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Key Facts

- Issue £30,000,000.00
- Minimum Investment \$10,000
- Coupon 7% Per Annum
- Coupon paid Quarterly
- Maturity Below
- 1) GBP: GB00BP8KV144 Maturity: 30/03/2025
- 2) USD: GB00BP8KV250 Maturity: 30/03/2025
- 3) EUR: GB00BP8L0V09 Maturity: 30/03/2025
- Direct: 3 years



What CemInvest do?

- Purchase Greenbelt Land within the UK with Cemetery planning already obtained.
- Construction team develop land into a working cemetery by adding the below,
 - 1) New entrances (for better access)
 - 2) New roads - Multi-faith chapels (All CemInvest cemeteries have multi-faith planning permission)
 - 3) Attractive landscaping
 - 4) Staff working quarters
 - 5) Public rest rooms for visitors
 - 6) Wash facilities for faiths
- CemInvest Purchase plots from local councils and other private cemetery operators. CemInvest Negotiate deals on lump sum purchases.
- The assets are then delivered to CemInvest to sell the plots to their end user clients.



Why do CemInvest purchase plots from other local councils and other private cemetery operators?

- This allows CemInvest to own plots in areas they're unable to obtain their own Cemetery.
- Assuring CemInvest can nearly always supply its clients demands on the pre-need purchase, at need purchase and funeral care plan sales.



How CemInvest make money?

- The average cost of repurposing the cemeteries, CemInvest has already repurposed, is equal to £750.00 per plot at full development of the site.

Current re-sale value?

- Essington Cemetery £3,300.00
- Elysium Gardens Cemetery £5,500.00
- Great Hallingbury Cemetery £3,850.00



How the plots are sold to generate the clients return and repayment of capital?

- FCA Regulated funeral care plan (July)
- Pre-need purchase (For future burial)
- At need purchase (Required Immediately)



Current Sales

94 end-user sales per month
267 pre-need sales per month
Which gives a revenue of £1.2M+ Per Month at an average of £3450.00 Per Plot.



Advisor Key Points / Facts.

Who are the management?

DANIEL MORETTI (FOUNDER/CEO) Daniel has been involved in the cemetery development industry for over 10 years as well as developing a regulated funeral care plan, wills and trust service. The cemetery industry is one in which trust and sensitivity are important and Daniel has built a strong reputation and an ability to effectively repurpose land and improve cemeteries that have fallen into inefficiency or disrepair. He has successfully operated other investment models, both on a personal level and for family offices and for over 30 years he has worked with hedge funds and large private companies.

ADRIAN BRITTON (CONSULTANT) Adrian is a chartered accountant who helped found Westerleigh Group in 1989 and built it from a single crematorium into a group of 34. He was responsible for financing the growth of the company and turning it into the second largest cemetery and crematorium operator in the UK. As a stand-alone business Adrian was responsible for initiating the sale to The Ontario Teachers' Pension Fund for £400 million in 2014. His ambition now is to turn the existing burial plots business into the new Westerleigh and is currently overseeing the planning applications on 5 new cemetery sites.



The Market

- With a rising population and a death rate of 0.9% we can assume a death rate in excess of 600,000 per annum, thus creating a demand for 240,000 burials and if we assume that two thirds of these are to take place in new graves then we need to meet demand for 160,000 graves per annum.
- The UK funeral market is currently estimated to be worth in excess of £3 billion annually
- Based on an average of 1,300 burial plots per acre it is safe to assume that England currently requires 123 acres of new burial space per annum. (this does not factor the growth in population)

In order to maintain a 10-year supply of burial plots, the company estimates that it will need to acquire a minimum of 10,000 additional plots per year, to meet the forecasted year on year increase in demand.



Why the funeral care plan is so important?

CemInvest have been creating a FCA regulated funeral care plan for the past 18 months. We predict 60% of current funeral care planners will not be able to obtain FCA Regulation. This leaves CemInvest in a prime position to approach the market with its offering. CemInvest are one of the very few that benefit from owning the physical plots which gives them a substantial advantage over other funeral care plans.

CemInvest expect the care plan to significantly accelerate sales in the coming months. <https://www.fca.org.uk/news/statements/statement-funeral-plan-provider-applications>

(There are now over 1.5million active funeral plans in the UK, none of which include a burial plot)



Current assets

The notes are secured by way of a debenture over the assets of CemInvest Limited and rank pari passu equally and ratably without discrimination or preference among themselves. These assets are valued at over £50m.

The assets of CemInvest Limited are primarily the plots it owns in cemeteries, CemInvest owns 12,000 graves, plus a memorial garden for cremated remains. The additional plots purchased using the proceeds of the £30M Loan Note will stand alongside the current assets within CemInvest. This will take CemInvest asset value to around £100M GBP.

- All assets covered by Amicorp (Security Trustee)
- Legal Counsel / RW Blears (Debenture)

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