

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COYCHURCH CREMATORIUM JOINT COMMITTEE

28 OCTOBER 2022

REPORT OF THE TREASURER

**REVENUE MONITORING STATEMENT 1 APRIL TO 30 SEPTEMBER 2022 AND
ANNUAL ACCOUNTING STATEMENT 2021-22 UPDATE**

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 six months of the 2022-23 financial year and give a projection of the final outturn, and to provide an update to the Joint Committee in relation to the Annual Accounting Statement 2021-22.

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 2022-23 Revenue Budget was approved by the Joint Committee at its meeting on 4 March 2022. The current budget position and projected outturn for 2022-23 is shown in paragraph 4.1.
- 3.2 The unaudited Annual Accounting Statement for the 2021-22 financial year was presented and approved by the Joint Committee at the meeting on the 15 July 2022 and submitted to Audit Wales for review.

4. Current situation/proposal

- 4.1 Table 1 below shows detail of income and expenditure for the period April to September 2022, together with the projected outturn for the financial year.

Table 1 – Crematorium Financial Position 2022-23

Actual Spend 2021-22 £'000		Budget 2022-23 £'000	*Adjusted Actual 01/04/2022 to 30/09/2022 £'000	Projected Outturn 2022-23 £'000	Projected Over/ (Under) Spend £'000
	<u>Expenditure</u>				
359	Employees	378	187	379	1
281	Premises	428	191	435	7
201	Supplies, Services & Transport	206	81	210	4
100	Agency / Contractors	112	56	112	0
42	Administration	39	19	39	0
246	Capital Financing	1,385	5	1,385	0
1,229	Gross Expenditure	2,548	539	2,560	12
	<u>Income</u>				
(1,409)	Fees and Charges	(1,555)	(578)	(1,575)	(20)
(71)	Welsh Government Grant	(15)	(7)	(15)	0
(30)	BCBC Contribution	(26)	(13)	(29)	(3)
(1,510)	Gross Income	(1,596)	(598)	(1,619)	(23)
(281)	(Surplus)/Deficit	952	(59)	941	(11)
(281)	Transfer (to)/from Reserve	952		941	

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

Table 1 shows a projected deficit of £941,000 for the 2022-23 financial year, which is in line with the deficit approved by the Joint Committee on 4 March 2022 and is as a result of additional budget being approved for capital works for the Flower Court extension. An explanation of the variances between the budget and projected outturn is detailed below:

- The projected overspend of £1,000 on Employees relates to additional hours worked by Crematorium staff.
- The projected overspend of £7,000 on Premises is due to increased costs relating to increased water usage (£4,000) and an increase in Ground Maintenance costs (£5,000), offset by a reduction in Business rates (£2,000).
- The projected overspend of £4,000 on Supplies, Services and Transport relates to an increase in Security costs.
- The projected increase of £20,000 in Fees and Charges income is due to additional memorial sales.

- The projected increase in Bridgend County Borough Council Contribution of £3,000 relates to increased staffing costs recharged to the Council's Cemeteries service.

4.2 Table 2 below shows a breakdown of the Capital Financing budget for 2022-23, along with the expenditure for the period April to September 2022 and projected outturn for the financial year. An additional budget of £719,957 was agreed to fund the increased costs for the Flower Court extension at the Joint Committee meeting on 15 July 2022, increasing this budget to £1.270 million.

Table 2 – Capital Financing Budget 2022-23

	Budget 2022-23	Spend to 30/09/22	Projected Outturn 2022-23
	£'000	£'000	£'000
Flower Court Extension	1,270	0	1,270
Site Lighting	5	5	5
Groundworks - Paths	100	0	100
Chapel of Remembrance	10	0	10
Total	1,385	5	1,385

4.3 The Annual Return for 2021-22 (**Appendix 1**) was submitted to Audit Wales at the end of July 2022, showing a surplus of £280,724 for the year, and an accumulated balance of £3,179,607 at 31 March 2022.

Audit Wales has now confirmed that the Return has been audited with no amendments required (**Appendix 2**).

A copy of the certified Return will be made available at the Crematorium and electronically on Bridgend County Borough Council's website.

5. Effect upon policy framework and procedure rules

5.1 There is no effect upon the policy framework and procedure rules.

6. Equality Act 2010 Implications

6.1 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.

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

7.1 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 of this report will assist in the short-term planning for the long-term operation of the crematorium.
- **Prevention:** the consideration and approval of this report will assist in the planning of expenditure and funding to support future service delivery for the benefit of communities.
- **Integration:** the report supports all the well-being objectives.
- **Collaboration:** savings are achieved as a result of collaboration and integrated working of the Joint Committee.
- **Involvement:** publication of the report ensures that members and stakeholders can review the projected spend and schedule of planned capital maintenance.

8. Financial implications

8.1 These are reflected within the report.

9. Recommendations

9.1 The Joint Committee is recommended to note the Revenue Monitoring Statement April to September for 2022-23 and the position in relation to the Annual Accounting Statement 2021-22.

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BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
OCTOBER 2022**

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Background documents: None