

Public Document Pack
Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr
Bridgend County Borough Council



Swyddfeydd Dinesig, Stryd yr Angel, Pen-y-bont, CF31 4WB / Civic Offices, Angel Street, Bridgend, CF31 4WB

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.



Cyfarwyddiaeth y Prif Weithredwr / Chief Executive's Directorate
Deialu uniongyrchol / Direct line /: 01656 643148 / 643694 / 643513
Gofynnwch am / Ask for: Gwasanaethau Democraidd

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

Dyddiad/Date: Dydd Gwener, 27 Chwefror 2026

Annwyl Cynghorydd,

CYD BWYLLGOR AMLOSGFA LLANGRALLO

Cynhelir Cyfarfod Cyd Bwyllgor Amlosgfa Llangrallo O bell drwy Microsoft Teams ar **Dydd Gwener, 6 Mawrth 2026** am **14:00**.

AGENDA

1 Ymddiheuriadau am absenoldeb

Derbyn ymddiheuriadau am absenoldeb gan Aelodau.

2 Datganiadau o fuddiant

Derbyn datganiadau o ddiddordeb personol a rhagfarnol (os o gwbl) gan Aelodau / Swyddogion yn unol â darpariaethau'r Cod Ymddygiad Aelodau a fabwysiadwyd gan y Cyngor o 1 Medi 2008.

3 Cymeradwyaeth Cofnodion

I dderbyn am gymeradwyaeth y Cofnodion cyfarfod y 05/09/2025

3 - 6

4 Cynllun Busnes a Ffioedd yr Amlosgfa

7 - 30

5 Perfformiad Ariannol 2025-26 a Chyllideb Refeniw Arfaethedig 2026-27

31 - 44

6 Materion Brys

I ystyried unrhyw eitemau o fusnes y, oherwydd amgylchiadau arbennig y cadeirydd o'r farn y dylid eu hystyried yn y cyfarfod fel mater o frys yn unol â Rhan 4 (pharagraff 4) o'r Rheolau Trefn y Cyngor yn y Cyfansoddiad.

Nodyn: Bydd hwn yn gyfarfod O bell a bydd Aelodau a Swyddogion mynychu trwy o bell Trwy Timau Microsoft. Bydd y cyfarfod cael ei recordio i'w drosglwyddo drwy wefan y Cyngor. Os oes gennych unrhyw gwestiwn am hyn, cysylltwch â cabinet_committee@bridgend.gov.uk neu ffoniwch 01656 643148 / 643694 / 643513 / 643159

Yn ddiffuant

K Watson

Prif Swyddog, Gwasanaethau Cyfreithiol a Rheoleiddio, AD a Pholisi Corfforaethol

Dosbarthiad:

Cynghorwr:

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

J Turner

COFNODION CYFARFOD CYDBWYLLGOR AMLOSGFAA LLANGRALLO A GYNHALIWYD YN HYBRID YN SIAMBR Y CYNGOR DDYDD GWENER, 5 MEDI 2025 AM 14:00

Presennol

Y Cynghorydd G John– Cadeirydd

E L P Caparros

P Davies

S J Griffiths

Presennol yn Rhithwir

H T Bennett
B Stephens

H Griffiths

JC Spanswick

C Stallard

Swyddogion:

Nimi Chandrasena
Sam Coombs
Joanna Hamilton
Dean Jones
Michael Pitman

Swyddog y Gwasanaethau Democrataidd - Cymorth
Rheolwr Cyllid – Rheolaeth Ariannol, Cau a Systemau
Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth
Cyfrifydd -Ariannol
Swyddog Cymorth Technegol – y Gwasanaethau Democrataidd

67. Ymddiheuriadau am Absenoldeb

Y Penderfyniad Wnaed	Dim
Dyddiad Gwneud y Penderfyniad	5 Medi 2025

68. Datganiadau o Fuddiannau

Y Penderfyniad Wnaed	Dim
----------------------	-----

Dyddiad Gwneud y Penderfyniad	5 Medi 2025
-------------------------------	-------------

Cymeradwyo'r Cofnodion

Y Penderfyniad Wnaed	<u>PENDERFYNWYD</u> : Cymeradwyo cofnodion cyfarfod Cydbwyllgor Amlosgfa Llangrallo a gynhaliwyd ar 13 Mehefin 2025 fel cofnod gwir a chywir
Dyddiad Gwneud y Penderfyniad	5 Medi 2025

70. Gwobr y Faner Werdd

Y Penderfyniad Wnaed	<p>Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad yn hysbysu'r Cydbwyllgor am gais llwyddiannus yr Amlosgfa am Wobr y Faner Werdd ar gyfer 2025, sef yr 16eg blwyddyn yn olynol i'r wobwr gael ei chyflawni. Mae'r Wobr yn feincnod rhyngwladol cydnabyddedig ar gyfer mannau gwyrdd sy'n cael eu rheoli'n dda.</p> <p>Llongyfarchodd Cadeirydd ac Aelodau'r Pwyllgor y staff ar eu gwaith caled a'u hymrwymiad i gynnal y safonau uchel sy'n ofynnol i ennill y wobwr. Diolchwyd yn arbennig i staff y tiroedd am eu gwaith rhagorol, a welwyd yn ystod ymweliad diweddar gan Aelodau'r Pwyllgor.</p> <p><u>PENDERFYNWYD</u>: Nodi'r adroddiad, a chyfleu llongyfarchiadau'r Pwyllgor i'r holl staff dan sylw.</p>
Dyddiad Gwneud y Penderfyniad	5 Medi 2025

71. Archwiliad Mewnol Amlosgfa Llangrallo

Y Penderfyniad Wnaed	Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad i hysbysu'r Cydbwyllgor am ganfyddiadau archwiliad mewnol diweddar o'r Amlosgfa. Cynhaliwyd yr archwiliad fel
----------------------	---

	<p>rhan o gynllun archwilio mewnol Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr ar gyfer 2025-26 ac roedd yn cwmpasu'r flwyddyn ariannol 2024-25.</p> <p>Dychwelodd yr archwiliad y lefel uchaf o sicrwydd, "Sicrwydd Sylweddol," heb unrhyw feysydd wedi cael eu nodi ar gyfer gwella. Cadarnhaodd hyn fodolaeth system gadarn o lywodraethu, rheoli risg a rheolaeth.</p> <p>Fe wnaeth aelodau'r Pwyllgor ganmol Rheolwr y Gwasanaethau Profedigaeth a'i thîm am y canlyniad archwilio rhagorol, oedd yn adlewyrchu'r safonau uchel o reolaeth a rheolaeth ariannol yn yr Amlogfa.</p> <p>PENDERFYNWYD: Nodi'r adroddiad.</p>
Dyddiad Gwneud y Penderfyniad	5 Medi 2025

72. Estyniad Llys y Blodau

Y Penderfyniad Wnaed	<p>Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad oedd yn hysbysu'r Cyd-bwyllgor am erthygl ddiweddar a gyhoeddwyd yn 'Touchstone', cyfnodolyn Cymdeithas Frenhinol y Penseiri yng Nghymru. Ysgrifennwyd yr erthygl, oedd yn dwyn y teitl 'Parch i'r Ymadawedig', ynghylch estyniad newydd Llys y Blodau ac roedd yn canmol yn fawr ei ddyluniad a'i berthynas â phensaernïaeth wreiddiol yr Amlogfa.</p> <p>Nododd y Pwyllgor fod yr erthygl yn canmol y ffordd yr oedd yr estyniad newydd, a ddyluniwyd gan y pensaer Jonathan Adams, yn ategu'r adeilad gwreiddiol o 1970 ac yn darparu lle gwasgaru cymdeithasol yr oedd ei wir angen.</p> <p>Gofynnodd Aelod a oedd Amlogfa Llangrallo wedi cael ei chyflwyno ar gyfer unrhyw wobrau pensaernïol cenedlaethol. Cadarnhaodd Rheolwr y Gwasanaethau Profedigaeth ei bod wedi cael ei chyflwyno i gystadleuaeth ledled y DU, er nad oedd y canlyniad yn hysbys eto.</p> <p>PENDERFYNWYD: Nodi'r adroddiad.</p>
Dyddiad Gwneud y Penderfyniad	5 Medi 2025

**Datganiad Monitro Refeniw 1 Ebrill 2025 i 30 Mehefin 2025 a
Diweddariad Datganiad Cyfrifyddu Blynyddol 2024-25**

Y Penderfyniad Wnaed	<p>Cyflwynodd y Cyfrifydd – Rheolaeth Ariannol, Cau a Systemau adroddiad ar yr incwm a'r gwariant ar gyfer chwarter cyntaf blwyddyn ariannol 2025-26, ynghyd â'r alldro terfynol a ragdybid. Roedd yr adroddiad hefyd yn rhoi diweddariad ar y Datganiad Cyfrifyddu Blynyddol ar gyfer 2024-25.</p> <p>Rhagamcan y gwarged cyllidebol ar gyfer 2025-26 yw £42,000, fydd yn cynyddu'r cronfeydd wrth gefn sydd ar gael gan yr Amlogfa. Mae'r Ffurflen Flynyddol ar gyfer 2024-25 wedi cael ei chyflwyno i Archwilio Cymru a disgwylir iddi gael ei llofnodi erbyn diwedd y flwyddyn.</p> <p>PENDERFYNWYD: Bod y Cyd-bwyllgor yn nodi:</p> <ol style="list-style-type: none"> 1. Yr incwm a'r gwariant ar gyfer chwarter cyntaf 2025-26 a'r alldro terfynol a ragdybid. 2. Y sefyllfa mewn perthynas ag archwiliad y Datganiad Cyfrifyddu Blynyddol ar gyfer 2024-25.
Dyddiad Gwneud y Penderfyniad	5 Medi 2025

74. Eitemau Brys

Y Penderfyniad Wnaed	Dim
Dyddiad Gwneud y Penderfyniad	5 Medi 2025

I wyllo dadl bellach a gynhaliwyd ar yr eitemau uchod, cliciwch y [ddolen](#) hon os gwelwch yn dda.

Daeth y cyfarfod i ben am 14:30.

Agenda Item 4

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	6 MARCH 2026
Report Title:	CREMATORIUM BUSINESS PLAN AND FEES
Report Owner: Responsible Chief Officer / Cabinet Member	REPORT OF THE CLERK & TECHNICAL OFFICER COYCHURCH CREMATORIUM JOINT COMMITTEE
Responsible Officer:	JOANNA HAMILTON BEREAVEMENT SERVICES MANAGER & REGISTRAR
Policy Framework and Procedure Rules:	There is no impact on the policy framework and procedure rules.
Executive Summary:	<ul style="list-style-type: none">• The Report provides the Joint Committee with the details of a Service Level Business Plan and the proposed fees and charges for 2026-27.• Appendix 1 provides the Service Level Business Plan.

1. Purpose of Report

- 1.1 The purpose of this report is to approve the Crematorium Service Level Business Plan and Fees report for 2026-27.

2. Background

- 2.1 A Business Plan is presented annually to the Joint Committee for approval which includes service objectives and proposed maintenance and improvement projects to enhance and maintain the Crematorium grounds and buildings for the forthcoming period.

3. Current situation / proposal

- 3.1 The total number of cremations for the 2025 calendar year was 1,458, made up of 892 from Bridgend, 396 from Rhondda Cynon Taff and 118 from the Vale of Glamorgan, with 52 non-residents (outside of the three constituent authorities of the Crematorium Joint Committee). An agreement with the Princess of Wales Hospital for the cremation of non-viable foetal remains (NVF) has resulted in an additional 6 communal cremations. A further 12 individual NVF cremations were arranged directly with families. Statistical records for the period from January to December 2025 and 2024 are included in the Business Plan for comparison.

- 3.2 The proposed Service Level Business Plan for 2026-27 is attached as **Appendix 1** which outlines the service objectives for the period.
- 3.3 The Crematorium's cremation charge was placed at 310 out of 334 cremation authorities in a national fee league table published in summer 2025 by the Cremation Society of Great Britain (where the highest cost is detailed first).
- 3.4 The table below indicates comparison on **current** (2025-26) cremation fees for adjoining crematoria:

Crematorium	Cremation Fee 2025-26
Langstone Vale (Newport)	£1260.00
Sirhowy Valley (Pontllanfraith)	£1260.00
Llanelli	£1185.00
Vale of Glamorgan (Barry)	£1080.00+
Glyntaff (Pontypridd)	£1050.00
Llwydcoed (Aberdare)	£1050.00
Croesyceiliog (Gwent)	£930.00
Thornhill (Cardiff)	£910.00
Narberth	£903.00
Morrison (Swansea)	£895.00
Coychurch (Bridgend)	£845.40
Margam	£674.00

- 3.5 Fees and charges are set in accordance with the requirements outlined in Bridgend County Borough Council's Fees and Charges Policy. In general, the aim is for full cost recovery, with fees and charges increased by inflation based on Consumer Price Index (CPI) (in line with the most recent CPI figure published in November 2025, which is 3.2%), or in accordance with statutory or service requirements, except where a clear decision is taken not to do so.
- 3.6 Coychurch Crematorium achieves full cost recovery each year, plus additional income which is transferred to its reserve funds.
- 3.7 The fees and charges relating to cremation fees and ancillary services charges were not increased in 2024-25. This assisted to balance out the 10.5% increase in fees and charges in 2023-24 and prevent the gap in fees with Margam Crematorium widening further. The fees and charges for 2025-26 were increased by 2.6% in line with the CPI figure published in November 2024.
- 3.8 It is recommended that the cremation charges and fees for 2026-27 are increased by inflation from £845.40 to £872.45. This is in line with the Fees and Charges Policy as it is in line with the most recent CPI figure published in November 2025.

- 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 and Nature Implications**
- 6.1 There are no climate change and nature 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. All variations to expenditure and income, as outlined in the Service Level Business Plan 2026-27, have been incorporated into the Treasurer's Report and the Revenue Budget for 2026-27, and will be presented to the Joint Committee in a separate report.
- 9. Recommendations**
- 9.1 The Joint Committee is recommended to approve the Service Level Business Plan 2026-27 (**Appendix 1**).
- 9.2 The Joint Committee is recommended to approve an increase in all fees of 3.2% for 2026-27.

Background documents: None

This page is intentionally left blank

APPENDIX 1

COYCHURCH CREMATORIUM

SERVICE LEVEL BUSINESS PLAN

2026-27



Mission Statement:

To provide an efficient and effective service for the bereaved that is sympathetic and caring.

COYCHURCH CREMATORIUM JOINT COMMITTEE

Introduction...

The Crematorium was opened in 1970 to satisfy the requirement for a cremation service within a 15 mile radius of Bridgend. The management of the Crematorium is overseen by a Joint Committee, comprising of elected members of Bridgend County Borough Council (BCBC), the Vale of Glamorgan Council and Rhondda Cynon Taff County Borough Council.

Coychurch Crematorium was designed by the late Maxwell Fry, an architect of international acclaim. The building is regarded as being one of the most important buildings of architectural note in the county borough of Bridgend and is Grade II* listed. The Crematorium is made up of Coity Chapel, Crallo Chapel, Chapel of Remembrance, a crematory and offices. The stained glass windows were designed by internationally recognised artists with contributions from artists associated with Swansea College of Art.

Cremation is now used for more than 70% of all deaths and is accepted by most religious denominations. The procedures are controlled by the Federation of Burial and Cremation Authorities of which the Joint Committee is a member. The Federation has a Code of Cremation Practice, which it regularly reviews. All apparatus is operated and monitored in accordance with the Environmental Protection Act 1990.

The Crematorium's operations are managed as part of Bridgend County Borough Council's Highways and Green Spaces Group within the Communities Directorate, consequently, management practice is influenced by the Council's and internal policies. This Business Plan has been developed in accordance with the Council's policies and includes details and objectives which affect Coychurch Crematorium.

Name and job title of authoriser, Head of Service or Corporate Director:	MARTIN MORGANS – HEAD OF SERVICE, PUBLIC REALM
Directorate/Department:	COMMUNITIES DIRECTORATE, BCBC - CLERK & TECHNICAL OFFICER TO COYCHURCH CREMATORIUM JOINT COMMITTEE
Date:	6 TH MARCH 2026

Name and job title of author:	JOANNA HAMILTON – BEREAVEMENT SERVICES MANAGER & REGISTRAR
Directorate/Department:	COMMUNITIES DIRECTORATE, BCBC - COYCHURCH CREMATORIUM JOINT COMMITTEE
Date:	6 TH MARCH 2026

COYCHURCH CREMATORIUM JOINT COMMITTEE

Contents...

INTRODUCTION.....	2
SECTION 1 : SERVING OUR COMMUNITY.....	4
SECTION 2 : SERVICE DEVELOPMENTS.....	12
SECTION 3 : BUDGETS.....	16
SECTION 4 : BUSINESS PLAN REVIEW.....	18
SECTION 5 : CONTACTS.....	19

COYCHURCH CREMATORIUM JOINT COMMITTEE

1: Serving our Community

Service Profile & Resources

Awards & Achievements

The crematorium has received various Awards over the years:-

- Green Flag Award 2010/11/12/13/14/15/16/17/18/19/20/21/22/23/24/25
- Level 5 of the Green Dragon Award for sustainability awarded in 2011 - the highest level of the Green Dragon Environmental Standard Award. This award is a stepped standard relevant to the specific needs of organisations. Each step contributes towards achievement of the International and European environmental standards ISO 14001. During the appraisal and audit processes for the Green Dragon Standard, there is an evaluation of costs as well as environmental performance - this means that at each stage the organisation will have an outline environmental management system that relates to its 'bottom line'
- Recognised as an attractive and well maintained crematorium which is acknowledged by user satisfaction questionnaires.
- Committed, well qualified and experienced staff, focused on customer care
- Service generates sufficient income to remain self-financing

Financial resources / systems

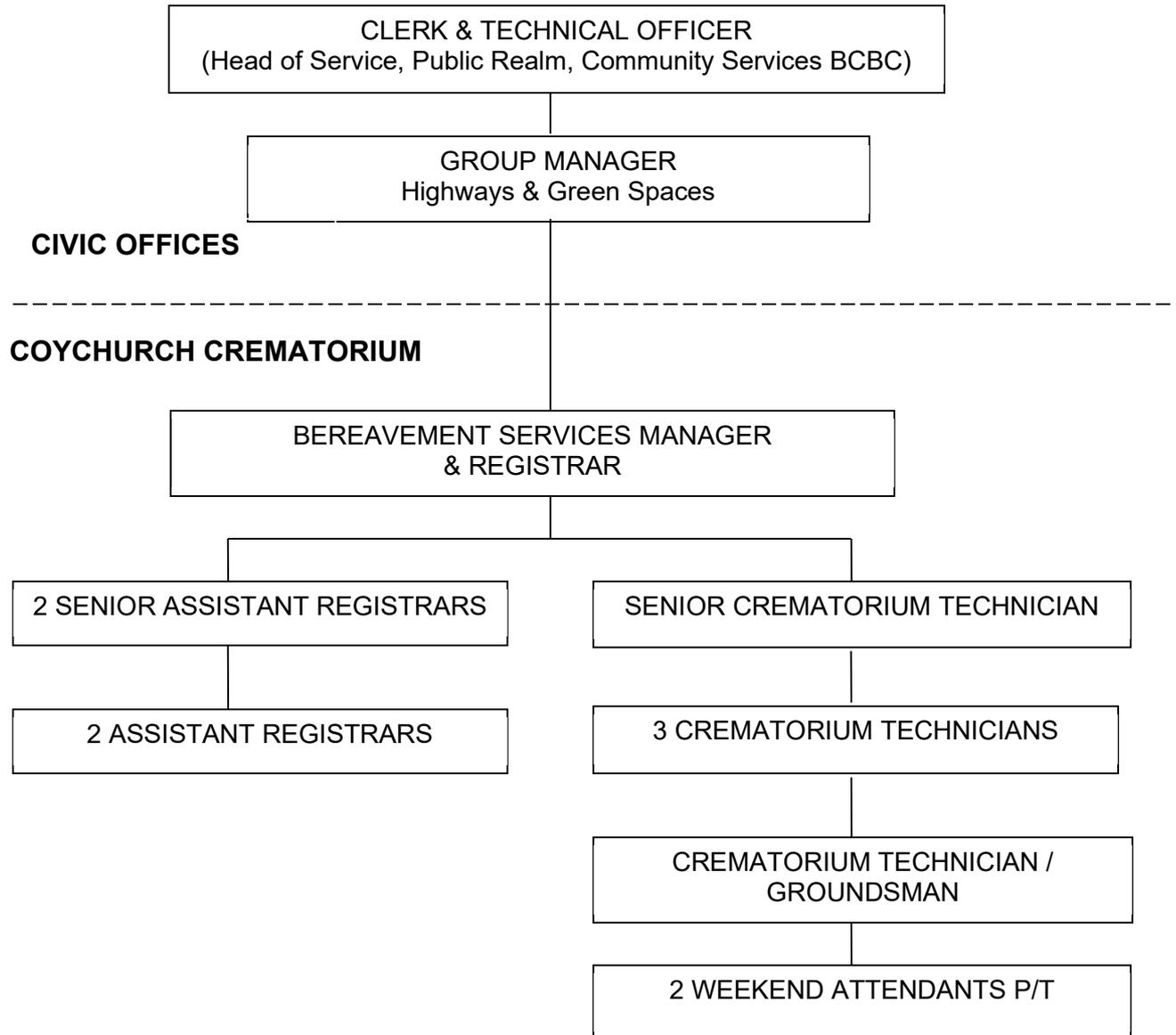
- The service is projecting a net revenue budget (surplus) of (**£314k**) for 2026-27. A breakdown of this budget by expenditure type is given in **Section 3**.
- ICT systems used by the Service are:
 - Gower Sequel
 - Cedar Financials

Staffing

The Service employs 10 full time employees and 2 part time employees, working at Coychurch Crematorium. The Bereavement Services Manager & Registrar is responsible for the day-to-day activities on site and the overall policy and management of the Crematorium and also has management responsibility for the strategy and administration of burials in Bridgend County Borough Council's municipal cemeteries and churchyards. The Crematorium Joint Committee's Clerk & Technical Officer and Bridgend Council's Group Manager for Highways and Green Spaces support the service and are located at Bridgend County Borough Council's Civic Offices.

Bridgend County Borough Council's Green Spaces Department assists with the maintenance of the grounds via a service level agreement. There are usually two daily attendants but numbers of staff fluctuate depending on work requirements. A cleaner is supplied through the Council's Cleaning Service to take care of public waiting areas, toilets and the Office, which ensures back up cleaning support if necessary.

COYCHURCH CREMATORIUM JOINT COMMITTEE



Opening Hours

The Crematorium office hours of opening are:-

Monday to Thursday	9.00 a.m. to 5.00 p.m.
Friday	9.00 a.m. to 4.00 p.m.

The Crematorium grounds hours of opening are:-

SUMMER PERIOD - From last Sunday in March to the last Saturday in October.

Monday to Friday	9.00 a.m. to 7.00 p.m.
Saturday	9.00 a.m. to 5.00 p.m.
Sunday and Bank Holidays	10.30 a.m. to 5.00 p.m.

COYCHURCH CREMATORIUM JOINT COMMITTEE

WINTER PERIOD - From last Sunday in October to the last Saturday in March

Monday to Thursday	9.00 a.m. to 5.00 p.m.
Friday & Saturday	9.00 a.m. to 4.00 p.m.
Sunday and Bank Holidays	10.30 a.m. to 4.00 p.m.

Memorialisation and Resting Places for Cremated Remains

The following are the resting places available for cremated remains and associated memorialisation available to the service:-

- Scatter lawns
- Burial plots with memorial plinths
- Rose garden plots with Welsh slate plaques (re-openings only)
- Columbaria vaults with granite plaques
- Memorial courtyard
- Book of remembrance
- Tree dedication
- Memorial garden seat
- Wall tablets
- Vase blocks
- Glass window memorials (re-inscriptions only)

Memorialisation

An annual memorial service is arranged for Christmas and the date and time is advertised in local newspapers and on notice boards around the crematorium.

Marketing & Feedback

- Regular letters to professionals
- Information pack to applicants after cremation
- Leaflets available around chapels
- Newspaper reports
- Bereavement Guide
- Details included in brochures circulated to doctors surgeries & hospitals
- Questionnaires circulated to all Applicants
- Website and Email feedback from website
- Consult staff
- Hospital contacts/Bereavement Officers
- Press releases
- Open Day
- Daily communication with public and funeral directors

Sustainability

- Level 5 of the Green Dragon Award for sustainability awarded in 2011
- Metal Recycling by Orthometals (revenue proceeds donated to charity)
- Plastic Recycling with ICCM specialist company.
- Mulching bed materials controlled by the Forest Stewardship Council

COYCHURCH CREMATORIUM JOINT COMMITTEE

- Separate collection of compostable waste
- Monitoring of utilities
- Borehole water feed to support pond
- Water capture from roads, roofs and raingardens
- Annual service and maintenance contract for cremators
- Collection of waste for recycling
- Grass mowers fitted with grass mulching deck
- Management of Coed Brynglas ancient woodland with the Council's Ecology Officer.
- Replacement of cremators and installation of mercury abatement plant
- Installation of refrigeration to enable the cremators to be used in the most efficient and environmentally positive way and preparation for heat exchange.

Key Achievements over the past 10 years

- High level of public satisfaction maintained
- National recognition of architectural and landscape standards
- Green Flag Award 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025
- Development of additional car parking facilities.
- Upgrade of all toilet facilities
- Refurbishment of sound system in chapels, cloisters and external speakers
- Replacement of Waiting Room seating
- Replacement of lectern and choir stalls in Crallo Chapel incorporating commissioned lit stained glass panels
- Restoration of the original slate flooring in Crallo Chapel
- Construction of an extension to the crematory to provide space for new cremators and mercury abatement plant
- Installation of new cremators and mercury abatement plant to meet highest environmental standards:

The mercury abatement process required a larger crematory area for additional plant/equipment to 'scrub' the emissions of mercury and dioxins, before release into the atmosphere. Due to the Grade 2 listing of the building, there were limitations on how the crematorium could be developed to satisfy planners and CADW. Planning permission was granted in early 2014 and in the autumn of 2014 the construction of a flat roof extension into the yard area was completed, beside the existing crematory. Tender invitations were issued at the end of February 2015 to reputable cremator manufacturers. The installation of new cremators and mercury abatement plant commenced in August 2015 and was completed by April 2016, in line with the cremator replacement schedule. This has ensured that the Crematorium meets the highest environmental standards, is able to cremate larger sized bodies and operates the most efficient plant in a modern building fit for the purpose. Refrigeration facilities were also installed to enable bodies to be stored hygienically, enabling the cremators to be used in the most efficient and least environmentally detrimental way.*

- Installation of refrigeration for environmentally positive cremating.
- Installation of new paths in memorial areas.

COYCHURCH CREMATORIUM JOINT COMMITTEE

- Replacement of periphery fencing.
- Replacement of crematory roof.
- Extending memorialisation into adjoining land & further extension of infrastructure and car parking in 2017:
 - In 2009 the Committee approved the construction of an access road and additional car parking into the new land, and the layout for the extension to the memorial gardens inside the new land extension. Phase 1 of these works was carried out at that time and the new memorial gardens have been well received. At the meeting on 4th March 2016 the Joint Committee approved the Service Level Business Plan for 2016-17, which included design costs of £30,000.00 for the planning of Phase 2 infrastructure to facilitate the continuation of the access road and an additional car park. At the meeting on 2nd December 2016 the Joint Committee approved the issuing of tenders for the construction works, which were planned for 2017-18. At the meeting on 3rd March 2017 the Joint Committee approved the awarding of the contract to Alun Griffiths Contractors in the sum of £269,498.68. At the meeting on 23rd June 2017 the Joint Committee was informed that work had commenced on 24th April 2017, with a scheduled contract completion date of 8th September 2017. During this period the Crematorium remained operational with disruption minimised through the arrangement of site deliveries and intrusive works outside of normal business hours. The works completed ahead of schedule in July 2017 and within budget.*
- Landscaping of Phase 2 of the new land infrastructure 2018.
- Full electrical certification 2018.
- Refurbishment of Chapel of Remembrance 2018.
- Replacement of Waiting Room and Porte-cochere roof 2019.
- Upgrade and renovation of pipe organ, Crallo Chapel 2019-20.
- Redecoration of Crallo Chapel, 2019.
- Refurbishment crematory restroom facilities 2019.
- Installation of air conditioning to crematory and office 2020.
- Renewal of main electrical distribution boards for the site 2020.
- Installation of external lighting to grounds 2021.
- Renewal of chapel digital music facilities & installation of visual tribute screens 2021.
- Structural extension to Flower Court/Chapel Exit – Completed Dec 23.
- Refurbishment of exterior of Chapel of Remembrance, 2023.
- Cleaning of external stonework, main building, pond and funerary stone, 2023.
- Refurbishment of Courtyard in Garden of Remembrance and replacement of coping stones to memorial walls.
- Provision of new pathways throughout Rose Garden to improve safe pedestrian movement around site, Jan 2024
- Provision of new pathways in new memorial areas for improved pedestrian access, April 2024.
- Redecoration of exterior of Office building, Dec 2024.
- Provision of new pathways in older memorial areas for improved pedestrian access and enhanced aesthetics, Jan 2025.

COYCHURCH CREMATORIUM JOINT COMMITTEE

- Installation of new tree lined avenues with memorial benches in older burial plot section and rose garden, Feb 2025.
- Refurbishment of interior of Chapel of Remembrance Jan 2025.
- Redecoration of exterior of entrance house Jan 2025.
- Alterations to ground drainage and installation of new pathways to land extension to prepare the new memorial area for future use, Feb 2025.
- Improvements to exit gate: site lines to highway – Ecologist reports and vegetation clearance February 2026, ground works planned for 2026/27.
- Provision of new pavement along exit road adjoining rose garden for improved access and safety, Jan 2026.
- Provision of new pathways in new memorial areas for improved pedestrian access – planned for 2026-27.
- New retaining wall and safety screen to land at rear of Crematorium office to remove steep bank and improve safety/aesthetics – planned for 2026/27.
- Design works in land extension for new memorial layout and infrastructure requirements – planned for 2026/28.

Local Performance Indicators

As part of Bridgend County Borough Council’s performance management procedures, a local performance indicator has been identified for Coychurch Crematorium. The indicator relates to user satisfaction which is reported annually to the Joint Committee. The current targets and achievements are:-

Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Actual 2025/26	Target 2026/27
100%	100%	100%	100%	100%	100%

Annual Statistics

The following table indicates the annual usage of the Crematorium for 2025. A copy of the details for 2024 are also included for comparison purposes. The total number of viable cremations for **2025** was **1,458**, made up of **892 from Bridgend, 396 from Rhondda Cynon Taff** and **118 from Vale of Glamorgan**, with **52 non-residents** (outside of the three constituent authorities of the Crematorium Joint Committee). This is a decrease of 6 cremations from the 2024 figures.

COYCHURCH CREMATORIUM JOINT COMMITTEE

Crematorium Statistics for Year Ending 31st December 2025

Page 20

CREMATIONS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Borough of Bridgend	93	83	89	75	80	72	61	58	72	64	78	67	892	
Others	7	6	6	5	2	1	2	6	1	6	3	7	52	
Rhondda-Cynon-Taff	26	34	32	37	33	26	47	44	17	32	32	36	396	
Vale of Glamorgan	9	7	7	12	11	12	9	13	9	9	7	13	118	
TOTALS	135	130	134	129	126	111	119	121	99	111	120	123	1458	
NVF CREMATIONS (INDIVIDUAL)	2	2				1	2	1	1	2		1	12	
NVF CREMATIONS (COMMUNAL)		1		1		1		1		1		1	6	
DISPOSAL OF CREMATED REMAINS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	From Away
Interred in Burial Plot	6	12	14	13	17	16	11	17	16	17	16	8	163	15
Interred in Rose Garden	5	7	3	5		4	2	3	1	3	1	2	36	4
Scattered in Garden of Remembrance	5	10	12	9	3	1	5	6	4	3	5	1	64	18
Placed in Columbarium Vault					1							1	2	2
Taken Away by Funeral Director	121	104	105	103	105	92	103	97	79	91	98	113	1211	
On Hold														
TOTALS	137	133	134	130	126	113	121	123	100	114	120	125	1476	39
MEMORIALS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Plaques - Burial Plot/Rose Garden/Bench	34	20	20	16	23	22	27	19	23	17	13	15	249	
Book of Remembrance & Mini Book of Rem.	3		1	3	5	7	3	3	4	5	-	-	34	
Lease - Columbarium Vault (includes plaque)											1	1	2	
Lease - Wall Tablet/Vase Block (includes plaque)	3	6	1	1	2	3	3	3	2	1	1		26	
Lease - Tree Dedication/Shrub Bed (inc. plaque)									1				1	
Lease - Vase Block Space			2	1	1							1	5	
Memorial Bench Lease - New/Renewal	1	1					1	2		3		1	9	
External Chapel Wall Space														
TOTALS	41	27	24	21	31	32	34	27	30	26	15	18	326	

COYCHURCH CREMATORIUM JOINT COMMITTEE

Crematorium Statistics for Year Ending 31st December 2024

Page 21

CREMATIONS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Borough of Bridgend	94	75	66	92	78	71	87	77	69	78	66	71	924	
Others	6	4	4	4	4	5	5	5	1	3	4	3	48	
Rhondda-Cynon-Taff	38	37	33	37	27	34	28	34	22	29	36	31	386	
Vale of Glamorgan	10	6	11	6	12	11	6	7	10	6	11	10	106	
TOTALS	148	122	114	139	121	121	126	123	102	116	117	115	1464	
NVF CREMATIONS (INDIVIDUAL)		1		1	4	1	2	2				1	12	
NVF CREMATIONS (COMMUNAL)		1		1		1		1		1		1	6	
DISPOSAL OF CREMATED REMAINS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	From Away
Interred in Burial Plot	31	14	13	13	15	17	15	18	14	23	13	13	199	20
Interred in Rose Garden	3	5	3	4	2	3	3	9	1	5	5	7	50	8
Scattered in Garden of Remembrance	7	5	4	9	6	4	7	7	5	8	1	4	67	11
Placed in Columbarium Vault				1	1			1	1				4	
Taken Away by Funeral Director	107	100	94	114	101	99	103	91	81	81	98	93	1162	
On Hold														
TOTALS	148	124	114	141	125	123	128	126	102	117	117	117	1482	39
MEMORIALS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS	
Plaques - Burial Plot/Rose Garden/Bench	25	34	21	21	22	20	31	16	25	29	23	10	277	
Book of Remembrance & Mini Book of Rem.	3	5	4	2	4	3	6	2	6	5	1	-	41	
Lease - Columbarium Vault (includes plaque)											1		1	
Lease - Wall Tablet/Vase Block (includes plaque)	2	2	3	1	1	1		5	1		1		17	
Lease - Tree Dedication/Shrub Bed (inc. plaque)						1		1					2	
Lease - Vase Block Space	2		1				1	1					5	
Memorial Bench Lease - New/Renewal		1	1				4		2				8	
External Chapel Wall Space														
TOTALS	32	42	30	24	27	25	42	25	34	34	26	10	351	

COYCHURCH CREMATORIUM JOINT COMMITTEE

2: Service Developments



Mercury Abatement (CAMEO)

In 2005 the Department of Environment, Food and Rural Affairs (DEFRA) announced its plan to reduce mercury emissions from UK crematoria by 50%, effective from January 2013.

The Federation of British Cremation Authorities (FBCA) and the Cremation Society formulated a proposal to offset the costs for those crematoria that installed abatement plant to reduce mercury emissions by contributions from those that did not. This proposal was overseen by the Crematoria Abatement of Mercury Emissions Organisation (CAMEO) and was accepted by DEFRA. Coychurch Crematorium opted to burden share the costs until such time as the cremators were replaced. The charge that Coychurch Crematorium paid to CAMEO for 2015-16 related to the total number of unabated cremations in 2015 and equated to £41k for that period. The installation of full abatement plant, which was completed to schedule by April 2016, reduced this charge to CAMEO to zero for 2016-17. Those crematoria that have abated more than 50% of their cremations can sell the excess mercury abated cremations to those which have abated less than the target, via CAMEO. Those who have abated derive an income, and those who have not share the financial burden. Consequently, Coychurch Crematorium has generated the following income:

Surplus Tradable Mercury Abated Cremations (tmacs) Shared Via the CAMEO Burden Sharing Scheme	Amount of Income Received £
01/01/16 – 31/12/16	5950.10
01/01/17 – 31/12/17	6415.92
01/01/18 – 31/12/18	6297.16
01/01/19 – 31/12/19	5830.86
01/01/20 – 31/12/20	5006.21
01/01/21 – 31/12/21	4844.29
01/01/22 – 31/12/22	3172.92
01/01/23 – 31/12/23	2236.85
01/01/24 – 31/12/24	2,156.22
TOTAL	41,910.53

COYCHURCH CREMATORIUM JOINT COMMITTEE

The Crematorium is awaiting confirmation of the potential amount of income it can expect to generate for 2025.

PLANNED WORKS:

Courtyard, Garden of Remembrance

The Yorkstone style stonework and memorials within the courtyard of the scatter lawns had become dirty. Many of the coping stones were cracked and crumbling. All stonework and memorials within the central courtyard were professionally cleaned and all coping stones to the memorial walls replaced. This was accommodated in the 2024-25 revenue budget. Further works to the taller memorial walls to the top of the pathways took place in 2025-26, accommodated in the revenue budget, with all stonework professionally cleaned and the wooden pergola replaced.

Many of the Yorkstone style benches have become cracked and will be replaced in 2026-27, accommodated from the 2026-27 revenue budget.

External stonework

Prior to the opening of the new Flower Court extension some of the external stonework to the main buildings was professionally cleaned to improve the general aesthetics of the site. This included the stone niches of the Crallo Chapel cloister and the vestry, the wall surrounding the lake, the wall from the flower court to Coity chapel, the chapel of remembrance and the funerary stone at the road entrance.

The walls either side of the entrance gate were cleaned in February 2025.

Further works continued in 2025-26, with the cleaning of the stonework taking place to the exterior of the Waiting Room and the memorial walls to the rear of both chapels (displaying the large granite plaques), accommodated from the 2025-26 revenue budget.

Additional stone cleaning works to the Crematorium's chimney stack are planned for 2026-27 and will be accommodated from the 2026-27 revenue budget.

Installation of new tree lined avenues

New trees and granite benches were installed in 2025-26 to improve the aesthetics of the older burial plot section below the car park, positioned either side of a new tarmac footpath. A similar scheme was installed in the rose garden, positioned either side of the new central footpath. This has provided a focal point for the bereaved and created new memorial trees and granite benches to match those provided in the newer memorialisation area in the land extension. These works were accommodated in the 2025-26 revenue budget.

Additional trees and granite benches are planned for the older areas of the rose garden and will be accommodated from the 2026-27 revenue budget.

COYCHURCH CREMATORIUM JOINT COMMITTEE

Additional Pathways in Memorial Areas

The memorial areas would benefit from additional pathways to improve safety and pedestrian access.

New pathways were installed in the Crematorium's Rose Garden in January 2024 and accommodated in the 2023-24 capital budget. Additional works were programmed into the works schedule and capital budget for 2024-25. New pathways were installed in the new memorialisation area in the new land extension in April 2024. New pathways were installed in the older burial plot areas in December 2024.

Alterations to ground drainage and the installation of new pathways took place in the new land extension area in February 2025 to prepare a new section for future use, in readiness to continue the granite burial plots.

The provision of a new pavement along the exit road adjoining the rose garden was installed in January 2026, along with pedestrian bollards for improved access and safety. These works were programmed into the capital budget for 2025-26.

These pathways are well used by visitors and are providing a safe and pleasant link to the chapels from the further carparks.

Similar additional works have been programmed into the works schedule and capital budget for 2026-27 to continue to improve safety and pedestrian access.

Improvements to Crematorium's Exit Junction

The sight lines to the highway at the Crematorium's exit gate are in need of improvement.

These ground works require involvement from BCBC's engineers and have been programmed into the works schedule and revenue maintenance budget for 2026-27. Ecologists reports and the necessary vegetation clearance with ecologist presence were carried out in February 2026 to ensure that the defined area was correctly prepared in advance of the bird nesting period.

Improvements to land to rear of Crematorium Office

The steep bank at the end of the rose garden, to the rear of the Crematorium Office, requires improvement from a safety and aesthetics perspective. A new retaining wall and safety balustrading is currently being planned in conjunction with BCBC's engineers and has been programmed into the works schedule and revenue maintenance budget for 2026-27.

Design works in Land Extension for New Memorialisation

The land extension contains a large central area of undeveloped land which is to be used for future memorialisation. Topographical studies are currently being planned in conjunction with BCBC's engineers with a view to designing the future infrastructure requirements and new memorial layout. These works have been programmed into the works schedule and revenue maintenance budget for 2026-27.

COYCHURCH CREMATORIUM JOINT COMMITTEE

Property Contingency

An allowance is made for the general maintenance and upkeep of buildings to cover basic maintenance and unplanned works.

Surplus Fund – General Reserve

The surplus fund is designed to build up reserves for the future replacement of the cremators and ancillary plant along with future service improvements. Maintaining this reserve will ensure the Crematorium has sufficient long-term funds to finance the replacement project, to fund any unforeseen eventualities and future planned works. The fund is detailed in the Treasurer's budget report 2026-27.

The following table provides an example of the anticipated larger service improvements over the next five years (2026-2031) requiring funding from the accumulated balance.

Accumulated Balance	£000
Projected Balance as at 31 March 2026	(3,045)
Preparation of the land extension for new memorialisation: Topographical surveys, design, engineers fees, procurement, installation of infrastructure	1000
Retarmac roads and carparks	500
Desilt and reline lake	300
Structural extension of Crematorium office: Design/architects fees, procurement, build	800
Replacement of crematory equipment 2031	1,000
Projected transfer to reserves over 5-year period 2026-31	(1500)
Maintain balance of reserves at a sufficient level to maintain and protect the service in light of any unknown demands or emergencies – Projected Balance as at 31 March 2031	945
Surplus/deficit	0

COYCHURCH CREMATORIUM JOINT COMMITTEE

3: Budgets

Planned works

Capital maintenance spending requirements

2026-27	£'000
Groundworks – Paths in memorial areas	60
Total	60

Items of a capital nature for 2026-27 will be directly funded from revenue contributions and the accumulated surplus fund.

Revenue maintenance spending requirements

2026-27	£'000
Courtyard, Garden of Remembrance: Replacement of yorkstone style benches	10
External Stonework: Clean chimney stack	10
Older areas of rose garden: Install trees and granite benches	10
Exit Junction: Groundworks to improve sight lines	100
Land to rear of Crematorium Office: Retaining wall and balustrading	50
Land extension area: Topographical study	1
Design of infrastructure & memorial layout	10
Total	191

COYCHURCH CREMATORIUM JOINT COMMITTEE

Proposed Budget 2026/27

Narrative	2025/26	2026/27
	Initial Budget	Budget
	£000	£000
Employees	418	434
Premises	539	526
Supplies, Services and Transportation	256	307
Agency/Contractors	113	113
Administration	37	30
Capital Financing	30	60
Gross Expenditure	1393	1470
Income: Fees and Charges/Grants/BCBC	(1773)	(1784)
Net (Surplus)/Deficit	(380)	(314)
Transfer to/(from) Reserves	380	314
Total	0	0

COYCHURCH CREMATORIUM JOINT COMMITTEE

4. BUSINESS PLAN REVIEW

SERVICE OBJECTIVES	PLANNED ACTIONS	TARGET/DESIRED OUTCOME	RESP OFFICER	METHOD OF MEASUREMENT	Resource Implications £k 26/27
Budget Strategy	<ul style="list-style-type: none"> • <i>Exercise service charge</i> • <i>Review works programme</i> • <i>CAMEO income</i> 	<i>Annually</i> <i>Annually</i> <i>March 2027</i>	Joanna Hamilton	<i>Annual report to Joint Committee</i>	
Improve Courtyard, Garden of Remembrance	<ul style="list-style-type: none"> • <i>Replacement of yorkstone benches</i> 	<i>March 2027</i>	Joanna Hamilton	<i>Regular progress meetings</i>	<i>10</i>
Additional Pathways	<ul style="list-style-type: none"> • <i>Install in Garden of Remembrance</i> • <i>Install in new memorial areas</i> 	<i>March 2027</i>	Joanna Hamilton	<i>Regular progress meetings</i>	<i>60</i>
Improve external stonework	<ul style="list-style-type: none"> • <i>Professional cleaning of chimney stack</i> 	<i>March 2027</i>	Joanna Hamilton	<i>Regular progress meetings.</i>	<i>10</i>
Landscaping	<ul style="list-style-type: none"> • <i>Trees & benches to rose garden</i> • <i>Retaining wall and balustrading to rose garden, rear of Crematorium office</i> 	<i>March 2027</i> <i>March 2027</i>	Joanna Hamilton	<i>Regular progress meetings.</i>	<i>10</i> <i>50</i>
Improvements to Exit Junction	<ul style="list-style-type: none"> • <i>Groundworks to improve sight lines</i> 	<i>March 2027</i>	Joanna Hamilton	<i>Regular progress meetings.</i>	<i>100</i>
Future memorial provision	<ul style="list-style-type: none"> • <i>Land extension area: Topographical study</i> • <i>Land extension area: Design of infrastructure & memorial layout</i> 	<i>March 2027</i> <i>March 2028</i>	Joanna Hamilton	<i>Report to JC. Regular progress meetings</i>	<i>1</i> <i>10</i>

COYCHURCH CREMATORIUM JOINT COMMITTEE

5: Contact Points for Crematorium Service

If you require further information about the services – please contact:

Clerk and Technical Officer for Coychurch Crematorium
(Head of Service – Public Realm)

- Martin Morgans (tel: 01656 642154) / email:
Martin.Morgans@bridgend.gov.uk

Bereavement Services Manager & Registrar
for Coychurch Crematorium

- Joanna Hamilton (tel: 01656 656605 /email:
Joanna.Hamilton@bridgend.gov.uk

Finance Officer for Coychurch Crematorium

- Sam Coombs (tel: 01656 642859 / email:
Sam.Coombs@bridgend.gov.uk

This page is intentionally left blank

Agenda Item 5

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	06 MARCH 2026
Report Title:	FINANCIAL PERFORMANCE 2025-26 AND PROPOSED REVENUE BUDGET 2026-27
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 report outlines the projected Financial Performance for 2025-26 and the proposed revenue budget for 2026-27 for the Joint Committee.• The Financial Performance report shows current income and expenditure levels, and a projected budget surplus of £345,258 for 2025-26.• The proposed budget for 2026-27 is included for approval with a proposal for fees to be increased by 3.2% in line with the Council's Fees and Charges policy as shown in Appendix 1.• The Annual Accounting Statement for 2024-25 has been returned and audited by Audit Wales with no amendments and is included as Appendix 2.

1. Purpose of Report

- 1.1 The purpose of this report is to inform the Joint Committee of the projected financial performance for the Crematorium for 2025-26, and to obtain approval from the Joint Committee for the Proposed Budget and the Fees and Charges for 2026-27 as set out in **Appendix 1**.

2. Background

- 2.1 The 2025-26 Revenue Budget was approved by the Joint Committee at its meeting on 7 March 2025. The current budget position and projected outturn for 2025-26 is shown in paragraph 3.1. The proposed budget for 2026-27 is set out in paragraph 3.3.
- 2.2 The Annual Return for 2024-25 was submitted to Audit Wales at the end of July 2025 which outlines a surplus of £615,097 for the year and an accumulated balance of £2,698,920 as at 31 March 2025.

Audit Wales has now confirmed that the Return has been audited with no amendments required. The Annual Return for 2024-25, signed by Audit Wales, is attached at **Appendix 2**.

3. Current situation/ proposal

Projected Revenue Outturn 2025-26

- 3.1 Table 1 below shows the financial position as at 31 January 2026 and the projected outturn for 2025-26.

Table 1- Comparison of Budget against Projected Spend as at 31 January 2026

Budget	Category	*Adjusted Actual	Projected Outturn	Projected Over (Under) Spend
2025-26		01/04/25 to 31/01/26	2025-26	2025-26
£'000		£'000	£'000	£'000
418	Employees	320	387	(31)
539	Premises	267	548	9
256	Supplies, Services & Transport	249	306	50
113	Agency / Contractors	100	113	0
37	Administration	31	37	0
30	Capital Financing Costs	22	36	6
1,393	Gross Expenditure	989	1,427	34
(1,636)	Fees & Charges	(1,110)	(1,636)	0
(37)	BCBC Contribution	(31)	(37)	0
(100)	Investment income	(83)	(100)	0
(1,773)	Gross Income	(1,224)	(1,773)	0
(380)	(Surplus)/Deficit	(235)	(346)	34
380	Transfer to/(from) Reserve	235	346	

*Adjusted to include pro-rata commitments during the year.

3.2 When the budget was set there was an anticipated budget surplus of £380,000. The projected outturn as at the end of January is a surplus of £346,000 which will be transferred to the Crematorium's Accumulated Surplus.

An explanation of the variances between the budget and projected outturn is detailed below:

- The projected underspend of £31,000 on Employees is due to vacant posts.
- The projected overspend of £9,000 on Premises relates to an overspend on maintenance of grounds due to emergency tree works.
- The projected overspend of £50,000 on Supplies, Services & Transport is made up of an overspend on items for resale (£50,000) due to a rise in requests for visual tributes and kerb block plaques. There is a further small projected overspend against Liability insurance of £1,000 estimated in line with last year's spend, which is offset by an underspend on exam fees and expenses (£1,000).
- Table 2 below shows a breakdown of the Planned Capital Maintenance budget along with the projected outturn and variances for 2025-26.

Table 2 – Planned Capital Maintenance 2025-26

	Budget 2025-26 £'000	Projected Outturn £'000	Projected Variance £'000
Groundworks - Paths	30	36	6
Total	30	36	6

- The overspend on Groundworks - Paths is due to additional improvement works on site.

2026-27 Proposed Budget

3.3 Table 3 below shows the proposed revenue budget for 2026-27.

Table 3 – Proposed Budget 2026-27

Category	Budget 2026-27 £'000
<u>Expenditure</u>	
Employees	434
Premises	526
Supplies, Services & Transport	307
Agency / Contractors	113
Administration	30
Capital Financing Costs	60
Gross Expenditure	1,470
<u>Income</u>	
Fees & Charges	(1,646)
Contribution from BCBC	(38)
Investment Income	(100)
Gross Income	(1,784)
Net (Surplus)/Deficit	(314)
Transfer to/(from) Reserves	314

3.4 All 2025-26 non-employee budgets have been reviewed and any necessary adjustments made to meet anticipated expenditure for 2026-27.

3.5 Employee budgets have been adjusted to reflect salary increments, the change in Pension contributions and an allowance made for a pay award in 2026-27.

3.6 The Business Plan for 2026-27 includes a budget requirement of £60,000 to meet Planned Capital Maintenance expenditure itemised in the table below:

Table 4 – Planned Capital Maintenance Spending Requirements

2026-27	£'000
Groundworks - Paths	60
Total	60

These costs will be met from the Capital Financing Costs budget identified in Table 3 above.

Fees and Charges

- 3.7 Fees and charges are reviewed in line with Bridgend County Borough Council's Fees and Charges Policy and increased by the Consumer Price Index (CPI) as at November prior to the start of the financial year. CPI for November 2025 was 3.2%, and fees have been increased to reflect this.
- 3.8 Income budgets have been prepared based on normal levels of activity. The 2026-27 proposed fees table is attached at **Appendix 1**.

Accumulated Balance

- 3.9 The effect on the accumulated balance of the proposed budget for 2026-27 is shown in Table 5 below:

Table 5 – Impact on Accumulated Balance of Proposed Budget 2026-27

Accumulated Balance	£000
Balance as at 31 March 2025	(2,699)
Projected Transfer to Reserves 2025-26	(346)
Projected Balance as at 31 March 2026	(3,045)
Projected Transfer to Reserves 2026-27	(314)
Projected Balance as at 31 March 2027	(3,359)

- 3.10 It is projected that, as at 31 March 2027, there will be an accumulated balance of £3.359 million. The balance of reserves as at 31 March 2026 is considered a sufficient level to maintain and protect the service in light of any unknown demands or emergencies.

Capital Expenditure 2026-27

- 3.11 Capital expenditure will not require any loan charge or contribution from constituent authorities in 2026-27. Items of a capital nature for 2026-27 as set out in paragraph 3.6, Table 4, will be directly funded from revenue contributions and the accumulated surplus from previous years.

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 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 the Financial Performance 2025-26 and proposed revenue budget for 2026-27.

6. Climate Change and Nature 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. Recommendation(s)

9.1 The Joint Committee is recommended to

(a) Note the projected financial performance for 2025-26.

(b) Confirm and approve the revenue budget for 2026-27.

(c) Approve 3.2% increase in fees and charges with effect from 1 April 2026 as outlined in **Appendix 1**.

Background documents: None

APPENDIX 1

<u>FEES</u>	<u>2025/26</u>	<u>2026/27</u>
	£ p	£ p
<u>CREMATION FEES</u>		
Under 18 years (Weekday)	Free	Free
Under 18 years (Saturday)	431.85	445.65
Over 18 years (Weekday)	845.40	872.45
Over 18 years (Saturday)	1203.00	1241.50
Additional 30 min Chapel time - Weekday	93.05	96.05
Additional 30 min Chapel time - Saturday (Double weekday rate)	186.10	192.05
Provision of Pipe Organ	51.30	52.95
Retained Organs (Cremated at establishment)	129.80	133.95
Retained Organs (not previously cremated at establishment)	210.95	217.70
Memorial Service - Weekday	225.70	232.90
Memorial Service - Saturday (Double weekday rate)	451.45	465.85
Live Webcast of funeral service - (includes 7 days on demand)	88.35	91.20
Personal Digital Recording of the Webcast – Downloadable File link	34.05	35.15
Personal Digital Recording of the Webcast with visual tributes inserted	56.75	58.55
Personal Digital Video Recording of funeral service (funeral has not been Webcast) - Downloadable File Link (including a Visual Tribute if required)	81.05	83.65
Visual Tributes - Display of Digital Single Still photograph - (Hold image)	22.65	23.35
Visual Tributes - Display of Digital photographs Slideshow - max. 25 images with music if required - For every additional 25 photographs	85.05 28.30	87.75 29.20
Visual Tributes - Display of Digital Family Video File	56.75	58.55
Visual Tributes - Personal Digital Copy of Visual Tribute only – Downloadable File link	34.05	35.15
Visual Tribute request within 24 hours of funeral service	102.60	105.90
Direct Cremation only at 9am (No service, No Attendance, inclusive of Cremation Cert)	623.60	643.55
<u>BURIAL PLOTS</u>		
Concrete plinth burial plot - purchase fee (double if cremated elsewhere)	321.35	331.65
Granite plinth burial plot - purchase fee 75 yrs (double if cremated elsewhere)	513.70	530.15
<u>SLATE PLAQUES</u>		
Standard plaque for concrete plinth burial plot/rose beds/trees	281.45	290.45
Double plaque for plot/rose beds/trees	418.70	432.10
Small photograph	138.60	143.05
Large Photograph	207.25	213.90
Standard slate plaque - blank	43.90	45.30
Refurbishment of standard plaque lettering (double for double plaque)	43.90	45.30
<u>GRANITE PLAQUES</u>		
Standard plaque for granite plinth burial plot	363.80	375.45
Standard plaque for granite bench	363.80	375.45
<u>BENCHES</u>		
Wooden bench - purchase fee with 10yr maintenance agreement	1258.20	1298.45
Wooden bench - renewal of 10yr maintenance agreement	491.95	507.70
Granite bench - 10yr lease on shared bench	245.85	253.70
<u>LEASED MEMORIALS</u> (15 year lease unless otherwise stated)		
Columbaria units - from	655.70	676.70
Vase blocks lease with plaque - from	435.55	449.50
Wall plaques and lease (GoR) - from	435.55	449.50
Tree dedication lease	382.20	394.45
Vase space lease - Cloisters (3 years)	62.80	64.80
<u>INTERMENT RELATED FEES</u>		
Interment in rose beds (double if cremated elsewhere)	156.15	161.15
Interment in burial plot (double if cremated elsewhere)	156.15	161.15
Exhumation	156.15	161.15
Placement in Columbaria unit	56.85	58.65
Scattering of cremated remains (double if cremated elsewhere)	28.50	29.40
Witness of interment/scatter of cremated remains	37.75	38.95
Cremation Certificate/ Extract from Register	19.30	19.90
<u>URNS</u>		
Aluminium urn - adult/child	43.90	45.30
Wooden casket	53.25	54.95
Biodegradable Scatter Tube	31.90	32.90
Polytainer urn	20.85	21.50

<u>FEES</u>	<u>2025/26</u>	<u>2026/27</u>
	£ p	£ p
<u>OTHER</u>		
External Chapel Wall Space (for granite plaque)	396.25	408.95
Silver coloured flower vase for plots/columbaria units	9.45	9.75
Lids for flower vase	4.00	4.15
Service book	35.80	36.95
<u>BOOK OF REMEMBRANCE</u>		
Reservation in Book 2 Lines	22.90	23.65
Reservation in Book 5 Lines	45.55	47.00
Reservation in Book 8 Lines	68.45	70.65
Entry 2 Lines	64.35	66.40
Entry 5 Lines	130.90	135.10
Entry 8 Lines	168.90	174.30
Special Entry	252.70	260.80
Floral Emblem	68.45	70.65
Coat of Arms	87.30	90.10
Purchase of Miniature Book	63.30	65.35

* All fees rounded to the nearest 5p.

Minor Joint Committees in Wales Annual Return for the Year Ended 31 March 2025

Appendix 2

Accounting statements 2024-25 for:

Name of
Committee:

COYCHURCH CREMATORIUM

	Year ending		Notes and guidance
	31 March 2024 (£)	31 March 2025 (£)	
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*		
<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.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2025.</p>	<p>Approval by the Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature:</p> 	<p>Minute ref: 65</p> <p>Chair signature:</p> 
<p>Name: Carys Lord</p>	<p>Name: Councillor Gwyn John</p>
<p>Date: 04/06/25</p>	<p>Date: 17/06/2025</p>

Auditor General for Wales' Audit Certificate and report

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

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2025 of:

COYCHURCH CREMATORIUM

Auditor General's report

Audit opinion

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

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

Other matters arising and recommendations

There are no further matters or recommendations that I wish to draw to the Committee's attention.

External auditor's name: Ann-Marie Harkin

External auditor's signature:



Date: 5 November 2025

For and on behalf of the Auditor General for Wales

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 1 st 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: 6 th June 2025