

# Public Document Pack

## Coychurch Crematorium Joint Committee

C y d - B w y l l g o r A m l o s g f a L l a n g r a l l o

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Llangrallo  
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Coychurch Crematorium  
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**Date / Dyddiad: 2 March 2015**

Dear Councillor,

### **COYCHURCH CREMATORIUM JOINT COMMITTEE**

A meeting of the Coychurch Crematorium Joint Committee will be held in Committee Rooms 2/3, Civic Offices, Angel Street, Bridgend CF31 4WB on **Friday, 6 March 2015 at 2.00 pm.**

### **AGENDA**

1. Apologies for Absence  
To receive apologies for absence (to include reasons where appropriate) from Members/Officers
2. Declarations of Interest  
To receive declarations of personal and prejudicial interest (if any) from Members/Officers in accordance with the provisions of the Members' Code of Conduct adopted by Council from 1st September 2009.
3. Approval of Minutes 3 - 6  
To receive for approval the Minutes of the meeting of the Coychurch Crematorium Joint Committee held on the 5 December 2014.
4. Proposed Revenue Budget 2015-16 7 - 14
5. Programme of Meetings 2015/16 15 - 16
6. Crematorium Business Plan and Cremation Fees 17 - 34
7. Audit Inspection 35 - 46
8. Cremator Replacement Programme 47 - 48

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9. Urgent Items

To consider any other item(s) of business in respect of which notice has been given in accordance with Rule 4 of the Council Procedure Rules and which the person presiding at the meeting is of the opinion should by reason of special circumstances be transacted at the meeting as a matter of urgency.

10. Exclusion of the Public

The report relating to the following item is not for publication as it contains exempt information as defined in Paragraph 12 of Part 4 and/or Paragraph 21 of Part 5 of Schedule 12A of the Local Government Act 1972 as amended by the Local Government (Access to Information)(Variation)(Wales) Order 2007.

If following the application of the public interest test the Committee resolves pursuant to the Public Document Pack Act to consider this item in private, the public will be excluded from the meeting during such consideration

11. Future Staffing Structure for the Crematorium

49 - 56

Yours faithfully

**P A Jolley**

Assistant Chief Executive Legal and Regulatory Services

**Distribution:**

Representing Bridgend County Borough Council -

Councillor P J White

Councillor A Owen

Councillor D Pugh

Councillor C L Jones

Councillor E Dodd

Councillor C Westwood

Representing Vale of Glamorgan County Borough Council -

Councillor G John

Councillor E Hacker

Representing Rhondda Cynon Taff County Borough Council -

Councillor B Stephens

Councillor R K Turner

Officers:

Clerk and Technical Officer,

Treasurer,

Crematorium Manager and Registrar

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE HELD IN COMMITTEE ROOMS 2/3, CIVIC OFFICES, ANGEL STREET, BRIDGEND ON FRIDAY, 5 DECEMBER 2014 AT 1.30PM

Present:

Councillor B Stephens - Chairperson in the Chair

Representing Bridgend County Borough Council

Councillor E Dodd  
Councillor C L Jones  
Councillor A Owen  
Councillor D R Pugh  
Councillor C Westwood

Representing Vale of Glamorgan Council

Councillor K J Geary  
Councillor G John

Officers:

Z Shell - Head of Neighborhood Services & Clerk and Technical Officer  
S Hooper - Bereavement Services Manager  
G Evans - Parks and Playing Fields Manager  
J Hamilton - Crematorium Manager and Registrar  
F Mantle - Finance Manager Technical and Corporate  
A Rees - Senior Democratic Services Officer - Committees

78 APOLOGIES FOR ABSENCE

Apologies for absence were received from the following Members for the reasons so stated:

Councillor E Hacker - Other Council Business  
Councillor R K Turner - Other Council Business  
Councillor P J White - Other Council Business

79 DECLARATIONS OF INTEREST

None.

80 MINUTES OF PREVIOUS MEETING

RESOLVED: That the minutes of the Coychurch Crematorium Joint Committee of 13 June 2014 were approved as a true and accurate record.

81 INTRODUCTION

The Clerk and Technical Officer introduced to the Committee Mr Gareth Evans, Parks and Playing Fields Manager who will be taking on the role of managing Bereavement Services, following a re-structure of management roles in the Communities Directorate.

82 REVENUE MONITORING STATEMENT 1 APRIL TO 31 OCTOBER 2014

The Finance Manager Technical and Corporate reported on the details of income and expenditure for the financial year and gave a projection of the final outturn. She provided

an explanation of the variables between the budget and projected outturn. The overall projected outturn for 2014/15 is estimated to be a surplus of £23k, which had decreased from £112k.

RESOLVED: That the Joint Committee noted the Revenue Monitoring Statement from 1 April to 31 October 2014.

83 CREMATOR REPLACEMENT PROGRAMME

The Clerk and Technical Officer reported on progress of the cremator replacement programme and sought approval to appoint a consultant to oversee the final preparation of specifications and the tendering and selection process.

He informed the Joint Committee that discussions were ongoing on the specification for and procurement of replacement cremators and mercury abatement equipment, which is a specialised area with a limited number of companies able to provide this service. He stated that the Crematorium had benefitted from observing how cremator replacements had been managed at other crematoria who had appointed a consultant at this stage to assist in the selection and appointment of a manufacturer. The cost of engaging a consultant is estimated to be £10k for which it was proposed be incorporated into the overall cost of the works, originally to be £1,060,000. The Clerk and Technical Officer informed the Committee that the procurement of consultancy services will adhere to Bridgend County Borough Council's Contract Procedure Rules.

RESOLVED: That the Joint committee:-

- (1) Noted the completion of the building works;
- (2) Approved the appointment of an external consultant to oversee the preparation of specifications/tender documentation and select a suitable manufacturer to install replacement cremators and mercury abatement equipment;
- (3) Approved the delegation of the authorisation of a consultant's appointment to the Chairman of the Joint Committee.

84 GREEN FLAG AWARD

The Bereavement Services Manager reported on the results of the Crematorium's 'mystery shop' from a Green Flag assessor. She stated the results were encouraging and demonstrated the high standard of service received by the visitor.

The Crematorium Manager and Registrar commented on the one slightly negative comment made by the assessor relating to the absence of the Green Flag Certificate being on display. The Crematorium Manager and Registrar clarified that the certificate is on display at the entrance gate and also at the office.

The Chairman congratulated the staff at the Crematorium on the excellent assessment received from the Green Flag assessor.

RESOLVED: That the Joint Committee noted the contents of the report.

85 CHRISTMAS SERVICE

The Bereavement Service Manager reported on the arrangements for the Christmas Service 2014 which was taking place on 18 December 2014 commencing at 7.00pm. She stated that invitations had been sent to the Mayor's of Bridgend, Vale of Glamorgan and Rhondda Cynon Taff Councils, members of the Joint Committee and local councillors. It was proposed that the

proceeds from the Christmas Service go to the Joint Committee's Chairman's Mayor's charity fund.

RESOLVED: That the Joint Committee noted the contents of the report.

The meeting closed at 1.42pm.

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT OF THE TREASURER

#### COYCHURCH CREMATORIUM JOINT COMMITTEE

6 MARCH 2015

#### PROPOSED REVENUE BUDGET 2015-16

1. **Purpose of the Report**

- 1.1 The purpose of this report is to inform the Joint Committee of the projected financial performance for the Crematorium for 2014-15, and to obtain approval from the Joint Committee for the proposed budget and fees and charges for 2015-16.

2. **Connection to Corporate Improvement Objectives/Other Corporate Priorities**

- 2.1 There are no connections to the Council's Corporate Plan.

3. **Background**

- 3.1 The 2014-15 Revenue Budget was approved by the Committee at its meeting on 7 March 2014. The current budget position and projected outturn for 2014-15 is outlined below, together with the proposed budget for 2015-16.

4. **Current Situation**

**Estimated Revenue Outturn 2014-15**

- 4.1 Table 1 below shows the financial position at 31 January 2015 and the projected outturn for 2014-15.

**Table 1- Comparison of budget against projected spend at 31<sup>st</sup> January 2015.**

Budget	Category	Adjusted Actual 01/04/2014 to 31/01/2015	Projected Outturn	Projected Over (Under) Spend
2014-15			2014-15	2014-15
£'000		£'000	£'000	£'000
247	Employees	182	241	(6)
389	Premises	243	364	(25)
140	Supplies, services & transport	116	135	(5)
90	Agency / contractors	52	88	(2)
43	Administration	36	40	(3)
50	Capital financing costs	42	50	0
<b>959</b>	<b>Gross Expenditure</b>	<b>671</b>	<b>918</b>	<b>(41)</b>
(1,071)	Fees & charges	(716)	(1030)	41
(112)	Surplus(-)/Deficit	(45)	(112)	0
112	Transfer to/from (-) Reserve	45	112	0

4.2 Explanations for the more significant variances between budget and projections are detailed below;

- A salary underspend of £6,000 as a result of a lower payment in respect of the employers superannuation capitalised payment than originally forecast (£3,000) and a reduction in the provision for Deputy Organist (£3,000).
- A premises underspend of £25,000 as a result of a rating revaluation in 2013-14 (£1,000), an underspend on mercury abatement (£1,000), planned maintenance reduction (£18,000) and a reduction in premises running costs (£5,000).
- An underspend of £5,000 on Supplies, Services & Transport. A number of savings have been made, Conference Fees (£1,000), Office Equip (£3,000), Medical Expenses (£5,000), Printing (£2,000), Advert & Promotion (£2,000). These are offset by an overspend on the provision for Audit Fees of (£8,000) due to increased audit costs in 2013-14
- A underspend of (£3,000) in respect of a reduction in the administration charge by the Communities Directorate.
- Income in relation to cremation fees will be lower than budgeted by £48,000. Income in relation to the sale of items is higher than budget by £7,000.
- The projected surplus of £112,000 will be added to the accumulated balance being held to fund the requirement for new cremators.

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## **2015-16 Proposed Budget**

- 4.3 Committee Members have been asked to consider the proposals by Bridgend County Borough Council (BCBC) to strengthen the Crematorium's staffing structure and BCBC Burials Service, to mitigate so far as is possible the impact of significant cuts to public sector spending, by forging closer working relationships between the two areas in the earlier report of the Clerk and Technical Officer. The decision taken by Members either to accept or reject the staffing structure will directly impact on the proposed budget and Business Plan for 2015-16.

The following table shows the proposed revenue budget for 2015-16 depending on whether the existing structure remains in force (Option A) or a staff restructure is agreed (Option B).

**Table 2 – Proposed Budget 2015-16**

	<b>OPTION A (Existing Staff Structure)</b>	<b>OPTION B (Staff Restructure)</b>
<b>Category</b>	<b>Budget 2015-16 £'000</b>	<b>Budget 2015-16 £'000</b>
<b><u>Expenditure</u></b>		
Employees	261	300
Premises	1,130	1,130
Supplies, services & transport	168	168
Agency / contractors	89	89
Administration	41	41
Capital financing costs	50	50
<b>Gross Expenditure</b>	<b>1,739</b>	<b>1,778</b>
<b><u>Income</u></b>		
Fees & charges	(1,006)	(1,006)
Contribution from BCBC		(26)
<b>Total Income</b>	<b>(1,006)</b>	<b>(1,032)</b>
Net Surplus(-)/Deficit	733	746
<b>Transfer to/(from reserves)</b>	<b>(733)</b>	<b>(746)</b>

- 4.4 The proposed budget for 2015-16 includes a general uplift of 2% on non- employee expenditure and specific inflationary increases on expenditure in relation to contractual commitments.
- 4.5 Employee budgets have been adjusted to reflect salary increments where applicable. The budget includes an inflationary uplift for the 2014-2016 pay award.

- 4.6 The Business Plan for 2015-16 indicates that there is a budget requirement of £953,000 to meet expenditure itemised in the table below:

**Table 3 – Business Plan Spending Requirements**

<b>2015-16</b>	<b>£000</b>
Organ repairs	20
CAMEO payments	43
New Cremators:	
Cremator Installation	850
Fees/planning/design/investigation/supervision	40
<b>Total</b>	<b>953</b>

These costs will be met from the premises budget identified in Table 2 above. The premises budget also includes a provision of £47,000 for planned maintenance.

- 4.7 The supplies, services and transport budget has been increased by £28,000 to reflect the additional planned one-off costs of laying plinths in 2015-16 (£35,000) which has been offset by a general reduction in running costs (-£7,000).
- 4.8 The capital financing charge has been maintained at £50,000 in order to accelerate the amount of loan repaid at a time of low interest rates
- 4.9 The income budgets have been prepared assuming a general increase in fees of 2% (1% average CPI plus 1%), and has also been realigned to reflect current levels of activity (based on 1484 cremations) and therefore excludes the one off income built into the budget in respect of increased activity during the period Margam Crematorium was not fully operational. This decrease in income budget has been partially mitigated as the fee for weekday cremations has been increased to £615 (£580 in 2014-15). This reflects the inflationary increase along with the agreed £25/year increase required to fund the programme of improvement works detailed in the business plan. The net effect of these adjustments is a £65,000 decrease in the fees and charges budget. A schedule of revised fees based on this increase is shown in Appendix 1.

**Accumulated Balance**

- 4.9 The effect on the accumulated balance of the proposed budget for 2015-16 is shown in the Table below:

**Table 4 – Impact on accumulated balance of proposed budget 2015-16**

	<b>OPTION A (Existing Staff Structure)</b>	<b>OPTION B (Staff Restructure)</b>
<b>Accumulated Balance</b>	<b>£000</b>	<b>£000</b>
Balance as at 31 March 2014	(1,019)	(1,019)
Projected (Surplus)/Deficit 2014-15	(112)	(112)
<b>Projected Balance as at 31 March 2015</b>	<b>(1,131)</b>	<b>(1,131)</b>
Transfer from reserves 2015-16	733	746
<b>Projected Balance as at 31 March 2016</b>	<b>(398)</b>	<b>(385)</b>

- 4.10 It is projected that at 31 March 2015, there will be an accumulated balance of £1,131,000. This reserve has been built up over a number of years to meet the planned costs of replacing the cremators. This reserve will now be used to fund the installation of the new cremators during 2015-16 (cost as shown in Table 3 above) which will reduce the estimated reserve at 31 March 2016 to the level shown in Table 4 above. The balance of reserves at 31 March 2016 is considered a sufficient level to maintain to protect the service in light of unknown demands or emergencies.

#### **Capital Expenditure 2015-16**

- 4.11 Capital expenditure will not require any additional loan charge or contribution from constituent authorities in 2015-16. Items of a capital nature for 2015-16 in Table 3, paragraph 4.6, will be directly funded from revenue contributions and the accumulated surplus from previous years.

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

- 5.1 None.

#### **6. Equality Impact Assessments**

- 6.1 There are no equality implications attached to this report.

#### **7. Financial Implications**

- 7.1 These are reflected within the report.

#### **8. Recommendation:**

- 8.1 The Joint Committee is recommended to

- (a) confirm and approve the revenue budget to be adopted for 2015-16 (Option A or B depending on the previous decision by Members on whether or not to restructure the service).

(b) approve the increase in fees and charges with effect from 1 April 2015 outlined in Appendix 1.

NESS YOUNG CPFA

Section 151 Officer and Corporate Director - Resources

BRIDGEND COUNTY BOROUGH COUNCIL

TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE

6 March 2015

Contact Officer: Frances Mantle Tel No (01656) 643286  
Finance Manager Technical & Corporate, BCBC  
Frances.Mantle @bridgend.gov.uk

Background Papers: Report of the Treasurer  
Revenue Estimates 2014-15  
Coychurch Crematorium Joint Committee  
7 March 2014

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FEES	2014-15	2015-16
	£ p	£ p
<b>CREMATION FEES</b>		
Under 16 years (Weekday)	Free	Free
Under 16 years (Saturday)	309.50	314.10
Over 16 years (Weekday)	580.00	615.00
Over 16 years (Saturday)	836.00	875.00
Retained Organs (Cremated at establishment)	93.10	94.50
Retained Organs (not previously cremated at establishment)	151.20	153.50
Memorial Service/additional 30 min chapel time - Weekday	66.80	67.80
Memorial Service/additional 30 min chapel time - Saturday	126.70	128.60
Recording of funeral service	50.10	50.90
Videoring of funeral service	61.20	62.10
Webcasting of funeral service	66.80	67.80
<b>BURIAL PLOTS</b>		
Concrete plinth burial plot - purchase fee	230.30	233.80
Granite plinth burial plot - purchase fee 75 yrs	368.10	373.60
<b>SLATE PLAQUES</b>		
Standard plaque for concrete plinth burial plot/rose beds/trees	201.60	204.60
Double plaque for plot/rose beds/trees	300.00	304.50
Small photograph	99.40	100.90
Large Photograph	148.50	150.70
Standard slate plaque - blank	31.40	31.90
Refurbishment of standard plaque lettering	31.40	31.90
<b>GRANITE PLAQUES</b>		
Standard plaque for granite plinth burial plot	260.80	264.70
Standard plaque for granite bench	260.80	264.70
<b>BENCHES</b>		
Wooden bench - purchase fee with 10yr maintenance agreement	901.70	915.20
Wooden bench - renewal of 10yr maintenance agreement	352.50	357.80
Granite bench - 10yr lease on shared bench	176.20	178.80
<b>LEASED MEMORIALS (15 year lease unless otherwise stated)</b>		
Columbaria units - from	470.00	477.10
Vase blocks lease with plaque - from	312.10	316.80
Wall plaques and lease (GoR) - from	312.10	316.80
Tree dedication lease	273.90	278.00
Shrub bed dedication lease	155.50	157.80
Vase space lease - Cloisters (3 years)	45.00	45.70
<b>INTERMENT RELATED FEES</b>		
Interment in rose beds (double if cremated elsewhere)	111.80	113.50
Interment in burial plot (double if cremated elsewhere)	111.80	113.50
Exhumation	111.80	113.50
Placement in columbaria unit	40.80	41.40
Scattering of cremated remains (double if cremated elsewhere)	20.40	20.70
Witness of interment/scatter of cremated remains	27.10	27.50
Cremation Certificate/ Extract from Register	13.70	13.90
<b>URNS</b>		
Aluminium urn - adult/child	31.40	31.90
Wooden casket	38.10	38.70
Polytainer urn	15.00	15.20
<b>OTHER</b>		
External chapel Wall Space (for granite plaque)	284.70	289.00
Silver coloured flower vase for plots/columbaria units	6.70	6.80
Lids for flower vase	2.70	2.70
Service book	25.75	26.10
<b>BOOK OF REMEMBRANCE</b>		
Reservation in Book 2 Lines	16.40	16.70
Reservation in Book 5 Lines	32.70	33.20
Reservation in Book 8 Lines	49.10	49.80
Entry 2 Lines	46.20	46.90
Entry 5 Lines	94.00	95.40
Entry 8 Lines	121.20	123.00
Special Entry	181.20	183.90
Floral Emblem	49.10	49.80
Coat of Arms	62.70	63.60
Purchase of Miniature Book	45.30	46.00

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**BRIDGEND COUNTY BOROUGH COUNCIL**  
**REPORT OF THE CLERK & TECHNICAL OFFICER**  
**COYCHURCH CREMATORIUM JOINT COMMITTEE**  
**FRIDAY 6 MARCH 2015**

## **PROGRAMME OF MEETINGS 2015/16**

### **1. Purpose of the Report**

- 1.1 The purpose of this meeting is to seek approval for the proposed programme of meetings for 2015/16.

### **2. Background**

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

### **3. Current Situation/Proposal**

- 3.1 The following programme of meetings is proposed:-

Friday 12<sup>th</sup> June 2015 - Annual General Meeting

Friday 18<sup>th</sup> September 2015

Friday 4<sup>th</sup> December 2015

Friday 4<sup>th</sup> March 2016

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

4.1 There is none.

5. **Equalities Impact Assessment**

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

6. **Financial Implications**

6.1 There is none

7. **Recommendation:**

7.1 The Joint Committee is recommended to approve the programme of meetings for 2015/16 contained in the report.

**ZAK SHELL**  
**CLERK AND TECHNICAL OFFICER**  
**17th February 2015**

**Contact Officer:**

Joanna Hamilton, Crematorium Manager and Registrar, Telephone No. 01656 656605

E-mail: [Joanna.Hamilton@bridgend.gov.uk](mailto:Joanna.Hamilton@bridgend.gov.uk)

**Background Papers:** None



**BRIDGEND COUNTY BOROUGH COUNCIL**  
**REPORT OF THE CLERK & TECHNICAL OFFICER**  
**COYCHURCH CREMATORIUM JOINT COMMITTEE**

**6 MARCH 2015**

## **CREMATORIUM BUSINESS PLAN AND CREMATION FEES**

### **1. Purpose of the Report**

- 1.1 The purpose of this report is to approve the Business Plan and expenditure programme for 2015/16, which includes proposed increases in cremation fees.

### **2. Background**

- 2.1 A Business Plan is presented annually to the Joint Committee for approval which includes service objectives and proposed maintenance, and improvement projects to enhance and maintain the Crematorium grounds and buildings for the forthcoming period.

### **3. Current Situation/Proposal**

- 3.1 The total number of cremations for 2014 was 1651, made up of 965 from Bridgend, 194 from Vale of Glamorgan and 342 from Rhondda Cynon Taff, with 150 non-residents. An agreement with the Princess of Wales Hospital for the cremation of non-viable foetal remains (NVF) has resulted in an additional 10 communal cremations. A further 7 individual NVF cremations were arranged directly with families. Statistical records for the period from January to December 2012, 2013 and 2014 are included in the Business Plan for comparison.
- 3.2 The proposed Service Level Business Plan for 2015/16 is attached as **Appendix 1** which outlines the service objectives for the period. The replacement of the cremators was delayed until 2015/16 to allow the accumulation of operational surpluses necessary to cover the cost of this project and this has been achieved.
- 3.3 The current cremation charge places the Crematorium at 221 out of 271 cremation authorities in a national fee league table published in summer 2014. In accordance with the funding strategy included in previous Business Plans, it is recommended that the cremation charge is increased from £580.00 (by inflation + £25) to £615.00. This will ensure that sufficient funding is available to support the future programme of improvements works but still retain the Crematorium's

competitive position. The table below indicates comparison on current cremation fees for adjoining crematoria:

<b>Crematorium</b>	<b>Cremation Fee 2014/15</b>
Vale of Glamorgan	£690.00
Glyntaff (Pontypridd)	£590.00
Llwydcoed (Aberdare)	£590.00
Margam	£585.00
Coychurch (Bridgend)	£580.00
Swansea	£576.00
Llanelli	£576.00
Narberth	£561.00
Gwent	£538.00
Cardiff (excl. organist)	£490.00+

#### 4. **Effect upon Policy Framework and Procedure Rules**

4.1 There is no effect.

#### 5. **Equalities Impact Assessment**

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

#### 6. **Financial Implications**

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

#### 7. **Recommendation:**

7.1 The Joint Committee is recommended to:

- (a) Approve the Service Level Business Plan 2015, and
- (b) Confirm the cremation fee for 2015/16 at £615.00

**Zac Shell**  
**CLERK AND TECHNICAL OFFICER**  
**February 2015**

**Contact Officer:**

Joanna Hamilton, Crematorium Manager & Registrar, Telephone No. 01656 656605

E-mail: [joanna.hamilton@bridgend.gov.uk](mailto:joanna.hamilton@bridgend.gov.uk)

**Background Papers:** Equalities Impact Assessment Toolkit

# COYCHURCH CREMATORIUM

## SERVICE LEVEL BUSINESS PLAN

2015/16



### **Mission Statement:**

*To provide an efficient and effective service for the bereaved that is sympathetic and caring.*

# **COYCHURCH CREMATORIUM JOINT COMMITTEE**

## **Introduction...**

The Crematorium was opened in 1971 to satisfy the requirement for a cremation service within a 15 mile radius of Bridgend. The management of the Crematorium is overseen by a Joint Committee, comprising of elected members of Bridgend County Borough Council, the Vale of Glamorgan Council and Rhondda Cynon Taff County Borough Council.

Coychurch Crematorium was designed by the late Maxwell Fry, an architect of international acclaim. The building is regarded as being one of the most important buildings of architectural note in the county borough of Bridgend and is Grade II\* listed. The Crematorium is made up of Coity Chapel, Crallo Chapel, Chapel of Remembrance, a crematory and offices. The stained glass windows were designed by internationally recognised artists with contributions from artists associated with Swansea College of Art.

Cremation is now used for more than 70% of all deaths and is accepted by most religious denominations. The procedures are controlled by the Federation of Burial and Cremation Authorities of which the Joint Committee is a member. The Federation has a Code of Cremation Practice, which it regularly reviews. All apparatus is operated and monitored in accordance with the Environmental Protection Act 1990.

The Crematorium's operations are managed by Bridgend County Borough Council's Street Works Group within the Communities Directorate, consequently, management practice is influenced by the Council's and internal policies. This Business Plan has been developed from the plan for Street Works and includes details and objectives from that plan which effect Coychurch Crematorium.

**Zak Shell**  
**Clerk and Technical Officer**  
**for Coychurch Crematorium Joint Committee**

**March 2015**

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# COYCHURCH CREMATORIUM JOINT COMMITTEE

## 1: Serving our Community

### **Service Profile & Resources**

#### **Awards & Achievements**

**The crematorium has received various Awards over the years:-**

- Green Flag Award 2010/11/12/13/14
- Level 5 of the Green Dragon Award for sustainability awarded in 2009/10/11/12/13/14 - the highest level of the Green Dragon Environmental Standard Award. This award is a stepped standard relevant to the specific needs of organisations. Each step contributes towards achievement of the International and European environmental standards ISO 14001. During the appraisal and audit processes for the Green Dragon Standard, there is an evaluation of costs as well as environmental performance - this means that at each stage the organisation will have an outline environmental management system that relates to its 'bottom line'
- Recognised as an attractive and well maintained crematorium which is acknowledged by user satisfaction questionnaires
- Committed, well qualified and experienced staff, focused on customer care
- Service generates sufficient income to remain self financing

#### **Financial resources / systems**

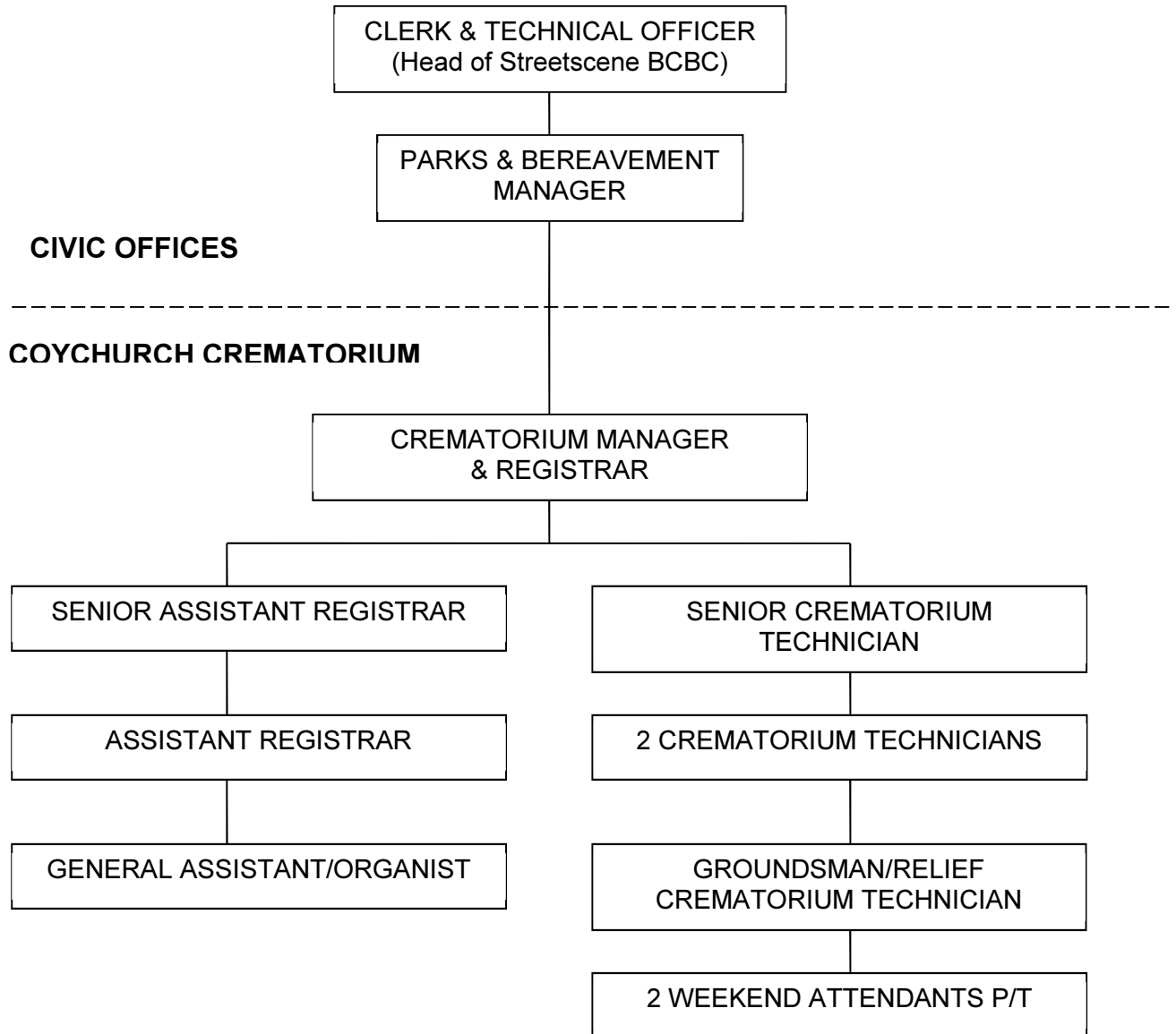
- The service has a net revenue budget of £733k for 2015/16. A breakdown of this budget by cost centre is given in **Section 4**.
- ICT systems used by the Service are:
  - Gower Sequel
  - Cedar Financials

#### **Staffing**

The Service employs 8 full time employees and 2 part time employees, working at Coychurch Crematorium. The Crematorium Clerk & Technical Officer and the Parks and Bereavement Manager support the service and are located at Bridgend County Borough Council's Civic Offices.

Bridgend County Borough Council's Parks Department assists with the maintenance of the grounds via a service level agreement. There are usually two daily attendants but numbers of staff fluctuate depending on work requirements. A cleaner is supplied through the Council's Corporate Service to take care of public waiting areas, toilets and the Office, which ensures back up support if necessary.

# COYCHURCH CREMATORIUM JOINT COMMITTEE



## OPENING HOURS

The Crematorium office hours of opening are:-

Monday to Thursday	9.00 a.m. to 5.00 p.m.
Friday	9.00 a.m. to 4.00 p.m.

The Crematorium grounds hours of opening are:-

**SUMMER PERIOD** - From last Sunday in March to the last Saturday in October.

Monday to Friday	9.00 a.m. to 7.00 p.m.
Saturday	9.00 a.m. to 5.00 p.m.
Sunday and Bank Holidays	10.30 a.m. to 5.00 p.m.

# COYCHURCH CREMATORIUM JOINT COMMITTEE

**WINTER PERIOD** - From last Sunday in October to the last Saturday in March

Monday to Thursday	9.00 a.m. to 5.00 p.m.
Friday & Saturday	9.00 a.m. to 4.00 p.m.
Sunday and Bank Holidays	10.30 a.m. to 4.00 p.m.

## ***Memorialisation and Resting Places for Cremated Remains***

The following are the resting places available for cremated remains and associated memorialisation available to the service:-

- Scatter lawns
- Burial plots with memorial plinths
- Rose garden plots with Welsh slate plaques (re-openings only)
- Columbaria vaults with granite plaques
- Memorial courtyard
- Book of remembrance
- Tree dedication
- Memorial garden seat
- Wall tablets
- Vase blocks
- Glass window memorials (re-inscriptions only)

## ***Memorialisation***

An annual memorial service is arranged for Christmas and the date and time is advertised in local newspapers and on notice boards around the crematorium.

## ***Marketing & Feedback***

- Newsletter to Funeral Director/Monumental Masons (circulated twice a year)
- Information pack to applicants after cremation
- Leaflets available around chapels
- Newspaper reports
- Bereavement Guide
- Details included in brochures circulated to doctors surgeries & hospitals
- Questionnaires circulated to all Applicants
- Website and Email feedback from website
- Consult staff
- Hospital contacts/Bereavement Officers
- Press releases
- Open Day
- Daily communication with public



# COYCHURCH CREMATORIUM JOINT COMMITTEE

## Sustainability

- Level 5 of the Green Dragon Award for sustainability
- Metal Recycling by Orthometals (revenue proceeds donated to charity)
- Plastic Recycling with Agriplass
- Mulching bed materials controlled by the Forest Stewardship Council
- Separate collection of compostable waste
- Monitoring of utilities
- Borehole water feed to support pond
- Annual maintenance contract for cremators
- Collection of office waste paper for recycling
- Grass mowers fitted with grass mulching deck
- Funding by Forestry Commission for management of Coed Brynglas ancient woodland

## Key Achievements over the past 3 years

- High level of public satisfaction maintained
- National recognition of architectural and landscape standards
- Green Flag Award 2010, 2011, 2012, 2013 and 2014
- Upgrade of all toilet facilities
- Extending memorialisation into adjoining land
- Refurbishment of sound system in chapels, cloisters and external speaker
- Replacement of Waiting Room seating
- Replacement of lectern and choir stalls in Crallo Chapel incorporating lit stained glass panels
- Restoration of the original slate flooring in Crallo Chapel
- Construction of an extension to the crematory to provide space for new cremators and mercury abatement plant

## Local Performance Indicators

As part of Bridgend County Borough Council's performance management procedures, a local performance indicator has been identified for Coychurch Crematorium. The indicator relates to user satisfaction which is reported annually to the Joint Committee. The current targets and achievements are:-

Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Target 2015/16
100%	100%	100%	100%	100%

## Annual Statistics

The following tables indicate the annual usage of the crematorium for 2014. A copy of the details for 2012 and 2013 are included for comparison purposes. The total number of cremations for **2014** was **1651**, made up of **965 from Bridgend**, **194 from Vale of Glamorgan** and **342 from Rhondda Cynon Taff**, with **150 non-residents**. This is an increase of 164 from 2012 and a decrease of 71 from 2013, with 95 additional non-residents than 2012 contributing towards that number.

# COYCHURCH CREMATORIUM JOINT COMMITTEE

## Crematorium Statistics for Year Ending 31st December 2014

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CREMATIONS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Borough of Bridgend	127	102	84	73	69	55	78	67	66	82	71	91	965	
Vale of Glamorgan	22	15	7	16	11	23	15	18	14	15	15	23	194	
Rhondda-Cynon-Taff	24	34	32	32	27	25	36	22	24	32	15	39	342	
Others	42	48	24	7	3	3	2	3	2	6	6	4	150	
TOTALS	215	199	147	128	110	106	131	110	106	135	107	157	1651	
NVF CREMATIONS (INDIVIDUAL)				2		2			1	1	1		7	
NVF CREMATIONS (COMMUNAL)	2	2	1	1		1	1				2		10	
DISPOSAL OF CREMATED REMAINS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	From Away
Interred in Burial Plot	16	15	18	11	13	15	19	14	17	19	16	25	198	8
Interred in Rose Garden	10	11	9	7	3	3	10	6	3	9	7		78	9
Scattered in Garden of Remembrance	16	8	7	10	4	7	8	14	4	7	15	8	108	16
Placed in Columbarium Vault	2									1			3	
Taken Away by Funeral Director	173	167	114	103	90	84	94	76	83	100	72	123	1280	1
On Hold												1	1	
TOTALS	217	201	148	131	110	109	132	110	107	136	110	157	1668	34
MEMORIALS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Plaques - Burial Plot/Rose Garden/Bench	32	17	21	16	22	20	14	23	17	18	19	20	239	
Book of Remembrance & Mini Book of Rem.	3	7	4	4	2	7	2	1	3	4	2	6	45	
Lease - Columbarium Vault (includes plaque)	1	1											2	
Lease - Wall Tablet/Vase Block (includes plaque)	3		2		2	2	4	2			2	2	19	
Lease - Tree Dedication/Shrub Bed (inc. plaque)											1		1	
Lease - Vase Block Space			1	113	23	13	7	6	8	1	1	3	176	
Memorial Bench Lease - New/Renewal		1		2			2	1	2	1	1	1	11	
External Chapel Wall Space										1			1	
TOTALS	39	26	28	135	49	42	29	33	30	25	26	32	494	

# COYCHURCH CREMATORIUM JOINT COMMITTEE

## Crematorium Statistics for Year Ending 31st December 2013

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<b>CREMATIONS</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Borough of Bridgend	92	71	72	104	80	63	76	92	79	101	82	93	1005	
Vale of Glamorgan	20	16	19	23	12	17	17	7	18	14	15	12	190	
Rhondda-Cynon-Taff	23	35	30	19	32	20	23	19	28	32	19	20	300	
Others	11	6	5	5	1	3	27	34	33	31	33	38	227	
<b>TOTALS</b>	<b>146</b>	<b>128</b>	<b>126</b>	<b>151</b>	<b>125</b>	<b>103</b>	<b>143</b>	<b>152</b>	<b>158</b>	<b>178</b>	<b>149</b>	<b>163</b>	<b>1722</b>	
<b>NVF CREMATIONS (INDIVIDUAL)</b>	1						1		3	1		1	7	
<b>NVF CREMATIONS (COMMUNAL)</b>	3		2	1	2	2	1	3	3		1		18	
<b>DISPOSAL OF CREMATED REMAINS</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	From Away
Interred in Burial Plot	15	11	17	16	23	21	14	11	19	16	11	10	184	10
Interred in Rose Garden	11	11	8	15	6	4	10	5	5	7	9	8	99	9
Scattered in Garden of Remembrance	14	12	10	10	9	9	6	8	15	10	9	11	123	12
Placed in Columbarium Vault								1					1	
Taken Away by Funeral Director	110	94	93	111	89	71	115	130	125	146	121	135	1340	
On Hold													0	
<b>TOTALS</b>	<b>150</b>	<b>128</b>	<b>128</b>	<b>152</b>	<b>127</b>	<b>105</b>	<b>145</b>	<b>155</b>	<b>164</b>	<b>179</b>	<b>150</b>	<b>164</b>	<b>1747</b>	<b>31</b>
<b>MEMORIALS</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Plaques - Burial Plot/Rose Garden/Bench	29	27	27	28	34	22	24	27	17	21	16	12	284	
Book of Remembrance & Mini Book of Rem.	7	4	5	3	5	3	5	3	3	6	8		52	
Lease - Columbarium Vault (includes plaque)									1				1	
Lease - Wall Tablet/Vase Block (includes plaque)	1	3	2	1	2		2			1	1	1	14	
Lease - Tree Dedication/Shrub Bed (inc. plaque)														
Lease - Vase Block Space	1		2						1	2			6	
Memorial Bench Lease - New/Renewal			1			1	1			1			4	
External Chapel Wall Space														
<b>TOTALS</b>	<b>38</b>	<b>34</b>	<b>37</b>	<b>32</b>	<b>41</b>	<b>26</b>	<b>32</b>	<b>30</b>	<b>22</b>	<b>31</b>	<b>25</b>	<b>13</b>	<b>361</b>	

# COYCHURCH CREMATORIUM JOINT COMMITTEE

## Crematorium Statistics for Year Ending 31st December 2012

CREMATIONS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
Borough of Bridgend	93	75	82	69	75	56	74	72	64	76	82	73	891
Vale of Glamorgan	21	25	20	14	21	13	22	13	14	24	18	9	214
Rhondda-Cynon-Taff	27	20	28	27	38	30	33	24	21	25	26	28	327
Others	2	3	7	6	5	3	5	5	5	9	1	4	55
TOTALS	143	123	137	116	139	102	134	114	104	134	127	114	1487
NVF CREMATIONS (INDIVIDUAL)					2	2		3	1		2	1	10
NVF CREMATIONS (COMMUNAL)	2	2	1		3	3		2	2		3		18
DISPOSAL OF CREMATED REMAINS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
Interred in Burial Plot	20	18	23	23	18	16	16	17	17	17	18	17	220
Interred in Rose Garden	8	11	7	6	5	8	6	5	8	8	6	3	81
Scattered in Garden of Remembrance	19	9	8	9	11	5	5	8	6	13	9	9	111
Placed in Columbarium Vault	1												1
Taken Away by Funeral Director	95	85	99	78	105	73	107	84	73	96	94	85	1074
On Hold													0
TOTALS	143	123	137	116	139	102	134	114	104	134	127	114	1487
MEMORIALS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
Plaques - Burial Plot/Rose Garden	30	23	51	28	23	19	25	28	23	40	28	17	335
Book of Remembrance & Mini Book of Rem.	1	5	7	2	3	6	4	2		7	3	2	42
Lease - Columbarium Vault (includes plaque)										1			1
Lease - Wall Tablet/Vase Block (includes plaque)	3	2	5	1	2		3	4		2		1	23
Lease - Tree Dedication/Shrub Bed (inc. plaque)													
Lease – Vase Block Space	1	1		1									3
Wooden Memorial Bench Lease Renewal													
External Chapel Wall Space				1									1
TOTALS	35	31	63	33	28	25	32	34	23	50	31	20	405

# COYCHURCH CREMATORIUM JOINT COMMITTEE

## 2: Service Developments

### *Closure of Margam Crematorium*

Margam Crematorium encountered damage during a fire in July 2013 and re-opened in April 2014 causing local Funeral Directors to utilise Coychurch and Swansea as an alternative crematorium during that nine month period. The statistics show an increase of 235 cremations in 2013 compared with 2012. 180 additional non-residents contribute towards that number. The statistics show an increase of 164 cremations in 2014 compared to 2012, with 95 additional non-residents contributing towards that number. This represents a total decrease of 71 cremations compared with 2013, with 77 less non-residents contributing towards this decrease.

In October 2011, the crematorium experienced a reduction in bookings after the Vale of Glamorgan Crematorium was opened. The 2012 figures are therefore more representative of the booking levels expected for 2015.

### *Mercury Abatement (CAMEO)*

In 2005 the Department of Environment, Food and Rural Affairs (DEFRA) announced its plan to reduce mercury emissions from UK crematoria by 50%, effective from 31<sup>st</sup> December 2012. This was later revised and eventually commenced in January 2013.

The Federation of British Cremation Authorities (FBCA) and the Cremation Society formulated a proposal to offset the costs for those crematoria that installed abatement plant to reduce mercury emissions by contributions from those that did not. This proposal was overseen by the Crematoria Abatement of Mercury Emissions Organisation (CAMEO) and was accepted by DEFRA. Coychurch Cremation opted to burden share the costs until such time as their cremators were replaced. The charge for 2014/15 relates to the total number of cremations in 2014 and equates to £43k for that period.

### *Cremators*

The mercury abatement process requires a larger crematory area for additional plant/equipment to 'scrub' the emissions of mercury and dioxins, before release into the atmosphere. Due to the Grade 2\* listing of the building, there are limitations on how the crematorium can be developed to satisfy planners and CADW. Planning permission was granted in early 2014 and in the autumn of 2014 the construction of a flat roof extension into the yard area was completed, beside the existing crematory. As well as incorporating two new cremators with wider internal dimensions, there will be a new coffin storage area and a hydraulically operated platform access.

Tender invitations were issued at the end of February 2015 to reputable cremator manufacturers. It is anticipated that the installation of new cremators and mercury abatement plant should commence this summer.

## COYCHURCH CREMATORIUM JOINT COMMITTEE

### 3: Revenue Budgets

#### RESERVES ESTIMATE 2015/16 to 2016/17

Narrative	Expenditure		
	2014/15	2015/16	2016/17
	£000	£000	£000
CAMEO payments	43	43	43
Organ Repairs		20	
New Cremators: Fees/planning/design/investigation/supervision	20	40	
Building contract	150		
Cremator installation		850	
<b>TOTAL PLANNED WORKS</b>	<b>213</b>	<b>953</b>	<b>43</b>
<b>Estimate Usable Reserve Balance 1<sup>st</sup> April</b>	<b>(1,019)</b>	<b>(1,131)</b>	<b>(398)</b>
Costs of planned works	213	953	43
Available from current budget to meet planned works (1)	(213)	(953)	(213)
<b>(Surplus)/Deficit Planned Works Funding</b>	<b>0</b>	<b>0</b>	<b>(170)</b>
Annual Operating Surplus (Original Estimate)		(112)	
Temporary increase in Premises budget to fund planned works		740	
Increase in operating costs including Pay & Price inflation		40	
Adjustment to original income budget to reflect cremation activity		102	
Additional Revenue from increase in cremation fees to reserve		(37)	(37)
Estimated (surplus)/ Deficit at year end (including additional revenue above)	(112)	733	(207)
<b>Closing Estimate Reserve Balance 31<sup>st</sup> March</b>	<b>(1,131)</b>	<b>(398)</b>	<b>(605)</b>

1) Temporary increase in planned works budget in 2015-16 (funded by a transfer from reserves)

**This financial profile is to be reviewed on an annual basis**

## COYCHURCH CREMATORIUM JOINT COMMITTEE

### PROPOSED BUDGET 2015/16

Narrative	2014/15	2015/16
	Budget	Budget
	£000	£000
Employees	247	261
Premises	389	1,130
Supplies, Services and Transportation	140	168
Agency/Contractors	90	89
Administration	43	41
Capital Financing	50	50
Gross Expenditure	959	1,739
Fees and Charges	(1,071)	(1,006)
Surplus(-)/Deficit	(112)	733
Transfer to/from (-) Reserve	112	733
Total	0	0

## COYCHURCH CREMATORIUM JOINT COMMITTEE

### 4. BUSINESS PLAN REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	Resource Implications £k		
					14/15	15/16	16/17
<i>New/Rebuild cremators</i>	<ul style="list-style-type: none"> <li>• <i>Install new cremators</i></li> </ul>	<i>July 2016</i>	Joanna Hamilton	<i>Regular progress meetings</i>	170	890	
<i>Organ Maintenance</i>	<ul style="list-style-type: none"> <li>• <i>Organ repairs</i></li> </ul>	<i>April 2016</i>	Joanna Hamilton	<i>Regular progress meetings</i>		20	
<i>Budget Strategy</i>	<ul style="list-style-type: none"> <li>• <i>Exercise service charge</i></li> <li>• <i>Review works programme</i></li> <li>• <i>CAMEO payments</i></li> </ul>	<i>Annually Annually Jan. 2015</i>	Joanna Hamilton	<i>Annual report to Joint Committee</i>	43	43	43



# COYCHURCH CREMATORIUM JOINT COMMITTEE

## 5: Contact Points for Crematorium Service

If you require further information about the services – please contact:

Group Manager - Street Works

- Andrew Hobbs (tel: 01656 643416) / email:  
[Andrew.Hobbs@bridgend.gov.uk](mailto:Andrew.Hobbs@bridgend.gov.uk)

Parks and Bereavement Manager

- Gareth Evans (tel: 01656 642720 / email:  
[Gareth.Evans@bridgend.gov.uk](mailto:Gareth.Evans@bridgend.gov.uk)

Crematorium Manager & Registrar

- Joanna Hamilton (tel: 01656 656605 /email:  
[Joanna.Hamilton@bridgend.gov.uk](mailto:Joanna.Hamilton@bridgend.gov.uk)

Finance Officer for Coychurch Crematorium

- Frances Mantle (tel: 01656 643286 / email:  
[Frances.Mantle@bridgend.gov.uk](mailto:Frances.Mantle@bridgend.gov.uk)

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**BRIDGEND COUNTY BOROUGH COUNCIL**  
**REPORT OF THE CLERK & TECHNICAL OFFICER**  
**COYCHURCH CREMATORIUM JOINT COMMITTEE**

**6 MARCH 2015**

## **AUDIT INSPECTION**

### **1. Purpose of the Report**

- 1.1 The purpose of the report is to inform the Joint Committee of a recent Internal Audit of the administration processes within the Crematorium.

### **2. Background**

- 2.1 An Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2014/15 Annual Internal Audit Plan. The objective of the Audit was to provide assurance to the Joint Committee that satisfactory internal controls are operating at the Crematorium.

- 2.2 The scope of the controls audited included a review of:

- The staff structure and responsibilities;
- The way that the services provided by the Crematorium are administered and recorded;
- The robustness and efficiency of the financial billing, income collection and banking procedures;
- Charges, income, expenditure and the achievement of value for money;
- The Business Plan, including future planning and financial projections.

### **3. Current Situation**

- 3.1 The audit identified a number of strengths and areas of good practice which included:

- Efficient, effective, accurate and robust administrative and financial processes and procedures;
- Efficient use of electronic document management systems for current and historical documentation.

- 3.2 Based on an assessment of the strengths and weaknesses of the areas examined, the Audit concluded that the effectiveness of the internal control environment is considered to be sound and therefore **substantial assurance** can be placed upon the management of risks.

This overall opinion is supported by the identification of a well-controlled system and no recommendations have been made for enhanced control or improved value for money.

3.3 There are no further actions required. A copy of the Audit Report is attached as **Appendix 1**.

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

4.1 There is no effect.

5. **Equalities Impact Assessment**

5.1 Bridgend Council's Equalities Impact Assessment Toolkit has been utilised, which indicates that the Audit review will have no impact on specific equality groups and disability duties.

6. **Financial Implications**

6.1 There are none.

7. **Recommendation:**

7.1 The Joint Committee is recommended to note this report.

**Zac Shell**  
**CLERK AND TECHNICAL OFFICER**  
**FEBRUARY 2015**

**Contact Officer:**

Joanna Hamilton, Crematorium Manager & Registrar, Telephone No. 01656 656605

E-mail: [Joanna.Hamilton@bridgend.gov.uk](mailto:Joanna.Hamilton@bridgend.gov.uk)

**Background Papers:** Equalities Impact Assessment Toolkit



Bridgend & Vale  
Internal Audit  
Shared Service

Internal Audit Report

Authority	Bridgend County Borough Council
Directorate	Communities
Audit Title	Coychurch Crematorium
Audit Year	2014/15

To	Andrew Hobbs, Head of Street Scene.
CC	Sian Hooper, Waste & Bereavement Services Officer Joanna Hamilton, Crematorium Manager and Registrar
Auditor	Normay Morgan
Report Date	February 2015
Audit Ref	AA469

## 1. Introduction

- 1.1. An audit review of Coychurch Crematorium was undertaken as part of the 2014/15 annual Internal Audit Plan.
- 1.2. Coychurch Crematorium is operated by a Joint Committee comprised of the host authority Bridgend County Borough Council, the Vale of Glamorgan Council and Rhondda Cynon Taff County Borough Council. During 2013/14 there were 1,722 cremations providing income of £1,320,000 for cremation fees and miscellaneous fees including the sale of memorials. As per the statement of accounts the overall surplus for 2013/14 was £464,000. The 2013/14 income was higher than originally anticipated due to increased cross-county demand resulting from the temporary closure of Margam Crematorium. This surplus is being utilised to partially fund the installation of new cremators in 2015/16.
- 1.3. The income for the current year as at the end of period 7 was £477,993 with a projected income of £819,419 to the year-end which is consistent with the 2012/13 income. It should be noted that this projected figure does not take account of the seasonal effect on demand. Based on the projected income and expenditure the Crematorium is on track to remain self-funding.
- 1.4. This report sets out the findings of the review in section 6. On this occasion no recommendations were deemed necessary.

## 2. Objectives & Scope of the Audit

- 2.1 The objectives of the audit were to provide assurance on the control of risks and to follow up on the implementation of the recommendations made in the last report.

Authority	Bridgend County Borough Council
Audit	Coychurch Crematorium

Report Date	February 2015
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## 2.2 Scope of the audit:

- Review of staffing structure and responsibilities.
- Review of the recording of services provided and billing process including a review of the level of outstanding debtors.
- Review of the income collection and banking process for the current year to date including promptness and regularity.
- Analytical review of income & expenditure (taking inflation into account) to establish trends.
- Review of the number and value of supplier invoices paid; authorisation process and assurance that value for money is being achieved.
- Payments to contractors / review of existing maintenance agreements.
- Review of charges – comparison to other providers.
- Business Plan including forward planning / expansion of grounds and projected costs.

## 3. Strengths & Areas for Improvement

### 3.1 During the Audit a number of strengths and areas of good practice were identified as follows:

- All documentation examined was complete, accurate and accessible.
- Invoices and reminders to funeral directors are sent promptly at the start of each month.
- Controls relating to the payment of suppliers were found to be robust.
- It was pleasing to note that the electronic document management system is being utilised for current documents and a programme of scanning historical documents has been scheduled as recommended in the 2012/13 audit.

### 3.2 During the audit it was noted that the frequency of banking varied. This was attributed to staff resources and the need to maintain staff cover during opening hours. However, it is anticipated that the forthcoming change from the Co-operative Bank Bridgend, to Barclays Bank on the Bridgend Trading Estate will result in less time being required to perform this task.

Authority	Bridgend County Borough Council
Audit	Coychurch Crematorium

Report Date	February 2015
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#### 4. **Audit Opinion**

- 4.1. Based on an assessment of the strengths and weakness of the areas examined, and through testing it has been concluded that the effectiveness of the internal control environment is considered to be sound and therefore **substantial assurance** can be placed upon the management of risks. This overall opinion is supported by the identification of a well-controlled system where only minor recommendations may have been made where it is considered that the action required is desirable and should result in enhanced control or improved value for money.

#### 5. **Acknowledgement**

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



Authority	Bridgend County Borough Council
Audit	Coychurch Crematorium

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## 6. Findings & Recommendations

*Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. 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:*

<i>Fundamental:</i>	<i>Action that is considered imperative to ensure that the organisation is not exposed to high risks</i>
<i>Significant:</i>	<i>Action that is considered necessary to avoid exposure to significant risks</i>
<i>Merits Attention:</i>	<i>Action that is considered desirable and should result in enhanced control</i>

### 6.1. Staffing Structure and Responsibilities

Ref.	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.1.1.	<u>Expected Control</u> Segregation of duties.  <u>Possible Risk</u> Over-reliance on specific members of staff.	Administrative processes were reviewed to ensure that appropriate segregation of duties were in place. It was confirmed that in instances where segregation of duties was not possible due to restricted staff resources, appropriate compensating controls were in place. E.g., Invoices raised and income receipted by the same member of staff; The Crematorium Manager completed the E.returns and the banking by reference to the income details on the Gower system.	None	N/a

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## 6.2. Billing System and Credit Control

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.2.1.	<p><u>Expected Control</u> Standard procedures for documenting requirements and costs.</p> <p><u>Possible Risk</u> Inaccuracies in the recording and provision of services.</p>	Review of the roles and responsibilities of the Crematorium staff provided assurance that all bookings and requests from funeral directors are checked by a second member of staff to ensure accuracy.	None	N/a

## 6.3. Collection of Income and Banking Process

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.3.1.	<p><u>Expected Control</u> Daily processing of income received and regular bankings.</p> <p><u>Possible Risk</u> Errors not identified at an early stage.</p>	A review of the dates of the banking of income between 01/04/14 and 31/10/14 indicated varying delays in the process. These delays were attributed to staff resources. However, it is acknowledged that the planned change of location of the bank will help to resolve this issue.	None	N/a

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#### 6.4. Review of Charges and Business Planning

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.4.1.	<p><u>Expected Control</u> Regular review of charges and costs to ensure an agreed margin is achieved.</p> <p><u>Possible Risk</u> Undercharging. Increased costs not being recovered.</p>	<p>The review of charges incorporates a number of issues including;</p> <ul style="list-style-type: none"> <li>• Inflationary costs.</li> <li>• The need to provide reserves for future investment. (current reserves are earmarked for the cost of replacement cremators in 2015).</li> <li>• Comparison to the charges made across the UK – details of which are provided by the Cremation Society of Great Britain. At present, BCBC is in the bottom quartile with regard to charges.</li> </ul> <p>The increase in cremation charges for 2014/15 was approved at the meeting of the Crematorium Joint Committee on 07/03/14.</p>	None	N/a
6.4.2.	<p><u>Expected Control</u> Planning to accommodate future demands on the service.</p> <p><u>Possible Risk</u> Future demands outstripping supply. Additional demands on budgets.</p>	<p>Discussion with the Waste &amp; Bereavement Services Manager and the Crematorium Manager &amp; Registrar confirmed that population details for the Bridgend area are monitored in order to determine future demands. The age distribution of the population is also taken into account.</p> <p>The recent increase in the BCBC area population is in the lower age category which is anticipated to have a negligible effect on demand. Apart from the impact of the provision in neighbouring authorities, the number of cremations in Bridgend has remained relatively constant over the last 5 years. Additionally, the crematorium is not currently working to full capacity. Consequently, there are no issues in coping with increased demand for the foreseeable future.</p>	None	N/a

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### 6.5. Procurement of Suppliers and Creditor Payments

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.5.1.	<p><u>Expected Control</u> Invoices independently checked to orders and delivery notes.</p> <p><u>Possible Risk</u> Orders not accurately fulfilled. Incorrect payments to suppliers.</p>	A sample of invoices paid in the current year to date was selected. Details were checked to the official orders, delivery notes and authorisation details. All payments were supported by a satisfactory audit trail.	None	N/a

### 6.6. Contractor Payments

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.6.1.	<p><u>Expected Control</u> Periodic review of suppliers and costs.</p> <p><u>Possible Risk</u> Non achievement of best value for money from</p>	<p>A list of suppliers derived from the general ledger was examined in order to establish the process of selection.</p> <p>Four regular suppliers were reviewed to ensure that value for money was being obtained. The level of spend with the remaining suppliers was not material.</p> <ul style="list-style-type: none"> <li>• 2 suppliers of memorials; Prices submitted to the Joint Committee for</li> </ul>	None	N/a

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Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	market testing.	<p>approval.</p> <ul style="list-style-type: none"> <li>• 1 supplier of music – Sole supplier in UK. Price includes direct liaison with the funeral directors and responsibility for copyright implications.</li> <li>• 1 supplier for the maintenance of cremators. The original contracted supplier had ceased trading but the technical staff had transferred to the new supplier. This supplier was engaged at the same cost based on the fact that the technical staff had extensive experience in maintaining the existing cremators.</li> </ul> <p>In view of the imminent installation of new cremators in 2015, tendering for maintenance on this occasion was not considered cost effective. The tendering process for the supply and installation of the new cremators is currently being discussed with Corporate Procurement Unit.</p>		

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT OF THE CLERK & TECHNICAL OFFICER

### COYCHURCH CREMATORIUM JOINT COMMITTEE

6 MARCH 2015

#### CREMATOR REPLACEMENT PROGRAMME

##### 1. Purpose of the Report

- 1.1 The purpose of this report is to advise the Joint Committee on progress with the cremator replacement programme and to seek approval to appoint a manufacturer to install and maintain through a maintenance agreement the new cremators and mercury abatement plant.

##### 2. Background

- 2.1 The Joint Committee approved the cremator replacement programme on 7<sup>th</sup> June 2013. The contract award for extending the crematory building was later approved on 13<sup>th</sup> June 2014 and the building works were subsequently completed in November 2014.
- 2.2 On 5<sup>th</sup> December 2014 the Joint Committee approved the appointment of an external consultant to oversee the preparation of specifications/tender documentation and the selection of a suitable manufacturer to install the new cremators and mercury abatement equipment and to undertake future repairs and maintenance of the plant.
- 2.3 On 22<sup>nd</sup> December 2014 the Crematorium appointed Stopher Associates Ltd as the external consultant and tender documentation has been prepared accordingly.

##### 3. Proposal

- 3.1 Tender invitations for the works have been issued and tenders will be received and evaluated in March/April 2015. Manufacturers have been selected using the YPO (Yorkshire Purchasing Organisation) Pro5 Crematoria Solutions Framework Agreement 248 (Lot 4), which is a public sector national framework for the supply and installation of cremators, associated goods, services and maintenance.
- 3.2 The cost of the new cremators, mercury abatement plant and associated equipment is estimated to be £900K inclusive of fees. This cost can be accommodated from the accumulated balance of £1,131,000 which has been built up over a number of years to meet the planned costs of replacing the plant.

3.3 The procurement exercise will be undertaken in accordance with Bridgend County Borough Council's Contract and Financial Procedures Rules. Subject to the contract value not exceeding the estimated value of the works (900k) by more than 10% authorisation is sought from the Joint Committee, to award the contract and appoint as the contractor the most economically advantageous tender in accordance with the tender selection and evaluation exercise, to undertake the installation and future maintenance of the new cremators and associated plant and equipment.

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

4.1 There are no effects.

**5. Equalities Impact Assessment**

5.1 There are no effects.

**6. Financial Implications**

6.1 These works are included in the expenditure budget and Service Level Business Plan for 2015/16.

**7. Recommendation**

7.1 The Joint Committee is asked to:-

(a) Note progress on the works to the new cremator building extension.

(b) Authorise the appointment of a contractor to undertake the installation and annual maintenance of the new cremators and associated plant within the financial parameters described in paragraph 3.3 of the report.

**Zak Shell**  
**CLERK AND TECHNICAL OFFICER**  
**February 2015**

**Contact Officer:**

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**Background Papers:** None



By virtue of paragraph(s) 12, 15 of Part 4 of Schedule 12A of the Local Government Act 1972.

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