

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



Coychurch Crematorium
Coychurch
Bridgend
CF35 6AB

Tel: 01656 656605
Fax: 01656 668108

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Rhowch wybod i ni os mai Cymraeg yw eich
dewis iaith.
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**Cyfarwyddiaeth y Prif Weithredwr / Chief
Executive's Directorate**

Deialu uniongyrchol / Direct line /: 01656 643148 /
643147 / 643694

Gofynnwch am / Ask for: Gwasanaethau
Democrataidd

Ein cyf / Our ref:

Eich cyf / Your ref:

Date / Dyddiad: Dydd Llun, 11 Gorffennaf 2022

Annwyl Cynghorydd,

Cyd Bwyllgor Amlogfa Llangrallo

Cynhelir Cyfarfod Cyd Bwyllgor Amlogfa Llangrallo o Bell Trwy Timau Microsoft **Dydd Gwener, 15
Gorffennaf 2022 am 14:00.**

AGENDA

1. Ethol Cadeirydd (o blith aelodau Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr)
2. Ethol Is-gadeirydd (o blith aelodau Cyngor Bwrdeistref Sirol Rhondda Cynon Taf)
3. Ymddiheuriadau am absenoldeb
Derbyn ymddiheuriadau am absenoldeb gan Aelodau.
4. Datganiadau o fuddiant
Derbyn datganiadau o ddiddordeb personol a rhagfarnol (os o gwbl) gan Aelodau /
Swyddogion yn unol â darpariaethau'r Cod Ymddygiad Aelodau a fabwysiadwyd gan y
Cyngor o 1 Medi 2008.
5. Cymeradwyaeth Cofnodion 3 - 10
I dderbyn am gymeradwyaeth y Cofnodion cyfarfod y 04/03/2022
6. Adolygiad Blynyddol o Amcanion Cynllun Busnes 2021/22 11 - 22
7. Archwiliad Mewnol Amlogfa Llangrallo 23 - 36
8. Cyfleusterau Llys Blodau 37 - 58
9. Datganiad Cyfrifyddu Blynyddol 2021-22 59 - 70
10. Materion Brys
I ystyried unrhyw eitemau o fusnes y, oherwydd amgylchiadau arbennig y cadeirydd o'r farn

y dylid eu hystyried yn y cyfarfod fel mater o frys yn unol â Rhan 4 (pharagraff 4) o'r Rheolau Trefn y Cyngor yn y Cyfansoddiad.

Yn ddiffuant

K Watson

Prif Swyddog, Gwasanaethau Cyfreithiol a Rheoleiddio, AD a Pholisi Corfforaethol

Dosbarthiad:

Cynghorwyr:

E L P Caparros

P Davies

S J Griffiths

G Hopkins

G John

J Lynch-Wilson

JC Spanswick

C Stallard

B Stephens

Swydd wag

Swydd wag

Presennol

Y Cynghorydd G John – Cadeirydd

S Edwards
E Venables

G Hopkins
JE Williams

AA Pucella

R Turner

Ymddiheuriadau am Absenoldeb

SE Baldwin, G Cox a/ac JC Spanswick

Swyddogion:

Nimi Chandrasena	Swyddog Gwasanaethau Democraidd
Joanna Hamilton	Rheolwr Gwasanaethau Profedigaeth a Chofrestrydd
Andrew Rees	Swyddog Gwasanaethau Democraidd - Pwyllgorau
Eilish Thomas	Rheolwr Cyllid – Rheoli Ariannol a Chau

101. DATGANIADAU O FUDDIANT

Dim

102. DERBYN Y COFNODION

PENDERFYNWYD: Derbyn cofnodion y cyfarfod a gynhaliwyd 03.09.2021 fel rhai cywir.

103. CYFLEUSTERAU LLYS BLODAU

Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad a oedd yn cynnig cyngor i'r cydbwyllgor ynghylch y gwaith cynlluniedig o ddarparu estyniad yn y Cyfleusterau Llys Blodau. Bwriad y Cyfleuster yw gwella brofiad y galarwyr a'r ffordd mae cynulleidfaoedd yn symud o amgylch y safle, drwy gynnig cyfleuster mwy wedi'i orchuddio ar yr ardal wair nad yw'n cael ei defnyddio ar hyn o bryd, sydd yn cyd-fynd â statws adeiladau cofrestredig yr amlosgfa ac ethos dylunio'r gwaith pensaernïol gwreiddiol.

Yn y cyfarfod a gynhaliwyd 14 Mehefin 2019, cyflwynwyd y Cydbwyllgor i'r pensaer, Jonathan Adams, Cyn-lywydd Cymdeithas Frenhinol Penseiri Cymru, ac a fu ynghlwm ag amrywiaeth o brosiectau uchelgeisiol gwahanol, yn cynnwys Canolfan Mileniwm Caerdydd ym mae Caerdydd. Cafodd y Cydbwyllgor gyflwyniad manwl ynghylch y dyluniad a oedd ganddo dan sylw ar gyfer y gwaith o godi estyniad. Rhoddodd y Cydbwyllgor gymeradwyaeth a chaniatâd i swyddogion fynd ati i wneud cais am ganiatâd cynllunio, a gwahodd tendrau ar gyfer y gwaith adeiladu, yn dibynnu ar gymeradwyaeth pellach. Bydd yr arian ar gyfer y prosiect yn cael ei ddarparu o gronfeydd wrth gefn yr Amlosgfa, ac amcangyfrifir y bydd yn costio £540,000. Yng nghyfarfod y Cydbwyllgor 6 Mawrth 2020, ail-gymeradwywyd yr arian yng nghyllideb 2020/21. Yng nghyfarfod 4 Medi 2020, cafodd y Cydbwyllgor ddiweddariad a oedd yn nodi bod y gwaith wedi bod yn mynd rhagddo, er gwaethaf y pandemig. Yn gyntaf, mewn perthynas â chymeradwyaeth statudol, roedd caniatâd cynllunio wedi ei roi gan Gyngor Pen-y-bont ar Ogwr ym mis Gorffennaf 2020, ac roedd caniatâd adeilad rhestredig wedi ei roi gan Lywodraeth Cymru ar 25 Awst 2020. Yn ail, mewn perthynas â dyluniad y gwaith adeiladu, roedd y pensaer, Jonathan Adams, wedi bod yn gweithio i

berffeithio'r elfennau strwythurol megis cromenni'r to a'r pileri cefnogi unionsyth, er mwyn lleihau risgiau wrth adeiladu a rhoi sicrwydd o ran costau cyn dechrau'r contract. Yn drydydd, mewn perthynas â'r prosiectau, gofynion iechyd a diogelwch ar y safle a set sgiliau'r tîm dylunio.

Yng nghyfarfod 5 Mawrth 2020, cafodd y Cydbwyllgor wybod fod y pandemig wedi effeithio ar yr amserlen. Cymeradwyodd y Cydbwyllgor swm o arian gwerth £550,000 ar gyfer cyllideb 2021/22, er mwyn galluogi'r pensaer i barhau i ddatblygu'r cyfnod caffael, a pharatoi tendrau. Mae'r pandemig wedi cael effaith niweidiol ar yr amserlen caffael.

Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth y byddai tendrau'n cael eu derbyn drwy *eTender Wales* ym mis Mawrth 2022, yn unol â chontract a rheolau gweithdrefnol ariannol Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr. Bwriedir dechrau gwaith adeiladu yn ystod yr haf eleni. Mae'r gost o £550,000 a amcangyfrifwyd ar gyfer y prosiect wedi cael ei gynnwys yn y cynllun busnes a'r adroddiad ar ffioedd sydd wedi'i atodi heddiw, yn ogystal â'r gyllideb refeniw ar gyfer 2022/23 fel y nodwyd yn adroddiad Trysorydd cysylltiedig y cwmni.

Dywedodd aelod o'r Cydbwyllgor ei fod yn cymeradwyo'r cynnig a dywedodd ei fod yn falch gyda'r cynnydd a wnaed gyda syniad y cyflwynodd i'r Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth.

Gofynnodd aelod o'r Cydbwyllgor a oedd unrhyw amcanestyniad ffurfiol ar gyfer y cynnydd mewn costau oherwydd y cynnydd mewn prisiau o fewn y diwydiant adeiladu. Soniodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth bod cynnydd rhesymol mewn costau i'w ddisgwyl, a bod y pensaer yn deall bod costau ddeunyddiau a gwaith adeiladu wedi codi'n sylweddol ar draws y diwydiant yn ystod y 6 mis diwethaf, ers diwedd y cyfnod cyfyngiadau symud. Mae prinder o bopeth. Mae'n anodd rhagweld beth fydd cost gwaith newydd. Pe byddai cost y prosiect wedi mynd y tu hwnt i'r amcanestyniad, credir na fyddai wedi codi'n ormodol. Byddai'n rhaid aros am ganlyniadau'r tendr, er mwyn rhoi syniad clir o oblygiadau ariannol y prosiect. Os yw'r tendr llwyddiannus o fewn y gyllideb, byddai'r tendr hwnnw'n cael ei ddyfarnu'n briodol, ond pe byddai costau'n mynd y tu hwnt i'r gyllideb, byddai adroddiad arall yn cael ei gyflwyno i'r Cydbwyllgor. Dywedodd efallai y byddai angen cyfarfod brys gyda'r Cydbwyllgor os byddai'r tendrau'n mynd y tu hwnt i'r gyllideb. Er hyn, dywedodd wrth y Cydbwyllgor y byddai cronfa wrth gefn yr Amlosgfa'n gallu ymdopi â chostau adeiladu uwch os byddai hynny'n ofynnol, gan y rhagwelir y bydd balans cronedig y cronfeydd wrth gefn erbyn mis Mawrth 2023 yn 2.8 miliwn. Pe bai hyn yn wir, byddai Joanna yn dod yn ôl at y pwyllgor i drafod hyn.

PENDERFYNWYD:

Y dylai'r Cyd-bwyllgor:-

- Mae'r pŵer i dderbyn y tendr sydd fwyaf manteisiol yn economaidd yn nwylo'r Clerc a'r Swyddog Technegol, yn unol â chontract a rheolau gweithdrefnol ariannol Cyngor Pen-y-bont ar Ogwr. Os bydd y tendr yn mynd y tu hwnt i'r gyllideb a neilltuwyd, bydd adroddiad pellach yn cael ei gyflwyno i'r Cydbwyllgor i roi cymeradwyaeth terfynol ar gyfer tendrau.
- Mae'r pŵer i gymeradwyo telerau terfynol y contract, mewn ymgynghoriad â Phrif Swyddog Cyngor Pen-y-bont ar Ogwr, y Gwasanaethau Rheoleiddio a Chyfreithiol, Adnoddau Dynol a Pholisi Corfforaethol yn nwylo'r Clerc a'r Swyddog Technegol, ac felly, byddant

yn trefnu bod y contract yn cael ei weithredu ar ran y
Cydbwyllgor yn unol â'r argymhelliad yn 9.1.

104. **CYNLLUN BUSNES A FFIOEDD YR AMLOSGFA**

Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad ynghylch y cynllun busnes a'r rhaglen wariant ar gyfer 2022-2023, sy'n cynnwys ffioedd a chostau arfaethedig.

Dywedodd wrth y Cydbwyllgor y byddai cynllun busnes yn cael ei gyflwyno'n flynyddol i'r Cyd-bwyllgor ei gymeradwyo, sy'n cynnwys amcanion y gwasanaeth a phrosiectau cynnal a chadw a gwella arfaethedig, i wella a chynnal tir ac adeiladau'r amlogsgfa ar gyfer y cyfnod sydd i ddod. Tynnodd sylw at y dyfarniadau a'r cyflawniadau, yn enwedig derbyn Gwobr Green Flag eto yn 2021, a bod y gwasanaeth yn parhau i fod yn hunangynhaliol yn ariannol. Trafododd y strwythur staffio, a oedd yn cynnwys dau dechnegydd dros dro yn yr amlogsgfa fydd yn cael eu cyflogi ym mis Mai 2020, ac a fydd yn helpu gyda gwytnwch yn ystod pandemig COVID-19. Nodwyd yr oriau busnes, y mathau o goffadwriaeth a ddarperir, y ffyrdd gwahanol y mae'r amlogsgfa'n marchnata ei hun ac yn cyfathrebu gyda'r bobl sy'n defnyddio ei wasanaeth. Tynnodd y Cynllun Busnes sylw at y ffyrdd gwahanol y mae'r amlogsgfa'n parhau i fod yn gynaliadwy'n amgylcheddol, a'r prif gyflawniadau yn ystod y deng mlynedd diwethaf, gan drafod y rhai diweddaraf yn ystod 2021. Roedd goleuadau allanol wedi cael eu gosod, a chafodd cyfleusterau cerddoriaeth digidol mewn dau gapel eu hadnewyddu, gan gynnwys gosod sgriniau teyrngedau gweledol.

Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth fod dangosyddion perfformiad yn cael eu dangos ar gyfer y pum mlynedd diwethaf sy'n berthnasol i foddhad defnyddwyr, ac mae eu canlyniadau'n cael eu tynnu o'r holiaduron am y gwasanaeth sy'n cael eu hanfon at bobl sy'n defnyddio'r amlogsgfa. Y targed yw ceisio cyflawni lefelau boddhad 100% yn seiliedig ar sgôr 'da' neu 'wych', a bod y rhain yn parhau ar 100% ar gyfer y targed a osodwyd ar gyfer 2022/23.

Soniodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth am ystadegau blynyddol amlogsiadau ar gyfer blwyddyn calendr 2021, oedd yn 1887. Cyfanswm nifer yr amlogsiadau ar gyfer 2020 oedd 1933, o gymharu â 1887 yn 2021, oedd yn ostyngiad o 46 amlogsiad yn 2021. Fodd bynnag, gwelwyd cynnydd o 308 yn nifer yr amlogsiadau o'i gymharu â 2019 o ganlyniad i'r pandemig. Felly, er y gostyngiad o 46 amlogsiad, mae'n parhau i ddangos effaith y pandemig ar nifer y marwolaethau.

Siaradodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth am y gwaith cynlluniedig a wnaed yn 2021-22, sy'n ymwneud â lleihau mercwri a gwella systemau cyfrifiadurol cyfryngau a cherddoriaeth yn y Capeli. Cafodd y gwaith o osod goleuadau allanol ar y tir, a gafodd ei ohirio oherwydd y pandemig y flwyddyn flaenorol, ei gwblhau ym mis Gorffennaf 2021, ac roedd yn is na'r gyllideb wreiddiol a neilltuwyd. Erbyn hyn, mae'r estyniad i'r llys blodau, a gafodd ei ohirio oherwydd y pandemig, wedi cyrraedd y cam caffael ar gyfer cyfnod adeiladu'r prosiect. Mae'r cyfanswm a amcangyfrifir ar gyfer y gyllideb wedi'i gynnwys yng nghyllideb 2022/23. O ran taliadau lleihau mercwri i Cameo yn dilyn gosod gwaith lleihau mercwri ym mis Ebrill 2016, roedd hyn yn galluogi'r amlogsgfa i fasnachu â Cameo i gynhyrchu incwm blynyddol o £5006 a dderbyniwyd o'r flwyddyn fasnachu 2020/21.

Disgwyliwyd am gadarnhad ar swm yr incwm posibl a ddisgwyliwyd yn 2021/22. Roedd disgwyl gweld gostyngiad bychan yn yr incwm blynyddol hwn yn y dyfodol wrth i fwy o amlogsfeydd osod offer lleihau mercwri. Mae prif ffocws amcanion gwasanaeth 2022/23 wedi'u crynhoi, ac yn ogystal ag adeiladu estyniad y llys flodau, bydd y Capel Coffau yn cael ei adnewyddu yn gyntaf, i gynnwys system wresogi o dan y llawr. Mae swm y

gyllideb amcangyfrifedig wedi'i gynnwys yng nghyllideb 2022/23. Yn ail, mae gwelliannau i'r llinellau gweld ger giât allanfa'r Amloggfa er mwyn gwella diogelwch. Mae'r gost a amcangyfrifir wedi'i chynnwys yng nghyllideb 2022/23. Yn drydydd, mae gosod llwybrau a manau coffa ychwanegol i wella diogelwch a mynediad i gerddwyr hefyd wedi'i gynnwys yng nghyllideb 2022/23.

Yn ogystal â'r datblygiadau gwasanaeth arfaethedig hyn, mae eiddo wrth gefn. Mae'r rhain wedi cael eu cynnwys yng nghyllideb refeniw'r amloggfa, i ymdrin â gwaith, atgyweiriadau cyffredinol a chynnal a chadw nas cynlluniwyd. Bwriad y gwariant dros ben yw adeiladu cronfeydd wrth gefn ar gyfer adnewyddu'r amloggyddion a'r peiriannau ategol yn y dyfodol ymhen tua 11 mlynedd yn ogystal ag ariannu'r holl welliannau i wasanaethau yn y dyfodol. Drwy gynnal y cronfeydd wrth gefn, gellir sicrhau bod gan yr amloggfa ddigon o arian tymor hir, a'i fod yn barod am ddigwyddiad posib all godi.

Rhoddodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth grynodedb o gostau rhagamcanol y gwaith arfaethedig. Dywedwyd y byddai rhagor o fanylion yn cael eu darparu yn adroddiad y Trysorydd. Rhoddwyd fwy o fanylder ynghylch amserlenni a chyfrifoldebau swyddogion ar gyfer y prosiect dros y flwyddyn ariannol ddiwethaf a'r flwyddyn bresennol, ac ar gyfer yr amcanion newydd a adroddwyd ar gyfer 2022/23.

Gwnaeth Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth gymharu ffioedd amloggi a godwyd gan Amloggfeydd yn ne Cymru, a thrafododd cynnydd posibl yn y ffi i amloggi oedolyn yn ystod yr wythnos, yn unol â chwyddiant o £707.50 i £745.70. Dywedodd wrth y Cyd-bwyllgor fod gwella safon y systemau cerddoriaeth a chyfryngau yn y ddau gapel wedi galluogi'r amloggfa i gynnig opsiynau clyweledol ychwanegol. Bydd y ffioedd sydd wedi'u cynnig yn talu costau cynhyrchu, a gallant gyfrannu at gynnal a chadw offer. Byddai'r ffioedd newydd yn cymryd lle'r ffioedd clyweledol presennol sydd ar waith ar gyfer recordiadau gwasanaeth a gwe-ddarllediadau.

Eglurodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth fod galw cynyddol wedi bod yn y blynyddoedd diwethaf am amloggi uniongyrchol lle nad oes gwasanaeth angladd a phresenoldeb galarwyr. Arch yn cael ei gludo i'r amloggfa ar ddechrau'r diwrnod gwaith. Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth y byddai cyflwyno ffi amloggi uniongyrchol isel o ran cost yn amloggfa Llangrallo yn rhoi mwy o ddewis ac argymhellodd y dylid cyflwyno ffi o £550 ar gyfer 2022/23, gan gynnwys y dystysgrif amloggi.

Dywedodd wrth y Cyd-bwyllgor fod yr holl amrywiadau i wariant ac incwm wedi'u hamlinellu yn y cynllun busnes lefel gwasanaeth a'u bod wedi'u hymgorffori yn adroddiad y Trysorydd.

Gofynnodd aelod o'r Cyd-bwyllgor am eglurhad ynghylch y term 'defnyddwyr', sef pobl sy'n cynnal angladd go iawn. Gofynnodd yr aelod hefyd a oedd yr holiadur ar gael ar y wefan er mwyn i bobl allu ei gwblhau'n ddiweddarach pan fyddant yn teimlo'n fwy parod i wneud hynny. Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth wrth y Cyd-bwyllgor bod yr holiadur ar gyfer yr un sy'n defnyddio'r gwasanaeth, sef aelod teuluol sydd wedi trefnu'r angladd, yr ymgeisydd cyfreithiol am amloggiad sydd yn cwblhau ac yn cyflwyno'r holl waith papur statudol, a pherthynas agosaf yr ymadawedig. Ar ôl yr angladd, maen nhw'n cael gwybodaeth gan yr amloggfa, yn ogystal â llythyr eglurhaol yn cynnwys nodyn o gydymdeimlad a manylion cyswllt ar gyfer yr amloggfa, rhag ofn y bydd eu hangen arnynt. Maen nhw hefyd yn cael manylion ynghylch manau gorffwys a chofebau mae'r amloggfa'n eu cynnig, holiadur am y gwasanaeth i'w gwblhau ganddynt ac amlen ragdaledig er mwyn ei ddychwelyd. Nid oes yn rhaid i ymgeiswyr gwblhau'r holiadur. Gallant ei anwybyddu os ydynt yn teimlo ei fod yn amhriodol, neu gymryd eu hamser i'w gwblhau. Nid oes amser penodol ar gyfer ei ddychwelyd. Ar

wefan Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr fe welir holiadur gan y Cyngor sy'n gofyn am adroddiadau ar berfformiad yr holl wasanaethau a gynigwyd gan Gyngor Pen-y-bont ar Ogwr. Gall unrhyw un ei gwblhau, a byddai'n cael ei anfon ymlaen i'r amlogfa ar wahân. Mae holiadur yr Amlogfa wedi'i anelu'n bennaf at deulu a threfnwyr angladdau, er mwyn casglu argraffiadau a theimladau ynghylch y gwasanaeth maen nhw wedi'i gael ar gyfer yr angladd maen nhw wedi'i drefnu.

Gofynnodd aelod o'r Cyd-bwyllgor a oedd gan yr Amlogfa ddata'n ymwneud ag adborth gan bobl nad oedd wedi defnyddio ei wasanaethau. Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth fod tîm cyfan yr amlogfa'n gweithio'n uniongyrchol o'r amlogfa ei hun a'i fod mewn cyswllt dyddiol â'r teuluoedd sy'n mynd yno. Felly, mae'r tîm yn dueddol o gael cysylltiadau mwy personol gyda'r teuluoedd hyn, ac mae unrhyw broblem sy'n codi ei ben yn cael ei adfer yn swyddfa'r amlogfa ar y safle. Mae'r tîm yn dueddol o dderbyn ymholiadau dros y ffôn neu mewn e-byst gan ddefnyddwyr sy'n teimlo nad ydynt eisiau siarad wyneb yn wyneb, gweler yr enghreifftiau, sy'n wahanol i deuluoedd sydd wedi trafod problem gyda staff yr amlogfa ac adfer y broblem honno ar y safle.

Gofynnodd aelod o'r Cyd-bwyllgor a gedwir cofnodion ynghylch cydweithiadau, neu a yw'n fwy anffurfiol. Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth nad oes cofnodion ar gyfer cydweithiadau fel hyn yn cael eu cadw oherwydd maent yn rhan o'r gwaith o reoli'r amlogfa'n ddyddiol. Mae'r holiadur yn ffordd fwy ffurfiol o gael ymateb prydlon gan deulu sydd newydd orffen y broses o drefnu angladd.

Gofynnodd aelod o'r Cyd-bwyllgor am eglurhad ynghylch y gwasanaeth amlosgi uniongyrchol, sy'n costio £550. Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth wrth y Cyd-bwyllgor fod hwn yn wasanaeth ffurfiol newydd ar gyfer Llangrallo, ac mae'n rhywbeth sydd wedi bod yn digwydd yn anffurfiol ers rhai blynnyddoedd, lle mae cyfarwyddwr angladdau wedi cyrraedd gydag arch ac nad oes angladd wedi'i drefnu yn y Capel. Mae ffioedd llawn wedi cael eu codi ar gyfer y gwasanaeth yn y gorffennol, ond mae amlosgi uniongyrchol wedi dod yn fwyfwy poblogaidd yn ddiwedd, a byddai teuluoedd yn hoffi ei gael fel dewis ychwanegol. Gofynnodd aelod o'r Cyd-bwyllgor a yw amlosgi uniongyrchol yn rhatach gan nad oes angen defnyddio'r holl gyfleusterau. Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth wrth y Cyd-bwyllgor ei fod yn caniatáu i drefnwyr angladdau ddod â'r ymadawedig ar ddechrau'r dydd fel nad yw'n amharu ar rediad gwasanaethau angladd yn y Capel. Roedd trefnwyr angladdau dal ynghlwm oherwydd roedd angen cludo'r arch i'r amlogfa. Eto, bydd popeth yn cael ei wneud yn yr un ffordd â gwasanaeth angladd, hynny ydi, byddai'r arch yn cyrraedd y capel, ac yn cael ei gollwng i'r amlogfa ar yr elor, gan gynnal yr un lefel o urddas a pharch. Rhoddir ystyriaeth i'r ffaith mai dim ond swm penodol o arian fydd gan rai teuluoedd, ac mae amlosgi uniongyrchol yn opsiwn llawer rhatach, sy'n eu galluogi nhw i gynnal angladd yn eu ffordd eu hunain yn rhywle arall heb y costau ychwanegol.

PENDERFYNWYD:

Y dylai'r Cyd-bwyllgor:

- Gymeradwyo'r cynllun busnes lefel gwasanaeth ar gyfer 2022/23.
- Cymeradwyo'r ffi amlosgi ar gyfer 2022/23 o £745.70, a chynnydd cyffredinol yn yr holl ffioedd o 5.4%.
- Cymeradwyo'r ffioedd clyweledol ychwanegol ar gyfer 2022/23 fel y nodir yn 4.4
- Cymeradwywyd y ffi amlosgi uniongyrchol ar gyfer 2022/23 o £550.

105. **RHAGLEN GYFARFODYDD 2022-23**

Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad i'w gymeradwyo gan Aelodau ar gyfer y rhaglen gyfarfodydd a gynigiwyd ar gyfer y Cyd-bwyllgor ar gyfer 2022/23. Dywedodd fod y Memorandwm Cytundeb yn nodi y dylai'r cydbwyllgor gynnal o leiaf dau gyfarfod y flwyddyn. Y cyntaf o'r rhain fydd y cyfarfod cyffredinol blynyddol, lle byddai'r cadeirydd a'r is-gadeirydd am y flwyddyn i ddod yn cael eu hethol.

Dywedodd y gallai'r cyfarfod a gynhelir ar 10 Mehefin gael ei newid oherwydd etholiadau'r Cyngor ac a fydd Aelodau sy'n cynrychioli'r Cyd-Bwyllgor wedi'u dewis mewn pryd ar gyfer y cyfarfod hwnnw. Efallai y bydd angen cyfarfod brys ynghylch estyniad y Llys Blodau hefyd, os bydd yn mynd y tu hwnt i gostau'r gyllideb.

Cafodd y cyfarfodydd eu trefnu fel a ganlynol:-

Dydd Gwener 10 Mehefin 2022 - Cyfarfod Cyffredinol Blynyddol
Dydd Gwener 9 Medi 2022
Dydd Gwener 3 Mawrth 2023

PENDERFYNWYD: Bod y Cyd-bwyllgor yn cymeradwyo'r Rhaglen Gyfarfodydd ar gyfer 2022/23, fel yr amlinellir yn Adroddiad y Swyddog.

106. **PERFFORMIAD ARIANNOL 2021-22 A CHYLLIDEB REFENIW A GYNIGIR 2022-23**

Adroddodd y Rheolwr Cyllid ar y perfformiad ariannol rhagamcanol ar gyfer yr amlogfa ar gyfer 2021/2022 ac i gael cymeradwyaeth y Cyd-bwyllgor ar gyfer y gyllideb arfaethedig a ffioedd a thaliadau ar gyfer 2022/23 a nodir yn Atodiad Un.

Dywedodd fod cyllideb refeniw 2021/22 wedi'i chymeradwyo gan y Cyd-bwyllgor yn ei gyfarfod ar 5 Mawrth 2021 ac amlinellodd gymhariaeth o'r gyllideb yn erbyn gwariant rhagamcanol ar 31 Ionawr 2022. Pan osodwyd y gyllideb, rhagwelwyd diffyg yn y gyllideb o £451,000, yr alldro rhagamcanol ar ddiwedd Ionawr yw £148,000 o arian dros ben.

Adroddodd y Rheolwr Cyllid ar y prif amrywiannau sef gorwariant o £48,000 ar weithwyr oherwydd bod dau dechnegydd amlogfa ychwanegol yn cael eu cyflogi am y flwyddyn ariannol lawn, wedi ei wrthbwyso gan tanwariant o £2,000 ar gostau gweithwyr eraill, tanwariant o £78,000 ar eiddo, a achoswyd oherwydd tanwariant ar waith cynnal a chadw cynlluniedig o £75,000 a mân tanwariant ar drethi busnes a chynnal a chadw tiroedd, gorwariant o £26,000 ar gyflenwadau, gwasanaethau a thrafnidiaeth, gyda'r rhan fwyaf yn debygol o gynyddu gwariant ar eitemau i'w hailwerthu a thanwariant o £495,000 ar waith cynnal a chadw cyfalaf a oedd wedi'i drefnu.

Oherwydd bod y prosiect wedi'i ohirio o ganlyniad i'r pandemig coronafeirws, gwelwyd tanwariant ar estyniad y llys blodau. Mae'r tanwariant ar oleuadau ar y safle'n ymwneud â thaliad cadw i'w wneud yn 2022/23. Mae'r ddau brosiect wedi'u cynnwys yn y gyllideb gyfalaf ar gyfer 2022/23.

Mae incwm yn uwch na'r disgwyl o ganlyniad i gynnydd yn nifer yr amlogiadau a derbyniadau i gronfa caledi COVID-19 Llywodraeth Cymru.

Roedd cyllideb arfaethedig 2022/23 yn dangos diffyg o £232,000. Mae holl gyllidebau unigolion nad ydynt yn weithwyr ar gyfer 2021/22 wedi'u hadolygu ac mae unrhyw addasiadau angenrheidiol wedi'u gwneud i fodloni gwariant disgwyliedig ar gyfer 2022/23. Mae cyllidebau gweithwyr wedi'u haddasu i adlewyrchu cynnydd cyflog a chynnydd mewn Yswiriant Gwladol oherwydd yr ardoll gofal cymdeithasol lle bo'n berthnasol, er nad oes lwfans wedi'i wneud ar gyfer codiad cyflog.

Rhodddwyd gwybod i'r Cyd-bwyllgor am y gofynion gwariant cyfalaf a gynlluniwyd ar gyfer cynnal a chadw, gyda phedwar cynllun y manylwyd arnynt yn y gyllideb o £665,000 ac a delir o'r gyllideb costau cyllido cyfalaf. Roedd cyllidebau incwm wedi'u paratoi gan gymryd y bydd cynnydd cyffredinol o 5.4% yn y ffioedd, ar sail y lefelau presennol o weithgarwch a'r tabl ffioedd arfaethedig ar gyfer 2022/23 a nodwyd. Dangosir yr effaith ar falans cronedig y gyllideb arfaethedig ar gyfer 2022/23, gyda balans cronedig o £2.815 miliwn. Ystyriwyd bod balans cronfeydd wrth gefn ar 31 Mawrth 2022 yn ddigonol er mwyn cynnal ac amddiffyn y gwasanaeth, o ystyried galw annisgwyl neu argyfyngau.

Ni fydd gwariant cyfalaf ar gyfer 2022-2023 yn gofyn am unrhyw dâl na chyfraniad ar fenthyciad gan awdurdodau cyfansoddol a bydd yn cael ei ariannu'n uniongyrchol o gyfraniadau referniw a'r gwarged cronedig o'r flwyddyn flaenorol.

PENDERFYNWYD:

Y dylai'r Cyd-bwyllgor:-

- Nodi'r perfformiad ariannol a ragfynegir ar gyfer 2021/22.
- Cadarnhau a chymeradwyo'r gyllideb referniw i'w mabwysiadu yn 2022/23
- Cymeradwyo'r cynnydd yn y ffioedd a chostau o 1 Ebrill 2022, fel y nodir yn Atodiad Un.

107. **EITEMAU BRYD**

Nid oedd unrhyw eitemau bryd.

Diolchodd y Cynghorydd Julia Williams i'r Cyd-bwyllgor, gan nodi ei bod wedi mwynhau ei gwaith o fewn y Pwyllgor, a'i bod hi'n rhoi'r gorau i'w swydd. Roedd y Cynghorwyr Turner, Venables ac Edwards hefyd yn rhoi'r gorau i'w gwaith a diolchwyd i'r swyddogion am y gefnogaeth a roddwyd iddynt tra'r oeddent ar y Pwyllgor.

Diolchodd y Cadeirydd i aelodau'r Cyd-bwyllgor am eu gwasanaeth, a dymunodd yn dda iddynt ar gyfer y dyfodol.

Daeth y cyfarfod i ben am 14:57

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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

REPORT OF THE CLERK & TECHNICAL OFFICER

ANNUAL REVIEW OF 2021/22 BUSINESS PLAN OBJECTIVES

1. Purpose of report

- 1.1 The purpose of this report is to advise the Joint Committee on the performance of Coychurch Crematorium during 2021/22.

2. Connection to corporate well-being objectives/other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objectives under the **Well-being of Future Generations (Wales) Act 2015**:-

1. **Supporting a successful sustainable economy** – taking steps to make the county borough a great place to do business, for people to live, work, study and visit, and to ensure that our schools are focused on raising the skills, qualifications and ambitions of all people in the county borough.
2. **Helping people and communities to be more healthy and resilient** –taking steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services. Supporting individuals and communities to build resilience, and enable them to develop solutions to have active, healthy and independent lives.
3. **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

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 financial 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 Act 2010 implications**

6.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

7 **Well-being of Future Generations (Wales) Act 2015 implications**

7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there is no significant or unacceptable impact upon the achievement of well-being goals/objectives as a result of this report.

8. **Financial implications**

8.1 The Revenue budget for 2022-23 was adjusted in the 2022-23 Business Plan to accommodate variations in the works programme as a result of delays in work being undertaken in 2021-22.

9. **Recommendation:**

9.1 The Joint Committee is recommended to note the report.

**ZAK SHELL
HEAD OF OPERATIONS, COMMUNITY SERVICES
BRIDGEND COUNTY BOROUGH COUNCIL
CLERK AND TECHNICAL OFFICER
COYCHURCH CREMATORIUM JOINT COMMITTEE
15 JULY 2022**

Contact Officer: Joanna Hamilton

Bereavement Services Manager & Registrar

Telephone: (01656) 656605

Email: Joanna.Hamilton@bridgend.gov.uk

Postal address: Bereavement Services
Coychurch Crematorium
Coychurch
Bridgend
CF35 6AB

Background Papers:

Business Plan Report to the Joint Committee 6th March 2020,
Business Plan Report to the Joint Committee 5th March 2021,
Business Plan Report to the Joint Committee 4th March 2022.

APPENDIX A

CREMATORIUM ANNUAL PERFORMANCE AND FINANICAL REVIEW 2021/22

Number of cremations

In 2021/22, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	1024
Vale of Glamorgan	140
Rhondda-Cynon-Taff	459
Others	58
TOTALS	1681

Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2021/22, 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
(RECEIVED APRIL 2021 to JUNE 2021 incl.)**

Responses 56

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

	Excellent	Good	Average	Poor
The availability of service times	61.8	38.2		
The arrangements on the day of the funeral	74.1	25.9		
The presentation of the cremation plot	78.6	21.4		

In dealing with staff how would you rate: -

Literature and information given	80.4	17.4	2.2	
Presentation of personnel	81.2	16.7	2.1	
General attitude of staff	86.8	13.2		

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

Chapels	96.2	3.8		
Access roads and footpaths	92.6	7.4		
Rose gardens and grounds	90.6	9.4		
Grass cutting around memorials	93.9	6.1		
Toilets	85.4	14.6		
Water stations and waste bins	75.6	19.5	4.9	

OVERALL SATISFACTION	85.70%	14.30%	-	-
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- Buried with father.
- We want to scatter the remains personally.
- They will be Interred at our local church.
- It was my husband wishes.
- I want them at home.
- Wanted them back at home.
- To bury her in the Isle of Man.
- To be scattered elsewhere.
- To be interred with my father in Cornelly.
- Remains to be scattered in a favoured location.
- To be scattered elsewhere by request of the deceased.
- To be interred at the cemetery.
- For scattering on the garden.
- To be buried elsewhere in a family plot.
- It was my mother's wishes.
- Private plot elsewhere.
- To be scattered elsewhere at request of the deceased.
- Wishes of the deceased.
- To be at home with my mother.
- Designated plot at local cemetery.
- To be scattered by the family at a later date.
- To be scattered in a place of happy memories.
- Remains of deceased are to be scattered.
- Family plot at Margam – Margam Crematorium had attendance limit of 20 mourners, so we came to Bridgend for the cremation.
- Family prefer to dispose privately.
- The remains will be placed with family in Cefn Parc.
- To be taken to Sarn Cemetery.
- We want to scatter them somewhere personal.
- To scatter elsewhere.

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

- More rose bush gardens.

Do you have any further observations or comments: -

- Many thanks for your kind and considerate attention.
- The whole experience was perfect.
- You keep the grounds and chapel in excellent condition and the atmosphere is so peaceful.
- In difficult times the service provided was excellent.
- A lovely crematorium so serene, was spoilt by covid restrictions but that's the way things are for now. Thank you to everyone for their time and patience. *(Note: The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions.)*
- Sound during the service was not at all loud or clear enough. *(Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.)*
- We found all staff we met both professional and compassionate.
- Everything went exceptionally well, very pleased with the service provided, thank you.
- Everything perfect on the day for which I am very grateful, thank you.
- Is there a transmission loop for hearing aids.? *(Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system, including the hearing loop system.)*
- We have several members of family resting at Coychurch and although sad it's a special place to attend, always very clean and tidy and well run with immaculate grounds well-tended, always a pleasure to visit, keep up the excellent work.
- Excellent service.
- Volume of microphone not loud enough. *(Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.)*
- Everything was satisfactory, excellent service.
- Dispersal area outside chapel to view funeral flowers disappointingly confined - we had to pass through it due to covid restrictions stopping us gathering in the small space there, made worse by the bad weather outside. We were grateful the waiting room and all toilet facilities were open for use, unlike Margam. *(Note: The Crematorium was operating under pandemic regulations.)*
- The chapel, the surroundings, the staff, the music and video link of the funeral service all provided great comfort to our grieving family.
- No dealings with the crem before – only the undertaker, you could send a letter before the service introducing yourselves. *(Note: The Crematorium issues a letter and information pack, received by the applicant the day after the funeral – the crematorium does not receive the application forms until the day before the funeral service.)*
- Excellent, first-class service by all, beautifully kept rose garden.
- The Webcast was a great bonus, music chosen was perfect, thank you.
- Excellent service, thanks to all involved.
- You keep the Crematorium looking lovely.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JULY 2021 to SEPTEMBER 2021 incl.)

Responses 50

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

	Excellent	Good	Average	Poor
The availability of service times	80	18	2	
The arrangements on the day of the funeral	89.4	10.6		

The presentation of the cremation plot	94.7	5.3
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In dealing with staff how would you rate: -

Literature and information given	80	20
Presentation of personnel	87.2	12.8
General attitude of staff	92.7	7.3

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

Chapels	89.6	10.4
Access roads and footpaths	97.9	2.1
Rose gardens and grounds	100	
Grass cutting around memorials	95.3	4.7
Toilets	91.4	8.6
Water stations and waste bins	94.1	5.9

OVERALL SATISFACTION	88.0%	12.00%	-	-
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- For private scattering.
- To be interred at Trealaw cemetery.
- Personal choice.
- Prior arrangements.
- My sisters wishes
- Personal arrangements with funeral director.
- The remains are to be reunited with his parents at Llangynwyd.
- To be put in grave with mother and father.
- Deceased's own wishes.
- To be scattered by family.
- It is not my intention to stay in Bridgend in the near future.
- They will be placed in a family grave arranged by the undertaker and family.
- For Interment in Cemetery.
- Wanted their ashes scattered on Sker Beach.
- Ashes will be kept with family until decision made on future.
- To be buried in Pontycymer Cemetery.
- Private scattering.
- Family decision.
- Family plot at Newcastle churchyard.
- Wishes of the deceased to be interred in family churchyard and scattered in favourite place.
- My mum would like to be elsewhere.
- Keeping with my mother's ashes.
- To be interred at a cemetery.
- To be taken to family plot in North West England.

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

- I think you have everything covered in memorials.

Do you have any further observations or comments: -

- Beautiful Grounds
- Your audio system in the church is shocking! - *(Note: This funeral requested exit music to be played as loud as possible, it caused the amp to shut down [went into protection mode]. The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.)*
- Very satisfied, thanks to all.

- Very happy, thank you.
- The chapel and surrounding areas of the Crematorium are beautiful, modern and very meaningful.
- Only that the ministers phone kept going off – (*Note: The minister is employed by the family but the Crematorium has raised this issue with the minister involved.*)
- The audio system can be improved in the chapel many participants had trouble hearing the recorded messages through the speakers, this appears to be dependent on location within the chapel. (*Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.*)
- Pleasantly surprised at Coychurch Crematorium as I usually attend funerals at Margam.
- It was a pity restrictions apply, but service went well – thanks to all. (*Note: The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions.*)
- Thankyou.
- Thanks to all.
- We had a lot of family coming down who all commented on how beautiful the crematorium is.
- Thank you for your sensitive and efficient accommodating service.
- Such a shame only 30 allowed to attend the service. (*Note: The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions.*)

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED OCT 2021 to DEC 2021 incl.)

Responses 47

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

	Excellent	Good	Average	Poor
The availability of service times	78.7	19.2	2.1	
The arrangements on the day of the funeral	89.1	10.9		
The presentation of the cremation plot	84	16		

In dealing with staff how would you rate: -

Literature and information given	77	20.5	2.5	
Presentation of personnel	80.5	19.5		
General attitude of staff	84.6	15.4		

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

Chapels	91.3	18.7		
Access roads and footpaths	87.5	12.5		
Rose gardens and grounds	90.7	9.3		
Grass cutting around memorials	88.4	11.6		
Toilets	82.5	15	2.5	
Water stations and waste bins	84.2	13.2	2.6	

OVERALL SATISFACTION	85.10%	14.90%	-	-
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- Own plot.
- Bringing her home.
- To scatter elsewhere.
- To be disposed of by me.
- Ashes to be kept at home.

- Scattering in our garden.
- To be placed elsewhere with dad.
- Special request by deceased in will.
- Private interment at church.
- We wanted to fetch dad home.
- To be buried in Cornelly cemetery with her daughter.
- To be scattered elsewhere.
- Family burial plot already purchased elsewhere.
- Interred at plot in Maesteg cemetery.
- My mother's wish was to be scattered elsewhere.
- Wish to scatter ashes in Guernsey.
- Private scattering of ashes.
- We were undecided with what to do with the remains as the death was unexpected, need time to look at all the options available with yourselves.
- To be interred in Ammanford cemetery.
- To be buried alongside my father.
- Taken them back to Trealaw cemetery.
- Ashes to be scattered with other relatives at Glyntaff.
- To be buried at a church plot.
- Moved to a family plot.

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

- None, all excellent.
- Everything is good.
- The Granite plots for non-burial of ashes. *(Note: The Crematorium provides granite vase block memorials and the applicant was contacted and informed of this option.)*

Do you have any further observations or comments: -

- Beautiful chapel, it was a beautiful setting for my husband's funeral.
- No all was perfect.
- Thank you very much for everything.
- Excellent service by the vicar.
- Just keep providing the service you do.
- Fantastic crematorium made my father's send-off complete.
- Just a massive thank you.
- First class facilities well laid out and maintained to a high standard.
- Friends who have never visited before the funeral commented how lovely the Crematorium is.
- No, Lovely Funeral a celebration of her life by playing Elvis, Well done.
- All staff very helpful and supportive, gardens are well looked after.
- We have been to the crematorium to look at the different options. We will make a decision soon.
- Thank you for making a very difficult time bearable for myself and my family.
- Thank you for a dignified service.
- Excellent facilities, beautiful crematorium.
- This place is beautiful and well-kept and it's a nice place for loved ones and a final send off.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JAN 2022 to MAR 2022 incl.)

Responses 47

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

Excellent Good Average Poor

- At what was a difficult time, the crematorium staff worked smoothly, efficiently and unobtrusively, for which we are grateful.
- Everyone was very patient and informative and very respectful.
- The best crematorium I have ever visited.
- Very well-kept crematorium, lovely grounds and chapel.
- Everything was perfect.
- The chapel was beautiful with the stained-glass windows, plenty of room inside it made the occasion special.
- For some reason the rose bush for my sister, father and now my mother's appears to dislike the soil conditions. *(Note: The crematorium replaces rose bushes free of charge upon request, on a weekly basis from spring to autumn, including adding fresh compost and fertiliser).*
- Everything was perfect, thank you.
- Satisfied with service provided.
- The live streaming of the service should be part of the service and not any additional charge, it feels like there is cash to be made from covid and people in their darkest moments. *(Note: The Crematorium is charged by its media provider for all additional options provided, such as webcasts, funeral recordings and visual tributes, and charges funeral applicants accordingly – this is the same throughout the country.)*
- Just want to say what a wonderful setting for the crem, beautiful buildings and stunning stained glass. Although a funeral is an upsetting occasion it is more bearable in such tranquil and beautiful surroundings.
- Having officiated at several funerals at Coychurch Crematorium I was especially impressed as a bereaved.
- Very well kept cannot fault it in any way.

Expenditure for Planned Works 2021/22

The programme of Business Plan expenditure for 2021/22 is indicated below:

<u>Narrative</u>	2021/22		
	Budget	Outturn	Variance
	£'000	£'000	£'000
Flower Court Extension: Construction <i>(Delayed due to Coronavirus pandemic. Moved to 2022/23)</i>	550	0	550
External Lighting to Site <i>(Retention payment to be paid 2022/23)</i>	250	245	5
Upgrade Chapel Music and Media Systems	45	45	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.

2021/22 BUSINESS PLAN ASSESSMENT & REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	PROGRESS REPORT
<i>Flower Court Extension</i>	<ul style="list-style-type: none"> <i>Construction</i> 	<i>April 2022</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings</i>	<ul style="list-style-type: none"> Reported to meeting 4th March 2022, for completion March 2023.
<i>External Lighting to Site</i>	<ul style="list-style-type: none"> <i>Install Lighting</i> 	<i>April 2022</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings.</i>	<ul style="list-style-type: none"> Reported to meeting 4th March 2022, completed Jul 2021.
<i>Chapel Music and Media Systems</i>	<ul style="list-style-type: none"> <i>Replace</i> 	<i>April 2022</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings.</i>	<ul style="list-style-type: none"> Reported to meeting 4th March 2022, completed Dec 2021.
<i>Budget Strategy</i>	<ul style="list-style-type: none"> <i>Annually review & revise service charges</i> <i>Review works programme</i> <i>CAMEO payments</i> 	<p><i>Annually</i></p> <p><i>Annually</i></p> <p><i>Annually (Commenced Jan. 2014)</i></p>	Joanna Hamilton	<p><i>Annual report to Joint Committee</i></p> <p><i>Annual report to Joint Committee</i></p> <p><i>Annual report to Joint Committee</i></p>	<ul style="list-style-type: none"> Completed, reported to meeting on 4th March 2022. Completed, reported to meeting on 4th March 2022. Completed, reported to meeting on 4th March 2022.

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

REPORT OF THE CLERK & TECHNICAL OFFICER

INTERNAL AUDIT OF COYCHURCH CREMATORIUM

1. Purpose of report

- 1.1 The purpose of this report is to inform the Joint Committee of a recent Internal Audit of Coychurch Crematorium to allow certification of the 2021/22 annual return.

2. Connection to corporate well-being objectives/other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objectives under the **Well-being of Future Generations (Wales) Act 2015**:-

1. **Supporting a successful sustainable economy** – taking steps to make the county borough a great place to do business, for people to live, work, study and visit, and to ensure that our schools are focused on raising the skills, qualifications and ambitions of all people in the county borough.
2. **Helping people and communities to be more healthy and resilient** –taking steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services. Supporting individuals and communities to build resilience, and enable them to develop solutions to have active, healthy and independent lives.
3. **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

3. Background

- 3.1 An Internal Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2022/23 Audit Plan to enable certification of the annual return for the financial year ended 31st March 2022 for Coychurch Crematorium. The objective of the Audit was to

provide assurance to the Joint Committee on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

3.2 Audit testing was undertaken in respect of the financial year 2021/22 and the internal control, governance and risk management arrangements were evaluated against the following audit objectives:

- Governance – review monitoring arrangements for performance management, budgetary reviews, scrutiny.
- Budgetary Control - oversight of budget monitoring arrangements including achievement of any savings targets.
- Income Management - accurate and timely invoices, monitoring of debts, recording of income and allocation of VAT, timely banking, segregation of duties in processes, etc.
- Staffing - review new starters, leavers and employees are charged to the correct cost centre.
- Invoice and Order Management – review orders and invoices are authorised in line with delegated authorisation limits, are subject to segregation of duties, are recorded in a timely manner through the Council's accounting systems.

4. **Current situation/proposal**

4.1 The Audit identified a number of strengths and areas of good practice. There was one recommendation and the action has been implemented.

4.2 The Audit opinion concluded that there is **substantial assurance** that a sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

4.3 There are no further actions required. A copy of the Internal Audit Report is attached at the **Appendix**.

5. **Effect upon policy framework and procedure rules**

5.1 None.

6. **Equality Act 2010 implications**

6.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

- 7 **Well-being of Future Generations (Wales) Act 2015 implications**
- 7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there is no significant or unacceptable impact upon the achievement of well-being goals/objectives as a result of this report.
8. **Financial implications**
- 8.1 None.
9. **Recommendation:**
- 9.1 The Joint Committee is recommended to note the Internal Audit Report.

**ZAK SHELL
HEAD OF OPERATIONS, COMMUNITY SERVICES
BRIDGEND COUNTY BOROUGH COUNCIL
CLERK AND TECHNICAL OFFICER
COYCHURCH CREMATORIUM JOINT COMMITTEE
15 JULY 2022**

Contact Officer: Joanna Hamilton
Bereavement Services Manager & Registrar

Telephone: (01656) 656605

Email: Joanna.Hamilton@bridgend.gov.uk

Postal address: Bereavement Services
Coychurch Crematorium
Coychurch
Bridgend
CF35 6AB

Background Papers: Internal Audit Report, Coychurch Crematorium, 2022/23.

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Professional, Approachable, Independent

Internal Audit Report




COYCHURCH CREMATORIUM 2022/23

Report Issue Date	16th June 2022
Report Authors	Robert Daniel – Auditor Nathan Smith – Assistant Audit Manager
Report Distribution	Joanna Hamilton – Bereavement Services Manager & Registrar Zak Shell – Head of Operations, Community Services Deborah Exton – Deputy Head of Finance



**REGIONAL INTERNAL AUDIT SERVICE /
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL**



AUDIT OPINION	RECOMMENDATION SUMMARY	
	High Priority	0
	Medium Priority	1
	Low Priority	0
	Total	1
<p style="text-align: center;">SUBSTANTIAL ASSURANCE</p> <p style="text-align: center;">A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p>		
<p style="text-align: center;">KEY STRENGTHS & AREAS FOR IMPROVEMENT</p>		
<p>During the audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> • Crematorium staff are employed by the Council, paid via the Council’s payroll system and charged to the correct Cost Centre. • The Joint Committee have met 3 times during 2021/22, each meeting was quorate. • Recordings and minutes of Joint Committee meetings are available on the Bridgend Council website. • Budget monitoring is a standard agenda point for Joint Committees. • Fees are reviewed on annual basis and are subject to Joint Committee approval. <p>Areas for improvement</p> <ul style="list-style-type: none"> • Requests to pay medical fees were made on Crematorium Letterheaded paper and were requested and approved by the Bereavement Services Manager. 		

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1. INTRODUCTION & BACKGROUND

An audit of Coychurch Crematorium was undertaken to allow certification of the 2021/22 annual return.

This report sets out the findings of the audit and provides an opinion on the adequacy and effectiveness of internal control, governance and risk management arrangements in place. Where controls are not present or operating satisfactorily, recommendations have been made to allow Management to improve internal control, governance and risk management to ensure the achievement of objectives.

There is a memorandum of agreement in place between Bridgend, Rhondda Cynon Taff and Vale of Glamorgan Councils, that sets out the powers and duties of the Coychurch Crematorium Joint Committee.

Coychurch Crematorium is self-funding and raises its own invoices. They make use of Bridgend Council's main bank account and ledger. The Council also processes payroll and invoice payments along with producing annualised accounts for Joint Committee.

2. OBJECTIVES & SCOPE OF THE AUDIT

The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

Audit testing was undertaken in respect of financial year 2021/22.

The internal control, governance and risk management arrangements have been evaluated against the following audit objectives:

- Governance – review monitoring arrangements for performance management, budgetary reviews, scrutiny.
- Budgetary Control - oversight of budget monitoring arrangements including achievement of any savings targets.
- Income Management - accurate and timely invoices, monitoring of debts, recording of income and allocation of VAT, timely banking, segregation of duties in processes, etc.
- Staffing - review new starters, leavers and employees are charged to the correct cost centre.
- Invoice and Order Management – review orders and invoices are authorised in line with delegated authorisation limits, are subject to segregation of duties, are recorded in a timely manner through the Council's accounting systems.

3. AUDIT APPROACH

Fieldwork took place to allow completion of the annual return.

A draft report will be prepared and provided to Management for review and comment with

an opportunity given for discussion or clarification.

The final report will incorporate Management comments together with a Management Action Plan for the implementation of recommendations.

Governance & Audit Committee will be advised of the outcome of the audit and may receive a copy of the Final Report.

Management will be contacted and asked to provide feedback on the status of each agreed recommendation, once the target date for implementation has been reached.

Any audits concluded with a no assurance or limited assurance opinion will be subject to a follow up audit.

4. ACKNOWLEDGMENTS

A number of staff gave their time and co-operation during the course of this review. We would like to record our thanks to all of the individuals concerned.

The work undertaken in performing this audit has been conducted in conformance with the Public Sector Internal Audit Standards.

The findings and opinion contained within this report are based on sample testing undertaken. Absolute assurance regarding the internal control, governance and risk management arrangements cannot be provided given the limited time to undertake the audit. Responsibility for internal control, governance, risk management and the prevention and detection of fraud lies with Management and the organisation.

Any enquires regarding the disclosure or re-issue of this document to third parties should be sent to the Head of the Regional Internal Audit Service via cmthomas@valeofglamorgan.gov.uk.

FINDINGS & RECOMMENDATIONS

5.1 - Internal Control, Governance and Risk Management Arrangements

Control Objective: Controls are in place to meet the requirement of the annual return.

Strengths:

- The Crematorium Joint Committee convened 3 times and met quorate requirements as set out in the Joint Committee memorandum.
- Joint Committee meeting minutes are made available to the public. The Council provided a treasurer report on 3rd September 2021, and the Business Plan and fees were approved in March 2021.
- The Crematorium uses the Council's main bank account and ledger system and has adopted the Council's Financial Procedure Rules.
- There have been 365 invoice payments made by the Crematorium, the highest individual payment was £50,500, as this figure lies above the Bereavement Services Manager's approved authorisation limit (previously £20,000 and now £50,000), it was instead correctly approved by the Group Manager.
- A review of a further 33 invoice payments, the Auditor found 31 payments were authorised accordingly and VAT is correctly accounted for and had Purchase Orders attached within EDRM. (The remaining payments form part of those referred to within the recommendation below.)
- Although the Crematorium is self-funding and raises its own invoices, all income is registered through the Council's accounting system.
- Crematorium staff are employed by the Council, and are paid via the Council's payroll system, as per the NJC payscales set out in the Council's pay policy.
- All Council staff paid through the crematorium cost centre during 2021/22 were in roles associated with the crematorium.

Ref. & Priority	Finding / Weakness	Risk	Recommendation
5.1.1 Medium	During the year, 4 payments for medical referee expenses were made, however, these were not made on receipt of an invoice from the supplier. Payment was generated using details written on Crematorium's letter	No segregation of duties in place Lack of transparency	Invoices should be provided. Alternatively, quarterly payment requests should be submitted using the Council's BACS payment request form. These must be subject to appropriate segregation of duties and

Ref. & Priority	Finding / Weakness	Risk	Recommendation
	<p>headed paper and authorised by the Bereavement Services Manager & Registrar.</p> <p>Invoices should be received from the relevant supplier and the total verified and approved by a Council Officer and sent for payment, the surgery has provided invoices to other Council departments for other services provided and this should be the case of these payments.</p> <p>However, in the absence of invoices, Council staff may submit payment requests using the Council's BACS payment request form rather than using Crematorium letter headed paper. In doing this, there should be appropriate segregation of duties in place to prevent the requestor from authorising their own payment requests and supporting information (such as the computer system highlighted by the Bereavement Services Manager & Registrar) should continue to be maintained.</p>		<p>supporting information in respect of the payment be retained.</p>

MANAGEMENT ACTION PLAN

Report Ref & Priority	Recommendation	Agreed (Y/N)	Management Comments	Job Title of Officer Responsible	Date to be Implemented
<p>5.1.1 Medium</p>	<p>Invoices should be provided. Alternatively, quarterly payment requests should be submitted using the Council's BACS payment request form. These must be subject to appropriate segregation of duties and supporting information in respect of the payment be retained.</p>	<p>Y</p>	<p>This is an historic method of paying Medical Referee Expenses, by the production of accurate records produced from the Crematorium's computer Epilog administration system, which accurately records all the cremation numbers and the corresponding Cremation Form F's that have been signed by the Medical Referee, along with the number of visits made each quarter. This information is ratified by the Medical Referee before a payment letter is generated. The recommendation is noted and the payment method will now be altered, whereby the Medical Referee's GP Surgery will provide an Invoice to the Crematorium on a quarterly basis, which will be verified, approved and authorised for payment in accordance with</p>	<p>Joanna Hamilton, Bereavement Services Manager & Registrar.</p>	<p>Immediate, for implementation for the payment of the next quarter of expenses on 01/07/22.</p>

			prescribed financial procedures.		
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DEFINITIONS

AUDIT ASSURANCE CATEGORY CODE	
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

RECOMMENDATION CATEGORISATION	
Risk may be viewed as the chance, or probability, one or more of the systems of governance, risk management or internal control being ineffective. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

REPORT OF THE CLERK & TECHNICAL OFFICER

FLOWER COURT FACILITIES

1. Purpose of report

- 1.1 The purpose of this report is to advise the Joint Committee on the progress of the construction of an extension to the Flower Court facility at Coychurch Crematorium and to request approval to award the Contract resulting from the tender process as detailed in the report.

2. Connection to corporate well-being objectives/other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objectives under the **Well-being of Future Generations (Wales) Act 2015**:-

1. **Supporting a successful sustainable economy** – taking steps to make the county borough a great place to do business, for people to live, work, study and visit, and to ensure that our schools are focused on raising the skills, qualifications and ambitions of all people in the county borough.
2. **Helping people and communities to be more healthy and resilient** – taking steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services. Supporting individuals and communities to build resilience, and enable them to develop solutions to have active, healthy and independent lives.
3. **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help deliver the Council's well-being objectives.

3. Background

- 3.1 The buildings of the Crematorium are carefully designed to provide for the ceremonial and sacred aspects of the cremation service and to complement the landscape in which they sit. The Crematorium is an important work by a British architect of international reputation (Maxwell Fry) and is Grade 2* listed. As such, any proposed changes to the scheme must be carefully considered.
- 3.2 The Crematorium is regularly complemented by service users for the high standard of facilities provided and this is evident on the returned service questionnaires. The Flower Court facility, however, is an area that lends itself to

improvement due to its compact layout. It is proving inadequate for the functions it is required to accommodate.

- 3.3 At the meeting on 15th June 2018 the Joint Committee approved the provision of a structural extension to the Flower Court facility by extending the rear of the Crematorium building onto the current grassed area outside the exit doors of Crallo Chapel, in order to address the bottleneck that is created when large congregations file through one set of doors and into the limited narrow corridor space of the Flower Court. Access to the toilet facilities along the same Flower corridor is also impeded. Additionally, the delay that can be caused to the following funeral service as a result of the slow movement of the congregation through this area. The Joint Committee authorised the submission of a feasibility report to be presented to the Joint Committee at its meeting in June 2019.
- 3.4 Architect Mr Jonathan Adams (Percy Thomas Architects, Capita Real Estate and Infrastructure) was placed in charge of the design works. Mr Adams is a Welsh architect particularly known for his landmark buildings in Cardiff and was previously President of the Royal Society of Architects in Wales (RSAW) from 2005 to 2007. His notable projects include the prestigious Millennium Centre in Cardiff Bay, the new headquarters building for the Welsh Joint Education Committee (WJEC) in Llandaff and the Sherman Theatre refurbishment in Cardiff.
- 3.5 At the meeting on 14th June 2019, Mr Jonathan Adams gave a detailed presentation of his proposed design of the extension to the Flower Court facility (Appendix 1), which the Joint Committee approved and further authorised the application for planning permission and invitation of tenders in respect of the works to be undertaken. The provision of further funding for the project would be accommodated in the Crematorium's accumulated reserve funds and an estimated amount of £540,000 was included in the 2019/20 budget to accommodate the funding of the construction phase of the project and consultants' fees, subject to further approval by the Joint Committee.
- 3.6 The programme would involve:
- Preparation of detailed drawings.
 - Planning submission/listed building consent.
 - Tender and report back to the Joint Committee for approval.
 - Construction of extension with a view to commencing works within the 2019/20 financial year.
- 3.7 At the meeting on 6th March 2020 the Joint Committee approved the Service Level Business Plan for 2020/21, which included the estimated amount for the project in the 2020/21 budget.
- 3.8 At the meeting on 4th September 2020 the Joint Committee was provided with a further update on the project. Work on the project had progressed:
- **Statutory Approvals:** A full listed building planning application along with a detailed Heritage Impact Statement was submitted in February 2020. Planning Approval, Sustainable Urban Drainage Approval and Building Regulations Approval was provided by Bridgend County Borough Council

(BCBC) in July 2020. Listed Building Consent was granted by Welsh Government on 25th August 2020.

- **Detailed Design:** Architect, Jonathan Adams, was concentrating on the special structural elements, in order to minimise construction risk and to provide the highest possible level of cost certainty before commencement of the contract.
 - **Health and Safety/CDMA Requirements:** Pre-construction health and safety / design risk information had been reviewed - Capita had agreed the format of the Health and Safety File with the Client and included these in the pre-construction information pack. Capita had assessed the relevant skills, knowledge and experience levels of the Design Team.
- 3.9 At the meeting on 5th March 2021 the Joint Committee was advised that the pandemic had impacted upon the timetable and the Joint Committee approved the Service Level Business Plan for 2021-22, which included the estimated amount for the project in the 2021-22 budget.
- 3.10 It was anticipated that a further report would be presented to the Joint Committee in September 2021 to confirm final approval of tenders for the construction phase of the project. The pandemic, along with some procurement issues, unfortunately further delayed this timetable.
- 3.11 At the meeting on 4th March 2022 the Joint Committee was advised that tenders would be invited through E-Tender Wales in March 2022, in accordance with Bridgend County Borough Council's Contract and Financial Procedure Rules. The returned tenders would be checked and verified, and the contract awarded to the most economically advantageous tender, taking into account Technical Quality and Price.
- 3.12 The construction phase works are scheduled to commence early summer 2022.
- 3.13 The estimated budget cost of £550,000 was included in the Crematorium's Business Plan for 2022-23 and the 2022-23 revenue budget and approved by the Joint Committee.
- 3.14 The Joint Committee delegated to the Clerk and Technical Officer the power to approve the acceptance of the most economically advantageous tender, in accordance with Bridgend County Borough Council's Contract and Financial Procedure Rules. Should the tender amount exceed the allocated budget cost then a further report would be submitted to the Joint Committee to confirm final approval of tenders.
4. **Current situation/proposal**
- 4.1 On 18th March 2022 Bridgend County Borough Council invited tenders (Tender No. B783) via an open tender process through E-Tender Wales and an advert on Sell2Wales. The final date for the return of tenders was 17th June 2022 at 12pm. One tender was opened by BCBC's procurement manager and cabinet/committee, in line with procurement guidelines. The invitation to tender contained several quality questions as well as a commercial submission. Capita

Real Estate and Infrastructure was instructed to carry out a qualitative and quantitative tender evaluation. The combined Quality and Commercial Scoring is as follows:

RANK	Tender Sum (£)	Corrected Tender Sum (£)	Commercial (Price) Weighting 40% (400 Points)	Technical Quality Weighting 60% (600 Points)	Total Weighting Score
1	£1,269,956.74	No corrections	400.00 (40%)	480 (48%)	880 (88%)

4.2 The most economically advantageous tender, taking into account Quality and Price, was submitted by South Wales Contractors Ltd in the sum of £1,269,956.74.

4.3 The Tender Review Report produced by Capita is attached at Appendix 2, which includes a recommendation to engage South Wales Contractors Ltd as the successful tenderer to draw the process to a close.

4.4 It is recognised that the commercial sum for the project is substantially higher than the estimated budget amount originally provided by Capita in the feasibility report of June 2019 and that there has been one tender submission. The architect, Mr Jonathan Adams, has provided a number of reasons and reassurances for the current status of the project:

- **Impact of the Pandemic:** The project was placed on hold in 2020, following the first Covid-19 lockdown. The Capita Design team was working on the detailed design stage, in particular the main timber and steel parts of the structure, which depended greatly on the input of specialist suppliers and manufacturers, all of which closed down. The UK construction industry effectively came to a standstill and the project failed to progress for well over a year because there were no suitable manufacturers or suppliers available to work with. The design team began working with specialists again in 2021 in order to finalise the design of the timber roof structure, including the construction of a prototype frame. It was anticipated that these specialists would also submit a tender for the project, but their staff resource issues prevented this.
- **Procurement Challenges:** The project is not a conventional building. Its bespoke design has been tailored to the unique character, history and listed building status of the Crematorium. The design has few standard components, so the accurate execution of the details and good quality workmanship is crucial.

The Crematorium must remain operational throughout the construction works, requiring work hours to be limited to avoid disruption to funeral services. The positioning of the construction site directly adjacent to Crallo Chapel and the existing Flower Court demands special care to ensure public safety. These constraints are specific to the Crematorium and add significant risk for the contractor.

The scale, high quality and challenging site constraints, all taken together, have the effect of making the project unattractive to potential bidders from outside the South Wales area, as they would incur additional costs that would represent a significant percentage of the contract value, especially as their supply chains are also likely to be geographically remote.

Having conducted a search, Capita concluded that tender submissions would be low in number and received from firms with prior knowledge of the Crematorium site. Consequently, although unusual to receive one tender, it is not unexpected.

- **Tender Received:** The tender received is a strong submission. The contractor has invested much time and effort into fully understanding the detailed specifics of the design information to ensure that their pricing is comprehensive and accurate. They have given careful consideration to the sequence of works and, because they have successfully completed several projects at the Crematorium already, they have a better understanding of the constraints and the risks of the site than any other bidder could have.

Their previous experience of working at the Crematorium and providing the highest standards of workmanship meant that they scored highly on the quality section of the tender. It is Capita's view that they would most likely be recommending them as the preferred contractor even if more tenders had been received.

- **Price Inflation:** The project was presented to, and approved by, the Joint Committee over three years ago. The design progressed through RIBA Design Stage 3 and was awarded Planning Consent and Listed Building Consent in summer 2020, along with a positive endorsement of the design from the Conservation Officer. However, the project was then on standstill due to the pandemic lockdown.

As the construction industry in the UK started to re-mobilise towards the end of 2021, the cost of construction immediately began to rise rapidly and significantly right across the industry due to acute shortages of both materials and labour. The rate of inflation is unprecedented. In the year to September 2021, for example, the cost of timber rose by 80% and the cost of steel by 60%. The situation has not improved, and the rate of construction cost inflation remains well in excess of RPI inflation. The price in the tender submission therefore includes what is, understandably, a very cautious risk allowance.

- 4.5 In addition to the observations by the architect, the Joint Committee is further advised that South Wales Contractors regularly win competitive tender construction projects/works with BCBC, demonstrating their reliability to provide high quality workmanship and competitive pricing. For example, they were the winning contractor for the internal reconfiguring and refurbishments of the Civic Offices, have carried out various civil engineering works for the Highways Department, carried out internal building works inside nursing homes (in particular during the pandemic) and endless construction works within schools. In relation to Coychurch Crematorium, they have carried out a vast number of building projects won on competitive tender, including the extension of the

Waiting Room facility and installation of new disabled toilets, the reconfiguration and refurbishment of the Flower Court toilets and the toilets adjoining Coity Chapel, the provision of the new road infrastructure and car park in the new land extension, and most recently were awarded the tender for the external lighting project, completed July 2021. They have demonstrated very high standards of workmanship at competitive costs and an ability to work around the crematorium while it remains operational, and with timely efficiency.

- 4.6 The Flower Court extension will provide the first structural improvement/addition to the Crematorium since it opened in 1970 and will vastly improve the bereavement experience at the facility. Not only will it resolve the current bottle neck and assist with the movement of mourners through the building, it will also provide a safer means of evacuation and a large, pleasant, covered open space from which mourners can disperse after a funeral, away from the toilet corridor and with an additional door opening to the rear of Crallo chapel. The problems associated with the existing flower court corridor have been further highlighted during the recent pandemic, when the confined space meant that it could not be utilised during the period of restrictions, requiring mourners to pass straight through to the outside road area, regardless of weather conditions.
- 4.7 The extension will also provide an opportunity to put right the wrongs of the past, by removing the current plastic side to the existing flower court corridor, which was installed prior to the listed building status of the Crematorium and does not complement the high standards of architectural design provided by Maxwell Fry, and replacing it with a high end designed facility using the very best of natural materials.
- 4.8 The 50th anniversary of the opening of the Crematorium occurred during the height of the pandemic in 2020. Such an improvement to the building would provide a befitting way to mark the occasion and demonstrate the Joint Committee's recognition that the Crematorium is now more heavily utilised, with over 80% of the local population requiring cremation and with larger congregation sizes, and consequently showing that it is addressing the needs of modern times, by investing in the Crematorium's future expansion and embracing its listed building status rather than being constrained by it.
- 4.9 As a result of the increased death rate during the pandemic, the Crematorium provided 308 additional cremation services in 2020 and an additional 262 in 2021 compared with 2019. This created almost £400,000.00 of additional income in cremation fees and a substantial amount more in revenue from the sale of memorials.

YEAR	CREMATIONS	ADDITIONAL CREMATIONS	COST PER CREMATION	ADDITIONAL INCOME
2019	1625			
2020	1933	308	£696.40	£214,491.20
2021	1887	262	£707.50	£185,365.00
TOTAL		570		£399,856.20

Although the tender cost for the extension is higher than that anticipated in 2019, the project provides a befitting way of investing that additional income in a

manner that improves the bereavement experience for future generations, in recognition of the sadness that has facilitated it.

5. Effect upon policy framework and procedure rules

5.1 None.

6. Equality Act 2010 implications

6.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

7 Well-being of Future Generations (Wales) Act 2015 implications

7.1 The wellbeing goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of wellbeing goals/objectives as a result of this report.

8. Financial implications

8.1 £550,000 for the project is already included in the Crematorium's Business Plan for 2022-23 and accommodated in the 2022-23 revenue budget. The additional £719,957 will be transferred from the Crematorium's accumulated surplus/reserve funds. The Report of the Treasurer presented to the Joint Committee on 15th July 2022 confirms an accumulated balance of reserves of £3,179,607 at 31 March 2022. This would be reduced to £2,459,650 and is considered a sufficient level to maintain and protect the service in light of unknown demands or emergencies.

9. Recommendations:

9.1 The Joint Committee is recommended to approve the Tender from South Wales Contractors Ltd in the sum of £1,269,956.74 and to award the Contract to this contractor.

9.2 The Joint Committee delegates to the Clerk and Technical Officer the power to approve the final terms of the Contract in consultation with Bridgend County Borough Council's Chief Officer, Legal and Regulatory Services, Human Resources and Corporate Policy and thereafter arrange for the execution of the Contract on behalf of the Joint Committee.

**ZAK SHELL
HEAD OF OPERATIONS, COMMUNITY SERVICES
BRIDGEND COUNTY BOROUGH COUNCIL
CLERK AND TECHNICAL OFFICER
COYCHURCH CREMATORIUM JOINT COMMITTEE
15 JULY 2022**

Contact Officer: Joanna Hamilton
Bereavement Services Manager & Registrar

Telephone: (01656) 656605

Email: Joanna.Hamilton@bridgend.gov.uk

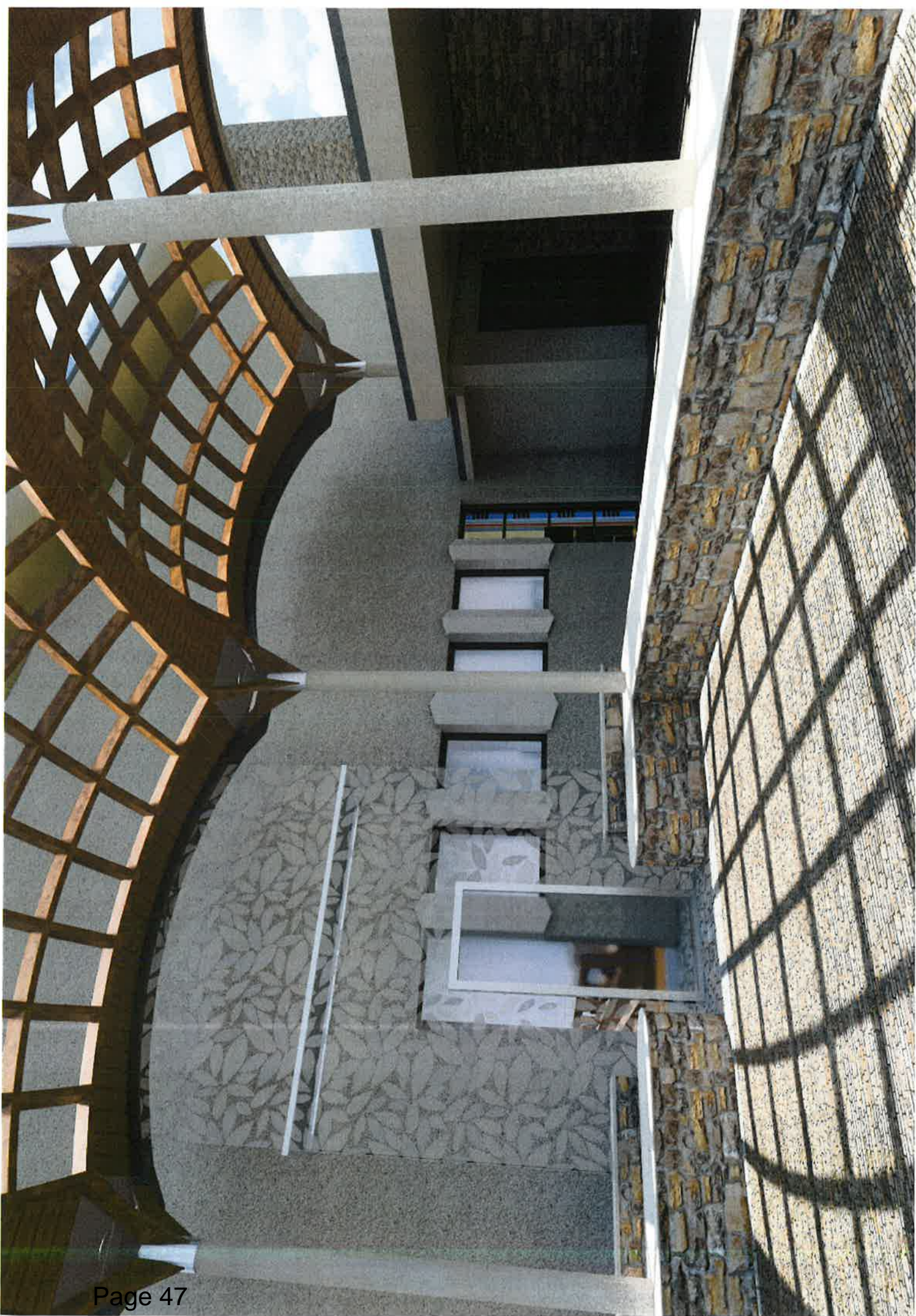
Postal address: Bereavement Services
Coychurch Crematorium
Coychurch
Bridgend
CF35 6AB

Background Papers:

Flower Court Facilities Report to the Joint Committee 15th June 2018,
Business Plan Report to the Joint Committee 8th March 2019,
Flower Court Facilities Report to the Joint Committee 14th June 2019,
Business Plan Report to the Joint Committee 6th March 2020
Business Plan Report to the Joint Committee 5th March 2021
Business Plan Report to the Joint Committee 4th March 2022
Flower Court Facilities Report to the Joint Committee 4th March 2022
Report of the Treasurer to the Joint Committee 15th July 2022









Coychurch Crematorium- Flower Court Extension

Tender Report
24th June 2022

Quality Management

Job No	ED/097727		
Project	Coychurch Crematorium- Flower Court Extension		
Location			
Title	Tender Report		
Document Ref	Tender Report	Issue / Revision	*
File reference	\\cslcpcfs01v\ZGCM\Projects\Commercial\97727 - Coychurch Crem\04 Cost Manager\04 Pre Contract\06 Tender Action		
Date	24 th June 2022		
Prepared by	Kieran Loughlin	Signature (for file)	
Checked by	Lewis Westlake	Signature (for file)	
Authorised by	Simon Young	Signature (for file)	

Revision Status / History

Rev	Date	Issue / Purpose/ Comment	Prepared	Checked	Authorised
*	24/06/2022	Tender Report	KL	LW	SY

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3. South Wales Contractors Ltd	3
4. Quality Scoring	4
5. Commercial Scoring	5
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1. Introduction

Capita Real Estate and Infrastructure has been instructed to carry out a qualitative and quantitative tender evaluation for the construction of tender for the extension of the flower court at Coychurch Crematorium.

The tenderers have been scored based on both a quality submission as well as a price submission.

The tenders were sought via an open tender process carried out through e-tender Wales and an advert on Sell2 Wales.

2. Tenders Received

The tenders were invited on the following basis: -

- Single stage tender;
- JCT Minor Works Contract 2016
- Seven-week tendering period;
- In the event of an error, clarification, qualification or exclusion in the tender submission, the tenderer shall confirm or withdraw their tender
- The work to be carried out under one contract by a single contractor

During the tender period a number of requests were made for extensions to the tender period, it was agreed that the tender period would be extended to allow for suitably complete tenders to be returned. The final date for submission of tenders was agreed as 17th June 2022 at 12pm. This was notified on e-tender Wales to all parties.

One tender was returned on the 17th June 2022 via e-tender Wales. This tender was opened by BCBC's procurement team in line with the Council's procurement guidelines and released to Capita and the Crematorium staff for review on Monday 20th June 2022. The tender submission received were as follows: -

Tenderer	Cost
South Wales Contractors Ltd	£1,269,956.74

The tender received includes all provisional sums, contingencies and dayworks.

In view of the above tender results, Capita decided to scrutinise all the tenders received.

All the above tenders are exclusive of VAT.

3. South Wales Contractors Ltd

South Wales Contractors Ltd.'s tender was received on time and for the sum of £1,269,956.74 plus VAT.

Our arithmetical check of the priced tender breakdown submitted revealed no arithmetical errors in the computation of their overall tender sum.

Our analysis of the tender revealed the following points: -

- A total of £147,030.00 is included for preliminaries for the Works which represent 13% of the balance of the works costs. This is close to our expected figure of 15% and is at a similar level to the level we would anticipate for a project of this magnitude. This indicates that the level of management resource anticipated is appropriate for a project of this size.
- South Wales Contractors Limited have included their overheads and profit within their rates, it is therefore difficult to establish the total cost of this item.

4. Quality Scoring

The invitation to tender contained several quality questions which required submission with the tender. The tender was reviewed in terms of the quality criteria by the assessment panel on 21st June 2022.

The assessment panel was made up of representatives from:

- Coychurch Crematorium
- Capita Redstart (Architect)
- Capita Redstart (Cost Consultants)

All members of the assessment panel reviewed the tender submissions individually and discussed in an open forum and a consensus achieved prior to agreeing a moderated score for each question. The quality scoring represents 60% of the total marks for the tender.

The scores achieved for each question is detailed below:

Question	Score	Weighting (Out of 120)
1	4	96
2	4	96
3	3	72
4	4	96
5	5	120
Total weighted score (Out of 600)		480

Based on the criteria set out in the Evaluation Document, the total quality score converts to a percentage based on the overall score out of 600. Therefore, the total score is:

$$\text{Quality score} = (480/600) \times 60 = 48\%$$

5. Commercial Scoring

The commercial scoring was carried out by Capita's Cost Consultant, the Commercial Scoring represents 40% of the total score available. As detailed in the Evaluation Document the lowest tender will receive the full 40%.

As only one tender was received from South Wales Contractors Ltd, and this tender was complete and received on time it will receive the full **40%** of the score possible.

6. Conclusion

Following the full tender evaluation process carried out in line with the Evaluation Document, the combined Quality and Commercial Scoring is as follows:

Tenderer	Quality Score (60%)	Commercial Score (40%)	Total (100%)
South Wales Contractors Ltd	48%	40%	88%

Based on the details above following the tender review, South Wales Contractors Ltd have submitted the most economically advantageous tender. It would be our recommendation to engage them as successful tenderer to draw the process to a close subject to joint committee approval being granted.

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

REPORT OF THE TREASURER

ANNUAL ACCOUNTING STATEMENT 2021-22

1. Purpose of report

- 1.1 The purpose of this report is to present the unaudited Annual Accounting Statement for the 2021-22 financial year to the Joint Committee, and to obtain approval to submit the Annual Accounting Statement for Coychurch Crematorium to Audit Wales.

2. Connection to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:-
 1. **Smarter use of resources** – ensure that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

3. Background

- 3.1 Under Regulation 14 of the Accounts and Audit (Wales) Regulations 2014, Coychurch Crematorium Joint Committee is required to complete an Annual Accounting Statement as they are classed as a smaller local government body with annual income and expenditure below £2.5 million.
- 3.2 The Accounts and Audit (Wales) Regulations 2018 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. Due to the Local Government elections in May and changes to the committee members, the Joint Committee were unable to approve the statement by this date. It has been agreed with Audit Wales to accept the Annual Accounting Statement being agreed at today's meeting.
- 3.3 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 2022.

4. Current situation/proposal

4.1 Section 1 of the Annual Accounting Statement (**Appendix 1**) shows that in 2021-22 Coychurch Crematorium made a net surplus of £280,724 (difference between Line 1 'Balances brought forward' and Line 7 'Balances carried forward'). The surplus has been added to the accumulated reserve for the Crematorium brought forward at 31 March 2021, bringing the total of that reserve to £3,179,607 at 31 March 2022 compared to £2,898,883 in the preceding year.

Table 1 shows a summary of the final financial position for the Crematorium for 2021-22 as compared to the budget set at the start of the financial year.

Table 1 – Crematorium Financial Position 2021-22

Actual 2020-21 £'000		Budget 2021-22 £'000	Actual 2021-22 £'000	Variance 2021-22 £'000
	<u>Expenditure</u>			
348	Employees	326	359	33
275	Premises	424	281	(143)
156	Supplies, Services & Transport	199	201	2
100	Agency/Contractors	112	100	(12)
44	Administration	36	42	6
40	Capital Financing Costs	845	246	(599)
963	Gross Expenditure	1,942	1,229	(713)
	<u>Income</u>			
(1,728)	Crematorium Fees etc.	(1,446)	(1,409)	37
(50)	Welsh Government Grant	(15)	(71)	(56)
(30)	BCBC Contribution	(30)	(30)	0
(1,808)	Gross Income	(1,491)	(1,510)	(19)
(845)	(Surplus)/Deficit	451	(281)	(732)
(845)	Transfer (to)/from Reserve	451	(281)	

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

- The over spend of £33,000 on Employees is due to two additional Crematorium Technicians being employed for the full financial year which is offset by an under spend of £17,000 on other employee costs. The additional costs of the two posts have been funded by the Welsh Government COVID 19 Hardship Fund, which is included in the increased income for 2021-22.
- The under spend of £143,000 on Premises is made up of under spends on Planned Maintenance (£129,000), Grounds Maintenance (£1,000), Utilities (£10,000) and Business Rates (£3,000).

- The under spend of £12,000 on Agency and Contractors relates to grounds maintenance and waste disposal. While the budget was increased for 2021-22 the expenditure remained the same as the previous year.
- Table 2 below shows a breakdown of the Planned Capital Maintenance Budget along with the Outturn and Variances for 2021-22.

Table 2 – Planned Capital Maintenance 2021-22

2021-22	Budget 2021-22 £'000	Outturn £'000	Variance £'000
Flower Court Extension	550	15	535
Site Lighting	250	187	63
Chapel Sound System	45	44	1
Total	845	246	599

- The under spends on the Flower Court Extension and Site Lighting are due to the projects being delayed as a result of the Coronavirus pandemic. The Flower Court Extension and Site Lighting projects are planned to continue in 2022-23 and are included in the Planned Capital Maintenance budget for 2022-23.
- Income is higher than budgeted by £19,000 due to an increase in COVID 19 Hardship Fund grants from Welsh Government (£50,000), and receipt of the Child Burial Fees grant (£6,000) offset by a decrease in the number of cremations (£37,000). The number of cremations has decreased considerably in 2021-22, It is anticipated that income levels will return to pre-COVID 19 levels in 2022-23.

4.3 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. This is for information only, and is not subject to audit at year end.

Table 3 – Balance Sheet for Years Ended 31 March 2021 & 2022

31 March 2021 £'000	Description	31 March 2022 £'000
	Property, Plant & Equipment	
3,487	- Other Land and Buildings	3,760
1,100	- Community Assets	1,100
4,587	Non-Current Assets	4,860
	Current Assets	
29	Inventories	28
165	Short Term Debtors	144
2,717	Cash and Cash Equivalents	3,018
2,911	Current Assets	3,190
	Short Term Borrowing	
(6)	Short Term Creditors	(7)
(6)	Current Liabilities	(7)
7,492	Net Assets	8,043
	Usable reserves	
2,899	- Accumulated Surplus	3,180
	Unusable reserves	
1,820	- Revaluation Reserve	1,917
2,767	- Capital Adjustment Account	2,943
	- Short-term Accumulating	
6	- Compensated Absences Account	3
7,492	Total Reserves	8,043

4.4 Further information to explain the balances is provided below:

- Property, Plant and Equipment of £4.86 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 to the re-evaluation, addition and depreciation of these assets.
- Inventories of £28,000 relates to stock included in the Balance Sheet and relates to memorials purchased for future use in the Garden of Remembrance.
- Short term debtors of £144,000 represents the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors as at 31st March 2022.

- Cash and cash equivalents of £3.018 million represents cash held by 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 £7,000 represents monies owed by the Coychurch Crematorium Joint Committee for goods/services received in 2021-22 and includes a balance for annual leave not yet taken by staff.
- 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 31 March 2022 and revaluation of assets and capital adjustments.
- The accumulated surplus of £3.18 million 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 accumulated surplus will be the subject of a future report considering its use for proposed improvements and the possible repayment to the Partner Authorities.
- The Revaluation Reserve of £1.917 million includes an adjustment in 2021/22 of £55,000 relating to a prior period which was miscoded to the Capital Adjustment Account.
- The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions.

The Accumulated Absences Account accrues for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March.

5. Effect upon policy framework and procedure rules

- 5.1 There are no effects on the policy framework or procedure rules arising from this report.

6. Equality Act 2010 implications

- 6.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales, the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

7. Well-being of Future Generations (Wales) Act 2015 implications

7.1 The Act provides the basis for driving a different kind of public service in Wales, with 5 ways of working to guide how public services should work to deliver for people. The following is a summary to show how the 5 ways of working to achieve the well-being goals have been used to formulate the recommendations within this report:

- **Long-term:** the consideration and approval of this report will assist in the short term planning for the long-term operation of the crematorium.
- **Prevention:** the consideration and approval of this report will assist in the planning of expenditure and funding to support future service delivery for the benefit of communities.
- **Integration:** the report supports all the well-being objectives.
- **Collaboration:** savings are achieved as a result of collaboration and integrated working of the Joint Committee.
- **Involvement:** publication of the report ensures that members and stakeholders can review and certify the Annual Accounting Statement for 2021-22.

8. Financial implications

8.1 These are reflected within the report.

9. Recommendations

9.1 The Joint Committee is recommended to approve the Annual Accounting Statement for Coychurch Crematorium for 2021-22 (Appendix 1), and requests that the Chair of the Joint Committee signs the Annual Accounting Statement prior to submission to Audit Wales.

**CARYS LORD
CHIEF OFFICER - FINANCE, PERFORMANCE & CHANGE
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
JULY 2022**

Contact officer: Eilish Thomas
Finance Manager, Financial Control and Closing BCBC

Telephone: (01656) 643359

Email: Eilish.Thomas@bridgend.gov.uk

Postal address: Bridgend County Borough Council
Wing 4
Ravenscourt
CF31 4AP

Background documents: None

Minor Joint Committees in Wales

Annual Return for the Year Ended 31 March 2022

Accounting statements 2021-22 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	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	2,053,652	2,898,883	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	1,807,575	1,510,211	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(347,910)	(358,585)	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	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(614,434)	(870,902)	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	2,898,883	3,179,607	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	193,774	172,118	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	2,717,196	3,018,016	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	(12,087)	(10,527)	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	2,898,883	3,179,607	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,586,928	4,860,080	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the 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 2022, 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. 	<input checked="" type="radio"/>	<input type="radio"/>	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>	<input checked="" type="radio"/>	<input type="radio"/>	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 Committee to conduct its business or on its finances.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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>	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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>	<input checked="" type="radio"/>	<input type="radio"/>	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 Committee and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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>	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* 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.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1.

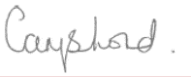
2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2022.</p>	<p>Approval by the Council/Board/Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature: </p>	<p>Minute ref:</p>
<p>Name: Carys Lord</p>	<p>Chair of meeting signature:</p>
<p>Date: 06/07/2022</p>	<p>Name:</p> <p>Date:</p>

Annual internal audit report to:

Name of body: COYCHURCH CREMATORIUM

The 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 2022.

The internal audit has been carried out in accordance with the 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 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"/>	All payments are made through the Council's bank account and ledger system.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	All payments made through the Council's financial system. The sample testing confirmed that the vast majority of payments were supported by invoices and correctly authorised. A recommendation has been made in one instance but this is not material. VAT has been accounted for correctly.
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 Management Policy and a Corporate risk assessment is in place. Risk Assessment procedure guidance for risks available to all Council departments.
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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	No precept. Budget and reserves are monitored centrally and reported to the Crematorium Joint Committee.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Charges for the Crematorium were agreed by the Joint Committee on 5th March 2021 and income is recorded on Council's central system.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	No petty cash.
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"/>	Staff paid on NJC payscales via central payroll system. Testing verified that all staff paid on the crematorium cost code

	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**	
					during this year were employed in roles that are related to the Crematorium.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Confirmed for 2020-21 return that the Crematorium was included on the central asset register. This will next be included when auditing 2022-23 financial year.

	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"/>	Crematorium use main Council bank account. Previous audits have confirmed the controls are robust.
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 audit performed regularly, and no recent relevant issues identified.

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**	
11. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

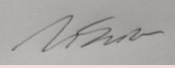
* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** 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 Committee are included in my detailed report to the Committee dated _____.] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Nathan Smith – Assistant Audit Manager
Signature of person who carried out the internal audit: 
Date: 20th June 2022