

MARGAM CREMATORIUM JOINT COMMITTEE

31 October 2022

REPORT OF THE TREASURER – HUW JONES

MATTER FOR DECISION

WARDS AFFECTED - ALL

OUTTURN REPORT AND ANNUAL RETURN 2021/22

1. Purpose of Report

- 1.1 This report provides details of the Margam Crematorium Joint Committee Outturn position for 2021/22. It also includes the Annual Return required to comply with proper accounting practices.

2. Outturn Report 2021/22

- 2.1 This Outturn Report provides details of the variances in service levels and income and expenditure since this Committee approved the revised budget on the 24th September 2021. Members will note that there were 1,459 paid services provided in 2021/22. This is 41 services less than the 1,500 budgeted for in September.
- 2.2 In summary, the actual position shows that the net amount available to transfer to the reserves is £62,892 more than anticipated at revised budget, which is a result of a reduction in net expenditure.
- 2.3 Full details of each variance to the revised budget is shown in Appendix 1, with the main variances between the Revised Budget and the Actual position further explained as follows:

Expenditure

Salaries & Wages +£8,533

Following job evaluation 5 post's costs were increased.

Organist fees -£8,487

This represents a decrease in the cost of organists due to the decreased volume of cremations during the financial year.

Repair & Maintenance – Buildings +£3,631

There was an overspend on repair and maintenance at the Crematorium, which is due to an increase in the anticipated demand for maintenance work.

Maintenance Cremators -£3,590

The budget was increased to allow for additional cremator maintenance during the financial year, this additional maintenance was not required resulting in reduced expenditure.

Gas & Electricity -£4,305, -£1,627

There was a decrease in the anticipated cost of gas and electricity for the financial year.

Printing & Stationery -£3,102

There was a decrease in anticipated printing and stationery costs this financial year.

Audit Fees -£530

Audit fees were overestimated, the actual cost for the financial year provides for notified audit rates for Margam Crematorium.

Brochures -£1,000

Brochures were not ordered this financial year and will now be ordered in the next financial year, the anticipated costs will be included in the next revised budget.

Medical referees +£1,044

Medical referee expenditure has decreased in line with the reduced number of cremations.

Clothing -£657

There was a general underspend on clothing this financial year, costs were less than originally anticipated.

Memorials & Benches -£2,638

The expenditure for memorials and benches was less than anticipated at revised budget despite an increase in the income received during the financial year. This is partly due to the proceeds received from the ongoing renewal of the memorial block leases.

Provision for Capital works -£76,200

The schedule below analyses the capital works undertaken during 2021/22.

Capital Works	Revised Estimate	Actual	Variance
	£	£	£
Organ replacement	20,000	0	-20,000
Book of remembrance cabinet	20,000	0	-20,000
Retention on extension	9,000	0	-9,000
Contingency including painting of building delayed until Spring 2022	20,000	0	-20,000
Other capital works & contingency	31,000	23,800	-7,200
	100,000	23,800	-76,200

Income

Cremation Fees -£39,191

The revised budget estimated that there would be 1,500 paid cremations during the year, but the actual number provided in-year was 1,459. This included 24 cremations for those under the age of 17 for which no cremation fee was payable.

Palm Sunday and Bulb donations £0 and +£41

These are voluntary donations made by the public to the Crematorium in relation to Palm Sunday and Bulbs. The donations received contribute to any expenditure in relation to the service during the financial year, with any surplus or deficit transferred to the reserve at year end.

Book of Remembrance income -£3,836

Book of remembrance income has declined over the previous 2 financial years, it is hoped that uptake will increase again with the publication of a new Crematorium brochure.

Media Services income +£3,354

The additional services offered to the public from the media system have been very popular. This includes streaming funeral services all over the world, service recordings, music and visual tributes. The demand for these additional services is increasing, resulting in more income than anticipated at revised budget.

Memorials +£3,705

The income for memorials is difficult to predict, as it is demand led. This year, we have seen an increase in the income for memorials and benches, partly due to the proceeds received for the renewal of memorial blocks.

Investment income +£1,684

All the Crematorium's income and expenditure is transacted via Neath Port Talbot Council and interest paid on the net funds held for the Crematorium. The amount of interest due at the financial year end was higher than anticipated at original and revised budget.

CAMEO -£1,413

The Crematoria Abatement of Mercury Emissions organisation (CAMEO) operates a trading pool that receives contributions from those crematoria that have not installed abatement equipment. This fee, less any administrative charges, is then redistributed to the crematoria that have installed abatement equipment.

This sum is based on the net surplus tradable mercury abatement of cremations for the period of 1st January 2020 to 31st December 2020. The Crematorium had surplus cremations which generated income of £4,413. The level of any future income cannot be predicted with any accuracy, as the funds to be distributed are dependent on the demand from crematoria for tradable mercury abated cremations.

3. Reserve Position

- 3.1 The contributions to and from reserve were £62,892 more than anticipated, resulting in the closing position for reserves shown below:

	Balance at 31st March 2021	Transfers to/from Reserve	Balance at 31st March 2022
	£	£	£
General Reserve	Cr 746,678	Cr 125,101	Cr 871,779
Cremator Renewals	Cr 600,000	Cr 100,000	Cr 700,000
Memorial Bulb Account	Cr 6,333	Cr 301	Cr 6,634
Palm Sunday Fund	Cr 4,434	0	Cr 4,434
	Cr 1,357,445	Cr 225,402	Cr 1,582,847

4. Annual Report for the Year Ended 31st March 2022

- 4.1 The Accounts and Audit (Wales) Regulations 2014 allow for small relevant bodies with gross income or expenditure (whichever is greater) of no more than £2.5M to complete an Annual Return for audit purposes. This summarises the annual activities at the year-end of each financial year.
- 4.2 The Local Councils in Wales Annual Return will be used by Wales Audit Office for scrutiny and audit. The draft Annual Return, which incorporates the Annual Governance Statement, is included at Appendix 3. In line with the requirements of the Accounts and Audit Regulations, Members should note that as the responsible financial officer I signed the Annual Return on the 24th May 2022, prior to the 31st May deadline. A copy of this report and Annual Return has been provided to the Wales Audit Office for their attention and a formal copy also signed by the Chair will be forwarded after the Committee meeting.

4.3 The Accounts and Audit (Wales) (Amendment) Regulations 2018 mean that the date for signing and auditing the accounts will come forward in future years, as follows:

Year	Accounts drafted	Accounts audited
2019/20	15 th June 2020	15 th September 2020
2020/21	31 st May 2021	31 st July 2021
Annually thereafter	31 st May	31 st July

5. External Audit

5.1 Any material changes resulting from the examination of the Annual Return by the External Auditor will be reported back to this Committee for consideration prior to signing off the final version of the Annual Return before the deadline. Members should note that if the External Auditor does not identify any material changes there will be no need for the accounts to be represented to the Joint Committee and then re-signed by the Chair.

6. Recommendations

6.1 It is recommended that Members:

- Approve the Outturn report for 2021/22.
- The Annual Return, prior to external audit certification, for the year ended 31st March 2022, be approved and signed by the Chairman of this Committee.
- The Annual Governance Statement is confirmed.

7. Reasons for Proposed Decision

To approve the Outturn report for Margam Crematorium for 2021/22 and to confirm the Annual Return and Annual Governance Statement in line with statutory requirements.

8. Implementation of Decision

The decision is proposed for immediate implementation.

9. Appendices

1. Margam Crematorium Income and Expenditure Account
2. Margam Crematorium Balance Sheet as at 31st March

3. Draft Annual Return including Annual Governance Statement

10. List of Background Papers

Margam Crematorium Financial Records.

11. Officer Contact:

Mr Huw Jones – Treasurer

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Margam Crematorium Income & Expenditure Account

Actual		Original Estimate	Revised Estimate	Actual	Variance Actual to Revised
2020/21		2021/22	2021/22	2021/22	2021/22
£	Expenditure	£	£	£	£
	Employees				
241,841	Salaries & Wages	245,650	243,590	252,123	8,533
43,039	Organists fees	41,000	41,000	32,513	-8,487
759	Staff Training	1,000	1,000	203	-797
	Premises				
62,039	Grounds Maintenance	62,640	63,000	63,006	6
26,754	Buildings/Maintenance	19,590	19,590	23,221	3,631
63,001	Maintenance Cremators	62,340	63,830	60,240	-3,590
24,032	Gas	27,680	27,000	22,695	-4,305
18,565	Electricity	20,750	20,750	19,123	-1,627
636	Water	1,020	750	627	-123
34,133	Non Domestic Rates	34,820	34,140	34,133	-7
12,927	Cleaning	12,960	13,110	13,275	165
	Supplies & Services				
6,140	Printing & Stationery	5,170	5,000	1,898	-3,102
1,911	Telephones	1,850	2,000	2,317	317
4,758	Insurance	4,960	4,960	4,758	-202
0	Travel and Subsistence	200	0	0	0
0	Conference fees	1,170	0	0	0
0	Car Allowance	350	350	62	-288
56,450	Support Services	56,460	57,630	57,622	-8
707	Audit Fees	1,550	1,000	470	-530
1,145	Licences	1,170	1,170	1,145	-25
584	Floral Decoration	600	600	596	-4
3,948	IT Equipment & website	3,610	3,630	3,003	-627
0	Brochures	720	1,000	0	-1,000
1,591	Equipment	1,650	1,650	1,867	217
4,030	Urns & Caskets	5,000	5,000	3,867	-1,133
129	Palm Sunday	0	0	0	0
1,720	Entries in Book of Remembrance	2,800	2,000	1,756	-244
16,290	Medical Referees	14,040	14,040	12,996	-1,044
548	Clothing	1,880	1,880	1,223	-657
1,549	Subscriptions	1,550	1,550	1,662	112
28,011	Multi-media system	14,240	28,000	27,725	-275
3,080	Memorials and Benches	3,850	9,500	6,862	-2,638
0	Christmas Carol Service	250	0	0	0

Margam Crematorium Income & Expenditure Account

Actual		Original Estimate	Revised Estimate	Actual	Variance Actual to Revised
2020/21		2021/22	2021/22	2021/22	2021/22
£	Expenditure	£	£	£	£
	Capital Costs				
56,338	Provision for Capital Works	100,000	100,000	23,800	-76,200
716,655	Gross Expenditure	752,520	768,720	674,788	-93,932
£	Income	£	£	£	£
-2004	Government Grants	0	0	0	0
-1,101,604	Cremation Fees	-919,330	-919,330	-880,139	39,191
-5,146	Urns & Caskets	-5,000	-4,440	-5,902	-1,462
-3,725	Book of Remembrance	-6,000	-5,000	-1,164	3,836
-32,966	Media Services income	-20,000	-33,000	-36,354	-3,354
-23,908	Memorials Income	-25,000	-40,000	-43,705	-3,705
-41	Bulb Donations	-50	-260	-301	-41
-40	Palm Sunday Donations	0	0	0	0
-23,541	Miscellaneous Income	-20,000	-24,000	-24,328	-328
-1,140	Investment income	-1,200	-1,200	-2,884	-1,684
-5,305	CAMEO refund	-3,000	-3,000	-4,413	-1,413
-1,199,420	Total Income	-999,580	-1,030,230	-999,190	31,040
-482,765	Net spend before reserves	-247,060	-261,510	-324,402	-62,892

Dividend payment to Local Authorities					
55,900	Neath Port Talbot	55,300	55,300	55,300	0
44,100	Bridgend	44,700	44,700	44,700	0
-382,765	Net Spend after Dividend payment	-147,060	-161,510	-224,402	-62,892

Margam Crematorium Income & Expenditure Account

Actual		Original Estimate	Revised Estimate	Actual	Variance Actual to Revised
2020/21		2021/22	2021/22	2021/22	2021/22
£		£	£	£	£
	Transfers to/-from Reserves				
283,813	General Reserve	48,010	62,250	125,101	62,851
100,000	Cremator Renewal Reserve	100,000	100,000	100,000	0
41	Bulb Fund Reserve	0	260	301	41
-89	Palm Sunday Reserve	50	0	0	0
1,000	Net position funded by Authorities	1,000	1,000	1,000	0

Funding from Joint Authorities Contributions

-559	Neath Port Talbot	-553	-553	-553	0
-441	Bridgend	-447	-447	-447	0
0	Final Position after precept	0	0	0	0

1,817	Number of Cremations	1,500	1,500	1,459	-41
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Margam Crematorium Balance Sheet

31st March 2021		31st March 2022
£		£
6,333	Memorial Bulb Account	6,634
4,434	Palm Sunday Reserve	4,434
746,678	General Reserve	871,779
600,000	Cremator Renewals reserve	700,000
1,357,445	Total Reserves	1,582,847
	Represented by:	
-17,724	Sundry Creditors	-14,424
14,468	Debtors	0
87	Petty Cash Account	87
-6,458	Receipts in Advance	-4,558
1,367,072	Cash Balance	1,601,742
1,357,445		1,582,847

Minor Joint Committees in Wales Annual Return for the Year Ended 31 March 2022

Accounting statements 2021-22 for:

Name of body: Margam Joint Crematorium Committee

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	973,679	1,357,445	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	+1,000	+1,000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	+1,199,421	+999,190	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-285,639	-284,839	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 eg termination costs.
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	-531,016	-489,949	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	1,357,445	1,582,847	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	+14,468	0	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	+1,367,159	+1,601,829	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	-24,182	-18,982	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,357,445	1,582,847	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 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 2022, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as 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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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 Committee to conduct its business or on its finances.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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 accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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 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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* 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 statements and/or the Annual Governance Statement

1.


2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements 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.

<p>Certification by the RFO</p> <p>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 2022.</p>	<p>Approval by the Council/Board/Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature: </p>	<p>Minute ref:</p>
<p>Name: Huw Jones</p>	<p>Chair of meeting signature:</p>
<p>Date: 24.05.2022</p>	<p>Name:</p> <p>Date:</p>

Annual internal audit report to:

Name of body: Margam Joint Crematorium Committee

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 2022.

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 body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Areas to be audited are risk assessed and as a result MJCC is not audited annually. The last audit undertaken was undertaken during 2020/21 and a formal audit report issued on 22.10.21. The report was reported to the Margam Joint Committee in February 2022.</p> <p>During the last audit robust controls were found to be in place in relation to all areas of financial management. In addition to this all of the data in relation to MJCC is held within NPTCBC corporate financial systems which are audited annually and the work of Internal Audit is reviewed annually by WAO.</p> <p>The next annual audit of MJCC is due to be undertaken during 2023/24.</p>
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
appropriately accounted for.					
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text

For any risk areas identified by the Council/Board/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 body)
	Yes	No*	N/A	Not covered**	
11. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text
12. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text

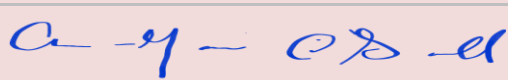
* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** 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 body (including preparation of the accounts) or as a member of the body during the financial years 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

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

Signature of person who carried out the internal audit:
Date: 23.05.2022