

Agenda

Cyd-Bwyllgor Amlosgiad Gwell Gwent

Dyddiad: Dydd Mercher, 11 Medi 2019

Amser: 2.00 pm

Lleoliad: Ystafell Bwyllgora 4 - Canolfan Dinesig

At: Cynghorwyr: R Jeavons (Cadeirydd), S Evans, R Clark, D Davies, B Jones, K Williams, J Simmonds, J Taylor and S Tom

Eitem		Wardiau Dan Sylw
1	<u>Ymddiheuriadau dros Absenoldeb</u>	
2	<u>Datganiadau o ddiddordeb</u>	
3	<u>Cofnodion y Cyfarfod Diwethaf</u> (Tudalennau 3 - 6)	
4	<u>Diwygiadau i'r Ffurflen Gyfrifon Flynyddol</u> (Tudalennau 7 - 10)	All Wards
5	<u>Adroddiad Monitro Cyllideb</u> (Tudalennau 11 - 12)	All Wards
6	<u>Rheoli Cyfleusterau</u>	
7	<u>Adroddiad y Cyfarwyddwr Angladda</u>	
8	<u>Cyfarfodydd Deiliad Stake</u>	
9	<u>Adroddiad y Rheolwr</u>	

Mae'r dudalen hon yn wag yn

Minutes



Greater Gwent Cremation Joint Committee

Date: 12 June 2019

Time: 2.00 pm

Present: Councillors Evans, D Davies, R Jeavons (Chair), Williams and Taylor

In Attendance: Gareth Price (Head of Law & Regulation), Meirion Rushworth (Head of Finance), Paul Dundon, Superintendent Registrar, Joanne Hazelwood (Finance Business Partner Systems), Joanne Gossage (City Services Manager), Meryl James, Governance Newport, Karen Sansom, Newport, Laura Campbell, Finance, Newport, Dave Stephenson, Newport Norse

Apologies: Councillors Jones, Simmonds and Tom

1 Appointment of Chairman

In accordance with the rota of Authority nomination for Chairman, it was formally moved and seconded and duly resolved that Councillor Roger Jeavons, Newport City Council be appointed as Chairman for 2019/20.

2 Appointment of Deputy Chairman

In accordance with the rota of authority nomination for Deputy Chairman, it was formally moved and seconded and duly resolved that Councillor John Taylor, Caerphilly be appointed as Deputy Chairman for 2019/20.

3 Apologies for Absence

Cllrs Deb Davies, Lee Parsons, Richard Clark, Stephen Tom, AFD.

4 Declarations of Interest

None received.

5 Minutes of the Previous Meeting

1. The Minutes of the meeting of 12 December 2018 were accepted as a true record.

6 Draft Accounts Report 2018/19

1. J Hazelwood presented the report on the revenue budget out-turn for 18/19, which showed a further surplus of £123,786 after the agreed distribution. There was an expected overspend in relation to repairs and maintenance for the premises and the

cremators. However, this had been offset by a reduction in other expenditure and an unexpected increase in income during the last quarter, which had resulted in the net loss of income being reduced to 9% compared with an average of 19% loss in the previous quarters. Although the outturn was positive, there was concern that the budgeted distribution was now very close to the annual surplus. Therefore, to provide some contingency for further budget pressures, it was recommended that reserves should be maintained at £1.2 million and, in future, any distribution is made in two tranches.

S Evans, Torfaen said a lot of maintenance tends to be reactive not planned. PD explained this is due to failures. M Rushworth stated we don't have a maintenance figure at present therefore it is difficult to predict. MW recommended to the Committee to retain a reserve of 80 – 20 split. The Committee agreed.

Agreed:

- That the Committee note the out-turn position, subject to audit and the variances for the year.
- That the Committee note the level of the accumulated reserves. Additionally, the Committee agreed that the reserves of £1.2 million should be retained for reasons outlined in the report.
- That the Committee note the areas of the budget pressures and the actions currently in place to manage these.

That the payment of the budget surplus be distributed in two tranches from 2019/20 with a small balance of 20% retained for payment at or after the year end closure, subject to the availability of surpluses to pay the budgeted amount.

7 Facilities Management

D Stephenson reported that the flowerbed area is now approximately 90% finished and hoping to complete in the next 4 weeks. The garage roof has been completed and the doors to the lodge have been replaced.

8 Funeral Director's Report

Nothing to report

9 Manager's Report

Cremation figures for the last two months have been unusually quiet. Cllr Meredith asked if the figures could be presented in a graph form in future. P Dundon said yes it would not a problem.

Maintenance works are taking place to replace the external flues from the cremators and to renew the lagging on the flues. This is major work, which necessitates taking two cremators at a time out of use. The work has been planned at a time which should create minimal disruption to services. The works are scheduled to be complete by 28th June until that date the crematorium will be operating on reduced capacity.

The Superintendent Registrar received a complaint from a crematorium user regarding opening hours over the Easter Bank Holiday, he and some of his family from Birmingham had turned up to see the book of Remembrance. Unfortunately, he didn't check the opening times before travelling and unfortunately the Crematorium was closed. If the complainant had phoned prior to their visit they would have accommodated him and his family. He was

rather angry and felt it should open over bank holidays. The Superintendent Registrar reported that no changes have been made to opening hours since 1992.

It was agreed by the Committee that a draft response would be sent to the Chair before sending to the complainant.

10 **Date of Next Meeting - 11th September 2019 at 2pm in Committee Room 4**

The next meeting will take place on the 11th September 2019 at 2pm in Committee room 4.

Mae'r dudalen hon yn wag yn



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Please contact us in Welsh or English.

Cysylltwch â ni'n Gymraeg neu'n Saesneg.

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

Date issued: 11 September 2019

Dear Members of the Joint Committee,

Greater Gwent Cremation Joint Committee – Independent Examination of the 2018-19 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 Annual Return, the Greater Gwent Crematorium Joint Committee (the Committee) has total expenditure of £3.05 million for the 2018-19 financial year. However, the Auditor General considers that bodies should still be defined as 'smaller' if income or expenditure is greater than £2.5 million in the current year, but below that amount in both of the previous two years.

Consequently, the Committee is still defined as a 'smaller' local government body for 2018-19. We would expect this position to continue into future years, as expenditure has risen above £2.5 million this year only as a result of one-off increased distributions to member Councils.

As a 'smaller' body in 2018-19, 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.

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 2018-19. In carrying out this work, we have identified one required amendment to the Annual Return that has now been corrected:

- In the Accounting Statements on page 2, both Box 8 (debtors and stock balances) and Box 10 (creditors) have been increased by £107,304. Prepayments totalling this amount were incorrectly netted off the creditors total rather than added to debtors.

Certification of the Annual Return

As stated above, the above correction has now been made, and if re-approved by the Committee and Responsible Finance Officer at the Committee meeting on 11 September 2019, we propose to certify this amended 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.

Conclusion

We would like to thank all staff within Newport City Council who assisted with the production and independent examination of the 2018-19 Annual Return.

Yours sincerely,

Gareth Lucey
Financial Audit Manager
Wales Audit Office

Accounting statements 2018-19 for:

Name of body: GWENT CREMATION COMMITTEE

	Year ending		Notes and guidance for compilers 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.
	31 March 2018 (£)	31 March 2019 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	1,914,828	2,512,485	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	2,135,336	1,777,108	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	297,852	309,549	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	5,000	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	1,234,827	2,738,698	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	2,512,485	1,236,346	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors and stock balances	168	-1,419 108,723	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	2,538,179	1,675,672	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	25,862	-440,746 548,050	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	2,512,485	1,236,346	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	531,605	478,445	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Mae'r dudalen hon yn wag yn



Report

Greater Gwent Crematorium Joint Committee

Part 1

Date: Wednesday 11th September 2019

Subject **Budget Monitoring Report 2019/20**

Purpose To consider the budget monitoring position for 2019/20 to date

Author Joanne Hazlewood

Ward General

Summary To provide the Committee with up to date budget monitoring data, and summary analysis

Proposal **Members are asked to receive and consider the budget monitoring position to date**

Signed

Financial Summary

	FY Budget	Actual to 26 Aug	Forecast	Variance to Budget
Total INCOME	(1,878,274)	(765,302)	(1,780,302)	(97,972)
Employees	321,146	132,807	318,307	2,839
Premises	335,217	284,083	482,017	(146,800)
Transport	1,000	292	572	428
Supplies & Services	179,757	61,736	145,736	34,021
Capital Financing	53,161	0	53,161	0
Total EXPENDITURE	890,281	478,918	999,793	(109,512)
(SURPLUS) / DEFICIT	(987,993)	(286,384)	(780,509)	(207,484)
Less Budgeted Distribution	750,000		750,000	
Additional Surplus to increase balances	237,993		30,509	

Explanation of projected variances

Premises – Premises related maintenance – the budgeted position is already overspent by almost 20k. This can be attributed to increased external maintenance works and 68k of replacement ductwork maintenance that was carried out in July, which solely accounts for over 50% of the annual budget available.

Supplies & Services – 34k underspend is due to there being surplus budget held for the bulk purchase of burial memorials during the financial year. These are above ground vaults, with inscribed granite fascia plaques, and are currently priced at £1,301 including a 20 year lease. The purchases are demand driven, but due to their nature and cost, they are purchased in bulk.

Income – 97k decrease – despite the fee increase of 12.5% from April, income figures are still slightly less than the same period last financial year, which further supports the fall in cremation numbers.

Distribution

Based on the forecasted out-turn position, the Committee will be able to maintain the budgeted distribution of £750,000 to Constituent Authorities for this financial year, however the additional surplus budgeted for this year does not look achievable with current projections.