

Report of the Treasurer to the Crematorium

Annual Report and Statement of Accounts 2025/26

1. Purpose of Report

To present the Annual Report and Management Statement of Accounts for 2025/26 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. Recommendation

The Joint Committee is asked to RESOLVE that:

- 1. The Annual Report and Management Statement of Accounts for the financial year 2025/26 be approved as the basis for generating accounting entries to the two constituent authorities.**
- 2. The accumulated revenue surplus and other investments be retained by the Joint Committee for future use, with the position being reviewed when the 2026/27 revised estimates are considered.**
- 3. Development budgets carry forward requests totalling £31,000, as outlined in the report, be approved and included in the 2026/27 budget.**

3. Detail

Broxtowe Borough Council is the lead authority for all financial matters associated with Bramcote Crematorium and prepares statements to facilitate consolidation of the information into the annual Statement of Accounts of the constituent audited bodies, Broxtowe and Erewash Borough Councils. The expenditure and income overseen by this Joint Committee is subject to statutory audit as part of the main accounts of these Councils. The Annual Report and Management Statement of Accounts for 2025/26 is provided in the **Appendix**.

All information in this report is derived from the final accounts working papers used in preparation of the draft Statement of Accounts for Broxtowe Borough Council which is due to be published on the Council's website on or before 30 June 2026. Erewash Borough Council information will be based on the same working papers and contained in their draft Statement of Accounts to be published by the same date.

The accounts for Bramcote Bereavement Services show a revenue account deficit of £67,203 for the financial year ended 31 March 2026. The deficit on operations for the year was £1,747,235, which was lower than the revised budget approved in January 2025 due to saving on the operational expenses and capital development works. The net surplus for the year was added to the accumulated Revenue Account surplus which on 31 March 2026 amounted to £255,800. Further details are provided in the financial narrative in the accounts.

4. Financial Implications

The comments from the Treasurer to the Crematorium were as follows:

The Annual Report and Management Statement of Accounts for 2025/26 have been prepared in accordance with the Responsibilities of the Treasurer to the Crematorium. The financial implications are included within the report. The accumulated revenue surplus and investments as at 31 March 2026 will be retained for future use in 2026/27 and beyond.

5. Legal Implications

The comments from the Head of Legal Services were as follows:

The Council has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way its functions are exercised having regard to economy, efficiency and effectiveness and to ensure public money is safeguarded and accounted for.

The Council has approved a code of corporate governance which is consistent with the principles set out in the CIPFA/SOLACE publications Delivering Good Governance in Local Government: Framework. 2016 Edition and also meets the requirements set out in the Accounts and Audit (England) Regulations 2015 Regulation 6(1). The statement has been prepared incorporating the code and legislation.

6. Human Resources Implications

There were no comments from the Human Resources Manager.

7. Union Comments

Not applicable.

8. Climate Change Implications

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

9. Data Protection Compliance Implications

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

10. Equality Impact Assessment

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

11. Background Papers

Nil.