

Telephone: Port Talbot 883570

MARGAM JOINT CREMATORIUM COMMITTEE

Constituent Authorities

**NEATH PORT TALBOT
COUNTY BOROUGH COUNCIL**



**BRIDGEND COUNTY
BOROUGH COUNCIL**

MARGAM CREMATORIUM

Clerk:

DAVID MICHAEL LLB (Hons.) Wales

SOLICITOR

Civic Centre, Port Talbot

Technical Officer

**G. Nutt
The Quays
Brunel Way Briton Ferry
Neath**

Medical Referee:

**M.H. Llewellyn
M.B., B.C.H., D.R.C.O.G
Mount Surgery, Taibach**

Treasurer:

**H.Jenkins IPFA
Civic Centre
Port Talbot**

MEETING OF THE MARGAM JOINT CREMATORIUM COMMITTEE

FRIDAY, 25 SEPTEMBER 2015

2.15 pm

ON SITE

PART 1

1. To receive any Declarations of Interest from Members
2. To receive the Minutes of the previous meetings of the Joint Committee held on the 26th June 2015 (*Pages 3 - 6*)

To receive the Report of the Medical Referee

3. Applications for Cremations (to be tabled)

To receive the Report of the Treasurer

4. Annual Return (*Pages 7 - 18*)

Joint Report of the Treasurer and Superintendent and Registrar

5. Memorials Offering and Fees and Charges (*Pages 19 - 26*)

To receive the Reports of the Superintendent and Registrar

6. Staff Training (*Pages 27 - 28*)
7. Crematorium Open Day (*Pages 29 - 30*)
8. Recycling of Metals following Cremation (*Pages 31 - 32*)
9. Any urgent items at the discretion of the Chairman pursuant to Section 100B(4)(b) of the Local Government Act 1972

Civic Centre
PORT TALBOT

Thursday, 17th September 2015

Joint Committee Membership:

Representing Neath Port Talbot County Borough Council:

Councillors: J.S.Evans, P.Greenaway, R.G.Jones, E.V.Latham and A.Taylor

Representing Bridgend County Borough Council

Councillors: Mrs. P.James and M. Reeves

MARGAM JOINT CREMATORIUM COMMITTEE

(Acting with Plenary Powers))

Members Present:

26th June, 2015

**Representing Neath
Port Talbot County
Borough Council:**

**Councillors P.Greenaway, R.G.Jones, E.V.Latham
and A.Taylor**

**Representing Bridgend
County Council**

Councillors Mrs. P.James

Officers in Attendance:

**D.Michael, H. Jenkins, S.Brennan, C. Phillips,
Mrs. A. Thomas and Miss G. Cirillo.**

1. **APPOINTMENT OF CHAIRMAN**

RESOLVED:

that Cllr.E.V. Latham be appointed Chairman
of the Margam Joint Crematorium Committee
for the Civic Year 2015/16.

2. **APPOINTMENT OF VICE-CHAIRMAN**

RESOLVED:

that Cllr. Mrs. P.James be appointed Vice-
Chairman of the Margam Joint Crematorium
Committee for the Civic Year 2015/2016

3. **MINUTES OF THE PREVIOUS MEETING HELD ON THE 24TH
APRIL 2015**

RESOLVED:

that the Minutes of the previous meeting held
on the 24th April 2015 be confirmed as a true
and accurate record of proceedings.

4. **MATTER ARISING - CAR PARKING ARRANGEMENTS AT MARGAM CREMATORIUM**

Members were advised that an update report on the proposals to change the layout of the car park in order to ease congestion as discussed at the previous meeting, would be brought to the next meeting as the additional work required would incur more costs.

5. **APPLICATIONS FOR CREMATIONS**

Members received information regarding applications for cremations, for the period 1st October 2015 to 31st March 2015.

RESOLVED: that the report be noted.

6. **OUTTURN REPORT AND ANNUAL RETURN 2014/15**

Members received a report providing details of the Margam Joint Committee Outturn position for 2014/15 and the Annual Report 2015 which included the draft Annual Accounts for the year ending 31st March 2015.

The Chairman thanked Officers for the comprehensive report and the work carried out to ensure efficiency of business in difficult times.

RESOLVED:

- (a) that the Outturn Report for 2014/15 as attached at Appendix 1 to the circulated report, be approved.
- (b) that the Annual Return, prior to Audit Certificate for the year ended 31st March 2015, be approved and signed by the Chairman of the Committee for consideration by external auditor.
- (c) that the Annual Governance Statement, as attached at Appendix 3 to the circulated report, be confirmed.

7. **FILMING OF FUNERALS AT MARGAM CREMATORIUM**

Members received a report of the Superintendent and Registrar seeking approval to amend the policy in relation to filming of funerals at Margam Crematorium.

Members were given a background to this item as over recent years numerous requests have been made by families to record or video stream funerals as outlined in the circulated report.

Following discussions it was agreed that an amended recommendation be made as detailed below.

RESOLVED:

- (a) that the Superintendent and Deputy Superintendent be granted delegated authority to give final approval of the filming of funerals at Margam Crematorium, subject to such conditions as they may include in that approval.
- (b) That the Superintendent and Deputy Superintendent shall consider the grant of such approval on the basis of written applications made by a Funeral Director acting with the consent of the family and following consultation by the Funeral Director with the person conducting a service of ceremony.
- (c) That the consent only extends to one recording made on behalf of the family.
- (d) That an announcement be made before the commencement of the service or ceremony that the funeral is being recorded on behalf of the family.

8. **MEMORIAL BENCHES**

The Director of Finance and Corporate Services and the Superintendent and Registrar made a comprehensive presentation to Members regarding the review of the provision of Memorial Benches within the grounds of the Crematorium.

Following detailed discussions, it was felt that the information presented required further evaluation. It was therefore agreed that a workshop for Members be held for this item before the next scheduled meeting, in order to support future decision making regarding Memorial Benches.

RESOLVED:

That a Workshop be held for Members on the matter of Memorial Benches prior to the next scheduled meeting on the 25th September 2015.

CHAIRMAN

MARGAM CREMATORIUM JOINT COMMITTEE

25TH SEPTEMBER 2015

REPORT OF THE TREASURER HYWEL JENKINS

SECTION A – MATTER FOR DECISION

WARDS AFFECTED - ALL

ANNUAL RETURN 2014/15

1. Purpose of Report

1.1 This report provides an update to Members of Margam Crematorium Joint Committee's Annual Return, which is required to comply with proper accounting practices.

2. External Audit

2.1 The annual audit exercise undertaken by Wales Audit Office identified that the Total Borrowing included in the Annual Return was misstated as it included costs relating to the new cremators, which are the Council's assets. This change was identified before the June committee meeting and was reflected in the draft accounts originally presented for approval.

2.2 The misstatement of the Total Borrowing figure impacts on two other elements within the accounting statement, with costs shown within loan charges, when they should be included as other payments. These changes do not have an impact on the overall financial position for the Committee, but have resulted in the following updates to the accounting statement.

	Initially reported		Updated position	
	Restated 31 March 2014 £	31 March 2015 £	Restated 31 March 2014 £	31 March 2015 £
5. Loan interest/capital repayments	-15,872	-27,092	-10,988	-9,917
6. Total other payments	-187,401	-626,578	-192,285	-643,753

2.3 The external auditors report is included as Appendix 1, with the Annual Return incorporating the final Accounting Statement and Annual Governance Statement included as Appendix 2.

3. Recommendations

3.1 It is recommended that :

- The external auditors report on the Margam Joint Committee Annual Report is noted by the Committee
- The Joint Committee members approve the updated Annual Return and that the Chair signs Section 3 - Certification and Approval to reflect this approval of the updated accounting statements and the Annual Governance Statement
- The Treasurer is tasked with ensuring that the final accounts are certified by the Wales Audit Office by the 30th September
- The approved Annual Return is published on the Council's Internet before 1st October.

4. Reason for proposed decision

4.1 To provide a decision in relation to the approval of the Margam Joint Committee Annual Report and Annual Governance Statement 2014/15 within the statutory deadline.

5. Appendices

Appendix 1 External Auditors Report on the Annual Return
Appendix 2 Margam Crematorium Annual Return including Annual Governance Statement

6. List of Background Papers

Margam Crematorium Financial Records.

7. Officer Contact:

Mr Hywel Jenkins – Director of Finance & Corporate Services
Telephone: 01639 763251
E-mail: h.jenkins@npt.gov.uk

Mrs Anne Thomas – Accountant – Technical
Telephone: 01639 763604
E-mail: a.dixon@npt.gov.uk



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Wales Audit Office / Swyddfa Archwilio Cymru

24 Cathedral Road / Heol y Gadelrian
 Cardiff / Caerdydd
 CF11 9LJ
 Tel / Ffôn: 029 20 320500
 Fax / Ffacs: 029 20 320800
 Email / Epost: wales@wao.gov.uk
www.wao.gov.uk

Reference	MJC
Date	12 August 2015
Pages	1 of 2

Dear Committee Members

**Margam Joint Crematorium Annual Return for the year ended 31
 March 2015**

The Auditor is responsible for providing an opinion:

- on whether the information contained in the Joint Committee's Annual Return for the year ended 31 March 2015 is in accordance with the Auditor General for Wales' requirements; and
- if any matters have come to the Auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We received the draft Annual Return for the financial year ended 31 March 2015 in line with the agreed deadline, and have now completed our audit work. We are reporting to you the issues arising from our work.

Audit certificate and opinion

It is our intention to issue an unqualified certificate and report. There are a number of misstatements that have been corrected by management, but which we consider should be brought to your attention due to their relevance to your responsibilities. These amendments are set out in appendix 1.

Qualification Issues

There are no issues in respect of which we propose to issue a qualified audit opinion on the Annual Return for the year ended 31 March 2015

Misstatements in the Statement of Accounts

There were no misstatements found in Section 1: the Statement of Accounts that have not been corrected.

Other matters not affecting our opinion

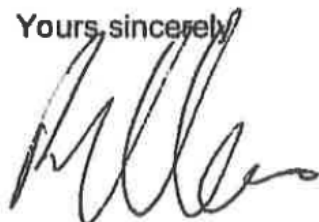
There are no other matters not affecting our opinion that we wish to draw the attention of the Joint Committee

Approving the Annual Return

The Responsible Financial Officer should now re certify 'Section 3: The Statement of Accounts' in accordance with Regulation 8B of the Regulations.

The Joint Committee should then approve the Annual Return and the Chair of the meeting approving the Annual Return should sign section 3. Once the Annual Return has been approved, it should be returned to the Auditor. Once we have received the Annual Return from you, we will complete the External Audit Certificate and send you a notice of conclusion of the audit.

Yours sincerely



Engagement Director

Richard Harries

Appendix 1

	Value of correction	Nature of correction	Reason for correction
1	£4,884	2013-14 line 5 loan interest/ capital repayments reduced to £10,988 and line 6 total other payments increased to £192,285.	Loan interest incorrectly charged.
2	£545,131	2013-14 line 13 Total Borrowing reduced to £121,461.	Cost of financing new cremators incorrectly accounted for as a loan.
3	£17,175	2014-15 line 5 loan interest/ capital repayments reduced to £9,917 and line 6 total other payments increased to £643,753.	Same issue as 1 above
4	£263,103	2014-15 line 13 Total Borrowing reduced to £116,603	Same issue as 2 above



Small Local Government Bodies in Wales Annual Return for the Year Ended 31 March 2015

Section 12 of the Public Audit (Wales) Act 2004 requires local government bodies in Wales to make up accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies (ie, those with annual income and expenditure below £2.5 million) must prepare their accounts in accordance with proper practices.

The following legislation defines proper practices as the One Voice Wales/SLCC Guidance publication *Governance and accountability for local councils in Wales – A Practitioners' Guide (2011)* (the Practitioners' Guide):

Port health authorities: Accounts and Audit (Wales) Regulations 2014, Regulation 4(b)

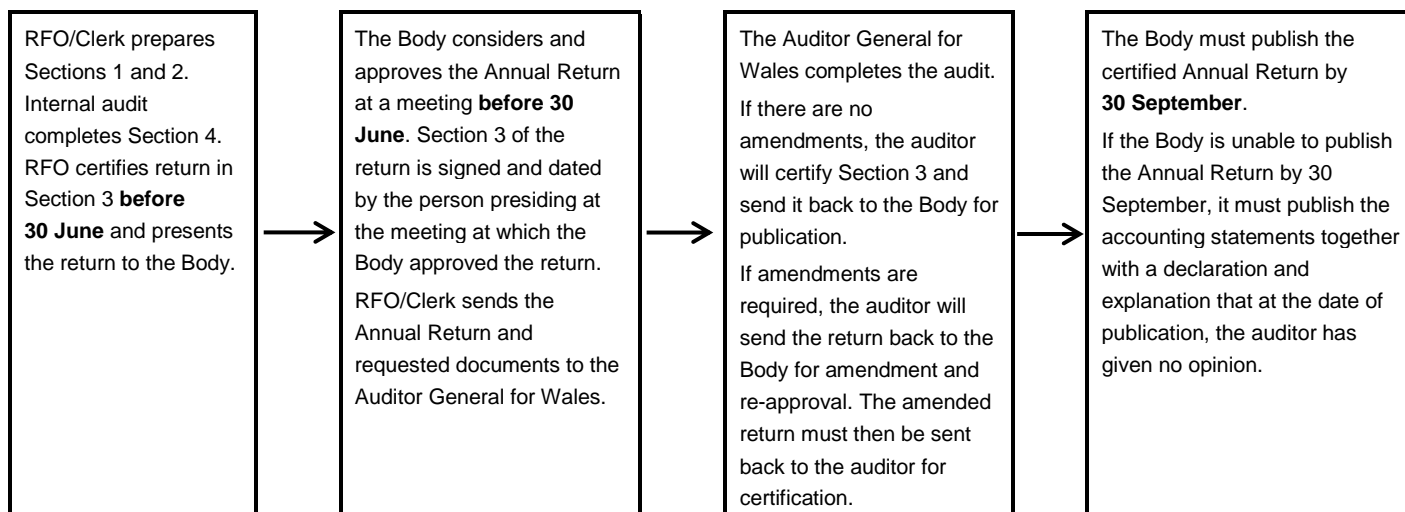
Small joint committees: Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003, Regulation 25(1)

The Practitioners' Guide requires that smaller bodies prepare their accounts in the form of an annual return.

This Annual Return meets the requirements of the Practitioners' Guide.

Please complete all sections highlighted in pink. Incomplete or incorrect returns may require additional external audit work and incur additional costs. Further guidance is included in Section 5 and in Section 2 which includes references to where the Practitioners' Guide has further information.

Under the Accounts and Audit (Wales) Regulations 2014, the Body must formally approve the return and certify Section 3 before the return is sent to the auditor. The Body must approve the Annual Return by 30 June. Unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Body for publication with no further approval by the Body required. The accounts approval and audit arrangements follow the process as set out below.



Your external audit team will advise you what additional information is needed for the audit.

Please send the original Annual Return (ie, not a photocopy), together with any additional information requested, to your external auditor by the date specified by the auditor. Unless requested, please do not send any original financial records to the external auditor.

Audited and certified returns are sent back to the Body for publication or display of Sections 1, 2 and 3.

Section 1 – Accounting statements for: **Margam Crematorium**

	Year ending		Notes and guidance for compilers				
	Restated 31 March 2014 (£)	31 March 2015 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Body's underlying financial records for the relevant year.				
1. Balances brought forward	57,711	8,389	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 and/or levy	+39,173	-33,173	Total amount of local taxation, rates and/or levy received or receivable in the year including funding from a sponsoring body.				
3. (+) Total other receipts	+279,585	+941,831	Total income or receipts as recorded in the cashbook less income from local taxation and/or levy (Line 2). Include any grants received here.				
4. (-) Staff costs	-164,807	-171,571	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses.				
5. (-) Loan interest/capital repayments	-10,988	-9,917	Total expenditure or payments of capital and interest made during the year on the Body's borrowing (if any).				
6. (-) Total other payments	-192,285	-643,753	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	8,389	91,806	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	+36,175	0	Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	-7,463	+122,488	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	-20,323	-30,682	Income and expenditure accounts only: Enter the value of monies owed by the Body (except borrowing) at the year-end.				
11. (=) Balances carried forward	8,389	91,806	Total balances should equal Line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	0	0	The original Asset and Investment Register value of all fixed assets, plus other long-term assets owned by the Body as at 31 March.				
13. Total borrowing	121,461	116,603	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The Body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).

Section 2 – Annual Governance Statement

We acknowledge as the members of the Body, 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 Body’s accounting statements for the year ended 31 March 2015, that:

	Agreed?		‘YES’ means that the Body:	PG Chap.	
	Yes	No*			
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and proper practices.	√		Prepared its accounting statements in the way prescribed by law.	6, 12	
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.	6, 7	
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 Body 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.	6	
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 and ask questions about the Body’s accounts.	6, 23	
5. We have carried out an assessment of the risks facing the Body 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 Body and has dealt with them properly.	6, 9	
6. We have maintained an adequate and effective system of internal audit of the Body’s 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 Body.	6, 8	
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	√		Has responded to matters brought to its attention by internal and external audit.	6, 8, 23	
8. 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 Body 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.	6	
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	Yes	No	N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6
			√		

* 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.

Section 3 – Certification and approval

Approval and certification of the accounts and annual governance statement

The Body is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of an Annual Return which:

- summarises the Body's accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to the external auditor's responsibilities.

<p>Certification by the RFO</p> <p>Certificate under Regulation 15(1) Accounts and Audit (Wales) Regulations 2014</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Body, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2015.</p>	<p>Approval by the Body</p> <p>Approval of accounting statements under Regulation 15(2) Accounts and Audit (Wales) Regulations 2014 and the Annual Governance Statement</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Body under body minute reference:</p>
<p>RFO signature: SIGNATURE REQUIRED</p>	<p>INSERT MINUTE REFERENCE</p>
<p>Name: Hywel Jenkins</p>	<p>Chair signature: SIGNATURE REQUIRED</p>
<p>Date: 08/09/2015</p>	<p>Name: Cllr. Edward Latham</p>
	<p>Date: 25/09/2015</p>

External Audit Certificate

The external auditor conducts the audit in accordance with guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met. We certify that we have completed the audit of the Annual Return for the year ended 31 March 2015 of:

Margam Crematorium Joint Committee

External auditor's report

On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the Joint Committee are included in our report to the Joint Committee dated 12th August 2015.

External auditor's signature:

For and on behalf of the Auditor General for Wales

External auditor's name:

Date:

Section 4 – Annual internal audit report to: Margam Crematorium Joint Committee

The Body'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 2015.

The internal audit has been carried out in accordance with the Body'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 Body.

	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.				√
2. The Body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.				√
3. The Body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.				√
4. The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.				√
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.				√
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.				√
7. Salaries to employees and allowances to members were paid in accordance with Body approvals, and PAYE and NI requirements were properly applied.				√
8. Asset and investment registers were complete and accurate, and properly maintained.				√
9. Periodic and year-end bank account reconciliations were properly carried out.				√
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.				√
11. Trust funds (including charitable trusts). The Body has met its responsibilities as a trustee.			√	
For any risk areas identified by the Body (list any other risk areas below or on separate sheets if needed) adequate controls existed:	Agreed?			
	Yes	No*	N/A	Not covered**
13. The Crematorium accounts are audited on a rolling basis every five years and were last audited in 2010/11. This is considered as a low risk area and only minor recommendations arose from this audit. Items 1,2,6,7 and 9 are included within the Neath Port Talbot Council audit plan and undertaken on an annual basis.	√			

* 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.

Name of person who carried out the internal audit: Anne-Marie O'Donnell

Signature of person who carried out the internal audit: SIGNATURE

Date: 08/06/2015

Section 5 – Guidance notes on completing the 2015 Annual Return

1. **Please note the changes to the accounts approval and audit process for this year. These are described on the front cover of this Annual Return.**
2. For guidance please read the Practitioners' Guide (*Governance and accountability for local councils: A Practitioners' Guide 2011 (Wales)*) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
3. **The Wales Audit Office Good Practice Exchange (www.wao.gov.uk/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.**
4. Please make sure that all sections are completed (ie, no empty pink boxes) by the appropriate person and the certificates in Section 3 are properly signed and dated. Avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are properly initialled and an explanation for them is provided to the auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited.
5. Use the checklist provided below. Use a second pair of eyes, perhaps your internal auditor or the Chair, to review your Annual Return for completeness before sending a copy to the auditor.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the copy Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Body holds any investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to Line 9 in Section 1. More help on bank reconciliation is available in the Practitioners' Guide*.
7. Please **explain fully** any significant variances in the accounting statements. The auditor wants to know that **you** understand the reasons for the change. Please include a relevant and quantified analysis as shown in the Practitioners' Guide examples and not just a copy of your detailed accounts.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful. Please ensure that you enclose all the information that the auditor has asked for. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances this may incur additional costs for which the auditor is entitled to charge additional fees.
9. Please make sure that Section 1 adds up! Also please ensure that the balance carried forward from the previous year (Line 7 of 2014) equals the balance brought forward in the current year (Line 1 of 2015).
10. **Do not complete the External Audit Certificate in Section 3.** The external auditor completes this after the external audit work has been completed.
11. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit to the Body.

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
On submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	√	
	Does the bank reconciliation as at 31 March 2015 agree to Line 9?	√	
Approval	Has the RFO certified Section 3 (Regulation 15 (1)) no later than 30 June 2015?	√	
	Has the Body approved the accounting statements before 30 June 2015 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?	√	
All sections	Have all pink boxes in Sections 1 and 2 been completed and explanations provided where needed?	√	
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	√	
If accounts are amended after receipt of external auditor's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Body's approval of the amendments before re-submission to the auditor?	√	

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MARGAM JOINT CREMATORIUM COMMITTEE

25TH SEPTEMBER 2015

JOINT REPORT OF THE TREASURER AND SUPERINTENDENT & REGISTRAR

SECTION A – MATTER FOR DECISION

WARDS AFFECTED - ALL

MEMORIALS OFFERING AND FEES AND CHARGES

1. Purpose of Report

To seek Member approval for the provision of Memorials and fees and charges.

2. Background

This report reviews the memorial offerings and fee levels provided at Margam Crematorium. At present the Joint Committee offers 10 year leases for families for Kerbstone Memorials with the option to renew at the end of that period.

Kerbstone Memorials

There are two dedicated areas for Kerbstones i.e. at the Horseshoe Path and Garden of Remembrance. There is also a dedicated Baby Memorial statue within the Horseshoe Path. The following table shows the current number of Kerbstones and vacant plaques available in each of these areas.

	Total Available	Total Vacant
Horseshoe Path (since 1994)	1,043	160
Garden of Remembrance (since 2002)	419	59
Baby Memorial (since 1996)	48	12

Benches

There are 17 wooden and 16 granite benches situated at various points on the grounds. These have been purchased and donated to Margam Crematorium by families. There is a responsibility on the Committee to ensure that the benches meet health and safety conditions and a small number of the wooden benches have already deteriorated and have had to be withdrawn from public use. It is

expected that the other wooden benches will also deteriorate over the next few years and will have to be withdrawn.

The Baby Memorial is placed in the children's section of the Garden of Remembrance and was first made available in 1996 for babies up to 12 months old

It has previously been agreed by the Joint Committee that all future benches will be of granite as this will maximise their life span and maintain the quality of benches within the grounds.

Other Memorials

The following memorials are also offered to families:-

- Books of Remembrance at a cost of £36 for two lines, £54 for five lines and £71.50 for eight lines. Additional inscription for a coat of arms, floral emblems or service badges at additional cost is also available.
- Altar and Window Vases. The weekly cost is £8.50 for altar vase and £7 for the window vase and this offer is fully subscribed.
- Miniature Book of Remembrance. Costs range from £55 depending on the number of lines of inscription. They hold up to eight inscriptions as chosen by the families are leather bound and contain photographs of Margam Crematorium.
- Memorial Card. Costs range from £18 depending on the number of lines of inscription and can be personalised.
- Triptych Memorial. Costs range from £50.50 depending on configuration and contains three panels for personal inscription and photographs.

Members should note that there has been no take up of the Triptych Memorial and it is proposed as part of this report to withdraw this offer.

3. Income from Memorials

The following table shows the income generated from new and renewal of Memorials since April 2009.

2009/10	£23,844
2010/11	£23,685
2011/12	£20,039
2012/13	£18,575
2013/14	£19,777
2014/15	£35,115
2015/16 to date	£23,300

The significant increase in Memorials income in 2014/15 is as a result of first and second anniversary renewals of 10 year leases taken out in and since 1994. New Kerbstone Memorials are currently averaging 8-10 per month.

4. Fees and Charges

The current and proposed fee levels for Kerbstone Memorials are as follows:-

Current Fee	Horseshoe Path	Garden of Remembrance	Baby Memorial
New 10 year lease	£428	£428	£428
Renewal of 10 year lease	£173	£173	£173

In order to improve the offering at the Crematorium it is proposed that alternative fee levels and lease periods be made available. In relation to lease periods it is proposed that 10 year and 20 year periods be made available.

Baby Memorial

At present families can have inscribed plaques placed on the Baby Memorial for babies up to 12 months old. To lose any child is a very traumatic experience for families. The current fee level is a substantial cost for, what is usually a young family, with limited financial resources. In order to reduce the financial burden for families it is proposed that Members reduce the fee to £180 per plaque for a 10 year lease with renewal fees of also £180 per 10 years. A 20 year lease, with a subsequent anniversary renewal, also be made available for £325.

Kerbstone Memorials

The Horseshoe Path was the first Memorial area opened in 1994. 2014 was the second 10 year anniversary for leases. There are currently over 160 vacant Memorials available in this area. In order to provide more affordable options for families to have Memorials for loved ones at the Crematorium and usage of the Horseshoe Path area it is proposed that vacated Kerbstones are cleaned and made available for use at a reduced fee of £325 for a 10 year lease or £585 for 20 years. The current renewal fee for maturing 10 year leases is £173. It is proposed to retain this for 2015/16 and increase it to £180 from 1st April 2016. This renewal rate will be available up until 31st March 2020. After that date it is proposed that the renewal fees at the end of the lease be provided at a 10% discount for 10 and 20 year leases.

The Garden of Remembrance was opened in 2002. It currently has 59 vacancies but the ability to be extended. The Kerbstones in this area are much newer and it is where all new Memorial Plaques are currently taken out. It is proposed that the current fee for 10 year leases of £428 (new) and renewal fee of £173 be retained for 2015/16 but the fee be increased by just over 2% to £440 for new and £180 for renewals from 1st April 2016. It is also proposed that 20 year leases at £800 be also provided and that from 1st April 2020 all renewal leases be provided at a 10% discount.

Granite Benches

A number of families have enquired as to the availability of placing/acquiring benches at the Crematorium. The Joint Committee has previously decided that only granite benches be placed on site. In order to provide availability to meet requests from families it is proposed 6-8 benches be purchased and located near the woodland area and Garden of Remembrance. In order to assist families with the payment for such benches it is proposed that each bench be purchased with spaces for 3 plaques. Families will be given the opportunity to lease a bench plaque for 10 or 20 year leases. The fee per plaque will be £600 for a 10 year lease or £1,080 for a 20 year lease. Renewal fees will be as per 10 or 20 year lease fees. These fee levels will include initial inscription on each new plaque. Amendments to inscription or plaques are subject to a new plaque fee.

Other Memorials

As mentioned in the background section to this report the Crematorium provides various Memorials. 4 of the Memorial offers are subscribed to but there has been no purchase of the Triptych Memorial. As such, it is proposed to advise the partner provider that the Joint Committee has decided to withdraw this offer. All other offers to remain at current prices for 2015/16 and prices reviewed for 2016/17 at budget setting stage.

Living Memorials

Consideration has also been given to making available Living Memorials such as Trees and Rose Bushes. As Members are aware the Crematorium Grounds are well maintained and include several areas such as woodland, mature lawns and Remembrance areas. The quality of the grounds must be maintained and whilst, in due course, some trees will need to be planted in the woodland area, to replace old and damaged trees, it is proposed that Members should not provide such Memorials at present. This should be reconsidered in future years when new burial areas are developed.

5. Equality Impact Assessment

The proposals relating to the Baby Memorial and Kerbstone Memorials will provide additional offerings in relation to lease periods of 10 and 20 years together with some lower fee proposals. This is available to all persons including those with protected characteristics under the Equality Act 2010. There will also be an extended offer of leasing bench plaques.

Inscriptions can be in any language and the Crematorium Service and Memorials are available to the whole community.

6. Financial Implications

Section 3 of this report sets out the income generated to date since April 2009. As 2014 saw the second anniversary of initial memorial leases taken out in 1994 it is expected that annual income levels will be between £30,000 and £40,000 per annum over the next few years. The proposals set out in this report will increase the availability and affordability of Memorials to families. Reducing the cost of plaques for the Baby Memorial and Kerbstone Memorials on the Horseshoe Path will be of benefit to families and should make better use of that area.

7. Recommendations

It is recommended that Members approve the following memorial offerings:

- Provide an option for 20 year leases in addition to the current 10 year lease
- Baby Memorial Plaques for babies to 12 months old at a reduced fee for new and renewal applications payable from 1st October 2015. Please see Appendix 1 for specific fee levels.
- A reduced fee for Kerbstone Memorials and Plaques be made available at the Horseshoe Path from 1st October 2015 at the fee level set out in Appendix 1.
- The fee levels for Kerbstone Memorials and Plaques at the Garden of Remembrance as set out in Appendix 1.
- The provision of Granite Bench Plaques for 10 and 20 year leases. Each Bench to have 3 Plaques per Bench.
- Continue to provide other Memorials including the Books of Remembrance, Altar and Window Vases, Miniature Book of Remembrance and Memorial Card at the fee level already set for 2015/16.
- Discontinue the provision of Triptych Memorials.
- The provision of Living Memorials be further considered when new burial areas are developed at the Crematorium.

8. Reason for Proposed Decision

To provide improved offer of Memorials at Margam Crematorium and to set the appropriate fee level.

9. Implementation of Decision

The decision is one for immediate implementation

10. Appendices

Appendix 1 – Table 1 and 2 fee levels

None

11. List of Background Papers

Working Files

12. Officer Contact:

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TABLE 1 - BABY AND KERBSTONE MEMORIALS

	Baby Memorial Plaques	Horseshoe Path	Garden of Remembrance
10 year lease – new (from 01.10.15)	£180	£325	£428
10 year lease – new (from 01.04.16)	£180	£325	£440
10 year lease – renewal (to 31.03.20)	£180	£180	£180
10 year lease – renewal (from 01.04.20)	£180	£292	£396
20 year lease – new (from 01.10.15)	£325	£585	£800
20 year lease – renewal (from 01.10.15)	£325	£526	£720

TABLE 2 - BENCHES

3 Plaque Benches	Price per Plaque
10 year lease	£600
20 year lease	£1,080
New and renewal fees as per above.	

The fee levels set out in Table 1 and 2 above are subject to annual review as part of budget setting proposals.

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MARGAM JOINT CREMATORIUM COMMITTEE
REPORT OF THE SUPERINTENDENT & REGISTRAR
25TH SEPTEMBER 2015

MATTER FOR INFORMATION

WARDS AFFECTED:

All

STAFF TRAINING

Purpose of Report

To inform Members of the participation by a member of staff in an Institute of Cemetery and Crematorium Management (ICCM) training course.

Background

The Institute of Cemetery and Cremation Management (ICCM) provides a training course for Cemetery and Cremation Management. Previous employees of the Crematorium have studied for this diploma and it has proved beneficial to the running of the facility.

As part of the Continued Personal Development Training Policy a current member of staff has expressed a desire to study for this diploma and has enrolled on the course.

Financial Impact

Costs of the course will be covered within the training budget of the Crematorium.

Appendices

None

Recommendation

For Members to note.

List of Background Papers

None

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MARGAM JOINT CREMATORIUM COMMITTEE
REPORT OF THE SUPERINTENDENT & REGISTRAR
25TH SEPTEMBER 2015

MATTER FOR INFORMATION

WARDS AFFECTED:

All

Crematorium Open Day

Purpose of Report

To inform Members of the proposed Open Day on Sunday, 25th October 2015.

Background

It is proposed to hold an Open Day on Sunday, 25th October 2015 in order for the General Public to view the grounds and buildings when no funerals are taking place. There will also be an opportunity to view the Crematory. Staff will be on duty to show guests around and answer any questions they may have. Tours will be conducted at 11.30am, 12.30pm & 1.30pm.

Publicity for the Open Day will be arranged including the offer to the media to attend the Crematorium prior to the 25th October, informing Funeral Directors, public website and posters.

Financial Impact

The only costs involved will be overtime for the staff involved and printing costs which will be kept in house and covered within the appropriate budgets.

Appendices

None

Recommendation

For Members to note.

List of Background Papers

None

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MARGAM JOINT CREMATORIUM COMMITTEE

REPORT OF THE SUPERINTENDENT & REGISTRAR

25TH SEPTEMBER 2015

MATTER FOR DECISION

WARDS AFFECTED:

All

RECYCLING OF METALS FOLLOWING CREMATION

Purpose of Report

To inform Members of a proposal to commence participation in a scheme for the Recycling of Metals following cremation.

Background

Since the Crematorium was opened in 1969 all metals residues from coffins and surgical implants have, following Cremation, either been discarded with weekly waste or, more recently, buried within the grounds of the Crematorium.

The Institute of Cemetery and Cremation Management (ICCM) now operate a scheme whereby bins are supplied for the reclamation of all metals. The bins are collected periodically, normally on a 12 month basis depending on the number of cremations undertaken, and the metals recycled by a company known as OrthoMetals with ICCM acting as a National Agent. The proceeds are paid to ICCM on a 6 monthly basis and this amount distributed to nominated charities. The charities are nominated by participating Crematoria and in the first 6 months of 2015, £350k was equally divided between 75 charities (approximately £4600 per charity).

Financial Impact

The only cost to the Joint Committee would be an annual membership fee of £445.00.

Appendices

None

Recommendation

That Members consider the recycling of metals following cremation and join the scheme run by the ICCM.

Reason for Proposed Decision

To halt the continued burying of metals in the grounds of the Crematorium and to participate in a recycling programme.

List of Background Papers

None

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