

Bramcote Bereavement Services Joint Committee



Annual Report and Management Statement of Accounts 2024/25

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.

A Joint Committee, now known as the Bramcote Bereavement Services 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 affect most works of enhancement. On occasions where one of the constituent authorities has solely provided the necessary funding, then arrangements have been made to repay such amounts through a redistribution of any revenue surplus within the accounts.

Membership of the Bramcote Bereavement Services Joint Committee comprises elected members from each of the constituent authorities, with the number nominated by each reflecting the populations of the respective areas, which at present are approximately equal.

The Joint Committee directly employs a Strategic and Business Development Manager, a Bereavement Services Manager and other operational employees to run the Crematorium on a day-to-day basis. It also appoints Officers of the constituent authorities to provide central and specialist services.

Regular reports are presented to the Joint Committee to ensure latest information is available for strategic and forward decisions.

Bramcote Bereavement Services Joint Committee

Annual Report 2024/25

The year ended 31 March 2025 was the forty-fourth full year of operation for Bramcote Crematorium, in which it has continued with its reputation of excellent service to the community. Directly serving the area of the constituent authorities of Broxtowe and Erewash, the Crematorium is also readily accessible to the northern and western parts of the City of Nottingham.

The Joint Committee aims to set cremation fees which are not only competitive with those of surrounding crematoria, but also cover the Crematorium's operating costs. The policy in 2024/25 was to charge a standard single adult fee of £925.

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

Area	2021/22	2022/23	2023/24	2024/25
Broxtowe	829	836	780	773
Nottingham	519	579	584	578
Erewash	721	689	660	583
Other	409	375	278	257
Total	2,478	2,479	2,302	2,191

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

Bramcote Crematorium

Service	2023/24 (Final)	2024/25
Cremation (Adult)	£895	£925
Cremation and Witness Charge	£980	£1,010
Direct Cremation	£470	£490
Early Service	£700	£730
Saturday Service	£1,205	£1,235
Memorial Service	£295	£295
Under 18 years	Nil	Nil

Nottingham City Crematorium (Wilford Hill)

Service	2023/24	2024/25
Cremation (Adult)	£773	£889
Cremation and Witness Charge	£937	£1,078
Direct Cremation	£450	£518
Early Service	n/a	n/a
Saturday Service	£1,082	£1,082
Memorial Service	£307	£353
Under 18 Years	Nil	Nil

Gedling Crematorium

Service	2023/24	2024/25
Cremation (Adult)	£925	£1,120
Cremation and Witness Charge	n/a	n/a
Direct Cremation	£475	£545
Early Service	£775	£670
Saturday Service	£1,155	£1,250
Memorial Service	£475	£475
Under 18 Years	Nil	Nil

Derby Crematorium (Markeaton)

Service	2023/24	2024/25
Cremation (Adult)	£829	£870
Cremation and Witness Charge	n/a	n/a
Direct Cremation	£533	£560
Early Service	£623	£654
Saturday Service	n/a	n/a
Memorial Service	£209	£219
Under 18 Years	Nil	Nil

Bramcote Bereavement Services Joint Committee

Statement of Responsibilities for Financial Matters

Responsibilities of the Joint Committee

The Joint Committee is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In the case of the Joint Committee, that officer is the Treasurer to the Crematorium.
- to manage its affairs and to secure economic, efficient and effective use of resources and safeguard its assets.

Responsibilities of the Treasurer to the Crematorium

The Treasurer to the Crematorium, as Deputy Chief Executive and Section 151 Officer for Broxtowe Borough Council being the responsible authority for all financial information, will ensure that:

- Good financial management is employed in respect of the Crematorium funds to ensure they are safeguarded at all times and are used appropriately, economically, efficiently and effectively.
- Influence on all material business decisions to ensure financial implications are fully considered including opportunities and risks in line with the financial strategy of the Joint Committee.

Financial Reporting

As the regulations have changed over recent years, financial reporting has become more abridged and technical in nature. The Medium-Term Financial Strategy sets out targets and budgets and, as with all other Council activities, a regular quarterly monitoring report is presented to various committees. An outturn report is issued in June each year in a similar format and identifying any requests for carry forward of budgets. Variances to budget will be fully visible without technical adjustments.

A full set of statements and notes will continue to be produced to allow each of the Constituent Authorities to consolidate financial information into the Annual Statement of Accounts.

Zulfiqar Darr
Treasurer to the Crematorium
31 May 2025

Bramcote Bereavement Services Joint Committee**Financial Narrative for the Year Ended 31 March 2025****Summary of Financial Position as at 31 March 2025****Comprehensive Income and Expenditure Statement**

The accounts for Bramcote Bereavement Services show a revenue account surplus of £3,555 for the financial year ended 31 March 2025. The surplus on operations for the year was £596,856, which was significantly higher than the original budget approved in January 2024 due to the timing of spend on the major development works. The net deficit for the year (after transfer to/from earmarked reserves) was taken from the accumulated Revenue Account surplus which on 31 March 2025 amounted to £329,823. Further details are provided in the financial narrative in the accounts.

The balance on the Repairs and Renewals Reserve, as at 31 March 2025, was £159,077 with the Donations Reserves stated at £8,390.

The surplus on the provision of service, after net income, was £493,633 and included £681,892 of financing costs that mainly consisted of the £700,000 distribution to the Constituent Authorities in accordance with the revised annual budget.

All works associated with the capital developments were not fully completed in year. As such, it will be necessary to request a budget carry forward of £1,366,150 into the 2025/26 financial year. This relates to £27,100 for the Car Parking development (nil spend in 2024/25) and £1,339,050 for the Replacement Cremator development (spend of £578,670 in 2024/25 against a total budget of £1,917,700). There is also the balance of the audio/visual system budget of £2,000 (revenue) requested for carry forward into 2025/26.

Balance Sheet

Usable reserves reduced slightly to £497,289 (2023/24: £508,118) in line with the increased costs after technical adjustments shown on the Movement in Reserves Statement.

All funds are subject to treasury management at Broxtowe Borough Council.

Income

The number of cremations in 2024/25 was 2,191. The target number of cremations was not achieved in the year and budgeted income from cremation fees was not fully realised by £282,500. Investigation suggests that the increase in popularity of 'direct cremations' through nationwide providers has had impacted on market share and cremation numbers. Discussions with local Funeral Directors also suggests a decrease in funerals staying in the local area is attributable to this factor.

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

Bramcote Bereavement Services recently introduced a new pre-paid cremation plan offering for families to guarantee a funeral service and cremation that is carried out in the local area. By locking into plans at current prices, a pre-paid cremation plan can help to mitigate the financial burden on families at the time of death. The accounts recognise the receipts from the pre-paid cremation plans and fees, being £21,393 from 29 customers in 2024/25. These are held on the Balance Sheet until being released into the Income and Expenditure Account at the point of being redeemed.

Expenditure

Employee costs included the agreed pay award effective from April 2024, with establishment savings of £50,500 from vacancies which is slightly offset by the cost of the pay award. Pension strain costs of £8,510 on the Income and Expenditure Account is reversed out 'below the line' as a technical accounting adjustment.

Energy costs were £15,500 lower than the original budgets due to the more fuel-efficient operation of the cremators. Other running costs were generally lower than anticipated due to efficiencies and budget savings made from general repairs and maintenance, repairs to cremators and on other suppliers and services.

Comprehensive Income and Expenditure Statement

Actual 2023/24 £		Actual 2024/25 £
	<u>Income</u>	
(1,978,815)	Fees and Charges	(2,031,012)
(5,400)	Rent – Pamela Cottage	(2,759)
(18,597)	Other Income	(28,446)
(2,002,812)		(2,062,218)
	<u>Expenditure</u>	
461,711	Employee Expenses	479,065
434,142	Premises Related Expenses	445,640
1,150	Transport Related Expenses	1,415
208,428	Supplies and Services	219,115
35,900	Third Party Payments	38,550
191,850	Central, Departmental and Technical Support Services	157,600
99,409	Capital Charges	123,975
1,432,590		1,465,361
(570,222)	Cost of Services – Continuing Operations	(596,856)
-	Disposal of Fixed Assets	-
670,207	Financing and Investment Income/Expenditure (Note 2)	681,892
-	Capital Expenditure Contribution	(578,670)
99,985	(Surplus) or Deficit on Provision of Service	(493,633)
272,000	Measurement of Net Defined Benefit Liability/(Asset)	16,000
(1,307,192)	(Surplus)/Deficit on Revaluation of Property, Plant and Equipment Assets	-
(1,035,192)	Other Comprehensive Income and Expenditure	16,000
(935,207)	Total Comprehensive Income and Expenditure	(477,633)

Movement in Reserves Statement

	Revenue Account Balances £	Donations Reserve £	Repairs & Renewals Reserve £	Total Usable Reserves £	Unusable Reserves £	Total Reserves £
Balance Carried Forward at 31 March 2023	(376,100)	(7,329)	(196,939)	(580,368)	(2,693,773)	(3,274,141)
Movement in Reserves during 2023/24						
(Surplus) or Deficit on provision of services (accounting basis)	99,985	-	-	99,985	-	99,985
Other Comprehensive Income and Expenditure	-	-	-	-	(1,035,192)	(1,035,192)
Total Comprehensive Income and Expenditure	99,985	-	-	99,985	(1,035,192)	(935,207)
Adjustments between accounting basis & funding basis under regulations (Note 2)	(70,036)	-	42,300	(27,736)	27,736	-
Net Increase/Decrease before Transfers to Earmarked Reserves	29,949	-	42,300	72,249	(1,007,456)	(935,207)
Transfers to/from Earmarked Reserves	11,553	(570)	(10,982)	-	-	-
Increase / Decrease in 2023/24	41,502	(570)	31,318	72,247	(1,007,456)	(935,207)
Balance Carried Forward at 31 March 2024	(334,598)	(7,900)	(165,621)	(508,119)	(3,701,229)	(4,209,348)
Movement in Reserves during 2024/25						
(Surplus) or Deficit on provision of services (accounting basis)	(493,633)	-	-	(493,633)	-	(493,633)
Other Comprehensive Income and Expenditure	-	-	-	-	16,000	16,000
Total Comprehensive Income and Expenditure	(493,633)	-	-	(493,633)	16,000	(477,633)
Adjustments between accounting basis & funding basis under regulations (Note 2)	490,079	-	14,384	504,463	(504,463)	-
Net Increase/Decrease before Transfers to Earmarked Reserves	(3,555)	-	14,384	10,829	(488,463)	(477,633)
Transfers to/from Earmarked Reserves	8,330	(490)	(7,840)	-	-	-
Increase/decrease in 2024/25	4,775	(490)	6,544	10,829	(488,463)	(477,634)
Balance Carried Forward at 31 March 2025	(329,823)	(8,390)	(159,077)	(497,289)	(4,189,691)	(4,686,981)

**Balance Sheet
as at 31 March 2025**

31 March 2024 £		31 March 2025 £
	<u>Long-Term Assets</u>	
3,829,229	Property, Plant and Equipment	3,509,109
-	PPE – Works in Progress	578,670
3,829,229	Total Long-Term Assets	4,087,779
	<u>Current Assets</u>	
-	Assets Held for Sale	224,913
357,352	Short-Term Investments	379,460
189,898	Short-Term Debtors	174,966
20,448	Cash and Cash Equivalents	15,886
567,698	Total Current Assets	795,225
	<u>Current Liabilities</u>	
(59,579)	Short-Term Creditors	(51,630)
(59,579)	Total Current Liabilities	(51,630)
	<u>Long-Term Liabilities</u>	
-	Prepaid Cremation Plans	(21,393)
(128,000)	Net Pension Liability	(123,000)
(128,000)	Total Long-Term Liabilities	(144,393)
4,209,348	Net Assets	4,686,981
508,119	Usable Reserves	497,289
3,701,229	Unusable Reserves	4,189,691
4,209,348	Total Reserves	4,686,981

Cash Flow Statement

2023/24 £		2024/25 £
99,985	Net surplus/deficit on provision of services	(493,633)
(68,590)	Adjustments to net surplus or deficit for non-cash movements	(131,351)
31,395	Net cash flows from operating activities	(624,984)
(27,534)	Investing activities	629,546
-	Financing activities	-
3,861	Net increase or decrease in cash equivalents	4,562
(24,309)	Cash and cash equivalents at the beginning of the reporting period	(20,448)
(20,448)	Cash and cash equivalents at the end of the reporting period	(15,886)

Defined Benefit Pension Scheme

Comprehensive Income and Expenditure Statement

	2023/24 £	2024/25 £
<u>Service Cost comprising:</u>		
Service cost	53,000	55,000
Administration expenses	1,000	1,000
<u>Financing and Investment Income and Expenditure</u>		
Net interest and expenses	(7,000)	4,000
Total post-employment benefits charged to the Surplus or Deficit on the Provision of Services	47,000	60,000
Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement		
<u>Re-measurement of the Net Defined Liability comprising:</u>		
Return on plan assets (excluding the amount included in the net interest expense)	74,000	(25,000)
Other actuarial gains/(losses) on assets	-	-
Changes in financial assumptions	46,000	247,000
Changes in demographic assumptions	25,000	5,000
Changes in effect of asset ceiling	(408,000)	(241,000)
Experience loss/(gain) in defined benefit obligation	(9,000)	1,000
Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement	(272,000)	(16,000)
Movement in Reserves Statement		
Reversal of net charges made to the Surplus or Deficit for the Provision of Services for Post-Employment Benefits in accordance with the Code	(47,000)	(60,000)
Actual amount charged against the General Fund Balance for pensions in year		
Employers' contributions payable to the scheme	74,000	81,000

Pension Assets and Liabilities Recognised in the Balance Sheet

	2023/24 £	2024/25 £
Present value of the defined benefit obligation	1,764,000	1,686,000
Fair value of plan assets	(2,044,000)	(2,232,000)
Sub Total	(280,000)	(546,000)
Other movements in the liability/(asset)	-	-
Payment of deficit	-	-
Net liability arising from defined benefit obligation	(280,000)	(546,000)

Reconciliation of the Movement in the Fair Value of Scheme Assets

	2023/24 £	2024/25 £
Opening Fair Value of Scheme Assets	1,832,000	2,044,000
Interest income	89,000	104,000
Re-measurement gain/(loss):		
Return on plan assets (excluding the amount included in the net interest expense)	74,000	(25,000)
Other actuarial gains/(losses) on assets	-	-
Contributions from employer	74,000	81,000
Contributions from employees into the scheme	19,000	21,000
Benefits paid	(43,000)	8,000
Administration expenses	(1,000)	(1,000)
Closing Fair Value of Scheme Assets	2,044,000	2,232,000

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

	2023/24 £	2024/25 £
Opening Balance as at 1 April	1,715,000	1,764,000
Current service cost	53,000	55,000
Interest cost	82,000	88,000
Contribution from scheme participants	19,000	21,000
Re-measurement (gain)/loss:		
Change in financial assumptions	(46,000)	(247,000)
Change in demographic assumptions	(25,000)	(5,000)
Experience loss/(gain)	9,000	(1,000)
Past service cost	-	-
Benefits paid	(43,000)	8,000
Unfunded pension payments	-	-
Closing Balance as at 31 March	1,764,000	1,686,000

Local Government Pension Scheme Assets

	2023/24 £	2024/25 £
Cash and Cash Equivalents	123,000	122,000
Equity Instruments	1,406,000	1,388,000
Gilts	49,000	185,000
Other Bonds	101,000	144,000
Property	217,000	229,000
Infrastructure	148,000	164,000
Total Assets	2,044,000	2,232,000

Basis for Estimating Assets and Liabilities

	2023/24 %	2024/25 %
<u>Mortality Assumptions</u>		
Longevity at 65 for current pensioners:		
- Men	20.4	20.4
- Women	23.3	23.3
Longevity at 65 for future pensioners:		
- Men	21.7	21.7
- Women	24.7	24.7
<u>Financial Assumptions</u>		
RPI Inflation	2.85	2.95
Rate of Increase in Salaries	3.85	3.95
Rate of Increase in Pensions	2.85	2.95
Rate for Discounting Scheme Liabilities	4.95	5.85

	Increase in Assumption £	Increase in Assumption £
Longevity (increase or decrease in 1 year)	71	65
Rate of increase in salaries (increase or decrease by 0.1%)	4	4
Rate of increase in pensions (increase or decrease by 0.1%)	28	25
Rate for discounting scheme liabilities (increase or decrease by 0.1%)	(31)	(27)

Notes to the Core Financial Statements

1. Adjustments between Accounting Basis and Funding Basis under Regulation

	2023/24 £	2024/25 £
Depreciation	(99,408)	(123,975)
Impairment	-	-
Capital expenditure financed by revenue	2,373	14,384
Capital expenditure financed from reserves	42,300	593,054
Capital Financing – Repayment of Principal	-	-
Pension Costs	27,000	21,000
Total	(27,735)	504,463

2. Financing and Investment Income and Expenditure

	2023/24 £	2024/25 £
Interest receivable and similar income	(22,793)	(22,108)
Interest payable and similar payments	-	-
Net interest on net defined benefit liability/(asset)	(7,000)	4,000
Distribution to Constituent Authorities	700,000	700,000
Total	670,207	681,892

3. Property, Plant and Equipment

	Land and Buildings £	Vehicles, Plant and Equipment £	Total £
<u>Original Cost/Opening Valuation</u>	3,671,999	920,069	4,592,069
Enhancement and Additions	-	607,438	607,438
Revaluation	-	-	-
Disposals	-	-	-
Impairments	-	-	-
As at 31 March 2024	3,671,999	1,527,507	5,199,507
<u>Opening Depreciation/Impairments</u>	(51,526)	(711,314)	(762,840)
Depreciation for the year	(80,338)	(43,637)	(123,975)
Assets Held for Sale	(224,913)	-	-
Revaluation	-	-	-
Disposals	-	-	-
As at 31 March 2025	(356,777)	(754,951)	(886,815)
Net Book value as at:			
1 April 2024	3,620,473	208,755	3,829,229
31 March 2025	3,315,223	772,556	4,087,779

Analysis of Property, Plant and Equipment

Asset Description	31 March 2024 £	31 March 2025 £
<u>Land and Buildings</u>		
Crematorium Buildings	3,038,500	2,961,250
Crematorium Land	354,000	354,000
Boundary Land *	38,000	-
Pamela Cottage *	123,500	-
Land at Pamela Cottage *	66,500	-
	3,620,500	3,315,250
<u>Vehicles, Plant and Equipment</u>		
Mercury Abatement Equipment	44,557	22,279
Columbaria	1,800	900
Charging Bier	9,892	8,793
Children's Memorial Area	18,071	13,553
Lecterns and Curtains	3,324	2,493
Epilog Upgrade	5,279	3,519
Catafalque	-	-
Heat Exchanger	6,868	6,181
Buggy Grounds Vehicle	4,794	3,995
Cremator Reline and Health	32,307	24,230
Car Park	32,072	31,249
Door Repair and Maintenance	7,465	5,599
Cremators	42,300	620,970
Audio System	-	28,768
	208,729	772,529
Total Property, Plant and Equipment	3,829,229	4,087,779

* Boundary Land, Pamela Cottage and Land are reclassified as 'Asset Held for Sale' on 31 March 2025.

4. Short Term Debtors

	31 March 2024 £	31 March 2025 £
Funeral Directors	126,216	131,458
Other Debtors – Local Authorities	63,682	43,509
Total Short-Term Debtors	189,898	174,966

5. Cash and Cash Equivalents

	31 March 2024 £	31 March 2025 £
Cash in hand	80	80
Bank Current Accounts	20,368	15,806
Cash-in-Transit	-	-
Total Cash and Cash Equivalents Balance	20,448	15,886

6. Short Term Creditors

	31 March 2024 £	31 March 2025 £
Local Authorities	(4,058)	(4,058)
Other Organisations	(55,521)	(47,573)
Total Short-Term Creditors	(59,579)	(51,630)

7. Unusable Reserves

	2023/24 £	2024/25 £
Revaluation Reserve	(1,841,061)	(1,792,603)
Capital Adjustment Account	(1,988,167)	(2,520,088)
Pension Reserve	128,000	123,000
Total Unusable Reserves	(3,701,228)	(4,189,691)

7a. Revaluation Reserve

	2023/24 £	2024/25 £
Balance as at 1 April	(567,430)	(1,841,061)
Upward Revaluation of Assets	(1,307,192)	-
Impairment	-	-
Surplus/deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	33,561	48,458
Balance as at 31 March	(1,841,061)	(1,792,603)

7b. Capital Adjustment Account

	2023/24 £	2024/25 £
Balance as at 1 April	(2,009,342)	(1,988,168)
<u>Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:</u>		
Charges for depreciation and impairment of non-current assets	99,408	123,975
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	-	-
	(1,909,934)	(1,864,193)
Adjusting amounts written out of the Revaluation Reserve	(33,561)	(48,458)
Net written out amount of the cost of non-current assets consumed in the year	(1,943,495)	(1,912,651)
<u>Capital financing applied in the year:</u>		
Capital expenditure charged against the General Revenue Balance	(44,673)	(607,438)
Balance as at 31 March	(1,988,168)	(2,520,089)

7c. Pensions Reserve

	2023/24 £	2024/25 £
Balance as at 1 April	(117,000)	128,000
Re-measurement of the net defined liability/(asset)	272,000	16,000
Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	47,000	60,000
Employer's pensions contributions and direct payments to pensioners payable in the year	(74,000)	(81,000)
Balance as at 31 March	128,000	123,000

8. Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

	2023/24 £	2024/25 £
Interest received	(22,793)	(22,108)
Interest paid	-	-

9. Cash Flow Statement – Investing Activities

	2023/24 £	2024/25 £
Purchase of property, plant and equipment, investment property and intangible assets	44,673	607,438
Purchase of short-term investments	(72,207)	22,108
Total Investing Activities	(27,534)	629,546

10. Cash Flow Statement – Financing Activities

	2023/24 £	2024/25 £
Other receipts from financing activities	-	-
Other payments for financing activities	-	-
Total Financing Activities	-	-

11. Capital Expenditure and Financing

	2024/25 £
Expenditure:	
<u>Operational Assets</u>	
Audio System	28,768
Cremator	578,670
<u>Non-Operational Assets</u>	
Capital Salaries	-
Total Expenditure	607,438
Financing:	
Revenue Financing	(14,384)
Repairs and Renewals Reserve	(593,054)
Total Financing	(607,438)

12. Investments

	2023/24 £	2024/25 £
Repairs and Renewals Reserve	165,621	159,077
Revenue Reserve	191,731	220,383
Total Investments	357,352	379,460