

# 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

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



Coychurch Crematorium  
Coychurch  
Bridgend  
CF35 6AB

Tel: 01656 656605  
Fax: 01656 668108

*Rydym yn croesawu gohebiaeth yn Gymraeg.  
Rhowch wybod i ni os mai Cymraeg yw eich  
dewis iaith.  
We welcome correspondence in Welsh. Please  
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### **Cyfarywddiaeth y Prif Weithredwr / Chief Executive's Directorate**

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

Gofynnwch am / Ask for: Democratic Services

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

**Date / Dyddiad:** Monday, 7 June 2021

Dear Councillor,

### **COYCHURCH CREMATORIUM JOINT COMMITTEE**

A meeting of the Coychurch Crematorium Joint Committee will be held remotely - via Microsoft Teams on **Friday, 11 June 2021 at 14:00.**

### **AGENDA**

1. Election of Chairperson (from Vale of Glamorgan Borough Council members)
2. Election of Vice-Chairperson (from Bridgend County Borough Council members)
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 - 12  
To receive for approval the Minutes of 05/03/2021
6. Annual Review of 2020/21 Business Plan Objectives 13 - 26
7. Annual Accounting Statement 2020-21 27 - 40
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.

Note: Please note: Due to the current requirement for social distancing this meeting will not be held at its usual location. This will be a virtual meeting and Members and Officers will be attending remotely. The meeting will be recorded for subsequent transmission via the Council's internet site which will be available as soon as practicable after the meeting. If you have any queries regarding this, please contact [cabinet\\_committee@bridgend.gov.uk](mailto:cabinet_committee@bridgend.gov.uk) or tel. 01656 643147 / 643148.

Yours faithfully

**K Watson**

Chief Officer - Legal, HR & Regulatory Services

**Distribution:**

Councillors:

S Baldwin  
E Venables  
S Edwards  
G Hopkins  
G John  
A Pucella  
G Cox  
J Spanswick  
J Williams  
R Turner

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE HELD REMOTELY VIA MICROSOFT TEAMS ON FRIDAY, 5 MARCH 2021 AT 14:00

Present

Councillor RE Young – Chairperson

G Cox  
AA Pucella

S Edwards  
JC Spanswick

G Hopkins  
R Turner

G John  
JE Williams

Apologies for Absence

E Venables

Officers:

Joanna Hamilton	Bereavement Services Manager and Registrar
Jessica Mclellan	Democratic Services Assistant
Michael Pitman	Democratic Services Officer - Committees
Zak Shell	Head of Neighbourhood Services
Eilish Thomas	Finance Manager - Financial Control & Closing

81. DECLARATIONS OF INTEREST

None.

82. APPROVAL OF MINUTES

RESOLVED: That the Minutes of a meeting of the Coychurch Crematorium Joint Committee dated 4 September 2020 be approved as a true and accurate record.

83. EXTERNAL LIGHTING

The Head of Neighbourhood Services expressed his gratitude to the crematoria team who have been going through an unprecedentedly difficult time recently due to the Covid-19 pandemic. He also advised that as a priority working group all crematoria staff have received their first vaccination against Covid-19.

The Head of Neighbourhood services then presented a report on the proposed installation of new external lighting to the grounds at Coychurch Crematorium which was approved by the Joint Committee in March 2019 and to seek approval to award the tender in the sum of £182,646.70 to South Wales Contractors Ltd and for the Joint Committee to delegate to the Clerk and Technical Officer, the power to approve the final detailed terms of the contract in consultation with the relevant Chief Officers, Legal, HR, Regulatory Services, etc. and to finalise any necessary detail.

He advised that the lighting would improve the welcoming aspect to the Crematorium, assisting with safety and security within the site and potentially allow for additional service times during shorter daylight hours in winter.

The scheme had been budgeted at a cost of £300,000 and included all design works, planning applications, etc. with an actual construction budget of £250,000. The Head of Neighbourhood Services confirmed that the project was delayed last year due to the pandemic.

By way of update, the Head of Neighbourhood Services confirmed that the project went out to tender in November 2020. The Table at section 4 of the report showed the returned tender sums and technical quality points that each of the tenders were assessed against. There was a bid by South Wales Contractors Ltd which came in with both the highest quality score and best value tender sum of £182,646.70 which is below and within the budgeted construction amount of £250,000.

The Head of Neighbourhood Services confirmed that efforts had also been made to ensure that the new lighting would complement the existing surroundings and be in-keeping with the aesthetics and architecture at the Crematorium.

A Member asked if South Wales Contractors Ltd had been used before and whether the Officer was satisfied that works would be to a high standard.

The Bereavement Services Manager and Registrar advised that South Wales Contractors Ltd were quite a large firm, well-known in Bridgend and who had done a lot of the works at Coychurch Crematorium previously including the construction of the new extension road, new car parks into the new land, the waiting room extension refurbishments and the toilet refurbishments. She advised that the contractors are used to working on site, understood the delicacies of working on such a site, had always worked outside of service times without causing any issues to the running of the service. It was confirmed that the quality of their work was always of an exceptionally high standard.

A Member asked how often tender bids obtain a perfect score and whether the proposed external lighting would impact on light pollution.

In relation to the quality scoring, the Bereavement Services Manager and Registrar confirmed that three independent Officers scored and each had come up with the same score for South Wales Contractors Ltd independently of each other. She advised that the submission was of an exceptionally high standard and they made their understanding of the site clear. She advised that for the financial aspect, the lowest economic tender receives the highest score.

The Bereavement Services Manager and Registrar advised that the lighting was only to be used for the very end of the day in the winter months and would be on a timer system; going off just after 5pm when the site closes in the winter. She confirmed that it would not be on during the night and would

only be on during the winter months as required during the working day for lighting and safety purposes. After that period, it would be turned off automatically and would not, therefore, cause any light pollution in the evenings or overnight.

- RESOLVED:** That the Joint Committee:
- a) Approved tender Number 1 from South Wales Contractors Ltd in the sum of £182,646.70 and the award of the Contract to this contractor.
  - b) Delegated to the Clerk and Technical Officer the power to approve the final terms of the Contract in consultation with Bridgend County Borough Council's Chief Officer, Legal, HR and Regulatory Services, and thereafter arrange for the execution of the Contract on behalf of the Joint Committee.

#### **84. CREMATORIUM BUSINESS PLAN AND FEES**

The Bereavement Services Manager and Registrar presented a report, seeking the Joint Committees approval of the Business Plan and expenditure programme for 2021-22, which included a proposed increase in cremation fees.

She advised that the Business Plan is presented annually to the Joint Committee for approval and includes service objectives and proposed maintenance and improvement projects to enhance and maintain the Crematorium grounds and buildings for the forthcoming financial year.

She highlighted that the Service Level Business Plan showed the awards and achievements noted and of particular note, the achievement of the Green Flag Award again in 2020 and that the service remains self-sufficient.

The Bereavement Services Manager and Registrar advised that there were two temporary Crematorium Technicians employed in May 2020 to assist with resilience during the Covid-19 pandemic.

She highlighted that the report then detailed the business hours, the types of memorialisation provided, the different ways that the Crematorium markets itself and communicates with its service users and the different ways that the Crematorium remained environmentally sustainable.

The Business plan detailed the key achievements of the last 10 years. In 2020, there was the installation of air conditioning in the crematory operational areas and the office and the renewal of the main electrical distribution boards for the site.

The Bereavement Services Manager and Registrar stated that the report showed the performance indicators for the previous 5 years relating to user satisfaction; the results of which were taken from the service questionnaires which are sent out to the cremation applicants. The target was to achieve 100% overall satisfaction levels rated at 'Good' or 'Excellent' and these remained constant at 100% with the target set for same result in 2021-22.

She confirmed the total cremations in the calendar year 2020 was 1,933; made up of 1,251 from Bridgend, 141 from Vale of Glamorgan and 467 from Rhondda Cynon Taff with 74 non-residents. The agreement with the Princess of Wales Hospital Cremation for the cremation of non-viable foetal remains resulted in an additional 6 communal cremations and 12 individual foetal cremations were arranged directly with families.

The statistical record table for 2019 was included for comparison purposes and showed the total number of cremations for 2019 was 1,625; an increase of 308 cremations in 2020 which demonstrated the impact of the Covid-19 pandemic on figures. Analysed statistics from the start of pandemic, from the start of March 2020 until the end of February 2021 when compared to the same period for the previous year 2019-20 showed 1,646 cremations in the previous year compared to 2,056 in the current. This demonstrated that the last 12 months of the pandemic have increased cremation numbers by 410 which is approximately a quarter more deaths than would have been expected.

The Business Plan outlined the service developments and objectives for the period 2021-22 and recapped the replacement of the electrical distribution boards which had been delayed due to staffing changes in the Council's electrical engineering department but was completed in September 2020.

With regard to mercury abatement charges, the Joint Committee was reminded that those crematoria that have abated more than 50% of their cremations can sell the excess mercury abated cremations to those which have abated less than this target and that this is done via CAMEO. Those that have excessively abated, derive an income and those who have not, share the financial burden. By way of background, in 2015/2016, the Crematorium paid £41,000 as a result of burden sharing costs for non-abated cremations and in 2016-17 when the installation of the mercury abatement plant was completed, more than 50% of cremations were abated and an income of £5,950.10 was generated. Similar incomes have been generated for subsequent years and for 2019-20 an income of £5,830 was generated. Confirmation of amount of expected generated income for 2020-21 is awaited. However, the Bereavement and Services Manager noted that she would expect to see a decrease in this income in the future as more crematoria install mercury abatement plants.

She confirmed that the main focus of service objectives in 2021-22 would be:

1. Installation of the Chapel's computerised music and media systems upgrade which was approved at the meeting on 6 March 2020. The pandemic has delayed this project but installation is hoped for 2021-22 financial year and the installation costs are included in the 2021-22 revenue budget.
2. Flower court extension works progressing. All statutory approvals, planning and listed building consent and sustainable drainage and building regulations were received by the end of 2020. The finalising of the design stage has been delayed by the pandemic but the architect has managed to overcome this; he is making a prototype and testing the structural elements of the roof. Procurement is actively progressing and a

further report is to be presented to the Joint Committee to seek final approval for the construction phase of the project at a later meeting. The estimated budget amount is included in the 2021-22 budget.

3. Installation of the external lighting; the report on which the Joint Committee approved earlier in the meeting. Works are due to commence at the start of this new financial year.

The Bereavement Services Manager and Registrar confirmed that a property contingency is also included in the Crematorium's revenue budget to cover unplanned works, general repair and maintenance. The Joint Committee was reminded that the surplus fund is designed to build up reserves for the future replacement of the cremators and ancillary plant in approximately 12 years' time as well as fund all future service improvements. The Bereavement and Services Manager advised that maintaining the reserve will ensure that the Crematorium has sufficient long-term funds for both plus any unplanned eventualities that could occur.

The Bereavement Services Manager and Registrar then highlighted the Table which summarised the projected costs for planned works, the Table which provided details for the overall proposed budget for 2021-22 and the Table which summarised the timescales and Officer responsibilities for the projects over the past and current financial year and for the reported new objectives for 2021-22.

The Bereavement Services Manager and Registrar advised that the Crematorium's cremation charge for the current financial year placed the Crematorium at 272 out of 308 cremation authorities and it was recommended that the cremation charges are increased by inflation from £696.40 to £707.50 based on a general increase of fees of 1% plus the current inflation figure of 0.6% in line with Bridgend Council's protocol. The table in paragraph 4.3 of the report, indicated a comparison on current (2020-21) cremation fees for adjoining crematoria.

A Member noted with concern that the cremation fees charged by the Vale of Glamorgan were £248.60 more than Bridgend on current figures and expressed that funeral directors were not giving families the option about whether to hold cremations in the Vale of Glamorgan or Bridgend and are directed only to the Vale of Glamorgan at a much higher cost. The Member also took the opportunity to express support for the Crematorium team's work during a very difficult period.

The Bereavement Services Manager and Registrar advised that funeral directors are running private businesses and work in the best interests of families but will also work to how their businesses can run most efficiently. She noted that this will be to turn their fleets around as quickly as possible and may choose to go to a crematorium which is a shorter journey time.

She further advised that prior to the pandemic (before numbers attending funerals was restricted) that it was very noticeable that if there were to be an expected large attendance for a funeral from the Vale of Glamorgan, invariably, Coychurch was selected as the site is able to provide the level of service that is required for a large number of people attending. The premises and grounds are able to accommodate that in Coychurch compared to the crematorium in Vale of

Glamorgan' chapel and ability to accommodate vehicles. She acknowledged that certain funeral directors were not giving families the choice of crematoria causing them to pay more but advised that that is difficult to alter as it was the funeral directors guiding the family and there is only so much that can be done to advise of Bridgend's fees.

A Member praised the Officer and her team for the efficient running of the Crematorium, particularly during the last year. The Member noted that the Officer analysed the figures for the past year and questioned the impact of the figures on the operating of the Crematorium in the next 12-24 months in light of deaths that might have been significantly earlier than they would have been expected without the pandemic.

The Bereavement Services Manager and Registrar indicated that there would be an impact but that it was noticeable that the number of cremations had been increasing at Coychurch year on year, prior to pandemic. She advised, therefore, that there was not a large reduction in number expected on the other side of the pandemic and the deaths ceased as a result of it. The Officer acknowledged there was likely to be some small impact because some of the very elderly lost lives early through the pandemic. She advised that there are currently no studies in this area but advised that although there is likely to be an impact, the population in Bridgend is increasing and the number of deaths that Coychurch had been receiving year on year had increased that that will perhaps outweigh changes in demographics.

The Head of Neighbourhood Services acknowledged that there have been a number of people who have died early and that this would likely cause a reduction although the detail is not known as no studies completed. He advised that of those that died, they died very suddenly and whenever they would naturally have come to the end of their lives, it would have been at different points over a spread out period. He continued that what happened in a very short period of time in the last year, those individuals would have been people coming to the Crematorium at some point in the future at an unknown time. In summary, it would have been spread out, the impact was therefore likely to be gentle and no significant dips are expected.

A member took the opportunity to thank the Bereavement Services Manager and Registrar and her team for their work acknowledging, in particular, the 10 years of Green Flag awards they have received.

**RESOLVED:** The Joint Committee:

- a) Approved the Service Level Business Plan 2021- 22.
- b) Approved the cremation fee for 2021-22 at £707.50 and a general increase in all fees of 1.6%.

#### **85. PROGRAMME OF MEETINGS 2021-22**

The Bereavement Services Manager and Registrar presented a report that sought approval from Members for the proposed programme of meetings of the Joint Committee for year 2021-22. She confirmed that the Joint Committee was



expected to hold at least two meetings in each municipal year and the first meeting after the annual meetings of Councils would be the Annual General Meeting where the Chairperson and Vice Chairperson for the ensuing year will be selected.

These proposed meetings were as follows:-

Friday 11 June 2021 – Annual General Meeting;  
Friday 3 September 2021;  
Friday 4 March 2022.

A Member questioned whether future meetings would be in person again or whether Members would prefer to avoid travel and continue meetings virtually.

The Head of Neighbourhood Services confirmed that the possibilities were being considered but that generally speaking the Welsh Government was likely to aim for a 30% model; 30% of the time people work from home and that this was likely to be replicated across authorities. He acknowledged that it was a new way of working that people have gotten used to but that it was likely to be blended models going forward. He advised that discussions were being held around video conferencing equipment being installed in conference rooms to enable partial attendance with some in person and some to dial in to a meeting.

The Head of Neighbourhood Services also acknowledged the impact of additional travel on the carbon agenda and whether it could be avoided to benefit environmentally.

A Member noted that one of the meetings usually involved an in-person visit to the Crematorium each year and acknowledged that this was a very useful meeting but accepted that virtual meetings would also be useful on occasions.

The Chairperson advised that it was a useful addition to have blended meetings but also acknowledged the usefulness of the in-person visit to the Crematorium to see what goes on behind the scenes.

The Bereavement Services Manager and Registrar advised that she will be led by Cabinet and Democratic Services as to what is likely to be a blended system and to those that are nearby who wish to attend will be able to and those further away can attend by video conferencing.

However, she noted that the AGM which normally takes place in June would normally have the site visit ahead of it which was very beneficial. She indicated that it allowed Members to see what has happened on site in the preceding 12 month period and for them to receive more explanation about the papers they are about to decide on. She also confirmed that most of the visit took place outside and hoped it could continue in the future.

**RESOLVED:** That the Joint Committee approved the Programme of Meetings for 2021- 22, as outlined in the Officer's Report.

86. FINANCIAL PERFORMANCE 2020-21 AND PROPOSED REVENUE BUDGET 2021-22

The Finance Manager, Financial Control and Closing submitted a report, the purpose of which, was to inform the Joint Committee of the projected financial performance for the Crematorium for 2020-21, and to obtain approval from the Joint Committee for the Proposed Budget and Fees and Charges for 2021-22.

The 2020-21 revenue budget was approved by the Joint Committee on 6 March 2020. Table 1 at paragraph 4.1 showed the comparison of budget against projected spend as at 31 January 2021. She advised that when the budget was set there was an anticipated budget deficit of £395,000, the projected outturn as at the end of January was a surplus of £517,000.

Paragraph 4.2 of the report provided some detail on the main variances noted at £36,000 overspend on employees due to two additional crematorium technicians being employed from June 2020 which was offset by an underspend of £8,000 on other employee costs. £11,000 underspend on premises made up of underspends on maintenance and business rates which was offset by a small overspend on electricity. £51,000 overspend on supplies, services and transport, the majority of which was due to increased spend on items for resale.

She advised that there was £832,000 underspend on planned capital maintenance and that Table 2 at paragraph 4.2 of the report showed a breakdown of the planned maintenance budget along with projected outturn and variances for the year. The Officer advised that the underspends were due to the projects being delayed as a result of the pandemic. All three of the delayed projects were now included in the capital budget for 2021-22.

The Finance Manager, Financial Control and Closing noted that income is higher than budgeted by £160,000 as a result of an increased number of cremations and receipt of the Welsh Government Covid-19 hardship fund.

The 2021-22 proposed budget was shown in Table 3 at paragraph 4.3 of the report. The proposed budget was a deficit of £451,000. All 2020-21 non-employee budgets had been reviewed and any necessary adjustments had been made to meet expected expenditure for 2021-22.

The Finance Manager, Financial Control and Closing confirmed that employee budgets had been adjusted to reflect salary increments where applicable although no allowance had been made for a pay award.

Table 4 at paragraph 4.6 of the report detailed the planned capital maintenance spending requirements. The three schemes detailed in the Table were budgeted at £845,000 and would be met from the capital financing costs budget identified in Table 3.

The income budgets had been prepared assuming a general increase in fees of 1.6% and were based on the usual levels of activity. The 2021-22 proposed Fees Table was attached at Appendix 1 of the report.

The effect on the accumulated balance of the proposed budget for 2021-22 was shown in Table 5 of the report. It was projected that as at 31 March 2022 there would be an accumulated balance of £2,120,000. The balance of Reserves as at 31 March 2021 was considered to be a sufficient level to maintain and protect the service, in light of any unknown demands or emergencies.

The Finance Manager, Financial Control and Closing confirmed that the Capital expenditure for 2021-22 would not require any loan charge or contribution from constituent authorities in 2021-22. Items of a capital nature in Table 4 at paragraph 4.6 of the report would be directly funded from revenue contributions and the accumulated surplus from previous years.

A Member noted that the report was very positive and was a reflection on how well the Crematorium was being run in terms of service to the public, its fiscal responsibilities and the prudence in which it operated. The Member further noted that no further investment from the constituent local authorities was required and that any Capital works required would not require any drawing on the resources of the three constituent local authorities.

A Member noted that no allowance was made for a pay award at paragraph 4.5 of the report and questioned where the money would come for that when a pay award was made.

The Finance Manager, Financial Control and Closing confirmed that when decisions were made on a pay award, the budget would be re-profiled to take that into account and would be demonstrated by an increase in the employees budget.

A Member noted that the planned capital maintenance spend and requirements shown on Table 4 of the report had site lighting at £250,000 but questioned whether that would need to be adjusted to take into account the accepted quote for the lighting at £182,646.70.

The Bereavement Services Manager and Registrar confirmed that the £250,000 allowed for all engineering costs, planning, applications etc. She acknowledged that the figure was likely to be prudent and confirmed that any not spent will be returned to the budget reserves. She clarified that the money was not only what was required to be paid to the contractors but all the additional costs that the management and planning of the project entailed.

The Head of Neighbourhood Services confirmed that best practice would be to keep the full budget allocated to any construction project until the work is complete. He acknowledged the works were a relatively straightforward engineering project but that additional costs could be incurred along the way. He confirmed that the money would not go anywhere else and would return to the financial bubble.

The Bereavement Services Manager and Registrar advised that the budget was adjusted slightly from £300,000 to £250,000 to take account of the amount the contractor put forward for the job and the additional costs for engineering planning, etc. and ensured enough budgeted in case.

The Chairperson advised that they wanted to thank and congratulated the Bereavement Services Manager and Registrar and her team for the continued support given to the people of Bridgend, Rhondda Cynon Taff and the Vale of Glamorgan in the height of the pandemic. He confirmed that there had been a massive spike at the start and from December to present. He expressed that the Joint Committee was fully understanding of the problems experienced by the workforce and gave his gratitude for the way they had conducted themselves and the Crematorium.

**RESOLVED:** That the Joint Committee:

- a) Noted the projected financial performance for 2020-21.
- b) Confirmed and approved the revenue budget to be adopted for 2021-22.
- c) Approved the increase in fees and charges with effect from 1 April 2021 as outlined in Appendix 1 to the report.

#### **87. URGENT ITEMS**

None.

The meeting closed at 15:09

## BRIDGEND COUNTY BOROUGH COUNCIL

### COYCHURCH CREMATORIUM JOINT COMMITTEE

11 JUNE 2021

### REPORT OF THE CLERK & TECHNICAL OFFICER

#### ANNUAL REVIEW OF 2020/21 BUSINESS PLAN OBJECTIVES

##### 1. Purpose of report

- 1.1 The purpose of this report is to advise the Joint Committee on the performance of Coychurch Crematorium during 2020/21.

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

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

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

##### 3. Background

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

#### 4. **Current situation / proposal**

4.1 **Appendix A** identifies the performance of Coychurch Crematorium relating to:

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

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

5.1 None.

#### 6. **Equality Act 2010 implications**

6.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

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

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

#### 8. **Financial Implications**

8.1 The Revenue budget for 2021-22 was adjusted in the 2021-22 Business Plan to accommodate variations in the works programme as a result of delays in work being undertaken in 2020-21.

#### 9. **Recommendation:**

9.1 The Joint Committee is recommended to note the report.

**ZAK SHELL  
CLERK AND TECHNICAL OFFICER  
27<sup>TH</sup> MAY 2021**

**Contact Officer:** Joanna Hamilton  
Bereavement Services Manager & Registrar,  
**Telephone:** 01656 656605  
**E-mail:** [joanna.hamilton@bridgend.gov.uk](mailto:joanna.hamilton@bridgend.gov.uk)  
**Postal address:** Bereavement Services, Coychurch Crematorium, Coychurch,  
Bridgend, CF35 6AB  
**Background Papers:** Business Plan Report to the Joint Committee 6<sup>th</sup> March 2020 and  
Business Plan Report to the Joint Committee 5<sup>th</sup> March 2021.

## APPENDIX A

# CREMATORIUM ANNUAL PERFORMANCE AND FINANCIAL REVIEW 2020/21

### Number of cremations

In 2020/21, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	1353
Vale of Glamorgan	146
Rhondda-Cynon-Taff	512
Others	75
<b>TOTALS</b>	<b>2086</b>

### Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2020/21, this showed that the overall satisfaction level, to a standard of good or excellent, remains at 100%. Where necessary, the Bereavement Services Manager & Registrar has responded to the cremation applicant. An analysis of the responses received is indicated below:

#### SERVICE FOR THE BEREAVED – CREMATORIUM (RECEIVED APRIL 2020 to JUNE 2020 incl.)

#### Responses 51

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

	Excellent	Good	Average	Poor
The availability of service times	58.7	32.6	6.5	2.2
The arrangements on the day of the funeral	86.7	13.3		
The presentation of the cremation plot	77.4	22.6		

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

Literature and information given	70.7	29.3		
Presentation of personnel	85.4	14.6		
General attitude of staff	83.3	16.7		

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

Chapels	91.3	8.7		
Access roads and footpaths	87.5	12.5		
Rose gardens and grounds	88.6	11.4		
Grass cutting around memorials	86.7	13.3		
Toilets	81.3	15.6	3.1	
Water stations and waste bins	75.0	25.0		

<b>OVERALL SATISFACTION</b>	<b>88.00%</b>	<b>12.00%</b>	-	-
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**If the cremated remains of the deceased were removed from the crematorium please state why:-**

- I wanted my wife at home
- For burial at Cemetery
- I want my husband's urn to stay home with me
- Held by Funeral Director
- To be buried at Limes Cemetery Cowbridge
- Jewellery pieces to be made and then ashes scattered abroad
- To be scattered
- To be scattered in rose bushes in front garden as per the deceased's wishes
- To be interred with my father.
- Interment in Trealow Cemetery
- Scattered elsewhere
- Because the two sons wanted to carry him back for interment
- To be placed in Bridgend Cemetery with husband's ashes.
- Ashes to be scattered elsewhere.
- Family have own resting place.
- For separate interment in a family cemetery plot in deceased hometown Warrington.
- To be scattered elsewhere according to the Will.
- Going to family grave in cemetery.
- To be kept until his wife passes away.

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

- Memorial book (*Note: Further info on the Book of Remembrance has since been issued*).
- More rose bushes

**Do you have any further observations or comments: -**

- There were only 5 mourners but the service was very enlightening thank you. (*Note 5 mourners was the family's choice & not due to restrictions*).
- The staff were good in the situation, of only having 10 at the service.
- My husband was cremated on 31/03/20 during the restrictions due to Covid but was still given a dignified service.
- Thank you for doing what you can at this very difficult time. Glass of water for readers/eulogy would have been useful (*Note: water glasses had to be withdrawn due to pandemic restrictions but FD's notified that disposable cups and mineral water dispensers still available if required*).
- Just to thank everyone for what they are doing during difficult times and circumstances. We as a family were very pleased with your service.
- During difficult time during a coronavirus lockdown I applaud the staff for doing their best.
- I'm sure an expert may find faults, we cannot, excellent on every point.
- Everything was excellent.
- The service in these difficult times was respectful and well organised.
- We interred dad's ashes yesterday (18.05/20). We just wanted to say how wonderful we enjoyed the service, it was exactly as he wanted it, we provided our own poems and prayer and we played a song quietly, but what we wanted to say was that your staff's contribution is definitely worth writing about. The worker with the wheelbarrow, so respectful to us, and the lady walking with dad's ashes on the cushion, her manner also so respectful. Their gestures, although many would say only doing their jobs, meant the world to us. Many thanks.
- Due to Covid restrictions we are arranging a separate event of memorial in the future. Coychurch was an excellent choice for our needs.
- The quality of the sound from the vicar's microphone was slightly distorted. Covid19 precautions were good.

- During the current difficult circumstances, as a family we'd like to thank you for a lovely service.
- Disappointed that two members of the family were not allowed to come into the crematorium considering the amount of space inside. Ten members only seems small as it's a large area. *(Note: The Crematorium was at the height of the first wave of the pandemic with the country in full lock down, mourner numbers were restricted to 10 and Funeral Directors informed of all restrictions).*
- Under the present restrictions it went well, thank you.
- Would be a better experience if there was time after the service for people to leave without a rush. There needs to be a space between services *(Note: The Crematorium was at the height of the first wave of the pandemic, services were restricted to 30 minutes in order to provide 14 services per day and Funeral Directors informed of all restrictions).*
- The care and respect of all your staff was exceptional and professional. Please will you thank all your staff. Myself and my family very much appreciated their care and compassion.
- Very clean and tidy and peaceful. Feels like a safe and well-maintained Crematorium.

**SERVICE FOR THE BEREAVED – CREMATORIUM**  
**(RECEIVED JULY 2020 to SEPT 2020 incl.)**

**Responses 44**

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

	<b>Excellent</b>	<b>Good</b>	<b>Average</b>	<b>Poor</b>
The availability of service times	85.4	12.2	2.4	
The arrangements on the day of the funeral	85.4	14.6		
The presentation of the cremation plot	95.8	4.2		

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

Literature and information given	91.4	8.6		
Presentation of personnel	92.1	7.9		
General attitude of staff	92.1	7.9		

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

Chapels	94.9	5.1		
Access roads and footpaths	97.7	2.3		
Rose gardens and grounds	92.3	7.7		
Grass cutting around memorials	94.7	5.3		
Toilets	75.0	25.0		
Water stations and waste bins	83.3	12.5	4.2	

<b>OVERALL SATISFACTION</b>	<b>95.5%</b>	<b>4.5%</b>	-	-
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**If the cremated remains of the deceased were removed from the crematorium please state why:-**

- We are scattering them
- Remains being laid to rest at St John's Church
- Own arrangement
- Being scattered
- Ashes to glass
- Interment at Maudlam Church
- To be buried with my father in Cardiff
- My husband wanted his ashes taken back to where he grew up and scattered there.
- Family cemetery plot.
- To be interred in Bridgend Cemetery cremation plot.
- Interment at Porthcawl Cemetery.

- I will be retaining the cremated remains of my husband as his remains will be combined with my own and then scattered as per our Will.
- Interred at family plot.
- Mother's and father's remains scattered privately.
- Interred in family burial plot in local cemetery.
- Interred with parents
- Taking them home.
- To be scattered in our garden.
- We are keeping mum at home for the moment.
- To be scattered by the sea.

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

- -

**Do you have any further observations or comments: -**

- No other than the Crematorium always looks beautiful and is kept immaculate.
- My mother-in-law had a wonderful service. It went the way we wanted. All
- To scatter at sea. Staff professional. No issues.
- Office staff always helpful.
- Only to say that dad and I visited mums plot several times a year since 1987 and every time we were so impressed with Coychurch Crematorium. Immaculate.
- Someone had placed artificial flowers in my dad's flower holder. Not sure there's much you can do other than point out that people should not do this.
- Could have done with slightly more volume during service. Other than that, not one single negative comment. Many thanks.
- Upon my recent visit it was noticed that the rose bush at my dad, mam and brother's plot is not doing well. Would it be possible to get this replaced please? *(Note: rose bushes are replaced free of charge upon request, on a weekly basis from spring to autumn).*
- Organ accompaniment to hymns was excellent.
- Always well-kept grounds.
- Due to restricted numbers at present, people who were specifically invited to attend were asked to leave due to others (who knew they shouldn't be there) thinking they could "gate-crash". Perhaps before asking anyone to leave, the family should be approached regarding this so they can decide who shouldn't be there. *(Note: Referred to Funeral Director. The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions. Funeral Director manages additional attendees as they have been provided with the list of invitees and have been requested to manage attendance/seating arrangements accordingly).*
- Although my mother lived most of her life in Cardiff, Coychurch Crematorium is so beautiful there was no contest as to where the service took place.
- Excellent presentation overall.
- The acoustics in the chapel could be improved.
- Entering the Crematorium grounds under such sad circumstances gives a feeling of peace, the same for entry into the chapel. Thank you.
- The service was just heavenly for me and I will choose Coychurch for when I pass away.
- The location is easy to find. The setting is picturesque. It is a beautiful Crematorium. Well maintained. It was very comforting sitting by the pond with lillies, fish and terrapins and knowing they were being cremated in such a lovely place.
- Lovely grounds.

**SERVICE FOR THE BEREAVED – CREMATORIUM**  
**(RECEIVED OCT 2020 to DEC 2020 incl.)**

**Responses 55**

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

	<b>Excellent</b>	<b>Good</b>	<b>Average</b>	<b>Poor</b>
The availability of service times	72.7	27.3		
The arrangements on the day of the funeral	83.0	17.0		
The presentation of the cremation plot	90.0	10.0		

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

Literature and information given	84.0	16.0		
Presentation of personnel	84.0	16.0		
General attitude of staff	83.7	16.3		

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

Chapels	86.5	13.5		
Access roads and footpaths	85.2	13.0	1.8	
Rose gardens and grounds	86.0	14.0		
Grass cutting around memorials	87.2	12.8		
Toilets	84.6	10.3	5.1	
Water stations and waste bins	79.5	15.4	5.1	

<b>OVERALL SATISFACTION</b>	<b>87%</b>	<b>13%</b>	<b>-</b>	<b>-</b>
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**If the cremated remains of the deceased were removed from the crematorium please state why:-**

- We are scattering them
- To be scattered elsewhere.
- Convenience for visiting at the village cemetery.
- To be scattered.
- For burial at sea by Royal Navy.
- Mum will be having a joint scattering.
- Want to keep until mam passes away to keep together.
- Ashes to be buried at Pontycymer cemetery.
- Laid to rest at local cemetery.
- To be buried in village cemetery.
- Some of the ashes were needed for jewellery.
- To keep at home.
- To be scattered elsewhere.
- To be scattered in Cumbria.
- For scattering at deceased's request.
- To be scattered.
- Laid to rest Llangrallo church.
- To be buried with her husband in Tonyrefail.
- Personal location for family memories.
- Family wanted to keep them.
- We are scattering them elsewhere.

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

- Extremely satisfied, no other option needed.

**Do you have any further observations or comments: -**

- No other than the Crematorium always looks beautiful and is kept immaculate.

- The gardens are really beautiful and my mum and dad could not be laid to rest in a more peaceful and beautiful spot. Thank you.
- A good service.
- Respectful and dignified. Thank you.
- The live streaming of the service was excellent for our relatives unable to travel due to Covid.
- Thought only right to bring him back to his place of birth.
- A well-kept resting place, lovely memorial.
- Excellent experience from start to finish. Thank you.
- I am very satisfied with the way I was informed of everything. Well done Coychurch Crematorium.
- It would be nice to have a speaker outside in the flower courtyard for any "overflow" attendees. *(Note: While additional attendees are prohibited by Welsh Government during the pandemic regulations, a flower court speaker has been provided for in the music system upgrade to enable mourners leaving the chapel to continue to hear exit music).*
- Upon arrival we were informed that there were more than 30 people present and that only 30 could enter the chapel. There were in fact 30 people invited along with a bystander. We felt this could have been dealt with differently to eliminate stress for the family *(Note: Referred to Funeral Director. The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions. Funeral Director manages additional attendees as they have been provided with the list of invitees and have been requested to manage attendance/seating arrangements accordingly).*
- None, as everything of the highest standard.
- I would like to thank you and all your staff for the dignified and caring way the ceremony was conducted.
- Everything was excellent, thank you.
- All good keep up the good work. Helpful staff. The grounds are very well maintained.
- No, we were very satisfied with everything. Thank you.
- The webcast was excellent which meant relatives in Australia, Canada, as well as those who were not allowed to travel from within the UK could feel part of the service.
- Thank you for all the kindness shown to my family.

**SERVICE FOR THE BEREAVED – CREMATORIUM**  
**(RECEIVED JAN 2021 to MARCH 2021 incl.)**

**Responses 73**

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

	<b>Excellent</b>	<b>Good</b>	<b>Average</b>	<b>Poor</b>
The availability of service times	65.2	29.0	5.8	
The arrangements on the day of the funeral	90.6	9.4		
The presentation of the cremation plot	81.8	18.2		

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

Literature and information given	82.3	16.1	1.6	
Presentation of personnel	83.9	14.3	1.8	
General attitude of staff	83.6	16.4		

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

Chapels	98.6	1.4		
Access roads and footpaths	91.7	8.3		
Rose gardens and grounds	94.9	5.1		
Grass cutting around memorials	93.0	7.0		
Toilets	84.6	15.4		
Water stations and waste bins	76.2	21.4	2.4	

<b>OVERALL SATISFACTION</b>	<b>89%</b>	<b>11%</b>	<b>-</b>	<b>-</b>
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**If the cremated remains of the deceased were removed from the crematorium please state why:-**

- Ashes to be scattered, private location.
- His partner wanted them with her.
- Ashes were split.
- Part of the cremated remains were kept to be scattered elsewhere.
- To be returned to his hometown Salisbury.
- To scatter at a place of memories.
- Family to take to his favourite place.
- To be interred at Treorchy Cemetery.
- Father wished them to be scattered.
- To be scattered privately.
- To be interred in cemetery with husband.
- To be interred at local cemetery.
- To be interred in church grounds.
- To take to Portugal as requested.
- Wanted deceased to be at home.
- To be scattered in hometown.
- To be kept at home.
- Family plot in nearby cemetery.
- To be interred in family grave in North England.
- Taken to a place the deceased loved.
- I wanted my husband's ashes at home with me.
- To be taken home before scattering at a later date.
- To be taken to Narberth for interment.
- The family wish to have them at home.
- Personal request from mum within her Will.
- To be kept at home until I decide where to scatter.
- To be scattered.
- To be interred at Laleston Cemetery.

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

- 

**Do you have any further observations or comments: -**

- Very pleased with the proceedings and the Crematorium – much nicer than others I've been to.
- No. All excellently done.
- None. All Covid restrictions were followed and adhered to with good instructions.
- Unobtrusive caring during these sad, strange times. Music perfect, as was the arrangement of pews. Thank you.
- None apart from the ability for family and friends to view the service at Coychurch online was invaluable, due to Covid restrictions at this present time.
- No. Service and grounds excellent.
- Could not wish to have a better place to have a service. Thank you.
- Well maintained premises as usual and very pleasant venue for this type of service and cremation. Thank you.
- A few benches around the chapel would be nice. The Crematorium is absolutely beautiful – pristine and clean.
- No – everything to an excellent standard.
- Best send off during current restrictions. Very grateful of streaming option.
- Having had the funeral services of both of my parents and now my husband, I can honestly say Coychurch Crematorium is the best I've been to and we, as a family, are grateful for your service.

- It was extremely well run. Felt taken care of and confident everything was being done in an extremely professional and caring manner.
- No. All satisfactory considering the Covid situation and limitations.
- Perfect.
- A comforting environment has been created at Coychurch. Staff have respectful, calm manner which makes a difficult time slightly easier.
- I continue to be impressed with the general upkeep of the grounds and buildings.

### ***Expenditure for Planned Works 2020/21***

The programme of Business Plan expenditure for 2020/21 is indicated below:

<b><u>Narrative</u></b>	<b>2020/21</b>		
	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Flower Court Extension: Design consultants costs & Construction (Delayed due to Coronavirus pandemic. Moved to 2021/22)	520	11	509
External Lighting to Site (Delayed due to Coronavirus pandemic. Moved to 2021/22)	300	8	292
Electrical Distribution Boards Replacement	20	17	3
Upgrade Chapel Music and Media Systems (Delayed due to Coronavirus pandemic. Moved to 2021/22)	42	4	38

## Business Plan Service Objectives

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

### 2020/21 BUSINESS PLAN ASSESSMENT & REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	PROGRESS REPORT
<i>Flower Court Extension</i>	<ul style="list-style-type: none"> <li>• <i>Construction</i></li> </ul>	<i>April 2021</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings</i>	<ul style="list-style-type: none"> <li>• Reported to meeting 5<sup>th</sup> March 2021, for completion March 2022.</li> </ul>
<i>External Lighting to Site</i>	<ul style="list-style-type: none"> <li>• <i>Install Lighting</i></li> </ul>	<i>Dec 2020</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings.</i>	<ul style="list-style-type: none"> <li>• Reported to meeting 5<sup>th</sup> March 2021, for completion Dec 2021.</li> </ul>
<i>Chapel Music and Media Systems</i>	<ul style="list-style-type: none"> <li>• <i>Replace</i></li> </ul>	<i>March 2021</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings.</i>	<ul style="list-style-type: none"> <li>• Reported to meeting 5<sup>th</sup> March 2021, for completion March 2022.</li> </ul>
<i>Electrical Distribution Boards</i>	<ul style="list-style-type: none"> <li>• <i>Replace</i></li> </ul>	<i>Dec 2020</i>	Joanna Hamilton	<i>Regular progress meetings.</i>	<ul style="list-style-type: none"> <li>• Completed Sep 2020.</li> </ul>
<i>Budget Strategy</i>	<ul style="list-style-type: none"> <li>• <i>Annually review &amp; revise service charges</i></li> <li>• <i>Review works programme</i></li> <li>• <i>CAMEO payments</i></li> </ul>	<p><i>Annually</i></p> <p><i>Annually</i></p> <p><i>Annually (Commenced Jan. 2014)</i></p>	Joanna Hamilton	<p><i>Annual report to Joint Committee</i></p> <p><i>Annual report to Joint Committee</i></p> <p><i>Annual report to Joint Committee</i></p>	<ul style="list-style-type: none"> <li>• Completed, reported to meeting on 5<sup>th</sup> March 2021.</li> <li>• Completed, reported to meeting on 5<sup>th</sup> March 2021.</li> <li>• Completed, reported to meeting on 5<sup>th</sup> March 2021.</li> </ul>







## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

11 JUNE 2021

#### REPORT OF THE TREASURER

#### ANNUAL ACCOUNTING STATEMENT 2020-21

#### 1. Purpose of report

- 1.1 The purpose of this report is to present the unaudited Annual Accounting Statement for the 2020-21 financial year to the Joint Committee, and to obtain approval to submit the Annual Accounting Statement for Coychurch Crematorium to Audit Wales.

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

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

1. **Smarter use of resources** – ensure that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

#### 3. Background

- 3.1 Under Regulation 14 of the Accounts and Audit (Wales) Regulations 2014, Coychurch Crematorium Joint Committee is required to complete an Annual Accounting Statement as they are classed as a smaller local government body with annual income and expenditure below £2.5 million.
- 3.2 The Accounts and Audit (Wales) Regulations 2018 require that the Joint Committee must formally approve the Annual Accounting Statement by 30 June and certify that they present fairly the financial position of Coychurch Crematorium.
- 3.3 Unless the Annual Accounting Statement needs to be amended, the auditor will certify the Statement and send it back to the Joint Committee for publication with no further approval required by the Joint Committee. If however amendments are required, the auditor will send the Statement back to the Joint Committee for amendment and re-approval before the auditor can certify the Statement. The certified Annual Accounting Statement must be published by no later than the 30 September.

#### 4. Current situation/proposal

4.1 Section 1 of the Annual Accounting Statement (**Appendix 1**) shows that in 2020-21 Coychurch Crematorium made a net surplus of £845,231 (difference between Line 1 'Balances brought forward' and Line 7 'Balances carried forward'). The surplus has been added to the accumulated reserve for the Crematorium brought forward at 31 March 2020, bringing the total of that reserve to £2,898,883 at 31 March 2021 compared to £2,053,652 in the preceding year.

The following table shows a summary of the final financial position for the Crematorium for 2020-21 as compared to the budget set at the start of the financial year.

**Table 1 – Crematorium Financial Position 2020-21**

Actual 2019-20 £'000		Budget 2020-21 £'000	Actual 2020-21 £'000	Variance 2020-21 £'000
	<b><u>Expenditure</u></b>			
315	Employees	324	348	24
249	Premises	314	275	(39)
155	Supplies, Services & Transport	144	156	12
99	Agency/Contractors	104	100	(4)
32	Administration	36	44	8
207	Capital Financing Costs	882	40	(842)
<b>1,057</b>	<b>Gross Expenditure</b>	<b>1,804</b>	<b>963</b>	<b>(841)</b>
	<b><u>Income</u></b>			
(1,312)	Crematorium Fees etc.	(1,380)	(1,728)	(348)
(13)	Welsh Government Grant	0	(50)	(50)
(30)	BCBC Contribution	(29)	(30)	(1)
<b>(1,355)</b>	<b>Gross Income</b>	<b>(1,409)</b>	<b>(1,808)</b>	<b>(399)</b>
<b>(298)</b>	<b>(Surplus)/Deficit</b>	<b>395</b>	<b>(845)</b>	<b>(1,240)</b>
<b>(298)</b>	<b>Transfer (to)/from Reserve</b>	<b>395</b>	<b>(845)</b>	

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

- The over spend of £24,000 on Employees is due to two additional Crematorium Technicians being employed from June 2020, offset by an under spend of £20,000 on other employee costs. The additional costs of the two posts have been funded by the Welsh Government COVID 19 Hardship Fund, and is shown in the increased income for 2020-21.
- The under spend of £39,000 on Premises is made up of under spends on Planned Maintenance (£16,000), Day to Day Maintenance (£14,000), Grounds Maintenance (£7,000) and Business Rates (£2,000).

- The over spend of £12,000 on Supplies, Services & Transport is made up of an over spend on Items for Resale (£32,000), offset by under spends on Purchase of Equipment (£10,000), Security Services (£6,500) and Equipment Repairs & Maintenance (£3,500).
- Table 2 below shows a breakdown of the Planned Maintenance Budget along with the Outturn and Variances for 2020-21.

**Table 2 – Planned Capital Maintenance 2020-21**

<b>2020-21</b>	<b>Budget 2020-21 £'000</b>	<b>Outturn £'000</b>	<b>Variance £'000</b>
Flower Court Extension	520	11	509
Site Lighting	300	8	292
Electricity Distribution Boards	20	17	3
Chapel Sound System	42	4	38
<b>Total</b>	<b>882</b>	<b>40</b>	<b>842</b>

- The under spends on the Flower Court Extension, Site Lighting and Chapel Sound System are due to the projects being delayed as a result of the Coronavirus pandemic. All three projects are planned to proceed in 2021-22 and are included in the Planned Capital Maintenance budget for 2021-22.
  - Income is higher than budgeted by £398,000 due to increases in the number of cremations (£347,000), receipt of the Child Burial Fees (£6,000) and COVID 19 Hardship Fund (£44,000) grants from Welsh Government. 2020-21 saw an increase in the number of cremations of 25% which was largely driven by the COVID 19 pandemic. It is anticipated that income levels will return to normal levels in 2021-22.
- 4.3 In addition to the Annual Accounting Statement, a supplementary Balance Sheet is provided in Table 3 below. This supplementary information provides a further breakdown of the figures recorded in the Annual Accounting Statement. This is for information only, and is not subject to audit at year end.

**Table 3 – Balance Sheet for Years Ended 31 March 2020 & 2021**

31 March 2020 £'000	Description	31 March 2021 £'000
	<b>Property, Plant &amp; Equipment</b>	
3,611	- Other Land and Buildings	3,487
1,100	- Community Assets	1,100
<b>4,711</b>	<b>Non-Current Assets</b>	<b>4,587</b>
	<b>Current Assets</b>	
29	Inventories	29
153	Short Term Debtors	165
1,882	Cash and Cash Equivalents	2,717
<b>2,064</b>	<b>Current Assets</b>	<b>2,911</b>
	<b>Short Term Borrowing</b>	
(7)	Short Term Creditors	(6)
<b>(7)</b>	<b>Current Liabilities</b>	<b>(6)</b>
	<b>Net Assets</b>	
<b>6,768</b>	<b>Net Assets</b>	<b>7,492</b>
	<b>Usable reserves</b>	
2,054	- Accumulated Surplus	2,899
	<b>Unusable reserves</b>	
1,820	- Revaluation Reserve	1,820
2,892	- Capital Adjustment Account	2,767
2	- Short-term Accumulating	
	- Compensated Absences Account	6
<b>6,768</b>	<b>Total Reserves</b>	<b>7,492</b>

4.4 Further information to explain the balances is provided below:

- Property, Plant and Equipment of £4.587 million as recorded on Line 12 of the Annual Accounting Statement represent buildings, land and fixtures and fittings. The decrease in the value of Non-Current Assets is due to the depreciation charged against these assets.
- Inventories of £29,000 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 £165,000 represent the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors as at 31<sup>st</sup> March 2021.

- Cash and cash equivalents of £2.717 million represents cash held by Bridgend County Borough Council, the financial services provider, as part of its general bank account. No separate bank account exists for Coychurch Crematorium.
- Short term creditors of £6,000 represent monies owed by the Coychurch Crematorium Joint Committee for goods/services received in 2020-21 and includes a balance for annual leave not yet taken by staff.
- Reserves are reported in two categories. Usable reserves can be used by the Committee to provide services subject to the need to maintain a prudent level of reserves. The second category, Unusable Reserves, are not available to provide services. This includes a reserve that holds the timing differences between the annual leave entitlement for staff and actual annual leave taken at 31 March 2021 and revaluation of assets and capital adjustments.
- The accumulated surplus of £2.899 million as recorded in Line 11 of the Annual Accounting Statement reflects the surplus for the current year and the balance of any previous year's surpluses/deficits held to fund any future capital works. The accumulated surplus will be the subject of a future report considering its use for proposed improvements and the possible repayment to the Partner Authorities.
- The 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 £6,500 as at 31 March 2021 (£2,300 - 31 March 2020).

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

5.1 There is no impact on the Policy Framework and Procedure Rules.

## **6. Equality Impact Assessment**

6.1 An initial Equality Impact Assessment (EIA) screening has identified that there would be no negative impact on those with one or more of the protected characteristics, on socio-economic disadvantage or the use of the Welsh Language. It is therefore not necessary to carry out a full EIA on this policy or proposal.

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

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

## **8. Financial implications**

8.1 These are reflected within the report.

## **9. Recommendations**

9.1 The Joint Committee is recommended to approve the Annual Accounting Statement for Coychurch Crematorium for 2020-21 (Appendix 1), and request that the Chair of the Joint Committee signs the Annual Accounting Statement.

**GILL LEWIS  
INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE & CHANGE  
BRIDGEND COUNTY BOROUGH COUNCIL  
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE  
JUNE 2021**

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

**Telephone:** (01656) 643359

**Email:** Eilish.Thomas@bridgend.gov.uk

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

**Background documents:** Report of the Treasurer  
Coychurch Crematorium Joint Committee  
5 March 2021



# Minor Joint Committees in Wales Annual Return for the Year Ended 31 March 2021

## LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

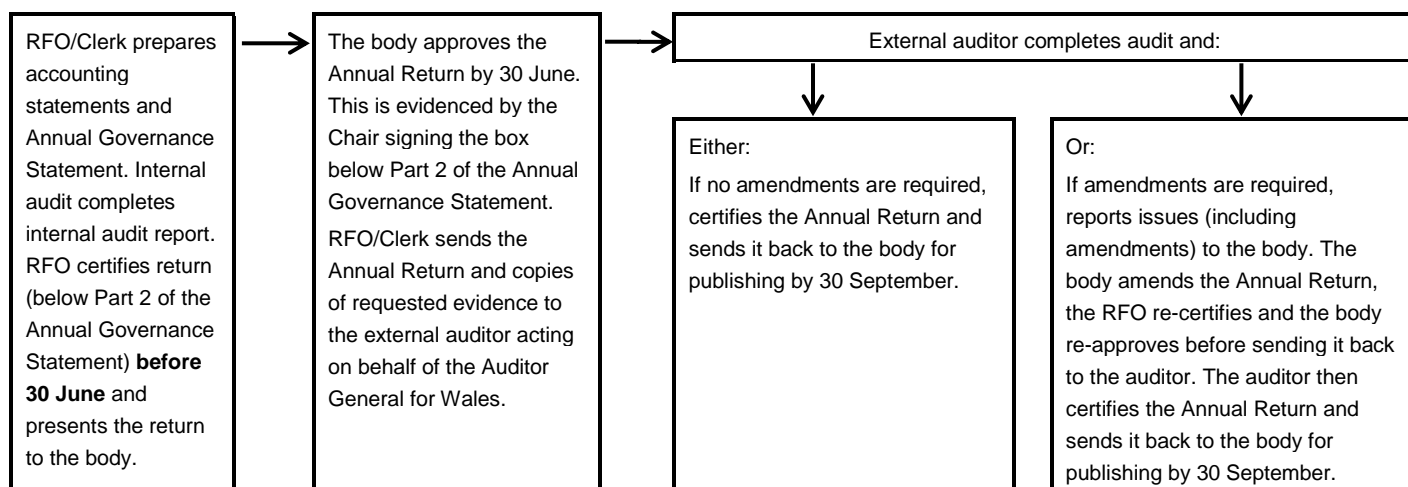
	<b>Yes</b>	<b>No</b>		<b>Yes</b>	<b>No</b>		<b>Yes</b>	<b>No</b>
<b>ENGLISH</b>	<input type="checkbox"/>	<input type="checkbox"/>	<b>WELSH</b>	<input type="checkbox"/>	<input type="checkbox"/>	<b>BILINGUALLY</b>	<input type="checkbox"/>	<input type="checkbox"/>

## THE ACCOUNTS AND AUDIT PROCESS

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

For minor joint committees with income and expenditure below £2.5 million, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication, **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners’ Guide.

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



Please read the guidance on completing this Annual Return and **complete all sections highlighted pink**.

## APPROVING THE ANNUAL RETURN

The Committee must approve the Annual Return **BEFORE** the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

If it is unable to complete the approval process by 30 June 2021 or publish the audited return by 30 September, the Committee must publish notices as required by the Regulations.

The Auditor General for Wales’ Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It **MUST NOT** be completed by the Clerk/RFO, the Chair or the internal auditor.

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

## Accounting statements 2020-21 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2020 (£)	31 March 2021 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	1,755,451	2,053,652	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	0	0	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	1,355,293	1,807,575	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(315,092)	(347,910)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(742,000)	(614,434)	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,053,652	2,898,883	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
<b>Statement of balances</b>			
8. (+) Debtors	181,223	193,774	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,882,193	2,717,196	<b>All accounts:</b> The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	(9,764)	(12,087)	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	2,0523,652	2,898,883	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,711,470	4,586,928	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

## Annual Governance Statement (Part 1)

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2021, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> <li>• effective financial management during the year; and</li> <li>• the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.</p>	<input checked="" type="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
<p>4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.</p>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	<input checked="" type="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
<p>6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.</p>	<input checked="" type="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
<p>7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="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
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<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

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

## Additional disclosure notes\*

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

1.

2.

3.

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

## Committee approval and certification

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

<p><b>Certification by the RFO</b></p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2021.</p>	<p><b>Approval by the Council/Board/Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p><b>RFO signature:</b></p>	<p><b>Minute ref:</b></p>
<p><b>Name:</b></p>	<p><b>Chair of meeting signature:</b></p>
<p><b>Date:</b></p>	<p><b>Name:</b></p> <p><b>Date:</b></p>

## Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2021 of:

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### Auditor General's report

#### Audit opinion

[Except for the matters reported below]\* On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Committee's governance arrangements; and
- that the Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

#### Other matters arising and recommendations

I draw the Committee's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body. / There are no further matters or recommendations that I wish to draw to the Committee's attention.\*

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 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 2021.

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

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All payments are made through the Council's bank account and ledger system.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All payments made through the Council's financial system. The sample testing confirmed payments were supported by invoices, correctly authorised and VAT have been accounted for correctly.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Corporate Risk Management Policy and a Corporate risk assessment is in place. Risk Assessment procedure guidance for risks available to all Council departments.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No precept. Budget and reserves are monitored centrally and reported to the Crematorium Joint Committee.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Charges for the Crematorium were agreed by the Joint Committee on 6th March 2020 and income is recorded on Council's central system
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No petty cash.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Staff paid on NJC paycales via central payroll system. Testing verified that all staff paid on the crematorium cost code during this year were employed in roles that are related to the Crematorium.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Crematorium is included on central asset register.

	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**	
					Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
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"/>	Crematorium use main Council bank account. Previous audits have confirmed the controls are robust.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Centralised main accounting audit performed regularly, and no recent relevant issues identified.

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


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

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

[My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated \_\_\_\_\_.] \* Delete if no report prepared.

### Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

<b>Name of person who carried out the internal audit: Joan Davies – Audit Client Manager</b>
<b>Signature of person who carried out the internal audit:</b> 
<b>Date: 27<sup>th</sup> May 2021</b>

## Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. 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.
3. 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.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2020) equals the balance brought forward in the current year (line 1 of 2021). Explain any differences between the 2020 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. 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.
6. 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. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **You must 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 to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. 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.
10. **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.
11. **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.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
<b>Accounts</b>	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?		
	Does the bank reconciliation as at 31 March 2021 agree to Line 9?		
<b>Approval</b>	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2021?		
	Has the body approved the accounting statements before 30 June 2021 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
<b>All sections</b>	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?		
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.		

If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
<b>Accounts</b>	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Committee's approval of the amendments before re-submission to the auditor?		