



CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL

GWŶS I GYFARFOD O'R CYNGOR

C. Hanagan
Cyfarwyddwr Gwasanaeth y Gwasanaethau Democrataidd a Chyfathrebu
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf
Y Pafiliynau
Parc Hen Lofa'r Cambrian
Cwm Clydach CF40 2XX

Dolen gyswllt: John Crockett (07392193888)

DYMA WŶS I CHI i gyfarfod Rhithwir o **CYDBWYLLGOR AMLOSGFA LLWYDCOED** yn cael ei gynnal ar **DYDD MAWRTH, 13EG RHAGFYR, 2022** am **2.00 PM**.

AGENDA

Tudalennau

1. DATGAN BUDDIANT

Derbyn datganiadau o fuddiannau personol gan Aelodau, yn unol â'r Cod Ymddygiad.

Nodwch:

1. Mae gofyn i Aelodau ddatgan rhif a phwnc yr agendwm y mae eu buddiant yn ymwneud ag e, a mynegi natur y buddiant personol hwnnw; a
2. Lle bo Aelodau'n ymneilltuo o'r cyfarfod o ganlyniad i ddatgelu buddiant personol sy'n rhagfarnu, rhaid iddyn nhw roi gwybod i'r Cadeirydd pan fyddan nhw'n gadael.

2. COFNODION

Derbyn cofnodion cyfarfod blaenorol Cydbwyllgor Amlogfa Llwydcoed a gafodd ei gynnal ar 14 Hydref 2022.

3 - 4

3. ADRODDIAD RHEOLWR Y GWASANAETHAU PROFEDIGAETHAU

Trafod adroddiad Rheolwr y Gwasanaethau Profedigaethau.

5 - 6

**4. ADOLYGIAD O'R TREFNIADAU BLYNYDDOL AR GYFER
AILDDOSBARTHU ARIAN DROS BEN**

Adolygu trefniadau blynyddol Cydbwyllgor Amlogfa Llwydcoed ar gyfer ailddosbarthu arian dros ben, yn unol â'r penderfyniad a gafodd ei wneud ar 10 Rhagfyr 2019 i adolygu'r dull yma bob tair blynedd.

7 - 12

5. ADRODDIAD MONITRO CYLLIDEB CYFNOD 8 2022/23

Mae'r adroddiad yma'n rhannu'r diweddaraf ynglŷn â Monitro Cyllideb Cyfnod 8 ar gyfer 2022/23.

13 - 18

6. MATERION BRYG

Trafod unrhyw faterion sydd, yn ôl doethineb y Cadeirydd, yn faterion bryg yng ngoleuni amgylchiadau arbennig.

Cyfarwyddwr Gwasanaeth y Gwasanaethau Democraidd a Chyfathrebu

Cylchreliad:-

Cadeirydd ac Is-Gadeirydd Cydbwyllgor Amlogfa Llwydcoed
(Y Cynghorydd A Crimmings a Y Cynghorydd D Isaac, yn y drefn honno)

Cynrychioli Cyngor Bwrdeistref Sirol Merthyr Tudful
Cynghorwyr y Fwrdeistref Sirol, Y Cynghorydd M Colbran and
Y Cynghorydd J Thomas

Cynrychioli Cyngor Bwrdeistref Sirol Rhondda Cynon Taf
Cynghorwyr y Fwrdeistref Sirol, Y Cynghorydd J Elliott, Y Cynghorydd A Fox,
Y Cynghorydd G Jones and Y Cynghorydd A O Rogers



**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL**

Llwydcoed Crematorium

Minutes of the meeting of the Llwydcoed Crematorium meeting held on Friday, 14 October 2022 at 3.00 pm at the Virtual.

County Borough Councillors - Llwydcoed Crematorium Members in attendance:-

Councillor A Crimmings (Chair)
Councillor D Isaac (Vice-Chair)

Merthyr Tydfil County Borough Councillors
Councillor M Colbran

Rhondda Cynon Taf County Borough Councillors
Councillor J Elliott Councillor A Fox
Councillor G Jones Councillor A O Rogers

Officers in attendance

Mr S Preddy, Group Accountant
Ms J Lewis, Bereavement Service Manager
Mr C Pritchard, Assistant Cemetery Manager/Crematorium Supervisor
Mr K Nicholls, Head of Leisure, Sport and Parks
Ms L Coughlan, Solicitor

10 APOLOGIES FOR ABSENCE

Apologies for absences were received from County Borough Councillor J. Thomas.

11 DECLARATION OF INTEREST

There were no declarations of interests in matters pertaining to the agenda.

12 MINUTES

RESOLVED to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 2nd August 2022.

13 REPORT OF THE BEREAVEMENT SERVICES MANAGER

The Bereavement Services Manager informed Members on the progress of the agreed improvement works at Llwydcoed Crematorium and provided Members with Statistics and Performance figures relating to the operation of the Crematorium since the last meeting.

The Bereavement Services Manager reported that they would notify Members with regards to the value of redundant furnishings at Llwydcoed Crematorium.

Following consideration of the information contained within the report of the Bereavement Services Manager it was **RESOLVED**;

1. To note the progress for the agreed works at Llwydcoed Crematorium; and
2. To note the Statistics and Performance figures contained within the report relating to the operation of the Crematorium since the last meeting.

14 AUDITED ANNUAL RETURN FOR THE YEAR ENDED 31ST MARCH 2022 AND PERIOD 5 BUDGET MONITORING UPDATE 2022/23

The Group Accountant provided Members with information relating to the audited Annual Return for the Year Ended 31st March 2022 and the Period 5 Budget Monitoring Update 2022/23.

Members were concerned with the operational cost of Llwydcoed Crematorium, the Group Accountant assured Members that fees and charges of Service will be reviewed at the normal annual basis.

Following consideration of the report, it was **RESOLVED** -

1. Members note the report;
2. Members note the audited Annual Return for the year ended 31st March 2022 as presented (Appendix 1); and
3. Members note and approve the Period 5 Budget Monitoring Update 2022/23 (Appendix 2).

This meeting closed at 3.22 pm

**Councillor A Crimmings
Chair.**

Agendwm 3

Llwydcoed Crematorium Joint Committee

Report of Administration Manager and Registrar, Bereavement Services

1 Statistics and Performance

Cremations	
1970-2015	50038
2016	1258
2017	1480
2018	1527
2019	1458
2020	1819
2021	1409
Jan – March 2022	354
April – June 2022	331
July - Sept 2022	284
Oct 2022	91
Total to date	60049
Year to 31 March 2023	
Adults	701
Children	4
Stillbirths	1
NVF's	60
Body organs	1
Scattered	12
Interred	67
Released	627
Applications for memorials	
Book of Remembrance	8
Memorial Cards	0
Plaques on Plots	94
Plaques in Garden	0
Rose Bushes	8
Memorial Leaves	3

RECOMMENDATION:

To note the report



LLWYDCOED CREMATORIUM JOINT COMMITTEE

13th December 2022

REPORT OF THE TREASURER

REVIEW OF THE REDISTRIBUTION OF ANNUAL SURPLUSES

Author – Barrie Davies, Director of Finance and Digital Services

1. PURPOSE OF REPORT

- 1.1 To review the arrangement in place for the redistribution of annual surpluses held by the Llwydcoed Crematorium Joint Committee, in line with its decision on 10th December 2019 for the approach to be reviewed on a three-yearly basis.

2. RECOMMENDATIONS

It is recommended that the Joint Committee:

- 2.1 Approve the continuation of the redistribution of annual surpluses generated by the Llwydcoed Crematorium Joint Committee, as set out in Sections 4 and 5 of this report; and
- 2.2 Subject to 2.1, authorise the Director of Finance and Digital Services to continue to make the necessary financial arrangements for the redistribution.

3. BACKGROUND

- 3.1 The Llwydcoed Crematorium operates under a Memorandum of Agreement between the former County Borough of Merthyr Tydfil and the former Urban District Council of Aberdare signed on 31st May 1969. Although these organisations have been superseded by Rhondda Cynon Taf County Borough Council (RCTCBC) and Merthyr Tydfil County Borough Council (MTCBC), the constitution of the Committee has remained largely unchanged; the two Councils taking on the responsibilities of their predecessors.
- 3.2 The Memorandum of Agreement covers the constitution of a Committee, the “Llwydcoed Crematorium Joint Committee”, which has the overall responsibility for the operation, management and finance of the Crematorium. Both Councils have delegated their functions as Burial Authorities to the Joint Committee.
- 3.3 At the 10th December 2019 Joint Committee meeting, Members agreed to a one-off distribution of General Reserves of £1.5M and the redistribution of surpluses of £350k per year to RCTCBC and MTCBC, using an apportionment basis of 52%/48% respectively. This arrangement supported each authority to

invest in wider bereavement services either through improvements to existing cemeteries, to meet the costs of additional burial capacity when required, or to contribute toward the overall costs and financial pressures faced within these services. At the 10th December 2019 meeting, Members also agreed for the arrangement to be reviewed on a three-yearly basis.

- 3.4 The Joint Committee holds a reserve of £1.489M at 31st March 2022, this steadily increasing since 31st March 2020 where the balance stood at £1.087M. The projected outturn position for the 2022/23 financial year (as at November 2022) is forecasting a projected revenue contribution to reserves in 2022/23 of £326k and following the redistribution payment to MTCBC and RCTCBC of £350k, results in a small contribution from General Reserves of £24k.
- 3.5 Members will note that the 14th October 2022 Joint Committee agreed one-off investment costs to be incurred in the current year and funded from General Reserves, with the estimated costs as at December 2022 totalling £189k. Taking the one-off investments costs into account, the projected year-end General Reserve balance at 31st March 2023 is £1.276M.
- 3.6 A review of the financial performance of the Crematorium between 2019/20 through to the projected position for the current financial year (2022/23) shows an average contribution to General Reserves of £450k per annum (before the £350k redistribution payment to MTCBC and RCTCBC). Although this period covers unprecedented operating conditions as a result of the Covid-19 pandemic, a clear trend of strong financial results have been delivered and, taken alongside the additional investment in facilities, provides a sound basis for the future. Furthermore, given the recent and planned (2022/23) one-off investment, it is not anticipated that the Joint Committee will need to draw significantly on General Reserves in the foreseeable future.

4. REVIEW OF THE ARRANGEMENT FOR THE REDISTRIBUTION OF ANNUAL SURPLUSES

- 4.1 There continues to be a need for the Joint Committee to maintain a reserve for large items of expenditure over and above the annual revenue budget. The main substantial item of periodic spend is the replacement of the cremators.
- 4.2 Typically a cremator can be expected to continue in effective operation for a period of at least 15 years. Subject to effective maintenance, the cremator will continue to operate efficiently but is likely to require replacement before it reaches 20 years of operation.
- 4.3 The two cremators at Llwydcoed Crematorium were replaced in 2016 along with the installation of abatement equipment and significant enhancements to the facility at a cost of £1.7M. The Joint Committee will therefore not need to consider replacement of the cremators until around 2031 at the earliest. There will be ongoing maintenance required to the cremators but this is covered by

a maintenance contract with the cremator provider, the cost of which is built into the annual budget.

- 4.4 Each Council has wider duties as a burial authority with responsibilities for a number of cemeteries and in Rhondda Cynon Taf for Glyntaff Crematorium. Many of these cemeteries date from Victorian times and their infrastructure requires investment to maintain and improve the experience for bereaved families who regularly visit these important facilities.
- 4.5 Based on the average contribution to General Reserves of approximately £100k per annum (after taking account of the current annual distribution of surpluses), the estimated General Reserve balance at the point where the cremators will require replacement, on or after 2031, will be in excess of £2.1M.
- 4.6 Taking into account the financial challenges facing both local authorities over the medium to long term and the estimated General Reserve balance that will be available at the point the cremators are forecasted to require replacement, it is recommended that the current arrangement for the redistribution for annual surpluses should continue and, in doing so, support the provision of each local authorities bereavement services, as set out in paragraph 3.3.
- 4.7 Following on, this arrangement would also retain the overall governance of the Joint Committee under the memorandum of agreement between both Councils and, as noted above, enable a balance of reserve to continue to build up over time in order to meet future cremator replacement.

5. FINANCIAL IMPLICATIONS

- 5.1 The projected General Reserve Balance of the Joint Committee as at 31st March 2023 is £1.276M and it is forecast that the annual revenue contribution to reserves will be £450k before any proposed redistribution of annual surpluses.
- 5.2 On the basis of continuing the current redistribution of surpluses of £350k per year, the estimated net revenue contribution to reserves would be £100k per year and will mean the forecasted level of general reserves by 2031 would be £2.1M.
- 5.3 Subject to the Joint Committee's consideration of the continuation of the redistribution of annual surpluses, it is also proposed that:
 - The allocation basis remains unchanged i.e. 52% RCTCBC and 48% MTCBC and would equate to annual redistributed amounts of £182k and £168k respectively; and
 - The arrangement covers a three-year period, from 2023/24 to 2025/26, with annual reviews built in and reported to the Joint Committee to ensure any proposed changes in redistribution levels are smoothed over the

medium to longer term thereby providing stability and enabling authorities to plan effectively for any changes necessary.

6. **EQUALITY AND DIVERSITY IMPLICATIONS / SOCIO-ECONOMIC DUTY**

- 6.1 There are no equality and diversity or socio-economic duty implications as a result of the recommendations set out in the report.

7. **CONSULTATION / INVOLVEMENT**

- 7.1 The recommendations set out in the report have been proposed by the respective Section 151 Officers of RCTCBC and MTCBC.

8. **WELSH LANGUAGE IMPLICATIONS**

- 8.1 There are no Welsh language implications as a result of the recommendations set out in the report.

9. **LEGAL IMPLICATIONS**

- 9.1 Llwydcoed Crematorium operates under a Memorandum of Agreement between the former County Borough of Merthyr Tydfil and the former Urban District Council of Aberdare signed on 31st May 1969. Although these organisations have been superseded by RCTCBC AND MTCBC, the constitution of the Committee has remained largely unchanged; the two Councils taking on the responsibilities of their predecessors.
- 9.2 The Memorandum of Agreement covers the constitution of a committee, the “Llwydcoed Crematorium Joint Committee”, which has the overall responsibility for the operation, management and finance of the Crematorium. Both Councils have delegated their functions as Burial Authorities to the Joint Management Committee.
- 9.3 There is no impediment within the Memorandum of Agreement to the Joint Committee approving the recommendations proposed by this report.

10. **LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT**

- 10.1 The recommendations support the Council’s Corporate Plan priorities of ‘People’ and ‘Places’ and in doing so contribute to the goals as set out in the Well-Being of Future Generations Act.

11. **CONCLUSION**

- 11.1 The projected General Reserve Balance of the Joint Committee as at 31st March 2023 is £1.276M and it is forecast to increase over the coming years without the necessity for significant capital expenditure.
- 11.2 There is therefore the opportunity for the Joint Committee to continue the arrangement to redistribute surpluses on an annual basis to RCTCBC and MTCBC to support wider capital investment priorities including, for example, improvements to cemeteries and securing additional burial capacity when required. At the same time, the continuation of the arrangement will ensure an appropriate level of reserves is retained by the Llwydcoed Crematorium to meet its future capital requirements.

LOCAL GOVERNMENT ACT 1972

As amended by

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

13th December 2022

Report of the Treasurer to Llwydcoed Crematorium

LIST OF BACKGROUND PAPERS

PROPOSAL FOR THE REDISTRIBUTION OF GENERAL RESERVES – reported to the Llwydcoed Crematorium Joint Committee 10th December 2019 (<https://rctcbc.moderngov.co.uk/documents/s18700/Agenda%20Item%205%20-%20Joint%20Report%20of%20the%20Director%20of%20Public%20Health%20Protection%20Community%20Services%20and%20t.pdf?LLL=0>)

LLWYDCOED CREMATORIUM JOINT COMMITTEE

13th DECEMBER 2022

REPORT OF THE TREASURER

MATTERS REPORTED FOR DECISION

PERIOD 8 BUDGET MONITORING UPDATE 2022/23

1. PURPOSE OF REPORT

1.1 This report provides Members with the Period 8 Budget Monitoring Update 2022/23.

2. RECOMMENDATIONS

2.1 It is recommended that:

- Members note the report.
- Members note and approve the Period 8 Budget Monitoring Update 2022/23 (Appendix 1).

3. PERIOD 8 BUDGET MONITORING UPDATE 2022/23

3.1 Appendix 1 sets out details of the budget, actual expenditure to 30th November 2022 and projected outturn figures for 2022/23.

3.2 **Operating Expenditure for 2022/23 is projected to be £730,257 against a budget of £676,910 – a projected overspend of £53,347**

3.3 The main projected expenditure variances are as follows: -

- Employees - £27,346 projected overspend due to the retention of an agency staff member and the commitment for the 2022/23 pay award.
- Central Support Costs - £25,895 projected overspend due to the commitment for the 2022/23 pay award.

3.4 **Operating income for 2022/23 is projected to be £1,053,260 against a budget of £1,176,020 showing a projected deficit of income of £122,760.**

3.5 Projections for cremation fees have been made based on actuals to date and an estimated number of cremations for the remainder of the financial year and will be monitored closely throughout the financial year.

3.6 **Investment costs (one-off) identified to date are projected to be £189,148 across the following areas**

- £51,193 - Furniture/curtains for both chapels
- £23,800 - Redecoration of interior of all chapels
- £46,800 - Redecoration of all upper external walls
- £17,000 - Underground fibre link to main building
- £20,000 - CCTV System Works
- £23,360 - ID Fan (avoids release of toxins into the environment)
- £6,995 - Flooring Replacement

3.7 Summary position for 2022/23

	£
General reserves brought forward 1st April 2022	1,488,589
Projected Net Revenue contribution to reserves in 2022/23	326,503
Investment Costs	-189,148
Redistribution to Joint Authorities	<u>-350,000</u>
Projected General Reserves 31st March 2023	<u>1,275,944</u>

4. **SUMMARY**

4.1 The General Reserves are required to fund further capital expenditure as part of the ongoing delivery of the service and is considered to be at a prudent level as of 1st April 2022.

4.2 The level of General Reserve will be monitored closely as part of the ongoing Budget Monitoring process and reported to the Joint Committee at appropriate intervals.

LOCAL GOVERNMENT ACT 1972

As amended by

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

13th December 2022

Report of the Treasurer to Llwydcoed Crematorium

LIST OF BACKGROUND PAPERS

Ref:

Contact Officer

Appendix 1

Period 8 Budget Monitoring Update 2022/23

Steve Preddy
(01443 680644)

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2022-23					Comments
	Budget £	Actual pr 1 to 8 £	Projected outturn £	Projected variance £	
<u>OPERATING EXPENDITURE</u>					
<u>Employees</u>					
Admin salaries	87,310	33,876	88,527	1,217	
Technicians wages	91,810	57,155	98,462	6,652	
Crematorium Operative	74,980	49,351	81,556	6,576	
Agency staff	5,460	7,605	18,361	12,901	
	259,560	147,988	286,906	27,346	
<u>Premises</u>					
Repair and Maintenance	46,010	10,782	24,818	-21,192	
Gas	33,600	22,411	41,233	7,633	
Electricity	22,650	10,983	22,568	-82	
Specialist Contractor (FT)	51,500	55,666	69,194	17,694	
NNDR	38,850	37,985	37,985	-865	
Council Tax	0	0	0	0	
Water Charges	550	255	510	-40	
Fixtures and Fittings	2,000	0	0	-2,000	
Contractor Payments (skip charges)	4,500	0	4,500	0	
Cleaning Materials	650	0	650	0	
General Insurance	5,800	0	5,800	0	
	206,110	138,081	207,257	1,147	
<u>Transport</u>					
Plant and Vehicles	1,000	0	1,000	0	
	1,000	0	1,000	0	
<u>Supplies and Services</u>					
Plaques and Memorials	16,200	7,041	15,500	-700	
Caskets and Urns	5,000	1,731	3,500	-1,500	
Books of Remembrance	2,000	1,215	2,000	0	
Hire Of Equipment	0	0	0	0	
Computer Costs	1,000	0	0	-1,000	
Protective Clothing	2,000	585	2,000	0	
Office expenses	9,160	9,502	3,500	-5,660	
Subscriptions	1,050	0	1,045	-5	
Analyst's Fees	1,150	1,723	1,723	573	
Medical Expenses	29,000	15,428	21,000	-8,000	
Other Hired Services	11,000	17,895	27,500	16,500	
Audit Fees	2,050	-2,043	2,050	0	
Training	1,750	0	1,000	-750	
Other Miscellaneous Expenses	400	0	0	-400	
Credit/Debit Card Transaction Charges	100	0	0	-100	
Employers liability insurance	1,690	0	1,690	0	
	83,550	53,077	82,508	-1,042	
<u>Support costs</u>					
Central Support costs	126,690	0	152,585	25,895	
	126,690	0	152,585	25,895	
Total Operating Expenditure	676,910	339,146	730,257	53,347	
<u>OPERATING INCOME</u>					
Caskets and Urns	-8,460	-2,265	-3,520	4,940	
Plaques and Memorials	-22,280	-15,045	-23,130	-850	
Cremation Fees	-1,073,450	-487,984	-921,829	151,621	
Books of Remembrance	-2,400	-1,944	-3,710	-1,310	
Burial Fees	-47,040	-47,217	-62,101	-15,061	
Exhumation Fees	-1,050	-603	-1,450	-400	
Chapel Use	-11,380	-8,031	-11,380	0	

Appendix 1

2022-23					Comments
	Budget £	Actual pr 1 to 8 £	Projected outturn £	Projected variance £	
Memorial permits	-9,960	-6,622	-9,155	805	
Mercury Abatement Income	0	0	-4,490	-4,490	
Energy Savings	0	0	-495	-495	
Vending Sales	0	0	0	0	
Media Service Fees	0	-9,601	-12,000	-12,000	
Total Operating Income	-1,176,020	-579,312	-1,053,260	122,760	
Operating Surplus (-) / Loss (+)	-499,110	-240,166	-323,003	176,107	
Interest on Investments/ Balances	-3,500	0	-3,500	0	
Investment Costs	0	88,465	189,148	189,148	
Payments to Joint Authorities	350,000	84,000	350,000	0	
Net contribution to (-) /from (+) Reserves	-152,610	-67,701	212,645	365,255	
General reserves B/F	-1,488,589		-1,488,589	0	
Contributions to (-) / from Revenue (+)	-152,610	0	212,645	365,255	
General reserves C/F	-1,641,199	0	-1,275,944	365,255	