

Public Document Pack

Coychurch Crematorium Joint Committee

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

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



Coychurch Crematorium
Coychurch
Bridgend
CF35 6AB

Tel: 01656 656605
Fax: 01656 668108

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

Cyfarywddiaeth y Prif Weithredwr / Chief Executive's Directorate

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

Gofynnwch am / Ask for: Democratic Services

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

Date / Dyddiad: Monday, 5 June 2023

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be held in remotely - via Microsoft Teams on **Friday, 9 June 2023 at 14:00.**

AGENDA

1. Election of Chairperson (from Rhondda Cynon Taf County Borough Council members)
2. Election of Vice Chairperson (from Bridgend County Borough Council members)
3. Apologies for Absence
To receive apologies for absence from Members.
4. Declarations of Interest
To receive declarations of personal and prejudicial interest (if any) from Members/Officers in accordance with the provisions of the Members' Code of Conduct adopted by Council from 1st September 2009.
5. Approval of Minutes 3 - 6
To receive for approval the Minutes of 03/03/2023
6. Annual Review Of 2022-23 Business Plan Objectives 7 - 18
7. Internal Audit Of Coychurch Crematorium 19 - 34
8. Annual Accounting Statement 2022-23 35 - 46
9. 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

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE
HELD REMOTELY - VIA MICROSOFT TEAMS ON FRIDAY, 3 MARCH 2023 AT 14:00

Present

Councillor – Chairperson

E L P Caparros
C Stallard

S J Griffiths
B Stephens

G John

JC Spanswick

Officers:

Nimi Chandrasena	Democratic Services Officer - Support
Stephen Griffiths	Democratic Services Officer - Committees
Joanna Hamilton	Bereavement Services Manager and Registrar
Dean Jones	Accountant - Financial
Michael Pitman	Technical Support Officer – Democratic Services
Zak Shell	Head of Neighbourhood Services

16. DECLARATIONS OF INTEREST

None

17. APPROVAL OF MINUTES

RESOLVED: That the minutes of a meeting of the Coychurch Crematorium Joint Committee dated 28 October 2022, be approved as a true and accurate record.

18. CREMATORIUM BUSINESS PLAN AND FEES

The Bereavement Services Manager and Registrar for Coychurch Crematorium presented the report the purpose of which was to approve the Crematorium Business Plan and Fees Report for 2023-2024.

She mentioned that the Business plan is presented to the Joint Committee for approval as it sets out service objectives and proposed maintenance and improvement projects for the forthcoming financial year. The Bereavement Services Manager and Registrar for Coychurch Crematorium made reference to Appendix 1 which was the Service Level Business Plan and drew the committee's attention to the Green Flag award won by the Crematorium again in 2022 and the fact that the Service remains financially self-sufficient. She also mentioned the staffing structure, details of the business hours and types of memorialisation offered. She drew reference to the contents of the report mentioning the different ways the Crematorium markets itself and communicates with its service users and also referred to the different ways in which the crematorium remains environmentally sustainable.

The Bereavement Services Manager and Registrar for Coychurch Crematorium listed the key achievements over the last 10 years particularly that of the installation of external lighting in 2021 and the renewal of the two chapels' digital music facility including the installation of the visual tribute screens. She mentioned the structural building work which commenced in 2022 and ongoing to the extension of the flower court and main chapel exit.

She drew the committee's attention to the performance indicators relating to the previous 5 years the results of which were derived from the service questionnaires, the existing targets of service level satisfaction to be extended to the years 2023-2024.

The Bereavement Services Manager and Registrar for Coychurch Crematorium referenced point 4 of the Clerk and Technical officer's report which detailed the annual statistics which she took the committee through. She related the figures in 2020 to the pandemic and stated that the 2022 figures were settling to the pre-pandemic level. She then proceeded to take the committee through the subsections under point 4 which detailed the current situation and proposals.

The Head of Operations- Community Services re-iterated, in reference to paragraph 4.4 that what appeared as an increase of the fee for the hire of the chapel for a memorial service from £82 to £220 was not an actual increase but an anomaly in the original fee stated.

A discussion between a member, the Bereavement Services Manager / Registrar of Coychurch Crematorium and the Head of Operations – Community Services took place in relation to rationale and matching of CPI.

It was explained that fees had been aligned with the overall increase in prices throughout BCBC. The crematorium utilises high levels of energy and the prices are reflective of the national increase in energy and other goods and services utilised in its standard operations. They stated that the increase was made in order that services continue to be maintained at a high standard in line with its reputation.

The chairperson and a member commended the Bereavement Services Manager on the content and presentation of the report and progress made.

- RESOLVED:**
- The Joint Committee agreed to approve the Service Level Business Plan 2023-24.
 - The Joint Committee agreed to approve the cremation fee for 2023-24 at £824.00 and a general increase in all fees of 10.5%.
 - The Joint Committee agreed to approve the fee for hiring the crematorium chapel for a thirty-minute memorial service at £220.00 for 2023-24, which would double on Saturdays.

19. **FINANCIAL PERFORMANCE 2022-23 AND PROPOSED REVENUE BUDGET 2023-24**

The Accountant, Financial Control and Closing presented a report the purpose of which was to inform the Joint Committee of the projected financial performance for the Crematorium for 2022-23, and to obtain approval from the Joint Committee for the Proposed Budget and Fees and Charges for 2023-24.

He stated that the 2022-23 Revenue Budget was approved by the Joint Committee at its meeting on 4 March 2022 and proceeded to present all sections under the report which included the current situation/proposal and the proposed budget for 2023-2024. The report also detailed Planned Capital Maintenance Spending Requirements, Fees and Charges and the Accumulated Balance.

A member queried the rate of the increased memorial service fee and the expected revenue resulting from the increase in the fee over the coming year. The Accountant, Financial Control and Closing stated he was unsure if an individual breakdown was available but saw that the general increase was forecast from 1.55million to 1.62million in the year 2023-24. He stated that he would endeavour to obtain further details around the figures.

The Bereavement Services Manager and Registrar for Coychurch Crematorium stated that the exact increase in revenue from increasing the memorial service fee had not been calculated. She clarified that they had seen an increase in usage of the larger Chapel for memorial services, particularly prior to cemetery burials, by local funeral directors prior to all funeral services being moved to the second chapel while building works were being carried out, as the fee was significantly lower than that in the local churches. She stated that the Crematorium's primary concern was to protect cremation and not become a general place for the hire of a Chapel because they were cost effective.

RESOLVED : The Joint Committee

- Noted the projected financial performance for 2022-23
- Confirmed and approve the revenue budget to be adopted for 2023-24
- Approved the increase in fees and charges with effect from 1 April 2023 outlined in **Appendix 1**.

20. **PROGRAMME OF MEETINGS 2023-24**

The Bereavement Services Manager presented a report which sought approval for the proposed programme of meetings for 2023-24.

She stated that the memorandum of agreement for the crematorium stated that the Joint Committee held at least two meetings in a municipal year, one of which must be the annual general meeting.

The first meeting of the Joint Committee after the annual meetings of Councils shall be the joint committee's annual general meeting, and that's the meeting that the Joint committee will elect, a chairman and the vice chairman for the ensuring year. She stated that the Joint committee may hold as many other meetings at such intervals as they as they find necessary or convenient and proceeded to propose a series of dates.

The Chairperson inquired the possibility of a site visit so that the committee could look at the proposals and see the operations and renovation work in progress.

The Bereavement Services Manager stated that they normally try to undertake a site visit prior to the Annual General Meeting.

In response to a query from a member as to whether the site visit can be undertaken upon completion of the flower court, the Bereavement Services Manager stated that the extension work with the flower court is not expected to be completed prior to the AGM and is more likely to be completed towards September 2023. She said she however felt that a site visit would be beneficial particularly as there were newly elected members on the joint committee who had not had a tour of the facilities before.

RESOLVED : The Joint Committee approved the
programme of meetings for 2023-24.

21. URGENT ITEMS

None

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	9 JUNE 2023
Report Title:	ANNUAL REVIEW OF 2022-23 BUSINESS PLAN OBJECTIVES
Report Owner / Corporate Director:	REPORT OF THE CLERK & TECHNICAL OFFICER COYCHURCH CREMATORIUM JOINT COMMITTEE
Responsible Officer:	JOANNA HAMILTON BEREAVEMENT SERVICES MANAGER & REGISTRAR
Policy Framework and Procedure Rules:	There is no impact on the policy framework and procedure rules.
Executive Summary:	To advise the Joint Committee on the performance of Coychurch Crematorium during 2022-23, in relation to the number of cremations, public satisfaction, expenditure for planned works, and an assessment and review of the business plan service development 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 2022-23.

2. Background

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

3. Current situation / proposal

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

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

4. Equality implications (including Socio-economic Duty and Welsh Language)

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

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

- 5.1 The well-being goals identified in the Act were considered in the preparation of this report. As the report is for information it is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

6. Climate Change Implications

- 6.1 There are no Climate Change implications arising from this report.

7. Safeguarding and Corporate Parent Implications

- 7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

8. Financial implications

- 8.1 The Revenue budget for 2023-24 was adjusted in the 2023-24 Business Plan to accommodate variations in the works programme as a result of delays in work being undertaken in 2022-23.

9. Recommendation:

- 9.1 The Joint Committee is recommended to note the report.

Background Papers: None

APPENDIX A

CREMATORIUM ANNUAL PERFORMANCE AND FINANCIAL REVIEW 2022/23

Number of cremations

In 2022/23, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	926
Vale of Glamorgan	124
Rhondda-Cynon-Taff	369
Others	68
TOTALS	1487

Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2022/23, this showed that the overall satisfaction level, to a standard of good or excellent, remains at 100%. Where necessary, the Bereavement Services Manager & Registrar has responded to the cremation applicant. An analysis of the responses received is indicated below:

SERVICE FOR THE BEREAVED – CREMATORIUM **(RECEIVED APRIL 2022 to JUNE 2022 incl.)**

Responses 46

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

	Excellent	Good	Average	Poor
The availability of service times	77.8	22.2		
The arrangements on the day of the funeral	93	7		
The presentation of the cremation plot	100			

In dealing with staff how would you rate: -

Literature and information given	92	8
Presentation of personnel	88.6	11.4
General attitude of staff	88.9	11.1

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

Chapels	85.1	14.9
Access roads and footpaths	88.6	11.4
Rose gardens and grounds	88.4	11.6
Grass cutting around memorials	87.8	12.2
Toilets	81.6	18.4
Water stations and waste bins	85.7	14.3

OVERALL SATISFACTION**93.50%****6.50%**

-

-

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 put with her husband elsewhere.
- I would like to bring his ashes home with me.
- To be scattered by the seaside.
- Taken by the undertaker until interment date is arranged.
- Being scattered with my father and brother near home.
- Burial in Llansanffraid churchyard.
- Spouse requested the ashes to be scattered in St Illtyd's church grounds.
- Father's ashes going to be with my mums in Treorchy.
- Scattering of ashes elsewhere.
- To come home.
- To be scattered was of personal choice of the deceased.
- To scatter privately.
- To be interred at Trane cemetery in Tonyrefail.
- We would like to place them near the family home.
- My husband wished to be scattered elsewhere.
- Remains of the deceased are to be taken into care by the family.
- No, they will be scattered in due course.
- We have a cremation plot at Tonyrefail, our dad will be interred with my mum.
- To go into a family plot elsewhere.
- Deceased remains went back to place of birth.
- Dad specified a childhood location he wished to scatter his remains.
- Being scattered elsewhere.
- As per my husband's wishes his ashes are to be scattered on water.
- Being interred at Trealaw cemetery in family grave.
- Scattering of ashes at chosen location.

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

- None, all excellent.
- Everything is perfect the way it is.

Do you have any further observations or comments: -

- Thank you.
- Very good service by all staff, thank you.
- Very caring and considerate and well looked after as always.
- Thank you for your well-considered letter and attached information. As the funeral director took on all arrangements I had little direct contact. However, I can say that the funeral director seemed very much at ease with setting up the day and no problems were mentioned at any stage with regards to arrangements with yourselves. On arrival to Coychurch everything proceeded very smoothly, guidance being quietly given when needed. Thank you.
- Those who used the 'streamed' arrangements were very well pleased at its availability and quality.
- We have used this crematorium for all our family to date and will continue to do so, the service and environment is perfect for such a sad occasion. Thank you.
- Excellent service.
- Excellent service.
- Surroundings are always well kept and very calming during what is a stressful time for all the families, comments from visitors from outside the area are always positive.
- Top class.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JULY 2022 to SEPTEMBER 2022 incl.)

Responses 33

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

	Excellent	Good	Average	Poor
The availability of service times	62.5	37.5		
The arrangements on the day of the funeral	80	16.7		3.3
The presentation of the cremation plot	75	25		

In dealing with staff how would you rate: -

Literature and information given	75.9	24.1		
Presentation of personnel	83.3	16.7		
General attitude of staff	83.3	16.7		

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

Chapels	93.7	6.3		
Access roads and footpaths	94	6		
Rose gardens and grounds	94	6		
Grass cutting around memorials	87.5	12.5		
Toilets	82.7	17.3		
Water stations and waste bins	75	14.3	10.7	

OVERALL SATISFACTION	87.87%	12.13%	-	-
-----------------------------	---------------	---------------	----------	----------

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

- To scatter remains elsewhere.
- Deceased wishes.
- To be buried with wife in St Crallo Church.
- To be interred at Porthcawl cemetery with other family members.
- We are undecided what to do the remains.
- To be decided at a later date.
- To be laid in the grave of her late husband.
- Returned to the husband.
- To be interred at Llanharan parish church.
- Taken to a crypt in All Hallows roman catholic church.
- To scatter the ashes in her chosen area.
- For burial at local cemetery.
- Her wishes were that we keep them until my father dies as they want to be scattered together.

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

-

Do you have any further observations or comments: -

- Always looks so beautiful.
- We had to wait 15 mins for our service for my dad, the service before ours had 5 pieces of music and 2 participants but only had one slot was booked, No thought for whoever was behind them, A very distressing time. – (Note: The minister is employed by the family but the Crematorium has raised this issue with the Funeral Director responsible for the funeral arrangements of the preceding service & provided them

with a copy of the questionnaire. They have confirmed that they will ensure they arrange extra time when booking their cremation service or curtail their service content accordingly).

- Thankyou so much for providing an excellent service at a very difficult time.
- Just wanted to say a massive thank you to all involved in producing the visual tribute to music for the deceased, It was perfect, thanks so much from the family.
- The crematorium is very clean and tidy.
- Coychurch Crematorium is a very special place, well looked after and loved, so happy that my mum's final resting place is so beautiful, thank you all!

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED OCT 2022 to DEC 2022 incl.)

Responses 25

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

	Excellent	Good	Average	Poor
The availability of service times	60.9	39.1		
The arrangements on the day of the funeral	81.8	18.2		
The presentation of the cremation plot	85.7	14.3		

In dealing with staff how would you rate: -

Literature and information given	80	20		
Presentation of personnel	80	20		
General attitude of staff	75	25		

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

Chapels	66.7	33.3		
Access roads and footpaths	59	41		
Rose gardens and grounds	63.6	31.9	4.5	
Grass cutting around memorials	66.7	33.3		
Toilets	59	36.4	4.6	
Water stations and waste bins	58	42		

OVERALL SATISFACTION	72.00%	28.00%	-	-
-----------------------------	---------------	---------------	---	---

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

- Having them interred in her parents plot in Bridgend Cemetery in the spring.
- To be placed in family grave in Western Cemetery.
- To be interred in a family plot at another cemetery.
- We will scatter the remains in a place he loved.
- Personal choice.
- For burial at a cemetery in family plot.

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

-

Do you have any further observations or comments: -

- Everyone involved was very helpful and respectful to us all – thank you.
- Excellent service and staff, thank you.
- The chapel was nice with a pleasant atmosphere, it would be nice to see the roses in the garden dead headed. – (Note: The Crematorium has over 7500 roses)

- It is one of the nicest crematoriums and I'm glad that my mum could be cremated there.
- To be scattered with my father's ashes at Porchester crematorium.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JAN 2023 to MARCH 2023 incl.)

Responses 31

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

	Excellent	Good	Average	Poor
The availability of service times	67.8	32.2		
The arrangements on the day of the funeral	90.3	9.7		
The presentation of the cremation plot	70	30		

In dealing with staff how would you rate: -

Literature and information given	78.6	21.4		
Presentation of personnel	82.1	17.9		
General attitude of staff	82.1	17.9		

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

Chapels	80.6	19.4		
Access roads and footpaths	71	16.1	9.7	3.2
Rose gardens and grounds	75.9	24.1		
Grass cutting around memorials	82.8	13.8	3.4	
Toilets	69.2	30.8		
Water stations and waste bins	73.9	21.7	4.4	

OVERALL SATISFACTION **87.09%** **12.91%** - -

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

- Scatter ourselves.
- Repatriation.
- His wish is to be scattered on his own land.
- His remains and wreath to be scattered at sea.
- Burial plot at cemetery.
- My father's remains are going back to his hometown.
- Collected by funeral director to go into container.
- Ashes to be scattered in Talygarn Church.
- We haven't decided what to do with remains, too soon to decide.
- To be buried in a plot in his hometown.
- For interment at Coychurch.
- Being buried in Tonyrefail.
- To go to Margam with her husband.
- Going in family grave in Newton Church.
- I wanted to have them.
- To scatter ashes elsewhere.

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

-

Do you have any further observations or comments: -

- Many thanks for your kind and considerate attention.
- Everyone helped to make my sons funeral memorable.
- Music and organist were excellent.

- Excellent service.
- All very professional, many thanks.
- Probably the finest crematorium you will find anywhere in the UK, thank you for the care you give.

Expenditure for Planned Works 2022/23

The programme of Business Plan expenditure for 2022/23 is indicated below:

<u>Narrative</u>	2022/23		
	Budget	Outturn	Variance
	£'000	£'000	£'000
Flower Court Extension: Construction (Delayed due to Coronavirus pandemic. Moved to 2022/23)	1270	821	449
External Lighting to Site (Retention payment paid 2022/23)	5	5	0
Additional Paths, memorial areas	100	0	100
Chapel of Remembrance, redecoration	10	0	10
Total	1,385	826	559

Business Plan Service Objectives

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

2022/23 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"> • Construction 	<i>March 2024</i>	<i>Joanna Hamilton</i>	Report to JC. Regular progress meetings	<ul style="list-style-type: none"> • <i>Reported to meeting 3rd March 2023, site construction commenced October 2022, for completion March 2024.</i>
<i>External Lighting to Site</i>	<ul style="list-style-type: none"> • Install Lighting • Retention Payment 	<i>April 2022</i>	<i>Joanna Hamilton</i>	Report to JC. Regular progress meetings.	<ul style="list-style-type: none"> • <i>Reported to meeting 4th March 2022, completed Jul 2021.</i> • <i>Retention payment completed 2022/23.</i>
<i>Additional Paths in Memorial Areas.</i>	<ul style="list-style-type: none"> • Install 	<i>March 2024</i>	<i>Joanna Hamilton</i>	Report to JC. Regular progress meetings.	<ul style="list-style-type: none"> • <i>Reported to meeting 3rd March 2023, for completion March 2024.</i>
<i>Chapel of Remembrance.</i>	<ul style="list-style-type: none"> • Redecoration 	<i>March 2024</i>	<i>Joanna Hamilton</i>	Report to JC. Regular progress meetings.	<ul style="list-style-type: none"> • <i>Reported to meeting 3rd March 2023, for completion March 2024.</i>
<i>Exit Junction</i>	<ul style="list-style-type: none"> • Groundworks to improve sight lines 	<i>March 2024</i>	<i>Joanna Hamilton</i>	Report to JC. Regular progress meetings.	<ul style="list-style-type: none"> • <i>Reported to meeting 3rd March 2023, for completion March 2024.</i>

Budget Strategy	<ul style="list-style-type: none"> • Annually review & revise service charges • Review works programme • CAMEO payments 	<p>Annually</p> <p>Annually</p> <p>Annually (Commenced Jan. 2014)</p>	<p><i>Joanna Hamilton</i></p>	<p>Annual report to Joint Committee</p> <p>Annual report to Joint Committee</p> <p>Annual report to Joint Committee</p>	<ul style="list-style-type: none"> • <i>Completed, reported to meeting on 3rd March 2023.</i> • <i>Completed, reported to meeting on 3rd March 2023.</i> • <i>Completed, reported to meeting on 3rd March 2023.</i>
------------------------	---	--	-----------------------------------	--	---

This page is intentionally left blank

Agenda Item 7

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	9 JUNE 2023
Report Title:	INTERNAL AUDIT OF COYCHURCH CREMATORIUM
Report Owner / Corporate Director:	REPORT OF THE CLERK & TECHNICAL OFFICER COYCHURCH CREMATORIUM JOINT COMMITTEE
Responsible Officer:	JOANNA HAMILTON BEREAVEMENT SERVICES MANAGER & REGISTRAR
Policy Framework and Procedure Rules:	There is no impact on the policy framework and procedure rules.
Executive Summary:	To advise the Joint Committee of a recent Internal Audit of Coychurch Crematorium, which provides substantial assurance to the Joint Committee 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.

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 in respect of financial year 2022-23.

2. Background

- 2.1 An Internal Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2022-23 Internal Audit Plan. 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.
- 2.2 Audit testing, incorporating on-site fieldwork, was undertaken in respect of the financial year 2022-23 and the internal control, governance and risk management arrangements were evaluated against the following audit objectives:

- Statutory Obligations – To ensure that accurate and up to date records are maintained of all burials, graves and purchased plots in line with statutory obligations.
- Income Management – Charges for Bereavement Services are consistent between partner councils, and that all income due to the Crematorium is received, formally recorded, and banked in accordance with Council guidelines.
- Data Security – To ensure that all confidential data is retained securely, electronic records / systems are backed up regularly with access restricted to authorised users only.
- 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.
- Annual Return – further controls are in place to enable certification of the annual return for the financial year ended 31st March 2023.

3. Current situation / proposal

- 3.1 The Audit identified a number of strengths and areas of good practice for each audit objective. No key issues were identified during the audit but two low priority recommendations were raised and the management action plan has been updated with associated management comments.
- 3.2 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.
- 3.3 There are no further actions required. A copy of the Internal Audit Report is attached at **Appendix A**.

4. Equality implications (including Socio-economic Duty and Welsh Language)

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

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

- 5.1 The well-being goals identified in the Act were considered in the preparation of this report. As the report is for information it is considered that

there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

6. Climate Change Implications

6.1 There are no Climate Change implications arising from this report.

7. Safeguarding and Corporate Parent Implications

7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

8. Financial implications

8.1 None.

9. Recommendation:

9.1 The Joint Committee is recommended to note the Internal Audit Report.

Background Papers: None

This page is intentionally left blank

Professional, Approachable, Independent

Internal Audit Report



COYCHURCH CREMATORIUM

2022/23

Draft Report Issue Date 9th May 2023

Final Report Issue Date 25th May 2023

Report Authors Robert Daniel – Auditor

Nathan Smith – Assistant Audit Manager

Report Distribution Joanna Hamilton – Bereavement Services Manager & Registrar


Zak Shell – Head of Operations, Community Services

Deborah Exton – Deputy Head of Finance



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



AUDIT OPINION	RECOMMENDATION SUMMARY	
	High Priority	0
	Medium Priority	0
	Low Priority	2
	Total	2
<p>SUBSTANTIAL ASSURANCE</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>KEY STRENGTHS & AREAS FOR IMPROVEMENT</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"> Income management processes provide a full audit trail, documenting transactions, uprating, invoicing, receipts, cash reconciliation, banking, and Accountancy have access to monthly reconciliation spreadsheets that provide daily breakdowns. Fees are reviewed on an annual basis and are subject to Joint Committee approval. Crematorium template forms are compliant to regulations, all paperwork is stored on site, and scanned to Crematorium file system on the Council's EDRM, historic cremations are also being stored digitally as well. Physical and digital records of cremations and burials are stored as backups to the Gower System Cremation Register. <p>No key issues were identified during the audit but a small number of recommendations have been raised where action is considered desirable and should result in enhanced control.</p>		

CONTENTS		
1	Introduction & Background	4
2	Objectives & Scope	4
3	Audit Approach	4
4	Acknowledgements	5
5	Findings & Recommendations	6
6	Management Action Plan	10
7	Definitions	12

1. INTRODUCTION & BACKGROUND

An audit of Coychurch Crematorium was undertaken in accordance with the Internal Audit Plan.

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.

Coychurch Crematorium provides a cremation service and makes available many different types of memorials. Coychurch Crematorium is governed by the Joint Committee with a memorandum of agreement in place between Bridgend, Rhondda Cynon Taff and Vale of Glamorgan Councils.

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(s) 2022/23.

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

- **Statutory Obligations** - To ensure that accurate and up to date records are maintained of all burials, graves and purchased plots in line with statutory obligations.
- **Income Management** - Charges for Bereavement Services are consistent between partners councils, and that all income due to the Crematorium is received, formally recorded, and banked in accordance with Council guidelines.
- **Data Security** - To ensure that all confidential data is retained securely, electronic records / systems are backed up regularly with access restricted to authorised users only.
- **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 will take place following agreement of the audit objectives.

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 awathan@valeofglamorgan.gov.uk.

FINDINGS & RECOMMENDATIONS

5.1 - STATUTORY OBLIGATIONS

Control Objective: To ensure that accurate and up to date records are maintained of all burials, graves and relevant purchases.

Strengths:

The Gower system supplied by Epilog, provides a digital cremation register and there are physical files listing registers, burial plots and sanctums; these are stored in the vault on site. The Crematorium have standard template forms in place to help ensure that paperwork complies with the Cremation (England and Wales) Regulations 2008; sample testing found that all required paperwork was in place for each cremation reviewed. The template forms also include checklists that document evidence of segregation of duties across the cremation process from application through to either interment in burial plots or Funeral Director / family members taking ownership of cremated remains.

There were 5 exhumations of cremated remains since April 2022; all applications, checklists and licences issued from Ministry of Justice were held on file.

5.2 - INCOME MANAGEMENT

Control Objective: To ensure that charges for Bereavement Services are consistent between partners councils, and that all income due to the Crematorium is received, formally recorded and banked in accordance with Council guidelines.

The Crematorium raise their own invoices through the Financial Module within their Gower System. Funeral Directors are provided monthly invoices which provide an itemised breakdown of charges per cremation. Invoice payment terms are 28 days and any outstanding invoices are reissued as reminders the following month. The Gower system has reports in place to identify any cremations not invoiced and reports showed there were no outstanding cremations awaiting invoicing.

The Gower system produces an aged debt report showing that there were currently 2 invoices outstanding as of the 1st March 2023. Almost all Funeral Directors pay by Card or Cheque, the Crematorium issue receipts for all payments received. The Crematorium is responsible for its own

banking and complete cash reconciliation spreadsheets on a daily basis; these are banked through (Pay Net) eReturns and takes place either weekly or fortnightly depending paying in cheque. The Auditor reviewed 37 receipts and reconciled them to the cash reconciliation spreadsheets and corresponding entries in the Council’s financial system. There is evidence of segregation of duties in place across banking process.

The Gower system manages and provides reports on lease renewals, as of March 2023, there were no renewals outstanding.

Ref. & Priority	Finding / Weakness	Risk	Recommendation
<p>5.2.1 Low</p>	<p>The charges for Coychurch Crematorium were only found to be available on Bridgend Council's website, neither the Vale of Glamorgan or Rhondda Cynon Taff councils provide the fees or a link to the Coychurch charges.</p>	<p>Members of the public may be unaware of fees and services the Crematorium provides.</p>	<p>All members of the joint committee should be publishing information regarding the annual crematorium charges and fees.</p>
<p>5.2.2 Low</p>	<p>All but one of the Funeral Directors pay by Card or Cheque, the other pays by BACS but the invoice templates do not provide BACS information as an alternative payment.</p>	<p>Funeral Directors are not aware of the option to pay by BACS so the Council could potentially be left waiting for payment longer than is necessary.</p>	<p>Invoices should include BACS information to increase awareness of alternative payment methods.</p>

5.3 - DATA SECURITY

Control Objective: There are robust controls in place to safeguard confidential data and restrict access to authorised users only with electronic records / systems backed up regularly.

Strengths:

The Gower system, supplied by Epilog, provides a digital cremation register and archive which are both maintained and backed up daily on the Council's centralised SQL servers so are available for recovery in the event of failure.

On site physical files listing registers, burial plots, sanctums, are stored in the vault, whilst both historic and current paperwork are uploaded on a daily basis to the Crematorium's Filing System in the Council's EDRM. Only Crematorium staff have access to EDRM filing system and there is physical security in place to prevent unauthorised physical access to records.

5.4 - INVOICE AND ORDER MANAGEMENT

Control Objective: 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.

The Crematorium raise purchase orders through Bridgebuy, and pay invoices through the Council's Accounts Payable processes, a review of the ten largest invoices shows that they were authorised by persons with suitable delegated authorisation, all invoices were arithmetically correct in COA and the net invoice values were accounted for correctly.

5.5 - ANNUAL RETURN

Control Objective: Further controls are in place to meet the requirement of the annual return.

- 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, Business Plan and 2022/23 fees were approved in March 2022.
- The Crematorium uses the Council's main bank account and ledger system as well as adopting the Council's Financial Procedure Rules.
- 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 2022/23 were in roles associated with the crematorium.

MANAGEMENT ACTION PLAN

Report Ref & Priority	Recommendation	Agreed (Y/N)	Management Comments	Job Title of Officer Responsible	Date to be Implemented
<p>5.2.1 Low</p>	<p>All members of the joint committee should be publishing information regarding the annual crematorium charges and fees</p>	<p>N</p>	<p>The memorandum of Agreement of the Coychurch Crematorium Joint Committee (CCJC) defines the “host” authority of the CCJC as Bridgend and specifies that it operates in accordance with the host authorities rules and procedures. The Crematorium’s webpages and fees are consequently hosted on BCBC’S website, which provides the scrutiny and control required by the CCJC.</p>	<p>Joanna Hamilton, Bereavement Services Manager & Registrar</p>	
<p>5.2.2 Low</p>	<p>Invoices should include BACS information to increase awareness of alternative payment methods.</p>	<p>N</p>	<p>Due to the small number of administrative staff, the bereavement service seeks to administer receipts as efficiently as possible, which is to process Funeral Director’s (FD’s) invoices via card payments over the telephone. This allows invoice settlement to be administered immediately and is the most efficient method of processing payments for the small bereavement administration team. BACS receipts are often difficult to identify and</p>	<p>Joanna Hamilton, Bereavement Services Manager & Registrar</p>	

Report Ref & Priority	Recommendation	Agreed (Y/N)	Management Comments	Job Title of Officer Responsible	Date to be Implemented
			<p>allocate to FD's accounts because they frequently lack identification details (the invoice numbers to which they relate) or accompanying remittance advice notes (sent to the Crematorium's email address). The Crematorium does not have sufficient staff numbers to administer unidentified BACS receipts so aims to process as many FD's invoices as possible via card payments (over the telephone). Rather than publish the BACS information on all invoices, the Crematorium offers BACS payments to FD's that request the option. This enables the bereavement service to ensure that FD's who wish to pay by BACS are aware of the need to forward accompanying remittance advice notes to the Crematorium's email address, to avoid unidentified/unallocated BACS receipts on BCBC's cash control systems.</p>		

DEFINITIONS

AUDIT ASSURANCE CATEGORY CODE	
Substantial Assurance	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.
Reasonable Assurance	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.
Limited Assurance	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.
No Assurance	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.

RECOMMENDATION CATEGORISATION	
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:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

Agenda Item 8

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	9 JUNE 2023
Report Title:	ANNUAL ACCOUNTING STATEMENT 2022-23
Report Owner / Corporate Director:	TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
Responsible Officer:	DEAN JONES ACCOUNTANT FINANCIAL CONTROL AND CLOSING
Policy Framework and Procedure Rules:	There is no impact on the policy framework or procedure rules
Executive Summary:	<ul style="list-style-type: none">• The unaudited Annual Accounting Statement for the 2022-23 financial year is presented to the Joint Committee to obtain approval to submit the Annual Accounting Statement for Coychurch Crematorium to Audit Wales.• The Annual Accounting Statement is included in Appendix 1 and shows that in 2022-23 Coychurch Crematorium made a net deficit of £361,665. The deficit has been deducted from the accumulated reserve for the Crematorium brought forward at 31 March 2022, bringing the total of that reserve to £2,817,942 at 31 March 2023 compared to £3,179,607 in the preceding year. The report presents explanations for the main variances.• In addition to the Annual Accounting Statement, a supplementary Balance Sheet is provided in Table 3. 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.

1. Purpose of Report

- 1.1 The purpose of this report is to present the unaudited Annual Accounting Statement for the 2022-23 financial year to the Joint Committee, and to obtain approval to submit the Annual Accounting Statement for Coychurch Crematorium to Audit Wales.

2. Background

- 2.1 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.
- 2.2 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.
- 2.3 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 2023.

3. Current situation / proposal

- 3.1 Section 1 of the Annual Accounting Statement (**Appendix 1**) shows that in 2022-23 Coychurch Crematorium made a net deficit of £361,665 (difference between Line 1 'Balances brought forward' and Line 7 'Balances carried forward'). The deficit has been deducted from the accumulated reserve for the Crematorium brought forward at 31 March 2022, bringing the total of that reserve to £2,817,942 at 31 March 2023 compared to £3,179,607 at 31 March 2022.

Table 1 shows a summary of the final financial position for the Crematorium for 2022-23 compared to the budget set at the start of the financial year.

Table 1 – Crematorium Financial Position 2022-23

Actual 2021-22 £'000		Budget 2022-23 £'000	Actual 2022-23 £'000	Variance 2022-23 £'000
	<u>Expenditure</u>			
359	Employees	378	396	18
281	Premises	428	260	(168)
201	Supplies, Services & Transport	206	153	(53)
100	Agency/Contractors	112	95	(17)
42	Administration	39	50	11
246	Capital Financing Costs	1,385	826	(559)
1,229	Gross Expenditure	2,548	1,780	(768)
	<u>Income</u>			
(1,409)	Crematorium Fees etc.	(1,555)	(1,372)	183
(71)	Welsh Government Grant	(15)	(14)	1
(30)	BCBC Contribution	(26)	(32)	(6)
(1,510)	Gross Income	(1,596)	(1,418)	178
(281)	(Surplus)/Deficit	952	362	(590)
(281)	Transfer (to)/from Reserve	952	362	

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

- The overspend of £18,000 on Employees is due to increased salary costs resulting from the support staff pay award as no allowance was made for this when the budget was set due to it not being agreed until later in the year.
- The underspend of £168,000 on Premises is made up of underspends on Planned and Day to Day Maintenance (£174,000) due to works being postponed until planned capital works are complete, Business Rates (£3,000), Property Insurance (£1,000) and contractor payments (£1,000). This is offset by overspends on External Grounds Maintenance (£6,000), and Utilities (£5,000).
- The underspend of £53,000 on Supplies, Services & Transport is made up of underspends on Equipment (£16,000), Cleaning materials (£2,000), Items for resale (£21,000), Medical Expenses (£6,000), Security Services (£1,000), Training (£2,000), Printing (£3,000) and Advertising (£2,000).
- The underspend of £17,000 on Agency and Contractors relates to an underspend on internal grounds maintenance and waste disposal.
- The overspend of £11,000 on Administration is made up of increased costs relating to central support services.
- Table 2 below shows a breakdown of the Planned Capital Maintenance Budget (referred to as Capital Financing costs in Table 1) along with the Outturn and Variances for 2022-23.

Table 2 – Planned Capital Maintenance 2022-23

2022-23	Budget 2022-23 £'000	Actual £'000	Variance £'000
Flower Court Extension	1,270	821	(449)
Site Lighting	5	5	0
Groundwork Paths	100	0	(100)
Chapel Of Remembrance	10	0	10
Total	1,385	826	(559)

- The underspend on the Flower Court Extension is due to delays in the procurement and tender process, which resulted in works not commencing until October 2022. Works are now expected to be complete in September 2023. As a result, it was decided to postpone the start of the Chapel of Remembrance and the Groundworks paths projects until 2023-24. Both projects are included in the Capital Budget for 2023-24.
- Income is less than budgeted by £178,000. This is as a result of a decrease in the number of cremations following the Coronavirus pandemic and the requirement to use the small chapel whilst capital works take place on the flower court extension.

3.3 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 2022 & 2023

31 March 2022 £'000	Description	31 March 2023 £'000
3,760	Property, Plant & Equipment	3,834
1,100	- Other Land and Buildings	1,100
	- Community Assets	
4,860	Non-Current Assets	4,934
28	Inventories	28
144	Short Term Debtors	116
3,018	Cash and Cash Equivalents	2,684
3,190	Current Assets	2,828
	Short Term Borrowing	
(7)	Short Term Creditors	(8)
(7)	Current Liabilities	(8)
8,043	Net Assets	7,754
	Usable reserves	
3,180	- Accumulated Surplus	2,818
	Unusable reserves	
1,917	- Revaluation Reserve	1,301
2,943	- Capital Adjustment Account	3,633
	- Short-term Accumulating	
3	- Compensated Absences Account	2
8,043	Total Reserves	7,754

3.4 Further information to explain the balances is provided below:

- Property, Plant and Equipment of £4.934 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 and addition of these assets net of depreciation.
- Inventories of £0.028 million 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 £0.116 million represents the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors as at 31 March 2023.
- Cash and cash equivalents of £2.684 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 £0.008 million represents monies owed by the Coychurch Crematorium Joint Committee for goods/services received in 2022-23 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 2023 and revaluation of assets and capital adjustments.
- The accumulated surplus of £2.82 million as recorded in Line 11 of the Annual Accounting Statement reflects the surplus for the current year and the balance of any previous year's surpluses/deficits held to fund any future capital works. The accumulated surplus will be the subject of a future report considering its use for proposed improvements and the possible repayment to the Partner Authorities.
- The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction, or enhancement of those assets under statutory provisions.
- The Accumulated Absences Account accrues for compensated absences earned but not taken in the year, i.e, annual leave entitlement carried forward at 31 March.

4. Equality implications (including Socio-economic Duty and Welsh Language)

- 4.1 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.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

- 5.1 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 2022-23.

6. **Climate Change Implications**

6.1 There are no Climate Change implications arising from this report.

7. **Safeguarding and Corporate Parent Implications**

7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

8. **Financial implications**

8.1 These are reflected within the report.

9. **Recommendations**

9.1 The Joint Committee is recommended to approve the Annual Accounting Statement for Coychurch Crematorium for 2022-23 (**Appendix 1**), and requests that the Chair of the Joint Committee signs the Annual Accounting Statement prior to submission to Audit Wales.

Background documents: None

Minor Joint Committees in Wales

Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	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.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	2,898,883	3,179,607	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	1,510,211	1,417,769	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(358,585)	(395,553)	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	(870,902)	(1,383,881)	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	3,179,607	2,817,942	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	172,118	143,819	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	3,018,016	2,684,138	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	(10,527)	(10,015)	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	3,179,607	2,817,942	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,860,080	4,934,501	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 2023, 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"> effective financial management during the year; and the preparation and approval of the accounting statements. 	<input 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 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 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 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 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 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 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 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>Certification by the RFO</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 2023.</p>	<p>Approval by the Council/Board/Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature: </p>	<p>Minute ref:</p>
<p>Name: Carys Lord</p>	<p>Chair of meeting signature:</p>
<p>Date: 02/06/2023</p>	<p>Name:</p> <p>Date:</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 2023.

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. 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 4th March 2022 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 during this year were employed in roles that are related to the Crematorium.

	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**	
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Confirmed that the Crematorium was included on the Fixed Asset Register.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
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.

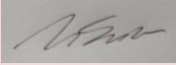
[My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated _____.] * Delete if no report prepared.

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 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Nathan Smith – Assistant Audit Manager

Signature of person who carried out the internal audit:

A small, rectangular box containing a handwritten signature in black ink. The signature is cursive and appears to be 'N. K. S.'.

Date: 30th May 2023