

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

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



Coychurch Crematorium
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CF35 6AB

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

**Gwasanaethau Gweithredol a Phartneriaethol /
Operational and Partnership Services**
Deialu uniongyrchol / Direct line /: 01656 643147
Gofynnwch am / Ask for: Andrew Rees

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

Date / Dyddiad: 20 June 2016

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be held in the Council Chamber, Civic Offices Angel Street Bridgend CF31 4WB on **Friday, 24 June 2016 at 2.00 pm.**

AGENDA

1. Appointment of Chairperson
To appoint a Chairperson for the year. In accordance with a provision of the Coychurch Crematorium Constitution, a Vale of Glamorgan Councillor should be appointed for the forthcoming year.
2. Appointment of Vice-Chairperson
To appoint a Vice-Chairperson for the year. In accordance with a provision of the Coychurch Crematorium Constitution, a Bridgend County Borough Councillor should be appointed for the forthcoming year.
3. Apologies for Absence
To receive apologies for absence from Members.
4. Declarations of Interest
To receive declarations of personal and prejudicial interest (if any) from Members/Officers in accordance with the provisions of the Members' Code of Conduct adopted by Council from 1st September 2009.
5. Approval of Minutes 3 - 6
To receive for approval the Minutes of the meeting of the Coychurch Crematorium Joint Committee held on the 4 March 2016.
6. Staffing Structure 7 - 8

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|-----|--|---------|
| 7. | <u>Annual Review</u> | 9 - 18 |
| 8. | <u>Cremator Replacement Programme</u> | 19 - 20 |
| 9. | <u>Recycling of Metals Scheme Donations</u> | 21 - 26 |
| 10. | <u>Annual Accounting Statement 2015-16</u> | 27 - 44 |
| 11. | <u>Urgent Items</u>
To consider any other item(s) of business in respect of which notice has been given in accordance with Rule 4 of the Council Procedure Rules and which the person presiding at the meeting is of the opinion should by reason of special circumstances be transacted at the meeting as a matter of urgency. | |

Members of the Joint Committee are requested to note that a site meeting will take place at the Crematorium at 1.00pm. Please meet by the pond under the canopy by the Waiting Room.

Yours faithfully

P A Jolley

Corporate Director Operational and Partnership Services

Distribution:

Councillors:

E Dodd
E Hacker
G John
CL Jones
AD Owen
DR Pugh
CL Reeves
B Stephens
R Turner
C Westwood
E 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 MARCH 2016 AT 2.00 PM

Present

Councillor C Jones – Chairperson

E Dodd G John DR Pugh
C Westwood E Williams

Officers:

Gareth Evans Parks and Playing Fields Manager
Joanna Hamilton Crematorium Manager and Registrar
Nigel Smith Finance Manager
Sarah Daniel Democratic Services Officer - Committees

125. APOLOGIES FOR ABSENCE

Apologies for absence were received from the following Members:

Councillor A Owen
Councillor R Turner
Councillor B Stephens
Councillor H Williams

126. DECLARATIONS OF INTEREST

None

127. APPROVAL OF MINUTES

RESOLVED: That the minutes of a meeting of the Coychurch Crematorium Joint Committee of 4 December 2015 were approved as a true and accurate record of the meeting

The Chairperson wished to record thanks to everyone that was involved in the Christmas Service for all their hard work in the preparation of the event. He stated that it was a very successful and enjoyable service.

128. PROGRAMME OF MEETINGS 2016/17

The Parks and Playing Fields Manager presented a report to the Joint Committee to seek approval for the proposed programme of meetings for 2016/17

The following programme of meetings was proposed:

Friday 24 June 2016 – Annual General meeting and Site Visit
Friday 9 September 2016
Friday 2 December 2016
Friday 3 March 2017

RESOLVED: The Joint Committee approved the programme of meetings for 2016/17

129. AUDIT INSPECTION

The Parks and Playing Field Manager presented a report that informed the Joint Committee of a recent Internal Audit of the administration processes within the Crematorium.

He explained to the Joint Committee that the scope of the controls audited included a review of:

- Orders and Payments
- Petty Cash
- Income Management
- Budgetary Control

He stated that the Audit identified a number of strengths and areas of good practice that 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

The Parks and Playing Field Manager informed Members that 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. He added that the overall opinion was supported by the identification of a well-controlled system and no recommendations were deemed necessary for enhanced control or improved value for money.

The Chairperson congratulated the Crematorium Manager and Registrar for the excellent work by the staff which was apparent throughout the Audit Report. Members praised the report and were pleased to see that there were no recommendations coming from the report

RESOLVED: That the Joint Committee noted the report

130. CREMATORIUM BUSINESS PLAN AND CREMATION FEES

The Crematorium Manager and Registrar presented a report to the Joint Committee to approve the Business Plan and expenditure Programme for 2016/17 which included proposed increases to the cremation fees.

She explained to the Joint Committee that a Business Plan was 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.

The Crematorium Manager and Registrar informed Members that 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. She added that statistical records for the period from January to December 2012, 2013, 2014 and 2015 were included in the Business Plan for comparison.

The Crematorium Manager and Registrar updated the Joint Committee on current and planned Service Developments that were detailed in Appendix 1 of the report and included information on the following:

- Closure of Margam Crematorium
- Mercury Abatement
- Cremators
- Expand Infrastructure in New Land Extension
- Upgrade/ Repairs to Organ
- Roof Repairs
- Footpaths and Landscaping
- Periphery Fencing
- Property Contingency

The Crematorium Manager and Registrar explained that 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. She added that the current cremation charge placed 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 had been completed and the fees accordingly reviewed. It was not considered necessary to increase the cremation fee by an additional £25 this year but instead the need would be reviewed on an annual basis. It was recommended that the cremation charge be increased by inflation from £615.00 to £623.00.

A Member asked how Coychurch Crematorium organist fees compared to other Authorities. The Crematorium Manager and Registrar informed Members that the fee for the Organist was included in their Cremation fee as they employed a full time salaried organist which in addition to the organ playing and accompanying singers, controlled all the digital music, recordings and webcasts. She added that as they had a large extension pipe organ they needed to have a high calibre organist in post. She informed Members that the fee was usually around £25 per funeral service and that some Crematoria charged for the use of the organ and the organist.

RESOLVED: The Joint Committee:

1. Approved the Service Level Business Plan 2016/17
2. Confirmed the cremation fee for 2016/17

131. PROPOSED REVENUE BUDGET 2016-17

The Finance Manager gave a report to the Joint Committee to inform them 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. He explained to members the financial position at 31 January 2016 and the projected outturn for 2015-2016 which was displayed in table 1 of the report

The Finance Manager informed Members that when the budget was set, there was an anticipated budget deficit of £746,000 which was to finance the costs of the purchase of new cremators. The actual projected outturn as at the end of January was a deficit of £575,000 which would require a transfer from earmarked reserves.

The Finance Manager advised Members that although Committee Members accepted the proposals by BCBC to strengthen the Crematoriums staffing structure and BCBC Burials Service for 2015-16, the implementation had been delayed, and was now due to be implemented on 1 April 2016. He added that the Business Plan for 2016-17 indicated that there was a budget requirement of £150,000 to meet service development expenditure which was itemised in the report.

The Finance Manager informed Members that the Capital Financing charge had been maintained at £50,000 in order to accelerate the amount of loan repaid at a time of low interest rates. The income budgets had been prepared assuming a general increase in fees of 1.3%, and had also been realigned to reflect current levels of activity (based on 1484 cremations)

The Finance Manager informed Members of the effect of the accumulated balance and this was detailed in the report for information. He added that it was projected that at 31 March 2016 there would be an accumulated balance of £620,000. The balance had reduced from 31 March 2015 due to the replacement of the Cremators. The balance of reserves at 31 March 2016 was considered a sufficient level to maintain the service in light of unknown demands or emergencies.

The Finance Manager advised that the Capital Expenditure would 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 of the report would be directly funded from revenue contributions and the accumulated surplus from previous years.

RESOLVED: That the Joint Committee

1. Confirmed and approved the revenue budget to be adopted for 2016-17
2. Approved the increase in fees and charges with effect from 1 April 2016 outlined in Appendix one of the report

132. **URGENT ITEMS**

None

The meeting closed at 2.24 pm

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 24TH JUNE 2016

STAFFING STRUCTURE

1. Purpose of the Report

- 1.1 The purpose of this report is to update the Joint Committee on the staffing structure at Coychurch Crematorium.

2. Background

- 2.1 On 6th March 2015 the Joint Committee approved the proposed changes to the staffing structure and officer functions at the Crematorium, subject to the relevant consultation with the affected staff.
- 2.2 The proposed changes were to strengthen the management and administration support at the Crematorium and Bridgend County Borough Council's (BCBC) Burials Service by forging closer working relationships between the two areas, as part of BCBC'S response to secure in the current economic conditions, business continuity and succession planning in important front line services.
- 2.3 Under the proposal the role of the Crematorium Manager and Registrar had been expanded to include the management and administration functions associated with the Authority's Burials Service with the job title changing to Bereavement Services Manager and Registrar and the grade of the post being increased to accommodate this. The operational aspects of the burials service relating to grave digging and grounds maintenance was proposed to remain with BCBC's Parks Department's grounds maintenance managers and operational grounds team
- 2.4 To support the new post of Bereavement Services Manager and Registrar, the Authority's Burial Officer would transfer to the Crematorium to the newly created post of Senior Assistant Registrar (Burials) and support the functions of the Crematorium, increasing the resilience of the service and cover for absence. The post title of the current Senior Assistant Registrar at the Crematorium would change to Senior Assistant Registrar (Cremations) and the grade altered to reflect changes to the job description. Under the proposed new structure, other changes to the job descriptions of the Crematorium administrative staff were agreed to reflect the services being delivered by the Crematorium.

2.5 Proposals to change the structure were also accompanied by appropriate adjustments to the staffing budgets to recognise the balance of work undertaken by officers on BCBC bereavement services and Crematorium work.

3. Current Situation/Proposal

3.1 The proposed changes to the staffing structure and officer functions, as detailed in the report of 6th March 2015, were implemented on Monday 6th June 2016.

3.2 Appropriate budget adjustments will be made during the 2016/17 financial year to accommodate the changes to the staffing arrangements.

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 The increase in costs are accommodated within the 2016/17 annual expenditure budget for the Crematorium.

7. Recommendation

7.1 The Joint Committee is asked to note the report.

Zac Shell
CLERK AND TECHNICAL OFFICER
13th June 2016

Contact Officer:

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

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

Background Papers: Crematorium Joint Committee Report of 6th March 2016,
Future Staffing Structure for the Crematorium.

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 24TH JUNE 2016

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 2015/16.

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 2015/16 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
13th June 2016**

Contact Officer:

Joanna Hamilton, Bereavement Services Manager and Registrar

Telephone No. 01656 656605

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

Background Papers: None

CREMATORIUM ANNUAL PERFORMANCE AND FINANICAL REVIEW 2015/16

Number of cremations

In 2015, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	933
Vale of Glamorgan	199
Rhondda-Cynon-Taff	375
Others	74
TOTALS	1581

Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2015/16, this showed that the overall satisfaction level, to a standard of good or excellent, remains at 100%. Where necessary, the Bereavement Services Manager & Registrar has responded to the cremation applicant. An analysis of the responses received is indicated below:

SERVICE FOR THE BEREAVED – CREMATORIUM (APRIL 2015 – JUNE 2015 incl.)

Responses 41

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

	Excellent	Good	Average	Poor
The availability of service times	73	22	5	
The arrangements on the day of the funeral	91	9		
The presentation of the cremation plot	88	12		

In dealing with staff how would you rate:-

	Excellent	Good	Average	Poor
Literature and information given	84	16		
Presentation of personnel	88	12		
General attitude of staff	85	15		

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

	Excellent	Good	Average	Poor
Chapels	97	3		
Access roads and footpaths	87	13		
Rose gardens and grounds	89	11		
Grass cutting around memorials	91	9		
Toilets	80	20		
Water stations and waste bins	81	19		

OVERALL SATISFACTION	91	9		
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- Family grave at Newton church
- Kept remains at home
- The family are taking them back to the Midlands
- Private scattering
- My mother has a plot reserved at Glyntaff
- We wish to have the ashes put into a sun dial in our own garden
- To be buried in Maesteg
- Going into the crypt at her church
- For keeping at the moment
- Buried at Cowbridge cemetery
- To be scattered at Southerndown Bay
- Reburial elsewhere
- My father wished to keep them at home
- We wish to inter them closer to home
- To be buried with late mother
- Family members buried at another cemetery
- Deceased did not wish to be at the crematorium
- Other arrangements
- Ashes removed and buried in Trealaw Cemetery
- Wanted at place of birth
- Wish for the remains to be taken to another area

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

- Everything is great
- We were satisfied with what we received

Do you have any further observations or comments: -

- The gardens and grounds are so beautifully kept
- Beautifully kept, pleasant and helpful staff
- Not really. Just a thank you for helping to make the ceremony run so smoothly
- Keep up the good work
- The whole procedure was excellent - my heartfelt thanks go to all the staff
- It was a very good service and the setting was civilised and appropriate
- Thank you for providing the music recording we specified – this was very important to a family of musicians
- We all (the family) were pleased with the whole service given at the crematorium and were grateful to whoever thought to put the single daffodil on the coffin for the service, it was lovely gesture. Thanks to all staff and organist – well done
- Coychurch has to be one of the most beautiful and grounds for the people to attend

SERVICE FOR THE BEREAVED – CREMATORIUM
(JULY 2015 – DECEMBER 2015 incl.)

Responses 89

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

	Excellent	Good	Average	Poor
The availability of service times	74	24	2	
The arrangements on the day of the funeral	91	9		
The presentation of the cremation plot	89	11		

In dealing with staff how would you rate:-

	Excellent	Good	Average	Poor
Literature and information given	84	16		
Presentation of personnel	84	16		
General attitude of staff	88	12		

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

	Excellent	Good	Average	Poor
Chapels	92	8		
Access roads and footpaths	88	12		
Rose gardens and grounds	88	12		
Grass cutting around memorials	88	12		
Toilets	82	18		
Water stations and waste bins	70	30		

OVERALL SATISFACTION 89 11

If the cremated remains of the deceased were removed from the crematorium please state why:-

- To be kept at home
- Taken by the undertaker
- To be interred in his mother's grave at Sarn
- To be rested elsewhere
- To be put in family plot
- Arrangements are being made for ashes to be picked up
- Went to Ogmores graveyard
- To scatter at a special family place
- To be interred in Treallaw Cemetery
- To be buried in his father's grave
- Deceased wished to have ashes scattered in favourite place
- Taken to be scattered as per wishes of deceased
- Private scattering
- Deceased request to be scattered on a beautiful beach in West Wales where we spent many happy family times
- Keeping the remains
- Wanted to be buried with his wife
- My mother's ashes will be interred in due course in my late father's grave
- To be interred in church garden of remembrance
- To be scattered
- Buried with husband in cemetery
- To go to Sarn for burial
- To be buried in a family plot
- To be interred at cemetery near home
- To be interred in my parents' grave at Pencoed Cemetery
- To be buried with family
- My wife's remains were put into my parents' grave at Tonyrefail
- My husband wanted his ashes taken to his favourite place
- To be interred at Cefn Parc, Llantrissant
- Ashes to be scattered
- Keeping at home
- The cremated remains are coming home
- Wished to be scattered
- Wish to be scatter where her husbands were scattered
- Ashes to be scattered in Morrison crematorium
- To be placed in a cemetery plot
- Arrangements made for ashes to be scattered elsewhere
- Deceased stipulated scattering elsewhere

- They will be put with his brother and mother at Cefn Parc Cemetery
- To spread with my mother
- To be buried with our daughter
- To be scattered in home area
- To be scattered elsewhere

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

- No – everything to a very high standard
- More benches at different locations for people with disabilities

Do you have any further observations or comments: -

- We are very pleased overall with Coychurch – the grounds are always immaculate and although it can be very sad to visit it's also very peaceful and a good place to reflect on memories and get your thoughts together
- So very impressed with the whole area of the crematorium. The grounds are magnificent and so peaceful
- Would recommend the crematorium
- Very pleased
- The site is well maintained. The staff are brilliant and my dealings have been treated in a caring and sensitive manner
- Crematorium kept to beautiful standard. All staff very respectful and comforting to all our family at such a hard time
- I think you all do a great job down there
- I have to use a wheelchair – I was pleased by ease of access, etc. at chapel, also the lady that played the organ made eye contact and smiled – I appreciated that
- Highly recommended this beautiful setting to everyone I know
- Very pleasant environment – well done
- An excellent service given by all, especially at such a difficult time. The overall impression was one of respect and peace
- The calm atmosphere in the main chapel area was enhanced by the beautiful music I requested played so competently by the organist Rhiannon. A dignified farewell to my dear wife
- The access to the new plot area from the car park is incredibly soft in wet/recent rain difficult to walk and causes damage to clothing
- Beautiful surroundings
- Thanks to the lady organist for playing so well
- A very soothing environment, a lovely service
- It is a well-kept and beautiful crematorium

SERVICE FOR THE BEREAVED – CREMATORIUM
(JAN 2016 to MAR 2016 incl.)

Responses 54

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

	Excellent	Good	Average	Poor
The availability of service times	65%	30%	5%	
The arrangements on the day of the funeral	92%	8%		
The presentation of the cremation plot	72%	28%		

In dealing with staff how would you rate:-

	Excellent	Good	Average	Poor
Literature and information given	85%	15%		
Presentation of personnel	83%	17%		
General attitude of staff	85%	15%		

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

	Excellent	Good	Average	Poor
Chapels	92%	8%		
Access roads and footpaths	83%	17%		
Rose gardens and grounds	85%	15%		
Grass cutting around memorials	80%	20%		
Toilets	66%	34%		
Water stations and waste bins	79%	13%	8%	
OVERALL SATISFACTION	81%	19%		

If the cremated remains of the deceased were removed from the crematorium please state why:-

- Interred in family grave with deceased wife
- Requested by the deceased
- Went back to funeral directors then home
- To be buried with his father at the cemetery
- To family plot in Ewenny
- Casket returned home to be buried with husband when time comes
- Personal request to be scattered elsewhere
- Remains being buried at Sarn Cemetery by Penybont Funeral Directors
- Private place for scattering of ashes
- To be scattered elsewhere
- To be buried in local cemetery with husband/son
- Desire to be interred in local cemetery
- Removed by funeral director for personal disposal
- Fathers remains to be scattered in his home village
- Being put in Laleston
- We are scattering the ashes in back garden following deceased's wishes
- To place ashes with her husband in another location
- We wanted our nan's remains to be at home
- To be interred within family plot at Pencoed cemetery

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

- None – I think the windows and plaques are lovely
- More rose bushes

Do you have any further observations or comments: -

- Overall, very pleased with the arrangements for my father's funeral and cremation
- A lovely calm place, light and airy – lovely flowers as we walked into the chapel
- Grass walkways in front of granite plinth rather wet and muddy – an observation not a criticism
- No – everything was to our satisfaction
- Would rate Coychurch Crematorium very highly
- Beautiful chapel and surroundings – much nicer than anywhere else I have been. I have only put average for the availability of service times as we were unable to have preferred days due to maintenance which is completely understandable
- Accessible area with acoustics for elegies to be delivered without the need to climb steps to 'pulpit', otherwise all excellent
- Peaceful setting for mourners, like the water fountains and ante rooms well done to all concerned
- Coychurch Crematorium is an excellent facility. It is attractively designed, perfectly maintained and always dignified in the approach of its staff to the bereaved
- All staff were very professional and the level of service provided was excellent

- First return to Coychurch since my father's commitment 19 years ago. Still impressed. Special thanks to the organist who seemed surprised and pleased with our signing!
- Parking was the only issue when services overlap
- The Crematorium was beautiful and we as a family couldn't ask for any more. Just like to say thank you for making a difficult time memorable
- No very happy, a day we will never forget, it was perfect.

Expenditure for 2015/16

The programme of Business Plan expenditure for 2015/16 is indicated below:

<u>Narrative</u>	2015/16	
	Proposed	Revised
	£000	£000
New Cremators: Fees/planning/design/investigation/supervision	40	35
Cremator installation	850	797
CAMEO payments	43	41
Organ Repairs (moved to 2016/17)	20	0

Business Plan Service Objectives

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

BUSINESS PLAN ASSESSMENT & REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	Progress Report
<i>New cremators, ancillary equipment & mercury abatement plant</i>	<ul style="list-style-type: none"> • <i>Install new cremators and associated plant</i> 	<i>July 2016</i>	Joanna Hamilton	<i>Completion of project</i> <i>Regular progress meetings</i>	Completed February 2016
<i>Budget Strategy</i>	<ul style="list-style-type: none"> • <i>Annually review & revise service charges</i> • <i>Review works programme</i> • <i>CAMEO payments</i> 	<i>Annually</i> <i>Annually</i> <i>Annually (Commenced Jan. 2014)</i>	Joanna Hamilton	<i>Annual report to Joint Committee</i> <i>Annual report to Joint Committee</i> <i>Annual report to Joint Committee</i>	Completed, reported to meeting on 4 th March 2016 Completed, reported to meeting on 4 th March 2016. Completed, payments made in 2014, 2015 and 2016. Reported to meeting on 4 th March 2016
<i>Organ maintenance</i>	<i>Organ Repairs</i>	<i>April 2016</i>	Joanna Hamilton	<i>Regular progress meetings</i>	Moved to 2016/17

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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 24TH JUNE 2016

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 installation and maintenance, through a maintenance agreement, of the new cremators, ancillary equipment and mercury abatement plant.

2. Background

- 2.1 On 18th September 2015 the Joint Committee was informed that works had commenced on 19th August 2015 with a scheduled completion date of 20th February 2016. During this period the Crematorium would remain operational via a multi-phased installation programme, ensuring the availability of at least one fully operational cremator for the continuity of the cremation service. The disruption to the Crematorium would be further minimised by the delivery of the new cremators and ancillary equipment in pre-built form via the specially created removable roof opening in the new crematory extension, so reducing site time

3. Current Situation/Proposal

- 3.1 Works were completed in advance of the scheduled completion date of 20th February 2016.
- 3.2 The cremator replacement programme has provided for two modern bariatric cremators and ash processing equipment, coffin cold storage facilities, a mobile automatic coffin loading machine for the safe charging of bariatric coffins and a mercury abatement system providing 100% abatement of the Crematoriums cremations. The works also included a bespoke ventilation system to provide operator comfort.
- 3.3 The new plant meets the highest environmental standards and is housed in the extended, modern crematorium building which is fit for the purpose. The new refrigeration facilities enable bodies to be stored hygienically and allow the cremators to be used in the most efficient and least environmentally detrimental manner. The original part of the crematory has been fully tiled to ensure that it is presented to the highest standard.

- 3.4 The Crematorium has entered into a fifteen year all-inclusive service and maintenance agreement with Facultatieve Technologies Ltd, in accordance with the tender specification, to ensure business continuity and that the new plant is maintained to the highest standards.
 - 3.5 In addition, the catafalque lift facility has been modified to enable bariatric sized coffins to reach the crematory safely.
 - 3.6 An audit review of the Street Scene Capital Programme was undertaken as part of the 2015/16 annual Internal Audit Plan. The objective of the audit was to provide assurance that the Street Scene projects identified in the Council's Capital Programme 2015/16 were adhering to the Council's project management principles with effective governance; finance; risk management; controls in place. The Audit Report set out the findings of the review and made recommendations where it was felt that improvements in financial and non-financial administration could be made. During the Audit one strength and area of good practice within the selected projects was identified which stated that the Coychurch Crematorium project was anticipated to complete two weeks ahead of schedule and within its agreed budget. No recommendations for improvements were made.
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 were included in the expenditure budget and Service Level Business Plan for 2015/16 and accommodated from the accumulated balance of £1,195,000 which was 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 report.

Zac Shell
CLERK AND TECHNICAL OFFICER
13th June 2016

Contact Officer:

Joanna Hamilton, Bereavement Services Manager and Registrar

Telephone No. 01656 656605

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

Background Papers: Equalities Impact Assessment Toolkit

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 24TH JUNE 2016

RECYCLING OF METALS SCHEME DONATIONS

1. Purpose of the Report

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

2. Background

- 2.1 Coychurch Crematorium participates in a national scheme for the Recycling of Metals, which are derived from the cremation process. Any surplus monies after deduction of costs from the sale of metals are distributed to charities associated with bereavement services, via the 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 charitable donations to:
- Cruse Bereavement Care (Morgannwg) in August 2012 in the sum of £4000.00;
 - Bridgend Samaritans in May 2014 in the sum of £4412.00;
 - Eye to Eye (RCT) in May 2015 in the sum of £4487;
 - Macmillan Cancer Support (Wales) in October 2015 in the sum of £4321.00;
 - Make a Wish UK (South West and South Wales) in April 2016 in the sum of £4444.00.

3. Current Situation/Proposal

- 3.1 The nomination of charities to benefit from funding accrued from the sale of metals is presented periodically to the Joint Committee for consideration to ensure even distribution of the funding between the partner Councils to the Joint Committee.
- 3.2 At its meeting on 12th June 2015 the Joint Committee agreed to consider a list of organisations that it wished to support in order to

achieve a proactive and efficient approach to nominating funding for local charities and to rotate these on a cyclical basis. In order to ensure that a wide range of local charities receive funding an updated list of organisations is listed below for the Joint Committees consideration.

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.

2 WISH UPON A STAR - The aims of 2 Wish Upon a Star are to raise funds to improve bereavement services in Wales. Emphasis is on bereavement support for parents after losing their child suddenly and traumatically. The charity's aims are: to ensure every Accident and Emergency Department in Wales has suitable bereavement suites for bereaved relatives; that bereavement boxes are available for parents at each of these hospitals; that immediate bereavement support is available for parents and siblings; to provide a professional counselling service for bereaved parents.

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.

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

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 asked to note the charitable donations made by Coychurch Crematorium.

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

Zac Shell
CLERK AND TECHNICAL OFFICER
13th June 2016

Contact Officer:

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

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

Background Papers: Equalities Impact Assessment Toolkit

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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE TREASURER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 24 JUNE 2016

ANNUAL ACCOUNTING STATEMENT 2015-16

1. Purpose of the Report

- 1.1 The purpose of this report is to present the unaudited Annual Accounting Statement following closure of the accounts for the financial year 2015-16 to the Joint Committee, and to obtain approval to submit the Statement for Coychurch Crematorium to the Wales Audit Office.

2. Connection to Corporate Improvement Objectives / Other Corporate Priorities

- 2.1 None.

3. Background

- 3.1 Since 2010-11 Coychurch Crematorium has been required to complete a statutory Annual Return as defined under the Accounts and Audit (Wales) (Amendment) Regulations 2010 as they had expenditure and income of less than £1million and were classified as being exempt by being deemed as a minor joint committee. The 2010 Regulations have now been revoked. The current Regulations are the Accounts and Audit (Wales) Regulations 2014 and the Annual Return is now referred to as the "Accounting Statement".
- 3.2 Minor joint committees that complete an annual accounting statement 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 31st 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 Accounting Statement.

- 3.5 The Accounts and Audit (Wales) Regulations 2014 require that the Joint Committee must formally approve the Annual Accounting Statement by 30 June and certify that they present fairly the financial position of Coychurch Crematorium.
- 3.6 Following which, unless the Annual Accounting Statement needs to be amended, the auditor will certify the Statement and send it back to the Joint Committee for publication with no further approval required by the Joint Committee. If however amendments are required, the auditor will send the Statement back to the Joint Committee for amendment and re-approval before the auditor can certify the Statement. The certified Annual Accounting Statement must be published by no later than the 30th September.

4. Current Situation /Proposal

- 4.1 Section 1 of the Annual Accounting Statement (**Appendix 1**) shows that in 2015-16 Coychurch Crematorium made a net deficit of £460,000 (difference between Line 1 'Balances brought forward' and Line 11 'Balances carried forward'). The deficit has been deducted from the accumulated reserve for the Crematorium brought forward at 31 March 2015, bringing the total of that reserve to £735,000 at 31 March 2016 compared to £1,195,000 in the preceding year.
- 4.2 The following table shows a summary of the final financial position for the Crematorium for 2015-16 as compared to the budget set at the start of the financial year.

Table 1 – Crematorium Financial Position 2015-16

Actual 2014-15 £'000		Revised Budget 2015-16 £'000	Actual 2015-16 £'000	Variance 2015-16 £'000
	<u>Expenditure</u>			
245	Employees	300	255	(45)
406	Premises	290	165	(125)
140	Supplies, Services & Transport	1008	991	(17)
82	Agency/Contractors	89	89	-
41	Administration	41	48	7
50	Capital Financing Costs	50	50	-
964	Gross Expenditure	1,778	1,598	(180)
	<u>Income</u>			
(1,140)	Crematorium Fees etc.	(1,032)	(1,138)	(106)
(1,140)	Gross Income	(1,032)	(1,138)	(106)
(176)	(Surplus)/Deficit	(746)	460	(286)
(176)	Transfer (to)/from Reserve		460	

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

- The Employees underspend of £45,000 relates to the budgeted staff restructure not taking place. The restructure is now planned to be implemented in 2016-17.
- The underspend of £125,000 on Premises is made up of Planned Maintenance (£100,000), Gas (£15,000), Electricity (£3,000) and Business Rates (£2,000). The underspend in Planned Maintenance is largely due to a delay in the replacement of the Crematory roof and Organ repairs. This work is now included in the 2016-17 budget.
- Included in Supplies and Services expenditure of £991,000 are the Replacement Cremator costs of £832,000. The main underspends are made up of the Replacement Cremators (£8,000), Purchase & Maintenance of Equipment (£24,000) and Audit Costs (£5000). These are offset by a Carbon Reduction Charge for 2012-2016 (£18,000), resulting in the net underspend of £21,000.
- A net overspend of £7,000 on Administration (support service charge) mainly as a result of a large increase in facilities management costs. A breakdown of the support service charge for the current and previous year is provided in Table 2 below:

Table 2 – Support Services

2014-15 £		2015-16 £
11,655	Communities Admin	12,045
1,040	Internal Audit	2,880
12,620	Accountancy	6,740
760	Procurement	650
3,950	IT	6,560
10	Income Collection	0
-	Sundry Debtors	30
2,480	Human Resources	3,210
6,420	Facilities Management (postal service)*	13,780
690	Creditors	1,120
1,170	Committee	1,210
40,795	Total	48,225

- The total deficit for the year of £460,000 reflects the decision to use previous year's surpluses to fund the replacement of the Cremators. This deficit has been deducted from the accumulated useable reserve for the Crematorium bringing the total of that reserve to £735,000 (£1,195,000 in 2014-15).

- An over recovery of income of £106,000 due to a higher number of cremations performed than budgeted for, and the increase in cremation related products.

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

Table 3 – Balance Sheet for Years Ended 31 March 2015 & 2016

31 March 2015 £'000	Description	31 March 2016 £'000	Equivalent Line on Annual Return
2,262	Property, Plant & Equipment		
900	- other land and buildings	3,026	
	- Community Assets	900	
3,162	Long Term Assets	3,926	12
30	Inventories	30	8
145	Short Term Debtors	154	8
1,050	Cash and Cash Equivalents	565	9
1,225	Current Assets	749	
	Short Term Borrowing		
(7)	Short term borrowing	(5)	13
(31)	Short Term Creditors	(13)	10
(38)	Current Liabilities	(18)	
(170)	Long Term Borrowing	(123)	13
(170)	Long Term Liabilities	(123)	
4,179	Net Assets	4,534	
	Usable reserves		
1,195	- Accumulated Surplus	735	7
	Unusable reserves		
986	- Revaluation Reserve	986	
1,999	- Capital Adjustment Account	2,812	
(1)	-Short-term Accumulating Compensated Absences Account	1	
4,179	Total Reserves	4,534	

4.5 Further information to explain the balances are provided below:

- Property Plant and equipment of £3.926 million as recorded on Line 12 of the Annual Accounting Statement represent buildings, land, and fixtures and fittings. The increase in the value of non-current assets is due in the main to the new cremators that were completed in 2015-16.
- 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 £154,000 represents predominantly the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors.
- Cash and cash equivalents of £565,000 represents cash held by the Bridgend County Borough Council, the financial services provider as part of its general bank account. No separate bank account exists for Coychurch Crematorium.
- Short term creditors of £13,000 represent monies owed by the Coychurch Crematorium Joint Committee and includes a balance for annual leave not yet taken by staff. The two major creditors are for Medical Referee Fees (£4,294) and Plaques for Resale (£3,753).
- The short and long term borrowing loans balances totalling £128,000 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% (£887 in 2015-16) plus an additional principal repayment (£49,113 in 2015-16).
- 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 2016.
- The accumulated surplus of £735,000 as recorded in Line 11 of the Annual Accounting Statement reflects the deficit for the current year and the balance of any previous year's surpluses held to fund any future capital works. In 2015-16 an amount of £460,000 was used from the previous surpluses to fund the replacement cremators.
- 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 £1,145 as at 31 March 2016 (2015 -£1,399).

5. Effect upon Policy Framework and Procedure Rules

5.1 None.

6. Equalities Impact Assessment

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

7. Financial Implications

7.1 None.

8. Recommendation:

8.1 It is recommended that the Joint Committee approves the Annual Accounting Statement for Coychurch Crematorium for 2015-16 and to submit the Accounting Statement for Coychurch Crematorium to the Wales Audit Office.

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

June 2016

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

Background Papers

None

Annual Accounting Statement

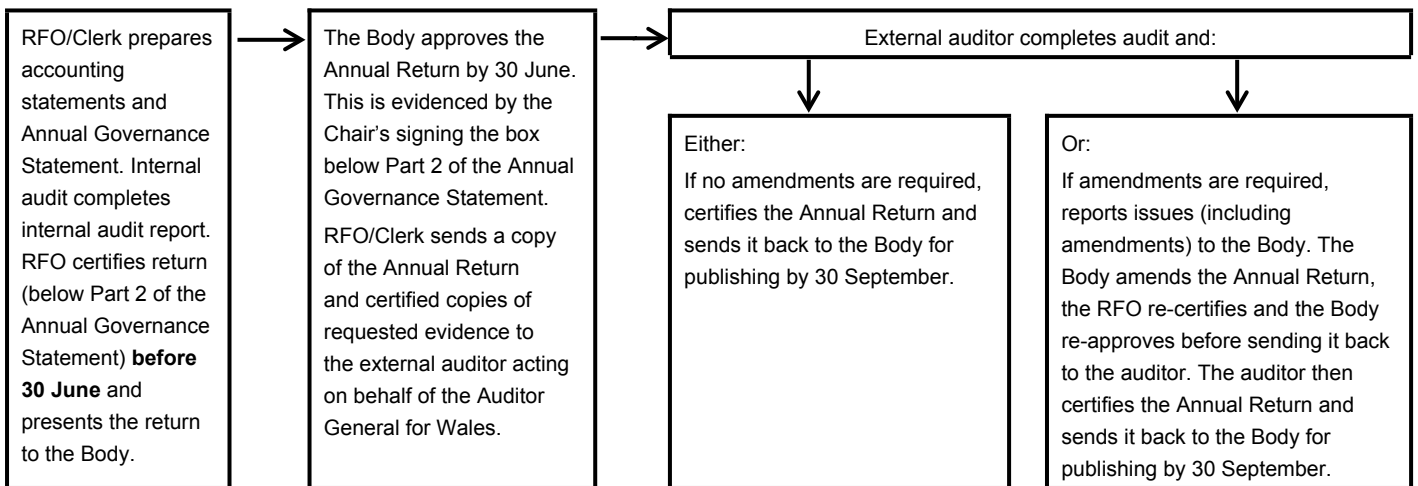
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Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2016

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

The accounts and audit process

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



Please complete all sections highlighted in red. Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. **Please note that copies of all documents provided for the purposes of the audit must be certified as true copies of the originals by the Clerk and Chair.** Unless requested, please **do not** send any original financial or other records to the external auditor.

Bodies should note the changes to the Annual Governance Statement. This is to be completed in full by all Bodies.

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

Completion checklist

‘No’ answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2016?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Does the bank reconciliation as at 31 March 2016 agree to line 9?	<input type="checkbox"/>	<input type="checkbox"/>
All sections	Have all red boxes been completed and explanations provided where needed?	<input type="checkbox"/>	<input type="checkbox"/>
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	<input type="checkbox"/>	<input type="checkbox"/>

Supporting evidence	Have all items and pages of supporting evidence provided to the audit been certified as a true copy of the original by the Clerk and Chair?	<input type="checkbox"/>	<input type="checkbox"/>
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Specimen draft

Accounting statements 2015-16 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers				
	31 March 2015 (£)	31 March 2016 (£)					
Statement of income and expenditure/receipts and payments							
1. Balances brought forward	1019	1195	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.				
2. (+) Income from local taxation/levy	0	0	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total other receipts	1140	1138	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	(245)	(255)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.				
5. (-) Loan interest/capital repayments	(50)	(50)	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).				
6. (-) Total other payments	(669)	(1293)	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	1195	735	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
Statement of balances							
8. (+) Debtors and stock balances	174	184	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.				
9. (+) Total cash and investments	1050	565	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.				
10. (-) Creditors	(29)	(14)	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.				
11. (=) Balances carried forward	1195	735	Total balances should equal line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	3162	3927	The original asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.				
13. Total borrowing	177	128	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
14. Trust funds disclosure note	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input checked="" type="checkbox"/>	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).

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2016, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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 Council/Board/Committee to conduct its business or on its finances.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Has given all persons interested the opportunity to inspect and to ask questions about the Body's accounts.	6, 23	
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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 accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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 considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6	
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

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

Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We calculated and approved the Council/Board/Committee's budget requirement for the 2015-16 financial year in accordance the Local Government Finance Act 1992 and proper practices [and issued the precept in accordance with Sections 39 to 42 of the Local Government Finance Act 1992.]*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Properly planned its financial activities for the year and set a budget in accordance with statutory requirements.	13
2. We have received detailed financial reports setting out the [income and expenditure* receipts and payments*] and a summary of the Council/Board/Committee's financial position on a regular [monthly* / quarterly*] basis throughout the year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Effectively monitored its financial position, income and expenditure against that budget throughout the financial year.	13
3. We have ensured that the Council/Board/Committee's internal audit is independent of its day-to-day decision-making process and maintenance of the accounting records and have agreed appropriate terms of reference for the internal audit.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Ensured that its internal audit function is able to undertake its work without potential conflicts of interest and with sufficient scope to provide an adequate and effective service.	8

* Please delete as appropriate.

Council/Board/Committee approval and certification

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

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2016.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: Insert minute reference and date of meeting
RFO signature: signature required	Chair signature: signature required
Name: name required	Name: name required
Date: dd/mm/yyyy	Date: dd/mm/yyyy

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

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2016.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: Insert minute reference and date of meeting
RFO signature: signature required	Chair signature: signature required
Name: name required	Name: name required
Date: dd/mm/yyyy	Date: dd/mm/yyyy

Auditor General for Wales' Audit Certificate and report

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

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2016 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 and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

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

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body: COYCHURCH CREMATORIUM

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2016.

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

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Centralised Main accounting audit undertaken – no issues identified.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Audit undertaken in 15/16 – no issues identified.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Audit undertaken in 15/16 – no issues identified.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Audit undertaken in 15/16 – no issues identified.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Audit undertaken in 15/16 – no issues identified.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Centralised Payroll audit undertaken – no issues identified.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No work undertaken in this area – planned for 16/17

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Centralised Main accounting audit undertaken – no issues identified.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Centralised Main accounting audit undertaken – no issues identified.
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
14. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

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

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

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2014-15 and 2015-16. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Helen Smith
Signature of person who carried out the internal audit: 
Date: 16/06/16

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs.
4. **There are now two boxes for certification and approval by the Body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.**
5. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2015) equals the balance brought forward in the current year (line 1 of 2016). Explain any differences between the 2015 figures on this annual return and the amounts recorded in last year's annual return.
7. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
8. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in section 1. More help on bank reconciliation is available in the Practitioners' Guide*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
14. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

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