

Public Document Pack
Coychurch Crematorium Joint Committee
C y d - B w y l l g o r A m l o s g f a L l a n g r a l l o

Amlosgfa Llangrallo
Llangrallo
Pen-y-bont ar Ogwr
CF35 6AB



Coychurch Crematorium
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CF35 6AB

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*Rydym yn croesawu gohebiaeth yn Gymraeg.
Rhowch wybod i ni os mai Cymraeg yw eich
dewis iaith.
We welcome correspondence in Welsh. Please
let us know if your language choice is Welsh.*

**Gwasanaethau Gweithredol a Phartneriaethol /
Operational and Partnership Services**

Deialu uniongyrchol / Direct line /: 01656 643148 /
643147

Gofynnwch am / Ask for: Mr Mark Anthony Galvin

Ein cyf / Our ref:
Eich cyf / Your ref:

Date / Dyddiad: Friday 23 June 2017

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be held in Committee Rooms 2/3, Civic Offices Angel Street Bridgend CF31 4WB on **Friday, 30 June 2017 at 2.00 pm.**

Please note that a visit of the Crematorium and its grounds will precede the meeting of the Joint Committee. Members are therefore gratefully requested to meet at the Crematorium waiting room by the lake at 12.30pm for this purpose.

AGENDA

1. To appoint a Chairperson of the Joint Committee (from Bridgend County Borough Council Members)
2. To appoint a Vice-Chairperson of the Joint Committee (from Rhondda Cynon Taf County Borough Council Members)
3. Apologies for Absence
To receive apologies for absence from Members.
4. Declarations of Interest
To receive declarations of personal and prejudicial interest (if any) from Members/Officers in accordance with the provisions of the Members' Code of Conduct adopted by Council from 1st September 2009.
5. Approval of Minutes 3 - 8
To receive for approval the Minutes of a meeting of the Coychurch Crematorium Joint Committee held on the 3 March 2017
6. Annual Review 2016-17 9 - 20
7. Recycling of Metals Scheme Donations 21 - 24

- | | | |
|-----|--|---------|
| 8. | <u>New Land Extension Infrastructure</u> | 25 - 26 |
| 9. | <u>Annual Accounting Statement 2016-17</u> | 27 - 40 |
| 10. | <u>Urgent Items</u>
To consider any other item(s) of business in respect of which notice has been given in accordance with Rule 4 of the Council Procedure Rules and which the person presiding at the meeting is of the opinion should by reason of special circumstances be transacted at the meeting as a matter of urgency. | |

Yours faithfully

P A Jolley

Corporate Director Operational and Partnership Services

Distribution:

Councillors:

G Cox

S Edwards

G Hopkins

G John

AA Pucella

JC Spanswick

R Turner

E Venables

DBF White

JE Williams

RE Young

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE
HELD IN COMMITTEE ROOMS 2/3, CIVIC OFFICES ANGEL STREET BRIDGEND CF31 4WB
ON FRIDAY, 3 MARCH 2017 AT 2.00 PM

Present

Councillor E Hacker – Chairperson

E Dodd
R Turner

G John
E Williams

AD Owen

B Stephens

Apologies for Absence

CL Jones, DR Pugh and CL Reeves

Officers:

Adele Ahearn	Accountant
Julie Ellams	Democratic Services Officer
Joanna Hamilton	Bereavement Services Manager and Registrar
Huw Powell	Assistant Accountant
Zak Shell	Head of Neighbourhood Services

158 DECLARATIONS OF INTEREST

None

159 APPROVAL OF MINUTES

RESOLVED: That the minutes of the meeting of the Coychurch Crematorium Joint Committee of 2 December 2016 be approved as a true and accurate record.

160 NEW LAND EXTENSION INFRASTRUCTURE

The Bereavement Services Manager and Registrar advised the Joint Committee on the progress of the expansion of the infrastructure in the new land extension and requested approval to award the Contract resulting from the tender process.

At the meeting of 2nd December 2016 the Joint Committee approved the issue of tenders to potential contractors in accordance with Bridgend County Borough Council's Contract and Financial Procedures Rules. The construction costs for the Phase 2 infrastructure for the continuation of the access road and an additional car park were estimated at £340,000.

Tender documents were issued to six contractors and the returned tenders were detailed in the report. The lowest tender was submitted by Alun Griffiths Contractors Ltd at a corrected total of £269,498.68. The construction works were included in the expenditure budget and Service Level Business Plan for 2017/18.

The Committee asked if other Members or officers had previously worked with Alun Griffiths Contractors Ltd. Members were advised the contractor had completed work at the entrance to the Chapel in addition to various contracts in the Vale and Rhondda Cynon Taff.

The Committee asked if the lowest tender was always accepted. Members were advised that the lowest tender was usually accepted subject to advice provided by the surveyors and engineers.

The Committee asked by how much the lowest tender had been corrected and the reason for the correction. The Bereavement Services Manager and Registrar explained that when a tender was submitted there were individual amounts allocated to different sections. These were totalled to find the final sum and during this process an error of less than £2 was discovered.

RESOLVED

- 1) The Joint Committee approved Tender Number 1 from Alun Griffiths Contractors Ltd in the sum of £267,498.68 and awarded the Contract to this contractor.
- 2) The Joint Committee delegated to the Clerk and Technical Officer the power to approve the final terms of the Contract in consultation with Bridgend County Borough Council's Corporate Director of Operations and Partnerships, and thereafter arranged for the execution of the Contract by the Corporate Director of Operations and Partnerships on behalf of the Joint Committee.

161 CREMATORIUM BUSINESS PLAN AND CREMATION FEES

The Bereavement Services Manager and Registrar presented a report on the Business Plan and expenditure programme for 2017/18 which included proposed increases in cremation fees.

The Business Plan was presented annually to the Joint Committee for approval which included service objectives and proposed maintenance and improvement projects to enhance and maintain the Crematorium grounds and buildings for the forthcoming period. The total number of cremations for 2016 was 1589, made up of 950 from Bridgend, 190 from Vale of Glamorgan and 366 from Rhondda Cynon Taff, with 83 non-residents. An agreement with the Princess of Wales Hospital for the cremation of non-viable foetal remains (NVF) had resulted in an additional 6 communal cremations. A further 9 individual NVF cremations were arranged directly with families. Statistical records for the period from January to December 2015 and 2016 were included in the Business Plan for comparison.

The Bereavement Services Manager and Registrar summarised the key achievements over the past 5 years including the high level of public satisfaction maintained and the completion of the construction of an extension to the crematory to provide space for new cremators and a mercury abatement plant.

The local performance indicator relating to user satisfaction reported annually to the Joint Committee continued to be 100%.

The Bereavement Services Manager and Registrar presented the service developments and objectives. In 2005 the Department of Environment, Food and Rural Affairs (DEFRA) announced its plan to reduce mercury emissions from UK crematoria by 50%, effective from 31st December 2012. This was later revised and eventually commenced in January 2013.

The Federation of British Cremation Authorities (FBCA) and the Cremation Society formulated a proposal to offset the costs for those crematoria that installed abatement plant to reduce mercury emissions by contributions from those that did not. Coychurch Crematorium opted to burden share the costs until such time as their cremators were replaced. The charge for 2015/16 related to the total number of cremations in 2015 and

equated to £41k for that period. The installation of abatement plant, which was completed to schedule by April 2016, would reduce this figure to zero for 2016/17. Those crematoria that had abated more than 50% of their cremations could sell the excess mercury abated cremations to those which had abated less than the target, via CAMEO. Those who had abated derived an income, and those who had not shared the financial burden. Consequently, Coychurch Crematorium was awaiting confirmation of the potential amount of income it could expect to generate in 2017/18.

In 2009 the Committee approved the construction of an access road and additional car parking into the new land, and the layout for the extension to the memorial gardens inside the new land extension. Phase 1 of these works was carried out at that time and the new memorial gardens had been well received. At the meeting on 4th March 2016 the Joint Committee approved the Service Level Business Plan for 2016/17, which included design costs of £30,000.00 for the planning of Phase 2 infrastructure to facilitate the continuation of the access road and an additional car park. At the meeting on 2nd December 2016 the Joint Committee approved the issuing of tenders for the construction works, which were planned for 2017/18.

Improved landscaping to the concrete burial plots was postponed from 2016/17 in order to combine it with the landscaping to the new land infrastructure. The replacement of the failing fencing adjacent to the public footpath to match the higher quality fencing already installed at the exit gate and along the main car park was planned. This would improve security and make the area more aesthetically pleasing.

The Crematorium had a series of flat roofs with drainage channels that required regular pedestrian access to enable maintenance due to the amount of debris that gathered from nearby trees. In order to comply with current health and safety laws the Crematorium had been investigating the various safe access systems available for permanent installation on the roofs that would be unobtrusive in order to comply with the planning requirements of the Crematorium's Grade 2* listing. Bridgend County Borough Council's Health and Safety Department was advising on the most efficient and cost effective method. Projected costs for the objectives were detailed in the report.

The current cremation charge placed the Crematorium at 230 out of 278 cremation authorities in a national fee league table published in summer 2016 (highest first). The fees had been reviewed and it was not considered necessary to increase the cremation fee by an additional £25 (to provide funding to support the future programme of improvements) this year but this would continue to be reviewed on an annual basis.

All variations to expenditure and income as outlined in the Service Level Business Plan, had been incorporated into the Treasurer's report.

Members thanked the Bereavement Services Manager and Registrar for an excellent report and business plan. Members considered the fees and that compared to other authorities there was scope to increase the fees to fund improvements in future. The Clerk and Technical Officer explained that there were sufficient funds to cover existing projects. The site was of a very high standard which was appreciated but plans to develop the site further could be counter-productive.

Members asked for more information regarding the full capacity of the crematorium. The Bereavement Services Manager and Registrar reported that at its peak the total number of cremations was 1800 in a year. Numbers had then decreased to 1450 per year but were now starting to creep back up. The number of cremations from Rhondda Cynon Taff were increasing and the crematorium was busy but there were no backlogs. There were no plans to increase capacity however there were two chapels that could be in use at the same time but this would require additional staff.

- RESOLVED The Joint Committee:
- 1) Approved the Service Level Business Plan 2017/18
 - 2) Confirmed the cremation fee for 2017/18 at £636.70.

162 PROGRAMME OF MEETINGS 2017/18

The Clerk and Technical Officer presented a report seeking approval for the proposed programme of meetings for 2017/18. The Memorandum of Agreement for the Coychurch Crematorium Joint Committees stated that :-

- The Joint Committee shall hold two meetings at least in each municipal year (one of which is to be the Annual General Meeting mentioned in the next sub-clause) for the transaction of general business and may hold such other meetings at such intervals as they find necessary or convenient.
- The first meeting of the Joint Committee after the annual meetings of the Councils shall be the Joint Committee's Annual General Meeting. At that meeting the Joint Committee shall elect a Chairman and Vice Chairman for the ensuing year. The Joint Committee shall also receive a report reviewing performance against the Business Plan for the preceding year.

A review of the business needs and previous agenda reports for the Crematorium had been carried out and it was considered appropriate to reduce the number of meetings a year in line with the Memorandum of Agreement. The following programme of meetings was now proposed:-

Friday 15th September 2017 - Annual General Meeting
Friday 2nd March 2018

plus additional meetings as and when required.

The Chairperson thanked the officers for their help and support as he would not be standing again. He wished staff all the best and said that he did not envisage any problems with the proposals in the report.

- RESOLVED The Joint Committee approved the programme of meetings for 2017/18.

163 PROPOSED REVENUE BUDGET 2017-18

The Accountant presented a report on the projected financial performance for the Crematorium for 2016-17 and sought approval from the Joint Committee for the proposed budget and fees and charges for 2017-18.

When the budget was set, there was an anticipated budget surplus of £122,000. The actual projected outturn as at the end of January was a surplus of £258,000.

The main variances between the Budget and the Projected Outturn were the underspend of £57,000 on Premises, the underspend in Planned maintenance and the underspend of £35,000 on Supplies, Services & Transport including the write off of an unidentified debtor of £2,356. Income had been higher than budgeted by £66,000 resulting from increased cremation fees and income from the sale of two items.

Employee budgets had been adjusted to reflect salary increments where applicable. The budget included a 1% uplift for the 2017-18 pay award, as well as an increase in pension

COYCHURCH CREMATORIUM JOINT COMMITTEE - FRIDAY, 3 MARCH 2017

contributions from 17% to 19.4%. There was a capital budget requirement of £350,000 to meet expenditure itemised in the report.

- RESOLVED
- 1) The Joint Committee confirmed and approved the revenue budget and capital expenditure to be adopted for 2017-18.
 - 2) The Joint Committee approved the increase in fees and charges with effect from 1 April 2017 outlined in Appendix 1.

164 URGENT ITEMS

There were no urgent items.

The meeting closed at 3.00 pm

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BRIDGEND COUNTY BOROUGH COUNCIL
COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 30 JUNE 2017

REPORT OF THE CLERK & TECHNICAL OFFICER

ANNUAL REVIEW 2016/17

1. Purpose of the Report

1.1 The purpose of this report is to advise the Joint Committee on the performance of Coychurch Crematorium during 2016/17.

2. Connection to Corporate Improvement Plan / Other Corporate Priority

2.1 This report is prepared and takes into consideration the following Corporate Improvement Objectives as outlined in the Councils Corporate Plan: -

- Priority one – Supporting a successful economy
- Priority two – Helping people to be more self-reliant
- Priority three – Smarter use of resources

3. Background

3.1 Clause 3.2 of the Joint Authority 'Memorandum of Agreement' relating to the Coychurch Crematorium Joint Committee requires that the Joint Committee shall receive a report at the Annual General Meeting reviewing performance against the Business Plan for the preceding year.

4. Current Situation / Proposal

4.1 **Appendix A** identifies the performance of Coychurch Crematorium relating to:

- Number of cremations
- Service standards
- Planned expenditure
- Achievement of Business Plan objectives

5. Effect upon Policy Framework and Procedure Rules

5.1 None.

6. **Equality Impact Assessment**

6.1 There are no equality implications arising from the report.

7. **Financial Implications**

7.1 The Revenue budget for 2016/17 was adjusted in the Business Plan to accommodate variations in the works programme.

8. **Recommendation:**

8.1 The Joint Committee is recommended to note the report.

ZAK SHELL
CLERK AND TECHNICAL OFFICER
11th June 2017

Contact Officer:

Joanna Hamilton, Bereavement Services Manager and Registrar
Telephone No. 01656 656605

E-mail: Joanna.Hamilton@bridgend.gov.uk

Background Papers: Business Plan Report to the Joint Committee 3rd March 2017 and
Business Plan Report to the Joint Committee 4th March 2016.

CREMATORIUM ANNUAL PERFORMANCE AND FINANICAL REVIEW 2016/17

Number of cremations

In 2016, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	951
Vale of Glamorgan	190
Rhondda-Cynon-Taff	366
Others	83
TOTALS	1590

Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2016/17, this showed that the overall satisfaction level, to a standard of good or excellent, remains at 100%. Where necessary, the Bereavement Services Manager & Registrar has responded to the cremation applicant. An analysis of the responses received is indicated below:

SERVICE FOR THE BEREAVED – CREMATORIUM (APR 2016 to SEPT 2016 incl.)

Responses 115

During the implementation of your funeral requirements, how would you rate:

	Excellent	Good	Average	Poor
The availability of service times	68%	29%	2%	1%
The arrangements on the day of the funeral	84%	15%	1%	
The presentation of the cremation plot	85%	13%	2%	

In dealing with staff how would you rate:-

	Excellent	Good	Average	Poor
Literature and information given	77%	23%		
Presentation of personnel	81%	19%		
General attitude of staff	87%	13%		

How would you rate the following conditions within cemeteries/crematorium:-

	Excellent	Good	Average	Poor
Chapels	89%	11%		
Access roads and footpaths	79%	21%		
Rose gardens and grounds	86%	13%	1%	
Grass cutting around memorials	83%	17%		
Toilets	78%	21%	1%	
Water stations and waste bins	74%	24%	2%	

OVERALL SATISFACTION	86%	14%		
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- Remains were removed due to no spaces in the rose garden
- Transfer to local church – St Illtyds
- Take on a last walk
- Wife wanted to keep them
- Interment with grandparents in cemetery
- Removed to Jubilee Cemetery, Porthcawl for ease of access
- To be buried nearer home
- The remains of the deceased are to be scattered at a place of my mum's wishes
- Wish to scatter the ashes privately at Rest Bay
- The wishes of the deceased
- For burial with her parents in West Wales
- To be buried in husband's grave
- To be placed in local cemetery in accordance with my father's wishes
- For scattering by family in selected place
- To be buried at Mawdlam Churchyard
- To be put at local churchyard
- My mother's wish was for her ashes to be scattered in the same location at Markeston Crematorium, Derby as those of my father were scattered in May 2006
- To be scattered near place of birth
- My wife had a favourite place for her ashes to be scattered
- Scattered over football field
- Interment in family plot
- Placed in local cemetery
- They wished them to be scattered
- Personal reasons
- Scattering in another location
- Plot at Maesteg Cemetery
- Burial to chapel plot at Pencoed
- For burial in Margam
- We are scattering the ashes privately
- Ashes to be scattered at Ogmere Vale cemetery at a later date
- My mum wanted her ashes to be taken 'home' to Hertfordshire
- To be buried in grave with parents
- Buried at local cemetery
- My mother's remains are to be taken to Llycoed Crem to be interred at my grand-mother's plot
- We had a plot elsewhere
- Wish to keep them
- To be scattered privately
- To be scattered
- Buried in family plot in Pontycymer
- My husband ashes are buried with our baby in a family grave
- To be buried in family grave
- Mr Evans requested his ashes to be scattered
- Plot already at Pencoed Cemetery
- Wishes of the deceased
- So that we can be buried together at a later date
- Ashes placed at Pontycymer Cemetery with wife
- Request by the deceased
- Ashes being buried in churchyard
- His remains are to be interred with his son in Boverton Cemetery
- To be buried at Pontycymer Cemetery
- To be scattered elsewhere
- Family plot
- The ashes were scattered

- Own plot elsewhere
- A plot had been arranged at Trealaw Cemetery
- To be scattered

What other form of memorialisation would you like to see: -

- Satisfied with present arrangements
- I feel everything is covered to help whatever the bereaved chose to have for their deceased loved one
- I will discuss this with my sons
- Woodland
- None come readily to mind

Do you have any further observations or comments: -

- A larger rose garden
- Great facility to be able to relay service to grand-daughter in UAE
- We as a family booked 2 slots as not to over-run the service before left us in the car for 17 minutes
- Everything went excellent. The funeral service at St Davids Church, Bettws and minister Stephen Pare did an excellent service, as did the crematorium and Penybont funeral services (S Hitchings, A Parry and S Carpenter)
- Access roads during big, well-attended cremations are becoming more and more congested
- The crematorium is so tranquil, a feeling of peace within myself. The chapel is light and helps to celebrate life, not dowdy and depressing. People who came to the crematorium for the first time said how beautiful and peaceful the grounds, chapel were. A sense of calm at a horrible time
- The crematorium and its grounds left me with a lasting impression of peace and beauty
- We thought the premises were very atmospheric and tastefully done
- I was very satisfied and pleased with the service conducted by Mr Phillip Denyer
- The best crematorium I have been to, many visitors remarked on how well kept, serene and how good it is
- I did not have any direct contact with crematorium staff as all arrangements were made by my funeral director. However many of the guests commented on how clean and how peaceful the crematorium was
- Sound system not loud enough in the service. People near the back could not hear
- Thank you for the beautiful surroundings of the crematorium; such a beautiful, peaceful space inside the chapel; a calm, light-filled space
- Impressed as correct music was found for my dad's funeral
- The organist was excellent. The quality of the music system was very good
- Beautifully kept and maintained
- I regret that the smaller chapel is no longer in use, as this would have been more appropriate for a small group
- It is a beautiful, peaceful setting and all were very helpful on the day
- I wish to thank everyone for all they have done
- Gardens a credit. All of a high standard
- We were advised that the time limit of 30 minutes for the service were strictly enforced. Not the case as funeral prior to ours overran, we were forced to wait outside in funeral car and still expected to be out without delaying the next funeral, thereby reducing our 30 minute allocation
- This is not meant as a criticism but the acoustics in the chapel could be better
- Several guests commented that acoustics in chapel were very poor – went up rather than towards people
- There are some things I cannot comment about due to the fact I was the wife of the deceased and truly didn't notice very much
- Waiting for ashes to be returned to me at home as arranged with undertaker
- The grounds were beautiful and the chapel was lovely could not have asked for more

- Wanted mam there until husband passes
- To be interred with family
- To be buried with husband in Bridgend cemetery
- To be buried at Mawdlam Church
- Scattered elsewhere
- Family plot at Pencoed
- Ashes to be scattered elsewhere
- For burial at Treorchy cemetery
- To be placed with loved ones ashes
- To be rested in Wick chapel
- To remain at home
- To be interred in a family grave
- Preserved at home to join mam eventually on her death
- Private burial at cemetery
- To be interred at cemetery with son
- Ashes being interred in my father's grave at Maesteg
- Will be able to visit grave more often in area I reside

What other form of memorialisation would you like to see: -

- Everything was perfect
- Everything was ok

Do you have any further observations or comments: -

- I was pleased with the overall venue and presentation
- Everything was lovely
- Nice, clean crematorium, excellent service
- Very good service from Ron Watkins
- Am awaiting arrangements with Mr James (Fonmon) regarding ashes
- Well done to all staff and who made a hard day go well – such professionalism
- The people at Coychurch have been extremely kind and considerate, please convey my sincere thanks
- The Crematorium is one of the best in this area, excellent facilities and well kept
- Many thanks for providing the music for our service – this added to an already dignified and respectful farewell to our mum and nana
- Very pleased with the service that we received
- Humanist funerals are becoming more popular. Additional windows or facilities such as screens to support these events may assist the family in the future. Many thanks for your service
- Everything was very sympathetically done
- The service was carried out by Penybont Funeral Services to the highest standard but we were delayed at the Crem for 20 minutes as the previous funeral was still being conducted and running late
- Can't really comment about the conditions and staff etc. as didn't observe on the day of the funeral. However, the services of the Funeral Director (David Evans and Sons) were second to none – excellent
- Overall the funeral service went very well

SERVICE FOR THE BEREAVED – CREMATORIUM
(JAN 2017 to MARCH 2017 incl.)

Responses 60

During the implementation of your funeral requirements, how would you rate:

	Excellent	Good	Average	Poor
The availability of service times	61%	36%	3%	
The arrangements on the day of the funeral	78%	22%		
The presentation of the cremation plot	74%	26%		

In dealing with staff how would you rate:-

	Excellent	Good	Average	Poor
Literature and information given	73%	27%		
Presentation of personnel	76%	24%		
General attitude of staff	80%	20%		

How would you rate the following conditions within cemeteries/crematorium:-

	Excellent	Good	Average	Poor
Chapels	80%	20%		
Access roads and footpaths	82%	18%		
Rose gardens and grounds	79%	19%	2%	
Grass cutting around memorials	74%	26%		
Toilets	71%	27%		2%
Water stations and waste bins	69%	27%	2%	2%

OVERALL SATISFACTION	73%	27%		
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- My mum was buried with my dad
- Private plot in Pencoed Cemetery
- I wish to scatter my husband's ashes at a place he loved at a later date
- To be put at home
- To be scattered with the ashes of his wife and family at Glyntaff Crematorium in Pontypridd
- To be scattered at favourite place
- In order to scatter them in a named place
- Deceased's wishes
- To be placed in a special plot in Chapel grounds where mother and aunt are buried
- Interred in family plot in cemetery
- Personal preference
- We wish to scatter them in an area personal to the family
- To be scattered
- To place in a plot with wife at Maesteg cemetery
- Resting place in Bridgend
- To be interred in St Teilo's, Merthyr Mawr
- Wanted to take mum back home
- Family grave
- Some to be scattered, some to be interred
- Family requested ashes to be removed to another town (previous address)
- With undertaker before returning for burial
- My mum had other wishes
- She is coming home with her family

- Put in burial plot
- To be placed in grave in cemetery with husband
- Scattering the ashes at Bryngarw Park
- The cremated remains will be collected by the undertaker for scattering
- Deceased wish for ashes to be scattered at a favourite place

What other form of memorialisation would you like to see: -

- Plaques
- You have covered most peoples requirements I would think

Do you have any further observations or comments: -

- Excellent attitude and sympathy shown by all staff
- Excellent organist
- The gardens always looks well cared for and driving in, seeing the beautiful grounds is a positive experience
- Thank you for your excellent service at such a sad time
- Service is very comprehensive and a credit to the crematorium
- Excellent service
- Beautiful grounds and a special entrance into the cloister. Stained glass windows gave a beautiful light
- I thought my mum's music could have been played louder as requested
- Satisfied with the way things are being done, etc
- The ground is always well presented and a pleasure to visit
- A few guests and myself were disappointed and upset that during my father's service we could hear loud laughing and talking right outside the chapel. There should be time for guests to leave a funeral (including outside areas) before the next funeral starts. It felt rushed to fit as many funerals in a day as possible
- Everything about the day was perfect
- Could not hear the minister very well in the front of crematorium. Mourners from north, west, south of England praised the beauty and efficiency of Coychurch. Maybe we take it for granted as it is our local one.

Expenditure for Planned Works 2016/17

The programme of Business Plan expenditure for 2016/17 is indicated below:

<u>Narrative</u>	2016/17	
	Proposed	Revised
	£000	£000
Burial plots: Pathway installation,	10	8
Landscaping (moved to 2017/18)	10	0
Land extension: Phase 2 design works	30	18
CAMEO payments	10	0
Periphery fencing	20	10
Flat roof repairs	50	43
Organ Repairs (moved to 2017/18)	20	0

Business Plan Service Objectives

A progress report on the service objectives and planned actions is summarised on the following Business Plan Assessment and Review.

BUSINESS PLAN ASSESSMENT & REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	Progress Report
New cremators, ancillary equipment & mercury abatement plant	<ul style="list-style-type: none"> Install new cremators and associated plant 	July 2016	Joanna Hamilton	Completion of project Regular progress meetings	<ul style="list-style-type: none"> Completed February 2016
Budget Strategy	<ul style="list-style-type: none"> Annually review & revise service charges Review works programme CAMEO payments 	Annually Annually Annually (Commenced Jan. 2014)	Joanna Hamilton	Annual report to Joint Committee Annual report to Joint Committee Annual report to Joint Committee	<ul style="list-style-type: none"> Completed, reported to meeting on 3rd March 2017. Completed, reported to meeting on 3rd March 2017. Completed, reported to meeting on 3rd March 2017.
Organ maintenance	Organ Repairs	April 2017	Joanna Hamilton	Regular progress meetings	<ul style="list-style-type: none"> Moved to 2017/18
Burial plots	<ul style="list-style-type: none"> Install pathway Upgrade landscaping 	April 2017	Joanna Hamilton	Regular progress meetings	<ul style="list-style-type: none"> Completed August 2016 Moved to 2017/18
Land Extension	<ul style="list-style-type: none"> Phase 2 design works Install infrastructure 	April 2017 April 2018	Joanna Hamilton	Regular progress meetings	<ul style="list-style-type: none"> Completed Feb 2017 Commenced May 2017
Periphery Fencing	<ul style="list-style-type: none"> Repair/Replace 	April 2017	Joanna Hamilton	Regular progress meetings	<ul style="list-style-type: none"> Completed October 2016
Flat roof repairs	<ul style="list-style-type: none"> Replace crematory roof surface 	April 2017	Joanna Hamilton	Regular progress meetings	<ul style="list-style-type: none"> Completed September 2016

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BRIDGEND COUNTY BOROUGH COUNCIL

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 30 JUNE 2017

REPORT OF THE CLERK & TECHNICAL OFFICER

RECYCLING OF METALS SCHEME DONATIONS

1. Purpose of the Report

- 1.1 The purpose of the report is to obtain the Joint Committee's nominations and approval of organisations to receive charitable funding from the Institute of Cemetery and Crematorium Management (ICCM) scheme for the recovery of metals arising from cremations and to update the Joint Committee on charity donations made by Coychurch Crematorium.

2. Connection to Corporate Improvement Plan / Other Corporate Priority

- 2.1 This report is prepared and takes into consideration the following Corporate Improvement Objectives as outlined in the Councils Corporate Plan: -

- Priority one – Supporting a successful economy
- Priority two – Helping people to be more self-reliant
- Priority three – Smarter use of resources

3. Background

- 3.1 Coychurch Crematorium participates in a national scheme for the Recycling of Metals, which are derived from the cremation process. Any surplus monies after deduction of costs from the sale of metals are distributed to charities associated with bereavement services, via the ICCM.

- 3.2 The charities that receive support from the ICCM are nominated by member authorities of the Institute. The Joint Committee has previously supported charitable donations to:

- Cruse Bereavement Care (Morgannwg) in August 2012 in the sum of £4000.00;
- Bridgend Samaritans in May 2014 in the sum of £4412.00;
- Eye to Eye (RCT) in May 2015 in the sum of £4487.00;
- Macmillan Cancer Support (Wales) in October 2015 in the sum of £4321.00;

- Make a Wish UK (South West and South Wales).in April 2016 in the sum of £4444.00.
- 2 Wish Upon A Star in October 2016 in the sum of £4336.00;
- Ty-Hafan in May 2017 in the sum of £5000.00

4. **Current Situation/Proposal**

- 4.1 The nomination of charities to benefit from funding accrued from the sale of metals is presented periodically to the Joint Committee for consideration to ensure even distribution of the funding.
- 4.2 At its meeting on 24th June 2016 the Joint Committee agreed to consider a list of organisations that it wished to support in order to achieve a proactive and efficient approach to nominating funding for local charities and to rotate these on a cyclical basis. In order to ensure that a wide range of local charities receive funding an updated list of organisations is listed below for the Joint Committees consideration.

TENOVUS – helping cancer patients and their families in the local community cope and offering hope through vital research. Tenovus offers a range of services, such as a Support Line open every day, Mobile Support Units bringing chemotherapy or lymphoedema treatment closer to home, a Counselling Team, Choirs to lift spirits and unite people suffering with cancer, Cancer Support Advisors and Research.

MARIE CURIE (Bridgend) – The local Marie Curie Nurses work night and day in people’s homes across Bridgend, providing hands-on care and support to local people living with a terminal illness and their families, helping them make the most of the time they have together by delivering expert care, emotional support, research and guidance. Last year in Bridgend, the 6 Marie Curie Nurses provided over 3500 hours of care and support to more than 100 local people and their families.

CRUSE Bereavement Care (Morgannwg) - offering counselling for the bereaved. Cruse promotes the well-being of bereaved people and enables anyone bereaved to understand their grief and cope with their loss. As well as providing free care to all bereaved people, the charity also offers information, support and training services. Cruse is the UK’s largest bereavement charity. Cruse Morgannwg counsels adults and children and last year supported 174 bereaved people in the Bridgend area. They provide support through targeted information and advice, one to one sessions with trained counsellors, a support group and via a friendship group which meets twice monthly to provide ongoing social support to those left isolated following the loss of a loved one.

BRIDGEND SAMARITANS - helps children and adults through difficult times, in person at the Bridgend branch and at the Princess of Wales Hospital, answering callers by telephone, email, text and also participating in the pastoral care scheme in Bridgend Centre on Saturday nights. The branch trains listeners in Parc Prison so they can provide support to fellow prisoners. The organisation’s emotional

support programme allows general discussion in schools, colleges, training centres and doctors surgeries. The branch attends events and shows throughout the region and has been part of the multi-disciplinary team tackling the level of teenage suicides in the past few years.

MACMILLAN CANCER SUPPORT (Wales Office) - offering local support for cancer patients and their families. Last year their cash grant scheme supported 140 patients in Bridgend County Borough Council with grants totalling £42,713. In Rhondda Cynon Taff Borough Council, 246 people were assisted with a total grant of £80,978. These grants are utilised for helping with the hidden cost of cancer i.e. heating, extra food, clothing and improving the quality of people's lives.

MAKE-A-WISH UK (South West and South Wales) – grants magical wishes to children and young people fighting life-threatening conditions. It gives a desperately ill child and their family time away from the daily struggles of living with a serious condition. Make-A-Wish receives no government funding and relies on donations to assist the hundreds of seriously ill children who turn to them each year.

TY-HAFAN - Tŷ Hafan is one of the UK's leading paediatric palliative care charities and offers care to children and support for their families, throughout Wales. Tŷ Hafan offers comfort, care and support to life-limited children, young people and their families in the hospice, in the community and in their home so they can make the most of the time they have left together. They allow parents and carers to relax and recharge their batteries and they make sure the needs of brothers and sisters are never forgotten. Tŷ Hafan uses the term life-limited to describe a child not expected to live beyond 18 years of age. They have supported nearly 600 children since they opened in 1999. Importantly, they are also a family's safe haven when their child is close to the end of life, providing expert comfort and support in their darkest hours and beyond. Every year Tŷ Hafan has to raise £3.7 million to provide its free services to families in Wales.

- 4.3 The charities are listed in order of award and nominations will be provided to the ICCM in rotation, upon request and further recommendations from Members of the Joint Committee will be added to the list.

5. **Effect upon Policy Framework and Procedure Rules**

- 5.1 None.

6. **Equalities Impact Assessment**

- 6.1 Bridgend Council's Equalities Impact Toolkit has been utilised, which indicates that the nomination proposed will have no impact on specific equality groups and disability duties.

7. **Financial Implications**

- 7.1 There are no financial implications arising from this report.

8. Recommendation

- 8.1 The Joint Committee is recommended to note the charitable donations made by Coychurch Crematorium.
- 8.2 The Joint Committee is recommended to nominate and support the list of suitable charities, for submission for funding from the National Recycling of Metals Scheme.

Zak Shell
CLERK AND TECHNICAL OFFICER
11th June 2017

Contact Officer:

Joanna Hamilton, Bereavement Services Manager and Registrar
Telephone No 01656 656605

E-mail: joanna.hamilton@bridgend.gov.uk

Background Papers: Equalities Impact Assessment Toolkit;
Coychurch Crematorium Joint Committee Report, 24th June 2016,
"Recycling of Meta Scheme Donations"

BRIDGEND COUNTY BOROUGH COUNCIL

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 30 JUNE 2017

REPORT OF THE CLERK & TECHNICAL OFFICER

NEW LAND EXTENSION INFRASTRUCTURE

1. Purpose of the Report

- 1.1 The purpose of this report is to advise the Joint Committee on the progress of the expansion of the infrastructure in the new land extension.

2. Connection to Corporate Improvement Plan / Other Corporate Priority

- 2.1 This report is prepared and takes into consideration the following Corporate Improvement Objectives as outlined in the Councils Corporate Plan: -

- Priority one – Supporting a successful economy
- Priority two – Helping people to be more self-reliant
- Priority three – Smarter use of resources

3. Background

- 3.1 On 6th February 2009 the Joint Committee approved the construction of an access road and additional car parking into the new land. Phase 1 of these works was completed in June 2009, which provided an access road to a new memorialisation area and a car park.
- 3.2 At the meeting on 4th March 2016 the Joint Committee approved the Service Level Business Plan for 2016/17 which included design costs of £30,000.00 for the planning of Phase 2 infrastructure, to facilitate the continuation of the access road and an additional car park. Construction work was planned for 2017/18.
- 3.3 At the meeting on 2nd December 2016 the Joint Committee approved the issue of tenders to potential contractors in accordance with Bridgend County Borough Council's Contract and Financial Procedures Rules.
- 3.4. At the meeting on 3rd March 2017 the Joint Committee awarded the Contract to Alun Griffiths Contractors Ltd in the sum of .£269,498.68.
- 3.5. The Joint Committee delegated to the Clerk and Technical Officer the power to approve the final terms of the Contract in consultation with

Bridgend County Borough Council's Corporate Director of Operational and Partnership Services, and thereafter arrange for the execution of the Contract by the Corporate Director of Operational and Partnership Services on behalf of the Joint Committee.

4. Current Situation/Proposal

4.1 Work commenced on 24th April 2017, with a scheduled contract completion date of 8th September 2017. During this period the Crematorium will remain operational with disruption minimised through the arrangement of site deliveries and intrusive works outside of normal business hours.

4.2 The works are ahead of schedule and should complete by 3rd July 2017.

4.3 The works are currently within budget.

5. Effect upon Policy Framework and Procedure Rules

5.1 None.

6. Equalities Impact Assessment

6.1 There are no equality implications.

7. Financial Implications

7.1 The construction works are included in the expenditure budget and Service Level Business Plan for 2017/18.

8. Recommendation

8.1 The Joint Committee is recommended to note the report.

Zak Shell
CLERK AND TECHNICAL OFFICER
11th June 2017

Contact Officer:

Joanna Hamilton, Bereavement Services Manager and Registrar,
Telephone No. 01656 656605

E-mail: joanna.hamilton@bridgend.gov.uk

Background Papers:

- Equalities Impact Assessment Toolkit.
- Joint Committee Report 6th February 2009, Access Road to Grounds Extension Contract.
- Joint Committee Report 11th September 2009, Access Road Contract.

**BRIDGEND COUNTY BOROUGH COUNCIL
COYCHURCH CREMATORIUM JOINT COMMITTEE**

FRIDAY 30 JUNE 2017

REPORT OF THE TREASURER

ANNUAL ACCOUNTING STATEMENT 2016-17

1. Purpose of the Report

- 1.1 The purpose of this report is to present the unaudited Annual Accounting Statement following closure of the accounts for the financial year 2016-17 to the Joint Committee, and to obtain approval to submit the Statement for Coychurch Crematorium to the Wales Audit Office.

2. Connection to Corporate Improvement Objectives / Other Corporate Priorities

- 2.1 None.

3. Background

- 3.1 Under Regulation 14 of the Accounts and Audit (Wales) Regulations 2014, Coychurch Crematorium is required to complete an Annual Accounting Statement as they are classed a smaller local government body with annual income and expenditure below £2.5 million.
- 3.2 The Accounts and Audit (Wales) Regulations 2014 require that the Joint Committee must formally approve the Annual Accounting Statement by 30 June and certify that they present fairly the financial position of Coychurch Crematorium.
- 3.3 Following which, unless the Annual Accounting Statement needs to be amended, the auditor will certify the Statement and send it back to the Joint Committee for publication with no further approval required by the Joint Committee. If however amendments are required, the auditor will send the Statement back to the Joint Committee for amendment and re-approval before the auditor can certify the Statement. The certified Annual Accounting Statement must be published by no later than the 30 September.

4. Current Situation /Proposal

- 4.1 Section 1 of the Annual Accounting Statement (**Appendix 1**) shows that in 2016-17 Coychurch Crematorium made a net surplus of £347,000 (difference between Line 1 'Balances brought forward' and Line 11 'Balances carried forward'). The surplus has been added to the accumulated reserve for the Crematorium brought forward at 31 March

2016, bringing the total of that reserve to £1,082,000 at 31 March 2017 compared to £735,000 in the preceding year.

- 4.2 The following table shows a summary of the final financial position for the Crematorium for 2016-17 as compared to the budget set at the start of the financial year.

Table 1 – Crematorium Financial Position 2016-17

Actual 2015-16 £'000		Budget 2016-17 £'000	Actual 2016-17 £'000	Variance 2016-17 £'000
	<u>Expenditure</u>			
255	Employees	297	295	(2)
165	Premises	331	269	(62)
991	Supplies, Services & Transport	170	107	(63)
89	Agency/Contractors	89	109	20
48	Administration	41	48	7
50	Capital Financing Costs	50	46	(4)
1,598	Gross Expenditure	978	874	(104)
	<u>Income</u>			
(1,138)	Crematorium Fees etc.	(1,074)	(1,196)	(122)
(0)	BCBC Contribution	(26)	(25)	1
(1,138)	Gross Income	(1,100)	(1,221)	(121)
460	(Surplus)/Deficit	(122)	(347)	(225)
460	Transfer (to)/from Reserve	(122)	(347)	

- 4.3 Explanations for the more significant variances from budget are given below:

- The underspend of £62,000 on Premises is made up of an underspend on Planned Maintenance (£45,000), due to Crematory Roof Replacement, CAMEO Payment and Land Extension Design all being less than budgeted and the Organ Upgrade works being delayed until 2017-18. Also there was an underspend on Gas bills (£20,000), due to the efficiency of the new cremators and a reduction in usage. These are offset by small variances on the other subjectives within Premises.
- The underspend of £63,000 on Supplies and Services expenditure is made up of Equipment Repairs & Maintenance (£32,000), Items of Resale (£33,000) and Security Costs (£5,000). These are offset by small overspends on Purchase of Equipment (£2,500), Printing (£2,500) and Miscellaneous Expenses (£2,000).
- A net overspend of £7,000 on Administration (support service charge), although the spend is slightly lower than 2015-16. The budget was kept at 2015-16 budget levels as the actual spend for 2015-16 was unknown when the budget was set for the financial

year. A breakdown of the support service charge for the current and previous year is provided in Table 2 below:

Table 2 – Support Services

2015-16 £		2016-17 £
12,045	Communities Admin	12,045
2,880	Internal Audit	2,880
6,740	Accountancy	5,610
650	Procurement	1,350
6,560	IT	6,740
30	Sundry Debtors	-
3,210	Human Resources	3,180
13,780	Facilities Management (postal service)	14,050
1,120	Creditors	970
1,210	Committee	1,260
48,225	Total	48,085

- An over recovery of income of £121,000 due to a higher number of cremations performed than budgeted for, and the increase in cremation related products.

4.4 In addition to the Annual Accounting Statement, a supplementary Balance Sheet is provided in Table 3 below. This supplementary information provides a further breakdown of the figures recorded in the Annual Accounting Statement, is purely for information only, and is not subject to audit at year end.

Table 3 – Balance Sheet for Years Ended 31 March 2016 & 2017

31 March 2016 £'000	Description	31 March 2017 £'000	Equivalent Line on Annual Return
3,026	Property, Plant & Equipment	3,285	
900	- other land and buildings	900	
	- Community Assets		
3,926	Long Term Assets	4,185	12
30	Inventories	29	8
154	Short Term Debtors	118	8
565	Cash and Cash Equivalents	990	9
749	Current Assets	1,137	
	Short Term Borrowing		
(5)	Short term borrowing	(79)	13
(13)	Short Term Creditors	(55)	10
(18)	Current Liabilities	(134)	
(123)	Long Term Borrowing	(-)	13
(123)	Long Term Liabilities	(-)	
4,534	Net Assets	5,188	
	Usable reserves		
735	- Accumulated Surplus	1,082	7
	Unusable reserves		
986	- Revaluation Reserve	1,349	
2,812	- Capital Adjustment Account	2,757	
1	-Short-term Accumulating Compensated Absences Account	-	
4,534	Total Reserves	5,188	

4.5 Further information to explain the balances are provided below:

- Property, Plant and Equipment of £4.185 million as recorded on Line 12 of the Annual Accounting Statement represent buildings, land, and fixtures and fittings. The increase in the value of non-current assets is due in the main to the revaluation of the assets in 2016-17.
- Inventories of £29,000 relates to stock included in the Balance Sheet at the lower of cost and net realisable value and relate to memorials purchased for future use in the Garden of Remembrance.

- Short term debtors of £118,000 represent the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors.
- Cash and cash equivalents of £990,000 represents cash held by the Bridgend County Borough Council, the financial services provider as part of its general bank account. No separate bank account exists for Coychurch Crematorium.
- Short term creditors of £55,000 represent monies owed by the Coychurch Crematorium Joint Committee for goods/services received in 2016-17.
- The short term borrowing balance totalling £79,000 represents the monies due to Bridgend County Borough Council that administer the loans on behalf of the Joint Crematorium Committee. Loans are raised in order to finance capital expenditure for the crematorium. The redemption of the loans is in accordance with the legal requirements of the Council and is at the minimum revenue provision level of 4% (£436 in 2016-17) plus an additional principal repayment (£49,564 in 2016-17). The outstanding loan of £79,000 will be repaid in full in 2017-18, as agreed by the Joint Committee at the meeting on 3 March 2017.
- Reserves are reported in two categories. Usable reserves can be used by the Committee to provide services subject to the need to maintain a prudent level of reserves. The second category, Unusable Reserves, are not available to provide services. This includes a reserve that holds the timing differences between the annual leave entitlement for staff and actual annual leave taken at the 31 March 2017.
- The accumulated surplus of £1,082,000 as recorded in Line 11 of the Annual Accounting Statement reflects the surplus for the current year and the balance of any previous year's surpluses/deficits held to fund any future capital works.
- 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 Accumulated Absences Account absorbs the differences that would otherwise arise on the Accumulated Surplus Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the Accumulated Surplus Balance is neutralised by transfers to or from the Account. The Account balance was -£299 as at 31 March 2017 (2016 -£1,145).

5. **Effect upon Policy Framework and Procedure Rules**

5.1 None.

6. **Equalities Impact Assessment**

6.1 There is no impact on specific equality groups and disability duties.

7. **Financial Implications**

7.1 None.

8. **Recommendation:**

8.1 It is recommended that the Joint Committee approves the Annual Accounting Statement for Coychurch Crematorium for 2016-17 and to submit the Accounting Statement for Coychurch Crematorium to the Wales Audit Office.

**RANDAL HEMINGWAY
HEAD OF FINANCE, S151 OFFICER
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT
COMMITTEE**

June 2017

Contact Officer: Adele Ahearn Tel No (01656) 643358
Accountant, Financial Control and Closing, BCBC
Adele.Ahearn@bridgend.gov.uk

Background Papers: Report of the Treasurer
Coychurch Crematorium Joint Committee
March 3 2017

Appendix 1 Annual Accounting Statement

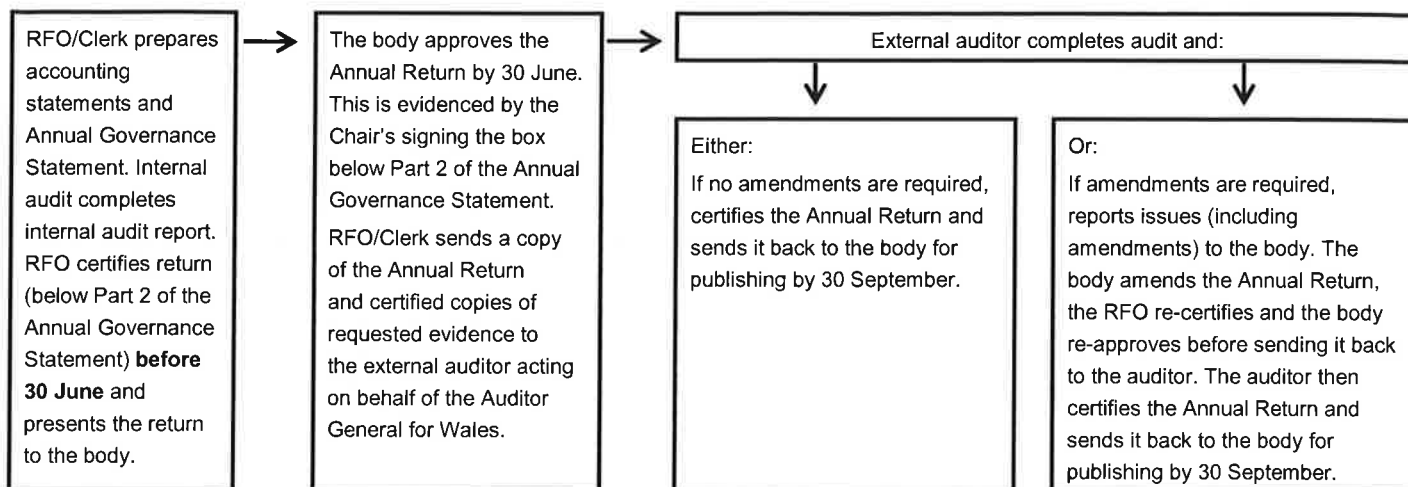


Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2017

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

The accounts and audit process

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted in red including both sections of the Annual Governance Statement.

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

Audited and certified returns are sent back to the body for publication or display of the accounting statements, Annual Governance Statement and the Auditor General for Wales’ certificate and report.

Completion checklist

‘No’ answers mean that you may not have met requirements		Done?	
		Yes	No
Initial submission to the external auditor			
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2017?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Does the bank reconciliation as at 31 March 2017 agree to line 9?	<input type="checkbox"/>	<input type="checkbox"/>
All sections	Have all red boxes been completed and explanations provided where needed?	<input type="checkbox"/>	<input type="checkbox"/>
Supporting evidence	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	<input type="checkbox"/>	<input type="checkbox"/>

Accounting statements 2016-17 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2016 (£)	31 March 2017 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.

Statement of income and expenditure/receipts and payments

1. Balances brought forward	1,195,407	734,814	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	0	0	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	1,137,868	1,220,303	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(255,597)	(294,799)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	(50,000)	(50,000)	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(1,292,864)	(528,135)	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	734,814	1,082,183	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).

Statement of balances

8. (+) Debtors and stock balances	183,526	147,018	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	565,351	990,299	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	(14,063)	(55,134)	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	734,814	1,082,183	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	3,926,599	4,185,338	The original asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	128,348	78,784	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	Yes	No*			
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	☒	☐	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12	
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	☒	☐	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7	
<p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/Committee to conduct its business or on its finances.</p>	☒	☐	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6	
<p>4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.</p>	☒	☐	Has given all persons interested the opportunity to inspect and to ask questions about the body's accounts.	6, 23	
<p>5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	☒	☐	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9	
<p>6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.</p>	☒	☐	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8	
<p>7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.</p>	☒	☐	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6	
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	☒	☐	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
<p>9. Trust funds – in our capacity as trustee, we have:</p> <ul style="list-style-type: none"> discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	☐	☐	☒	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have registered as an employer with HM Revenue and Customs and properly operate Pay As You Earn as part of our payroll arrangements; or We do not need to register for PAYE because none of our employees are paid £112 or more a week, get expenses and benefits, have another job or get a pension.	<input checked="" type="radio"/>	<input type="radio"/>	Has registered as an employer and properly operates PAYE unless all of the exemption criteria are met.	13
2. We have maintained proper payroll records for each of our employees including deductions of tax and national insurance.	<input checked="" type="radio"/>	<input type="radio"/>	Has kept records of payments made to employees including taxable expenses or benefits and of payments made to HMRC.	13
3. We have adopted a Code of Conduct setting out proper standards of behaviour expected of councillors and individually, have agreed to abide by the code.	<input checked="" type="radio"/>	<input type="radio"/>	The body and its members have adopted and agreed to abide by a Code of Conduct as required by law.	8

* Please delete as appropriate.

Council/Board/Committee approval and certification

The Council/Board/Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.</p>	<p>Approval by the Council/Board/Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:</p> <p style="text-align: center;">Insert minute reference and date of meeting</p>
RFO signature:	Chair signature:
Name: name required	Name: name required
Date: dd/mm/yyyy	Date: dd/mm/yyyy

Council/Board/Committee re-approval and re-certification (only required if the annual return has been amended at audit)

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.</p>	<p>Approval by the Council/Board/Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:</p> <p style="text-align: center;">Insert minute reference and date of meeting</p>
RFO signature:	Chair signature:
Name: name required	Name: name required
Date: dd/mm/yyyy	Date: dd/mm/yyyy

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2017 of:

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External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body: COYCHURCH CREMATORIUM

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2017.

The internal audit has been carried out in accordance with the Council/Board/Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised Main Accounting Audit performed in 2016/17. No relevant issues were identified.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Corporate risk assessment process in place.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised payroll audit undertaken in 2016/17. No relevant issues.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised corporate asset register.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Authority-wide bank reconciliation performed. Incorporated into the 2016/17 audit of main accounting system.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised main accounting system audit undertaken in 2016/17. No relevant issues identified.
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	None.

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated _____.] * Delete if no report prepared.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2015-16 and 2016-17. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Joan Davies

Signature of person who carried out the internal audit:



Date: 09/06/2017

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs.
4. **There are now two boxes for certification and approval by the body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.**
5. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2016) equals the balance brought forward in the current year (line 1 of 2017). Explain any differences between the 2016 figures on this annual return and the amounts recorded in last year's annual return.
7. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
8. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in section 1. More help on bank reconciliation is available in the Practitioners' Guide*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
14. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**