

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
Pen-y-bont ar Ogwr
CF35 6AB



Coychurch Crematorium
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Legal and Regulatory Services /

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Ask for / Gofynnwch am: Mr Mark Galvin

Our ref / Ein cyf:

Your ref / Eich cyf:

Date / Dyddiad: 29 February 2016

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, 4 March 2016 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 dated 4 December 2015
4. Programme of Meetings 2016/17 7 - 10
5. Audit Inspection 11 - 26
6. Crematorium Business Plan and Cremation Fees 27 - 48
7. Proposed Revenue Budget 2016-17 49 - 56
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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Yours faithfully

P A Jolley

Assistant Chief Executive Legal and Regulatory Services

Distribution:

Councillors:

E Dodd

E Hacker

G John

CL Jones

AD Owen

DR Pugh

B Stephens

R K Turner

C Westwood

E Williams

HM Williams

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE
HELD IN COMMITTEE ROOMS 2/3, CIVIC OFFICES ANGEL STREET BRIDGEND CF31 4WB
ON FRIDAY, 4 DECEMBER 2015 AT 2.00 PM

Present

Councillor CL Jones – Chairperson

E Dodd
DR Pugh

E Hacker
C Westwood

G John
E Williams

AD Owen

Officers:

Adele Ahearn
Joanna Hamilton
Mark Galvin
Zak Shell

Accountant – Returns Systems and Joint Committees
Crematorium Manager and Registrar
Senior Democratic Services Officer - Committees
Clerk and Technical Officer

118. APOLOGIES FOR ABSENCE

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

Cllr B Stephens – Mayoral duties
Cllr R K Turner – Other Council business
Cllr H Williams – Other Council business

119. DECLARATIONS OF INTEREST

None

120. APPROVAL OF MINUTES

RESOLVED: That the Minutes of a meeting of the Coychurch Crematorium Joint Committee dated 18 September 2015, be approved as a true and accurate record.

121. CHRISTMAS SERVICE

The Clerk and Technical Officer presented a report, in order to advise the Joint Committee of arrangements with regard to the Christmas Service at the Crematorium arranged for Thursday 17 December 2015.

He confirmed that the Service would be led by Reverend Swinford a retired Minister, and that musical support would be provided by Soprano Angharad Morgan. Refreshments would be sponsored by Rosemount Funeral Home, Bridgend (Co-operative Funeralcare).

The Clerk and Technical Officer added, that invitations had been sent out to appropriate dignitaries etc, and advertised in publically visited venues, as well as being placed in the local press and displayed on the Council's web site.

The proceeds from the collection taken at the Service would be donated to the Joint Committee's Chairman's Mayor's charity fund.

He concluded his submission by confirming that the cost of staff and performers estimated at £400, was included within the Crematorium Revenue budget.

RESOLVED: That the Joint Committee noted the report.

122. GREEN FLAG AWARD

The Crematorium Manager and Registrar presented a report, the purpose of which, was to advise the Joint Committee on Coychurch Crematorium's Green Flag Award assessment for 2015/16.

She explained that the Crematorium had now been successful in achieving this award for the sixth consecutive year, and the results from this latest Green Flag assessment were included in Appendix A to the report.

Following clarification by Members on how the scoring assessments were calculated, the Crematorium Manager and Registrar advised that a score of 80 plus was the top scoring structure, and the Crematorium had scored 82.

The Chairperson for the record, thanked the staff at Coychurch Crematorium for all their hard work, on a consistent basis year on year, which allowed the Crematoria to achieve the Green Flag Award.

RESOLVED: The Joint Committee noted the report with pleasure.

123. FINANCIAL MONITORING STATEMENT 1 APRIL TO 30 SEPTEMBER 2015

The Treasurer submitted a report, that informed the Joint Committee of details of income and expenditure for the above financial year, and gave an estimate of the final projected outturn.

The Accountant, Returns Systems and Joint Committees, referred to Table 1 in paragraph 4.1 of the report, which showed details of income and expenditure for this financial year, and gave an estimate of the final projected outturn

Paragraph 4.2 of the report, explained that the projected outturn for 2015-16 was a deficit of £723k, which will mean that there will be a transfer from earmarked reserves. She explained that the main reason for this planned overspend, was the replacement of the Cremators at an estimated cost of £840k.

The subsequent section of this part of the report, gave an explanation of the main variances between the Budget and Projected Outturn.

In terms of the reports financial implications, the Accountant, Returns Systems and Joint Committees stated that the overall projected deficit for 2015-16 had decreased from £746k to £723k after allowing for the above changes. The deficit also included the Cremator replacement costs, which would be funded from Coychurch Crematorium's current reserves.

RESOLVED: That the report be noted.

124. URGENT ITEMS

None

The meeting closed at 2.15 pm

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BRIDGEND COUNTY BOROUGH COUNCIL
REPORT OF THE CLERK & TECHNICAL OFFICER
COYCHURCH CREMATORIUM JOINT COMMITTEE
FRIDAY 4 MARCH 2016

PROGRAMME OF MEETINGS 2016/17

1. Purpose of the Report

- 1.1 The purpose of this meeting is to seek approval for the proposed programme of meetings for 2016/17.

2. Background

- 2.1 The Memorandum of Agreement for the Coychurch Crematorium Joint Committee states that:-

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

3. Current Situation/Proposal

- 3.1 The following programme of meetings is proposed:-

Friday 24th June 2016 - Annual General Meeting & Site Visit

Friday 9th September 2016

Friday 2nd December 2016

Friday 3rd March 2017

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 2016/17

**ZAK SHELL
CLERK AND TECHNICAL OFFICER
22nd February 2016**

Contact Officer:

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

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

Background Papers: Equality Impact Assessment Toolkit

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

FRIDAY 4 MARCH 2016

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 2015/16 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:

- Orders & Payments;
- Petty Cash;
- Income Management;
- Budgetary Control;

3. Current Situation

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

- All documentation examined was complete, accurate, thorough and easily accessible;
- Invoices and reminders are sent promptly to funeral directors at the end of each month.
- Robust controls were found to be in place in relation to the payment of suppliers

- 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 were deemed necessary 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
22ND FEBRUARY 2016

Contact Officer:

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

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

Background Papers: Equalities Impact Assessment Toolkit

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Bridgend & Vale
Internal Audit
Shared Service

Internal Audit Report

Authority	Bridgend County Borough Council
Directorate	External
Audit Title	AA590
Audit Year	2015/16

Authority	Bridgend County Borough Council
Audit	AA590 Crematorium

Report Date	February 2016
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To	Joanna Hamilton, Crematorium Manager & Registrar
CC	Gareth Evans, Parks & Playing Field Manager
Auditor	Vicky Macey
Report Date	February 2016
Audit Ref	AA590

1. Introduction

- 1.1. An audit review of Coychurch Crematorium was undertaken as part of the 2015/16 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 2014/15 there were 1,599 cremations providing income of £1,139,512 for cremation fees and miscellaneous fees including the sale of memorials.
- 1.3. The income for the current year as at the end of period 9 was £692,827 with a projected deficit of £733,000, however there will be a transfer from earmarked reserves. The main reason for the planned overspend is the replacement of the Cremators at an estimated cost of £850,000.
- 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 internal controls in operation at the Crematorium in order to complete the relevant parts of the Wales Audit Office Annual return for 2015/16.
- 2.2. The scope of the audit was to review the controls in place in relation to:
 - Orders & Payments
 - Petty Cash
 - Income Management
 - Budgetary Control

Authority	Bridgend County Borough Council
Audit	AA590 Crematorium

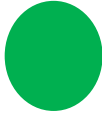
Report Date	February 2016
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3. Strengths & Areas for Improvement

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

- All documentation examined was complete, accurate, thorough and easily accessible.
- Invoices and reminders are sent promptly to funeral directors at the end of each month.
- Robust controls were found to be in place in relation to the payment of suppliers.

4. Audit Opinion

<p>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</p>	 <p>Substantial Assurance</p>
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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.

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Audit	AA590 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. Orders & Payments

Ref.	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.1.1.	<p><u>Expected Controls:</u> Official orders should be raised for all goods or services.</p> <p><u>Risks</u> <i>Goods ordered for personal use and misappropriated.</i></p>	<p>A sample of 15 transactions were examined.</p> <ul style="list-style-type: none"> Copies of all invoices are retained at the Crematorium. All 15 orders had been raised before or on the same day as the invoice. 15/15 orders were deemed reasonable and thorough details had been included within the order detail. All 15 orders had been approved by the authorised signatory. All invoices where VAT was applicable had been correctly claimed. 	None	N/A
6.1.2.	<p><u>Expected Controls:</u></p>	<p>A segregation of duties was evident throughout the testing with the</p>	None	N/A

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Ref.	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	<p>Appropriate segregation should be evident between the person ordering goods, checking delivery and authorising invoices.</p> <p><u>Risks</u> <i>Fraudulent purchases, misappropriation of goods</i></p>	Admin Assistant / Senior Assistant Registrar ordering goods, the other Admin Assistant checking delivery and the Crematorium Manager & Registrar authorising invoices.		
6.1.3.	<p><u>Expected Controls:</u> Value for money can be demonstrated in all purchases.</p> <p><u>Risk:</u> <i>Economy and efficiency cannot be demonstrated, waste of resource.</i></p>	<p>Value for money had been demonstrated throughout the sample of purchases with quotes being obtained for specific work as and where needed.</p> <p>Corporate contracts are utilised wherever possible.</p>	None	N/A
6.1.4.	<p><u>Expected Controls:</u> Official orders are raised and processed through official ordering system.</p> <p><u>Risks:</u> <i>Inappropriate use of the Non orders.</i></p>	<p>15/15 orders had official purchase orders raised. All of which had sufficient narrative entered to ensure it was clear exactly what was being ordered.</p> <p>At the time of the Audit the only outstanding purchase orders were recently placed orders.</p>	None	N/A

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Ref.	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	<i>Excessive use of Non Orders, poor budgetary control.</i>			

6.2. Income Management

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.2.1.	<p><u>Expected Controls:</u> All income can be accounted for.</p> <p>Regular monitoring of collections by Crematorium Manager & Registrar.</p> <p><u>Risks</u> <i>Misappropriation of money.</i></p>	The Admin Assistant / Senior Assistant Registrar maintain a spreadsheet of income received which the Crematorium Manager & Registrar monitors on a regular basis. The Auditor evidenced records maintained for this during the Audit which were thorough and easy to reconcile.	None	N/A
6.2.2.	<p><u>Expected Controls:</u> All sources of income are recorded.</p> <p>Invoices for services are raised promptly and income duly collected.</p>	<p>Invoices are raised on a monthly basis for all funeral directors. These are mostly paid via cheque or credit card.</p> <p>Members of the public paying for memorials/ rose bushes etc. are required to pay for the item(s) at the time of purchase. This can be done so via cash/ card or cheque. Upon entry onto the Gower system a receipt is generated and a copy held within a file at the Crematorium. At the end of the month a report of all such</p>	None	N/A

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Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	<p>Risks Charges for services not raised, loss of income to Council</p> <p>Income received by the crematorium is misappropriated.</p> <p>VAT regulations are not complied with.</p>	<p>purchases is run and reconciled. This was evidenced at the time of the Audit for the previous 2 months, where all transactions reconciled.</p> <p>The Gower system cannot separate both subjective codes (8471 & 8433); however a manual spreadsheet is maintained by the Admin Assistant & Senior Assistant Registrar which provides a breakdown of cash/ cheque and credit card payments received.</p>		
6.2.3.	<p>Expected Controls: Cash held and stored securely.</p> <p>Risks Loss of money due to theft/inadequate security.</p>	<p>Very little cash income is received as most payments tend to be either card or cheque. However what cash is collected is stored within the safe at the Crematorium between payment being received and being banked.</p> <p>Only the Crematorium Manager and Registrar & the Admin Assistant / Senior Assistant Registrar have access to the safe.</p>	None	N/A
6.2.4.	<p>Expected Controls: Regular banking is undertaken.</p> <p>Risks Uninsured losses due to funds held in the safe exceeding</p>	<p>Banking is usually done on a weekly basis, however this is dependent upon how busy Crematorium has been & the number of cheques received.</p> <p>The Auditor examined 23 invoices/ banking's and 19/23 had been banked in a timely manner – the outstanding 4 were recent invoices that had not been paid to date.</p>	None	N/A

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Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	<i>insurance limits.</i>	Upon examination it was evident that the maximum amount of money held on site at any one time throughout the year did not exceed the insurance limit.		

6.3. Petty Cash

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.3.1.	<p><u>Expected Control:</u> All relevant records have been securely stored</p> <p><u>Risks</u></p> <ul style="list-style-type: none"> • <i>Misappropriation of cash</i> • <i>Financial documents lost/stolen.</i> 	<p>The Auditor undertook a petty cash reconciliation – all reconciled.</p> <p>All expenditure listings were deemed appropriate and receipts for all purchases were maintained.</p> <p>September & June petty cash reconciliations were examined, all purchases were supported by receipts, had all been authorised prior to purchase and the VAT had been accounted for correctly.</p> <p>Quarterly reimbursements are carried out by the Admin Assistant/ Senior Assistant Registrar. These are then checked and authorised by the Crematorium Manager & Registrar.</p>	None	N/A
6.3.2.	<p><u>Expected Control:</u> Adequate records are held for</p>	<p>A cash float of £126.09 was counted by the Auditor with receipts evident for £2.96. All receipts are held within the tin and all previous</p>	None	N/A

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Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	any cash in hand. <u>Risks</u> <i>Misappropriation of cash</i>	reconciliations are held within a file. The cash tin is locked and kept in a locked draw within the Crematorium Manager & Registrar's office, for which only she has a key. Cash is administered by the Admin Assistant/ Senior Assistant Registrar with authorisation being given by the Crematorium Manager and Registrar.		
6.3.3.	<u>Expected Control:</u> Mileage claims are correctly paid through payroll. <u>Risks</u> <i>Inappropriate expenditure</i>	No mileage is paid via the petty cash account.	None	N/A

6.4. Budgetary Control

Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
6.4.1.	<u>Expected Control:</u> The delegated budget is allocated correctly. <u>Risks</u> <i>Budgetary mis-management</i>	The delegated budget had been input onto COA at the beginning of the current financial year correctly. The Auditor queried the projected budget of £1,000,000 with the dedicated Accountant who explained that this was for the replacement of the cremators project.	None	N/A

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Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	<i>leading to overspends.</i>	<p>It was also identified during the audit that Crematorium Staff Overtime has overspent by £2,644.76. Through discussion with the Crematorium Manager & Registrar this overspend was due to the replacement of the cremators. At the time when one cremator was out of action, staff were paid to work weekends in order to prevent a backlog.</p> <p>Upon discussion with the dedicated accountant it was apparent that HR had been costing weekend work to the overtime budget code. Assurance has been provided that this will be rectified for the 16/17 budget.</p>		
6.4.2.	<p><u>Expected Control:</u> Establish whether there is a deficit or surplus c/f from previous years.</p> <p><u>Risks</u> <i>Budgetary mis-management leading to overspends.</i></p>	<p>Where a surplus exists this is documented within the business plan and reported back to the Joint Committee.</p> <p>The reporting back to Joint Committee is documented within the minutes and any supporting evidence is included.</p> <p>Monitoring takes places centrally by the dedicated accountant to ensure the surplus is spent in line with the proformas documented.</p>	None	N/A
6.4.3.	<p><u>Expected Control:</u> The budget position is reviewed on a regular basis and up to date information produced.</p>	<p>An annual business plan is put together for the beginning of each financial year.</p> <p>The assigned Accountant (Project & Governance) monitors the budget and sends the accounts over to the Crematorium Manager</p>	None	N/A

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Ref	Expected Control & Possible Risk	Key findings / Conclusions	Recommendation	Criticality
	<p>Risks <i>Budget positions are not reviewed on a regular basis, and at an appropriate level throughout the year resulting in overspend.</i></p>	<p>& Registrar every quarter for review. Information is then taken from these reports and presented to the Joint Committee on a quarterly basis.</p> <p>Finance reports are reconciled to COA by the Accountant.</p> <p>Copies of minutes reporting to Joint Committee were obtained by the Auditor which evidenced quarterly reporting of the budget position.</p>		
6.4.4.	<p>Expected Control: Officers are provided with satisfactory financial documentation, relating to the budget of the Crematorium, on a regular basis.</p> <p>Risks <i>Officers are unaware of the financial position of the Crematorium and the financial implications of the decisions that they make.</i></p>	<p>A copy of the Joint Committee minutes for 6th March 2015 were obtained which evidenced that they had approved the budget prior to the start of the financial year.</p> <p>Also included within the minutes was the Annual Business Plan and the proposed new cremation fees for the forthcoming year.</p> <p>Joint Committee meet on a quarterly basis and are kept up to date with budget information during these meetings. This can be evidenced through the minutes taken.</p>	None	N/A

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BRIDGEND COUNTY BOROUGH COUNCIL
REPORT OF THE CLERK & TECHNICAL OFFICER
COYCHURCH CREMATORIUM JOINT COMMITTEE
FRIDAY 4 MARCH 2016

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 2016/17, 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 2015 was 1581, made up of 933 from Bridgend, 199 from Vale of Glamorgan and 375 from Rhondda Cynon Taff, with 74 non-residents. An agreement with the Princess of Wales Hospital for the cremation of non-viable fetal remains (NVF) has resulted in an additional 11 communal cremations. A further 9 individual NVF cremations were arranged directly with families. Statistical records for the period from January to December 2012, 2013, 2014 and 2015 are included in the Business Plan for comparison.
- 3.2 The proposed Service Level Business Plan for 2016/17 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 the project and this was achieved.
- 3.3 The current cremation charge places the Crematorium at 212 out of 277 cremation authorities in a national fee league table published in summer 2015. The funding strategy included in previous Business Plans recommended an increase to the cremation charge by inflation plus £25 each year. This was for a temporary period to ensure that sufficient funding was available to support the future programme of

improvements works, the Crematorium extension and the replacement of Crematorium equipment, but still retain the Crematorium's competitive position. The extension of the Crematorium and associated installation of new equipment has been completed and the fees accordingly reviewed. It is not considered necessary to increase the cremation fee by an additional £25 this year but instead the need will be reviewed on an annual basis. It is recommended that the cremation charge is increased by inflation from £615.00 to £623.00. The table below indicates comparison on current cremation fees for adjoining crematoria:

Crematorium	Cremation Fee 2015/16
Vale of Glamorgan	£665.00+ (excl. organist)
Glyntaff (Pontypridd)	£626.00 (excl. organist)
Llwydcoed (Aberdare)	£626.00 (excl. organist)
Coychurch (Bridgend)	£615.00
Llanelli	£605.00
Gwent	£592.00 (excl. organist)
Margam	£585.00
Swansea	£580.00 (excl. organist)
Narberth	£564.00
Cardiff	£515.00 (excl. organist)

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:

- Approve the Service Level Business Plan 2016/17
- Confirm the cremation fee for 2016/17 at £623.00

Zac Shell
CLERK AND TECHNICAL OFFICER
22nd February 2016

Contact Officer:

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

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

Background Papers: Equalities Impact Assessment Toolkit

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COYCHURCH CREMATORIUM

SERVICE LEVEL BUSINESS PLAN

2016/17



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 affect Coychurch Crematorium.

Zak Shell
Clerk and Technical Officer
for Coychurch Crematorium Joint Committee

March 2016

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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 2010/11/12/13/14/15
- Level 5 of the Green Dragon Award for sustainability awarded in 2011/12/13/14/15 - 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

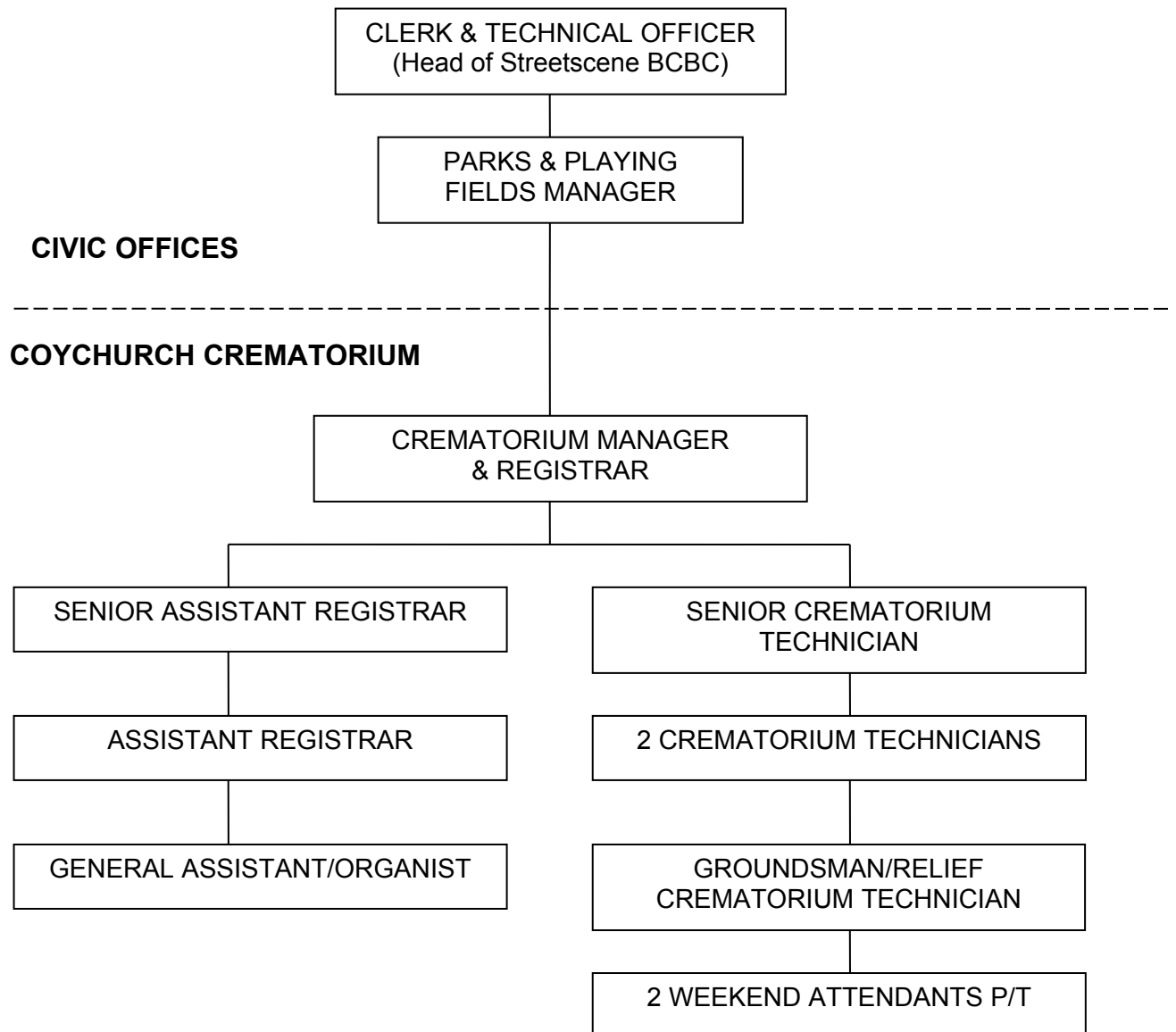
- The service has a net revenue budget of £-122k for 2016/17. A breakdown of this budget by cost centre is given in **Section 3**.
- ICT systems used by the Service are:
 - Gower Sequel
 - Cedar Financials

Staffing

The Service employs 8 full time employees and 2 part time employees, working at Coychurch Crematorium. The Crematorium Manager and Registrar is responsible for the day to day activities on site and the overall management of the Crematorium. The Crematorium Joint Committee's Clerk & Technical Officer and Bridgend Council's Parks and Playing Fields 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.

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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.

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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 professionals
- 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

Sustainability

- Level 5 of the Green Dragon Award for sustainability awarded in 2011
- Metal Recycling by Orthometals (revenue proceeds donated to charity)
- Plastic Recycling with Agriplass
- Mulching bed materials controlled by the Forest Stewardship Council

COYCHURCH CREMATORIUM JOINT COMMITTEE

- 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 Natural Resources Wales for management of Coed Brynglas ancient woodland
- Replacement of cremators and installation of mercury abatement plant
- Installation of refrigeration to enable the cremators to be used in the most efficient and environmentally positive way

Key Achievements over the past 5 years

- High level of public satisfaction maintained
- National recognition of architectural and landscape standards
- Green Flag Award 2010, 2011, 2012, 2013, 2014 and 2015
- Upgrade of all toilet facilities
- Extending memorialisation into adjoining land
- Refurbishment of sound system in chapels, cloisters and external speakers
- Replacement of Waiting Room seating
- Replacement of lectern and choir stalls in Crallo Chapel incorporating commissioned 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
- Installation of new cremators and mercury abatement plant to meet highest environmental standards
- Installation of refrigeration for environmentally positive cremating

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 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Target 2016/17
100%	100%	100%	100%	100%

Annual Statistics

The following table indicates the annual usage of the crematorium for 2015. A copy of the details for 2012, 2013 and 2014 are also included for comparison purposes. The total number of cremations for **2015** was **1581**, made up of **933 from Bridgend**, **199 from Vale of Glamorgan** and **375 from Rhondda Cynon Taff**, with **74 non-residents**. This is a decrease of 141 cremations from the 2013 figures and a decrease of 70 from 2014 figures, due to a decrease in non-residents.

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Crematorium Statistics for Year Ending 31st December 2015

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CREMATIONS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Borough of Bridgend	120	109	86	80	56	72	76	60	69	68	57	80	933	
Vale of Glamorgan	25	13	26	7	12	20	16	20	12	14	18	16	199	
Rhondda-Cynon-Taff	34	30	33	34	26	26	31	34	37	25	32	33	375	
Others	7	5	7	8	8	5	8	3	5	8	6	4	74	
TOTALS	186	157	152	129	102	123	131	117	123	115	113	133	1581	
NVF CREMATIONS (INDIVIDUAL)	2	1	2		1	1	1				1		9	
NVF CREMATIONS (COMMUNAL)	2	2	1			1	1	2		1		1	11	
DISPOSAL OF CREMATED REMAINS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	From Away
Interred in Burial Plot	22	20	16	23	11	18	22	16	16	20	11	12	207	10
Interred in Rose Garden	9	7	9	6	3	4	4	3	3	1	7	9	65	10
Scattered in Garden of Remembrance	14	15	6	9	4	15	7	7	4	5	2	7	95	10
Placed in Columbarium Vault						1							1	
Taken Away by Funeral Director	145	118	124	91	85	87	100	93	100	90	94	106	1233	
On Hold												0	0	
TOTALS	190	160	155	129	103	125	133	119	123	116	114	134	1601	30
MEMORIALS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Plaques - Burial Plot/Rose Garden/Bench	43	33	30	27	15	21	26	37	29	24	23	28	336	
Book of Remembrance & Mini Book of Rem.	6	3	5	3	4	9	6	4	5	1	2	1	49	
Lease - Columbarium Vault (includes plaque)						1							1	
Lease - Wall Tablet/Vase Block (includes plaque)	3	4	2	3		1	2						15	
Lease - Tree Dedication/Shrub Bed (inc. plaque)									1		1		2	
Lease - Vase Block Space	2	1	2	1	1	1							8	
Memorial Bench Lease - New/Renewal	2				1		2	1		2		1	9	
External Chapel Wall Space													0	
TOTALS	56	41	39	34	21	33	36	42	35	27	26	30	420	

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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	

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Crematorium Statistics for Year Ending 31st December 2013

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CREMATIONS	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	
TOTALS	146	128	126	151	125	103	143	152	158	178	149	163	1722	
NVF CREMATIONS (INDIVIDUAL)	1						1		3	1		1	7	
NVF CREMATIONS (COMMUNAL)	3		2	1	2	2	1	3	3		1		18	
DISPOSAL OF CREMATED REMAINS	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	
TOTALS	150	128	128	152	127	105	145	155	164	179	150	164	1747	31
MEMORIALS	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														
TOTALS	38	34	37	32	41	26	32	30	22	31	25	13	361	

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

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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 227 non-resident cremations in 2013 and 150 non-resident cremations in 2014, with these non-resident numbers accordingly decreasing to 74 in 2015.

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 that were expected for 2015. It is noticeable, however, that increases in the number of cremations from Bridgend and Rhondda-Cynon-Taff, together with an increase in the number of non-resident cremations have led to an increase in the total cremation numbers in 2015 to 1591 cremations compared to 1497 cremations in 2012.

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 31st December 2012. This was later revised and eventually commenced in January 2013.

The Federation of British Cremation Authorities (FBCA) and the Cremation Society formulated a proposal to offset the costs for those crematoria that installed abatement plant to reduce mercury emissions by contributions from those that did not. 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 2015/16 relates to the total number of cremations in 2015 and equates to £41k for that period. The recent installation of abatement plant should reduce this figure to an estimated £10k for 2016.

Cremators

The mercury abatement process required 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 were limitations on how the crematorium could 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.

Tender invitations were issued at the end of February 2015 to reputable cremator manufacturers. The installation of new cremators and mercury abatement plant commenced in August 2015 and is due for completion by April 2016. This has ensured that the Crematorium is able to meet the highest environmental standards, cremate larger sized bodies and operate the most efficient plant in a modern building fit for the purpose. Refrigeration facilities were also installed to enable bodies to be stored hygienically to allow the cremators to be used in the most efficient and least environmentally detrimental way.

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Expand Infrastructure in New Land Extension

In 2009 the Committee approved the construction of an access road and additional car parking into the new land, and the layout for the extension to the memorial gardens inside the new land extension. Phase 1 of these works was carried out at that time and the new memorial gardens have been well received. The planning of Phase 2 infrastructure will be carried out this financial year with the continuation of the access road planned for 2017/18. This will provide for the further expansion of the memorialisation gardens as need dictates.

Upgrade/Repairs to Organ

The pipe organ was built by the distinguished company N P Mander in 1970 and other than remedial work and the addition of pipes, the instrument remains as built. As such the electro-mechanical switching sited in the rear of the console is failing and causing additional costs during tuning visits. Future reliability is only possible if the failing components are replaced with modern Solid State. The chests would have to be removed to allow for rewiring which would provide the opportunity to fit supports under the passage board to improve safety when accessing the Great organ during tuning.

Roof repairs

The flat roof above the original crematory building has been leaking for a period of time. A recent inspection by a specialist company confirmed that the roof surface requires replacement. This will ensure that the new crematory equipment is protected from water damage.

Footpaths and landscaping

A new footpath to improve access to the new granite burial plots.

Improved landscaping to the concrete burial plots.

Periphery fencing

The replacement of the failing fencing adjacent to the main car park to match the higher quality fencing already installed at the exit gate. This will improve security and make the area more aesthetically pleasing.

Property Contingency

An allowance is made for the general maintenance and upkeep of buildings to cover minor unplanned works.

COYCHURCH CREMATORIUM JOINT COMMITTEE

3: Revenue Budgets

Planned works

Narrative	Expenditure		
	2015/16	2016/17	2017/18
	£000	£000	£000
CAMEO payments	43	10	(10)
Organ Repairs (moved from 2015/16)		20	
New Cremators: Fees/planning/design/investigation/supervision Cremator installation	40 850		
Burial plots: Pathway installation, landscaping		20	
Land extension: Phase 2 design works Infrastructure		30	250
Periphery fencing		20	
Flat roof repairs		50	
TOTAL PLANNED WORKS	933	150	240

COYCHURCH CREMATORIUM JOINT COMMITTEE

Proposed Budget 2016/17

Narrative	2015/16	2016/17
	Budget	Budget
	£000	£000
Employees	300	297
Premises	290	331
Supplies, Services and Transportation	1008	170
Agency/Contractors	89	89
Administration	41	41
Capital Financing	50	50
Gross Expenditure	1778	978
Fees and Charges	(1032)	(1100)
Surplus(-)/Deficit	746	(122)
Transfer to/from (-) Reserve	(746)	122
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		
					15/16	16/17	17/18
<i>New cremators & associated plant</i>	<ul style="list-style-type: none"> • Install new cremators 	<i>July 2016</i>	Joanna Hamilton	<i>Regular progress meetings</i>	890		
<i>Organ Maintenance</i>	<ul style="list-style-type: none"> • Organ repairs 	<i>Delayed from April 2016 to April 2017</i>	Joanna Hamilton	<i>Regular progress meetings</i>		20	
<i>Burial plots</i>	<ul style="list-style-type: none"> • Install pathway • Upgrade landscaping 	<i>April 2017</i>	Joanna Hamilton	<i>Regular progress meetings</i>		10 10	
<i>Land Extension</i>	<ul style="list-style-type: none"> • Phase 2 design works • Install infrastructure 	<i>April 2017 April 2018</i>	Joanna Hamilton	<i>Regular progress meetings</i>		30	250
<i>Periphery Fencing</i>	<ul style="list-style-type: none"> • Repair/Replace 	<i>April 2017</i>	Joanna Hamilton	<i>Regular progress meetings</i>		20	
<i>Flat roof repairs</i>	<ul style="list-style-type: none"> • Replace crematory roof surface 	<i>April 2017</i>	Joanna Hamilton	<i>Regular progress meetings</i>		50	
<i>Budget Strategy</i>	<ul style="list-style-type: none"> • Exercise service charge • Review works programme • CAMEO payments 	<i>Annually Annually Jan. 2016</i>	Joanna Hamilton	<i>Annual report to Joint Committee</i>	41	10	(10)

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

Parks and Playing Fields Manager

- Gareth Evans (tel: 01656 642720 / email:
Gareth.Evans@bridgend.gov.uk

Crematorium Manager & Registrar

- Joanna Hamilton (tel: 01656 656605 /email:
Joanna.Hamilton@bridgend.gov.uk

Finance Officer for Coychurch Crematorium

- Adele Ahearn (tel: 01656 643358 / email:
Adele.Ahearn@bridgend.gov.uk

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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE TREASURER

COYCHURCH CREMATORIUM JOINT COMMITTEE

4 MARCH 2016

PROPOSED REVENUE BUDGET 2016-17

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 2015-16, and to obtain approval from the Joint Committee for the proposed budget and fees and charges for 2016-17.

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

- 2.1 There are no direct connections to the Council's Corporate priorities, although the ongoing monitoring of budget and performance form part of ensuring a better use of resources.

3. **Background**

- 3.1 The 2015-16 Revenue Budget was approved by the Committee at its meeting on 6 March 2015. The current budget position and projected outturn for 2015-16 is outlined below, together with the proposed budget for 2016-17.

4. **Current Situation**

Estimated Revenue Outturn 2015-16

- 4.1 Table 1 below shows the financial position at 31 January 2016 and the projected outturn for 2015-16.

Table 1- Comparison of budget against projected spend at 31st January 2016.

Budget	Category	Adjusted Actual 01/04/2015 to 31/01/2016	Projected Outturn	Projected Over (Under) Spend
2015-16			2015-16	2015-16
£'000		£'000	£'000	£'000
300	Employees	182	256	(44)
290	Premises	132	220	(70)
1008	Supplies, services & transport	655	998	(10)
89	Agency / contractors	59	85	(4)
41	Administration	31	41	0
50	Capital financing costs	38	50	0
1778	Gross Expenditure	1097	1650	(128)
(1,006)	Fees & charges	(764)	(1075)	(69)
(26)	BCBC Contribution	0	0	26
746	(Surplus)/Deficit	333	575	(171)
(746)	Transfer to/(from) Reserve	(333)	(575)	171

4.2 When the budget was set, there was an anticipated budget deficit of £746,000. This was to finance the costs of purchasing new cremators. The actual projected outturn as at the end of January is a deficit of £575,000 which will require a transfer from earmarked reserves.

An explanation of the main variances between the Budget and Projected Outturn is detailed below:

- A salary underspend of £44,000 due to the budgeted regrading of positions not being implemented
- The underspend of £70,000 on Premises is made up of Planned Maintenance (£60,000), Gas (£7,000) and Business Rates (£2,000). The underspend in Planned Maintenance is due to a delay in the replacement of the Crematory roof and organ repairs. This work is now planned to take place in 2016-17.
- The underspend of £10,000 on Supplies, Services & Transport is made up of savings on, Office Equipment (£4,000), Equipment Maintenance (£5,000), and Audit Stamp Duty (£4,800). These are offset by an overspend on the provision for Consultant Fees (£4,600), relating to the cremator replacement.
- Income has been higher than budgeted by £69,000 resulting from increased cremation fees (£67,000) and income in relation to the sale of items (£2,000). The BCBC contribution will not be received,

as it is linked to the restructure/regrading exercise not being implemented in 2015-16

2016-17 Proposed Budget

- 4.3 Although Committee Members accepted the proposals by Bridgend County Borough Council (BCBC) to strengthen the Crematorium's staffing structure and BCBC Burials Service for 2015-16, the implementation has been delayed, and is now due to be implemented on 1st April 2016.

The following table shows the proposed revenue budget for 2016-17

Table 2 – Proposed Budget 2016-17

Category	Budget 2016-17 £'000
<u>Expenditure</u>	
Employees	297
Premises	331
Supplies, services & transport	170
Agency / contractors	89
Administration	41
Capital financing costs	50
Gross Expenditure	978
<u>Income</u>	
Fees & charges	(1,074)
Contribution from BCBC	(26)
Total Income	(1,100)
Net (Surplus)/Deficit	(122)
Transfer to/(from reserves)	122

- 4.4 All 2015-16 non-employee budgets have been reviewed, and any necessary adjustments have been made to meet expected expenditure for 2016-17.
- 4.5 Employee budgets have been adjusted to reflect salary increments where applicable. The budget includes a 1% uplift for the 2016-17 pay award.
- 4.6 The Business Plan for 2016-17 indicates that there is a budget requirement of £150,000 to meet expenditure itemised in the table below:

Table 3 – Business Plan Spending Requirements

2016-17	£000
Organ upgrade	20
CAMEO payments	10
Periphery Fencing Improvements	20
Enhance Landscape below Burial Plot Car Park 1	10
Flat Roof Replacement, Old Crematory	50
Phase 2, Land extension design	30
New path for granite burial plots	10
Total	150

These costs will be met from the premises budget identified in Table 2 above. The premises budget also includes a provision of £50,000 for planned maintenance.

- 4.7 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.
- 4.8 The income budgets have been prepared assuming a general increase in fees of 1.3% (1% plus CPI at 0.3%), and has also been realigned to reflect current levels of activity (based on 1484 cremations).

Accumulated Balance

- 4.9 The effect on the accumulated balance of the proposed budget for 2016-17 is shown in the Table below:

Table 4 – Impact on accumulated balance of proposed budget 2016-17

Accumulated Balance	£000
Balance as at 31 March 2015	(1,195)
Transfer from Reserves	575
Projected Balance as at 31 March 2016	(620)
Transfer to reserves 2016-17	(122)
Projected Balance as at 31 March 2017	(742)

- 4.10 It is projected that at 31 March 2016, there will be an accumulated balance of £620,000. The balance has reduced from 31 March 2015 due to the replacement of the cremators. 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 2016-17

- 4.11 Capital expenditure will not require any additional loan charge or contribution from constituent authorities in 2016-17. Items of a capital

nature for 2016-17 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 2016-17.

(b) Approve the increase in fees and charges with effect from 1 April 2016 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

4 March 2016

Contact Officer: Nigel Smith Tel No (01656) 643359
Finance Manager Financial Control and Closing, BCBC
Nigel.Smith@bridgend.gov.uk

Background Papers: Report of the Treasurer
Revenue Estimates 2015-16
Coychurch Crematorium Joint Committee
6 March 2015

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FEES	2008/2009		2009/2010		Actual rounded to 10P 2010/2011		Formula uplifted inflation(not rounded) 2011/2012		Actual rounded to 10P 2012/13		Actual rounded to 10P 2013/14		Actual rounded to 10P 2014/15		Actual rounded to 10P 2015/16		Inflation 2% = CPI Nov 14 - 1% + Addition 1%	
	£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p		
CREMATION FEES																		
Under 16 years (Weekday)	free		free		free		free		Free		Free		Free		Free			
Under 16 years (Saturday)	227.45		260.00		270.00		278.10		289.80		300.50		309.50		314.10		Inflation 2%	314.1425
Over 16 years (Weekday)	350.00		386.25		425.00		450.00		495.00		540.00		580.00		615.00		Inflation 2%	614.075
Over 16 years (Saturday)	573.05		616.00		655.00		680.00		733.60		786.70		836.00		875.00		Inflation 2%	873.915
Retained Organs (Cremated at establishment)	77.00		79.30		81.30		83.74		87.20		90.40		93.10		94.50		Inflation 2%	94.4965
Retained Organs (not previously cremated at establishment)	124.90		128.65		131.90		135.86		141.60		146.80		151.20		153.50		Inflation 2%	153.468
Memorial Service/additional 30 min chapel time - Weekday	55.25		56.90		58.35		60.10		62.60		64.90		66.80		67.80		Inflation 2%	67.802
Memorial Service/additional 30 min chapel time - Saturday	104.65		107.80		110.50		113.82		118.60		123.00		126.70		128.60		Inflation 2%	128.6005
Recording of funeral service							45.00		46.90		48.60		50.10		50.90		Inflation 2%	50.8515
Videoring of funeral service							55.00		57.30		59.40		61.20		62.10		Inflation 2%	62.118
Webcasting of funeral service							60.00		62.50		64.80		66.80		67.80		Inflation 2%	67.802
Burial Plots																		
Concrete plinth burial plot - purchase fee	190.25		195.95		200.85		206.88		215.60		223.60		230.30		233.80		Inflation 2%	233.7545
Granite plinth burial plot - purchase fee 75 yrs					321.10		330.73		344.60		357.40		368.10		373.60		Inflation 2%	373.6215
Slate Plaques																		
Standard plaque for concrete plinth burial plot/rose beds/trees	166.55		171.55		175.85		181.13		188.70		195.70		201.60		204.60		Inflation 2%	204.624
Double plaque for plot/rose beds/trees	247.65		255.08		261.45		269.29		280.60		291.00		300.00		304.50		Inflation 2%	304.5
Small photograph	82.15		84.61		86.75		89.35		93.10		96.50		99.40		100.90		Inflation 2%	100.891
Large Photograph	122.75		126.43		129.60		133.49		139.10		144.20		148.50		150.70		Inflation 2%	150.7275
Standard slate plaque - blank					27.35		28.17		29.40		30.50		31.40		31.90		Inflation 2%	31.871
Refurbishment of standard plaque lettering	25.90		26.68		27.35		28.17		29.40		30.50		31.40		31.90		Inflation 2%	31.871
Granite Plaques																		
Standard plaque for granite plinth burial plot			222.05		227.60		234.43		244.20		253.20		260.80		264.70		Inflation 2%	264.712
Standard plaque for granite bench			222.05		227.60		234.43		244.20		253.20		260.80		264.70		Inflation 2%	264.712
Benches																		
Wooden bench - purchase fee with 10yr maintenance agreement	745.05		767.40		786.60		810.20		844.20		875.40		901.70		915.20		Inflation 2%	915.2255
Wooden bench - renewal of 10yr maintenance agreement			300.00		307.50		316.73		330.00		342.20		352.50		357.80		Inflation 2%	357.7875
Granite bench - 10yr lease on shared bench			150.00		153.75		158.36		165.00		171.10		176.20		178.80		Inflation 2%	178.843
Leased Memorials <i>(15 year lease unless otherwise stated)</i>																		
Columbaria units - from	388.30		399.95		409.95		422.25		440.00		456.30		470.00		477.10		Inflation 2%	477.05
Vase blocks lease with plaque - from	257.80		265.55		272.20		280.37		292.20		303.00		312.10		316.80		Inflation 2%	316.7815
Wall plaques and lease (GoR) - from	257.80		265.55		272.20		280.37		292.20		303.00		312.10		316.80		Inflation 2%	316.7815
Tree dedication lease	226.25		233.05		238.90		246.07		256.40		265.90		273.90		278.00		Inflation 2%	278.0085
Shrub bed dedication lease	128.35		132.20		135.60		139.67		145.60		151.00		155.50		157.80		Inflation 2%	157.8325
Vase space lease - Cloisters (3 years)	37.15		38.25		39.20		40.38		42.10		43.70		45.00		45.70		Inflation 2%	45.675
Interment Related Fees																		
Interment in rose beds (double if cremated elsewhere)	92.30		95.05		97.45		100.37		104.60		108.50		111.80		113.50		Inflation 2%	113.477
Interment in burial plot (double if cremated elsewhere)	92.30		95.05		97.45		100.37		104.60		108.50		111.80		113.50		Inflation 2%	113.477
Exhumation	92.30		95.05		97.45		100.37		104.60		108.50		111.80		113.50		Inflation 2%	113.477
Placement in columbaria unit			34.70		35.60		36.67		38.20		39.60		40.80		41.40		Inflation 2%	41.412
Scattering of cremated remains (double if cremated elsewhere)	16.85		17.35		17.78		18.31		19.10		19.80		20.40		20.70		Inflation 2%	20.706
Witness of interment/scatter of cremated remains	22.45		23.10		23.70		24.41		25.40		26.30		27.10		27.50		Inflation 2%	27.5065
Cremation Certificate/ Extract from Register	11.25		11.60		11.90		12.26		12.80		13.30		13.70		13.90		Inflation 2%	13.9055
Urns							0.00											
Aluminium urn - adult/child	25.90		26.68		27.35		28.17		29.40		30.50		31.40		31.90		Inflation 2%	31.871
Wooden casket	31.55		32.50		33.30		34.30		35.70		37.00		38.10		38.70		Inflation 2%	38.6715
Polytainer urn	12.40		12.77		13.10		13.49		14.10		14.60		15.00		15.20		Inflation 2%	15.225
Other																		
External chapel Wall Space (for granite plaque)	235.25		242.30		248.35		255.81		266.50		276.40		284.70		289.00		Inflation 2%	288.9705
Silver coloured flower vase for plots/columbaria units	5.65		5.80		5.95		6.13		6.30		6.50		6.70		6.80		Inflation 2%	6.8005
Lids for flower vase	2.25		2.30		2.35		2.43		2.50		2.60		2.70		2.70		Inflation 2%	2.7405
Service book	14.70		15.15		15.55		16.02		16.70		25.00		25.75		26.10		Inflation 2%	26.13625
Book of Remembrance																		
Reservation in Book 2 Lines	13.55		13.96		14.30		14.73		15.30		15.90		16.40		16.70		Inflation 2%	16.646
Reservation in Book 5 Lines	27.00		27.81		28.50		29.36		30.60		31.70		32.70		33.20		Inflation 2%	33.1905
Reservation in Book 8 Lines	40.55		41.77		42.80		44.08		46.00		47.70		49.10		49.80		Inflation 2%	49.8365
Entry 2 Lines	38.25		39.40		40.40		41.61		43.30		44.90		46.20		46.90		Inflation 2%	46.893
Entry 5 Lines	77.70		80.03		82.00		84.46		88.00		91.30		94.00		95.40		Inflation 2%	95.41
Entry 8 Lines	100.15		103.15		105.75		108.92		113.50		117.70		121.20		123.00		Inflation 2%	123.018
Special Entry	149.75		154.24		158.10		162.84		169.60		175.90		181.20		183.90		Inflation 2%	183.918
Floral Emblem	40.55		41.77		42.80		44.08		46.00		47.70		49.10		49.80		Inflation 2%	49.8365
Coat of Arms	51.80		53.35		54.70		56.34		58.70		60.90		62.70		63.60		Inflation 2%	63.6405
Purchase of Miniature Book	37.40		38.52		39.50		40.69		42.40		44.00		45.30		46.00		Inflation 2%	45.9795

APPENDIX 1

(CPI 0.3% + 1)

FEES	2012/13	2013/14	2014/15	2015/16
	£ p	£ p	£ p	£ p
CREMATION FEES				
Under 16 years (Weekday)	Free	Free	Free	Free
Under 16 years (Saturday)	289.80	300.50	309.50	314.10
Over 16 years (Weekday)	495.00	540.00	580.00	615.00
Over 16 years (Saturday)	733.60	786.70	836.00	875.00
Retained Organs (Cremated at establishment)	87.20	90.40	93.10	94.50
Retained Organs (not previously cremated at establishment)	141.60	146.80	151.20	153.50
Memorial Service/additional 30 min chapel time - Weekday	62.60	64.90	66.80	67.80
Memorial Service/additional 30 min chapel time - Saturday	118.60	123.00	126.70	128.60
Recording of funeral service	46.90	48.60	50.10	50.90
Videcing of funeral service	57.30	59.40	61.20	62.10
Webcasting of funeral service	62.50	64.80	66.80	67.80
BURIAL PLOTS				
Concrete plinth burial plot - purchase fee	215.60	223.60	230.30	233.80
Granite plinth burial plot - purchase fee 75 yrs	344.60	357.40	368.10	373.60
SLATE PLAQUES				
Standard plaque for concrete plinth burial plot/rose beds/trees	188.70	195.70	201.60	204.60
Double plaque for plot/rose beds/trees	280.60	291.00	300.00	304.50
Small photograph	93.10	96.50	99.40	100.90
Large Photograph	139.10	144.20	148.50	150.70
Standard slate plaque - blank	29.40	30.50	31.40	31.90
Refurbishment of standard plaque lettering	29.40	30.50	31.40	31.90
GRANITE PLAQUES				
Standard plaque for granite plinth burial plot	244.20	253.20	260.80	264.70
Standard plaque for granite bench	244.20	253.20	260.80	264.70
BENCHES				
Wooden bench - purchase fee with 10yr maintenance agreement	844.20	875.40	901.70	915.20
Wooden bench - renewal of 10yr maintenance agreement	330.00	342.20	352.50	357.80
Granite bench - 10yr lease on shared bench	165.00	171.10	176.20	178.80
LEASED MEMORIALS (15 year lease unless otherwise stated)				
Columbaria units - from	440.00	456.32	470.00	477.10
Vase blocks lease with plaque - from	292.20	303.00	312.10	316.80
Wall plaques and lease (GoR) - from	292.20	303.00	312.10	316.80
Tree dedication lease	256.40	265.90	273.90	278.00
Shrub bed dedication lease	145.60	151.00	155.50	157.80
Vase space lease - Cloisters (3 years)	42.10	43.70	45.00	45.70
INTERMENT RELATED FEES				
Interment in rose beds (double if cremated elsewhere)	104.60	108.50	111.80	113.50
Interment in burial plot (double if cremated elsewhere)	104.60	108.50	111.80	113.50
Exhumation	104.60	108.50	111.80	113.50
Placement in columbaria unit	38.20	39.60	40.80	41.40
Scattering of cremated remains (double if cremated elsewhere)	19.10	19.80	20.40	20.70
Witness of interment/scatter of cremated remains	25.40	26.30	27.10	27.50
Cremation Certificate/ Extract from Register	12.80	13.30	13.70	13.90
URNES				
Aluminium urn - adult/child	29.40	30.50	31.40	31.90
Wooden casket	35.70	37.00	38.10	38.70
Polytainer urn	14.10	14.60	15.00	15.20

Increase 1.30% Fees 16/17 Actual % Increase

FEES	2012/13	2013/14	2014/15	2015/16
	£ p	£ p	£ p	£ p
OTHER				
External chapel Wall Space (for granite plaque)	266.50	276.40	284.70	289.00
Silver coloured flower vase for plots/columbaria units	6.30	6.50	6.70	6.80
Lids for flower vase	2.50	2.60	2.70	2.70
Service book	16.70	25.00	25.75	26.10
BOOK OF REMEMBRANCE				
Reservation in Book 2 Lines	15.30	15.90	16.40	16.70
Reservation in Book 5 Lines	30.60	31.70	32.70	33.20
Reservation in Book 8 Lines	46.00	47.70	49.10	49.80
Entry 2 Lines	43.30	44.90	46.20	46.90
Entry 5 Lines	88.00	91.30	94.00	95.40
Entry 8 Lines	113.50	117.70	121.20	123.00
Special Entry	169.60	175.90	181.20	183.90
Floral Emblem	46.00	47.70	49.10	49.80
Coat of Arms	58.70	60.90	62.70	63.60
Purchase of Miniature Book	42.40	44.00	45.30	46.00

292.757 292.80 1.31
6.888 6.90 1.47
2.735 2.80 3.70
26.439 26.40 1.15
16.917 16.90 1.20
33.632 33.60 1.20
50.447 50.40 1.20
47.510 47.50 1.28
96.640 96.60 1.26
124.599 124.60 1.30
186.291 186.30 1.31
50.447 50.40 1.20
64.427 64.40 1.26
46.598 46.60 1.30

* All fees rounded to the nearest 10p.