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Bridgend County Borough Council

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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.

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

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

Dyddiad/Date: Dydd Gwener, 26 Mehefin 2026

Annwyl Cynghorydd,

CYD BWYLLGOR AMLOSGFA LLANGRALLO

Cynhelir Cyfarfod Cyd Bwyllgor Amlosgfa Llangrallo o bell drwy Microsoft Teams ar **Dydd Gwener, 3 Gorffennaf 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 — 3 - 8

I dderbyn am gymeradwyaeth y Cofnodion cyfarfod y 06/03/2026.

4 Adolygiad Blynyddol o Amcanion Cynllun Busnes 2025-26 — 9 - 20

5 Datganiad Cyfrifyddu Blynyddol 2025-26 — 21 - 32

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

COFNOD O BENDERFYNIADAU CYFARFOD CYDBWYLLGOR AMLOSGFA LLANGRALLO A GYNHALIWYD O BELL - DRWY GYFRWNG TIMAU MICROSOFT DDYDD GWENER, 9 MEHEFIN 2023 AM 14:00

Presennol

Y Cynghorwyr:

John Spanswick
Gwyn John
Barry Stephens
Eugene Caparros
Paul Davies

Swyddogion:

Johanna Hamilton
Mark Galvin
Michael Pitman
Dean Jones

-

Teitl yr Adroddiad	Ethol Cadeirydd (o blith aelodau Cyngor Bwrdeistref Sirol Rhondda Cynon Taf)
Y penderfyniad wnaed	Cafodd ei gynnig, ei eilio ac roedd pawb yn gytûn y dylid ethol y Cynghorydd B Stephens fel y Cadeirydd am y flwyddyn i dod Yna cymerodd y Cynghorydd Spanswick y Gadair.
Dyddiad gwneud y penderfyniad	9 Mehefin 2023
Buddiannau Personol neu Ragfarnus a Ddatgelwyd	Dim

Teitl yr Adroddiad	Ymddiheuriadau am Absenoldeb
Y penderfyniad wnaed	Y Cynghorwyr S Griffiths a C Stallard
Dyddiad gwneud y penderfyniad	9 Mehefin 2023
Buddiannau Personol neu Ragfarnus a Ddatgelwyd	Dim

Teitl yr Adroddiad	Cymeradwyo’r cofnodion
Y penderfyniad wnaed	Cymeradwyo cofnodion cyfarfod Cyd-bwyllgor Amlosgfa Llangrallo dyddiedig 3 Mawrth 2023, fel cofnod gwir a chywir.
Dyddiad gwneud y penderfyniad	9 Mehefin 2023
Buddiannau Personol neu Ragfarnus a Ddatgelwyd	Dim

Teitl yr Adroddiad	Adolygiad blynyddol o Amcanion Cynllun Busnes 2022-23
Y penderfyniad wnaed	Bod y Cydbwyllgor yn nodi’r adroddiad
Dyddiad gwneud y penderfyniad	9 Mehefin 2023
Buddiannau Personol neu Ragfarnus a Ddatgelwyd	Dim

Teitl yr Adroddiad	Archwiliad Mewnol Amlosgfa Llangrallo
Y penderfyniad wnaed	Bod y Cydbwyllgor yn nodi’r Adroddiad Archwilio Mewnol.
Dyddiad gwneud y penderfyniad	9 Mehefin 2023
Buddiannau Personol neu Ragfarnus a Ddatgelwyd	Dim

Teitl yr Adroddiad	Datganiad Cyfrifon Blynyddol 2022-23
Y penderfyniad wnaed	Bod y Cydbwyllgor yn cymeradwyo’r Datganiad Cyfrifon Blynyddol ar gyfer Amlosgfa Llangrallo am 2022-23 (Atodiad 1) ac yn gofyn i Gadeirydd y Cydbwyllgor lofnodi’r Datganiad Cyfrifon Blynyddol cyn ei gyflwyno i Archwilio Cymru.
Dyddiad gwneud y penderfyniad	9 Mehefin 2023
Buddiannau Personol neu Ragfarnus a Ddatgelwyd	Dim

Teitl yr Adroddiad	Eitemau brys
Y penderfyniad wnaed	Dim
Dyddiad gwneud y penderfyniad	9 Mehefin 2023
Buddiannau Personol neu Ragfarnus a Ddatgelwyd	Dim

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Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**3 JULY 2026**
Report Title:	**ANNUAL REVIEW OF 2025-26 BUSINESS PLAN OBJECTIVES**
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:	**To advise the Joint Committee on the performance of Coychurch Crematorium during 2025-26, 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 2025-26.

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 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 and detailed in the Treasurer's Annual Accounting Statement 2025-26 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 2025/26

Number of cremations

In 2025/26, the Crematorium carried out the following cremations:

CREMATIONS (residence)	TOTALS
Borough of Bridgend	864
Vale of Glamorgan	127
Rhondda-Cynon-Taff	403
Others	44
TOTALS	**1438**

Public Satisfaction

The Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. For 2025/26, 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 2025 incl.)

Responses 41

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

	Excellent	Good	Average	Poor
The availability of service times	85.5	12.5	5	
The arrangements on the day of the funeral	95	5		
The presentation of the cremation plot	96.15	3.85		
In dealing with staff how would you rate: -				
Literature and information given	80.56	19.44		
Presentation of personnel	81.58	18.42		
General attitude of staff	84.6	15.4		
How would you rate the following conditions within the crematorium:-				
Chapels	92.7	7.3		
Access roads and footpaths	95.12	2.44	2.44	
Rose gardens and grounds	94.7	5.3		
Grass cutting around memorials	92.11	7.89		
Toilets	89.5	10.5		
Water stations and waste bins	86.11	13.89		
OVERALL SATISFACTION	**92.68%**	**7.32%**	-	-

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

- Remains to be scattered elsewhere.
- I will keep my husbands ashes so when I die our ashes are together.
- To be buried in St Illtyd's Churchyard.
- I wanted the ashes returned to me.
- To be scattered
- Ashes to be placed with husband
- To be scattered with family members at Crematorium in birth town (Birmingham).
- To be kept at home until a later date.
- To be kept and buried with wife
- To be scattered on mother's grave
- To be united with remains of other family members
- Being placed in the limes Cemetery, Cowbridge
- Interment at family plot
- Interred with family ashes at Cemetery
- Remains to be scattered in place requested by deceased.
- Being scattered elsewhere.
- My partner's wishes are to be scattered on the Bwlch.
- Burying remains in a family cemetery plot.
- I wish to have ashes.
- To be nearer home.
- To scatter in a place of choice.
- We wanted to bring him home.

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

- None

Do you have any further observations or comments: -

- A beautiful service of celebration and remembrance in a stunning setting.
- The service was good but not all photos were shown on the screen that were submitted.
- Very happy with the service.
- I was so pleased with everything, everyone was helpful.
- Although a sad day, I will remember it forever!! You do a professional Job!!!
- Some mourners who sat near the back found it cold because of the air conditioning unit.
- The chapel is absolutely beautiful and definitely helped us on the day. The facilities are also outstanding.
- Just to thank everyone involved with my fathers cremation, everything went really well.
- Thank you.

SERVICE FOR THE BEREAVED – CRÉMATORIUM
(RECEIVED JULY 2025 to SEPTEMBER 2025 incl.)

Responses 40

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

	Excellent	Good	Average	Poor
The availability of service times	69.23	30.77		
The arrangements on the day of the funeral	94.87	5.13		
The presentation of the cremation plot	80.95	19.05		
In dealing with staff how would you rate: -				
Literature and information given	88.9	11.1		
Presentation of personnel	91.89	8.11		
General attitude of staff	94.4	5.6		
How would you rate the following conditions within the crematorium:-				
Chapels	100			
Access roads and footpaths	94.87	5.13		
Rose gardens and grounds	88.9	11.1		
Grass cutting around memorials	91.43	8.57		
Toilets	90	6.67	3.33	
Water stations and waste bins	85.71	10.71	3.57	
OVERALL SATISFACTION	**97.5%**	**2.5%**	-	-

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

- Joining our dad in Oxford.
- To scatter elsewhere.
- To scatter at a later date.
- Interment at Maesteg Cemetery.
- Going to a favourite place.
- To be interred in a family plot elsewhere.
- To be with her husband's ashes elsewhere.
- Wish to scatter where lived and died.
- To be scattered at the deceased's requested location.
- To be kept at home until spouse passes.
- To be interred in Llantrisant Cemetery.
- To be at home.
- We have a cemetery plot.
- To be buried in Llanblethian churchyard.
- Will scatter my husband's ashes.
- Burial plot in Tonypandy

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

- None

Do you have any further observations or comments: -

- All Excellent
- Communication for all aspects for me was exceptional, thank you.
- All went very well, we like the new area outside the chapel.
- Only to say, all staff I had a meeting with treated me with a helpful and compassionate manner at a difficult time.
- Only to thank everyone for their kindness.

- All staff and service were incredible, such helpful and courteous staff and a well run day. Thank you.
- Thank you.
- It was a very good service and a lovely crematorium.
- The whole experience we had was perfect, we were grateful. Even though we were a tiny funeral party we were treated with care and kindness.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED OCT 2025 to DEC 2025 incl.)

Responses 49

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

	Excellent	Good	Average	Poor
The availability of service times	66.67	33.33		
The arrangements on the day of the funeral	88.89	11.11		
The presentation of the cremation plot	91.67	8.33		
In dealing with staff how would you rate: -				
Literature and information given	90.24	9.76		
Presentation of personnel	89.5	10.5		
General attitude of staff	89.5	10.5		
How would you rate the following conditions within the crematorium:-				
Chapels	97.92	2.08		
Access roads and footpaths	87.5	12.5		
Rose gardens and grounds	93.33	6.67		
Grass cutting around memorials	93.33	6.67		
Toilets	90.48	9.52		
Water stations and waste bins	92.31	5.13	2.56	
OVERALL SATISFACTION	**95.83%**	**4.17%**	-	-

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

- To scatter in a favourite place.
- To be placed in local cemetery
- Possible interment in family grave, Bridgend Cemetery.
- To be scattered with family in time.
- To be scattered with mum in the rose garden at Mansfield Crematorium.
- To be scattered with his wife.
- Have a plot at local cemetery.
- Family keeping them.
- To scatter privately.
- For scattering by family.
- To be interred at Pendoylan Churchyard.
- I wish to keep them at home.
- Being placed in a family plot at local church.
- Dad wished for his ashes to be buries next to his partner in a graveyard near to his home.
- Ashes to be scattered in France.
- Her ashes are to be buried in Iran.
- To be buried at Bridgend Cemetery
- To scatter deceased’s ashes in favourite spot.
- Ashes to be interred with other family in remembrance garden St Illtyd’s Church, Llantwit Major.
- Interred in Glyntaff.
- To be placed in a pre-arranged plot.

- Own a plot in a cemetery.
- It was the wish of the deceased to be buried with late wife in Tredegar.

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

- None

Do you have any further observations or comments: -

- Beautifully maintained grounds.
- Everything ran smoothly and was very respectful.
- Excellent service all round. Thank you.
- Best kept Crematorium in Wales. It is beautiful. Many thanks to Joanna Hamilton! Kind and professional at all times.
- The grounds are lovely and well kept. The canopy as you come out of the crematorium is well thought out. The car parks were a little confusing on the day.
- I have attended many cremations here and its level of service is highly commendable.
- Felt like a long wait on arrival to getting out of family car.
- All staff were very polite, professional and showed empathy. Thank you
- Your staff and surroundings made a very difficult time a little easier to bear the pain.
- Excellent service at Coychurch on 03/12/25.
- Changes to the outside of the big chapel make it now much better and are excellent for the meeting and greeting after the funeral service.
- A very peaceful and relaxing area, very well kept.
- I would like to thank you, on behalf of my extended family, for all your help and support in arranging for my late father's ashes to be buried with his parents and sister. It meant a lot to us to achieve this and your help and support at a difficult time was very much appreciated.
- Really good experience – your staff were exemplary in every way! 14/12/25
- All went well
- The service was more than I expected, in every way. Thank you.
- Thank you. We were very pleased with how everyone dealt with our sad loss.
- Staff were brilliant, I couldn't fault a thing.

SERVICE FOR THE BEREAVED – CREMATORIUM
(RECEIVED JAN 2026 to MARCH 2026 incl.)

Responses 40

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

	Excellent	Good	Average	Poor
The availability of service times	80.49	12.20	2.44	4.88
The arrangements on the day of the funeral	90	10		
The presentation of the cremation plot	87.5	12.5		
In dealing with staff how would you rate: -				
Literature and information given	84.21	15.79		
Presentation of personnel	86.11	13.89		
General attitude of staff	88.9	11.1		
How would you rate the following conditions within the crematorium:-				
Chapels	90	10		
Access roads and footpaths	82.05	17.95		
Rose gardens and grounds	86.11	13.89		
Grass cutting around memorials	82.86	17.14		
Toilets	77.78	19.44	2.78	
Water stations and waste bins	76.47	20.59	2.94	
OVERALL SATISFACTION	**87.5%**	**12.5%**	-	-

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

- To stay at home with husband.
- To be interred with wife at cemetery.
- For scattering where my husband chose.
- To keep some ashes for memorial jewellery.
- To be scattered elsewhere.
- To be scattered with his grandparents.
- To be scattered at deceased's chosen place.
- Deceased had cremation plot in Laleston Cemetery.
- Ashes going to family in Bristol.
- To be reunited with husband elsewhere.
- To be scattered in favourite places.
- We wanted to keep them with the family.
- Remains to be held until husband passes away then scattered together.
- To be interred in Pontycymer Cemetery in a family plot.
- Interment at local cemetery.
- Interment with family member at Cemetery.
- To be scattered in Scotland.
- Independent burial.
- We will scatter ashes ourselves privately.

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

- None

Do you have any further observations or comments: -

- The funeral service held on 30/1/26 for my mother went without any issues – my thanks to all involved in making a sad occasion into a dignified and respectful service.
- Thank you for giving our dad a lovely send off. Everyone commented on how pleasant the location is.
- The acoustics in the chapel were rather reverberant.
- Parking was difficult due to a larger service after ours.
- I always feel an overwhelming sense of peace as soon as entering the gates to Coychurch Crematorium. The building and grounds are beautiful.
- We felt very supported by staff.
- Beautiful grounds and lovely chapel.
- All good.
- Thank you for your service during this stressful time – very helpful and professional, and with dignity.

Expenditure for Planned Works 2025/26

The Capital Works expenditure for 2025/26 is itemised below:

Narrative	Budget 2025-26 £'000	Outturn £'000	Variance £'000
Groundworks – Paths to memorial areas	30	34	4
Total	**30**	**34**	**4**

The overspend on Groundworks - Paths is due to additional improvement works on site. This is outlined in the annual Accounting Statement 2025-26.

Business Plan Service Objectives

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

2025/26 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 and detailed in the 2025-26 Treasurer's Report.*
Additional Paths in Memorial Areas to improve safety and pedestrian access.	• ***Install Rose Garden*** • ***Install old burial plot section*** • ***Install new memorial areas*** • ***Install new pavement along exit road adjoining rose garden***	***March 2024 & 2025*** ***March 2025*** ***March 2025 & 2026*** ***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. Reported to meeting 6th March 2026, new pavement installed along exit road adjoining rose garden, incorporating safety bollards.* • *Additional works programmed into works schedule and capital budget for 2026-27 to continue to improve safety and pedestrian access.*

Courtyard, Garden of Remembrance	• ***Professional cleaning of stone memorial walls.*** • ***Replace coping stones to memorial walls.*** • ***Professional cleaning of tall periphery stone memorial walls & replace wooden pergola.***	***March 2025*** ***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. Completed Jan 2025.* • *Reported to meeting 6th March 2026.Tall walls cleaned & pergola replaced, accommodated in 2025/26 revenue budget.* • *Additional works programmed into works schedule and revenue budget for 2026-27 to replace Yorkstone style benches.*
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, funerary stone and entrance walls at road entrance, completed Feb 2025.* • *Additional works planned for 2025-26 and accommodated from 2025-26 revenue budget. Reported to the meeting 6th March 2026, exterior of Waiting Room, Memorial walls to rear of both chapels completed.* • *Additional works programmed into works schedule and revenue budget for 2026-27 to clean chimney stack.*
Installation of new tree lined avenues	• ***New trees and granite benches to be installed in older burial plot section and rose garden, either side of footpaths, creating new memorialisation to match that already installed in new land extension area.***	***March 2026***	Joanna Hamilton	***Regular progress meetings.***	• *Reported to meeting 7th March 2025, to be accommodated in 2025-26 revenue budget. Reported to meeting 6th March 2026, completed Feb 2026* • *Additional works programmed into works schedule and revenue budget for 2026-27 for the older sections of the rose garden.*
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.* • *Reported to meeting 6th March 2026,ecologists reports and vegetation*

					clearance completed February 2026. Involvement from BCBC's engineers required and installation works programmed into works schedule and revenue budget for 2026-27
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 6^{th} March 2026.* • *Completed, reported to meeting on 6^{th} March 2026.* • *Completed, reported to meeting on 6^{th} March 2026.*

Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**3 JULY 2026**
Report Title:	**ANNUAL ACCOUNTING STATEMENT 2025-26**
Report Owner: Responsible Chief Officer / Cabinet Member	**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 2025-26 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 2025-26 Coychurch Crematorium made a net surplus of £461,385. The surplus has been added to the accumulated reserve for the Crematorium brought forward at 31 March 2025, bringing the total of that reserve to £3,160,305 at 31 March 2026 compared to £2,698,920 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 of this report. 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 2025-26 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 2026 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 2026.

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 2026, 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 31 October 2026. Should the Annual Return not be certified by 31 July 2026 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 2025-26 Coychurch Crematorium made a net surplus of £461,385 (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 2025, bringing the total of that reserve to £3,160,305 at 31 March 2026 compared to £2,698,920 at 31 March 2025.

Table 1 shows a summary of the final financial position for the Crematorium for 2025-26 compared to the budget set at the start of the financial year.

Table 1 – Crematorium Financial Position 2025-26

Actual 2024-25 £'000		Budget 2025-26 £'000	Actual 2025-26 £'000	Variance 2025-26 £'000
	Expenditure			
366	Employees	418	379	(39)
381	Premises	539	400	(139)
173	Supplies, Services & Transport	256	298	42
113	Agency/Contractors	113	126	13
27	Administration	37	27	(10)
53	Capital Financing Costs	30	34	4
1,113	**Gross Expenditure**	**1,393**	**1,264**	**(129)**
	Income			
(1,589)	Crematorium Fees etc.	(1,636)	(1,583)	53
(34)	BCBC Contribution	(37)	(37)	0
(105)	Investment income	(100)	(105)	(5)
(1,728)	**Gross Income**	**(1,773)**	**(1,725)**	**48**
(615)	**(Surplus)/Deficit**	**(380)**	**(461)**	**(81)**
(615)	**Transfer (to)/from Reserve**	**(380)**	**(461)**	

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

- The underspend of £39,000 on Employees is due to vacant posts including the Green Spaces & Bereavement Services Manager and Assistant Registrar positions.

- The underspend of £139,000 on Premises is made up of underspends on Planned, Cyclical and Day to Day Maintenance (£102,000), Property Insurance (£3,000), Contractor payments (£2,000) and Utilities (£42,000). This is offset by an overspend on Grounds Maintenance (£10,000).

- The overspend of £42,000 on Supplies, Services & Transport is made up of overspends on Items for resale (£56,000), Protective Clothing (£1,000), and Insurance (£1,000). This is offset by underspends on Purchase of Equipment (£2,000), Office equipment and furniture (£3,000), Cleaning Materials (£1,000), Medical Expenses (£1,000), Security Services (£3,000), Audit Fees (£2,000), Exam Fees (£1,000), Printing (£1,000), Advertising and Promotion (£1,000) and Other Miscellaneous Expenses (£1,000).

- The overspend of £13,000 on Agency/Contractors is due to an overspend on Grounds Maintenance recharges (£14,000) offset by an underspend on Waste Disposal (£1,000).

- The underspend of £10,000 on Administration relates to an underspend on Bridgend County Borough Council (BCBC) rechargeable 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 2025-26.

Table 2 – Planned Capital Maintenance 2025-26

2025-26	Budget 2025-26 £'000	Actual £'000	Variance £'000
Groundworks - Paths	30	34	4
Total	**30**	**34**	**4**

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

- Income received is less than budgeted by £48,000. The number of adult cremations in 2025/26 was 1438 compared to 1478 in 2024/25. The loss of cremation fees and additional items associated with funeral services and memorials has resulted in a decrease in budgeted fees and charges income (£53,000) offset by an increase in investment income (£5,000) 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 2025 & 2026

31 March 2025 £'000	Description	31 March 2026 £'000
	Property, Plant & Equipment	
5,724	- Land and Buildings	5,863
1,100	- Community Assets	1,100
6,824	**Non-Current Assets**	**6,963**
27	Inventories	27
180	Short Term Debtors	175
2,507	Cash and Cash Equivalents	2,975
2,714	**Current Assets**	**3,177**
	Short Term Borrowing	
(15)	Short Term Creditors	(17)
(15)	**Current Liabilities**	**(17)**
9,523	**Net Assets**	**10,123**
	Usable reserves	
2,699	- Accumulated Surplus	3,160
	Unusable reserves	
2,513	- Revaluation Reserve	2,829
4,311	- Capital Adjustment Account	4,134
9,523	**Total Reserves**	**10,123**

3.4 Further information to explain the balances is provided below:

- Property, Plant and Equipment of £6.963 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 £0.175 million represents the monies owed to the Coychurch Crematorium Joint Committee by trade debtors such as Funeral Directors as at 31 March 2026.

- Cash and cash equivalents of £2.975 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 £0.017 million represents monies owed by the Coychurch Crematorium Joint Committee for goods/services received in 2025-26 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 2026 and revaluation of assets and capital adjustments.

- The accumulated surplus of £3.160 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 2025-26.

6. Climate Change and Nature Implications

6.1 There are no Climate Change or 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 within the report.

9. Recommendations

9.1 The Joint Committee is recommended to approve the Annual Accounting Statement for Coychurch Crematorium for 2025-26 (**Appendix 1**), and requests that the Chair of the Joint Committee signs the Annual Accounting Statement prior to submission to Audit Wales.

Background documents: None

Minor Joint Committees in Wales
Annual Return for the Year Ended 31 March 2026

Appendix 1

Accounting statements 2025-26 for:

Name of Committee: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance
	31 March 2025 (£)	**31 March 2026 (£)**	**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	2,083,823	2,698,920	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	1,727,558	1,724,635	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(365,793)	(378,082)	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	(746,668)	(885,168)	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	2,698,920	3,160,305	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	206,968	202,039	**Income and expenditure accounts only:** Enter the value of debts owed to the Committee at the year-end.
9. (+) Total cash and investments	2,506,861	2,975,020	**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	(14,909)	(16,754)	**Income and expenditure accounts only:** Enter the value of monies owed by the Committee (except borrowing) at the year-end.
11. (=) Balances carried forward	2,698,920	3,160,305	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	6,824,187	6,962,513	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 2026, that:

	Agreed?		'YES' means that the Committee:
	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.
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.
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.
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.
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. 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.
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.
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.

* 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 2026.	**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: Carys Lord.	**Chair signature:**
Name: Carys Lord	**Name:**
Date: 22.06.2026	**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 2026.

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.	✓				All payments are made through the Council's bank account and ledge system.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				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.	✓				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.	✓				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.	✓				Charges for the Crematorium were agreed by the Joint Committee on the 7th of March 2025 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.			✓		There is 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.	✓				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.	✓				The 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.	✓				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.	✓				Centralised main accounting audit performed regularly, with 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 2024-25 and 2025-26. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Joan Davies
Signature of person who carried out the internal audit: 
Date: 8th June 2026

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