

# Public Document Pack

## Coychurch Crematorium Joint Committee

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

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



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

**Date / Dyddiad:** 05 June 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, 12 June 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 - 8  
To receive for approval the Minutes of the meeting of the Coychurch Crematorium Joint Committee held on the 06 March 2015
4. Business Plan Review 9 - 14
5. Cremator Replacement Programme 15 - 22
6. Recycling Of Metals Scheme 23 - 32
7. Annual Return 2014-15 33 - 44
8. 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.

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9. Exclusion of the Public

The minutes relating to the following item are not for publication as they contain exempt information as defined in Paragraph 12 of Part 4 and/or Paragraph 21 of Part 5 of Schedule 12A of the Local Government Act 1972 as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

10. Approval of Exempt Minutes

45 - 46

Yours faithfully

**P A Jolley**

Assistant Chief Executive Legal and Regulatory Services

**Distribution:**

Representing Bridgend County Borough Council -  
Councillor H M Williams  
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, 6 MARCH 2015 AT 2.00PM

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 G John

Officers:

Z Shell - Head of Neighborhood Services & Clerk and Technical Officer  
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

86 COUNCILLOR K J GEARY

The Chairperson referred to the sad death of Councillor K J Geary, all present stood in silence as a mark of respect.

87 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 - In hospital

88 DECLARATIONS OF INTEREST

None.

89 MINUTES OF PREVIOUS MEETING

RESOLVED: That the minutes of the Coychurch Crematorium Joint Committee of 5 December 2014 were approved as a true and accurate record.

90 EXCLUSION OF THE PUBLIC

RESOLVED: That under Section 100A(4) of the Local Government Act 1972 as amended by the Local Government (Access to Information) (Variation)(Wales) Order 2007 that the public be excluded from the meeting during consideration of the following item as the report

contains exempt information as defined in Paragraphs 12 and 15 of Part 4 and Paragraph 21 of part 5 of Schedule 12A of the Act.

Following the application of the public interest test it was resolved that pursuant to the Act referred to above to consider the exempt report in private with the public excluded from the meeting as it would involve the disclosure of exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) by virtue of Paragraphs 12 and 15 of Part 4 and Paragraph 21 of part 5 of Schedule 12A of the Act.

<u>Minute No.</u>	<u>Summary of Item:</u>
91	Future Staffing Structure for the Crematorium

92 PROPOSED REVENUE BUDGET 2015-16

The Finance Manager Technical and Corporate reported on the projected financial performance for the Crematorium for 2014-15 and sought approval for the proposed budget and fees and charges for 2015-16. She provided an explanation of the variances between budget and projected outturn as at 31 January 2015, which was projected to produce a surplus of £112k.

The Finance Manager Technical and Corporate reported that the Joint Committee had considered proposals to strengthen the staffing structure at the Crematorium and Burials Service to mitigate against the impact of significant cuts to public sector spending by forging closer working relationships between the two areas. She outlined a proposed budget for 2015-16 based on whether the existing structure remained in force (Option A) and on the basis of the staff restructure (Option B) approved earlier in this meeting.

The Finance Manager Technical and Corporate outlined the spending requirement of £953k identified in the Business Plan. She stated that income budgets had been prepared assuming a general increase in fees of 2% (1% average CPI plus 1%), which had also been realigned to reflect current levels of activity based on the number of cremations, which excluded the one off income built into the budget in respect of increased activity during the period Margam Crematorium was not fully operational. The decrease in income had been partially mitigated as the fee for weekday cremations had been to £615, which had resulted in a £65k decrease in the fees and charges budget.

The Finance Manager Technical and Corporate reported that an accumulated balance of £1,131m was projected, which had been built up over a number of years to meet the planned costs of replacing the cremators, which would now be used to fund installation of the new cremators during 2015-16.

In response to a question from the Joint Committee, the Crematorium Manager and Registrar stated that she was not fully aware of the costs of cremations to be charged by other crematoria as yet but it was anticipated that other crematoria would have similar increases in cost of cremations. The Crematorium Manager and Registrar also informed the Joint Committee that clientele gained during the closure of Margam Crematorium had been lost since its re-opening.

RESOLVED: That the Joint Committee:

- (1) Approved the revenue budget for 2015/16 in line with the restructure of the service.
- (2) Approved the increase in fees and charges with effect from 1 April 2015.

93 PROGRAMME OF MEETINGS 2015/16

The Crematorium Manager and Registrar reported on the proposed Programme of Meetings for 2015/16:

Friday, 12 June 2015 - Annual General Meeting  
Friday, 18 September 2015  
Friday, 4 December 2015  
Friday, 4 March 2016

RESOLVED: That the Joint Committee approved the Programme of Meetings for 2015/16.

94 CREMATORIUM BUSINESS PLAN AND CREMATION FEES

The Crematorium Manager and Registrar sought approval of the Business Plan and expenditure programme for 2015/16 which included proposed increases in crematorium fees.

The Crematorium Manager and Registrar reported on 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.

She also reported on the proposed Service Level Business Plan for 2015/16 which outlined the service objectives for the period. The replacement of the cremators had been delayed until 2015/16 to allow the accumulation of operational surpluses necessary to cover the cost of this project which had been achieved.

The Crematorium Manager and Registrar reported that 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 was recommended that the cremation charge be increased from £580.00 (by inflation + £25) to £615.00. This would ensure that sufficient funding was available to support the future programme of improvements works but still retain the Crematorium's competitive position. The Crematorium Manager and Registrar highlighted a table which showed a comparison on current cremation fees for adjoining crematoria.

RESOLVED: That the Joint Committee:

- (1) Approved the Service Level Business Plan 2015, and
- (2) Confirmed the cremation fee for 2015/16 at £615.00.

95 AUDIT INSPECTION

The Crematorium Manager and Registrar reported on the recent Internal Audit of the administration processes within the Crematorium. The objective of the Audit was to provide assurance that satisfactory internal controls are operating at the Crematorium.

The Crematorium Manager and Registrar reported that the audit had identified a number of strengths and areas of good practice due to the Crematorium's good performance and based on an assessment of the strengths and weaknesses of the areas examined, the Audit concluded that the effectiveness of the internal control environment was considered to be sound and substantial assurance could be placed upon the management of risks. This overall opinion was supported by the identification of a well-controlled system and no recommendations were made for enhanced control or improved value for money.

The Chairperson, on behalf of the Joint Committee, thanked the Officers of the Crematorium on an excellent audit.

RESOLVED: That the Joint Committee noted the report.

96 CREMATOR REPLACEMENT PROGRAMME

The Crematorium Manager and Registrar reported on the progress of the cremator replacement programme and sought approval to appoint a manufacturer to install and maintain through a maintenance agreement the new cremators and mercury abatement plant.

The Crematorium Manager and Registrar reported that the Joint Committee at its meeting on 5 December 2014 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. Stopher Associates limited were appointed as the external consultant and tender documentation prepared accordingly.

The Crematorium Manager and Registrar reported that Tender invitations for the works had been issued and tenders will be received and evaluated in March/April 2015. She stated that the cost of the new cremators, mercury abatement plant and associated equipment was estimated to be £900K inclusive of fees, which could be accommodated from the accumulated balance of £1,131,000 built up over a number of years to meet the planned costs of replacing the plant. The Crematorium Manager and Registrar informed the Joint Committee that the procurement exercise would 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 was 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.

RESOLVED: That the Joint Committee:

- (1) Noted the progress on the works to the new cremator building extension.
- (2) Authorised the appointment of a contractor to undertake the installation and annual maintenance of the new cremators and associated plant within the financial parameters described.

The meeting closed at 2.45pm.

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT OF THE CLERK & TECHNICAL OFFICER

### COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 12<sup>TH</sup> JUNE 2015

#### ANNUAL REVIEW

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

- 1.1 The purpose of this report is to advise the Joint Committee on the performance of Coychurch Crematorium during 2014/15.

##### 2. **Background**

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

##### 3. **Proposal**

- 3.1 Appendix A identifies the performance of Coychurch Crematorium relating to:

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

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

- 4.1 There is none.

##### 5. **Equality Impact Assessment**

- 5.1 There is none.

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

- 6.1 The Revenue budget for 2014/15 was adjusted in the Business Plan to accommodate variations in the works programme.

**7. Recommendation:**

7.1 The Joint Committee is recommended to note 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

# CREMATORIUM ANNUAL PERFORMANCE AND FINANICAL REVIEW 2013/14

## *Number of cremations*

In 2014, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	965
Vale of Glamorgan	194
Rhondda-Cynon-Taff	343
Others	151
<b>TOTALS</b>	<b>1653</b>

## *Public Satisfaction*

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2014/15, this showed that the overall satisfaction level, to a standard of good or excellent, remains at 100%. Where necessary, the Crematorium Manager and Registrar has responded to the cremation applicant. An analysis of the responses received are indicated below:

### SERVICE FOR THE BEREAVED – CREMATORIUM (JULY 2014 – MARCH 2015 incl.)

**Responses 113**

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

	<b>Excellent</b>	<b>Good</b>	<b>Average</b>	<b>Poor</b>
The availability of service times	67	27	6	
The arrangements on the day of the funeral	87	12	1	
The presentation of the cremation plot	89	11		

**In dealing with staff how would you rate:-**

	<b>Excellent</b>	<b>Good</b>	<b>Average</b>	<b>Poor</b>
Literature and information given	87	13		
Presentation of personnel	83	17		
General attitude of staff	86	14		

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

	<b>Excellent</b>	<b>Good</b>	<b>Average</b>	<b>Poor</b>
Chapels	87	13		
Access roads and footpaths	85	13	1	1
Rose gardens and grounds	85	14	1	
Grass cutting around memorials	86	14		
Toilets	78	20	2	
Water stations and waste bins	77	22	1	

<b>OVERALL SATISFACTION</b>	<b>88</b>	<b>12</b>		
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**Do you have any further observations or comments: -**

- I have always found staff, conditions and general running of Coychurch Crematorium to an extremely high professional standard
- Coychurch Crematorium and grounds always appear well cared for
- The whole thing was carried out to my expectations
- One service could be photograph floral tributes for a fee as often on the day relatives are too overwhelmed but may like to see in future and could be sent out with literature
- I was completely satisfied with all aspects of the Crematorium's procedures
- Just to say I am very pleased the way the service was done – Thank you
- The whole experience was remarkable, the service was a wonderful testimony to my wife's life. The placing of chairs in the walkway was again wonderful as our one daughter and myself have mobility problems and it took 45 minutes for us to meet all those who queued to speak to us, many could not wait. Your thoughtfulness eased the pain of a traumatic day
- The overall experience at this sad time was really well handled
- The service provided was first class very happy with everything – thank you
- Everything was done with professionalism and courtesy
- Coychurch Crematorium is a very special sanctuary for us – especially as our mother's ashes will now be interred with our father's. Thank you for keeping the grounds beautiful
- It was a beautiful service, I still have an abiding memory of my father's service in 1986 – of dragonflies and your beautiful grounds and stained glass. Very special thank you
- The funeral director and staff rated the Crematorium and its arrangements for them as better than any other crematorium they use
- Very happy overall
- Very pleased
- More time for thanking people. Felt like we were moved on quickly for the next service
- Excellent and I thank you very much
- The acoustics were poor in the front rows. Please check the audibility in all areas of the building
- Understood that service times were limited due to a fire
- The staff and funeral directors made a difficult day relatively stress free
- Thank you for a peaceful place to say goodbye to loved ones
- We would like to see the rose garden made available again
- Access to main car park is sometimes blocked by funeral cars and only one way into main car park
- Service was conducted respectfully and that the grounds always look immaculate
- Paths closer to graves because it is very muddy
- Everything that the Crematorium itself was responsible for was excellent but the quality of the funeral directors was very poor and is not fit currently for viewing of the deceased
- Facility for projecting loved ones on wall or screen of chapel
- My grandmother's remains are at the Crematorium. Everything is very well kept.  
Thank you

### **Expenditure for 2014/15**

The programme of expenditure for 2014/15 is indicated below:

	<b>2014/15</b>	
	Proposed	Revised
	£000	£000
Construct crematory extension: Fees/planning/design/investigation/su pervision	20	52
Building contract	150	167
CAMEO payments	43	43

## Business Plan Service Objectives

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

### BUSINESS PLAN ASSESSMENT & REVIEW

<b>SERVICE OBJECTIVES</b>	<b>PLANNED ACTIONS</b>	<b>TARGET/DESIRED OUTCOME</b>	<b>RESP OFFICER</b>	<b>METHOD OF MEASUREMENT</b>	<b>Progress Report</b>
<b>New cremators, ancillary equipment &amp; mercury abatement plant</b>	<ul style="list-style-type: none"> <li>• <b>Construct extension</b></li> <li>• <b>Install new cremators</b></li> </ul>	<p><b>March 2015</b></p> <p><b>March 2016</b></p>	Joanna Hamilton	<p><b>Completion of project</b></p> <p><b>Regular progress meetings</b></p>	<p>Completed, reported to meeting on 5<sup>th</sup> December 2015</p> <p>Tender awarded, installation planned to commence July 2015</p>
<b>Budget Strategy</b>	<ul style="list-style-type: none"> <li>• <b>Annually review &amp; revise service charges</b></li> <li>• <b>Review works programme</b></li> <li>• <b>CAMEO payments</b></li> </ul>	<p><b>Annually</b></p> <p><b>Annually</b></p> <p><b>Commenced Jan. 2014</b></p>	Joanna Hamilton	<p><b>Annual report to Joint Committee</b></p>	<p>Completed, reported to meeting on 6<sup>th</sup> March 2015</p> <p>Completed, payments made in 2014 &amp; 2015. Reported to meeting on 6<sup>th</sup> March 2015</p>

## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT OF THE CLERK & TECHNICAL OFFICER

### COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 12<sup>TH</sup> JUNE 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 in relation to the appointment of a manufacturer to install and maintain, through a maintenance agreement, the new cremators, ancillary equipment and mercury abatement plant.

##### 2. Background

- 2.1 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. The Crematorium appointed Stopher Associates Ltd as the external consultant and tender documentation was prepared accordingly.
- 2.2 Tender invitations for the works were issued to three manufacturers, 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. Current Situation/Proposal

- 3.1 On 6<sup>th</sup> March 2015 the Joint Committee authorised the appointment of the most economically advantageous contractor from the tender selection exercise, to undertake the installation and future maintenance of the new cremators and associated plant and equipment, subject to the contract value not exceeding the estimated value of the works (900k) by more than 10%.
- 3.2 The procurement exercise was undertaken in accordance with Bridgend County Borough Councils Contract and Financial Procedures Rules. The tender analysis criteria was based upon a 70% quality and 30% commercial assessment. The returned tenders have been checked and are detailed below:

Tender No.	Tender Score
1	95.4%
2	90.1%
3	91.4%

3.3 Facultatieve Technologies achieved the highest score of 95.4% and was therefore the most economically advantageous tender. The tender was within the estimated value of works agreed in 3.1 and the contract awarded accordingly. The works are expected to commence in July 2015.

#### 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 and can be accommodated from the accumulated balance of £1,195,000 which has been built up over a number of years to meet the planned costs of replacing the plant.

#### 7. **Recommendation**

7.1 The Joint Committee is asked to note the award of the tender to Facultatieve Technologies in line with the authorisation of 6<sup>th</sup> March 2015.

**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



## PART A - SCREENING FOR EQUALITY IMPACT

<b>Name of policy</b>	
CREMATOR REPLACEMENT PROGRAMME	
<b>Name of lead officer</b>	ZAK SHELL
<b>Directorate/Department</b>	CLERK AND TECHNICAL OFFICER TO COYCHURCH CREMATORIUM JOINT COMMITTEE
<i>What is the main purpose of this policy? (give a brief description)</i>	
The purpose of this report is to advise the Joint Committee of the progress in the cremator replacement programme.	
<i>What are the main activities covered by this policy? (give a summary)</i>	
Approve the award of the tender in line with authorisation received in the JC meeting of 6 <sup>th</sup> March 2015.	
<i>Who will be directly affected by the delivery of this policy and who is supposed to benefit from it? (e.g. staff, general public, target community, specific equality group)</i>	
General Public	

<b>Indicate the likely impact of the policy on the public, employees and community relations.</b> (please tick below as applicable)	<b>Yes</b>	<b>No</b>
Is this policy likely to impact on the way services are delivered to the general public?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this policy likely to impact on the way employees are treated in the workplace?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are people protected by the equality duties likely to have different access needs in relation to this policy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this policy likely to impact on relations between different communities or groups of people protected by the equality duties?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this policy delivered along with other public sector partner organisations or contractors?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Indicate the potential impact on specific equality groups</b>		
Is this policy likely to have a <b>differential impact</b> on the following groups of people protected by the equality duties? (please tick below as applicable)		
Women?	NO	Men?
Disabled people?	NO	Different age groups?

Different racial groups?	NO	Different religion or belief?	NO
Lesbian, gay, bi sexual or transsexual people?	NO	Transgender people?	NO
<b>Indicate the relevance to specific public duties</b>			
Is this policy relevant to any of the following duties? (please tick below as applicable)			
Promote equality of opportunity?			X
Eliminate unlawful discrimination?			X
Foster good relations between people from different backgrounds?			X
Eliminate harassment or victimisation?			X
Promote positive attitudes towards disabled people?			X
Encourage participation of disabled people in public life?			X
Consider treating disabled people more favourably than others?			X
Protect and promote human rights?			X
Ensure the equal treatment of English and Welsh languages?			X

<b>Use the space below to briefly set out what evidence has been considered as part of the screening.</b>		
<b>Likely differential impact on specific equality groups (positive or negative):</b>		
Improved service for all		
<b>Likely relevance to the following equality duties:</b>		
Not applicable		
<b>Likely relevance to the following human rights:</b>		
Not applicable		
<b>Equal treatment of English and Welsh languages:</b>		
Not applicable		
<b>Indicate what impact the policy will have on equality groups and its relevance to duties: (please tick below as applicable)</b>		
<b>High</b>	Highly likely to have an impact on groups and highly relevant to duties	
<b>Medium</b>	Likely to have an impact on most groups and relevant to most duties	
<b>Low</b>	Likely to impact on some groups and relevant to some duties	
<b>None</b>	Unlikely to have an impact and not relevant to the duties	<b>X</b>

## SIGN OFF ON SCREENING FOR EQUALITY IMPACT

<b>Name and job title of lead officer:</b>	<b>JOANNA HAMILTON – CREMATORIUM MANAGER &amp; REGISTRAR</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Checked by:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Name and job title of Head of Service or Corporate Director:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>CLERK &amp; TECHNICAL OFFICER TO COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

## PART B - ASSESSING FOR EQUALITY IMPACT

<b>1. Involvement of customers, employees and partner organisations</b>
Briefly describe what consultation / involvement <u>has been</u> carried out that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what consultation / involvement <u>will be</u> undertaken that is relevant to the equality groups and the duties: NOT RELEVANT
<b>2. Data collection and monitoring for equality</b>
Briefly describe what data and information <u>has been</u> collected that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what data and information <u>will be</u> collected and how it will be used that is relevant to the equality groups and the duties: NOT RELEVANT
<b>3. Delivery to customers – Access issues</b>
Briefly describe what action <u>has been</u> taken to meet customer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what action <u>will be</u> taken to meet customer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
<b>4. Employment issues</b>
Briefly describe what action <u>has been</u> taken to meet employer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what action <u>will be</u> taken to meet employer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
<b>5. Delivery – Partnerships and contractors</b>
Briefly describe what evidence there is that equality and human rights are considered in partnership working and contracts (i.e. tendering documents, contract clauses, performance measurements). NOT RELEVANT
<b>6. Harassment, community relations and human rights</b>
If relevant to the policy, briefly describe what evidence there is about harassment, relations between different equality groups and human rights. NOT RELEVANT

## Part C – Summary of assessment, action planning and monitoring progress

Use the table below to analyse the findings from Part A and Part B and set out what options will help the Council to mitigate any risk of unlawful discrimination, promote equality, good community relations, Welsh language and human rights. This may include actions on involvement and consultation; data collection and further research; physical access to information or services; training or procurement. These actions should be included in the relevant policy and inform relevant strategic or service plans. Set out arrangements for reviewing the actions to measure whether the intended outcome has been achieved. The summary should be included in any formal corporate reports on the policy and retained by the service area for the statutory period of six years.

<b>Name of policy : CREMATOR REPLACEMENT PROGRAMME</b>		<b>Date : 29<sup>TH</sup> MAY</b>	
		<b>2015</b>	
<b>Summary of assessment:</b> (expand as required)			
NO IMPACT ON SPECIFIC EQUALITY GROUPS OR DISABILITY DUTIES			
<b>Action to be undertaken</b> (expand as required)	<b>Lead officer</b>	<b>Target date</b>	<b>Expected equality outcome</b>
NONE REQUIRED			

## SIGN OFF ON EQUALITY IMPACT ASSESSMENT

<b>Name and job title of lead officer:</b>	<b>JOANNA HAMILTON – CREMATORIUM MANAGER &amp; REGISTRAR</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Checked by:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Name and job title of Head of Service or Corporate Director:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>CLERK &amp; TECHNICAL OFFICER TO COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

**Retain a copy in your service area.**

## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT OF THE CLERK & TECHNICAL OFFICER

### COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 12<sup>TH</sup> JUNE 2015

#### RECYCLING OF METALS SCHEME DONATIONS

##### 1. Purpose of the Report

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

##### 2. Background

- 2.1 Coychurch Crematorium participates in a national scheme for the Recycling of Metals, which are derived from cremation processes. Any surplus monies after deduction of costs from the sale of metals are distributed to charities associated with bereavement services, via the Institute of Cemetery and Crematorium Management. (ICCM).
- 2.2 The charities that receive support from the ICCM are nominated by member authorities of the Institute. The Joint Committee has previously supported an application from Cruse Bereavement Care (Morgannwg), Bridgend Samaritans and Eye to Eye (RCT)

##### 3. Current Situation/Proposal

- 3.1 Previously the nomination of charities to benefit from funding accrued from the sale of metals was presented year on year to Committee for consideration. While every effort was made to ensure that equitable arrangements were in place when presenting organisations to Committee for approval this approach could lead to an uneven distribution of the funding between the partner Councils to the Joint Committee.
- 3.2 At its meeting on 19<sup>th</sup> September 2014 the Joint Committee agreed to consider a list of organisations that it wishes to support in order to achieve a more proactive and efficient approach to nominating funding for local charities and to rotate these on a cyclical basis. In order to ensure that a wide range of local charities receive funding an updated list of organisations is listed below for the Joint Committees consideration.

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

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

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

**MARIE CURIE** (Cardiff and The Vale) – The Marie Curie Hospice in Penarth offers specialist care for people living with a terminal illness and support for families, completely free. The hospice underwent an extensive refurbishment in 2012 to improve levels of privacy and dignity for patients and their families. They offer 30 beds in their in-patient unit, with more single occupancy rooms, en-suite and upgraded family rooms in bright, modern facilities overlooking the sea. They have a fully-equipped day service department and some services are offered in patients' homes. They aim to promote the best quality of life and death according to the wishes of the individual person. Their services include physical, emotional and spiritual care for patients together with support for the people who are close to them. They aim to meet the needs of people from all cultures and communities. The hospice employs a team of health and social care professionals, including medical and nursing staff; specially trained in pain and symptom control; occupational therapists, chaplains, physiotherapists and social workers.

**CRUSE Bereavement Care (Morgannwg)** - offering counselling for the bereaved. Cruse promotes the well-being of bereaved people and enables anyone bereaved to understand their grief and cope with their loss. As well as providing free care to all bereaved people, the charity



also offers information, support and training services. Cruse is the UK's largest bereavement charity. Cruse Morgannwg counsels adults and children from the Bridgend area.

**BRIDGEND SAMARITANS** - It helps children and adults through difficult times and participates in the pastoral care scheme in Bridgend Centre on Saturday nights. The organisation's schools support programme allows general discussion with children and the branch has been part of the multi-disciplinary team tackling the level of teenage suicides in the past few years.

3.3 Nominations will be provided to the ICCM in rotation, upon request and further recommendations from Members of the Joint Committee will be added to the list.

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

4.1 There are no effects.

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

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

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

6.1 There are no financial implications arising from this report.

#### 7. **Recommendation**

7.1 The Joint Committee is recommended to nominate and support a list of suitable charities, for submission for funding from the national Recycling of Metals Scheme.

**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

## PART A - SCREENING FOR EQUALITY IMPACT

<b>Name of policy</b>	
CREMATOR REPLACEMENT PROGRAMME	
<b>Name of lead officer</b>	ZAK SHELL
<b>Directorate/Department</b>	CLERK AND TECHNICAL OFFICER TO COYCHURCH CREMATORIUM JOINT COMMITTEE
<i>What is the main purpose of this policy? (give a brief description)</i>	
The purpose of the report is to obtain the Joint Committee's nominations and approval of organisations to receive charitable funding from the Institute of Cemetery and Crematorium Management.(ICCM) scheme for the recovery of metals arising from cremations.	
<i>What are the main activities covered by this policy? (give a summary)</i>	
The Joint Committee is recommended to nominate and support a list of suitable charities, for submission for funding from the national Recycling of Metals Scheme.	
<i>Who will be directly affected by the delivery of this policy and who is supposed to benefit from it? (e.g. staff, general public, target community, specific equality group)</i>	
General Public	

<b>Indicate the likely impact of the policy on the public, employees and community relations.</b> (please tick below as applicable)	<b>Yes</b>	<b>No</b>
Is this policy likely to impact on the way services are delivered to the general public?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this policy likely to impact on the way employees are treated in the workplace?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are people protected by the equality duties likely to have different access needs in relation to this policy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this policy likely to impact on relations between different communities or groups of people protected by the equality duties?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this policy delivered along with other public sector partner organisations or contractors?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Indicate the potential impact on specific equality groups</b>		
Is this policy likely to have a <b>differential impact</b> on the following groups of people protected by the equality duties? (please tick below as applicable)		
Women?	NO	Men?
Disabled people?	NO	Different age groups?
Different racial groups?	NO	Different religion or belief?

Lesbian, gay, bisexual or transsexual people?	NO	Transgender people?	NO
<b>Indicate the relevance to specific public duties</b>			
Is this policy relevant to any of the following duties? (please tick below as applicable)		<b>Yes</b>	<b>No</b>
Promote equality of opportunity?			X
Eliminate unlawful discrimination?			X
Foster good relations between people from different backgrounds?			X
Eliminate harassment or victimisation?			X
Promote positive attitudes towards disabled people?			X
Encourage participation of disabled people in public life?			X
Consider treating disabled people more favourably than others?			X
Protect and promote human rights?			X
Ensure the equal treatment of English and Welsh languages?			X

<b>Use the space below to briefly set out what evidence has been considered as part of the screening.</b>		
<b>Likely differential impact on specific equality groups (positive or negative):</b>		
Improved service for all		
<b>Likely relevance to the following equality duties:</b>		
Not applicable		
<b>Likely relevance to the following human rights:</b>		
Not applicable		
<b>Equal treatment of English and Welsh languages:</b>		
Not applicable		
<b>Indicate what impact the policy will have on equality groups and its relevance to duties: (please tick below as applicable)</b>		
<b>High</b>	Highly likely to have an impact on groups and highly relevant to duties	
<b>Medium</b>	Likely to have an impact on most groups and relevant to most duties	
<b>Low</b>	Likely to impact on some groups and relevant to some duties	
<b>None</b>	Unlikely to have an impact and not relevant to the duties	<b>X</b>

**SIGN OFF ON SCREENING FOR EQUALITY IMPACT**

<b>Name and job title of lead officer:</b>	<b>JOANNA HAMILTON – CREMATORIUM MANAGER &amp; REGISTRAR</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Checked by:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Name and job title of Head of Service or Corporate Director:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>CLERK &amp; TECHNICAL OFFICER TO COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

## PART B - ASSESSING FOR EQUALITY IMPACT

<b>1. Involvement of customers, employees and partner organisations</b>
Briefly describe what consultation / involvement <u>has been</u> carried out that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what consultation / involvement <u>will be</u> undertaken that is relevant to the equality groups and the duties: NOT RELEVANT
<b>2. Data collection and monitoring for equality</b>
Briefly describe what data and information <u>has been</u> collected that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what data and information <u>will be</u> collected and how it will be used that is relevant to the equality groups and the duties: NOT RELEVANT
<b>3. Delivery to customers – Access issues</b>
Briefly describe what action <u>has been</u> taken to meet customer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what action <u>will be</u> taken to meet customer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
<b>4. Employment issues</b>
Briefly describe what action <u>has been</u> taken to meet employer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
Briefly describe what action <u>will be</u> taken to meet employer access issues that is relevant to the equality groups and the duties: NOT RELEVANT
<b>5. Delivery – Partnerships and contractors</b>
Briefly describe what evidence there is that equality and human rights are considered in partnership working and contracts (i.e. tendering documents, contract clauses, performance measurements). NOT RELEVANT
<b>6. Harassment, community relations and human rights</b>
If relevant to the policy, briefly describe what evidence there is about harassment, relations between different equality groups and human rights. NOT RELEVANT

## Part C – Summary of assessment, action planning and monitoring progress

Use the table below to analyse the findings from Part A and Part B and set out what options will help the Council to mitigate any risk of unlawful discrimination, promote equality, good community relations, Welsh language and human rights. This may include actions on involvement and consultation; data collection and further research; physical access to information or services; training or procurement. These actions should be included in the relevant policy and inform relevant strategic or service plans. Set out arrangements for reviewing the actions to measure whether the intended outcome has been achieved. The summary should be included in any formal corporate reports on the policy and retained by the service area for the statutory period of six years.

<b>Name of policy : RECYCLING OF METALS SCHEME DONATIONS</b>		<b>Date : 29<sup>TH</sup> MAY 2015</b>	
<b>Summary of assessment:</b> (expand as required) NO IMPACT ON SPECIFIC EQUALITY GROUPS OR DISABILITY DUTIES			
<b>Action to be undertaken</b> (expand as required)	<b>Lead officer</b>	<b>Target date</b>	<b>Expected equality outcome</b>
NONE REQUIRED			

## SIGN OFF ON EQUALITY IMPACT ASSESSMENT

<b>Name and job title of lead officer:</b>	<b>JOANNA HAMILTON – CREMATORIUM MANAGER &amp; REGISTRAR</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Checked by:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>COMMUNITIES DIRECTORATE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

<b>Name and job title of Head of Service or Corporate Director:</b>	<b>ZAK SHELL</b>
<b>Directorate/Department:</b>	<b>CLERK &amp; TECHNICAL OFFICER TO COYCHURCH CREMATORIUM JOINT COMMITTEE</b>
<b>Date:</b>	<b>29<sup>TH</sup> May 2015</b>

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT OF THE TREASURER

#### COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 12 JUNE 2015

#### ANNUAL RETURN 2014-15

##### 1. Purpose of the Report

- 1.1 The purpose of this report is to present the unaudited Annual Return following closure of the accounts for the financial year 2014-15 to the Joint Committee, and to obtain approval to submit the return for Coychurch Crematorium to KPMG, the auditors appointed for the Joint Committee by the Wales Audit Office.

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

- 2.1 None.

##### 3. Background

- 3.1 Since 2010-11 Coychurch Crematorium has been required to complete a statutory Annual Return as they had expenditure and income of less than £1million and were classified as being exempt by being deemed as a minor joint committee.
- 3.2 Minor joint committees that complete an annual return receive a limited assurance audit carried out in accordance with guidance issued by the Wales Audit Office.
- 3.3 During 2013-14 the income received by Coychurch Crematorium exceeded the £1million threshold and therefore were no longer classified as a minor joint committee, and was therefore required to produce a Statement of Accounts for the year ending 31<sup>st</sup> March 2014.
- 3.4 Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 increased the threshold of smaller local government bodies to those with annual income and expenditure from below £1 million to below £2.5 million. Consequently, Coychurch Crematorium again finds itself in a position where its level of annual income deems it no longer necessary to produce an annual Statement of Accounts, but instead complete an Annual Return.

3.5 The Accounts and Audit (Wales) Regulations 2014 require that the Joint Committee must formally approve the Annual Return by 30 June and certify that they present fairly the financial position of Coychurch Crematorium.

3.6 Following which, unless the Annual Return needs to be amended, the auditor will certify the return 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 return back to the Joint Committee for amendment and re-approval before the auditor can certify the return. The certified Annual Return must be published by no later than the 30th September.

#### 4. Current Situation /Proposal

4.1 Section 1 of the Annual Return (**Appendix 1**) shows that in 2014-15 Coychurch Crematorium made a net surplus of £176,000 (difference between Line 1 'Balances brought forward' and Line 11 'Balances carried forward'). The surplus has been added to the accumulated reserve for the Crematorium brought forward at 31 March 2014, bringing the total of that reserve to £1,195,000 at 31 March 2015 compared to £1,019,000 in the preceding year.

4.2 The following table shows a summary of the final financial position for the Crematorium for 2014-15 as compared to the budget set at the start of the financial year.

**Table 1 – Crematorium Financial Position 2014-15**

Actual 2013-14 £'000		Revised Budget 2014-15 £'000	Actual 2014-15 £'000	Variance 2014-15 £'000
	<b><u>Expenditure</u></b>			
240	Employees	247	245	(2)
249	Premises	389	406	17
170	Supplies, Services & Transport	140	140	-
86	Agency/Contractors	90	82	(8)
42	Administration	43	41	(2)
50	Capital Financing Costs	50	50	-
<b>837</b>	<b>Gross Expenditure</b>	<b>959</b>	<b>964</b>	<b>5</b>
	<b><u>Income</u></b>			
(1,318)	Crematorium Fees etc.	(1,071)	(1,140)	(69)
(1,318)	<b>Gross Income</b>	<b>(1,071)</b>	<b>(1,140)</b>	<b>(69)</b>
<b>(481)</b>	<b>(Surplus)/Deficit</b>	<b>(112)</b>	<b>(176)</b>	<b>(64)</b>
<b>(481)</b>	<b>Transfer (to)/from Reserve</b>		<b>(176)</b>	

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

- A net decrease of £2,000 for employees' costs in relation to the contribution made to Rhondda Cynon Taff C.B.C in respect of the employers' past service pension contribution being less than originally budgeted for.
- A net increase of £17,000 due to variations on planned maintenance offset by reductions to utility costs.
- Included in supplies and services expenditure of £140,000 are external audit fees of £9,200 relating to external audit and inspection. This figure includes £7,000 relating to the 2013-14 audit bill and an accrual for the 2014-15 charge estimated at £2,200.
- A net underspend of £8,000 on Agency/Contractors due to a reduction in waste disposal and the amount of grounds maintenance contracted by the Crematorium resulting in lower spend.
- A net underspend of £2,000 on Administration (support service charge) as a result of a general reduction on the base budgets on which the central recharge is based. A breakdown of the support service charge for the current and previous year is provided in Table 2 below:

**Table 2 – Support Services**

<b>2013-14 £</b>		<b>2014-15 £</b>
11,315	Communities Admin	11,655
4,120	Internal Audit	1,040
11,160	Accountancy	12,620
1,500	Procurement	760
9,350	IT	3,950
-	Income Collection	10
2,910	Human Resources	2,480
-	Facilities Management (postal service)*	6,420
680	Creditors	690
1,120	Committee	1,170
<b>42,155</b>	<b>Total</b>	<b>40,795</b>

\*The Crematorium did not receive a charge for the postal service in 2013-14 as they were a new addition to the courier route which didn't commence until part way through the year. The charge in 2014-15 reflects the annual charge for a 5 visits per week postal service.

- An over recovery of income of £69,000 due to a reduction in the estimated impact of the re-opening of Margam Crematorium and the increase in cremation related products.

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

**Table 3 – Balance Sheet for Years Ended 31 March 2014 & 2015**

31 March 2014 £'000	Description	31 March 2015 £'000	Equivalent Line on Annual Return
1,405	<b>Property, Plant &amp; Equipment</b>		
1,089	- other land and buildings	2,262	
	- Community Assets	900	
<b>2494</b>	<b>Long Term Assets</b>	<b>3,162</b>	12
30	Inventories	30	8
165	Short Term Debtors	145	8
840	Cash and Cash Equivalents	1,050	9
<b>1,035</b>	<b>Current Assets</b>	<b>1,225</b>	
	<b>Short Term Borrowing</b>		
(9)	Short term borrowing	(7)	13
(16)	Short Term Creditors	(31)	10
<b>(25)</b>	<b>Current Liabilities</b>	<b>(38)</b>	
<b>(217)</b>	Long Term Borrowing	<b>(170)</b>	13
<b>(217)</b>	<b>Long Term Liabilities</b>	<b>(170)</b>	
<b>3,287</b>	<b>Net Assets</b>	<b>4,179</b>	
	<b>Usable reserves</b>		
1,019	- Accumulated Surplus	1,195	7
	<b>Unusable reserves</b>		
524	- Revaluation Reserve	986	
1,744	- Capital Adjustment Account	1,999	
-	-Short-term Accumulating Compensated Absences Account	(1)	
<b>3,287</b>	<b>Total Reserves</b>	<b>4,179</b>	

- 4.5 Further information to explain the balances are provided below:

- Property Plant and equipment of £3.162million as recorded on Line 12 of the Annual Return represent buildings, land, and fixtures and fittings which were revalued in 2014-15 by Bridgend County Borough Council's

internal Property Department. The increase in the value of fixed assets is due in the main to the revaluation however contained within the balance is the sum of £220,354 in respect of work in relation to the new crematory extension.

- Inventories of £30,000 relates to stock included in the Balance Sheet at the lower of cost and net realisable value and relate to memorials purchased for future use in the Garden of Remembrance.
- Short term debtors of £145,000 represents predominantly the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors.
- Cash and cash equivalents of £1.050million represents cash held by the Bridgend County Borough Council, the financial services provider as part of its general bank account. No separate bank account exists for Coychurch Crematorium.
- Short term creditors of £31,000 represent monies owed by the Coychurch Crematorium Joint Committee and includes a balance for annual leave not yet taken by staff.
- The short and long term borrowing loans balances totalling £177,000 represents the monies due to Bridgend County Borough Council that administer the loans on behalf of the Joint Crematorium Committee. Loans are raised in order to finance capital expenditure for the Crematorium. The redemption of the loans is in accordance with the legal requirements of the Council and is at the minimum revenue provision level of 4% plus an additional principal repayment.
- Reserves are reported in two categories. Usable reserves can be used by the Committee to provide services subject to the need to maintain a prudent level of reserves. The second category, Unusable Reserves, are not available to provide services. This includes a reserve that holds the timing differences between the annual leave entitlement for staff and actual annual leave taken at the 31 March 2015.
- The accumulated surplus of £1.195 million as recorded in Line 11 of the Annual Return reflects the accumulated surplus for the year and the balance of any previous year's surpluses held to fund any future capital works. In 2014-15 a surplus of £176,000 was generated which has been added to this reserve.
- The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions.
- The Accumulated Absences Account absorbs the differences that would otherwise arise on the Accumulated Surplus Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory

arrangements require that the impact on the Accumulated Surplus Balance is neutralised by transfers to or from the Account. The Account balance was £1,399 as at 31 March 2015 (2014 :£348)

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

5.1 None.

**6. Equalities Impact Assessment**

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

**7. Financial Implications**

7.1 The total surplus for the year of £176,000 reflects the decision to set aside money towards planned future works in relation to premises and equipment. This surplus has been added to the accumulated useable reserve for the Crematorium bringing the total of that reserve to £1,195,000 (£1,019,000 in 2013-14).

**8. Recommendation:**

8.1 It is recommended that the Joint Committee approves the Annual Return for Coychurch Crematorium for 2014-15 and that the Annual Return be submitted to the Auditors KPMG.

**NESS YOUNG, CPFA  
CORPORATE DIRECTOR RESOURCES, S151 OFFICER  
BRIDGEND COUNTY BOROUGH COUNCIL  
TREASURER TO THE COYCHURCH CREMATORIUM JOINT  
COMMITTEE**

**June 2015**

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

**Background Papers**

Coychurch Crematorium Annual Return 2014-15

## Small local government bodies in Wales Annual Return for the Year Ended 31 March 2015

Section 12 of the Public Audit (Wales) Act 2004 requires local government bodies in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

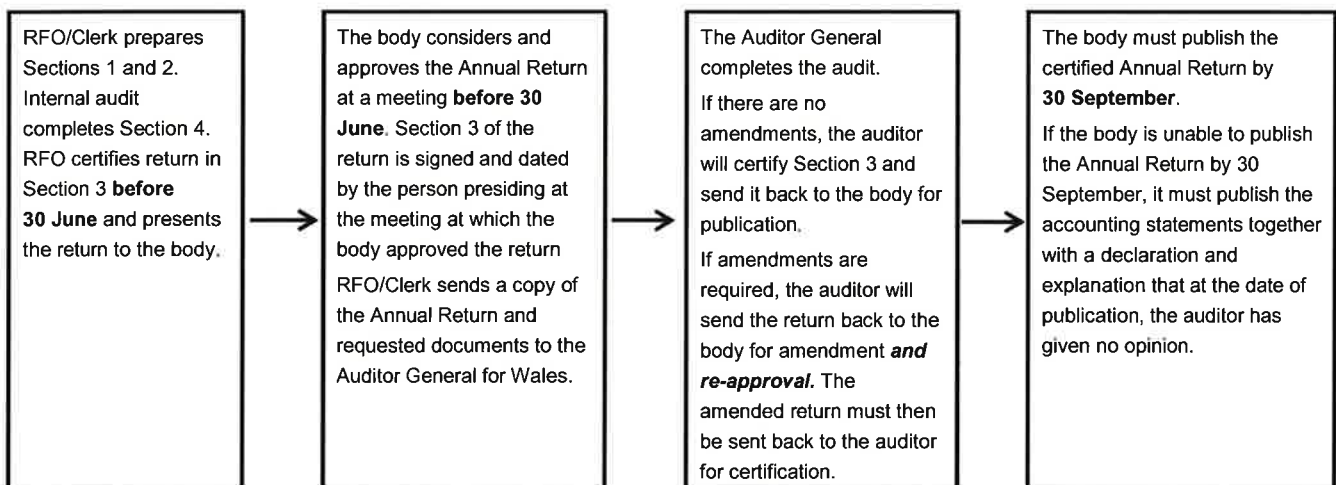
The following legislation defines proper practices as the One Voice Wales/SLCC Guidance publication *Governance and accountability for local councils in Wales – A Practitioners' Guide (2011)* (the Practitioners' Guide):

- Port health authorities: Accounts and Audit (Wales) Regulations 2014, Regulation 4(b)
- Small joint committees: Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003, Regulation 25(1)

The Practitioners' Guide requires that smaller bodies prepare their accounts in the form of an annual return. This annual return meets the requirements of the Practitioners' Guide

**Please complete all sections highlighted in pink.** Incomplete or incorrect returns may require additional external audit work and incur additional costs. Further guidance is included in Section 5 and in Section 2 includes references to where the guide has further information.

Under the Accounts and Audit (Wales) Regulations 2014, the body must formally approve the return and certify Section 3 before the return is sent to the auditor. The body must approve the Annual Return by 30 June. Unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Body for publication with no further approval by the body required. The accounts approval and audit arrangements follow the process as set out below.



Your external audit team will advise you what additional information is needed for the audit.

Please send the original Annual Return (ie, not a photocopy), together with any additional information requested, to your external auditor by the date specified by the auditor. Unless requested, please **do not** send any original financial records to the external auditor.

Audited and certified returns are sent back to the body for publication or display of Sections 1, 2 and 3.

**Section 1 – Accounting statements for: COYCHURCH CREMATORIUM**

	Year ending			Notes and guidance for compilers			
	31 March 2014 (£)	31 March 2015 (£)					
				Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Body's underlying financial records for the relevant year.			
1. Balances brought forward	538	1019		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 and/or levy	-	-		Total amount of local taxation, rates and/or levy received or receivable in the year including funding from a sponsoring body.			
3. (+) Total other receipts	1318	1140		Total income or receipts as recorded in the cashbook less income from local taxation and/or levy (line 2). Include any grants received here.			
4. (-) Staff costs	(240)	(245)		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.			
5. (-) Loan interest/capital repayments	(50)	(50)		Total expenditure or payments of capital and interest made during the year on the Body's borrowing (if any).			
6. (-) Total other payments	(547)	(669)		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	1019	1195		Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).			
8. (+) Debtors and stock balances	195	174		<b>Income and expenditure accounts only:</b> Enter the value of debts owed to and stock balances held at the year-end.			
9. (+) Total cash and investments	840	1050		<b>All accounts:</b> 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	(16)	(29)		<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the Body (except borrowing) at the year-end.			
11. (=) Balances carried forward	1019	1195		<b>Total balances should equal Line 7 above:</b> Enter the total of (8+9-10).			
12. Total fixed assets and long-term assets	2494	3162		The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March			
13. Total borrowing	226	177		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).			
14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The Body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).



## Section 2 – Annual Governance Statement

We acknowledge as the members of the Body 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 Body's accounting statements for the year ended 31 March 2015, that:

	Agreed?			'YES' means that the Body:	PG Chap.
	Yes	No*			
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and proper practices.	X			Prepared its accounting statements in the way prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	X			Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
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 Body to conduct its business or on its finances.	X			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
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.	X			Has given all persons interested the opportunity to inspect and ask questions about the Body's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Body and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	X			Considered the financial and other risks it faces in the operation of the Body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Body's accounting records and control systems throughout the year and have received a report from the internal auditor.	X			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
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	X			Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. 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 Body and, where appropriate, have included them on the accounting statements.	X			Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
9. Trust funds – in our capacity as trustee we have: <ul style="list-style-type: none"> <li>Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>			X	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

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

**Section 3 – Certification and approval**

**Approval and certification of the accounts and annual governance statement**

The Body is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of an Annual Return which:

- summarises the Body’s accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to the external auditor’s responsibilities.

<p><b>Certification by the RFO</b>  <b>Certificate under Regulation 15(1) Accounts and Audit (Wales) Regulations 2014</b></p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Body, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2015.</p>	<p><b>Approval by the Body</b>  <b>Approval of accounting statements under Regulation 15(2) Accounts and Audit (Wales) Regulations 2014 and the Annual Governance Statement</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Body under body minute reference:</p>
<p>RFO signature: <i>V. L. Young</i></p>	<p>Chair signature:</p>
<p>Name: V. L. YOUNG</p>	<p>Name:</p>
<p>Date: 27.5.15</p>	<p>Date:</p>

**External Audit Certificate**

The external auditor conducts the audit in accordance with guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met. We certify that we have completed the audit of the Annual Return for the year ended 31 March 2015 of:

**External auditor’s report**

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

[[These matters along with]\* Other matters not affecting our opinion which we draw to the attention of the Body/meeting are included in our report to the Body dated \_\_\_\_\_.]  
 (\* Delete as appropriate)

<p><b>External auditor’s signature:</b></p>	<p><b>For and on behalf of the Auditor General for Wales</b></p>
<p><b>External auditor’s name:</b></p>	<p><b>Date:</b></p>

**Section 4 – Annual internal audit report to:** COYCHURCH CREMATORIUM

The Body'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 2015.

The internal audit has been carried out in accordance with the Body'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 Body.

	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	X			
2. The Body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	X			
3. The Body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	X			
4. The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.			X	
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	X			
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	X			
7. Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	X			Central function
8. Asset and investment registers were complete and accurate, and properly maintained.				X
9. Periodic and year-end bank account reconciliations were properly carried out.				X
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.				X
11. Trust funds (including charitable trusts). The Body has met its responsibilities as a trustee.			X	

For any risk areas identified by the Body (list any other risk areas below or on separate sheets if needed) adequate controls existed:	Agreed?			
	Yes	No*	N/A	Not covered**
13. For those marked as N/A, no specific testing was undertaken as part of the Crematorium audit, however testing was undertaken in specific audits of these areas. No issues were				
14. identified.				

\* 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.

<b>Name of person who carried out the internal audit:</b> Helen Smith
<b>Signature of person who carried out the internal audit:</b> 
<b>Date:</b> 21/05/15

## Section 5 – Guidance notes on completing the 2015 Annual Return

1. Please note the changes to the accounts approval and audit process for this year. These are described on the front cover of this Annual Return.
2. For guidance please read the Practitioners' Guide (*Governance and accountability for local councils: A Practitioners' Guide 2011 (Wales)*) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
3. **The Wales Audit Office Good Practice Exchange ([www.wao.gov.uk/good-practice/finance/community-oucil-money](http://www.wao.gov.uk/good-practice/finance/community-oucil-money)) provides further information on the accounts and audit process along with guidance on governance matters.**
4. Please make sure that all sections are completed (ie, no empty pink boxes) by the appropriate person and the certificates in Section 3 are properly signed and dated. Avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are properly initialled and an explanation for them is provided to the auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited.
5. Use the checklist provided below. Use a second pair of eyes, perhaps your internal auditor or the Chair, to review your Annual Return for completeness before sending a copy to the auditor.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the copy Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your body holds any investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to Line 9 in Section 1. More help on bank reconciliation is available in the Practitioners' Guide\*.
7. Please **explain fully** any significant variances in the accounting statements. The auditor wants to know that **you** understand the reasons for the change. Please include a relevant and quantified analysis as shown in the Practitioners' Guide examples and not just a copy of your detailed accounts.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful. Please ensure that you enclose all the information that the auditor has asked for. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances this may incur additional costs for which the auditor is entitled to charge additional fees.
9. Please make sure that Section 1 adds up! Also please ensure that the balance carried forward from the previous year (Line 7 of 2014) equals the balance brought forward in the current year (Line 1 of 2015).
10. **Do not complete the External Audit Certificate in Section 3.** The external auditor completes this after the external audit work has been completed.
11. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit to the Body.

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
On submission to the external auditor		Yes	No
<b>Accounts</b>	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?		
	Does the bank reconciliation as at 31 March 2015 agree to Line 9?		
<b>Approval</b>	Has the RFO certified Section 3 (Regulation 15 (1)) no later than 30 June 2015?		
	Has the Body approved the accounting statements before 30 June 2015 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
<b>All sections</b>	Have all pink boxes in Sections 1 and 2 been completed and explanations provided where needed?		
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.		
If accounts are amended after receipt of external auditor's report on matters arising		Yes	No
<b>Accounts</b>	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Body's approval of the amendments before re-submission to the auditor?		

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

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