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: Democratic Services

Dyddiad/Date: Thursday, 27 August 2026

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be remotely via Microsoft Teams on **Friday, 4 September 2026** at **14:00**.

AGENDA

1	Apologies for Absence To receive apologies for absence from Members.	
2	Declarations of Interest To receive declarations of personal and prejudicial interest (if any) from Members/Officers in accordance with the provisions of the Members' Code of Conduct adopted by Council from 1st September 2009.	
3	Approval of Minutes To receive for approval the Minutes of 03/07/2026	3 – 8
4	Green Flag Award	9 – 14
5	Internal Audit of Coychurch Crematorium	15 – 26
6	The Federation of Burial and Cremation Authorities Inspection of Coychurch Crematorium	27 – 32

By receiving this Agenda Pack electronically you will save the Authority approx. £0.84 in printing costs

7 Revenue Monitoring Statement 1 April 2026 to 30 June 2026 & Annual Accounting Statement 2025-26 Update 33 – 42

8 Urgent Items

To consider any items of business that by reason of special circumstances the chairperson is of the opinion should be considered at the meeting as a matter of urgency in accordance with the Procedure Rules set out in the Constitution.

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

Yours faithfully
K Watson
Chief Officer Legal, Regulatory and Electoral Services
Councillors:
H T Bennett
E L P Caparros
P Davies
H Griffiths
S J Griffiths
G John
J Lynch-Wilson
JC Spanswick
C Stallard
B Stephens
J Turner

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE HELD REMOTELY - VIA MICROSOFT TEAMS ON FRIDAY, 3 JULY 2026 AT 14:00

Present

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

Apologies for Absence

Cllr John Spanswick
Cllr Paul Davies

Declarations of Interest

None

Officers:

Stephen Griffiths	Democratic Services Officer - Committees
Nimi Chandrasena	Democratic Services Officer
Joanna Hamilton	Bereavement Services Manager and Registrar
Dean Jones	Accountant - Financial
Martin Morgans	Interim Head of Operations - Community Services

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

81. Election of Chairperson (From Bridgend County Borough Council Members)

Decision Made	RESOLVED: Cllr Eugene Caparros was appointed as Chairperson for 2026-27.
Date Decision Made	03/07/26

82. Election of Vice Chairperson (From Rhondda Cynon Taff Council Members)

Decision Made	RESOLVED: Cllr Barry Stephens was appointed as Vice Chairperson for 2026-27.
Date Decision Made	03/07/26

85. Approval of Minutes

Decision Made	RESOLVED: That the minutes of the meeting of the Coychurch Crematorium Joint Committee held on 6th March 2026 be approved as a true and accurate record.
Date Decision Made	03/07/26

86. Annual Review of 2025-26 Business Plan Objectives

Decision Made	The purpose of the report was to advise the Joint Committee on the performance of Coychurch Crematorium during 2025-26. 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. Appendix A of the report identified the performance of Coychurch Crematorium relating to: • Number of cremations. • Service standards • Planned expenditure • Achievement of Business Plan objectives In response to the report, members discussed a number of issues: • The Bereavement Services Manager and Registrar and her team were congratulated for the outstanding service and performance of Coychurch Crematorium. • The number of 'pure' cremations per week. The Bereavement Services Manager and Registrar indicated that she would provide members with the exact numbers. • The maximum number of cremations that could be scheduled. In response, the Bereavement Services Manager and Registrar indicated that the maximum number was 17 per day, but that they tried to schedule no more than 10. • The small anomaly in the figures for the rating of the availability of service times (April to June 2025), where the percentage figures added up to 103%. • The reasons for the small fall in the Excellent rating (87.5%) for the fourth quarter, compared to the previous three. • The reasons for the delay in completing the groundworks to improve sight lines at the exit junction. RESOLVED: The Joint Committee is recommended to note the report.
Date Decision Made	03/07/26

87. Annual Accounting Statement 2025-26

Decision Made	The purpose of the report was 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.

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

	In response to the report, Members discussed a couple of issues: • The vacant posts. The Bereavement Services Manager and Registrar indicated that the two vacant posts had been filled. • The reasons why a Regulation 10 notice had been issued to indicate that the Annual Accounting Statement had not been approved and certified by the Join Committee by 31 May. It was noted that the key reason was related to the scheduling of Joint Committee meetings. The Accountant – Financial agreed to provide members with additional information about the Regulation 10 notice and whether it had been necessary in previous years. • The reasons for the underspend of £139,000 on Premises, and in particular the underspend of £102,000 on Planned, Cyclical and Day to Day Maintenance. • The reasons for the overspend of £56,000 on Items for resale. The Bereavement Services Manager and Registrar noted that this was a timing issue as far as the accounts are concerned related to when they needed to purchase new granite plinths for the burial plots, which are then resold to members of the public. • The paragraph that suggested the accumulated surplus would be the subject of a future report considering its use for proposed improvements and the possible repayment to the Partner Authorities. The Bereavement Services Manager and Registrar indicated that this section would need to be corrected as the Memorandum of Agreement stated that any surplus had to remain as a fund to protect against eventualities at Coychurch Crematorium and not to be repaid to Partner Authorities. <u>RESOLVED</u>: The Joint Committee approved the Annual Accounting Statement for Coychurch Crematorium for 2025-26 (Appendix 1) and requested that the Chair of the Joint Committee sign the Annual Accounting Statement prior to submission to Audit Wales, subject to a correction to the report to state that the surplus could not be repaid to partner authorities.
Date Decision Made	03/07/26

88. Urgent Items

Decision Made	None

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

	The Bereavement Services Manager and Registrar thanked Cllr G John for his support as Chairperson over the last year.
Date Decision Made	03/07/26

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

The meeting closed at 14:54.

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

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Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**4 SEPTEMBER 2026**
Report Title:	**GREEN FLAG AWARD**
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 Coychurch Crematorium's Green Flag Award success for 2026, which the Crematorium has received for the seventeenth year in succession, confirming continued recognition of its status as one of the best green spaces in the country, demonstrating the highest standards of management of the site and grounds.**

1. Purpose of Report

1.1 The purpose of this report is to advise the Joint Committee on Coychurch Crematorium's successful application for a Green Flag Award in 2026.

2. Background

2.1 The Green Flag Award sets the benchmark standard for the management of parks and green spaces across the United Kingdom and around the world. It was launched in 1996 to recognise and reward the best green spaces in the country. The first national award was introduced in 1997 and it continues to identify and reward the high standards against which our parks and green spaces are measured. It is also seen as a way of encouraging organisations to achieve high environmental standards, setting a benchmark of excellence in recreational green areas. All green spaces are different and diversity is encouraged with each site being judged on its merits.

2.2 Coychurch Crematorium received its first award in 2010 and annually thereafter. A re-submission for the Green Flag Award was made in January 2026 and awards were announced on 14th July 2026.

3. Current situation / proposal

3.1 The Crematorium has once again been successful in securing this nationally recognised award for the standards of care and maintenance of the site and grounds. The award confirms the commitment to maintaining high standards, which can be appreciated by all visitors.

3.2 Coychurch Crematorium is flying its Green Flag for the seventeenth year in succession.

3.3 The Chairperson of the Coychurch Crematorium Joint Committee and the Bereavement Services Manager and Registrar normally collect the Green Flag Award at a ceremony but the Green Flag Award organisers will not hold an award ceremony this year. Instead the Green Flag and certificate have been delivered directly to Coychurch Crematorium.

3.4 On 15th July 2026 Bridgend County Borough Council issued a press release to advise the public of the Green Flag Award successes, a copy of which is attached as **Appendix A**.

3.5 The award requires an annual application and a further submission will be made in January 2027.

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 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 The submission for the award costs £389 and is met from Coychurch Crematorium's revenue budget.

9. Recommendation:

9.1 The Joint Committee is recommended to note the report.

Background Papers: None

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APPENDIX A

Media Release

I'r Cyfryngau

14 July 2026

Green spaces in Bridgend County Borough recognised with prestigious national awards

Seven green spaces across Bridgend County Borough have received prestigious Keep Wales Tidy Green Flag Awards, with Coychurch Crematorium celebrating its 17th consecutive award and Bryngarw Country Park becoming one of only 14 sites across Wales to achieve Green Site Heritage Accreditation.

The national awards recognise the high standards of care, environmental management and community involvement that help make the county borough's parks, woodlands and green spaces welcoming places for both residents and visitors.

Coychurch Crematorium's 17th consecutive Green Flag Award reflects the consistently high standards maintained at the site and the peaceful, well-maintained environment it provides for bereaved families and visitors.

Bryngarw Country Park's Green Site Heritage Accreditation celebrates the work taking place to protect, preserve and promote the park's rich heritage, placing it among just 14 sites across Wales to receive the accolade. This site is managed by Awen Cultural Trust in partnership with Bridgend County Borough Council.

Highlighting its contribution to the local community, Maesteg Welfare Park also received a Green Flag, with the location being managed by the council with the support of the Friends of Maesteg Welfare Park voluntary group.

In addition to the 'Full Awards', the contribution of volunteers and community groups has also been recognised through four Community Awards. Spirit of the Llynfi Woodlands, Ogmore Vale Fire Station, Tremains Wood and Coed-yr-Hela have all retained their awards in recognition of the commitment shown by the local people who help to look after these valued green spaces.

More…

Cabinet Member for Communities and Environment, Councillor Eugene Caparros, said: "These awards reflect the quality and diversity of the green spaces we have across Bridgend County Borough, from our parks and woodlands to the peaceful setting of Coychurch Crematorium, they all contribute to supporting the health and wellbeing of residents.

"To see Coychurch Crematorium achieve its 17th consecutive Green Flag Award is a fantastic accomplishment and reflects the dedication of the staff who work so hard to maintain such an important site. It is also wonderful to see Bryngarw Country Park receive national recognition for its heritage, placing it among just 14 sites in Wales to achieve this accreditation.

"I would also like to congratulate the many volunteers, community groups and council staff whose continued commitment helps to ensure that these valued green spaces can be enjoyed for the years to come."

Keep Wales Tidy Chief Executive Owen Derbyshire said: "Wales is truly setting the standard when it comes to outstanding green spaces, with 330 places recognised in this year's Green Flag Awards. From flagship parks and vibrant woodlands to historic sites and community spaces, Wales has shown year after year that it has an unwavering commitment to nurturing inclusive green spaces that can be enjoyed by everyone.

"Green spaces play a vital part in supporting the health and wellbeing of communities across Wales and we'd like to thank all the staff and volunteers who play a part in ensuring these special places thrive and can be enjoyed by all."

A full list of Green Flag Award winners is available on the Keep Wales Tidy website.

Ends - for more information, contact the Communications team on 01656 643634. Email: communications@bridgend.gov.uk Website: www.bridgend.gov.uk

Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**4 SEPTEMBER 2026**
Report Title:	**INTERNAL AUDIT OF COYCHURCH CREMATORIUM**
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 of a recent Internal Audit of Coychurch Crematorium, which provides substantial assurance to the Joint Committee that suitable governance and financial controls are in place to ensure the effective operation of the Crematorium.**

1. Purpose of Report

1.1 The purpose of this report is to inform the Joint Committee of a recent Internal Audit of Coychurch Crematorium in respect of financial year 2025-26 (**Appendix A**).

2. Background

2.1 An Internal Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2026-27 Internal Audit Plan. The objective of the Audit was to provide assurance to the Joint Committee on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

2.2 Audit testing, incorporating fieldwork, was undertaken in respect of the financial year 2025-26 and the internal control, governance and risk management arrangements were evaluated, with the audit scope including:

- Accounting records and asset stewardship
- Financial transaction controls
- ICT equipment and local ICT controls
- Management
- Statutory obligations and governance
- Annual Return – further controls are in place to enable certification of the annual return for the financial year ended 31st March 2026.

3. Current situation / proposal

3.1 The Audit identified a number of strengths and areas of good practice for each audit objective. No areas for improvement were identified during the audit and no recommendations were raised. Consequently, there is no management action plan incorporating management comments included in the Internal Audit Report.

3.2 The Audit opinion concluded that there is **substantial assurance** that a sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

3.3 There are no further actions required. A copy of the Final Internal Audit Report is attached at **Appendix A.**

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

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

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

5.1 The 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 There are no financial implications arising from this information report.

9. Recommendation:

9.1 The Joint Committee is recommended to note the Internal Audit Report (**Appendix A**).

Background Papers: None

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APPENDIX A

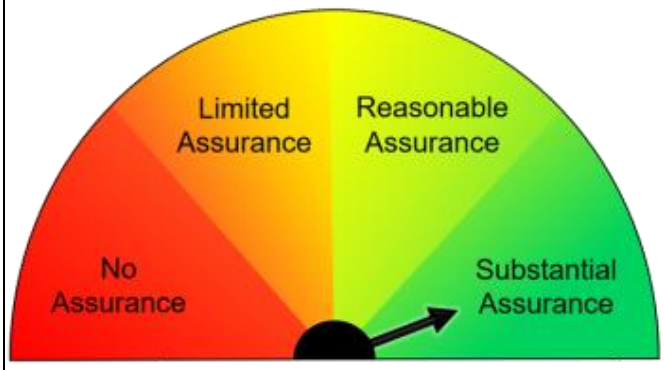
Professional, Approachable, Independent

Internal Audit Final Report

COYCHURCH CREMATORIUM

2026/27

Final Report Issued	**9th June 2026**
Report Authors	**Chris Evans – ICT Auditor** **Nathan Smith – Assistant Audit Manager** **Helen Harbord – Assistant Audit Manager**
Report Distribution	**Joanna Hamilton - Bereavement Services Manager and Registrar** **Kevin Mulcahy – Group Manager, Highways & Infrastructure** **(See page 3 for full distribution list)**

AUDIT OPINION	RECOMMENDATION SUMMARY	
	**High Priority**	0
	Medium Priority	0
	Low Priority	0
	Total	0

SUBSTANTIAL ASSURANCE

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

KEY STRENGTHS & AREAS FOR IMPROVEMENT

During the audit a number of strengths and areas of good practice were identified as follows:

- A cost code for Coychurch Crematorium is in place and has been consistently applied throughout the year, as confirmed through testing and demonstrates effective financial tracking and control.
- The Crematorium is appropriately recorded on the Council's Asset Register, providing assurance that the asset is formally recognised and managed within corporate records.
- Approved fees and charges are formally documented and minuted through Joint Committee meetings, aligned with the Council's policy and CPI adjustments. Published fees are consistent with those available online, demonstrating transparency and effective governance.
- The establishment demonstrated good practice in maintaining oversight of device assets. The device allocation list reviewed was accurate and up to date
- Good practice was observed in relation to password security. On-site visits confirmed that no passwords were visible at workstations
- Information is securely stored on the approved network drive, as confirmed by the manager and supported by the auditor's on-site checks. No evidence of local or removable media storage was identified, reducing the risk of data loss or unauthorised access.

There were no significant issues identified during this review.

DISTRIBUTION LIST – FINAL REPORT	
Deputy Head of Finance	Deborah Exton
Head of Operations	Zachary Snell
Group Manager, Highways & Infrastructure	Kevin Mulcahy
Bereavement Services Manager & Registrar	Joanna Hamilton
Finance Manager – Financial Control and Closing	Samantha Coombs

1. INTRODUCTION & BACKGROUND

An audit of Coychurch Crematorium was undertaken in accordance with the Internal Audit Plan 2026/27.

This report sets out the findings of the audit and provides an opinion on the adequacy and effectiveness of internal control, governance and risk management arrangements in place. Where controls are not present or operating satisfactorily, recommendations have been made to allow Management to improve internal control, governance and risk management to ensure the achievement of objectives.

Coychurch Crematorium provides a cremation service and offers a variety of memorial options. Coychurch Crematorium is governed by the Joint Committee under a Memorandum of Agreement between Bridgend, Rhondda Cynon Taf and Vale of Glamorgan Councils.

2. OBJECTIVES & SCOPE OF THE AUDIT

Audit testing was undertaken in respect of financial year(s) 2025/26.

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

The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium.

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

ICT Equipment & Local ICT Controls - Review whether key local ICT controls are in place and operating effectively, confirm that ICT equipment is appropriately recorded and safeguarded. Establish whether information is stored in approved corporate locations, and determine whether arrangements for the use of approved/council-managed devices are in place and applied in practice.

Accounting Records & Asset Stewardship - Confirm that appropriate cost centre/cost code arrangements are in place and review whether accounting activity supports completeness across the financial year. Examine the Council's asset register to determine whether relevant assets are appropriately recorded and assess supporting documentation to evaluate whether stewardship and accounting entries are adequately evidenced.

Financial Transaction Controls - Examine key financial transaction processes to evaluate whether appropriate controls are in place, review whether authorisation arrangements and limits operate effectively. Assess whether records support an adequate audit trail, determine whether VAT requirements are appropriately considered. Establish whether fees/charges are formally approved and applied consistently.

3. AUDIT APPROACH

Fieldwork takes place following the Terms of Reference being issued.

A draft report is prepared where medium and high priority recommendations are made. This is issued to Management following a closing meeting. The draft report will contain recommendations within the Management Action Plan and Managers are requested to complete the Management Action Plan within 10 working days.

The final report incorporates the completed Management Action Plan for the implementation of recommendations. Where no or low priority recommendations are made, the final report is issued without a draft stage.

Governance and Audit Committee will be advised of the outcome of the audit and may receive a copy of the final report.

Management will be contacted and asked to provide feedback on the status of each agreed recommendation to ensure successful implementation.

Any audits concluded with a No Assurance or Limited Assurance opinion will be subject to a follow-up audit.

4. ACKNOWLEDGMENTS

A number of staff gave their time and co-operation during the course of this review. We would like to record our thanks to all of the individuals concerned.

The work undertaken in performing this audit has been conducted in conformance with the Global Internal Audit Standards.

The findings and opinion contained within this report are based on sample testing undertaken. Absolute assurance regarding internal control, governance and risk management arrangements cannot be provided given the limited time to undertake the audit. Responsibility for internal control, governance, risk management and the prevention and detection of fraud lies with Management and the organisation.

Any enquires regarding the disclosure or re-issue of this document to third parties should be sent to the Head of the Regional Internal Audit Service via awathan@valeofglamorgan.gov.uk.

FINDINGS & RECOMMENDATIONS

ACCOUNTING RECORDS & ASSET STEWARDSHIP

Control Objective:
Accounting records are properly maintained, and assets/investment registers are complete, accurate and appropriately controlled.

Strengths:

- A cost code for Coychurch Crematorium is in place, and testing confirmed that it has been consistently used throughout the year, demonstrating effective financial tracking and control.
- The Crematorium is appropriately recorded on the Council's Asset Register, providing assurance that the asset is formally recognised and managed within corporate records.

FINANCIAL TRANSACTION CONTROLS

Control Objective:
Payments, income and payroll are properly authorised, supported, accurately recorded, with VAT/PAYE/NI treated appropriately.

Strengths:

- Payments tested were accurately recorded with supplier details, dates, and amounts aligning between the General Ledger and supporting invoices in EDRM, demonstrating effective financial controls.
- Authorisation limits were obtained and reviewed, with no breaches identified, demonstrating adherence to approved financial controls.

- VAT was correctly accounted for based on testing of sampled items, with consistency between receipts and the ledger and no errors identified.
- Approved fees and charges are formally documented and recorded through Joint Committee meetings, aligned with the Council's policy and CPI adjustments. Published fees are consistent with those available online, demonstrating transparency and effective governance.
- Staff charged to the Coychurch Crematorium cost centre are appropriately allocated, with all roles under the Bereavement Services Manager confirmed as relevant to Crematorium operations.

ICT EQUIPMENT & LOCAL ICT CONTROLS

Control Objective:
Suitable controls are in place to ensure ICT equipment and ICT-related processes at the establishment are appropriately managed in line with Council requirements.

Strengths:

- The establishment demonstrated good practice in maintaining oversight of device assets. The device allocation list was reviewed, and information was accurate and up to date.
- Good practice was observed in relation to password security. During the on-site visit, the auditor confirmed that no passwords were visible at workstations.
- Appropriate physical security controls are in place to prevent unauthorised public access to portable devices. Through on-site inspections, it was observed that devices are not freely accessible, with entry to the premises controlled via an electronic lock.
- Information is securely stored on the approved network drive, as confirmed by the manager and supported by the auditor's on-site checks.

5. DEFINITIONS

AUDIT ASSURANCE CATEGORY CODE	
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

RECOMMENDATION CATEGORISATION	
Risk may be viewed as the chance, or probability, one or more of the systems of governance, risk management or internal control being ineffective. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**4 SEPTEMBER 2026**
Report Title:	**THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES INSPECTION OF COYCHURCH CREMATORIUM**
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 of a recent inspection of Coychurch Crematorium by the Federation of Burial and Cremation Authorities (FBCA), which assesses performance across key areas of service delivery, ranging across operational procedures, statutory and regulatory compliance, the quality of service provided and the standard of facilities.** • **Provide certified assurance to the Joint Committee of the Crematorium's compliance with the FBCA's standards and guidance.**

1. Purpose of Report

1.1 The purpose of this report is to advise the Joint Committee on the outcome of an inspection visit by the Federation of Burial and Cremation Authorities (FBCA) which took place on 9th July 2026. The Crematorium Compliance Scheme assesses performance across eight key areas of service delivery, ranging across operational procedures, statutory and regulatory compliance, the quality of service provided and the standard of facilities.

2. Background

2.1 The FBCA was formed in 1924 and its Code of Practice sets standards of performance for Crematoria. Government Departments consult the

FBCA on matters affecting the law and practice of cremation and the FBCA is a primary link between Government Departments in England, Scotland and Wales and Burial and Cremation Authorities throughout the UK. The FBCA carries out a selection of inspection visits of crematoria each year in accordance with its Crematorium Compliance Scheme. Following the visit a Certificate of Compliance is awarded to successful Crematoria, to confirm the authority's compliance with the Federation's standards and guidance, and ongoing commitment to maintaining high standards in the provision of a cremation service to the public.

2.2 Coychurch Crematorium has been a member of the FBCA since opening in 1970 and operates in accordance with its Code of Practice, as is the requirement for all member authorities.

3. Current situation / proposal

3.1 On 9th July 2026 Coychurch Crematorium received a visit from a technical officer of the FBCA, who was received by the Bereavement Services Manager and Registrar. An assessment was made of compliance to the requirements of various pieces of legislation relating to cremation as well as compliance with the Code of Cremation Practice and the general standards provided to the bereaved.

3.2 During the course of the visit 8 separate key areas of service delivery were scrutinised, through discussion and review:

- Cremation Administration
- Ceremony Facilities
- Cremation Facilities
- Premises and Facilities
- Grounds and Memorialisation
- Service and Staff
- Health and Safety
- Environmental

3.3 In addition the inspector assessed 3 key areas of compliance:

- The Cremation Regulations 2008, including the most recent amendment in 2024 relating to statutory documentation.
- The Defra Process Guidance Notes 5/2(25), relating to cremation.
- The FBCA's Code of Cremation Practice, relating to all aspects of the service.

3.4 Following the inspection the Crematorium was issued with a Certificate of Compliance, which is attached at Appendix A.

3.5 The next scheduled inspection visit will be in three 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 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 There are no financial implications arising from this information report.

9. Recommendation:

9.1 The Joint Committee is recommended to note the report and Certificate (**Appendix A**).

Background Papers: None

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APPENDIX A

THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES

Crematorium Inspection Scheme

CERTIFICATE OF COMPLIANCE

TO CERTIFY THAT

COYCHURCH

CREMATORIUM

has been inspected by the Federation of Burial and Cremation Authorities and has been found to be compliant with the Federation's standards and guidance.

The inspection assessed performance across eight key areas of service delivery, covering operational procedures, statutory and regulatory compliance, the quality of service provided, and the standard of facilities.

This Certificate of Compliance is awarded in recognition of the authority's ongoing commitment to maintaining high standards in the provision of burial and cremation services.

Signed on behalf of the Federation of Burial and Cremation Authorities

Mike Birkinshaw
Chief Executive Officer

Inspected on: 9 July 2026
Next Inspection Due: 9 July 2029

Alan Jose
President

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Meeting of:	**COYCHURCH CREMATORIUM JOINT COMMITTEE**
Date of Meeting:	**4 SEPTEMBER 2026**
Report Title:	**REVENUE MONITORING STATEMENT 1 APRIL 2026 TO 30 JUNE 2026 & ANNUAL ACCOUNTING STATEMENT 2025-26 UPDATE**
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 Revenue Monitoring Statement 1 April 2026 to 30 June 2026 and Annual Accounting Statement 2025-26 update is presented to the Joint Committee.** • **The Revenue Monitoring Statement shows current income and expenditure levels, and a projected budget surplus of £343,100 for 2026-27. This will increase the accumulated balance for 2026-27.** • **The Annual Accounting Statement is included in Appendix 1 and shows in 2025-26 Coychurch Crematorium made a net surplus of £461,385, and has an accumulated balance of £3,160,305 at 31st March 2026. The Statement has been forwarded to Audit Wales for review which will be completed later in the year and an update will be provided at the next committee meeting.**

1. Purpose of Report

1.1 The purpose of this report is to inform the Joint Committee of income and expenditure for the first quarter of the 2026-27 financial year along with a projection of the final outturn for 2026-27 and to provide an update to the Committee in relation to the Annual Accounting Statement 2025-26.

2. Background

2.1 The 2026-27 Revenue Budget was approved by the Joint Committee at its meeting on 6 March 2026. The current budget position and projected outturn for 2026-27 is shown in paragraph 3.1.

2.2 The unaudited Annual Accounting Statement for the 2025-26 financial year (Appendix 1) was presented and approved by the Joint Committee at the meeting on 3 July 2026.

3. Current situation/ proposal

3.1 Table 1 below shows detail of income and expenditure for the period April 2026 to June 2026, together with the projected outturn for the financial year.

Table 1 – Crematorium Financial Position 2026-27

Actual Spend 2025-26 £'000		Budget 2026-27 £'000	*Adjusted Actual 01/04/2026 to 30/06/2026 £'000	Projected Outturn 2026-27 £'000	Projected Over/ (Under) Spend £'000
	Expenditure				
379	Employees	434	93	406	(28)
400	Premises	526	164	525	(1)
298	Supplies, Services & Transport	307	31	307	0
126	Agency / Contractors	113	2	113	0
27	Administration	30	8	30	0
34	Capital Financing	60	0	60	0
1,264	**Gross Expenditure**	**1,470**	**298**	**1,441**	**(29)**
	Income				
(1,583)	Fees And Charges	(1,646)	(258)	(1,646)	0
(37)	BCBC Contribution	(38)	(9)	(38)	0
(105)	Investment Income	(100)	(25)	(100)	0
(1,725)	**Gross Income**	**(1,784)**	**(292)**	**(1,784)**	**0**
(461)	**(Surplus)/Deficit**	**(314)**	**6**	**(343)**	**(29)**
(461)	**Transfer (to)/from Reserve**	**(314)**		**(343)**	

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

Table 1 shows a projected surplus of £343,000 for the 2026-27 financial year. The increase in the projected surplus is due to staff vacancies and business rates being lower than estimated. This will increase the Crematorium accumulated balance.

3.2 Table 2 below shows a breakdown of the Capital Financing budget for 2026-27 along with expenditure for the period April 2026 to June 2026 and projected outturn for the financial year.

Table 2 – Capital Financing Budget 2026-27

	Budget 2026-27 £'000	Spend to 30/06/26 £'000	Projected Outturn 2026-27 £'000
Groundworks - Paths	60	0	60
Total	60	0	**60**

3.3 The Annual Accounting Statement 2025-26 **(Appendix 1)** was submitted to Audit Wales at the end of July 2026, showing a surplus of £461,385 for the year, and an accumulated balance of £3,160,305 at 31 March 2026. It is anticipated that the Statement will now be audited later this year. If the accounts are not able to be signed and published by the 30 September as set out in the Accounts and Audit (Wales) Regulations 2014 (as amended 2018) the Council will publish a Regulation 10 notice setting out the reasons why. Updates will be provided to Committee as appropriate.

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 and certify the Revenue Monitoring Statement 2026-27 and Annual Accounting Statement update 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 note the income and expenditure for the first quarter of the 2026-27 financial year along with a projection of the final outturn for 2026-27, and the position in relation to the audit of the Annual Accounting Statement 2025-26.

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:** 85
RFO signature: 	**Chair signature:** 
Name: Carys Lord	**Name: Eugene Caparros**
Date: 22.06.2026	**Date: 3.07.2026**

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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