

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

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

Cyfarywddiaeth y Prif Weithredwr / Chief Executive's Directorate

Deialu uniongyrchol / Direct line /: 01656 643148 /
643694 / 643513

Gofynnwch am / Ask for: Democratic Services

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

Date / Dyddiad: Monday, 17 June 2024

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be held in remotely - via Microsoft Teams on **Friday, 21 June 2024 at 14:00**.

AGENDA

1. Election of Chairperson (From Bridgend County Borough Council Members)
2. Election of Vice Chairperson (From Vale Of Glamorgan 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 01/03/2024
6. Annual Accounting Statement 2023-4 7 - 20
7. Annual Review Of 2023-24 Business Plan Objectives 21 - 32
8. Urgent Items
To consider any other item(s) of business in respect of which notice has been given in accordance with Rule 4 of the Council Procedure Rules and which the person presiding at the meeting is of the opinion should by reason of special circumstances be transacted at the meeting as a matter of urgency.

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 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, 1 MARCH 2024 AT 14:00

Present

Councillor B Stephens – Chairperson

Present Virtually

E L P Caparros
P Davies

S J Griffiths

G John

JC Spanswick

Apologies for Absence

C Stallard

Officers:

Joanna Hamilton
Dean Jones
Michael Pitman
Christopher Morris
Oscar Roberts

Bereavement Services Manager and Registrar
Accountant - Financial
Democratic Services Technical Support Officer
Finance Manager – Financial Control and Closing
Democratic Services Business Administrative Apprentice

Declarations of Interest

None.

Approval of Minutes

Decision Made	<u>RESOLVED</u> : That the minutes of a meeting of the Coychurch Crematorium Joint Committee dated 1 September 2023, be approved as a true and accurate record.
Date Decision Made	1 March 2024

38. Crematorium Business Plan and Fees

Decision Made	<p>The Bereavement Services Manager and Registrar delivered this report summarising the general status of the Crematorium and its practices relating to employment, promotion and sustainability as well as addressing concerns about pricing in comparison to other Crematoriums.</p> <p>Members raised questions regarding Appendix 2 of the report's format and potential future costings which were addressed by the Bereavement Services Manager</p> <p><u>RESOLVED</u>: The committee approved the report detailing no increase in charges going forward, noting that approval ratings for the Crematorium are extremely high and that staff should be thanked for their efforts.</p>
Date Decision Made	1 March 2024

39. Financial Performance 2023-24 and Proposed Revenue Budget 2024-25

Decision Made	<p>The Accountant – Financial gave this report detailing the Crematorium's projected financial performance, also detailing the previous year's financial statements being submitted to Audit Wales for inspection. An explanation was provided for the projected deficit of £933,000, up from a previously anticipated budget deficit of £71,000. Accommodation for a future pay award was also mentioned as a future possible cost.</p> <p>Questions were posed by members on the subjects of:</p> <ul style="list-style-type: none">• underspend on planned maintenance• employee vacancies
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	<ul style="list-style-type: none"> • price differentials in gas and electricity prices • Management and storage of financial reserves <p>These queries were addressed by the Bereavement Services Manager and the Accountant – Financial, noting the trends of utility prices, quirks of recruitment and the structure of the Crematorium’s financial statements as part of BCBC.</p> <p><u>RESOLVED:</u> The committee approved the report, noting the projected deficit and approving the revenue budget for 2024-25. It was agreed that the Accountant – Financial would email Cllr Griffiths with further details.</p>
Date Decision Made	1 March 2024

40. Programme of Meetings 2024-25

Decision Made	<p>The Bereavement Services Manager gave this report detailing the proposed schedule of meetings in the upcoming financial year in compliance with the Memorandum of Agreement with the Joint Committee, including the date proposed for electing a new chairperson for the year.</p> <p><u>RESOLVED:</u> The committee approved the report.</p>
Date Decision Made	1 March 2024

41. Urgent Items

Decision Made	None.
Date Decision Made	1 March 2024

To observe further debate that took place on the above items, please click this [link](#).

The meeting closed at 14:46.

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Agenda Item 6

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	21 JUNE 2024
Report Title:	ANNUAL ACCOUNTING STATEMENT 2023-24
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 2023-24 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 2023-24 Coychurch Crematorium made a net deficit of £734,119. The deficit has been deducted from the accumulated reserve for the Crematorium brought forward at 31 March 2023, bringing the total of that reserve to £2,083,823 at 31 March 2024 compared to £2,817,942 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 2023-24 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 (as amended), 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) (Amendment) Regulations 2018 require that the Joint Committee must formally approve the Annual Accounting Statement by 31 May each year and certify that they present fairly the financial position of Coychurch Crematorium. If the Annual Accounting Statement can not be approved by 31 May a notice must be placed in a prominent position and on the website setting out the reasons why, known as a Regulation 10 notice. As the Annual Return was not approved by 31 May 2024 a notice has been placed both on the Bridgend Council's notice board and also on the website. Welsh Government have confirmed their expectation that Statutory Financial Accounts are prepared by 30 June 2024.
- 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. In line with the Accounts and Audit (Wales) (Amendment) Regulations 2018 the certified Annual Accounting Statement must be published by no later than the 31 July 2024, or a notice displayed setting out the reasons why this has not been done. The Welsh Government has confirmed their expectations for the Annual Accounting Statement to be certified no later than 30 November 2024. Should the Annual Return not be certified by 31 July 2024 a notice confirming this will be published in line with Regulation 10(4) of the Accounts and Audit (Wales) Regulations 2014.

3. Current situation / proposal

- 3.1 Section 1 of the Annual Accounting Statement (**Appendix 1**) shows that in 2023-24 Coychurch Crematorium made a net deficit of £734,119 (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 2023, bringing the total of that reserve to £2,083,823 at 31 March 2024 compared to £2,817,942 at 31 March 2023.

Table 1 shows a summary of the final financial position for the Crematorium for 2023-24 compared to the budget set at the start of the financial year.

Table 1 – Crematorium Financial Position 2023-24

Actual 2022-23 £'000		Budget 2023-24 £'000	Actual 2023-24 £'000	Variance 2023-24 £'000

	<u>Expenditure</u>			
396	Employees	407	394	(13)
260	Premises	440	408	(32)
153	Supplies, Services & Transport	229	219	(10)
95	Agency/Contractors	113	108	(5)
50	Administration	40	46	6
826	Capital Financing Costs	513	944	431
1,780	Gross Expenditure	1,742	2,119	377
	<u>Income</u>			
(1,372)	Crematorium Fees etc.	(1,625)	(1,338)	287
(14)	Welsh Government Grant	(14)	(13)	1
(32)	BCBC Contribution	(32)	(34)	(2)
(1,418)	Gross Income	(1,671)	(1,385)	286
362	(Surplus)/Deficit	71	734	663
362	Transfer (to)/from Reserve	71	734	

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

- The underspend of £13,000 on Employees is due to vacant posts including the Organist/Registration Assistant and Weekend Attendant positions.
- The underspend of £32,000 on Premises is made up of underspends on Planned and Day to Day Maintenance (£110,000) due to works being postponed until planned capital works are complete, Property Insurance (£3,000) and contractor payments (£1,000). This is offset by overspends on Cyclical and External Grounds Maintenance (£6,000), Business Rates (£7,000) and Utilities (£69,000).
- The underspend of £10,000 on Supplies, Services & Transport is made up of underspends on Protective Clothing (£3,000), Cleaning materials (£2,000), Medical Expenses (£14,000), Training (£2,000), and Printing (£1,000). This is offset by overspends on Purchase and repairs of Equipment (£4,000), Items for resale (£4,000) and Insurance (£4,000).
- 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 2023-24.

Table 2 – Planned Capital Maintenance 2023-24

2023-24	Budget 2023-24	Actual £'000	Variance £'000
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	£'000		
Flower Court Extension	403	896	493
Groundwork Paths	100	48	(52)
Chapel Of Remembrance	10	0	(10)
Total	513	944	431

- The overspend on the Flower Court extension is due to additional unforeseen works, including groundwork and drainage alterations, replacement of utility pipes, CCTV cabling and alterations to some materials used. Repair work and improvements to the existing adjoining building were also required to comply with safety requirements.
- The underspend on Groundworks Paths is due to accessibility and logistics on site whilst the Flower Court Extension was being completed. Works to paths will continue into 2024-25 and is included in the Capital budget for 2024-25.
- Capital works for the Chapel of Remembrance did not go ahead, instead, over £11,000 was spent from the revenue maintenance budget on various chapel refurbishments.
- Income is less than budgeted by £285,000. The small chapel was used whilst capital works took place on the Flower Court Extension. This resulted in a decrease in the number of cremations due to the size and accessibility of the chapel.
- At the previous meeting on 1 March 2024 a question regarding the Treasury Management process was raised. As detailed in point 3.4 below, Coychurch Crematorium does not have its own bank account, all transactions flow through a central bank account with all Treasury Management decisions administered by Bridgend County Borough Council. Therefore, an agreement has been made for interest payments to be given to Coychurch Crematorium, calculated on the quarterly cash balance held and credited annually in the accounts. As a result of this, the figure credited to the account for financial year ending 31st March 2024 was £97,900.

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 2023 & 2024

31 March 2023	Description	31 March 2024
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£'000		£'000
	Property, Plant & Equipment	
3,834	- Other Land and Buildings	5,803
1,100	- Community Assets	1,100
4,934	Non-Current Assets	6,903
28	Inventories	28
116	Short Term Debtors	164
2,684	Cash and Cash Equivalents	1,903
2,828	Current Assets	2,095
	Short Term Borrowing	
(8)	Short Term Creditors	(8)
(8)	Current Liabilities	(8)
7,754	Net Assets	8,990
	Usable reserves	
2,818	- Accumulated Surplus	2,084
	Unusable reserves	
1,301	- Revaluation Reserve	2,468
3,633	- Capital Adjustment Account	4,435
	- Short-term Accumulating	
2	- Compensated Absences Account	3
7,754	Total Reserves	8,990

3.4 Further information to explain the balances is provided below:

- Property, Plant and Equipment of £6.903 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 revaluation and addition to 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 £0.164 million represents the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors as at 31 March 2024.
- Cash and cash equivalents of £1.903 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 2023-24 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 2024 and revaluation of assets and capital adjustments.
- The accumulated surplus of £2.084 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 2023-24.

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 2023-24 (**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

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Minor Joint Committees in Wales

Annual Return for the Year Ended 31 March 2024

Appendix 1

Accounting statements 2023-24 for:

Name of
Committee:

COYCHURCH CREMATORIUM

	Year ending		Notes and guidance
	31 March 2023 (£)	31 March 2024 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	3,179,607	2,817,942	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 levy/contribution from principal bodies.
3. (+) Total other receipts	1,417,769	1,385,362	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(395,553)	(394,383)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
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	(1,383,881)	(1,725,098)	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	2,817,942	2,083,823	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	143,819	192,207	Income and expenditure accounts only: Enter the value of debts owed to the Committee at the year-end.
9. (+) Total cash and investments	2,684,138	1,902,631	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	(10,015)	(11,015)	Income and expenditure accounts only: Enter the value of monies owed by the Committee (except borrowing) at the year-end.
11. (=) Balances carried forward	2,817,942	2,083,823	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,934,501	6,902,716	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 2024, that:

	Agreed?		'YES' means that the 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. 	√		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>	√		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>	√		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>	√		Has given all persons interested the opportunity to inspect the committee'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>	√		Considered the financial and other risks it faces in the operation of the Committee 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>	√		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 Committee.	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>	√		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>	√		Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

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

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement	
1.	
2.	
3.	

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

Committee approval and certification

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

Certification by the RFO 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 2024.	Approval by the Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:
	Minute ref:
RFO signature:	Chair signature:
Name:	Name:
Date:	Date:

Annual internal audit report to:

Name of
Committee:

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 2024.

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 the Committee)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	X				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.	X				All payments made through the Council's financial system. The sample testing confirmed that payments were supported by invoices and correctly authorised. VAT has been accounted for correctly.
3. The Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	X				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.	X				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.	X				Charges for the Crematorium were agreed by the Joint Committee on 6th March 2023 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.			X		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.	X				Staff paid on NJC paycales via central payroll system. Testing verified that all staff paid on the crematorium cost code during this year were employed in roles that are related to the Crematorium.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No*	N/A	Not covered**	
8. Asset and investment registers were complete, accurate, and properly maintained.	X				Confirmed that the Crematorium was included on the central asset register.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to Committee)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	X				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.	X				Centralised main accounting audit performed regularly, and no recent relevant issues identified.

For any risk areas identified by the 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 Committee)
	Yes	No*	N/A	Not covered**	
11.					
12.					
13.					

* 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 Committee (including preparation of the accounts) or as a member of the Committee during the financial years 2022-23 and 2023-24. 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: 
Date: 14.06.2024

Agenda Item 7

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	21 JUNE 2024
Report Title:	ANNUAL REVIEW OF 2023-24 BUSINESS PLAN OBJECTIVES
Report Owner / Corporate Director:	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 2023-24, 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 2023-24.

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 These are reflected in the report and detailed in the Treasurer's Annual Accounting Statement 2023-24 which is also being presented to this Committee.

9. Recommendation:

9.1 The Joint Committee is recommended to note the report.

Background Papers: None

APPENDIX A

**CREMATORIUM ANNUAL PERFORMANCE AND
FINANCIAL REVIEW 2023/24**

Number of cremations

In 2023/24, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	769
Vale of Glamorgan	86
Rhondda-Cynon-Taff	307
Others	39
TOTALS	1201

Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2023/24, this showed that the indicator for 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 2023 to JUNE 2023 incl.)**

Responses 27

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

	Excellent	Good	Average	Poor
The availability of service times	55.6	37	3.7	3.7
The arrangements on the day of the funeral	76.9	23.1		
The presentation of the cremation plot	88.2	11.8		

In dealing with staff how would you rate: -

Literature and information given	86.4	13.6		
Presentation of personnel	85.7	14.3		
General attitude of staff	85.7	14.3		

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

Chapels	88.5	11.5		
Access roads and footpaths	72	24	4	
Rose gardens and grounds	87	13		
Grass cutting around memorials	91	9		
Toilets	76.5	23.5		
Water stations and waste bins	80	20		

OVERALL SATISFACTION	71.40%	18.60%	-	-
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- For interment in cemetery.
- Family preference.
- To be buried with husband.
- To be interred in Marcross cemetery.
- Gone to Laleston with spouse.
- To be placed with husband in cemetery near home.

- Deceased wishes to be interred elsewhere.
- Interred in local churchyard.
- Will be buried in family plot in Llangynwyd.
- To scatter as wishes of the deceased.
- To be placed with other members in cemetery.

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

-

Do you have any further observations or comments: -

- Due to ongoing work at the main building, the smaller chapel was available, I was pleased it accommodated my family at the crematorium as it was a concern, however everything went to plan on the day.
- Music and slide show of photographs was greatly appreciated by family and friends.
- Ground staff stopped work when cortege passing, respect shown.
- Just wanted to say how good the webcast facility was, as so many family members live abroad so being able to access the service at a suitable time and on other days was invaluable. Thank you.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JULY 2023 to SEPTEMBER 2023 incl.)

Responses 27

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	88	12		
The presentation of the cremation plot	75	25		

In dealing with staff how would you rate: -

Literature and information given	74	26		
Presentation of personnel	81	19		
General attitude of staff	81.8	18.2		

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

Chapels	73.1	26.9		
Access roads and footpaths	76	24		
Rose gardens and grounds	88.5	11.5		
Grass cutting around memorials	95.5	4.5		
Toilets	81.3	18.7		
Water stations and waste bins	76.5	23.5		

OVERALL SATISFACTION	70.40%	29.60%	-	-
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- Interment in Laleston cemetery was chosen.
- Deceased's wishes to be interred elsewhere.
- Scattering of ashes in a family plot in Birmingham.
- To be placed in family grave.
- For family to keep.
- Private intention.
- To be interred in family plot.

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

-

Do you have any further observations or comments: -

- We wanted a small private family service, and we are very pleased this was an option.
- Playing of the entry/exit music outside of the chapel was a welcome surprise.
- Outstanding service given by the team at the crematorium.
- Thank you to the crematorium for all the care and support you give.
- You are all amazing, everything was perfect, thank you all.
- Everybody was excellent, staff very helpful and very good to us.
- Everything was done quietly and with respect for the deceased and family. Thank you.
- I live close by and am always impressed by everything at the crematorium and grounds. Thank you.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED OCT 2023 to DEC 2023 incl.)

Responses 20

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

	Excellent	Good	Average	Poor
The availability of service times	80	15	5	
The arrangements on the day of the funeral	82.4	17.6		
The presentation of the cremation plot	87.5	12.5		

In dealing with staff how would you rate: -

Literature and information given	71.4	18.6		
Presentation of personnel	84.6	15.4		
General attitude of staff	84.6	15.4		

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

Chapels	88.9	11.1		
Access roads and footpaths	68.4	26.3	5.3	
Rose gardens and grounds	75	25		
Grass cutting around memorials	80	20		
Toilets	77	13		
Water stations and waste bins	81.8	18.2		

OVERALL SATISFACTION	75.00%	25.00%	-	-
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- Will use local cemetery to be closer to other family members.
- Ashes to be scattered elsewhere.
- Remains to be buried in cemetery with spouse.
- To be scattered in a favoured place.
- For disposal by family to comply with the deceased's last will.
- As we loved to visit the coast with our daughter, we decided to scatter her ashes at Rest Bay.
- To be buried in a churchyard with husband.
- Taken home for safe keeping.

- To be scattered in a natural burial ground.
- Family wishes.
- To be buried with parents.
- To be interred with family member in Worcestershire.

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

- Trees planted. (Note: the Crematorium provides memorial trees – info provided)

Do you have any further observations or comments: -

- Staff very helpful, all pleasant, couldn't do enough.
- The smaller chapel in Coychurch felt much nicer than the larger one, and as a family we are all really pleased with how lovely the funeral was in the smaller chapel.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JAN 2024 to MARCH 2024 incl.)

Responses 45

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

	Excellent	Good	Average	Poor
The availability of service times	71.1	22.2	6.7	
The arrangements on the day of the funeral	100			
The presentation of the cremation plot	95.5	4.5		

In dealing with staff how would you rate: -

Literature and information given	97.4	2.6		
Presentation of personnel	97.4	2.6		
General attitude of staff	97.3	2.7		

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

Chapels	97.7	2.3		
Access roads and footpaths	95.3	4.7		
Rose gardens and grounds	95.1	4.9		
Grass cutting around memorials	95	5		
Toilets	88.9	11.1		
Water stations and waste bins	94.3	5.7		

OVERALL SATISFACTION	95.60%	4.40%	-	-
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If the cremated remains of the deceased were removed from the crematorium please state why:-

- To be interred elsewhere.
- Deceased wished to have ashes taken to his favourite places.
- Will be going to a family plot elsewhere.
- Mother's ashes are to be put in her garden.
- Have taken Alan's ashes home but will be having a rose bush.
- To scatter at desired location.
- To be placed elsewhere with spouse.
- To be placed in a container and buried in the garden under her rose bush named after her.
- To be taken home.

- Being interred in our local cemetery.
- Previous arrangement and request for scattering.
- Deceased wishes to return to the village where she was born.
- Wishes of the deceased.
- Personal reasons.
- My dad's wishes.
- To be scattered with spouse's ashes.

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

•

Do you have any further observations or comments: -

- The new works to the chapel are outstanding, the addition of the TV screens and outside walkway where you greet the guests is a great addition to your crem.
- Excellent service the facilities are outstanding, everything about the location is first class, the family and friends were impressed.
- Everything in the crematorium is excellent, thank you.
- Excellent service provided by an excellent team.
- Both my parents have now passed away and your services have been excellent during these times, I will be in touch about my mum and dad final resting place within your beautiful grounds.
- Everything was excellent, parking, cleanliness, Thank you.
- Just to say thank you for your kindness during a difficult time.
- We were very impressed with the arrival of the hearse and conduct of the service, care and respect shown at all times, our minister was lovely, and the service was fitting for my mother-in-law.
- Thank you for helping to make a difficult time easier for us as a family.
- Everything was superb.
- Fabulous service top notch professionalism.
- It was all very lovely.

Expenditure for Planned Works 2023/24

The Capital Works expenditure for 2023/24 is itemised below:

Narrative	Budget 2023-24 £'000	Outturn £'000	Variance £'000
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Flower Court Extension	403	896	493
Groundworks – Paths to memorial areas	100	48	(52)
Chapel of Remembrance - Refurbishment	10	0	(10)
Total	513	944	431

The overspend on the Flower Court extension is due to additional unforeseen works, as outlined in the annual Accounting Statement 2023-24, and the net overspend is funded from the Joint Committee's accumulated surplus.

Business Plan Service Objectives

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

2023/24 BUSINESS PLAN ASSESSMENT & REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	PROGRESS REPORT
Flower Court Extension	<ul style="list-style-type: none"> • Construction 	March 2024	Joanna Hamilton	Report to JC. Regular progress meetings	<ul style="list-style-type: none"> • Reported to meeting 1st March 2024, site construction commenced October 2022, and completed October 2023.
Additional Paths in Memorial Areas.	<ul style="list-style-type: none"> • Install 	March 2024	Joanna Hamilton	Report to JC. Regular progress meetings.	<ul style="list-style-type: none"> • Reported to meeting 1st March 2024, partly delayed due to flower court extension works. New pathways installed to rose garden, completed February 2024, with additional paths for completion by March 2025.
Chapel of Remembrance (CoR).	<ul style="list-style-type: none"> • Install underfloor heating. • Refurbishment – External repair and redecoration. • Refurbishment – Internal redecoration. 	March 2024	Joanna Hamilton	Report to JC. Regular progress meetings.	<ul style="list-style-type: none"> • Reported to meeting 1st March 2024. Planned capital works for underfloor heating cancelled and replaced with revenue maintenance works. External works completed May 2023. Internal works delayed due to flower court extension works (book of remembrance requires relocating to small chapel during CoR closure) and programmed for 24/25.
Exit Junction	<ul style="list-style-type: none"> • Groundworks to improve sight lines 	March 2024	Joanna Hamilton	Report to JC. Regular progress meetings.	<ul style="list-style-type: none"> • Reported to meeting 1st March 2024, delayed due to flower court extension, reprogrammed for 24/25.
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>	Joanna Hamilton	<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"> • Completed, reported to meeting on 1st March 2024. • Completed, reported to meeting on 1st March 2024. • Completed, reported to meeting on 1st March 2024.

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