

Agenda



Greater Gwent Cremation Joint Committee

Date: Wednesday, 18 September 2024

Time: 1.00 pm

Venue: Committee Room 1/Microsoft Teams

To: Councillors Y Forsey, R Howells, C Smith, M Lane, S Evans, R Leadbeater, J Simmonds, J Taylor and A Sandles

Item	Wards Affected
1	<u>Apologies for Absence</u>
2	<u>Declarations of Interest</u>
3	<u>Minutes of the Previous Meeting</u> (Pages 3 - 6)
4	<u>Facilities Management</u> To receive an oral update from the Newport Norse representative
5	<u>Review of Budget Performance 2024/25</u> (Pages 7 - 20)
6	<u>Funeral Director's Report</u> To consider any issues raised by local Funeral Directors
7	<u>Manager's Report</u> (Pages 21 - 24)

Contact: Taylor Strange (Governance Officer)
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Date of Issue: Thursday 12 September 2024

This meeting will be available to view shortly after completion. All meeting recordings can be found [here](#).

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Minutes

Greater Gwent Cremation Joint Committee

Date: Wednesday 19 June 2024

Time: 1pm

Present: Councillors S Evans (Torfaen-Chair), Rhian Howells (Newport), Chris Smith (Blaenau Gwent), Ross Leadbeatter (Blaenau Gwent), Mike Ryan (Funeral Director), Joanne Hazelwood (Finance Business Partner - Systems with Finance IT Project responsibilities), Joanne Gossage (The Service Manager Environment & Leisure) Karl Donovan (Newport Norse Representative), Meirion Rushworth (Head of Finance), Jill Martin-Edmunds (Deputy Manager- Bereavement), James Webster (Team Manager-Bereavement) Taylor Strange (Governance Officer), Emily Mayger (Governance Officer)

Apologies: Yvonne Forsey (Newport)

1. Apologies

Councillor Yvonne Forsey (Newport City Council).

2. Declarations of Interest

None.

3. Minutes of the Previous Meeting held on the 31st January 2024

The Minutes of the previous meeting were held as a true and proper record.

4. Draft Statement of Accounts 2023/24

The Finance Business Partner - Systems with Finance IT Project responsibilities outlined the report.

Key points

- Members were to receive and approve and the draft accounts, with signatures required from the Head of Finance and the chair of the Committee.
- Note distribution of £250,000 to constituent authorities.
- Mercury abatement lone was repaid as agreed in the prior meeting.
- The carried forward balance was a balance of £812,000
- Reduced income levels and increased expenditure linked with the works done at the crematorium and the repayment of the abatement loan.
- The crematorium had many staffing changes in the financial year due to lack of staff agency staff was required which led to an overspend.
- Energy costs were budgeted higher than what was seen so the budget was adjusted
- Some expenditure linked with maintenance was due to the storm
- A loan of £256,000 was repaid which would lead to a positive saving of £53,000
- Over £200,000 less was taken in due to refurbishment works.

- In the last quarter of the year increased number of cremations took place which had led to the overspend being reduced.

Questions from the Committee

Councillor R Howells queried why it took 12 months to hire a replacement manager for the crematorium.

The Service Manager Environment and Leisure tried unsuccessfully to recruit twice as well as the team also facing on official retirement notice which took longer than expected.

The Chair questioned would the figures rebound following the completion of the cremator works.

The Finance Business Partner - Systems with Finance IT Project responsibilities explained there had been increased numbers however the cremator works could alter these figures

Agreed:

The Committee -

- Received and approved the draft accounts position.
- Approved the annual return.
- Noted that a distribution of £250,000 was made to Councils as agreed.
- Noted that the mercury abatement loan balance of £265,803 was repaid in full, as agreed
- note the carried forward reserves balance of £812,825.

5. Facilities Management Report

The Newport Norse Representative detailed usual minor works although it was highlighted that there was a significant problem in the chapel roof as clear evidence of tile slippage and the roof had reached the end of its suitability.

The Newport Norse Representative informed the Committee a replacement roof would be required however, the tile slippage would not cause direct harm to anyone due to the tiles landing on a flat roof below.

The Newport Norse Representative explained 3 options for the required works concrete with a cost of £104,000, Welsh slate at £130,000 or Spanish slate for £106,000.

The Newport Representative noted an ecology survey would be needed as well as a bat survey and a structural survey.

The Newport Norse Representative highlighted that Items such as rotten timber and asbestos would only be found after work to the roof was completed.

The Chair asked was there a timescale on the repairs and if a report would follow.

The Head of Finance explained that Newport Norse needed to produce a report highlighting the repairs needed with all available options as well as having a sign off from Torfaen due them being the located authority in which the crematorium was located.

The Chair declared an interest as a Torfaen Councillor.

The Newport Norse Representatives noted timescale for works would be roughly 8 weeks and over £100,000 in cost.

The Service Manager Environment and Leisure highlighted the full scope of the work needed to be conducted before bringing the paper to the committee such as its impact on previously agreed works.

The Chair highlighted that it was important to have the report in order to make a clear decision.

The Service Manager Environment and Leisure explained that the full scale of works would need to be assessed as well as its impact on other works mentioned.

Councillor R Howells asked whether other sections of the roof should be looked at while the works were taking place.

Newport Norse noted that the roofs of other buildings within the site were looked into and in addition further works, such as painting the chapel would also be considered.

Councillor R Howells queried that if sections of the crematorium were being closed was it worth maximising the time used by carrying out any other required works.

The Newport Norse Representative asked if a visit would be required to see what other works needed to be completed.

The Deputy Manager- Bereavement noted 2 bat surveys were to be conducted in the next few months. In addition, the plastic roofs needed to be cleaned however suggested prices were high, although due to budgets some works had to take priority.

The Norse Representative invited Committee members to walk around the facility to see what other works were needed.

6. Funeral directors Report

The Funeral Director highlighted the issue involved in the cost to remove remains from the site and asked for a response from the officers.

The Service Manager Environment and Leisure noted a response would be prepared within the following weeks.

The Funeral Director questioned whether a memorial service was allowed to take place at the crematorium as conducted in similar facilities such as Langstone.

The Deputy Manager - Bereavement noted a memorial service was offered subject to timeslot availability however this was not a common occurrence.

The Deputy Manager - Bereavement and the Team Manager-Bereavement reiterated that the memorial service did occur in the crematorium.

Councillor R Howells asked whether the memorial service was advertised.

The Team Manager- Bereavement highlighted it led to a loss in fees but had always been advertised although uptake was low.

The Deputy Manager - Bereavement noted that the memorial service be conducted in the same way that a traditional burial service was undertaken, whereby the coffin was taken away and not cremated.

The Funeral Director commented on the positive impact of the site visit.

The Committee Members also noted this impact.

7. Managers' report

The Service Manager Environment and Leisure highlighted the following key points.

- The report gave figures on cremation figures which showed the number of cremations had begun to increase back to capacity following the completed works.
- Early morning time slots were available as these were the time slots typically hard to fill.
- A later time slot at the end of the day was being considered and was currently trialed, a report on the findings would be brought back to the Committee.
- A cremator operator was set for retirement, with a new cremator technician due to start on the 24.06.2024.
- The Manager position was still being outsourced until Ceri Pritchard started in the post.
- Existing staff as well as new staff were provided with training to build resilience within the service as well as provide additional skills within the team, any successes as a result of the the training would be reported back to the Committee.
- A quote on the flower bay roof cleansing as well as various other works had been looked at.
- The Green flag judging took place with the hopes that the crematorium would keep its status.
- The new cremator would be considered by the procurement team in the following days after the Committee.
- The waiting room was fully operational with positive reviews received.
- The increase into the number of sanctums offered was being considered

The Funeral Director wanted to thank James Webster for the works he had undertaken.

The Chair Evans wanted to pass on thanks to all staff at the crematorium.

8. Date of the Next Meeting

The next meeting would take place on 18 September 2024 at 1pm.



Report

Greater Gwent Crematorium Joint Committee

Part 1

Date: Wednesday 18th September 2024

Subject **Review of Budget Performance 2024/25**

Purpose To provide supporting information relating to the budget performance in 2024/25

Author Finance Business Partner - Systems

Ward General

Summary To provide the Committee with up to date budget monitoring data, and approve the revised annual return for 23-24

Appendix:

Appendix 1: Audit Wales Independent Examination of the 2023-24 Annual Return Closing Letter

Appendix 2: Revised Accounting Statements for 2023-24

Proposal **Members are asked to:**

- **consider the budget position, and the potential impact on reserves**
- **note/approve the restated annual return for 23-24**

Action by Head of Finance

Timetable 1. Draft budget proposals, fees and charges and distribution level to be agreed for 2025/26 at the next Committee meeting in December

This report was prepared after consultation with:

- Head of Finance
- Service Manager for Environment and Leisure
- Head of Law and Standards
- Head of People, Policy and Transformation

Signed

Background

It is necessary for the Joint Committee to review the financial position of Gwent Crematorium for the current financial year, prior to setting the budget for 2025/26 which the Committee will be asked to do in December.

Financial Summary 2024/25

	FY Budget 24/25	Actual to 31 Aug	Forecast 24/25	Variance to Budget
Total INCOME	(1,674,830)	(517,146)	(1,596,830)	78,000
Employees	329,585	177,014	325,925	(3,660)
Premises	445,327	86,584	476,820	31,493
Contribution to Repairs and Renewals Fund	100,000	0	100,000	0
Transport	500	0	500	0
Supplies & Services	162,921	88,547	211,297	48,376
Capital Financing	67,722	0	0	(67,722)
Total EXPENDITURE	1,106,055	352,145	1,114,542	8,487
(SURPLUS) / DEFICIT	(568,775)	(165,001)	(482,288)	86,487
Less Budgeted Distribution	450,000		450,000	
(Increase)/Decrease to Balances	(118,775)		(32,288)	

Potential impact on Reserves at 31st March 2024

Reserves b/f £812,825	931,600		845,113	
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Explanation of projected variances

Employees – appointments have been made, and training is underway for new staff members. The forecast is showing that there will be a slight underspend, however, there is currently a temporary agency cover arrangement in place for a part-time admin post, which has been projected until December. We will review this position at the next meeting.

Premises –in the last few years there has been increased costs in relation to the cremators, and ensuring the equipment is maintained to the required regulations. The repairs and renewals reserve fund was created to smooth the fluctuation of costs between years, and to minimise the impact on revenue spend. The cremator replacement works will reduce the projected repairs and maintenance costs in future years, allowing the reserve fund balances to increase, until required.

Supplies & Services – historically there has been an underspend within Supplies and Services, and as a result the budget was reduced, however this financial year there are plans to purchase burial memorials for an area identified for garden redevelopment works.

Income – the position as at the end of August, is showing an out-turn forecast of £78k less income than budgeted. The budgeted position was based on 1614 cremations, and the table below highlights that there has been an increase in cremation numbers in Qtr1 compared to the same period last year, with the introduction of early morning services for direct cremations, but being mindful of the fact that the cremator replacement works will begin in October, the projections have been revised and cremation numbers have been based on 85% of services being booked. The cremation numbers are therefore reduced by 84 compared to budget, which based on the adult cremation fee of £930 is a loss of £78k income

Capital Financing – the Committee approved the repayment of the Mercury Abatement loan, reducing the annual revenue costs. The cremator replacement works will begin in October, and the associated capital financing costs will start next financial year.

Cremation numbers:	23/24	24/25	Variance
Apr	116	137	21
May	103	139	36
Jun	121	134	13
Jul	110	121	11
Aug	120	124	4
Sep	111	125	14
Oct	102	137	35
Nov	132	125	-7
Dec	105	113	8
Jan	129	131	2
Feb	141	119	-22
Mar	130	125	-5
	1,420	1,530	110

2023/24 Restated Annual Statement

Audit Wales have completed their independent examination of the Annual Return for 2023-24 (Appendix 1)

In carrying out this work, the following amendments were identified, and the return has been amended accordingly (shown in Appendix 2):

- Balances carried forward (Row 7) have been reduced by £1
- An explanation was added to the “additional disclosure notes” section regarding point 6 of the Annual Governance Statement
- All answers in the annual Internal Audit report section were amended to “Not Covered” as there was no internal audit in 2023-24

The Committee should now re-approve the amended Annual Return.

Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Reduced cremation numbers	H	H	The impact of the cremator replacement works has yet to be assessed, but could reduce the projected cremation numbers, and the associated income levels.	Head of Finance
Increase in building maintenance costs	H	H	Continue to monitor the increasing costs associated with the building maintenance	Head of Finance

Links to Council Policies and Priorities

The overall aim of the budget monitoring is to ensure the on-going delivery of the Cremation service whilst also providing an income source to Gwent Councils.

Options Available and considered

The Committee is asked to note the financial position for 2024-25, and consider the position when setting the budget, fees and distribution levels, at the next Committee meeting in December.

The Committee is asked to approve the amended annual return for 2023-24, following the amendments noted

Preferred Option and Why

It is recommended that the Committee note the financial position for 2024-25, and approve the amended return for 2023-24.

Comments of Chief Financial Officer

This is the Committee's regular monitoring report and shows a broadly balanced position, after allowing for a £450k budgeted distribution to Gwent Councils. As the report highlights; the impact of the cremator replacement works may have an adverse impact on these current forecasts though the income forecasts are themselves reflective of some slowdown in income because of this. This will need to be reported back to the Committee in due course.

The audit of the annual statement has been completed and pleasing to note no changes to the 'figures' and financial position of the joint service; with changes being confined to other areas of the statement.

Comments of Monitoring Officer

There are no specific legal issues arising from the report at this stage

Comments of Service Manager for Environment and Leisure

Comments of Head of People, Policy and Transformation

Budget monitoring and oversight helps to ensure the financial sustainability of this Greater Gwent joint arrangement. The report sets out the financial position for Gwent Crematorium and sets out a restated financial statement for 2023/24 following independent review by Audit Wales.

There are no human resources implications arising from this report.

Comments of Cabinet Member

Scrutiny Committees

n/a

Equalities Impact Assessment and the Equalities Act 2010

n/a

Children and Families (Wales) Measure

n/a

Wellbeing of Future Generations (Wales) Act 2015

In preparing this report, the Wellbeing of Future Generations (Wales) Act 2015 has been considered by balancing short-term needs with the need to safeguard the ability to also meet long term needs. We are considering options to provide a service which will allow us to withstand the competitive market, and meet our future wellbeing goals and objectives, and in doing so, understand the importance of involving those with an interest in achieving them, and ensuring that those people reflect the diversity of those to whom we provide a service.

Crime and Disorder Act 1998

n/a



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Greater Gwent Cremation Joint Committee
c/o Newport City Council,
Civic Centre,
Godfrey Road,
Newport,
NP20 4UR

Reference: NCC/GGCJC/23-24

Date issued: 4 September 2024

Dear Joint Committee Members,

Greater Gwent Cremation Joint Committee – Independent Examination of the 2023-24 Annual Return

Requirement to produce an Annual Return

The Accounts and Audit (Wales) Regulations 2014 (the Regulations) define local government bodies in Wales as 'larger' or 'smaller' bodies. To qualify as a 'smaller' body under the Regulations, a body must have gross income or expenditure (whichever is higher) of not more than £2.5 million in the year of account or in either of the two preceding years.

According to this year's audited Annual Return, the Greater Gwent Crematorium Joint Committee (the Committee) has total gross income of £1.35 million, and gross expenditure of £1.7 million for the 2023-24 financial year. Consequently, the Committee is defined as a 'smaller' local government body for 2023-24.

As a 'smaller' body, the Committee is only required to produce a summarised Annual Return, rather than a full set of financial statements. That Annual Return is then subject to a 'limited assurance' independent examination rather than a full external audit, in line with the Auditor General for Wales' Code of Audit Practice.

Page 1 of 3 - Greater Gwent Cremation Joint Committee – Independent Examination of the 2023-24 Annual Return - please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

A limited assurance opinion, if satisfactory, aims only to confirm that:

- the information contained in the Annual Return is in accordance with proper practices; and
- no matters have come to the auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Outcome of Independent Examination

We have completed our independent examination of the Committee's Annual Return for 2023-24. In carrying out this work, we identified amendments required to the Annual Return, which have been amended in the revised return presented to the Committee, as follows:

- 'Balances carried forward' (row 7) has been reduced by £1 to ensure it totalled correctly.
- An explanation was added to the "additional disclosure notes" section regarding point 6 of the Annual Governance Statement.
- All answers in the annual Internal Audit Report section were amended to "Not covered", as no Internal Audit was undertaken in 2023-24.

Certification of the Annual Return

The Committee should now consider the amended 2023-24 Annual Return for re-approval at the meeting on 18 September 2024.

Subject to local government electors for the area exercising their rights under sections 30 and 31 of Public Audit (Wales) Act 2004, to question the Auditor General about or make objections to the annual return for the year ended 31 March 2024 on 1 October 2024, we propose to certify the amended 2023-24 Annual Return as follows:

'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.'

We do not propose to add any further comments in the 'other matters and recommendations' section of our certificate.

Page 2 of 3 - Greater Gwent Cremation Joint Committee – Independent Examination of the 2023-24 Annual Return - Please contact us in Welsh or English / Cysylltwch â ni'n Gymraeg neu'n Saesneg.

Conclusion

We would like to thank all staff within Newport City Council who assisted with the production and independent examination of the 2023-24 Annual Return.

Yours sincerely,

Helen Goddard

Audit Manager

APPENDIX 2 – Revised Accounting Statement 2023-24

Accounting statements 2023-24 for:

Name of body: **GWENT CREMATION COMMITTEE**

	Year ending		Notes and guidance for compilers
	31 March 2023 (£)	31 March 2024 (£)	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	1,046,681	1,162,806	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 local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	1,482,284	1,348,694	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	313,524	404,138	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	5,000	265,803	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	1,047,635	1,028,734	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	1,162,806	812,825	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	126,559	111,935	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,491,932	922,435	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	455,685	221,544	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,162,806	812,825	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	2,307,326	2,307,326	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	265,803	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 2024, 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="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>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.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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
<p>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.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>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.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
<p>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.</p>	<input type="radio"/>	<input checked="" type="radio"/>	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
<p>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.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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. **Point 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.

The last internal audit was 2022/23, therefore we have not received a report from the internal auditor, relating to the 2023/24 accounts

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 2024.</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: Meirion Rushworth</p>	<p>Chair of meeting signature:</p>
<p>Date:</p>	<p>Name:</p>
<p>Date:</p>	<p>Date:</p>

Annual internal audit report to:

Name of body: **GWENT CREMATION 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 2024.

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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	
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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	ALL RESPONSES ARE 'NOT COVERED' AS THERE WAS NO INTERNAL AUDIT IN 2023/24
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	LAST INTERNAL AUDIT WAS UNDERTAKEN IN 2022/23
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	
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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	

	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> ALL RESPONSES ARE 'NOT COVERED' AS THERE WAS NO INTERNAL AUDIT IN 2023/24 </div>
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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	

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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> ALL RESPONSES ARE 'NOT COVERED' AS THERE WAS NO INTERNAL AUDIT IN 2023/24 </div>
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	


* 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 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Linda Rees
Signature of person who carried out the internal audit: 
Date: 10/06/24

Agenda Item 7

Crematorium Manager's Report

Aug 2024

STATISTICS MEMORIAL SALES

MONTH	VASE BLOCKS	SANCTUM VAULTS	LEASE RENEWALS vase blocks	LEASE RENEWALS vaults
March 2024	6	8	4	
April 2024	12	10	6	
May 2024	7	5	6	
June 2024	8	11	5	
July 2024	8	6	4	
Aug 2024	3	14	6	

CREMATATIONS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Jan	135	142	134	241	211	233	246	268	240	262	278	220	254
Feb	148	137	129	225	197	211	254	258	243	262	254	200	268
Mar	136	156	134	148	196	204	230	299	277	287	241	267	279
April	137	116	141	111	223	178	237	229	268	245	222	268	237
May	139	103	143	93	240	195	219	266	266	230	234	274	270
Jun	134	121	129		140	150	164	260	264	241	239	218	193
Jul	121	110	122	100	91	212	186	219	211	237	257	211	175
Aug	124	120	131	121	98	165	176	236	244	187	206	183	168
Sep		111	119	141	149	181	173	228	228	232	204	194	158
Oct		102	132	123	141	206	193	240	224	225	243	234	186
Nov		132	141	146	186	169	190	251	239	249	222	226	176
Dec		105	132	139	215	197	166	191	244	266	248	200	182
		1225	1586	1671	2087	2301	2434	2945	2948	2913	2848	2695	2546

OPERATIONAL MATTERS

Introduction and Review

Firstly, I would like to briefly introduce myself, my name is Ceri Pritchard I joined Newport City Council as The Bereavement Team Leader on the 12th of July. I have worked within Bereavement Services for a period of 30 years, starting at Cynon Valley Borough Council in 1994 and then Rhondda Cynon Taff from 1996. Through this period, I have worked in many roles both operationally and administratively across both Cemeteries and Crematoria. Prior to joining Newport my most recent post was Bereavement Services Operations Manager where I was responsible for the operations of the authorities fourteen cemeteries and two crematoria.

Secondly, and more importantly we can see from the cremation figures there is a level of consistency in them with much less fluctuation apparent. Given this we are currently well ahead of the same time last year in terms of cremations undertaken at site.

The new 16:00 time has been a part of the schedule now since the start of August and we are seeing a slow uptake of this slot. I feel that we would require more time to see if this time will prove popular, although it may be the case that the change to on the hour slots will benefit the Funeral Directors as well throughout the day. Initial feedback from stakeholders has been positive and we will continue to monitor this moving forward.

To better represent the numbers of cremations I would propose altering the table of information that is provided in the manager's report in time for the next meeting. I believe it would be of benefit to see how many Full Cremations take place per month in comparison to Direct Cremations and Infant Cremations.

New Legislation

On Monday the 9th of September the Statutory Medical Examiners system became live. Staff have participated in several on-line events held by the Ministry of Justice to assist in implementing the change. We have prepared our paperwork and have also sent information to all key stakeholders ensuring they are all informed of the changes and their requirements under the new system.

Essentially the main changes are that for deaths registered on or after the 9th of September Cremation Form 4 will no longer be required to cremate. Changes will be made to Cremation Form 1 along with The Registrar's Green certificate and a New Coroner Form 6 will be in place. In addition, for a transitional period yet undetermined, the Medical Referee will still be required to sign a Cremation Form 10 which has also been revised to allow cremation to take place.

Green Flag Award

The Crematorium has successfully retained its Green Flag Award for the eighth year in a row and is testament to the quality of work that the staff on site carry out. The flag raising ceremony is planned to take place on Friday the 20th of September at 09:00 outside the front entrance.

We would like to extend an invite to all committee members and officers to this event, if you are available to attend, please could you advise us in advance.

ICCM Recycling of Metals Scheme

We have received details of this year's surplus donation from the above scheme of which the crematorium is a member. This year a sum of £11600 has been donated on behalf of the Crematorium to Macmillan. Another charity in this sector will need to be identified in preparation for next year's donation. This may be something that members would like to discuss.

Staff Updates

There are a few staff updates:

Logan Thomas started with us on the 24/06/24 to fill the vacancy left by the retirement of long-standing member of staff Phil Long. Logan has settled in well and has just begun his CTTS training.

Our other recent addition Delme Love has completed and submitted his CTTS coursework and is now awaiting a date for his Practical Assessment.

On Friday 13th September James Webster left us after over a year of covering the management of the crematorium. James has proved very popular with staff and stakeholders and will be sadly missed by all. He goes with our very best wishes and sincere gratitude for all his efforts during a difficult period.

Service, Schedule and related works

The new 16:00 time has been a part of the schedule now since the start of August and we are seeing a slow uptake of this slot. I feel that we would require more time to see if this time will prove popular, although it may be the case that the change to on the hour slots has helped the steady increase in usage by the Funeral Directors. Initial feedback from stakeholders has been positive.

The tender for new Cremator has been agreed and accepted via procurement, we are currently awaiting dates for a pre-commencement meeting. After this meeting we will be able to further advise the committee on the commencement, disruption and proposed duration of these works.

Explorations for potential roof repairs are still ongoing, and we are currently awaiting further survey work to better understand the scope of the works that are necessary. The Bat survey has now been completed and we are awaiting the report. Repair of the ladder providing access to the roof space has been completed, which was necessary for the progress of the associated works. This process will then lead to the fitting of the Solar Panels when all parties are satisfied that the roof is in the appropriate condition.

We have a service scheduled for the cremators on site from the 14th of October through to the 16th of October. This is a full service and is necessary to take part prior to the cremation work beginning to ensure reliability of what will be the two remaining Evans cremators.

Planning

We are currently looking into opportunities to enhance the garden spaces at the site. Currently the focus is on two sections:

1. The furthest memorial garden where the book of remembrance room is situated requires additional planting and additional Sanctum spaces. There may be options to further enhance the memorialisation opportunities in this space.
2. The creation of an infant memorial garden at the crematorium is something we feel is incredibly important, and currently an area where we have a lack of provision. This area will ideally be away from the other areas and will provide a place of quiet reflection for parents and families dealing with the loss of infants and young children.

When we have more information on these proposals, we will update the committee in full.

Administration

The crematorium currently uses an Administration Software package for its administration called Epilog Classic. This package is run by Gower Consultants who provide updates and support to their users. The system at the crematorium has all records of disposal and cremation from 1990 to the present day, there is another separate database which contains the information from 1960 to 1990. Gower have informed us that they are about to announce an end to support for their Classic system as this system is now very old and is proving more difficult to update and support as technologies advance.

Given the above, we have started looking at newer systems in particular Gowers newest system and also that of Plotbox who have just set up a new system at the cemeteries of Newport. We are continuing to investigate both with a view to a best fit for the crematorium to ensure all of its administrative needs are met and that future improvements can be met within the specifications of the software.