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Coychurch Crematorium Joint Committee

Cyd-Bwyllgor Amlosgfa Llangrallo

Amlosgfa Llangrallo
Llangrallo
Pen-y-bont ar Ogwr
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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: Friday, 6 June 2025

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be held in remotely - via Microsoft Teams on **Friday, 13 June 2025** at **14:00**.

AGENDA

Note: This will be remote meeting and Members and Officers will be attending via Microsoft Teams. The meeting will be recorded for subsequent transmission via the Council's internet site which will be available as soon as practicable after the meeting. If you would like to view this meeting live, please contact cabinet_committee@bridgend.gov.uk or tel. 01656 643148 / 643694 / 643513 / 643159.

Yours faithfully
K Watson
Chief Officer, Legal and Regulatory Services, HR and Corporate Policy

Distribution:

Councillors:
H T Bennett
E L P Caparros
P Davies
H Griffiths
S J Griffiths
G John
J Lynch-Wilson
JC Spanswick
C Stallard
B Stephens
Turner

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE HELD REMOTELY - VIA MICROSOFT TEAMS ON FRIDAY, 7 MARCH 2025 AT 14:00

Present

Councillor John Spanswick – Chairperson

Present Virtually

H T Bennett	E L P Caparros	P Davies	H Griffiths
S J Griffiths	G John	JC Spanswick	C Stallard
B Stephens	Turner		

Apologies for Absence

Z Shell

Officers:

Joanna Hamilton	Bereavement Services Manager and Registrar
Dean Jones	Accountant - Financial
Chris Morris	Accountant
Michael Pitman	Technical Support Officer – Democratic Services
Nimi Chandrasena	Democratic Services Officer

Declarations of Interest

None

This document is available in Welsh / Mae'r ddogfen hon ar gael yn Gymraeg

57. Approval of Minutes

Decision Made	**RESOLVED :** That the Minutes of the Coychurch Crematorium Joint Committee dated 13/09/24 were approved as a true and accurate record
Date Decision Made	07/03/2025

58. Crematorium Business Plan and Fees

Decision Made	The Bereavement Services Manager and Registrar presented the report the purpose of which was to gain approval for the Crematorium Service Level Business Plan and Fees report for 2025-26. She added that the committee may wish to defer approval of point 9.2 pending the presentation of the Treasurer’s report which was the next item to be discussed. A member referred to page 22 of the report and the statistics mentioned therein, specifically, the overall cremations for this 2025 compared to 2024. He noted that there was an almost a 23% increase particularly during the months of May, June, July and August. He queried if it was because the death rate in the borough was increasing or if it was because there were more people choosing to come to the Coychurch Crematorium. The Bereavement Services Manager and Registrar responded that there could be a number of factors such as the weather and its impact on people’s health, the population in Bridgend being higher now than it was before. She stated that funeral directors have fed back to her team that with the County’s borders with RCT there seemed to be a tendency for families to choose Coychurch crematorium as the facility within close proximity to where they reside. The Chairperson asked if there was a comparison made with other crematoriums such as Margam as an example. The Bereavement Services Manager and Registrar responded that such a comparison had not been conducted. However, she felt that the service had busier winters and quieter summers. A member inquired if there were statistics available on Direct Cremations and the Bereavement Services Manager and Registrar responded that the statistics were included within the report. She also estimated that there were 1-2 direct cremations conducted per week. The member commended the Flower court facilities and purpose served during the Christmas service.

	There was also a discussion around a price increase in the Vale of Glamorgan services, where the Bereavement Services Manager and Registrar responded that she did not have access to the price increases but was aware that costs increase considerably every year. A member commended the Bereavement Services Manager and Registrar for the performance of the entire department over the years and agreed to support the increase in the budget mentioned to allow for high standards in service to be maintained. **RESOLVED :** • The Joint Committee approved the Service Level Business Plan 2025-26 (Appendix 1). • The Joint Committee approved an increase in all fees of 2.6% for 2025-26.
Date Decision Made	07/03/2025

59. Financial Performance 2024-25 and Proposed Revenue Budget 2025-26

Decision Made	The Accountant presented the report the purpose of which was to inform the Joint Committee of the projected financial performance for the Crematorium for 2024-25, and to obtain approval from the Joint Committee for the Proposed Budget and Fees and Charges for 2025-26. A member inquired what the projected cost was for the major refurbishment mentioned in relation to the plant and machinery and also inquired if the Council was on track with the projections. The Bereavement Services Manager and Registrar responded that when the cremators were replaced the last time, extensive building works also took place.The Crematory building was extended, therefore, there were additional costs for the building works. The building was now fit for purpose to replace the cremators. She stated that she did not anticipate a requirement for any further building works. She drew the members attention to the removable roof on the new extension which enabled movement of equipment in and out of the facility. She stated that this would ensure that there was no downtime incurred while equipment was being changed over. The Bereavement Services Manager and Registrar stated that the equipment at that time cost the Authority under a million. During the installation in 2016, the service took out an all-inclusive service and maintenance contract for a

	15 year period. That was the anticipated time frame of the Cremator's lifespan. She stated that this was why she anticipated refurbishment in six years. She stated that the equipment might last longer, or the Environmental Protection Act might alter during that time period, and the service might be required to act sooner. The Bereavement Services Manager and Registrar anticipated a cost of a million pounds for the replacement of equipment. She added that it was too early yet to make inquiries because technology in this regard moved on so swiftly. She mentioned that it would be better to wait a few years before the authority start to look towards how to proceed, as by then, the service may not have to look at just cremators, they may be looking at electric cremators at that time. She added that the service may also be looking at another form of disposal as well as cremators. She stated that there were sufficient funds in the surplus funds to cover additional works required within that time frame (Eg: broken road surface in the car park). She stated that there was also extensive work to be undertaken at the services' lake, further, a new land extension was anticipated to commence in a few years' time. She assured members that while it sounded like a high expenditure of funds, this was compensated by money currently in the surplus fund. A member asked if a comparison had been made in terms of fees, whether Bridgend were under or on a balance level with other facilities. The Bereavement Services Manager and Registrar responded that there were different groups of fees relating to books of remembrance, media information provided in the chapels, visual tributes and web casts. She stated that she kept herself informed on a regular basis in relation to the fees and charges for surrounding crematorium thereby ensuring that Bridgend remain consistent with their charges. She stated this also helps in ensuring that Bridgend do not under-charge. She assured members that there were regular checks in place to ensure Bridgend remained sustainable and stay similar to others in the surrounding boroughs. A query was made as to the effects of costs of Cremators in line with Bridgend's targets for 2030. The Bereavement Services Manager and Registrar responded that she had not looked into this specifically but was guided by the Federation of British cremation authorities who undertake work with the Institute of Cemetery and Crematorium management who study energy usage and environmental implications. She stated that Bridgend Council aimed to be as environmentally friendly as they possibly could in their operation.

	The Chairperson inquired about what would happen in the event of shortages in the supply of Gas. The Bereavement Services Manager and Registrar responded that there were huge refrigerators on site and also a second source of gas, this allowed the service to store bodies hygienically for a 2 days. The service were provided a legal statutory allowance in emergency situations where they were allowed to store for three days. She added that the service were authorized to store for a slightly longer period of time in an emergency. In the event of an interruption to the gas supply, she did not anticipate it to last more than a day or two because the Crematorium were a priority service and receive a very immediate response to any issues that they may face in that regard. A member requested a short report to the committee on a comparison conducted on similar facilities in the surrounding boroughs. **RESOLVED :** The Joint Committee agreed to : (a) Note the projected financial performance for 2024-25. (b) Confirm and approve the revenue budget for 2025-26. (c) Approve 2.6% increase in fees and charges with effect from 1 April 2025 as outlined in Appendix 1
Date Decision Made	07/03/2025

60. Urgent Items

Decision Made	None
Date Decision Made	07/03/2025

To observe further debate that took place on the above items, please click this link

The meeting closed at 10:50.

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Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**13 JUNE 2025**
Report Title:	**ANNUAL REVIEW OF 2024-25 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 2024-25, 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 2024-25.

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. 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 five ways of working to guide how public services should work to deliver for people. The well-being objectives are designed to complement each other and are part of an integrated way of working to improve well-being for the people of Bridgend. The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of 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 2024-25 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 2024/25

Number of cremations

In 2024/25, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	954
Vale of Glamorgan	102
Rhondda-Cynon-Taff	370
Others	53
TOTALS	**1479**

Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2024/25, 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 to JUNE 2024 incl.)

Responses 47

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

	Excellent	Good	Average	Poor
The availability of service times	70.2	27.7	2.1	
The arrangements on the day of the funeral	90.9	9.1		
The presentation of the cremation plot	81.5	18.5		
In dealing with staff how would you rate: -				
Literature and information given	84.1	15.9		
Presentation of personnel	85.4	14.6		
General attitude of staff	87.8	12.2		
How would you rate the following conditions within the crematorium:-				
Chapels	91.1	8.9		
Access roads and footpaths	85.1	14.9		
Rose gardens and grounds	84.8	15.2		
Grass cutting around memorials	84.4	15.6		
Toilets	74.4	25.6		
Water stations and waste bins	72.5	27.5		
OVERALL SATISFACTION	**91.50%**	**8.50%**	-	-

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

- Wishes to be scattered elsewhere.
- To scatter elsewhere.
- Ashes going in with my Dad in Maesteg cemetery.
- Going in Laleston cemetery.
- Fathers Ashes taken home.
- Undecided on final resting place.
- Placed in family grave elsewhere.
- To obtain token/keepsake, as not possible at the crematorium.
- To await my mother passing he will be kept at home.

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

- I cannot think of any as the day was perfect, thank you.
- None, Thank you.

Do you have any further observations or comments: -

- Everything was perfect.
- A very relaxed and calming grounds.
- There was a slight delay before entry, this was perfect, as we were able to speak to friends of Penelope.
- Better maps of the grounds would be beneficial.
- All was perfect.
- Satisfied.
- The canopy/shelter area at the side of the chapel is a welcome addition, it gave everyone time to chat and greet each other and not worry about the weather.
- Beautiful, peaceful venue with lovely staff, Thank you.
- Helpful, dignified funeral service and assistance provided by staff.
- An improvement to the waiting area where the hearse arrives, or some sort of shield against wind and rain prior to entering the chapel.

SERVICE FOR THE BEREAVED – CREMATORIUM (RECEIVED JULY 2024 to SEPTEMBER 2024 incl.)

Responses 36

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

	Excellent	Good	Average	Poor
The availability of service times	78	19	3	
The arrangements on the day of the funeral	89	11		
The presentation of the cremation plot	89	11		
In dealing with staff how would you rate: -				
Literature and information given	79	21		
Presentation of personnel	78	19		
General attitude of staff	86	14		
How would you rate the following conditions within the crematorium:-				
Chapels	91	9		
Access roads and footpaths	92	8		
Rose gardens and grounds	92	8		
Grass cutting around memorials	94	6		
Toilets	91	9		
Water stations and waste bins	88	12		
OVERALL SATISFACTION	**89%**	**11%**	-	-

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

- To scatter at sea.
- Being interred in local churchyard.
- To be interred in Sarn Cemetery.
- To be scattered elsewhere.
- Scattering dad's ashes in Kent where he comes from.
- Interment in dad's local cemetery.
- Request of the deceased.
- Interment in London.
- To inter in home village cemetery.
- My husband's ashes are remaining with me until I can go with him.
- To bury with husband in cemetery.
- Taken back to family.

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

- None

Do you have any further observations or comments: -

- Very satisfied with how the service went.
- Excellent facilities and courteous staff.
- Amazing supportive staff. Made a very difficult time easy for us. No request was too much.
- Coychurch Crematorium is very well kept, it's immaculate. Thanks to all staff.
- Everything excellent.
- The beautiful, serene surroundings made the day a lot more bearable.
- We were all very satisfied with all arrangements and can't thank you enough.
- Very happy with my dad's service.

SERVICE FOR THE BEREAVED – CREMATORIUM (RECEIVED OCT 2024 to DEC 2024 incl.)

Responses 39

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

	Excellent	Good	Average	Poor
The availability of service times	79	18	3	
The arrangements on the day of the funeral	87	13		
The presentation of the cremation plot	88	12		
In dealing with staff how would you rate: -				
Literature and information given	94	6		
Presentation of personnel	91	9		
General attitude of staff	91	9		
How would you rate the following conditions within the crematorium:-				
Chapels	92	8		
Access roads and footpaths	90	10		
Rose gardens and grounds	90	10		
Grass cutting around memorials	92	8		
Toilets	89	11		
Water stations and waste bins	86	14		
OVERALL SATISFACTION	**90.00%**	**10.00%**	-	-

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

- My father is at home with my mum.
- To be scattered with her beloved dog privately.
- Scattered elsewhere.
- To be placed with wife in time.
- Scattering my husband’s ashes as requested by him.
- To be buried at Maesteg Cemetery.
- To be buried at a different site with other family.
- To be interred at Treorchy Cemetery nearer home.
- To be placed in graveyard.
- To be interred in Laleston Cemetery.
- To be scattered on her parents grave.
- To be interred at a church where other family are laid to rest.

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

- None

Do you have any further observations or comments: -

- We had never been to Coychurch Crematorium until the day of our father’s service. We were stunned by the beautiful stained glass hallway leading into the hall along with the wonderful presentation of the grounds. We are pleased that our dad had a beautiful send off in such lovely surroundings.
- Thank you.
- Nice service provided.
- I must single out special praise for the crematorium technician attending the interment of ashes whom, amidst an almost biblical storm, was tasked to inter my husband’s ashes. He tried so very hard in appalling circumstances to keep the grave dry. He looked so upset and concerned about our feelings. Thank you, you were totally amazing. Also thank you to the Crematorium office staff member attending.
- Thank you.
- Coychurch Crematorium offers a beautiful external and internal setting for a fitting farewell to a treasured relative.
- All our dealings with Coychurch Crematorium have been better than excellent, thank you very much for making a traumatic experience bearable.
- It was observed on the day of my husband’s funeral that the chapel and grounds looked beautiful and was mentioned by many of the mourners.
- Thank you.
- An excellent service, many thanks.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JAN 2025 to MARCH 2025 incl.)

Responses 32

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%**	-	-

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

- To be scattered elsewhere.
- Family wish to retain the ashes.
- Burial in a family plot in a churchyard.
- We wish to keep our son's urn with us for a little while longer.
- To scatter at deceased's desired location.
- To be buried in my dad's grave.
- To be buried in Newton Church.
- To scatter privately.
- To be interred at Sarn Cemetery.
- To be buried with my parents.
- To retain the urn at home.
- Interred with husband at Cemetery.
- As per wishes of the deceased.
- We have our own cemetery grave.

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

- None

Do you have any further observations or comments: -

- First time visitors who attended the service said what a beautiful location, chapel and surroundings and were very impressed.
- The gardeners who maintain the lawns and hedges are always so polite and respectful. For example, one day they stopped mowing so I could lay flowers and they didn't start again until I walked away.
- Excellent service all round, very organised, great communication and very reassuring throughout the process and very helpful. Thank you!
- Beautiful chapel, excellent acoustics and very creative stained glass windows.

- We had a livestream of the service. We viewed this a few days after the funeral even though we were present – sound quality was good but the images were dark. *(Note: The Crematorium's Media Company was contacted as this was an unusual comment – the webcast quality was checked and the images on screen were clear, it is believed the family's computer settings caused the dark images.)*
- Fantastic venue, absolutely beautiful.

Expenditure for Planned Works 2024/25

The Capital Works expenditure for 2024/25 is itemised below:

Narrative	Budget 2024-25 £'000	Outturn £'000	Variance £'000
Flower Court Extension retention	25	0	(25)
Groundworks – Paths to memorial areas	50	53	3
Total	**75**	**53**	**(22)**

Expenditure for the Flower Court Extension was not required as this was completed and paid for from funds in 2023-24, including the retention. The overspend on Groundworks - Paths is due to additional improvement works on site. This is outlined in the annual Accounting Statement 2024-25.

Business Plan Service Objectives

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

2024/25 BUSINESS PLAN ASSESSMENT & REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	PROGRESS REPORT
Flower Court Extension	• ***Feasibility Study*** • ***Construction / Design Consultants Fees*** • ***Retention payment***	***June 2019*** ***March 2024*** ***March 2025***	*Joanna Hamilton*	***Report to JC. Regular progress meetings***	• *Reported to meeting 7th March 2025, site construction commenced October 2022 and completed October 2023.* • *Retention payment released March 2024.*
Additional Paths in Memorial Areas to improve safety and pedestrian access.	• ***Install Rose Garden*** • ***Install old burial plot section*** • ***Install new memorial areas***	***March 2024 & 2025*** ***March 2025*** ***March 2025 & 2026***	Joanna Hamilton	***Report to JC. Regular progress meetings***	• *Reported to meeting 7th March 2025, new pathways installed in rose garden Jan 2024, accommodated in 2023-24 capital budget.* • *Additional works programmed into capital budget for 2024-25. New pathways installed in new memorialisation area in new land extension Apr 2024. New pathways installed in older burial plot areas Dec 2024. Alterations to drainage and installation of new pathways in new land extension Feb 2025 to prepare new section for future use.* • *Additional works programmed into works schedule and capital budget for 2025-26 to continue to improve safety and pedestrian access.*
Chapel of Remembrance (CoR). Redecoration internally and externally.	• ***Redecoration - external*** • ***Redecoration – internal*** • ***Stone sealing***	***March 2024*** ***March 2025*** ***March 2025***	Joanna Hamilton	***Regular progress meetings.***	• *Reported to meeting 7th March 2025. External works, cleaning of stonework, completed May 2023.* • *Internal redecoration works delayed due to flower court extension works (book of remembrance requires relocating to small chapel during CoR closure) and completed Jan 2025.* • *Sealing of internal and external stonework completed Jan 2025.*

Courtyard, Garden of Remembrance	• ***Professional cleaning of stone walls.*** • ***Replace coping stones to memorial walls.***	***March 2025*** ***March 2025***	Joanna Hamilton	***Regular progress meetings.***	• *Reported to meeting 7th March 2025. Additional works added in 2024-25, accommodated in 2024-25 revenue budget. Completed Jan 2025.*
External stonework to main buildings	• ***Professional cleaning of stone walls throughout site.***	***March 2025*** ***March 2026***	Joanna Hamilton	***Regular progress meetings.***	• *Reported to meeting 7th March 2025. Additional works added in 2024-25, accommodated in 2024-25 revenue budget. Stone niches to cloister and vestry opposite lake, wall surrounding lake, walls adjoining new flower court, chapel of remembrance and funerary stone at road entrance, completed Feb 2025.* • *Additional works planned for 2025-26 and accommodated from 2025-26 revenue budget.*
Improvements to exterior of Crematorium Office	• ***Redecoration - external.***	***March 2025***	Joanna Hamilton	***Regular progress meetings.***	• *Reported to meeting 7th March 2025. Additional works added in 2024-25, accommodated in 2024-25 revenue budget. Completed Feb 2025.*
Exit Junction	• ***Groundworks to improve sight lines***	***March 2026***	*Joanna Hamilton*	***Report to JC. Regular progress meetings.***	• *Reported to meeting 7th March 2025, delayed due to flower court extension, reprogrammed for 25/26.*
Budget Strategy	• ***Annually review & revise service charges*** • ***Review works programme*** • ***CAMEO payments***	***Annually*** ***Annually*** ***Annually (Commenced Jan. 2014)***	*Joanna Hamilton*	***Annual report to Joint Committee*** ***Annual report to Joint Committee*** ***Annual report to Joint Committee***	• *Completed, reported to meeting on 7th March 2025.* • *Completed, reported to meeting on 7th March 2025.* • *Completed, reported to meeting on 7th March 2025.*

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Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**13 JUNE 2025**
Report Title:	**ANNUAL ACCOUNTING STATEMENT 2024-25**
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:	• **The unaudited Annual Accounting Statement for the 2024-25 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 2024-25 Coychurch Crematorium made a net surplus of £615,097. The surplus has been added to the accumulated reserve for the Crematorium brought forward at 31 March 2024, bringing the total of that reserve to £2,698,920 at 31 March 2025 compared to £2,083,823 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 2024-25 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 2025 a notice has been placed both on the Bridgend Council's notice board and also on the Council's website. Welsh Government have confirmed their expectation that Statutory Financial Accounts are prepared by 30 June 2025.

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 2025, 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 2025. Should the Annual Return not be certified by 31 July 2025 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 2024-25 Coychurch Crematorium made a net surplus of £615,097 (difference between Line 1 'Balances brought forward' and Line 7 'Balances carried forward'). The surplus has been added to the accumulated reserve for the Crematorium brought forward at 31 March 2024, bringing the total of that reserve to £2,698,920 at 31 March 2025 compared to £2,083,823 at 31 March 2024.

Table 1 shows a summary of the final financial position for the Crematorium for 2024-25 compared to the budget set at the start of the financial year.

Table 1 – Crematorium Financial Position 2024-25

Actual 2023-24 £'000		Budget 2024-25 £'000	Actual 2024-25 £'000	Variance 2024-25 £'000
	Expenditure			
394	Employees	389	366	(23)
408	Premises	528	381	(147)
219	Supplies, Services & Transport	257	173	(84)
108	Agency/Contractors	113	113	0
46	Administration	53	27	(26)
944	Capital Financing Costs	75	53	(22)
2,119	**Gross Expenditure**	**1,415**	**1,113**	**(302)**
	Income			
(1,240)	Crematorium Fees etc.	(1,623)	(1,589)	34
(13)	Welsh Government Grant	(14)	0	14
(34)	BCBC Contribution	(34)	(34)	0
(98)	Investment income	0	(105)	(105)
(1,385)	**Gross Income**	**(1,671)**	**(1,728)**	**(57)**
734	**(Surplus)/Deficit**	**(256)**	**(615)**	**(359)**
734	**Transfer (to)/from Reserve**	**(256)**	**(615)**	

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

- The underspend of £23,000 on Employees is due to vacant posts including the Organist/Registration Assistant and Weekend Attendant positions. A staffing restructure has now been undertaken.

- The underspend of £147,000 on Premises is made up of underspends on Planned, Cyclical and Day to Day Maintenance (£112,000) due to works being postponed until planned capital works are complete, Property Insurance (£3,000) and Utilities (£42,000). This is offset by overspends on Grounds Maintenance (£8,000), and Contractor payments (£2,000).

- The underspend of £84,000 on Supplies, Services & Transport is made up of underspends on Purchase and repairs of equipment (£13,000), Office equipment (£1,000), Protective Clothing (£3,000), Cleaning materials (£2,000), Items for resale (£60,000), Security Services (£9,000), Training (£2,000) and Advertising (£2,000). This is offset by overspends on Medical Expenses (£4,000) and Insurance (£4,000).

- The underspend of £26,000 on Administration relates to a recharge to the Crematorium which is no longer required due to a change in administration processes.

- 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 2024-25.

Table 2 – Planned Capital Maintenance 2024-25

2024-25	Budget 2024-25 £'000	Actual £'000	Variance £'000
Flower Court Extension - Retention	25	0	(25)
Groundworks - Paths	50	53	3
Total	**75**	53	**(22)**

- Expenditure for the Flower Court Extension was not required as this was completed and paid for from funds in 2023-24.
- The overspend on Groundworks - Paths is due to additional improvement works on site.
- Income received is more than budgeted by £57,000. Welsh Government funding is no longer received as a grant and instead is included as an additional budget contribution in fees and charges. The increase in income received is as a result of investment income (£105,000) which is offset by a decrease in fees and charges income (£34,000) and Welsh Government Grant (£14,000) as detailed above.

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 2024 & 2025

31 March 2024 £'000	Description	31 March 2025 £'000
	Property, Plant & Equipment	
5,803	- Land and Buildings	5,724
1,100	- Community Assets	1,100
6,903	**Non-Current Assets**	**6,824**
28	Inventories	27
164	Short Term Debtors	180
1,903	Cash and Cash Equivalents	2,507
2,095	**Current Assets**	**2,714**
	Short Term Borrowing	
(8)	Short Term Creditors	(15)
(8)	**Current Liabilities**	**(15)**
8,990	**Net Assets**	**9,523**
	Usable reserves	
2,084	**-** Accumulated Surplus	2,699
	Unusable reserves	
2,468	- Revaluation Reserve	2,513
4,435	- Capital Adjustment Account	4,311
3	- Short-term Accumulating - Compensated Absences Account	-
8,990	**Total Reserves**	**9,523**

3.4 Further information to explain the balances is provided below:

- Property, Plant and Equipment of £6.824 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 £0.027 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 £0.180 million represents the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors as at 31 March 2025.

- Cash and cash equivalents of £2.507 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 £0.015 million represents monies owed by the Coychurch Crematorium Joint Committee for goods/services received in 2024-25 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 2025 and revaluation of assets and capital adjustments.

- The accumulated surplus of £2.699 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 2024-25.

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 2024-25 (**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 2025

Appendix 1

Accounting statements 2024-25 for:

Name of Committee: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance
	31 March 2024 (£)	31 March 2025 (£)	**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	2,817,942	2,083,823	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	1,385,362	1,727,558	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(394,383)	(365,793)	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	(1,725,098)	(746,668)	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	2,083,823	2,698,920	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	192,207	206,968	**Income and expenditure accounts only:** Enter the value of debts owed to the Committee at the year-end.
9. (+) Total cash and investments	1,902,631	2,506,861	**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	(11,015)	(14,909)	**Income and expenditure accounts only:** Enter the value of monies owed by the Committee (except borrowing) at the year-end.
11. (=) Balances carried forward	2,083,823	2,698,920	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	6,902,716	6,824,187	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 2025, that:

	Agreed?		'YES' means that the Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: • 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
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	√		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.	√		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	√		Has given all persons interested the opportunity to inspect the committee's accounts as set out in the notice of audit.	6, 23
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.	√		Considered the financial and other risks it faces in the operation of the Committee and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	√		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
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.	√		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	√		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.

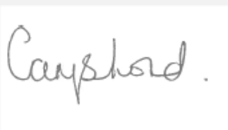
Additional disclosure notes*

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 2025.	**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: Carys Lord	**Name:**
Date: 04/06/25	**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 2025.

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 made through the Councils 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, correctly authorised and 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 Corporate & Communities Risk Assessment is in place. Risk Assessment procedure and 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's 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 the 1st of March 2024 and income is recorded on the 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 period were employed in roles that are related to the Crematorium.
8. Asset and investment registers were complete, accurate, and properly maintained.	X				Crematorium is included on the Council's 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 Council's main bank account. Previous audits have confirmed that 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.					

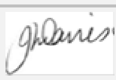
* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** 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 2023-24 and 2024-25. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Joan Davies – Deputy Head Regional Internal Audit Service
Signature of person who carried out the internal audit: 
Date: 6th June 2025

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