheme met externally	0
11 to 30% of the gross cost of capital scheme met externally	2
31 to 60% of the gross cost of capital scheme met externally	4
61 to 90% of the gross cost of capital scheme met externally	7
91 to 100% of the gross cost of capital scheme met externally	10

### **E – Net Cost**

Indicate what the net cost of the scheme is.	
Over £5m	0
Between £1m and £5m	2
Between £500k and £1m	4
Between £100k and £1m	7
Less than £100k	10

### **F – Asset Management Plan**

Indicate how the proposed scheme contributes to the Council's Asset Management Plan.	
Very Low – no real impact	0
Low – some impact	2
High – a major contribution	5

### **G – Sustainability**

Indicate how the proposed scheme contributes to the Council's sustainability Agenda.	
Very Low – no real impact	0
Low – some impact	2
High – a major contribution	5

### **H – Financial Risks**

Indicate what the level of financial risk is around the scheme being able to be achieved within the estimates provided in the Business Case.	
Very Low – no real risk	5
Low – some risk	2
High – a major risk	0

## **I – Other Risks**

Indicate what the level of risk regarding complexity and issues outside the Council's control.

Very Low – no real risk	5
Low – some risk	2
High – a major risk	0

A summary of the scores above need populating on the main Business Case Template.

## **Invest to Save Bids**

A scheme is likely to be an 'Invest to Save' scheme where:

- 1) For long term schemes (25+ years)
  - Where the net revenue savings exceed the costs of borrowing – currently £90k per £1m borrowed.
- 2) For other schemes (<25 years)
  - Where the net revenue savings (or avoided future costs) exceed the net costs of the scheme – adjusted for cost of borrowing (using Net Present Value (NPV) – currently 3.5%).