

**BRIDGEND COUNTY BOROUGH COUNCIL**  
**REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE**

**3 SEPTEMBER 2021**

**REPORT OF THE TREASURER**

**REVENUE MONITORING STATEMENT 1 APRIL TO 30 JUNE 2021 AND AMENDMENT  
TO ANNUAL ACCOUNTING STATEMENT 2020-21**

**1. Purpose of report**

1.1 The purpose of this report is to :-

- Inform the Joint Committee of the details of the income and expenditure for the first quarter of the 2021-22 financial year, and give a projection of the final outturn.
- Obtain approval to submit an amended Annual Accounting Statement to Audit Wales.

**2. Connection to corporate well-being objectives / other corporate priorities**

2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:-

1. **Smarter use of resources** – ensure that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

**3. Background**

3.1 The 2021-22 Revenue Budget was approved by the Joint Committee at its meeting on 5 March 2021. The current budget position and projected outturn for 2021-22 is shown in paragraph 4.1.

3.2 Under Regulation 14 of the Accounts and Audit (Wales) Regulations 2014, 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.

3.3 The Accounts and Audit (Wales) Regulations 2018 require that the Joint Committee must formally approve the Annual Accounting Statement by 31 May 2021 and certify that they present fairly the financial position of Coychurch Crematorium. Due to the

ongoing Coronavirus pandemic a notice was issued advising that the return would not be approved by 31 May 2021 but would be so as soon as possible after this date, in accordance to Regulation 10 of the Accounts and Audit (Wales) Regulations 2018. The return was approved at the last committee meeting of 11 June 2021. Following audit review if 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. The certified Annual Accounting Statement must be published by no later than the 31 July 2021. As it was not possible to publish in line with this date a notice has been placed on the website confirming that the amended return would be presented to the Joint Committee on 3 September 2021.

#### 4. Current situation/proposal

4.1 Table 1 below shows detail of income and expenditure for the period April to June 2021, together with the projected outturn for the financial year.

**Table 1 – Crematorium Financial Position 2021-22**

Actual Spend 2020-21 £'000		Budget 2021-22 £'000	*Adjusted Actual 01/04/2021 to 30/06/2021 £'000	Projected Outturn 2021-22 £'000	Projected Over/ (Under) Spend £'000
	<b><u>Expenditure</u></b>				
348	Employees	326	92	365	39
275	Premises	424	95	421	(3)
156	Supplies, Services & Transport	199	102	205	6
100	Agency / Contractors	112	28	112	0
44	Administration	36	9	36	0
40	Capital Financing	845	95	845	0
<b>963</b>	<b>Gross Expenditure</b>	<b>1,942</b>	<b>421</b>	<b>1,984</b>	<b>42</b>
	<b><u>Income</u></b>				
(1,728)	Fees And Charges	(1,446)	(166)	(1,460)	(14)
(50)	Welsh Government Grant	(15)	(7)	(38)	(23)
(30)	BCBC Contribution	(30)	(8)	(30)	0
<b>(1,808)</b>	<b>Gross Income</b>	<b>(1,491)</b>	<b>(181)</b>	<b>(1,528)</b>	<b>(37)</b>
<b>(845)</b>	<b>(Surplus)/Deficit</b>	<b>451</b>	<b>240</b>	<b>456</b>	<b>5</b>
<b>(845)</b>	<b>Transfer (to)/from Reserve</b>			<b>(456)</b>	

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

Table 1 shows a projected deficit of £456,000 for the 2021-22 financial year. An explanation of the variances between the budget and projected outturn is detailed below:

- The over spend of £39,000 on Employees is due to two temporary Crematorium Technicians being employed, which is offset by an underspend of £11,000 on other employee costs. It is anticipated that the two temporary posts will continue until the end of the current financial year, with April to September's costs being funded from

the Welsh Government Covid-19 Hardship Fund. The corresponding income is shown in the table under Welsh Government Grant.

- The under spend of £3,000 on Premises is due to a saving against budget on Business Rates.
- The over spend of £6,000 on supplies and services is due to additional projected spend on Items for Resale.
- The increase in projected Fees & Charges income is due to additional memorial sales.
- The increase in Welsh Government Grant is due to Welsh Government Covid-19 Hardship Funding being received for the two temporary Crematorium Technician posts.

4.2 Table 2 below shows a breakdown of the Capital Financing budget for 2021-22, along with the expenditure for the period April to June 2021 and projected outturn for the financial year. The Capital Financing spend is projected to be on budget at £845,000.

**Table 2 – Capital Financing Budget 2021-22**

	Budget 2021-22	Spend to 30/06/21	Projected Outturn 2021-22
	£'000	£'000	£'000
Flower Court Extension	550	5	550
Site Lighting	250	91	250
Chapel Sound System	45	0	45
<b>Total</b>	<b>845</b>	<b>96</b>	<b>845</b>

4.3 The Annual Return for 2020-21 (**Appendix 1**) was submitted to Audit Wales at the end of June 2021, showing a surplus of £845,000 for the year, and an accumulated balance of £2,899,000.

There was an error in the 2019-20 balance carried forward figure, which showed a figure of £2,0523,652 instead of £2,053,652. This figure relates to the balances for 2019-20, and does not affect the 2020-21 figures. As the report has been revised, the return needs to be approved and re-signed by the Committee (**Appendix 2**). A copy of the certified return will be made available at the Crematorium and electronically on the Bridgend CBC website.

## **5. Effect upon policy framework and procedure rules**

5.1 There is no impact on the Policy Framework and Procedure Rules.

## **6. Equality Act 2010 Implications**

- 6.1 An initial Equality Impact Assessment (EIA) screening has identified that there would be no negative impact on those with one or more of the protected characteristics, on socio-economic disadvantage or the use of the Welsh Language. It is therefore not necessary to carry out a full EIA on this policy or proposal.

## **7. Well-being of Future Generations (Wales) Act 2015 implications**

- 7.1 The well-being goals identified in the Act have been 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.

## **8. Financial implications**

- 8.1 These are reflected within the report.

## **9. Recommendations**

- 9.1 The Joint Committee is recommended to:-

- Note the quarter 1 Budget Monitoring Statement for 2021-22
- Approve and sign the revised Annual Accounting Statement for 2020-21

**Gill Lewis**

**INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE & CHANGE**

**BRIDGEND COUNTY BOROUGH COUNCIL**

**TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE**

**September 2021**

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**Background documents:** Reports of the Treasurer  
Coychurch Crematorium Joint Committee  
5 March 2021  
11 June 2021