

Bramcote Bereavement Services Joint Committee



Annual Report and Management Statement of Accounts 2025/26

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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.

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 staff 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 2025/26

The year ended 31 March 2026 was the forty-fifth 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 2025/26 was to charge a standard single adult fee of £975.

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

Area	2022/23	2023/24	2024/25	2025/26
Broxtowe	836	780	773	729
Erewash	689	660	583	671
Nottingham	579	584	578	497
Other	375	278	257	215
Total	2,479	2,302	2,191	2,112

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

Bramcote Crematorium

Service	2024/25	2025/26
Cremation 18 Year Plus	£925	£975
Cremation and Witness Charge	£1,010	£1,065
Direct Cremation	£490	£490
Early Service	£730	£770
Saturday Service	£1,235	£1,300
Memorial Service	£295	£310
Under 18 years old	Nil	Nil

Nottingham City Crematorium (Wilford Hill)

Service	2024/25	2025/26
Cremation 18 Year Plus	£889	£911
Cremation and Witness Charge	£1,078	£1,105
Direct Cremation	£518	£531
Early Service	n/a	n/a
Saturday Service	£1,082	£1,275
Memorial Service	£353	£332
Under 18 years old	Nil	Nil

Gedling Crematorium

Service	2024/25	2025/26
Cremation 18 Year Plus	£1,120	£1,195
Cremation and Witness Charge	n/a	n/a
Direct Cremation	£545	£545
Early Service	£670	£895
Saturday Service	£1,250	£1,195
Memorial Service	£475	£510
Under 18 years old	Nil	Nil

Derby Crematorium (Markeaton)

Service	2024/25	2025/26
Cremation 18 Year Plus	£870	£922
Cremation and Witness Charge	n/a	n/a
Direct Cremation	£560	£588
Early Service	£654	£785
Saturday Service	n/a	n/a
Memorial Service	£219	£262
Under 18 years old	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.

Martin Paine
Treasurer to the Crematorium
31 May 2026

Bramcote Bereavement Services Joint Committee

Financial Narrative for the Year Ended 31 March 2026

Summary of Financial Position as at 31 March 2026

Comprehensive Income and Expenditure Statement

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 2026 due to savings on 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.

The balance on the Repairs and Renewals Reserve, as at 31 March 2026, was £66,814 with the Donations Reserves stated at £8,819.

The surplus on the provision of services, after net income, was £1,014,364, which included £2,412,035 of asset disposal (land sale) and £871,766 of financing costs that mainly consisted of the £900,000 distribution to the Constituent Authorities in accordance with the revised annual budget.

The capital development relating to car parking was not started in year, so it will be necessary to request a budget carry forward of £27,100 into the 2026/27 financial year. In addition, there is the balance of revenue budget for the Bramcote Direct Cremation Service (£3,900) that is also requested for carry forward into 2026/27.

Balance Sheet

Usable reserves reduced to £331,433 (from £497,289 in 2024/25) 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 2025/26 was 2,112. The target number was not achieved in the year and budgeted income from cremation fees was not fully realised by £35,000. Investigation suggests that the increase in the popularity of 'direct cremations' through nationwide providers has had a direct impact on market share and cremation numbers. Discussions with local funeral directors also suggest a decrease in funerals staying in the local area is attributable to this factor.

Other receipts from memorialisation and associated services increased and was £28K higher than revised budget.

Expenditure

Employee costs included the agreed pay award effective from April 2025, with establishment savings of £11,700 from vacancies which was slightly offset by the cost of the pay award. Pension strain costs of £8,840 shown on the Income and Expenditure Account is reversed out 'below the line' as a technical accounting adjustment.

Energy costs were £29,700 lower than the original budget due to the more fuel-efficient operation of the new cremators. Other running costs were generally lower than anticipated due to operational 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 2024/25 £		Actual 2025/26 £
	<u>Income</u>	
(2,031,012)	Fees and Charges	(2,106,206)
(2,759)	Rent - Pamela Cottage	-
(28,446)	Other Income	(32,178)
(2,062,218)		(2,138,383)
	<u>Expenditure</u>	
479,065	Employee Expenses	494,058
445,640	Premises Related Expenses	390,254
1,415	Transport Related Expenses	1,311
219,115	Supplies and Services	220,747
38,550	Third Party Payments	40,850
157,600	Central, Departmental & Technical Support Services	164,600
123,975	Capital Charges	2,573,799
1,465,361		3,885,618
(596,856)	Cost of Services – Continuing Operations	1,747,235
-	Disposal of Fixed Assets	(2,412,035)
681,892	Financing and Investment Income/Expenditure (Note 2)	871,766
(578,670)	Capital Expenditure Contribution	(1,221,330)
(493,633)	(Surplus) or Deficit on Provision of Service	(1,014,364)
16,000	Measurement of Net Defined Benefit Liability/ (Asset)	27,000
-	(Surplus)/Deficit on Revaluation of Property, Plant and Equipment Assets	(54,159)
16,000	Other Comprehensive Income and Expenditure	(27,159)
(477,633)	Total Comprehensive Income and Expenditure	(1,041,523)

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 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)
Movement in Reserves during 2025/26						
(Surplus) or Deficit on provision of services (accounting basis)	(1,014,364)	-	-	(1,014,364)	-	(1,014,364)
Other Comprehensive Income and Expenditure	-	-	-	-	(27,159)	(27,159)
Total Comprehensive Income and Expenditure	(1,014,364)	-	-	(1,014,364)	(27,159)	(1,041,523)
Adjustments between accounting basis & funding basis under regulations(Note 2)	1,081,567	-	98,654	1,180,221	(1,180,221)	0
Net Increase/Decrease before Transfers to Earmarked Reserves	67,203	-	98,654	165,857	(1,207,380)	(1,041,523)
Transfers to/from Earmarked Reserves	6,820	(429)	(6,391)	-	-	0
Increase/decrease in 2025/26	74,023	(429)	92,263	165,857	(1,207,380)	(1,041,523)
Balance Carried Forward at 31 March 2026	(255,800)	(8,819)	(66,814)	(331,433)	(5,397,071)	(5,728,504)

**Balance Sheet
as at 31 March 2026**

31 March 2025 £		31 March 2026 £
	<u>Long Term Assets</u>	
3,509,109	Property, Plant and Equipment (PPE)	5,338,159
578,670	PPE Works in Progress	-
4,087,779	Total Long Term Assets	5,338,159
	<u>Current Assets</u>	
224,913	Asset Held for Sale	186,913
379,460	Short Term Investments	342,694
174,966	Short Term Debtors	205,243
15,886	Cash and Cash Equivalents	26,056
795,225	Total Current Assets	760,906
	<u>Current Liabilities</u>	
(51,630)	Short Term Creditors	(213,931)
(51,630)	Total Current Liabilities	(213,931)
	<u>Long Term Liabilities</u>	
(21,393)	Long Term Borrowing - Prepaid Cremation	(28,629)
(123,000)	Net Pension Liability	(128,000)
(144,393)	Total Long Term Liabilities	(156,629)
4,686,981	Net Assets	5,728,504
497,289	Usable Reserves	331,433
4,189,691	Unusable Reserves	5,397,071
4,686,981	Total Reserves	5,728,504

Cash Flow Statement

2024/25 £		2025/26 £
(493,633)	Net surplus/deficit on provision of services	(1,014,364)
(131,351)	Adjustments to net surplus or deficit for non-cash movements	(279,024)
(624,984)	Net cash flows from operating activities	(1,293,388)
629,546	Investing activities	1,283,218
-	Financing activities	-
4,562	Net increase or decrease in cash equivalents	(10,170)
(20,448)	Cash and cash equivalents at the beginning of the reporting period	(15,886)
(15,886)	Cash and cash equivalents at the end of the reporting period	(26,056)

Defined Benefit Pension Scheme

Comprehensive Income and Expenditure Statement

	2024/25 £	2025/26 £
<u>Service Cost comprising:</u>		
Service cost	55,000	53,000
Administration expenses	1,000	1,000
<u>Financing and Investment Income and Expenditure</u>		
Net interest expense	4,000	5,000
Total post-employment benefits charged to the Surplus or Deficit on the Provision of Services	60,000	59,000
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)	(25,000)	140,000
Other actuarial gains/(losses) on assets	-	(64,000)
Changes in financial assumptions	247,000	113,000
Changes in demographic assumptions	5,000	(68,000)
Changes in effect of asset ceiling	(241,000)	331,000
Experience loss/(gain) in defined benefit obligation	(2,000)	(479,000)
Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement	44,000	32,000
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	(60,000)	(59,000)
Actual amount charged against the General Fund Balance for pensions in year		
Employers' contributions payable to the scheme	81,000	81,000

Pension Assets and Liabilities Recognised in the Balance Sheet

	2024/25 £	2025/26 £
Present value of the defined benefit obligation	1,686,000	2,197,000
Fair value of plan assets	(2,232,000)	(2,446,000)
Sub Total	(546,000)	(249,000)
Other movements in the liability/(asset)	669,000	377,000
Payment of deficit	-	-
Net liability arising from defined benefit obligation	123,000	128,000

Reconciliation of the Movement in the Fair Value of Scheme Assets

	2024/25 £	2025/26 £
Opening Fair Value of Scheme Assets	2,044,000	2,232,000
Interest income	104,000	131,000
Re-measurement gain/(loss):		
Return on plan assets (excluding the amount included in the net interest expense)	(25,000)	140,000
Other actuarial gains/(losses) on assets	-	(64,000)
Contributions from employer	81,000	81,000
Contributions from employees into the scheme	21,000	21,000
Benefits paid	8,000	(94,000)
Administration expenses	(1,000)	(1,000)
Closing Fair Value of Scheme Assets	2,232,000	2,446,000

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

	2024/25 £	2025/26 £
Opening Balance as at 1 April	1,764,000	1,686,000
Current service cost	55,000	53,000
Interest cost	88,000	97,000
Contribution from scheme participants	21,000	21,000
Re-measurement (gain)/loss:		
Change in financial assumptions	(247,000)	(113,000)
Change in demographic assumptions	(5,000)	68,000
Experience loss/(gain)	2,000	479,000
Past service cost	-	-
Benefits paid	8,000	(94,000)
Unfunded pension payments	-	-
Closing Balance as at 31 March	1,686,000	2,197,000

Local Government Pension Scheme Assets

	2024/25 £	2025/26 £
Cash and Cash Equivalents	122,000	178,000
Equity Instruments	1,388,000	1,578,000
Gilts	185,000	203,000
Other Bonds	144,000	121,000
Property	229,000	200,000
Infrastructure	164,000	166,000
Total Assets	2,232,000	2,446,000

Basis for Estimating Assets and Liabilities

	2024/25 %	2025/26 %
<u>Mortality Assumptions</u>		
Longevity at 65 for current pensioners:		
- Men	20.4	21.2
- Women	23.3	24.2
Longevity at 65 for future pensioners:		
- Men	21.7	22.8
- Women	24.7	25.9
<u>Financial Assumptions</u>		
RPI Inflation	2.95	2.90
Rate of Increase in Salaries	3.95	2.90
Rate of Increase in Pensions	2.95	3.90
Rate for Discounting Scheme Liabilities	5.85	2.90

	Increase in Assumption £	Increase in Assumption £
Longevity (increase or decrease in 1 year)	(70)	72
Rate of increase in salaries (increase or decrease by 0.1%)	(1)	1
Rate of increase in pensions (increase or decrease by 0.1%)	(25)	33
Rate for discounting scheme liabilities (increase or decrease by 0.1%)	32	(31)

Notes to the Core Financial Statements

1. Adjustments between Accounting Basis and Funding Basis under Regulation

	2024/25 £	2025/26 £
<u>Adjustments to Revenue Resources</u>		
Pension Costs	21,000	22,000
Depreciation	(123,975)	(123,764)
Disposal of Non-Current Asset	-	(38,000)
Revenue Expenditure Funded by Capital Under Statute	-	(2,450,035)
Capital Expenditure financed from Capital Grant	593,054	1,221,330
Capital Expenditure financed from Reserve	-	98,655
<u>Adjustments between Revenue and Capital Resources</u>		
Capital Expenditure financed from Revenue	14,384	-
Disposal of Non-Current Asset	-	-
<u>Adjustments to Capital Resources</u>		
Use of the Capital Receipts Reserve	-	2,450,035
Total	504,463	1,180,221

2. Financing and Investment Income and Expenditure

	2024/25 £	2025/26 £
Interest receivable and similar income	(22,108)	(33,234)
Interest payable and similar income	-	-
Net interest on the net defined benefit liability/(asset)	4,000	5,000
Distribution to constituent authorities	700,000	900,000
Total	681,892	871,766

3. Property, Plant and Equipment

	Land and Buildings £	Vehicles, Plant and Equipment £	Total £
<u>Original Cost/Valuation</u>			
At 1 April 2025	3,444,000	1,527,507	4,971,507
Enhancement / Additions	-	1,319,985	1,319,985
Revaluation	-	-	-
Disposals	-	-	-
Indexation	(151,841)	-	(151,841)
Impairments	-	-	-
As at 31 March 2026	3,292,159	2,847,492	6,139,651
<u>Depreciation/Impairments</u>			
At April 2025	(128,750)	(754,978)	(883,728)
Depreciation for the year	(77,250)	(46,514)	(123,764)
Revaluation	-	-	-
Indexation	206,000	-	206,000
Disposals	-	-	-
As at 31 March 2026	-	(801,492)	(801,492)
Net Book value as at:			
1 April 2025	3,315,250	772,529	4,087,779
31 March 2026	3,292,159	2,046,000	5,338,159

Analysis of Property, Plant and Equipment

Asset Description	31 March 2025 £	31 March 2026 £
<u>Land and Buildings</u>		
Crematorium Buildings	2,961,250	2,948,602
Crematorium Land	354,000	343,557
	3,315,250	3,292,159
<u>Vehicles, Plant and Equipment</u>		
Mercury Abatement Equipment	22,279	-
Columbaria	900	-
Charging Bier	8,793	7,694
Children's Memorial Area	13,553	9,035
Lecterns and Curtains	2,493	1,662
Epilog Upgrade	3,519	1,760
Heat Exchange	6,181	5,494
Buggy Grounds Vehicle	3,995	3,196
Cremator Reline and Health	24,230	16,154
Car Park	31,249	30,427
Door Repair and Maintenance	5,599	3,732
Cremator	620,970	1,940,955
Audio System	28,768	25,891
	772,529	2,046,000
Total Property, Plant and Equipment	4,087,779	5,338,159

4. Short Term Debtors

	31 March 2025 £	31 March 2026 £
Funeral Directors	131,458	183,590
Other payments	43,509	21,653
Total Short Term Debtors	174,966	205,243

5. Cash and Cash Equivalents

	31 March 2025 £	31 March 2026 £
Cash in hand	80	60
Bank current accounts	15,806	25,996
Cash in transit	-	-
Total Cash and Cash Equivalents Balance	15,886	26,056

6. Short Term Creditors

	31 March 2025 £	31 March 2026 £
Local Authorities	(4,058)	-
Other Bodies	(47,573)	(213,931)
Total Short-Term Creditors	(51,630)	(213,931)

7. Unusable Reserves

	31 March 2025 £	31 March 2026 £
Revaluation Reserve	(1,792,603)	(1,800,895)
Capital Adjustment Account	(2,520,088)	(3,724,176)
Pension Reserve	128,000	123,000
Total Unusable Reserves	(4,189,691)	(5,397,071)

7a. Revaluation Reserve

	2024/25 £	2025/26 £
Balance at 1 April	(1,841,061)	(1,792,603)
Upward revaluation of assets		(54,159)
Impairment	-	-
Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on the Provision of Services	48,458	45,867
Balance at 31 March	(1,792,603)	(1,800,895)

7b. Capital Adjustment Account

	2024/25 £	2025/26 £
Balance as at 1 April	(2,520,089)	(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	123,764	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	38,000	-
Reversal of entries included in the Surplus or Deficit on the Provision of Services in relation to capital expenditure	(1,319,985)	-
	(3,678,310)	(1,864,193)
Adjusting amounts written out of the Revaluation Reserve	(45,867)	(48,458)
Net written out amount of the cost of non current assets consumed in the year	(3,724,177)	(1,912,651)
<u>Capital financing applied in the year:</u>		
Capital expenditure charged against the General Revenue Balance	-	(607,438)
	-	(607,438)
Balance as at 31 March	(3,724,177)	(2,520,089)

7c. Pensions Reserve

	2024/25 £	2025/26 £
Balance at 1 April	128,000	123,000
Remeasurement of the net defined liability/(asset)	16,000	27,000
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	60,000	59,000
Employer's pensions contributions and direct payments to pensioners payable in the year	(81,000)	(81,000)
Balance at 31 March	123,000	128,000

8. Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

	2024/25 £	2025/26 £
Interest received	(22,108)	(33,234)
Interest paid	-	-

9. Cash Flow Statement – Investing Activities

	2024/25 £	2025/26 £
Purchase of property, plant and equipment, investment property and intangible assets	607,438	1,319,985
Purchase or use of short-term investments	22,108	(36,766)
Total Investing Activities	629,546	1,283,219

10. Cash Flow Statement – Financing Activities

	2024/25 £	2025/26 £
Other receipts from financing activities	-	-
Other payments for financing activities	-	-
Total Financing Activities	-	-

11. Capital Expenditure and Capital Financing

	£
<u>Expenditure</u>	
Operational Assets	
Cremator	1,319,985
Non Operational Assets	
Capital Salaries	-
Total Expenditure	1,319,985
<u>Financing</u>	
Grants	1,221,330
Repairs and Renewals Reserve	98,655
Total Financing	1,319,985

12. Investments

	2024/25 £	2025/26 £
Repairs and Renewals Reserve	159,077	66,814
Revenue	220,383	275,880
Total Investments	379,460	342,694