

# Public Document Pack

## Coychurch Crematorium Joint Committee

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

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Llangrallo  
Pen-y-bont ar Ogwr  
CF35 6AB



Coychurch Crematorium  
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recreate

*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.*

### Cyfarywddiaeth y Prif Weithredwr / Chief Executive's Directorate

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Gofynnwch am / Ask for: Democratic Services

Ein cyf / Our ref:

Eich cyf / Your ref:

**Date / Dyddiad:** Monday, 11 July 2022

Dear Councillor,

### **COYCHURCH CREMATORIUM JOINT COMMITTEE**

A meeting of the Coychurch Crematorium Joint Committee will be held remotely - via Microsoft Teams on **Friday, 15 July 2022 at 14:00.**

### **AGENDA**

1. Election of Chairperson (from Bridgend County Borough Council members)
2. Election of Vice Chairperson (from Rhondda Cynon Taf 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 - 10  
To receive for approval the Minutes of 04/03/2022
6. Annual Review Of 2021/22 Business Plan Objectives 11 - 22
7. Internal Audit Of Coychurch Crematorium 23 - 36
8. Flower Court Facilities 37 - 58
9. Annual Accounting Statement 2021-22 59 - 70
10. 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.

Yours faithfully

**K Watson**

Chief Officer, Legal and Regulatory Services, HR and Corporate Policy

**Distribution:**

Councillors:

E L P Caparros

P Davies

S J Griffiths

G Hopkins

G John

J Lynch-Wilson

JC Spanswick

C Stallard

B Stephens

Vacancy

Vacancy

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE  
HELD REMOTELY - VIA MICROSOFT TEAMS ON FRIDAY, 4 MARCH 2022 AT 14:00

Present

Councillor G John – Chairperson

S Edwards  
E Venables

G Hopkins  
JE Williams

AA Pucella

R Turner

Apologies for Absence

SE Baldwin, G Cox and JC Spanswick

Officers:

Nimi Chandrasena	Democratic Services Officer
Joanna Hamilton	Bereavement Services Manager and Registrar
Andrew Rees	Democratic Services Officer - Committees
Eilish Thomas	Finance Manager - Financial Control & Closing

101. DECLARATIONS OF INTEREST

None

102. APPROVAL OF MINUTES

RESOLVED: That the minutes of the 03.09.2021 be approved as a true and accurate record.

103. FLOWER COURT FACILITIES

The Bereavement Services Manager and Registrar presented the report which advised the joint committee on the planned extension work to the Flower Court Facilities. The Facility has been designed to improve the mourner's experience and the movement of the congregation by providing a larger covered facility on the current unused grass area which is in keeping with the crematoriums listed building status and the design ethos of the original architect.

At the meeting on the 14th of June 2019, the Joint Committee was introduced to the architect, Jonathan Adams, previous President of the Royal Society of Architects in Wales and noted for various prestigious projects including the Millennium Centre in Cardiff Bay. The Joint Committee was provided with a detailed presentation of his proposed design for the extension works, which the Joint Committee approved and authorised officers proceed to apply for planning permission and invite tenders for the construction works, subject to further approval. The funding for the project would be accommodated from the Crematorium's reserve funds at an estimated £540,000. At the meeting of the Joint Committee on the 6th of March 2020, funds were re approved in the 2020/21 budget. At the meeting on the 4th of September 2020, the Joint committee was again updated that despite the pandemic, work had been progressing. Firstly, in relation to statutory approvals, planning approval had been received from Bridgend Council in July 2020 and listed building consent had been provided by the Welsh Government on the 25th of August 2020. Secondly, in relation to the building design, the architect, Jonathan Adams, had been working to perfect the bespoke structural elements such as the roof domes and the vertical supports in order to minimise the construction risk and

provide cost certainty in advance of the contract commencing. Thirdly, in relation to the projects, health and safety requirements on site and the skill set of the design team.

At the meeting on the 5th of March 2020, the Joint Committee was advised that the pandemic had impacted upon the timetable and the Joint committee approved the funds at £550,000 for the 2021/22 budget to enable the architect to continue to actively progress the procurement stage and the preparation of tenders. The pandemic has had a detrimental impact upon procurement timetable.

The Bereavement Services Manager and Registrar reported that tenders will be invited through E tender Wales in March 2022, in accordance with Bridgend Council Borough Council's contract and financial procedure rules. Construction works plan to commence summertime this year. The estimated budget cost of £550,000 for the project has been included today's accompanying business plan and fees report and accommodated in the 2022/23 revenue budget as detailed in the company accompanying Treasurer's report.

A member of the Joint Committee expressed his approval of the proposal and stated he was pleased with the progress made with an idea he had taken to the Bereavement Services Manager and Registrar.

A member of the Joint Committee asked if there was a formal projection of the increase in costs due to the increase in prices in the construction industry. The Bereavement Services Manager and Registrar mentioned that a reasonable increase in cost was expected and the architect was aware that the cost of materials and construction has risen significantly right across the industry over the past 6 months, since the ending of the lockdowns. Everything is in short supply. It makes it very difficult to predict what new work will cost. If the project cost exceeded projection, it was not believed costs would increase by a large amount. The results of the tender would need to be awaited to give an accurate indication of the financial implications of the project. If the winning tender is within budget then the tender would be awarded accordingly but if costs exceeded budget, a further report would be brought before the Joint Committee. She stated there might be a requirement for an emergency meeting of the Joint Committee if the tenders exceeded the budget, but reassured the Joint Committee that the Crematorium's Reserve fund would be able to accommodate a higher construction cost if required as the accumulated balance of reserves by March 2023 is projected at 2.8 million. Should this be the case, Joanna would come back to the committee to discuss.

**RESOLVED:** That the Joint Committee:

- Delegated to the Clerk and Technical Officer, the power to approve the acceptance of the most economically advantageous tender, in accordance with Bridgend Council's contract and financial procedure rules. Should the tender amount exceed the allocated budget cost, then a further report will be submitted to the Joint Committee to confirm final approval of tenders.
- Delegated to the Clerk and Technical Officer, the power to approve the final terms of the contract, in consultation with Bridgend Council Chief Officer, Legal and Regulatory Services, Human Resources and Corporate Policy, and therefore arrange for the execution of the contract on behalf of the Joint Committee in accordance with the recommendation in 9.1.

104. **CREMATORIUM BUSINESS PLAN AND FEES**

The Bereavement Services Manager and Registrar reported on the business plan and the expenditure programme for 2022-2023, which includes proposed fees and charges.

She informed the Joint Committee that the business plan is presented annually for approval, which includes service objectives and proposed maintenance and improvement projects to enhance and maintain the crematorium grounds and buildings for the forthcoming financial year. She outlined the awards and achievements particularly, the achievement of the Green Flag Award again in 2021 and that the service remains financially self-sufficient. She detailed the staffing structure, which included the two temporary crematorium technicians employed in May 2020 to assist with resilience during the COVID-19 pandemic. The business hours were listed, the types of memorialisation provided, the different ways that the crematorium markets itself and communicates with its service users. The Business Plan also highlighted the different ways that the crematorium remains environmentally sustainable and the key achievements over the past ten years and mentioned those most recently in 2021. External lighting had been installed and the renewal of the two chapels digital music facilities, including the installation of visual tributes screens.

The Bereavement Services Manager and Registrar reported that performance indicators are shown for the previous five years which relate to user satisfaction, the results of which are taken from the service questionnaires sent to cremation applicants. The target is to achieve 100% overall satisfaction levels rated at good or excellent, and these remain constant at 100% with the target set for the same in 2022/23.

The Bereavement Services Manager and Registrar detailed the annual statistics for cremations in the calendar year 2021, which was 1887.

The total number of cremations for 2020 was 1933 compared to the 1887 in 2021, which was a decrease 46 cremations in 2021. However, there had been an increase in the number of cremations of 308 on 2019 as a result of the pandemic, so despite the 46 cremations decrease, it still showed the impact of the pandemic on the number of deaths.

The Bereavement Services Manager and Registrar reported on the agreed works in 2021-22, which relate to mercury abatement and improvements to Chapel Computerised music and media systems. The installation of external lighting to the grounds again delayed due to the pandemic in the previous year was completed in July 2021, below the original estimated budget. The flower court extension, very much delayed by the pandemic, has now reached the procurement stage for the construction phase of the project. The estimated budget amount is included in the 2022/23 budget. With regard to mercury abatement charges to Cameo following the installation of mercury abatement plant in April 2016, this enabled the crematorium to trade with Cameo to generate an annual income of £5006 which has been received from the trading year 2020/21.

Confirmation was awaited on the potential amount of income expected in 2021/22. There was an expectation of a slight decrease in this annual income in the future as more crematoriums install mercury abatement plant. The main focus of service objectives in 2022/23 is summarised and in addition to the construction of the Flower court extension will be firstly the refurbishment of the Chapel of Remembrance to include underfloor heating and the estimated budget amount is included in the 2022/23 budget. Secondly, improvements to the sight lines at the Crematorium's exit gate to improve safety. The estimated cost is included in the 2022/23 budget. Thirdly, the installation of additional pathways and memorial areas to improve safety and pedestrian access has also been included in the 2022/23 budget.

In addition to these proposed service developments are property contingency. These are included in the crematoriums revenue budget to cover unplanned works and general repairs and maintenance. The surplus spend is designed to build reserves for the future replacement of the cremators and ancillary plant in approximately 11 years' time as well as fund all future service improvements. By maintaining the reserve, it will ensure the crematorium has sufficient long-term funds and plans eventualities that could occur.

The Bereavement Services Manager and Registrar summarised the projected costs of the planned works, further detail would be provided. in the Treasurer's report. Timescales and officer responsibilities for the project over the past and current financial year and for the reported new objectives for 2022/23 were detailed.

The Bereavement Services Manager and Registrar reported on a comparison of cremation fees charged by Crematoria in South Wales and on the proposed increase for the weekday adult cremation fee in line with inflation from £707.50 to £745.70. She informed the Joint Committee that the upgrade of the music and media systems in both chapels has allowed the crematorium to offer additional audio-visual options. The proposed charges will pay for production costs and could contribute towards the maintenance of the equipment. The new charges would replace the current audio-visual charges in place for service recordings and web casts.

The Bereavement Services Manager and Registrar explained that in recent years there has been an increasing demand for direct cremation where there is no funeral service and mourner attendance. The coffin being transported to the crematorium at the start of the working day. The Bereavement Services Manager and Registrar reported that the introduction of a low-cost direct cremation fee at Coychurch crematorium would provide more choice and recommended that a fee of £550 should be introduced for 2022/23, inclusive of the cremation certificate.

She informed the Joint Committee that all the variations to expenditure and income are outlined in the service level business plan and have been incorporated into the Treasurer's report.

A member of the Joint Committee asked for clarification of the term 'users', are they the people who are actually having the funeral. The member also asked whether the questionnaire is available on the website so people could do it at a later time when they feel more able to do so. The Bereavement Services Manager and Registrar informed the Joint Committee that the questionnaire is for the service user, being the member of the family who has arranged the funeral, the legal applicant for cremation, who completes and submits all the statutory application paperwork and the nearest surviving relative of the deceased would normally be that person. Following the funeral service, they are sent information from the crematorium, a covering letter providing condolences and contact details for the crematorium, should they need them. They are also provided with details of resting places and memorials that the crematorium can offer and a service questionnaire for them to complete and a prepaid envelope for its return. Applicants do not have to complete the questionnaire and they can disregard it if they feel that it is inappropriate, or they can take their time to complete it. There is no timeline on its return. There is a questionnaire on the BCBC's website which is the Council's questionnaire asking for reports on performance of all services received by Bridgend Council, which anybody can complete, that would get forwarded to the crematorium separately. The Crematorium's questionnaire is primarily aimed at the family and the organiser of the funeral to gain impressions and feelings about the service that they have received for the funeral they have arranged.

A member of the Joint Committee asked whether the Crematorium had data on feedback from non-users feedback. The Bereavement Services Manager and Registrar stated that as the whole team of the crematorium is based at the crematorium and are in daily contact with the families that visit there, so the Team tend to have a more intimate relationship with them, any issue whatsoever is raised directly with the crematorium office and it is dealt with on site. The Team tend to find queries on the telephone and by email if the users feel that they do not want to speak directly, examples cited, were of instances where families have raised issues directly with the crematorium staff which were attended to on site at the time.

A member of the Joint Committee asked whether records are kept of interaction or is it more informal. The Bereavement Services Manager and Registrar stated that records of all interactions like that are not kept because it is part of the daily management of the crematorium. The questionnaire is a more formal way of achieving an immediate response from a family who have literally just gone through the funeral process.

A member of the Joint Committee requested clarification of the direct cremation service, which is set at £550. The Bereavement Services Manager and Registrar informed the Joint Committee that it is a new formalised service for Coychurch and is something that has been taking place informally for many years, where a funeral director has arrived with a coffin and there has been no funeral service booked in the Chapel. Full fees have been charged for the service previously, but direct cremation has become more sought after in recent years and is something that families would like as an additional choice. A member of the Joint Committee asked whether direct cremation is presumably cheaper because not all of the facilities are being used. The Bereavement Services Manager and Registrar informed the Joint Committee that it allowed funeral directors to bring the deceased at the beginning of the day so that it does not interfere with the running of the Chapel funeral services. There was still funeral director involvement because the coffin has to be transported to the crematorium and again everything will be done in exactly the same way as it would be for a funeral service in that the coffin would be taken into the chapel, and lowered into the crematory on the catafalque, ensuring the same level of dignity and respect was maintained. It takes into consideration that some families may have limited finances and direct cremation provides a much cheaper option for them, enabling them to have their own funeral service in their own way elsewhere without the additional cost.

**RESOLVED:** The Joint Committee:

- Approved the service level business plan for 2022/23.
- Approved the cremation fee for 2022/23 at £745.70, and a general increase in all fees of 5.4%.
- Approved the additional audio-visual fees for 2022/23 as set out in 4.4
- Approved the direct cremation fee for 2022/23 at £550.

105. **PROGRAMME OF MEETINGS 2022-23**

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 2022/23. She stated that the Memorandum of agreement stated that the joint committee should hold a minimum of two meetings each year. The first of which will be the annual general meeting, at which the chairperson and vice chairperson for the ensuing year would be elected.

She stated that the 10th of June meeting may be subject to change because of the Council elections and whether Members representing the Joint Committee will have been chosen in time for that meeting date. There may also be a need for an emergency meeting on the Flower court extension if budget costs are exceeded.

The proposed meetings were as follows:-

Friday 10th June 2022 - Annual General Meeting

Friday 9th September 2022

Friday 3rd March 2023

**RESOLVED:** That the Joint Committee approved the Programme of Meetings for 2022/23 , as outlined in the Officer's Report.

106. **FINANCIAL PERFORMANCE 2021-22 AND PROPOSED REVENUE BUDGET 2022-23**

The Finance Manager reported on the projected financial performance for the crematorium for 2021/ 2022 and to obtain approval from the Joint Committee for the proposed budget and fees and charges for 2022/23 set out in Appendix One.

She stated that the 2021/22 revenue budget was approved by the Joint Committee at its meeting on the 5th of March 2021 and she outlined a comparison of the budget against projected spend as at the 31st of January 2022. When the budget was set, there was an anticipated budget deficit of £451,000, the projected outturn as at the end of January is a surplus of £148,000.

The Finance Manager reported on the main variances which are a £48,000 overspend on employees due to two additional crematorium technicians being employed for the full financial year, offset by an underspend of £2,000 on other employee costs, a £78,000 underspend on premises made up of underspends on planned maintenance of £75,000 and minor and underspends on business rates and grounds maintenance, a £26,000 overspend on supplies, services and transport, the majority of which is due to increase spend on items for resale and a £495,000 underspend on planned capital maintenance. The underspend on the flower court extension is due to the project being delayed as a result of the coronavirus pandemic. The underspend on site lighting relates to retention payment to be made in 2022/23 . Both projects are included in the capital budget for 2022/23 .

Income is higher than budgeted resulting from an increased number of cremations and receipt to the Welsh Government COVID-19 hardship fund.

The 2022/23 proposed budget showed a deficit of £232,000. All 2021/22 non-employee budgets have been reviewed and any necessary adjustments have been made to meet expected expenditure for 2022/23. Employee budgets have been adjusted to reflect salary increments and an increase in National Insurance due to the social care levy where applicable, although no allowance has been made for a pay award.

The Joint Committee was informed of the planned capital maintenance spending requirements, with four schemes detailed budgeted at £665,000 and will be met from the capital financing costs budget. The income budgets have been prepared assuming a general increase in fees of 5.4% and are based on the usual levels of activity and the 2022/23 proposed fees table outlined. The effect on the accumulated balance of the proposed budget for 2022/23 is shown, with an accumulated balance of £2.815 million. The balance of reserves as at the 31st of March 2022 is considered a sufficient level to maintain and protect the service in light of unknown demands or emergencies.



Capital expenditure for 2022-2023 will not require any loan charge or contribution from constituent authorities and will be directly funded from revenue contributions and the accumulated surplus from the previous year.

**RESOLVED:** That the Joint Committee:

- Noted the projected financial performance for 2021/22.
- Confirmed and approved the revenue budget to be adopted for 2022/23
- Approved the increase in fees and charges with effect from the 1st of April 2022 outlined in Appendix One.

107. **URGENT ITEMS**

No urgent Items.

Councillor Julia Williams thanked the Joint Committee stated that she had enjoyed her work on the Committee and that she was standing down. Councillors Turner, Venables and Edwards were also standing down and they thanked the officers for the support they had been given whilst they were on the Committee.

The Chairperson thanked the members of the Joint Committee for their service and wished them well for the future.

The meeting closed at 14:57

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

#### REPORT OF THE CLERK & TECHNICAL OFFICER

#### ANNUAL REVIEW OF 2021/22 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 2021/22.

#### 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. 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 2022-23 was adjusted in the 2022-23 Business Plan to accommodate variations in the works programme as a result of delays in work being undertaken in 2021-22.

9. **Recommendation:**

9.1 The Joint Committee is recommended to note the report.

**ZAK SHELL  
HEAD OF OPERATIONS, COMMUNITY SERVICES  
BRIDGEND COUNTY BOROUGH COUNCIL  
CLERK AND TECHNICAL OFFICER  
COYCHURCH CREMATORIUM JOINT COMMITTEE  
15 JULY 2022**

Contact Officer: Joanna Hamilton

Bereavement Services Manager & Registrar

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**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,  
Business Plan Report to the Joint Committee 5<sup>th</sup> March 2021,  
Business Plan Report to the Joint Committee 4<sup>th</sup> March 2022.

## APPENDIX A

# CREMATORIUM ANNUAL PERFORMANCE AND FINANICAL REVIEW 2021/22

### *Number of cremations*

In 2021/22, the Crematorium carried out the following cremations:

<b>CREMATIONS (residence)</b>	<b>TOTALS</b>
Borough of Bridgend	1024
Vale of Glamorgan	140
Rhondda-Cynon-Taff	459
Others	58
<b>TOTALS</b>	<b>1681</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 2021/22, 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:



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

- More rose bush gardens.

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

- Many thanks for your kind and considerate attention.
- The whole experience was perfect.
- You keep the grounds and chapel in excellent condition and the atmosphere is so peaceful.
- In difficult times the service provided was excellent.
- A lovely crematorium so serene, was spoilt by covid restrictions but that's the way things are for now. Thank you to everyone for their time and patience. *(Note: The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions.)*
- Sound during the service was not at all loud or clear enough. *(Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.)*
- We found all staff we met both professional and compassionate.
- Everything went exceptionally well, very pleased with the service provided, thank you.
- Everything perfect on the day for which I am very grateful, thank you.
- Is there a transmission loop for hearing aids.? *(Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system, including the hearing loop system.)*
- We have several members of family resting at Coychurch and although sad it's a special place to attend, always very clean and tidy and well run with immaculate grounds well-tended, always a pleasure to visit, keep up the excellent work.
- Excellent service.
- Volume of microphone not loud enough. *(Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.)*
- Everything was satisfactory, excellent service.
- Dispersal area outside chapel to view funeral flowers disappointingly confined - we had to pass through it due to covid restrictions stopping us gathering in the small space there, made worse by the bad weather outside. We were grateful the waiting room and all toilet facilities were open for use, unlike Margam. *(Note: The Crematorium was operating under pandemic regulations.)*
- The chapel, the surroundings, the staff, the music and video link of the funeral service all provided great comfort to our grieving family.
- No dealings with the crem before – only the undertaker, you could send a letter before the service introducing yourselves. *(Note: The Crematorium issues a letter and information pack, received by the applicant the day after the funeral – the crematorium does not receive the application forms until the day before the funeral service.)*
- Excellent, first-class service by all, beautifully kept rose garden.
- The Webcast was a great bonus, music chosen was perfect, thank you.
- Excellent service, thanks to all involved.
- You keep the Crematorium looking lovely.

**SERVICE FOR THE BEREAVED – CREMATORIUM**  
**(RECEIVED JULY 2021 to SEPTEMBER 2021 incl.)**

**Responses 50**

**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	80	18	2	
The arrangements on the day of the funeral	89.4	10.6		

The presentation of the cremation plot	94.7	5.3
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**In dealing with staff how would you rate: -**

Literature and information given	80	20
Presentation of personnel	87.2	12.8
General attitude of staff	92.7	7.3

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

Chapels	89.6	10.4
Access roads and footpaths	97.9	2.1
Rose gardens and grounds	100	
Grass cutting around memorials	95.3	4.7
Toilets	91.4	8.6
Water stations and waste bins	94.1	5.9

<b>OVERALL SATISFACTION</b>	<b>88.0%</b>	<b>12.00%</b>	-	-
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**If the cremated remains of the deceased were removed from the crematorium please state why:-**

- For private scattering.
- To be interred at Trealaw cemetery.
- Personal choice.
- Prior arrangements.
- My sisters wishes
- Personal arrangements with funeral director.
- The remains are to be reunited with his parents at Llangynwyd.
- To be put in grave with mother and father.
- Deceased's own wishes.
- To be scattered by family.
- It is not my intention to stay in Bridgend in the near future.
- They will be placed in a family grave arranged by the undertaker and family.
- For Interment in Cemetery.
- Wanted their ashes scattered on Sker Beach.
- Ashes will be kept with family until decision made on future.
- To be buried in Pontycymer Cemetery.
- Private scattering.
- Family decision.
- Family plot at Newcastle churchyard.
- Wishes of the deceased to be interred in family churchyard and scattered in favourite place.
- My mum would like to be elsewhere.
- Keeping with my mother's ashes.
- To be interred at a cemetery.
- To be taken to family plot in North West England.

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

- I think you have everything covered in memorials.

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

- Beautiful Grounds
- Your audio system in the church is shocking! - *(Note: This funeral requested exit music to be played as loud as possible, it caused the amp to shut down [went into protection mode]. The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.)*
- Very satisfied, thanks to all.



- Very happy, thank you.
- The chapel and surrounding areas of the Crematorium are beautiful, modern and very meaningful.
- Only that the ministers phone kept going off – (*Note: The minister is employed by the family but the Crematorium has raised this issue with the minister involved.*)
- The audio system can be improved in the chapel many participants had trouble hearing the recorded messages through the speakers, this appears to be dependent on location within the chapel. (*Note: The Crematorium's sound system was replaced in Dec 2021 with a new digital music and media system.*)
- Pleasantly surprised at Coychurch Crematorium as I usually attend funerals at Margam.
- It was a pity restrictions apply, but service went well – thanks to all. (*Note: The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions.*)
- Thankyou.
- Thanks to all.
- We had a lot of family coming down who all commented on how beautiful the crematorium is.
- Thank you for your sensitive and efficient accommodating service.
- Such a shame only 30 allowed to attend the service. (*Note: The Crematorium was operating under pandemic regulations, mourner numbers were restricted to 30 and Funeral Directors informed of all restrictions.*)

**SERVICE FOR THE BEREAVED – CREMATORIUM**  
**(RECEIVED OCT 2021 to DEC 2021 incl.)**

**Responses 47**

**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	78.7	19.2	2.1	
The arrangements on the day of the funeral	89.1	10.9		
The presentation of the cremation plot	84	16		

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

Literature and information given	77	20.5	2.5	
Presentation of personnel	80.5	19.5		
General attitude of staff	84.6	15.4		

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

Chapels	91.3	18.7		
Access roads and footpaths	87.5	12.5		
Rose gardens and grounds	90.7	9.3		
Grass cutting around memorials	88.4	11.6		
Toilets	82.5	15	2.5	
Water stations and waste bins	84.2	13.2	2.6	

<b>OVERALL SATISFACTION</b>	<b>85.10%</b>	<b>14.90%</b>	-	-
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**If the cremated remains of the deceased were removed from the crematorium please state why:-**

- Own plot.
- Bringing her home.
- To scatter elsewhere.
- To be disposed of by me.
- Ashes to be kept at home.

- Scattering in our garden.
- To be placed elsewhere with dad.
- Special request by deceased in will.
- Private interment at church.
- We wanted to fetch dad home.
- To be buried in Cornelly cemetery with her daughter.
- To be scattered elsewhere.
- Family burial plot already purchased elsewhere.
- Interred at plot in Maesteg cemetery.
- My mother's wish was to be scattered elsewhere.
- Wish to scatter ashes in Guernsey.
- Private scattering of ashes.
- We were undecided with what to do with the remains as the death was unexpected, need time to look at all the options available with yourselves.
- To be interred in Ammanford cemetery.
- To be buried alongside my father.
- Taken them back to Trealaw cemetery.
- Ashes to be scattered with other relatives at Glyntaff.
- To be buried at a church plot.
- Moved to a family plot.

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

- None, all excellent.
- Everything is good.
- The Granite plots for non-burial of ashes. *(Note: The Crematorium provides granite vase block memorials and the applicant was contacted and informed of this option.)*

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

- Beautiful chapel, it was a beautiful setting for my husband's funeral.
- No all was perfect.
- Thank you very much for everything.
- Excellent service by the vicar.
- Just keep providing the service you do.
- Fantastic crematorium made my father's send-off complete.
- Just a massive thank you.
- First class facilities well laid out and maintained to a high standard.
- Friends who have never visited before the funeral commented how lovely the Crematorium is.
- No, Lovely Funeral a celebration of her life by playing Elvis, Well done.
- All staff very helpful and supportive, gardens are well looked after.
- We have been to the crematorium to look at the different options. We will make a decision soon.
- Thank you for making a very difficult time bearable for myself and my family.
- Thank you for a dignified service.
- Excellent facilities, beautiful crematorium.
- This place is beautiful and well-kept and it's a nice place for loved ones and a final send off.

**SERVICE FOR THE BEREAVED – CREMATORIUM**  
**(RECEIVED JAN 2022 to MAR 2022 incl.)**

**Responses 47**

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

**Excellent    Good    Average    Poor**

The availability of service times	68.9	26.7	4.4
The arrangements on the day of the funeral	90.7	9.3	
The presentation of the cremation plot	89.4	5.3	5.3

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

Literature and information given	84.2	15.8
Presentation of personnel	81.1	18.9
General attitude of staff	91.4	8.6

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

Chapels	88.6	11.4
Access roads and footpaths	84.4	15.6
Rose gardens and grounds	88.1	11.9
Grass cutting around memorials	87.8	12.2
Toilets	90.9	9.1
Water stations and waste bins	80	20

**OVERALL SATISFACTION** **87.20%** **12.80%** - -

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

- I wanted ashes to be at my home.
- To be placed elsewhere with my family.
- To place remains in grounds of Ewenny Priory Church.
- To be scattered at home.
- To be buried in parents' grave.
- To scatter in a memorable place.
- We wish to scatter in another place.
- To scatter with his wife's ashes.
- Going to be buried in Sarn with his wife.
- We are undecided at the moment.
- We wanted to scatter them at a local beautiful spot in Gower (our home area).
- The deceased was not a local person and his remains are to be scattered at his hometown.
- Burial plot purchased at a cemetery.
- We wish to scatter the remains in our garden.
- Family plot at Pontycymmer cemetery.
- To join her husband in Penyfai cemetery.
- To be interred with our daughter in a grave located elsewhere.
- To come to a family member.
- Wish to be buried at Pencoed cemetery.
- Being kept in the family.
- To be scattered elsewhere. For interment at the place of worship.
- Alternative arrangements have been made.

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

- None, all excellent.
- We have planted a tree in my late mother's memory.

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

- The service was excellent on the day, thank you.
- Everything went very smoothly, excellent.
- The arrangements were so special and professional that I have requested for my own funeral service to take place at your crematorium.

- At what was a difficult time, the crematorium staff worked smoothly, efficiently and unobtrusively, for which we are grateful.
- Everyone was very patient and informative and very respectful.
- The best crematorium I have ever visited.
- Very well-kept crematorium, lovely grounds and chapel.
- Everything was perfect.
- The chapel was beautiful with the stained-glass windows, plenty of room inside it made the occasion special.
- For some reason the rose bush for my sister, father and now my mother's appears to dislike the soil conditions. *(Note: The crematorium replaces rose bushes free of charge upon request, on a weekly basis from spring to autumn, including adding fresh compost and fertiliser).*
- Everything was perfect, thank you.
- Satisfied with service provided.
- The live streaming of the service should be part of the service and not any additional charge, it feels like there is cash to be made from covid and people in their darkest moments. *(Note: The Crematorium is charged by its media provider for all additional options provided, such as webcasts, funeral recordings and visual tributes, and charges funeral applicants accordingly – this is the same throughout the country.)*
- Just want to say what a wonderful setting for the crem, beautiful buildings and stunning stained glass. Although a funeral is an upsetting occasion it is more bearable in such tranquil and beautiful surroundings.
- Having officiated at several funerals at Coychurch Crematorium I was especially impressed as a bereaved.
- Very well kept cannot fault it in any way.

### **Expenditure for Planned Works 2021/22**

The programme of Business Plan expenditure for 2021/22 is indicated below:

<b><u>Narrative</u></b>	<b>2021/22</b>		
	Budget	Outturn	Variance
	£'000	£'000	£'000
Flower Court Extension: Construction <i>(Delayed due to Coronavirus pandemic. Moved to 2022/23)</i>	550	0	550
External Lighting to Site <i>(Retention payment to be paid 2022/23)</i>	250	245	5
Upgrade Chapel Music and Media Systems	45	45	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.

### 2021/22 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 2022</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings</i>	<ul style="list-style-type: none"> <li>Reported to meeting 4<sup>th</sup> March 2022, for completion March 2023.</li> </ul>
<i>External Lighting to Site</i>	<ul style="list-style-type: none"> <li><i>Install Lighting</i></li> </ul>	<i>April 2022</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings.</i>	<ul style="list-style-type: none"> <li>Reported to meeting 4<sup>th</sup> March 2022, completed Jul 2021.</li> </ul>
<i>Chapel Music and Media Systems</i>	<ul style="list-style-type: none"> <li><i>Replace</i></li> </ul>	<i>April 2022</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings.</i>	<ul style="list-style-type: none"> <li>Reported to meeting 4<sup>th</sup> March 2022, completed Dec 2021.</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 4<sup>th</sup> March 2022.</li> <li>Completed, reported to meeting on 4<sup>th</sup> March 2022.</li> <li>Completed, reported to meeting on 4<sup>th</sup> March 2022.</li> </ul>



## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

#### REPORT OF THE CLERK & TECHNICAL OFFICER

#### INTERNAL AUDIT OF COYCHURCH CREMATORIUM

#### 1. Purpose of report

- 1.1 The purpose of this report is to inform the Joint Committee of a recent Internal Audit of Coychurch Crematorium to allow certification of the 2021/22 annual return.

#### 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 An Internal Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2022/23 Audit Plan to enable certification of the annual return for the financial year ended 31st March 2022 for Coychurch Crematorium. The objective of the Audit was to

provide assurance to the Joint Committee on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

3.2 Audit testing was undertaken in respect of the financial year 2021/22 and the internal control, governance and risk management arrangements were evaluated against the following audit objectives:

- Governance – review monitoring arrangements for performance management, budgetary reviews, scrutiny.
- Budgetary Control - oversight of budget monitoring arrangements including achievement of any savings targets.
- Income Management - accurate and timely invoices, monitoring of debts, recording of income and allocation of VAT, timely banking, segregation of duties in processes, etc.
- Staffing - review new starters, leavers and employees are charged to the correct cost centre.
- Invoice and Order Management – review orders and invoices are authorised in line with delegated authorisation limits, are subject to segregation of duties, are recorded in a timely manner through the Council's accounting systems.

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

4.1 The Audit identified a number of strengths and areas of good practice. There was one recommendation and the action has been implemented.

4.2 The Audit opinion concluded that there is **substantial assurance** that a sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

4.3 There are no further actions required. A copy of the Internal Audit Report is attached at the **Appendix**.

#### 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. 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 None.
9. **Recommendation:**
- 9.1 The Joint Committee is recommended to note the Internal Audit Report.

**ZAK SHELL  
HEAD OF OPERATIONS, COMMUNITY SERVICES  
BRIDGEND COUNTY BOROUGH COUNCIL  
CLERK AND TECHNICAL OFFICER  
COYCHURCH CREMATORIUM JOINT COMMITTEE  
15 JULY 2022**

**Contact Officer:** Joanna Hamilton  
Bereavement Services Manager & Registrar

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**Postal address:** Bereavement Services  
Coychurch Crematorium  
Coychurch  
Bridgend  
CF35 6AB

**Background Papers:** Internal Audit Report, Coychurch Crematorium, 2022/23.

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*Professional, Approachable, Independent*

## Internal Audit Report




### COYCHURCH CREMATORIUM 2022/23

<b>Report Issue Date</b>	<b>16<sup>th</sup> June 2022</b>
<b>Report Authors</b>	<b>Robert Daniel – Auditor Nathan Smith – Assistant Audit Manager</b>
<b>Report Distribution</b>	<b>Joanna Hamilton – Bereavement Services Manager &amp; Registrar Zak Shell – Head of Operations, Community Services Deborah Exton – Deputy Head of Finance</b>



**REGIONAL INTERNAL AUDIT SERVICE /  
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL**



AUDIT OPINION		RECOMMENDATION SUMMARY	
	<b>High Priority</b>	0	
	<b>Medium Priority</b>	1	
	<b>Low Priority</b>	0	
	<b>Total</b>	1	
<p><b>SUBSTANTIAL ASSURANCE</b></p> <p>A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p>			
<p><b>KEY STRENGTHS &amp; AREAS FOR IMPROVEMENT</b></p>			
<p>During the audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> <li>• Crematorium staff are employed by the Council, paid via the Council’s payroll system and charged to the correct Cost Centre.</li> <li>• The Joint Committee have met 3 times during 2021/22, each meeting was quorate.</li> <li>• Recordings and minutes of Joint Committee meetings are available on the Bridgend Council website.</li> <li>• Budget monitoring is a standard agenda point for Joint Committees.</li> <li>• Fees are reviewed on annual basis and are subject to Joint Committee approval.</li> </ul> <p>Areas for improvement</p> <ul style="list-style-type: none"> <li>• Requests to pay medical fees were made on Crematorium Letterheaded paper and were requested and approved by the Bereavement Services Manager.</li> </ul>			

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## 1. INTRODUCTION & BACKGROUND

An audit of Coychurch Crematorium was undertaken to allow certification of the 2021/22 annual return.

This report sets out the findings of the audit and provides an opinion on the adequacy and effectiveness of internal control, governance and risk management arrangements in place. Where controls are not present or operating satisfactorily, recommendations have been made to allow Management to improve internal control, governance and risk management to ensure the achievement of objectives.

There is a memorandum of agreement in place between Bridgend, Rhondda Cynon Taff and Vale of Glamorgan Councils, that sets out the powers and duties of the Coychurch Crematorium Joint Committee.

Coychurch Crematorium is self-funding and raises its own invoices. They make use of Bridgend Council's main bank account and ledger. The Council also processes payroll and invoice payments along with producing annualised accounts for Joint Committee.

## 2. OBJECTIVES & SCOPE OF THE AUDIT

The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

Audit testing was undertaken in respect of financial year 2021/22.

The internal control, governance and risk management arrangements have been evaluated against the following audit objectives:

- Governance – review monitoring arrangements for performance management, budgetary reviews, scrutiny.
- Budgetary Control - oversight of budget monitoring arrangements including achievement of any savings targets.
- Income Management - accurate and timely invoices, monitoring of debts, recording of income and allocation of VAT, timely banking, segregation of duties in processes, etc.
- Staffing - review new starters, leavers and employees are charged to the correct cost centre.
- Invoice and Order Management – review orders and invoices are authorised in line with delegated authorisation limits, are subject to segregation of duties, are recorded in a timely manner through the Council's accounting systems.

## 3. AUDIT APPROACH

Fieldwork took place to allow completion of the annual return.

A draft report will be prepared and provided to Management for review and comment with

an opportunity given for discussion or clarification.

The final report will incorporate Management comments together with a Management Action Plan for the implementation of recommendations.

Governance & Audit Committee will be advised of the outcome of the audit and may receive a copy of the Final Report.

Management will be contacted and asked to provide feedback on the status of each agreed recommendation, once the target date for implementation has been reached.

Any audits concluded with a no assurance or limited assurance opinion will be subject to a follow up audit.

#### 4. ACKNOWLEDGMENTS

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

The work undertaken in performing this audit has been conducted in conformance with the Public Sector Internal Audit Standards.

The findings and opinion contained within this report are based on sample testing undertaken. Absolute assurance regarding the internal control, governance and risk management arrangements cannot be provided given the limited time to undertake the audit. Responsibility for internal control, governance, risk management and the prevention and detection of fraud lies with Management and the organisation.

Any enquires regarding the disclosure or re-issue of this document to third parties should be sent to the Head of the Regional Internal Audit Service via [cmthomas@valeofglamorgan.gov.uk](mailto:cmthomas@valeofglamorgan.gov.uk).

## FINDINGS & RECOMMENDATIONS

### 5.1 - Internal Control, Governance and Risk Management Arrangements

**Control Objective: Controls are in place to meet the requirement of the annual return.**

**Strengths:**

- The Crematorium Joint Committee convened 3 times and met quorate requirements as set out in the Joint Committee memorandum.
- Joint Committee meeting minutes are made available to the public. The Council provided a treasurer report on 3<sup>rd</sup> September 2021, and the Business Plan and fees were approved in March 2021.
- The Crematorium uses the Council's main bank account and ledger system and has adopted the Council's Financial Procedure Rules.
- There have been 365 invoice payments made by the Crematorium, the highest individual payment was £50,500, as this figure lies above the Bereavement Services Manager's approved authorisation limit (previously £20,000 and now £50,000), it was instead correctly approved by the Group Manager.
- A review of a further 33 invoice payments, the Auditor found 31 payments were authorised accordingly and VAT is correctly accounted for and had Purchase Orders attached within EDRM. (The remaining payments form part of those referred to within the recommendation below.)
- Although the Crematorium is self-funding and raises its own invoices, all income is registered through the Council's accounting system.
- Crematorium staff are employed by the Council, and are paid via the Council's payroll system, as per the NJC payscales set out in the Council's pay policy.
- All Council staff paid through the crematorium cost centre during 2021/22 were in roles associated with the crematorium.

Ref. & Priority	Finding / Weakness	Risk	Recommendation
5.1.1 Medium	During the year, 4 payments for medical referee expenses were made, however, these were not made on receipt of an invoice from the supplier. Payment was generated using details written on Crematorium's letter	No segregation of duties in place  Lack of transparency	Invoices should be provided. Alternatively, quarterly payment requests should be submitted using the Council's BACS payment request form. These must be subject to appropriate segregation of duties and



Ref. & Priority	Finding / Weakness	Risk	Recommendation
	<p>headed paper and authorised by the Bereavement Services Manager &amp; Registrar.</p> <p>Invoices should be received from the relevant supplier and the total verified and approved by a Council Officer and sent for payment, the surgery has provided invoices to other Council departments for other services provided and this should be the case of these payments.</p> <p>However, in the absence of invoices, Council staff may submit payment requests using the Council's BACS payment request form rather than using Crematorium letter headed paper. In doing this, there should be appropriate segregation of duties in place to prevent the requestor from authorising their own payment requests and supporting information (such as the computer system highlighted by the Bereavement Services Manager &amp; Registrar) should continue to be maintained.</p>		<p>supporting information in respect of the payment be retained.</p>

**MANAGEMENT ACTION PLAN**

Report Ref & Priority	Recommendation	Agreed (Y/N)	Management Comments	Job Title of Officer Responsible	Date to be Implemented
<p><b>5.1.1</b> <b>Medium</b></p>	<p>Invoices should be provided. Alternatively, quarterly payment requests should be submitted using the Council's BACS payment request form. These must be subject to appropriate segregation of duties and supporting information in respect of the payment be retained.</p>	<p>Y</p>	<p>This is an historic method of paying Medical Referee Expenses, by the production of accurate records produced from the Crematorium's computer Epilog administration system, which accurately records all the cremation numbers and the corresponding Cremation Form F's that have been signed by the Medical Referee, along with the number of visits made each quarter. This information is ratified by the Medical Referee before a payment letter is generated. The recommendation is noted and the payment method will now be altered, whereby the Medical Referee's GP Surgery will provide an Invoice to the Crematorium on a quarterly basis, which will be verified, approved and authorised for payment in accordance with</p>	<p>Joanna Hamilton, Bereavement Services Manager &amp; Registrar.</p>	<p>Immediate, for implementation for the payment of the next quarter of expenses on 01/07/22.</p>

			prescribed financial procedures.		
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**DEFINITIONS**

<b>AUDIT ASSURANCE CATEGORY CODE</b>	
<b>Substantial Assurance</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable Assurance</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited Assurance</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

<b>RECOMMENDATION CATEGORISATION</b>	
Risk may be viewed as the chance, or probability, one or more of the systems of governance, risk management or internal control being ineffective. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
<b>High Priority</b>	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
<b>Medium Priority</b>	Action that is considered necessary to avoid exposure to significant risks.
<b>Low Priority</b>	Action that is considered desirable and should result in enhanced control.

## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

#### REPORT OF THE CLERK & TECHNICAL OFFICER

#### FLOWER COURT FACILITIES

#### 1. Purpose of report

- 1.1 The purpose of this report is to advise the Joint Committee on the progress of the construction of an extension to the Flower Court facility at Coychurch Crematorium and to request approval to award the Contract resulting from the tender process as detailed in the report.

#### 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 deliver the Council's well-being objectives.

#### 3. Background

- 3.1 The buildings of the Crematorium are carefully designed to provide for the ceremonial and sacred aspects of the cremation service and to complement the landscape in which they sit. The Crematorium is an important work by a British architect of international reputation (Maxwell Fry) and is Grade 2\* listed. As such, any proposed changes to the scheme must be carefully considered.
- 3.2 The Crematorium is regularly complemented by service users for the high standard of facilities provided and this is evident on the returned service questionnaires. The Flower Court facility, however, is an area that lends itself to

improvement due to its compact layout. It is proving inadequate for the functions it is required to accommodate.

- 3.3 At the meeting on 15<sup>th</sup> June 2018 the Joint Committee approved the provision of a structural extension to the Flower Court facility by extending the rear of the Crematorium building onto the current grassed area outside the exit doors of Crallo Chapel, in order to address the bottleneck that is created when large congregations file through one set of doors and into the limited narrow corridor space of the Flower Court. Access to the toilet facilities along the same Flower corridor is also impeded. Additionally, the delay that can be caused to the following funeral service as a result of the slow movement of the congregation through this area. The Joint Committee authorised the submission of a feasibility report to be presented to the Joint Committee at its meeting in June 2019.
- 3.4 Architect Mr Jonathan Adams (Percy Thomas Architects, Capita Real Estate and Infrastructure) was placed in charge of the design works. Mr Adams is a Welsh architect particularly known for his landmark buildings in Cardiff and was previously President of the Royal Society of Architects in Wales (RSAW) from 2005 to 2007. His notable projects include the prestigious Millennium Centre in Cardiff Bay, the new headquarters building for the Welsh Joint Education Committee (WJEC) in Llandaff and the Sherman Theatre refurbishment in Cardiff.
- 3.5 At the meeting on 14<sup>th</sup> June 2019, Mr Jonathan Adams gave a detailed presentation of his proposed design of the extension to the Flower Court facility (Appendix 1), which the Joint Committee approved and further authorised the application for planning permission and invitation of tenders in respect of the works to be undertaken. The provision of further funding for the project would be accommodated in the Crematorium's accumulated reserve funds and an estimated amount of £540,000 was included in the 2019/20 budget to accommodate the funding of the construction phase of the project and consultants' fees, subject to further approval by the Joint Committee.
- 3.6 The programme would involve:
- Preparation of detailed drawings.
  - Planning submission/listed building consent.
  - Tender and report back to the Joint Committee for approval.
  - Construction of extension with a view to commencing works within the 2019/20 financial year.
- 3.7 At the meeting on 6<sup>th</sup> March 2020 the Joint Committee approved the Service Level Business Plan for 2020/21, which included the estimated amount for the project in the 2020/21 budget.
- 3.8 At the meeting on 4<sup>th</sup> September 2020 the Joint Committee was provided with a further update on the project. Work on the project had progressed:
- **Statutory Approvals:** A full listed building planning application along with a detailed Heritage Impact Statement was submitted in February 2020. Planning Approval, Sustainable Urban Drainage Approval and Building Regulations Approval was provided by Bridgend County Borough Council

(BCBC) in July 2020. Listed Building Consent was granted by Welsh Government on 25<sup>th</sup> August 2020.

- **Detailed Design:** Architect, Jonathan Adams, was concentrating on the special structural elements, in order to minimise construction risk and to provide the highest possible level of cost certainty before commencement of the contract.
  - **Health and Safety/CDMA Requirements:** Pre-construction health and safety / design risk information had been reviewed - Capita had agreed the format of the Health and Safety File with the Client and included these in the pre-construction information pack. Capita had assessed the relevant skills, knowledge and experience levels of the Design Team.
- 3.9 At the meeting on 5<sup>th</sup> March 2021 the Joint Committee was advised that the pandemic had impacted upon the timetable and the Joint Committee approved the Service Level Business Plan for 2021-22, which included the estimated amount for the project in the 2021-22 budget.
- 3.10 It was anticipated that a further report would be presented to the Joint Committee in September 2021 to confirm final approval of tenders for the construction phase of the project. The pandemic, along with some procurement issues, unfortunately further delayed this timetable.
- 3.11 At the meeting on 4<sup>th</sup> March 2022 the Joint Committee was advised that tenders would be invited through E-Tender Wales in March 2022, in accordance with Bridgend County Borough Council's Contract and Financial Procedure Rules. The returned tenders would be checked and verified, and the contract awarded to the most economically advantageous tender, taking into account Technical Quality and Price.
- 3.12 The construction phase works are scheduled to commence early summer 2022.
- 3.13 The estimated budget cost of £550,000 was included in the Crematorium's Business Plan for 2022-23 and the 2022-23 revenue budget and approved by the Joint Committee.
- 3.14 The Joint Committee delegated to the Clerk and Technical Officer the power to approve the acceptance of the most economically advantageous tender, in accordance with Bridgend County Borough Council's Contract and Financial Procedure Rules. Should the tender amount exceed the allocated budget cost then a further report would be submitted to the Joint Committee to confirm final approval of tenders.
4. **Current situation/proposal**
- 4.1 On 18<sup>th</sup> March 2022 Bridgend County Borough Council invited tenders (Tender No. B783) via an open tender process through E-Tender Wales and an advert on Sell2Wales. The final date for the return of tenders was 17<sup>th</sup> June 2022 at 12pm. One tender was opened by BCBC's procurement manager and cabinet/committee, in line with procurement guidelines. The invitation to tender contained several quality questions as well as a commercial submission. Capita

Real Estate and Infrastructure was instructed to carry out a qualitative and quantitative tender evaluation. The combined Quality and Commercial Scoring is as follows:

RANK	Tender Sum (£)	Corrected Tender Sum (£)	Commercial (Price) Weighting 40% (400 Points)	Technical Quality Weighting 60% (600 Points)	Total Weighting Score
1	£1,269,956.74	No corrections	400.00 (40%)	480 (48%)	880 (88%)

4.2 The most economically advantageous tender, taking into account Quality and Price, was submitted by South Wales Contractors Ltd in the sum of £1,269,956.74.

4.3 The Tender Review Report produced by Capita is attached at Appendix 2, which includes a recommendation to engage South Wales Contractors Ltd as the successful tenderer to draw the process to a close.

4.4 It is recognised that the commercial sum for the project is substantially higher than the estimated budget amount originally provided by Capita in the feasibility report of June 2019 and that there has been one tender submission. The architect, Mr Jonathan Adams, has provided a number of reasons and reassurances for the current status of the project:

- **Impact of the Pandemic:** The project was placed on hold in 2020, following the first Covid-19 lockdown. The Capita Design team was working on the detailed design stage, in particular the main timber and steel parts of the structure, which depended greatly on the input of specialist suppliers and manufacturers, all of which closed down. The UK construction industry effectively came to a standstill and the project failed to progress for well over a year because there were no suitable manufacturers or suppliers available to work with. The design team began working with specialists again in 2021 in order to finalise the design of the timber roof structure, including the construction of a prototype frame. It was anticipated that these specialists would also submit a tender for the project, but their staff resource issues prevented this.
- **Procurement Challenges:** The project is not a conventional building. Its bespoke design has been tailored to the unique character, history and listed building status of the Crematorium. The design has few standard components, so the accurate execution of the details and good quality workmanship is crucial.

The Crematorium must remain operational throughout the construction works, requiring work hours to be limited to avoid disruption to funeral services. The positioning of the construction site directly adjacent to Crallo Chapel and the existing Flower Court demands special care to ensure public safety. These constraints are specific to the Crematorium and add significant risk for the contractor.



The scale, high quality and challenging site constraints, all taken together, have the effect of making the project unattractive to potential bidders from outside the South Wales area, as they would incur additional costs that would represent a significant percentage of the contract value, especially as their supply chains are also likely to be geographically remote.

Having conducted a search, Capita concluded that tender submissions would be low in number and received from firms with prior knowledge of the Crematorium site. Consequently, although unusual to receive one tender, it is not unexpected.

- **Tender Received:** The tender received is a strong submission. The contractor has invested much time and effort into fully understanding the detailed specifics of the design information to ensure that their pricing is comprehensive and accurate. They have given careful consideration to the sequence of works and, because they have successfully completed several projects at the Crematorium already, they have a better understanding of the constraints and the risks of the site than any other bidder could have.

Their previous experience of working at the Crematorium and providing the highest standards of workmanship meant that they scored highly on the quality section of the tender. It is Capita's view that they would most likely be recommending them as the preferred contractor even if more tenders had been received.

- **Price Inflation:** The project was presented to, and approved by, the Joint Committee over three years ago. The design progressed through RIBA Design Stage 3 and was awarded Planning Consent and Listed Building Consent in summer 2020, along with a positive endorsement of the design from the Conservation Officer. However, the project was then on standstill due to the pandemic lockdown.

As the construction industry in the UK started to re-mobilise towards the end of 2021, the cost of construction immediately began to rise rapidly and significantly right across the industry due to acute shortages of both materials and labour. The rate of inflation is unprecedented. In the year to September 2021, for example, the cost of timber rose by 80% and the cost of steel by 60%. The situation has not improved, and the rate of construction cost inflation remains well in excess of RPI inflation. The price in the tender submission therefore includes what is, understandably, a very cautious risk allowance.

- 4.5 In addition to the observations by the architect, the Joint Committee is further advised that South Wales Contractors regularly win competitive tender construction projects/works with BCBC, demonstrating their reliability to provide high quality workmanship and competitive pricing. For example, they were the winning contractor for the internal reconfiguring and refurbishments of the Civic Offices, have carried out various civil engineering works for the Highways Department, carried out internal building works inside nursing homes (in particular during the pandemic) and endless construction works within schools. In relation to Coychurch Crematorium, they have carried out a vast number of building projects won on competitive tender, including the extension of the

Waiting Room facility and installation of new disabled toilets, the reconfiguration and refurbishment of the Flower Court toilets and the toilets adjoining Coity Chapel, the provision of the new road infrastructure and car park in the new land extension, and most recently were awarded the tender for the external lighting project, completed July 2021. They have demonstrated very high standards of workmanship at competitive costs and an ability to work around the crematorium while it remains operational, and with timely efficiency.

- 4.6 The Flower Court extension will provide the first structural improvement/addition to the Crematorium since it opened in 1970 and will vastly improve the bereavement experience at the facility. Not only will it resolve the current bottle neck and assist with the movement of mourners through the building, it will also provide a safer means of evacuation and a large, pleasant, covered open space from which mourners can disperse after a funeral, away from the toilet corridor and with an additional door opening to the rear of Crallo chapel. The problems associated with the existing flower court corridor have been further highlighted during the recent pandemic, when the confined space meant that it could not be utilised during the period of restrictions, requiring mourners to pass straight through to the outside road area, regardless of weather conditions.
- 4.7 The extension will also provide an opportunity to put right the wrongs of the past, by removing the current plastic side to the existing flower court corridor, which was installed prior to the listed building status of the Crematorium and does not complement the high standards of architectural design provided by Maxwell Fry, and replacing it with a high end designed facility using the very best of natural materials.
- 4.8 The 50<sup>th</sup> anniversary of the opening of the Crematorium occurred during the height of the pandemic in 2020. Such an improvement to the building would provide a befitting way to mark the occasion and demonstrate the Joint Committee’s recognition that the Crematorium is now more heavily utilised, with over 80% of the local population requiring cremation and with larger congregation sizes, and consequently showing that it is addressing the needs of modern times, by investing in the Crematorium’s future expansion and embracing its listed building status rather than being constrained by it.
- 4.9 As a result of the increased death rate during the pandemic, the Crematorium provided 308 additional cremation services in 2020 and an additional 262 in 2021 compared with 2019. This created almost £400,000.00 of additional income in cremation fees and a substantial amount more in revenue from the sale of memorials.

YEAR	CREMATIONS	ADDITIONAL CREMATIONS	COST PER CREMATION	ADDITIONAL INCOME
2019	1625			
2020	1933	308	£696.40	£214,491.20
2021	1887	262	£707.50	£185,365.00
TOTAL		570		£399,856.20

Although the tender cost for the extension is higher than that anticipated in 2019, the project provides a befitting way of investing that additional income in a manner that improves the bereavement experience for future generations, in recognition of the sadness that has facilitated it.

## 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. 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 wellbeing goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of wellbeing goals/objectives as a result of this report.

## 8. **Financial implications**

8.1 £550,000 for the project is already included in the Crematorium's Business Plan for 2022-23 and accommodated in the 2022-23 revenue budget. The additional £719,957 will be transferred from the Crematorium's accumulated surplus/reserve funds. The Report of the Treasurer presented to the Joint Committee on 15<sup>th</sup> July 2022 confirms an accumulated balance of reserves of £3,179,607 at 31 March 2022. This would be reduced to £2,459,650 and is considered a sufficient level to maintain and protect the service in light of unknown demands or emergencies.

## 9. **Recommendations:**

9.1 The Joint Committee is recommended to approve the Tender from South Wales Contractors Ltd in the sum of £1,269,956.74 and to award the Contract to this contractor.

9.2 The Joint Committee delegates 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 and Regulatory Services, Human Resources and Corporate Policy and thereafter arrange for the execution of the Contract on behalf of the Joint Committee.

**ZAK SHELL  
HEAD OF OPERATIONS, COMMUNITY SERVICES  
BRIDGEND COUNTY BOROUGH COUNCIL  
CLERK AND TECHNICAL OFFICER  
COYCHURCH CREMATORIUM JOINT COMMITTEE  
15 JULY 2022**

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**Background Papers:**

Flower Court Facilities Report to the Joint Committee 15<sup>th</sup> June 2018,  
Business Plan Report to the Joint Committee 8<sup>th</sup> March 2019,  
Flower Court Facilities Report to the Joint Committee 14<sup>th</sup> June 2019,  
Business Plan Report to the Joint Committee 6<sup>th</sup> March 2020  
Business Plan Report to the Joint Committee 5<sup>th</sup> March 2021  
Business Plan Report to the Joint Committee 4<sup>th</sup> March 2022  
Flower Court Facilities Report to the Joint Committee 4<sup>th</sup> March 2022  
Report of the Treasurer to the Joint Committee 15<sup>th</sup> July 2022

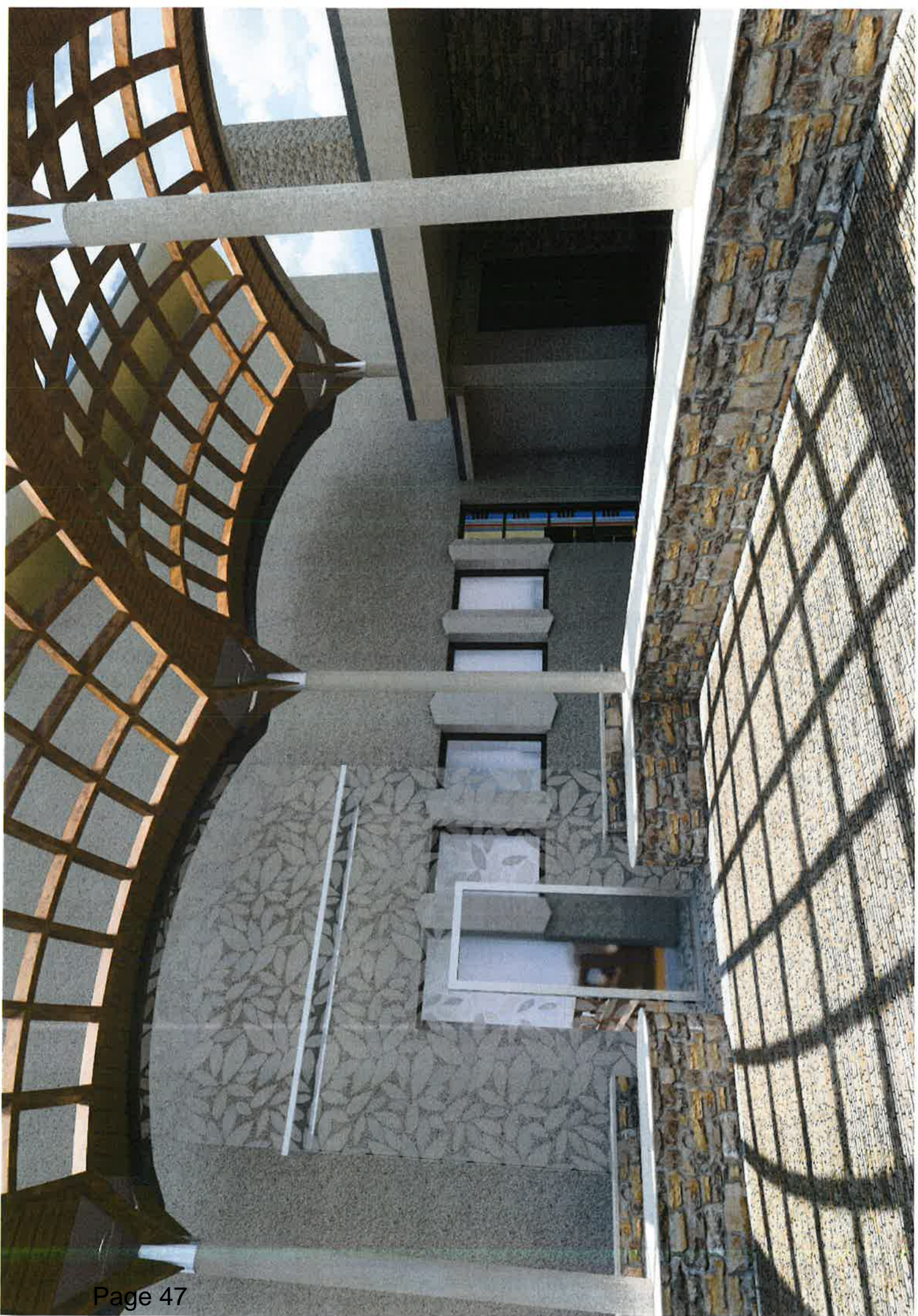


















## Coychurch Crematorium- Flower Court Extension

Tender Report  
24<sup>th</sup> June 2022

## Quality Management

<b>Job No</b>	ED/097727		
<b>Project</b>	Coychurch Crematorium- Flower Court Extension		
<b>Location</b>			
<b>Title</b>	Tender Report		
<b>Document Ref</b>	Tender Report	<b>Issue / Revision</b>	*
<b>File reference</b>	\\cslcpcfs01v\ZGCM\Projects\Commercial\97727 - Coychurch Crem\04 Cost Manager\04 Pre Contract\06 Tender Action		
<b>Date</b>	24 <sup>th</sup> June 2022		
<b>Prepared by</b>	Kieran Loughlin	Signature (for file)	
<b>Checked by</b>	Lewis Westlake	Signature (for file)	
<b>Authorised by</b>	Simon Young	Signature (for file)	

## Revision Status / History

Rev	Date	Issue / Purpose/ Comment	Prepared	Checked	Authorised
*	24/06/2022	Tender Report	KL	LW	SY

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3. South Wales Contractors Ltd	3
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## 1. Introduction

Capita Real Estate and Infrastructure has been instructed to carry out a qualitative and quantitative tender evaluation for the construction of tender for the extension of the flower court at Coychurch Crematorium.

The tenderers have been scored based on both a quality submission as well as a price submission.

The tenders were sought via an open tender process carried out through e-tender Wales and an advert on Sell2 Wales.

## 2. Tenders Received

The tenders were invited on the following basis: -

- Single stage tender;
- JCT Minor Works Contract 2016
- Seven-week tendering period;
- In the event of an error, clarification, qualification or exclusion in the tender submission, the tenderer shall confirm or withdraw their tender
- The work to be carried out under one contract by a single contractor

During the tender period a number of requests were made for extensions to the tender period, it was agreed that the tender period would be extended to allow for suitably complete tenders to be returned. The final date for submission of tenders was agreed as 17<sup>th</sup> June 2022 at 12pm. This was notified on e-tender Wales to all parties.

One tender was returned on the 17<sup>th</sup> June 2022 via e-tender Wales. This tender was opened by BCBC's procurement team in line with the Council's procurement guidelines and released to Capita and the Crematorium staff for review on Monday 20<sup>th</sup> June 2022. The tender submission received were as follows: -

<b>Tenderer</b>	<b>Cost</b>
<b>South Wales Contractors Ltd</b>	<b>£1,269,956.74</b>

The tender received includes all provisional sums, contingencies and dayworks.

In view of the above tender results, Capita decided to scrutinise all the tenders received.

All the above tenders are exclusive of VAT.

### 3. South Wales Contractors Ltd

South Wales Contractors Ltd.'s tender was received on time and for the sum of £1,269,956.74 plus VAT.

Our arithmetical check of the priced tender breakdown submitted revealed no arithmetical errors in the computation of their overall tender sum.

Our analysis of the tender revealed the following points: -

- A total of £147,030.00 is included for preliminaries for the Works which represent 13% of the balance of the works costs. This is close to our expected figure of 15% and is at a similar level to the level we would anticipate for a project of this magnitude. This indicates that the level of management resource anticipated is appropriate for a project of this size.
- South Wales Contractors Limited have included their overheads and profit within their rates, it is therefore difficult to establish the total cost of this item.

## 4. Quality Scoring

The invitation to tender contained several quality questions which required submission with the tender. The tender was reviewed in terms of the quality criteria by the assessment panel on 21<sup>st</sup> June 2022.

The assessment panel was made up of representatives from:

- Coychurch Crematorium
- Capita Redstart (Architect)
- Capita Redstart (Cost Consultants)

All members of the assessment panel reviewed the tender submissions individually and discussed in an open forum and a consensus achieved prior to agreeing a moderated score for each question. The quality scoring represents 60% of the total marks for the tender.

The scores achieved for each question is detailed below:

Question	Score	Weighting (Out of 120)
1	4	96
2	4	96
3	3	72
4	4	96
5	5	120
Total weighted score (Out of 600)		480

Based on the criteria set out in the Evaluation Document, the total quality score converts to a percentage based on the overall score out of 600. Therefore, the total score is:

$$\text{Quality score} = (480/600) \times 60 = 48\%$$

## 5. Commercial Scoring

The commercial scoring was carried out by Capita's Cost Consultant, the Commercial Scoring represents 40% of the total score available. As detailed in the Evaluation Document the lowest tender will receive the full 40%.

As only one tender was received from South Wales Contractors Ltd, and this tender was complete and received on time it will receive the full **40%** of the score possible.



## 6. Conclusion

Following the full tender evaluation process carried out in line with the Evaluation Document, the combined Quality and Commercial Scoring is as follows:

<b>Tenderer</b>	<b>Quality Score (60%)</b>	<b>Commercial Score (40%)</b>	<b>Total (100%)</b>
South Wales Contractors Ltd	48%	40%	88%

**Based on the details above following the tender review, South Wales Contractors Ltd have submitted the most economically advantageous tender. It would be our recommendation to engage them as successful tenderer to draw the process to a close subject to joint committee approval being granted.**



## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

15 JULY 2022

#### REPORT OF THE TREASURER

#### ANNUAL ACCOUNTING STATEMENT 2021-22

#### 1. Purpose of report

- 1.1 The purpose of this report is to present the unaudited Annual Accounting Statement for the 2021-22 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. Due to the Local Government elections in May and changes to the committee members, the Joint Committee were unable to approve the statement by this date. It has been agreed with Audit Wales to accept the Annual Accounting Statement being agreed at today's meeting.
- 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 2022.

#### 4. Current situation/proposal

4.1 Section 1 of the Annual Accounting Statement (**Appendix 1**) shows that in 2021-22 Coychurch Crematorium made a net surplus of £280,724 (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 2021, bringing the total of that reserve to £3,179,607 at 31 March 2022 compared to £2,898,883 in the preceding year.

Table 1 shows a summary of the final financial position for the Crematorium for 2021-22 as compared to the budget set at the start of the financial year.

**Table 1 – Crematorium Financial Position 2021-22**

Actual 2020-21 £'000		Budget 2021-22 £'000	Actual 2021-22 £'000	Variance 2021-22 £'000
	<b><u>Expenditure</u></b>			
348	Employees	326	359	33
275	Premises	424	281	(143)
156	Supplies, Services & Transport	199	201	2
100	Agency/Contractors	112	100	(12)
44	Administration	36	42	6
40	Capital Financing Costs	845	246	(599)
<b>963</b>	<b>Gross Expenditure</b>	<b>1,942</b>	<b>1,229</b>	<b>(713)</b>
	<b><u>Income</u></b>			
(1,728)	Crematorium Fees etc.	(1,446)	(1,409)	37
(50)	Welsh Government Grant	(15)	(71)	(56)
(30)	BCBC Contribution	(30)	(30)	0
<b>(1,808)</b>	<b>Gross Income</b>	<b>(1,491)</b>	<b>(1,510)</b>	<b>(19)</b>
<b>(845)</b>	<b>(Surplus)/Deficit</b>	<b>451</b>	<b>(281)</b>	<b>(732)</b>
<b>(845)</b>	<b>Transfer (to)/from Reserve</b>	<b>451</b>	<b>(281)</b>	

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

- The over spend of £33,000 on Employees is due to two additional Crematorium Technicians being employed for the full financial year which is offset by an under spend of £17,000 on other employee costs. The additional costs of the two posts have been funded by the Welsh Government COVID 19 Hardship Fund, which is included in the increased income for 2021-22.
- The under spend of £143,000 on Premises is made up of under spends on Planned Maintenance (£129,000), Grounds Maintenance (£1,000), Utilities (£10,000) and Business Rates (£3,000).

- The under spend of £12,000 on Agency and Contractors relates to grounds maintenance and waste disposal. While the budget was increased for 2021-22 the expenditure remained the same as the previous year.
- Table 2 below shows a breakdown of the Planned Capital Maintenance Budget along with the Outturn and Variances for 2021-22.

**Table 2 – Planned Capital Maintenance 2021-22**

<b>2021-22</b>	<b>Budget 2021-22 £'000</b>	<b>Outturn £'000</b>	<b>Variance £'000</b>
Flower Court Extension	550	15	535
Site Lighting	250	187	63
Chapel Sound System	45	44	1
<b>Total</b>	<b>845</b>	<b>246</b>	<b>599</b>

- The under spends on the Flower Court Extension and Site Lighting are due to the projects being delayed as a result of the Coronavirus pandemic. The Flower Court Extension and Site Lighting projects are planned to continue in 2022-23 and are included in the Planned Capital Maintenance budget for 2022-23.
- Income is higher than budgeted by £19,000 due to an increase in COVID 19 Hardship Fund grants from Welsh Government (£50,000), and receipt of the Child Burial Fees grant (£6,000) offset by a decrease in the number of cremations (£37,000). The number of cremations has decreased considerably in 2021-22, It is anticipated that income levels will return to pre-COVID 19 levels in 2022-23.

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 2021 & 2022**

31 March 2021 £'000	Description	31 March 2022 £'000
	<b>Property, Plant &amp; Equipment</b>	
3,487	- Other Land and Buildings	3,760
1,100	- Community Assets	1,100
<b>4,587</b>	<b>Non-Current Assets</b>	<b>4,860</b>
	<b>Current Assets</b>	
29	Inventories	28
165	Short Term Debtors	144
2,717	Cash and Cash Equivalents	3,018
<b>2,911</b>	<b>Current Assets</b>	<b>3,190</b>
	<b>Short Term Borrowing</b>	
(6)	Short Term Creditors	(7)
<b>(6)</b>	<b>Current Liabilities</b>	<b>(7)</b>
<b>7,492</b>	<b>Net Assets</b>	<b>8,043</b>
	<b>Usable reserves</b>	
2,899	- Accumulated Surplus	3,180
	<b>Unusable reserves</b>	
1,820	- Revaluation Reserve	1,917
2,767	- Capital Adjustment Account	2,943
	- Short-term Accumulating	
6	- Compensated Absences Account	3
<b>7,492</b>	<b>Total Reserves</b>	<b>8,043</b>

4.4 Further information to explain the balances is provided below:

- Property, Plant and Equipment of £4.86 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 to the re-evaluation, addition and depreciation of these assets.
- Inventories of £28,000 relates to stock included in the Balance Sheet and relates to memorials purchased for future use in the Garden of Remembrance.
- Short term debtors of £144,000 represents the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors as at 31<sup>st</sup> March 2022.

- Cash and cash equivalents of £3.018 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 £7,000 represents monies owed by the Coychurch Crematorium Joint Committee for goods/services received in 2021-22 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 2022 and revaluation of assets and capital adjustments.
- The accumulated surplus of £3.18 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 Revaluation Reserve of £1.917 million includes an adjustment in 2021/22 of £55,000 relating to a prior period which was miscoded to the Capital Adjustment Account.
- 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 accrues for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March.

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

- 5.1 There are no effects on the policy framework or procedure rules arising from this report.

## **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. 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 Act provides the basis for driving a different kind of public service in Wales, with 5 ways of working to guide how public services should work to deliver for people. The following is a summary to show how the 5 ways of working to achieve the well-being goals have been used to formulate the recommendations within this report:

- **Long-term:** the consideration and approval of this report will assist in the short term planning for the long-term operation of the crematorium.
- **Prevention:** the consideration and approval of this report will assist in the planning of expenditure and funding to support future service delivery for the benefit of communities.
- **Integration:** the report supports all the well-being objectives.
- **Collaboration:** savings are achieved as a result of collaboration and integrated working of the Joint Committee.
- **Involvement:** publication of the report ensures that members and stakeholders can review and certify the Annual Accounting Statement for 2021-22.

## 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 2021-22 (Appendix 1), and requests that the Chair of the Joint Committee signs the Annual Accounting Statement prior to submission to Audit Wales.

**CARYS LORD  
CHIEF OFFICER - FINANCE, PERFORMANCE & CHANGE  
BRIDGEND COUNTY BOROUGH COUNCIL  
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE  
JULY 2022**

**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:** None



# Minor Joint Committees in Wales

## Annual Return for the Year Ended 31 March 2022

### Accounting statements 2021-22 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	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	2,053,652	2,898,883	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	1,807,575	1,510,211	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(347,910)	(358,585)	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	(614,434)	(870,902)	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	2,898,883	3,179,607	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	193,774	172,118	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body.
9. (+) Total cash and investments	2,717,196	3,018,016	<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	(12,087)	(10,527)	<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	2,898,883	3,179,607	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,586,928	4,860,080	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

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 2022, 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="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	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 statements and/or the Annual Governance Statement

1.

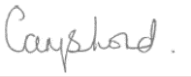
2.

3.

\* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements 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 2022.</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> Carys Lord</p>	<p><b>Chair of meeting signature:</b></p>
<p><b>Date:</b> 06/07/2022</p>	<p><b>Name:</b></p> <p><b>Date:</b></p>

## 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 2022.

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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	All payments made through the Council's financial system. The sample testing confirmed that the vast majority of payments were supported by invoices and correctly authorised. A recommendation has been made in one instance but this is not material. VAT has 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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Charges for the Crematorium were agreed by the Joint Committee on 5th March 2021 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="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Staff paid on NJC payscales via central payroll system. Testing verified that all staff paid on the crematorium cost code

	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**	
					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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Confirmed for 2020-21 return that the Crematorium was included on the central asset register. This will next be included when auditing 2022-23 financial year.

	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

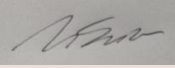
\* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\* 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 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

<b>Name of person who carried out the internal audit: Nathan Smith – Assistant Audit Manager</b>
<b>Signature of person who carried out the internal audit:</b> 
<b>Date: 20<sup>th</sup> June 2022</b>