



Wednesday, 12 June 2019

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 20 June 2019 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

## AGENDA

1. APPOINTMENT OF CHAIR
2. APPOINTMENT OF VICE CHAIR
3. APOLOGIES
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 1 - 2

To approve the minutes of the previous meeting held on 14 March 2019.

6. BEREAVEMENT SERVICES UPDATE PAGES 3 - 4

To provide the Joint Committee with various updates regarding Bramcote Bereavement Services.

7. ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2018/19 PAGES 5 - 30

To present the attached Annual Report and Statement of Accounts for 2018/19 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.

8. SCHEDULE OF MEETINGS

The Committee is asked to identify future meeting dates.

## **BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**

**14 MARCH 2019**

Broxtowe Borough Council:

Councillors S Easom  
R I Jackson  
M Radulovic MBE

Erewash Borough Council:

Councillors C Hart  
W Major  
M Powell

No apologies for absence were received.

### 24. **DECLARATIONS OF INTEREST**

There were no declarations of interest.

### 25. **MINUTES**

The minutes of the meeting held on 25 October 2018 were confirmed and signed as a correct record.

### 26. **BEREAVEMENT SERVICES UPDATE**

A report was considered by the Joint Committee with updates relating to Bramcote Bereavement Services:

- The Serenity Chapel toilet work was completed in December 2018 and it was anticipated that the final cost will be around £33,000. As of 20 February 2019 expenditure was £21,767.34.
- The cremator re-line and hearth budget was not required in 2018/19. It was proposed that the budget be carried forwarded to 2019/20.
- Options were being explored for the heat exchanger and boiler replacement. It was proposed that as no works had taken place that the budget be carried forward to 2019/20.
- A tendering process was being undertaken for the replacement crematorium burials software. It was proposed that as no works had taken place that the budget be carried forward to 2019/20.

**RESOLVED that carry forwards of expenditure be approved.**

27. WELFARE FUNERALS

The Joint Committee were updated on the welfare funerals that took place in Broxtowe and Erewash Boroughs.

The Councils have a statutory duty under the provisions of Section 46 of the Public Health (Control of Disease) Act 1984 to undertake the disposal of deceased persons, either by cremation or burial, who die in Broxtowe or Erewash Boroughs and where no other arrangements have been made.

It was noted that 6 welfare funerals were undertaken in 2017/18 for Broxtowe and 4 for Erewash.

The Joint Committee requested a further report on the funeral concessions granted to servicemen.

28. PERFORMANCE MANAGEMENT 2018/19

The Joint Committee received an update on the performance levels for the crematorium in 2017/18.

It was noted that the crematorium were expected to exceed the total number of cremations for 2018/19.

29. 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 items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A of the Act.**

30. BEREAVEMENT SERVICES UPDATE – APPENDIX

The Joint Committee noted the appendix.

31. CREMATORIUM BOUNDARY FENCE

**RESOLVED the allocation of £50,000 for replacement boundary fencing for the crematorium be approved and to award the work to Ilkeston Fencing Ltd.**

**Report of the Deputy Chief Executive**

**BEREAVEMENT SERVICES UPDATE**

1. Purpose of report

To provide the Joint Committee with various updates regarding Bramcote Bereavement Services.

2. Detail

- Work on the new more secure perimeter fence began earlier this month (£50,000 budgeted).
- Officers are continuing to tender options for a replacement crematorium and burials software system (£15,700 budgeted).
- Committee on 10 January 2019 also approved the following items for implementation in 2019/20:
  - Replacement Windows £10,000
  - Replacement Fascia Boards £15,000
  - Replace Buggy £7,000

No work has yet started on these but they will be completed within 2019/20.

Table of comparative cremation numbers by year:

<b>Year</b>	<b>Number</b>
2014/15	3171
2015/16	3134
2016/17	3003
2017/18	2745
2018/19	2471

The 2019/20 budget is based on 2,600 cremations per annum and this figure may need reconsideration in future years. Further to the Finance report on this agenda the appendix considers Bramcote Crematorium's charges compared with other neighbouring crematoria.

Committee may wish to consider a more refined pricing strategy to reflect changes in society and to take account of funeral poverty. For example:

- Direct cremations with no service of family attendance
- Early morning services at cheaper prices

**Recommendation**

**The Committee is asked to NOTE this report and to CONSIDER the recommendation in the appendix to offer additional pricing options.**

## APPENDIX

Charges at neighbouring crematoria

Charges quoted are for weekday adult cremations and are either 2019/20 financial year or 2019 calendar year. Further to a previous query from members of this committee, no neighbouring crematoria appear to offer discounts to serving or former members of the armed forces or other uniformed services.

<b>Crematorium</b>	<b>Definition of "adult"</b>	<b>All day or peak charge</b>	<b>Early am charge</b>	<b>Direct cremation</b>
Chesterfield	18+	£750	£560	n/a
Gedling	17+	£745	n/a	£500
Wilford Hill (Nottm City)	16+	£744 (non res) £667 (City res)	n/a	£525
Markeaton (Derby)	16+	£737	£553	n/a
Mansfield	16+	£720	£450	£450-£600
Bramcote	18+	£712	n/a	n/a

It can be seen that in terms of the basic fee Bramcote Crematorium offers the lowest charge in the region (other than residents of Nottingham City at Wilford Hill). However, it is possible to obtain a cheaper price than Bramcote by choosing an early morning and/or direct cremation option elsewhere.

It is recommended that Committee consider a new pricing strategy offering reduced fees for early morning and/or direct cremation options. This to be brought back to a future meeting of this committee for more detailed consideration.

## Report of the Treasurer

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2018/19**1. Purpose of report

To present the attached Annual Report and Statement of Accounts for 2018/19 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. Detail

Joint committees no longer have a statutory obligation to prepare accounts that will be subject to external audit. The expenditure and income overseen by the Bramcote Bereavement Services Joint Committee will only be subject to statutory audit as part of the main accounts of the constituent audited bodies, namely Broxtowe and Erewash Borough Councils. There is no longer a requirement for an annual return or governance statement for the Bramcote Bereavement Services Joint Committee.

A summary of the overall net expenditure on the Crematorium's General Balance and details of requests to carry forward unspent budget from 2018/19 to 2019/20 are set out in the appendix.

**Recommendation**

**The joint committee is asked to RESOLVE that:**

- 1. The attached Annual Report and Statement of Accounts for the financial year 2018/19 be approved as the basis for generating accounting entries to the two constituent authorities**
- 2. A requested to carry forward £58,620 from 2018/19 to 2019/20 as per the appendix be approved**
- 3. The accumulated revenue surplus and other investments be retained by the Joint Committee for possible future use with the position being reviewed when the revised 2018/19 estimates are considered.**

Background papers

Nil

**APPENDIX**Summary of overall position

The accounts show a revenue account surplus of £312,723 at the end of 2018/19, a decrease of £89,907 when compared to 2017/18 and £35,577 below the estimated amount when the budget was prepared.

Items requested to be carried forward to 2019/20 (total £58,620)a) Epilog Upgrade (£15,720)

Lack of capacity with the software originally proposed company has further delayed implementation of the software upgrade. A carry forward of this budget to 2019/20 is requested.

b) Heat Exchanger (£23,250)

A budget of £25,000 was set up for this scheme. Expenditure to 31 March 2019 totalled £1,744. Difficulty in finding a specialist supplier and obtaining a full inspection report for Crematorium to help move this scheme forward has resulted in an underspend. Therefore, a carry forward of this budget to 2019/20 is requested to allow the scheme to be completed as intended.

c) Cremator Reline & Hearth (£19,650)

A budget of £35,000 in 2018/19 was established for this scheme. Expenditure to 31 March 2019 totalled £15,329 and saw the hearth replaced. It is proposed that the remaining budget of £19,650 be carried forward to 2019/20 to meet the cost of the cremator reline.



**BRAMCOTE  
BEREAVEMENT SERVICES  
JOINT  
COMMITTEE**



**ANNUAL REPORT  
AND  
STATEMENT OF ACCOUNTS  
2018/19**

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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 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.

Broxtowe Borough Council employs 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.

Bereavement Services Manager

## **ANNUAL REPORT 2018/19**

The year ended 31 March 2019 was the thirty eighth full year of operation for the 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 fix fees which are not only competitive with those of surrounding crematoria, but which also cover operating costs. The policy in 2018/19 was to continue to charge a standard single adult fee of £678 for cremations.

The following table shows the number of cremations conducted during the last five years by area of origin.

Area	2018/19	2017/18	2016/17	2015/16	2014/15
Broxtowe	778	911	833	772	822
Erewash	786	819	782	770	765
Nottingham	572	617	834	893	959
Other	335	443	554	699	625
	2471	2790	3003	3,134	3,171

The total of 2,471 cremations in 2018/19 is lower than the anticipated number of 2,600 that was used to formulate the revised estimate. As a result, income from cremation fees was £88,653 below the revised estimate.

The reduction in the number of cremations in 2018/19 represents a continuation of the trend from 2014/15. The 5% increase in cremation fees from 1 April 2018 may have had an impact, especially as cremation at Derby and Mansfield retained fees in 2018/19 at the same level as in 2017/18..

The overall net deficit for 2018/19 totalled £179,960 which represents a reduction of £2,540 against the revised estimated deficit of £182,500.

Although there was a reduced amount of cremations which affected the income, the expenditure was also lower than expected in premises and central charges resulting in the small variance from estimate.

At 1 April 2018 the accumulated revenue surplus was £402,630 and, after distribution of £800,000 to the two constituent authorities and the relevant income and expenditure for the year after allowing for the transfer to other reserves, £302,879 remains to be carried forward to 2019/20.

£46,406 was generated in memorial income, the majority of which relates to the sales of memorialisation's and visual tributes.

The accounts as shown in this document have been prepared in accordance with the latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the two constituent authorities. Joint Committees no longer have a statutory obligation to prepare accounts which will be audited by a firm appointed by the Audit Commission. Expenditure and income overseen by the Bramcote Bereavement Services Joint Committee is subject to statutory audit as part of the main accounts of the constituent audited bodies.

The Comprehensive Income and Expenditure Statement summarises the accounting cost of providing the services in the year. It includes all day-to-day expenses and related income on an accruals basis, as well as transactions measuring the value of fixed assets actually consumed.

The Movement in Reserves Statement shows the movement in the year on the different reserves held, which are analysed into 'usable reserves' and other reserves.

The accounting policies adopted by the Joint Committee comply with the relevant recommended accounting practices. The Joint Committee's policies are explained fully in the Statement of Accounting Policies set out on pages 9 - 12.

Further information about the accounts is available from the Deputy Chief Executive, Broxtowe Borough Council, Council Offices, Foster Avenue, Beeston, Nottingham, NG9 1AB. This is part of the Joint Committee's policy of providing full information about the crematorium's affairs. In addition, interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is displayed on the websites of Broxtowe Borough Council and Bramcote Crematorium.

**CREMATORIA COMPARATIVE STATISTICS****CREMATION NUMBERS AND ADULT CREMATION FEES**

	Cremation Numbers	No. of Cremators	Average per Cremator	Special Rate for Residents	Outside Area
<b><u>2018/19</u></b>					
Bramcote (Hospital Bodies)	2471 38	2	1235	£678.00	£678.00
Chesterfield	2756	3	919	£737.00	£730.00
<b><u>2017/18</u></b>					
Bramcote (Hospital Bodies)	2686 104	2	1395	£646.00	£646.00
Gedling		2		£695.00	£695.00
Derby #	2681	4	670	£671.00	£671.00
Mansfield #	2514	4	628	£653.50	£653.50

# Cremation fees include abatement surcharge & medical referee fees to record the total amount payable.

**STATISTICS 1 APRIL 2018 TO 31 MARCH 2019**  
**WITH COMPARATIVE FIGURES FOR THE THREE PRECEDING YEARS**

	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>
Within the Joint Committee Area	1,546	1,626	1,615	1,584
Hospital Bodies	38	104		
Outside the Joint Committee Area	907	1,060	1,388	1,550
<b>Total Cremations</b>	<b>2,471</b>	<b>2,790</b>	<b>3,003</b>	<b>3,134</b>
Broxtowe Borough Council	778	911	833	803
Erewash Borough Council	786	819	782	781
City of Nottingham	572	617	834	929
Others	335	443	554	621
	<b>2,471</b>	<b>2,790</b>	<b>3,003</b>	<b>3,134</b>
Church of England Services	849	1,007	1,279	1,327
Roman Catholic Services	56	71	89	94
Others	1566	1,712	1,635	1,713
	<b>2,471</b>	<b>2,790</b>	<b>3,003</b>	<b>3,134</b>
Scattered or Interred in Crematorium Gardens	771	833	926	977
Interred/scattered elsewhere	1,691	1,948	2,062	2,151
Temporarily Deposited	9	9	15	6
	<b>2,471</b>	<b>2,790</b>	<b>3,003</b>	<b>3,134</b>
Book of Remembrance Entries	186	179	224	252
Miniature Books	4	3	0	5
Donations	54	56	48	53

**BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE****STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS**The 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.
- to approve the statement of accounts.

The Responsibilities of the Treasurer to the Crematorium

The Treasurer to the Crematorium is responsible for the preparation of the Committee's statement of accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code of Practice').

In preparing this statement of accounts, the Treasurer to the Crematorium has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the Code of Practice.

The Treasurer to the Crematorium has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.



## **BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**

### **STATEMENT OF ACCOUNTING POLICIES**

#### 1. **GENERAL**

The accounts have been prepared in accordance with the 2018/19 Code of Practice on Local Authority Accounting issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and also with guidance notes issued by CIPFA on the application of accounting standards.

#### 2. **FIXED ASSETS**

All expenditure on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts.

Fixed assets are valued on the basis recommended by CIPFA and in accordance with the Statements of Asset Valuation Principles and Guidance Notes issued by the Royal Institution of Chartered Surveyors (RICS). Fixed assets are classified into the groupings required by the 2018/19 Code of Practice on Local Authority Accounting. Balances are stated on the following basis:

- land, operational properties and other operational assets are included in the balance sheet at the lower of net current replacement cost and net realisable value.

Surpluses/deficits arising on the valuation of fixed assets are credited/debited to the Revaluation Reserve. Revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period as they occur.

Broxtowe Borough Council has strict legal ownership of the buildings. However, under International Accounting Standards these are included in the Joint Committee's balance sheet as, in substance, the Joint Committee obtains the economic benefits, in the form of income, and incurs the risks associated with the properties upkeep, by virtue of its responsibility for maintaining, controlling and managing the property.

#### 3. **LEASING**

The Joint Committee has in the past acquired a variety of assets by means of leases. These transfer the risks and rewards of ownership without actually transferring title to the assets. The joint committee currently has no leased assets but in previous years they have been of a minor nature and are not stated in the balance sheet. Rentals are charged to revenue when payable and no provision is made for outstanding lease commitments.

#### 4. DEPRECIATION

In accordance with International Accounting Standard 16, with effect from 1 April 2000 depreciation has been provided for on all fixed assets with a finite useful life, including buildings owned by the Joint Committee. Land is not depreciated.

Assets are depreciated from the year following acquisition using the straight-line method over the following periods:

##### Buildings

Crematorium	60 years
Crematorium Roof	40 years
Pamela Cottage	40 years
Crematorium Heating System	30 years

##### Vehicles, Plant and Equipment

Cremators	15 years
Charging Bier	15 years
Mercury Abatement Equipment	15 years
Ash Cabinet	15 years
Stand-by Generator	10 years
Digital Organ	10 years
Air Conditioning Unit	10 years
Columbarium	10 years
Catafalque	5 years
Vending Machines	5 years

#### 5. CHARGES TO INCOME AND EXPENDITURE ACCOUNT

The Income and Expenditure Account is charged with a capital charge for fixed assets used in the provision of the service. This charge is the annual provision for depreciation.

#### 6. DEBTORS AND CREDITORS

The Income and Expenditure Account is maintained on an accruals basis in accordance with the Code of Practice. That is, sums due to or from the Joint Committee during the year are included whether or not the cash has actually been received or paid in the year. An exception to this principle relates to telephone accounts and other similar payments that are charged at the date of the account rather than being apportioned between financial years. This policy is consistently applied each year and therefore does not have a material effect on the year's accounts.

Capital items are also recorded on an accruals basis

## 7. ADMINISTRATION AND MANAGEMENT COSTS

A charge is made by Broxtowe Borough Council to reflect the appropriate percentage of time spent by employees on crematorium affairs.

## 8. RESERVES

In accordance with the latest Code of Practice on Local Authority Accounting, two capital reserve accounts are to be maintained in the Balance Sheet:

- Revaluation Reserve, which represents principally the balance of the surpluses or deficits arising from the periodic revaluation of fixed assets.
- Capital Adjustment Account, which represents amounts set aside to finance expenditure on fixed assets.

Both of these are regarded as unusable reserves.

There are a further three usable reserves in operation:

- A Repairs and Renewals Reserve is maintained to provide for major repairs and renewals of vehicles, plant and equipment. Annual contributions are made to the reserve on a fixed instalment basis and the balance is invested with Broxtowe Borough Council.
- A Donations Reserve also exists into which donations received by the crematorium are paid. The balance on the reserve is invested with Broxtowe Borough Council. The reserve is used to finance minor items of expenditure aimed at improving the grounds for visitors to the crematorium.
- A Memorialisation Reserve was set up which has the effect of keeping any net surplus or deficit from memorialisation activities outside of the normal operations of the crematorium.

## 9. PENSION SCHEME

The Joint Committee pays an employer's contribution into Nottinghamshire County Council's Pension Fund. Under earlier legislation, Local Government Pension Funds were only required to fund 75% of future liabilities. Subsequent regulations require a move towards 100% funding and a disclosure of the cost of such 100% funding. No adjustment has been made in respect of the Joint Committee's appropriate share of any pension funds assets and liabilities in accordance with International Accounting Standards as it is not possible to establish, with reasonable certainty, an appropriate share in respect of the crematorium.

Further information may be found at note 20 to the core financial statements.

## 10. FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset in one entity and a financial liability in another. These are accounted for in accordance with International Accounting Standards dealing with disclosure, presentation and recognition and measurement.

Financial assets include debtors (sometimes referred to as accounts receivable), payments in advance, investments and cash either in hand or at the bank. Investments are shown in the balance sheet at 31 March 2017 as surplus monies invested with Broxtowe Borough Council but adjusted for any interest earned but not received before the end of the financial year. Interest earned on investments is credited to the Income and Expenditure Account.

Financial liabilities comprise of long term borrowing and creditors (sometimes referred to as accounts payable).

## 11. VALUE ADDED TAX

The activities of Bramcote Crematorium fall within Broxtowe Borough Council's VAT registration and therefore no VAT expenditure has been included within the Core Financial Statements.

**CORE FINANCIAL STATEMENTS**  
**BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**  
**MOVEMENT IN RESERVES STATEMENT**

This statement shows the movement in the year on the different reserves held by the Joint Committee, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the Joint Committee's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. The net increase/decrease before Transfers to Earmarked Reserves line shows the statutory Joint Committee Balance before any discretionary transfers to or from earmarked reserves undertaken by the Joint Committee.

	Revenue Balance £	Donations Reserve £	Memorial- isation Reserve £	Repairs & Renewals Reserve £	Total Usable Reserves £	Unusable Reserves £	Total Reserves £
<b>Balance at 31 March 2017 Carried Forward</b>	<b>(205,141)</b>	<b>(3,941)</b>	<b>(58,961)</b>	<b>(173,261)</b>	<b>(441,305)</b>	<b>(2,707,923)</b>	<b>(3,149,228)</b>
<b>Movement in Reserves during 2017/18</b>							
(Surplus) or deficit on provision of services (accounting basis)	(372,247)	0	0	0	(372,247)	0	(372,247)
Other Comprehensive Income and Expenditure	0	0	0	0	0		0
<b>Total Comprehensive Income and Expenditure</b>	<b>(372,247)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(372,247)</b>	<b>0</b>	<b>(372,247)</b>
Adjustments between accounting basis & funding basis under regulations (Note 2)	147,878	0	0	0	147,878	(147,878)	0
<b>Net increase/decrease before Transfers to Earmarked Reserves</b>	<b>(224,369)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(224,369)</b>	<b>(147,878)</b>	<b>(372,247)</b>
Transfers to/from Earmarked Reserves	26,881	(949)	17,887	(43,818)	0	0	0
<b>Increase/decrease in 2017/18</b>	<b>(197,488)</b>	<b>(949)</b>	<b>17,887</b>	<b>(43,818)</b>	<b>(224,369)</b>	<b>(147,878)</b>	<b>(372,247)</b>
<b>Balance at 31 March 2018 Carried Forward</b>	<b>(402,630)</b>	<b>(4,891)</b>	<b>(41,074)</b>	<b>(217,079)</b>	<b>(665,674)</b>	<b>(2,855,801)</b>	<b>(3,521,475)</b>
<b>Movement in Reserves during 2018/19</b>							
(Surplus) or deficit on provision of services (accounting basis)	179,960	0	0	0	179,960	0	179,960
Other Comprehensive Income and Expenditure	0	0	0	0	0		0
<b>Total Comprehensive Income and Expenditure</b>	<b>179,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,960</b>	<b>0</b>	<b>179,960</b>
Adjustments between accounting basis & funding basis under regulations (Note 2)	(72,254)	0	0	0	(72,254)	72,254	0
<b>Net increase/decrease before Transfers to Earmarked Reserves</b>	<b>107,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,706</b>	<b>72,254</b>	<b>179,960</b>
Transfers to/from Earmarked Reserves	(7,955)	(859)	2,713	6,100	0	0	0
<b>Increase/decrease in 2018/19</b>	<b>99,751</b>	<b>(859)</b>	<b>2,713</b>	<b>6,100</b>	<b>107,706</b>	<b>72,254</b>	<b>179,960</b>
<b>Balance at 31 March 2019 Carried Forward</b>	<b>(302,879)</b>	<b>(5,749)</b>	<b>(38,361)</b>	<b>(210,979)</b>	<b>(557,968)</b>	<b>(2,783,547)</b>	<b>(3,341,515)</b>

**BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**  
**COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

Actual 2017/18 £		Revised Estimate 2018/19 £	Actual 2018/19 £
	<u>Income</u>		
(1,857,339)	Fees and Charges	(1,826,650)	(1,774,406)
(5,715)	Rent – Pamela Cottage	(5,400)	(5,400)
(12,701)	Other Income	(10,500)	(5,944)
<b>(1,875,756)</b>		<b>(1,842,550)</b>	<b>(1,785,750)</b>
	<u>Expenditure</u>		
329,513	Employee Expenses	334,500	362,871
278,401	Premises Related Expenses	416,050	378,653
1,320	Transport Related Expenses	1,200	1,936
162,917	Supplies and Services	186,650	220,896
30,270	Third Party Payments	63,300	26,893
60,777	Central, Departmental and Technical Support Services	123,200	101,788
85,744	Capital Charges	106,650	82,098
<b>948,943</b>		<b>1,231,550</b>	<b>1,175,135</b>
(926,813)	Cost of Services – Continuing Operations	(611,000)	(610,615)
0	Disposal of Fixed Asset	0	0
554,566	Financing and Investment Income and Expenditure (Note 3)	793,500	790,575
<b>(372,247)</b>	<b>(Surplus) or Deficit on Provision of Service</b>	<b>182,500</b>	<b>179,960</b>
0	(Surplus) or Deficit on Revaluation of Property, Plant and Equipment Assets	0	0
0	<b>Other Comprehensive Income and Expenditure</b>	<b>0</b>	<b>0</b>
<b>(372,247)</b>	<b>Total Comprehensive Income and Expenditure</b>	<b>182,500</b>	<b>179,960</b>

**BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE****BALANCE SHEET AS AT 31 MARCH 2019**

This Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held by the Joint Committee. Reserves are reported in two categories. The first category of reserves is those that the Joint Committee may use to provide services, subject to the need to provide a prudent level of reserves and any statutory limitations on their use. The second category of reserves is those that the Joint Committee is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line "Adjustments between accounting basis and funding basis under regulations".

<b>31 March 2018</b>		<b>31 March 2019</b>
<b>£</b>		<b>£</b>
	<b>Long Term Assets</b>	
2,574,447	Property, Plant and Equipment Land and Buildings (Note 4)	2,529,541
281,354	Vehicles, Plant, Furniture and Equipment (Note 4)	254,006
<b>2,855,801</b>	<b>Total Long Term Assets</b>	<b>2,783,547</b>
	<b>Current Assets</b>	
691,443	Short Term Investments (Note 22)	516,868
117,893	Short Term Debtors (Note 6)	72,374
34,917	Cash and Cash Equivalents (Note 7)	10,905
<b>844,253</b>	<b>Total Current Assets</b>	<b>600,147</b>
	<b>Current Liabilities</b>	
(178,579)	Short Term Creditors (Note 8)	(42,178)
<b>(178,579)</b>	<b>Total Current Liabilities</b>	<b>(42,178)</b>
	<b>Long Term Liabilities</b>	
0	Long Term Borrowing (Note 5)	0
<b>0</b>	<b>Total Long Term Liabilities</b>	<b>0</b>
<b>3,521,476</b>	<b>Net Assets</b>	<b>3,341,515</b>
	<b>Reserves</b>	
665,674	Usable Reserves (Note 9)	557,968
2,855,801	Unusable Reserves (Note 10)	2,783,547
<b>3,521,476</b>	<b>Total Reserves</b>	<b>3,341,515</b>

**Z DARR CPFA**  
Treasurer to the Crematorium

**BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE****CASH FLOW STATEMENT**

The Cash Flow Statement shows the changes in cash and cash equivalents of the Joint Committee during the reporting period. The statement shows how the Joint Committee generates and uses cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Committee are funded by way of taxation and grant income or from the recipients of services provided by the Joint Committee. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Joint Committee's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Joint Committee.

<b>2017/18</b>		<b>2018/19</b>
<b>£</b>		<b>£</b>
<b>(372,247)</b>	<b>Net surplus or deficit on the provision of services</b>	<b>179,960</b>
(6,444)	Adjustments to net surplus or deficit for non-cash movements	8,783
<b>(378,691)</b>	<b>Net cash flows from operating activities</b>	<b>188,743</b>
283,767	Investing activities (Note 12)	(164,732)
71,290	Financing activities (Note 13)	0
<b>(23,635)</b>	<b>Net increase or decrease in cash equivalents</b>	<b>24,012</b>
(11,282)	Cash and cash equivalents at the beginning of the reporting period	(34,917)
<b>(34,917)</b>	<b>Cash and cash equivalents at the end of the reporting period</b>	<b>(10,905)</b>



## **NOTES TO THE CORE FINANCIAL STATEMENTS**

### **1. Events After Balance Sheet Date**

There are no significant post balance sheet events to be reported

### **2. Adjustments between Accounting Basis and Funding Basis under Regulation**

This note details the adjustments that are made to the total comprehensive income and expenditure in the year, in accordance with proper accounting practice.

	<b>2018/19</b>	<b>2017/18</b>
	<b>£</b>	<b>£</b>
Depreciation	(82,098)	(69,780)
Impairment	0	0
Capital expenditure financed by revenue	9,844	50,785
Capital expenditure financed from reserves	0	95,583
Capital Financing – repayment of principal	0	71,290
<b>Total</b>	<b>(72,254)</b>	<b>147,878</b>

### **3. Financing and Investment Income and Expenditure**

	<b>2018/19</b>	<b>2017/18</b>
	<b>£</b>	<b>£</b>
Interest receivable and similar income	(9,425)	(6,399)
Interest payable and similar income	0	964
Distribution to constituent authorities	800,000	560,000
<b>Total</b>	<b>790,575</b>	<b>554,566</b>

### **4. Property, Plant and Equipment**

The crematorium land and buildings were re-valued during the course of 2016/17 (31 March 2017) by M Kirk MRICS, a Chartered Surveyor employed by Broxtowe Borough Council in accordance with the Statement of Asset Valuation Practice and Guidance Notes of the Royal Institution of Chartered Surveyors and no material changes have occurred since that date.

Property regarded as operational has to be valued on the basis of open market value for the existing use, or where this could not be assessed because there was no market for the asset concerned, the depreciated replacement cost. In the case of the crematorium, the latter has been adopted. Pamela Cottage has however been valued at existing use value and the land value was separated from the value of the building itself in 2010/11.

Plant and equipment has been included on the basis of historical cost as an approximation to net current replacement cost.

a. Movement of Fixed Assets

	Land and Buildings £	Vehicles, Plant and Equipment £	TOTAL £
<u>Original Cost/Valuation</u>			
At 1 April 2018	2,615,655	760,603	3,376,258
Enhancement / Additions	0	9,844	9,844
Disposals	0	0	0
Impairments			0
At 31 March 2019	2,615,655	770,447	3,386,101
<u>Depreciation/Impairments</u>			
At April 2018	(41,207)	(479,249)	(520,456)
Depreciation for the year	(44,906)	(37,192)	(82,098)
Revaluation			0
Disposals			0
At 31 March 2019	(86,113)	(516,441)	(602,554)
Balance Sheet amount at 1 April 2018	2,574,447	281,354	2,855,801
Balance Sheet amount at 1 April 2019	2,529,541	254,006	2,783,547

b. Analysis of Fixed Assets

Asset Description (number in brackets)	31 March 2019 £	31 March 2018 £
<u>Land and Buildings</u>		
Crematorium Buildings	1,723,886	1,753,608
Crematorium Land	270,000	270,000
Crematorium Roof	145,778	149,614
Crematorium Heating System	133,672	138,446
Boundary land (1)	38,000	38,000
Pamela Cottage (1)	109,250	112,125
Land at Pamela Cottage (1)	60,000	60,000
Serenity Chapel Refresh	5,085	5,650
Flower Wall Works	43,871	47,005
	<b>2,529,541</b>	<b>2,574,447</b>
<u>Vehicles, Plant and Equipment</u>		
Mercury Abatement Equipment (1)	155,951	178,229
Cremulator & Ash Cabinet	1,121	2,243
Generator (1)	848	2,545
Columbaria	6,300	7,200
Rijo Vending Maching	4,550	6,066
Neo Vending Machine	3,178	4,237
Charging Bier	15,388	16,487
Neo Vending Machine (Bearer's Room)	4,317	5,396
Childrens Memorial Area	40,659	45,177

Asset Description (number in brackets)	31 March 2019	31 March 2018
	£	£
<b>Vehicles, Plant and Equipment Cont'd</b>		
Lecturns and Curtains	7,480	8,311
Epilog Upgrade	3,024	3780
Digital book of remembrance	1,346	1683
Catafalque	8,099	
Heat Exchanger	1,744	
	<b>297,560</b>	<b>281,354</b>
<b>Total</b>	<b>2,783,547</b>	<b>2,855,801</b>

### 5. Financial Instruments - borrowing

No borrowing has taken place during 2018/19. Repayment of the interest on existing debt commenced in 2010/11 and the final principal repayment of £71,290 was made in 2017/18.

### 6. Short Term Debtors

	31 March 2019	31 March 2018
	£	£
Funeral Directors	69,526	114,750
Other payments	2,848	3,143
<b>Total</b>	<b>72,374</b>	<b>117,893</b>

### 7. Cash and Cash Equivalents

Cash comprises cash in hand and demand deposits. Cash will also include bank overdrafts that are repayable on demand.

Balances classified as 'Cash Equivalents' fit the definition of being short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

The net balance of Cash and Cash Equivalents is made up of the following elements at the Balance Sheet date:

	31 March 2019	31 March 2018
	£	£
Cash in hand	60	110
Bank current accounts	8,812	11,919
Income Banked in March but not on Bank	2034	22889
<b>Total Cash and Cash Equivalents Balance</b>	<b>10,905</b>	<b>34,917</b>

**8. Short Term Creditors**

	31 March 2019	31 March 2018
	£	£
Local Authorities	(25,517)	(162,648)
Other Bodies	(16,661)	(15,755)
<b>Total</b>	<b>(42,179)</b>	<b>(178,402)</b>

**9. Usable Reserves**

Movements in the Joint Committee's usable reserves are detailed in the Movement in Reserves Statement on page 13.

**10. Unusable Reserves**

	31 March 2019	31 March 2018
	£	£
Revaluation Reserve	(619,763)	(632,846)
Capital Adjustment Account	(2,163,784)	(2,222,956)
<b>Total Unusable Reserves</b>	<b>(2,783,547)</b>	<b>(2,855,801)</b>

Revaluation Reserve

The Revaluation Reserve contains the gains made by the Joint Committee arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised.

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2017/18		2018/19	
£		£	£
(645,928)	Balance at 1 April		(632,845)
0	Upward revaluation of assets		0
0	Impairment		0
0	Surplus or deficit on revaluation of		0
13,083	Difference between fair value depreciation and historical cost depreciation	13,083	0
<b>(632,845)</b>	<b>Balance at 31 March</b>		<b>(619,762)</b>

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the Joint Committee as finance for

2017/18		2018/19	
£		£	£
(2,061,995)	<b>Balance at 1 April</b>		(2,222,956)
69,780	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure		
	- Charges for depreciation and impairment of non current assets	82,098	
0	- 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		
(1,992,215)			
(13,083)	Adjusting amounts written out of the Revaluation Reserve	(13,083)	69,015
(2,005,298)	Net written out amount of the cost of non current assets consumed in the year		(2,153,941)
	Capital financing applied in the year:		
(217,658)	- Capital expenditure charged against the General Revenue Balance	(9,844)	
			(9,844)
<b>(2,222,956)</b>	<b>Balance at 31 March</b>		<b>(2,163,785)</b>

**11. Cash Flow Statement – Operating Activities**

The cash flows for operating activities include the following items:

	<b>2018/19</b>	<b>2017/18</b>
	<b>£</b>	<b>£</b>
Interest received	(6,581)	(6,399)
Interest paid	0	964

**12. Cash Flow Statement – Investing Activities**

	<b>2018/19</b>	<b>2017/18</b>
	<b>£</b>	<b>£</b>
Purchase of property, plant and equipment,	9,844	146,368
Purchase of short term investments	(174,575)	137,399
	<b>(164,732)</b>	<b>283,767</b>

**13. Cash Flow Statement – Financing Activities**

	<b>2018/19</b>	<b>2017/18</b>
	<b>£</b>	<b>£</b>
Other receipts from financing activities	0	0
Other payments for financing activities	0	71,290
<b>Net cash flows from financing activities</b>	<b>0</b>	<b>71,290</b>

**14. Members Allowances**

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2017/18.

**15. External Audit Costs**

An amount of £1,831.20 has been paid in respect of audit and inspection fees for 2018/19 in respect of external audit services carried out by the appointed auditor under the Audit Commission's Code of Audit Practice in accordance with section 5 of the Audit Commission Act 1998.

**16. Related Parties**

Transactions with Related Parties are disclosed elsewhere in the Statement of Accounts, as follows:

Transactions with Local Authorities	Income & Expenditure (note 3)
Members' Allowances	Income & Expenditure (note 14)
Pension Contributions	Income & Expenditure (note 20)

Each of the two constituent local authorities maintains a register of members' interests and a record of interests declared at Cabinet and Committee meetings. There were no material transactions with organisations identified in these records. Outstanding debtors and creditors in respect of related parties are included in notes 6 and 8 above.

### **17. Capital Expenditure and Capital Financing**

The following table shows details of capital expenditure in 2018/19 and how it was financed:

<b>Expenditure</b>		<b>Financing</b>	
	<b>£</b>		<b>£</b>
<u>Operation Assets</u>			
Catafalque	8,099		
Cremator Reline & Hearth	15,329		
Heat Exchanger	1,744		
Serenity Chapel Refresh	42,286		
Window Replacements	10,483		
Path Repairs	10,000		
<u>Non Operation Assets</u>		Revenue	
		Financing	9,336
		Repairs and	
Flower Viewing Walls Refresh	10,182	Renewals	88,787
		Reserve	
	<b>98,123</b>		<b>98,123</b>

### **18. Leases**

No assets were acquired under finance lease in 2018/19.

### **19. Impairment Losses**

There has been no impairment losses noted during the year 2018/19.

### **20. Defined Benefit Pension Scheme**

In 2018/19 the joint committee made a contribution of £63,454 based on a rate of 17.7% of pensionable pay including the deficit payment of £20,228, into the Nottinghamshire County Council Pension Fund in respect of those employees in the fund. This rate was based on an actuarial valuation at 31 March 2017 and reflects the requirements of the Pension Fund Regulations for contributions to move towards meeting 100% of the overall liabilities of the fund. The Pension Liability and Pensions Reserve are held with Broxtowe Borough Council.

## **21. Contingent Assets and Liabilities**

There are no outstanding contingent assets or liabilities.

## **22. Investments**

Any surplus monies are invested with Broxtowe Borough Council. The investments relate to the following:

	<b>31 March 2019</b>	<b>31 March 2018</b>
	<b>£</b>	<b>£</b>
Repairs and Renewals Reserve	210,979	217,079
Revenue	305,889	474,364
	<b>516,868</b>	<b>691,443</b>

All investments are held on call and as such have been classified as short term in the balance sheet.