

Amlosgfa Llangrallo
Llangrallo
Pen-y-boath ar Ogwr
CF35 6AB



Coychurch Crematorium
Coychurch
Bridgend
CF35 6AB

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Legal and Regulatory Services /
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Ask for / Gofynnwch am: Mark Galvin

Our ref / Ein cyf:
Your ref / Eich cyf:

Date / Dyddiad: 14 September 2015

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be held in Committee Rooms 2/3, Civic Offices Angel Street Bridgend CF31 4WB on **Friday, 18 September 2015 at 2.00 pm.**

AGENDA

1. Appointment of Chairperson
To appoint a Chairperson for the year. In accordance with a provision of the Coychurch Crematorium Constitution, a Bridgend County Borough Councillor should be appointed for the forthcoming year.
2. Appointment of Vice-Chairperson
To appoint a Vice-Chairperson for the year. In accordance with a provision of the Coychurch Crematorium Constitution, a Vale of Glamorgan County Borough Councillor should be appointed for the forthcoming year.
3. Apologies for Absence
To receive apologies for absence (to include reasons where appropriate) from Members/Officers.
4. Declarations of Interest
To receive declarations of personal and prejudicial interest (if any) from Members/Officers in accordance with the provisions of the Members' Code of Conduct adopted by Council from 1st September 2009.
5. Approval of Minutes 3 - 8
To receive for approval the Minutes of the meeting of the Coychurch Crematorium Joint Committee held on the 12 June 2015.
6. Cremator Replacement Programme 9 - 10
7. Green Flag Award 11 - 14

8. Post Audit Annual Return 2014-15 15 - 28
9. Revenue Monitoring Statement 1 April to 31 July 2015 29 - 32
10. Urgent Items
To consider any other item(s) of business in respect of which notice has been given in accordance with Rule 4 of the Council Procedure Rules and which the person presiding at the meeting is of the opinion should by reason of special circumstances be transacted at the meeting as a matter of urgency.

Yours faithfully

P A Jolley

Assistant Chief Executive Legal and Regulatory Services

Distribution:

Councillors:

E Dodd

E Hacker

G John

CL Jones

AD Owen

DR Pugh

B Stephens

RK Turner

C Westwood

HM Williams

Officers

Gareth Evans

Joanna Hamilton

Andrew Hobbs

Frances Mantle

Zak Shell

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE
HELD IN COMMITTEE ROOMS 2/3, CIVIC OFFICES ANGEL STREET BRIDGEND CF31 4WB
ON FRIDAY, 12 JUNE 2015 AT 2.00 PM

Present

Councillor Cllr B Stephens - Chairperson

Representing Bridgend County Borough Council

Councillor E Dodd
Councillor CL Jones
Councillor AD Owen
Councillor C Westwood

Representing Rhondda Cynon Taff County Borough Council

Councillor R K Turner

Officers:

G Evans	Parks and Playing Fields Manager
J Hamilton	Crematorium Manager and Registrar
F Mantle	Finance Manager Technical and Corporate
S Daniel	Democratic Services Officer - Committees

96. APOLOGIES FOR ABSENCE

Apologies for absence were received from the following members and for the reasons so stated:

Councillor E Hacker - Unwell
Councillor HM Williams – Other Council Business
Zak Shell – Holiday

97. DECLARATIONS OF INTEREST

Councillor B Stephens – personal interest in Item 6 as Mayor of RCT one of the Mayor's charities is Eye to Eye of which he is a trustee

98. APPROVAL OF MINUTES

RESOLVED: That the minutes of the Coychurch Crematorium Joint Committee of 6 March 2015 were approved as a true and accurate record

99. ANNOUNCEMENT OF THE CREMATORIUM MANAGER AND REGISTRAR

The Crematorium Manager and Registrar explained to the Joint Committee the change of format for the meeting. She stated that the site visit to the crematorium followed by the AGM which normally took place in June had been delayed until the next meeting in September. Therefore, the new Joint Committee Chairperson and Vice Chairperson

would be nominated at that meeting. She explained that the current meeting would be an ordinary meeting of the Joint Committee, therefore, with the current Chairperson and Vice Chairperson remaining. This was due to a change in the portfolio of the BCBC Cabinet member for Community, Leisure and Environment, with Councillor H Williams replacing Councillor P White who has moved to Adult Social Care. She stated that although the Cabinet portfolios were agreed at the AGM of Council the previous month, Councillor P White would not officially leave the Joint Committee until the next Cabinet meeting when decisions would be ratified regarding the appointment to Joint Committees and Outside Bodies.

Councillor H Williams, would therefore, attend the next quarterly meeting of the Coychurch Crematorium Joint Committee in September, which is why the Annual General meeting had been delayed until then. In addition, the Joint Committee was awaiting confirmation from the Vale of Glamorgan for representation on the Joint Committee.

100. BUSINESS PLAN REVIEW

The Crematorium Manager and Registrar presented the report to the Joint Committee on the performance of Coychurch Crematorium during 2014/15. She wished to clarify in the annex to the report of an error in the title, she stated that it should read the Annual Performance and Financial Review relates to the period 2014/15 and not 2013/14 as stated in the report.

She referred the Joint Committee to a table in the report which provided information on the number of cremations which had been carried out in 2014 at the Crematorium which totalled 1653 cremations in all. She informed the Joint Committee that the Crematorium carries out a quarterly review of questionnaire results which feeds into an annual assessment of the quality of service. She confirmed that for 2014/15, the results showed that the overall satisfaction level, to a standard of good or excellent remained at 100%

The Crematorium Manager and Registrar referred the Committee to the Crematoriums expenditure programme for 2014/15 and highlighted the expenditure for fees/planning/design/investigations/ supervision was £52,000 and building contracts expenditure stood at £167,000. She informed Committee that a tender had been awarded to install new cremators and installation is planned to commence in July 2015.

The Crematorium Manager and Registrar confirmed to the Joint Committee that a comment relating to the poor quality of the Funeral Directors in the satisfaction survey has been referred to Public Health Wales.

The Joint Committee wished it to be placed on record that the satisfaction survey is a credit to staff and congratulated them on their hard work which contributed to the excellent results of the survey.

In response to a question from the Joint Committee the Crematorium Manager and Registrar informed Members that the one result which had a poor score related to the poor ground conditions in the locality of the new burial plot section during the extremely wet winter months at the crematorium which was not aided by the excessive footfall in the vicinity. She informed Members that additional drainage works had been carried out which has improved conditions. She added that they are being more proactive to prepare for winter 2015 to aid the drainage situation.

RESOLVED: The Joint Committee noted the report

101. CREMATOR REPLACEMENT PROGRAMME

The Crematorium Manager and Registrar presented a report to the Joint Committee on the progress with the cremator replacement programme in relation to the appointment of a manufacturer to install and maintain, through a maintenance agreement, the new cremators, ancillary equipment and mercury abatement plant.

She reminded the Joint Committee of their authorisation of the appointment of the most economically advantageous contractor from the tender selection exercise, subject to the contract value not exceeding the estimated value of works by more than 10%. She informed the joint Committee that Facultatieve Technologies achieved the highest score of 95.4% and was therefore the most economically advantageous tender. The tender was within the estimated value of works agreed in 3.1 and the contract awarded accordingly. She explained that works were expected to commence in July 2015

RESOLVED: The Joint Committee noted the award of the tender to Facultatieve Technologies in line with the authorisation of 6th March 2015

102. RECYCLING OF METALS SCHEME

The Crematorium Manager and Registrar submitted a report to the Joint Committee to obtain nominations and approval of organisations to receive charitable funding from the Institute of Cemetery and Crematorium Management (ICCM) scheme for the recovery of metals arising from cremations.

She explained that the charities that receive support from the ICCM are nominated by member authorities of the Institute. The Joint Committee had previously supported an application from Cruse Bereavement Care (Morgannwg), the Bridgend Samaritans and Eye to Eye (RCT)

Members asked if the RCT Mayors Charity, 2 Wish Upon A Star could be added to the list of charitable organisations to support. Officers accepted that this could be added to the bottom of the list to receive funding in rotation with those already accepted onto the list.

RESOLVED: The Joint Committee supported the list of suitable charities for submission for funding from the national Recycling of Metals Scheme and added "2 Wish Upon A Star" to the list to receive funding on a rotation basis.

103. ANNUAL RETURN 2014-15

The Finance Manager Technical and Corporate presented the unaudited Annual Return following closure of the accounts for the financial year 2014-15 to the Joint Committee, and to obtain approval to submit the return for Coychurch Crematorium to KPMG, the auditors appointed for the Joint Committee by the Wales Audit Office

She explained that Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 increased the threshold of smaller local government bodies to those with annual income and expenditure from below £1 million to below £2.5 million. She added that consequently, Coychurch Crematorium again finds itself in a position where its level of annual income deems it no longer necessary to produce an annual Statement of Accounts, but instead complete an Annual Return.

She gave a summary of the final financial position for the Crematorium for 2014-15 as compared to the budget set at the start of the financial year. In addition to the Annual Return the Joint Committee were provided with a supplementary balance sheet which gave a further breakdown of the figures recorded in the Annual Return, she stated that this was for information only and is not subject to Audit.

She added that the total surplus for the year of £176,000 reflects the decision to set aside money towards planned future works in relation to premises and equipment. This surplus has been added to the accumulated usable reserve for the Crematorium bringing the total of that reserve to £1,195,000

RESOLVED: The Joint Committee approved the Annual Return for Coychurch Crematorium for 2014-15 and that the Annual Return be submitted to the Auditors KPMG

104. URGENT ITEMS

None

105. EXCLUSION OF THE PUBLIC

RESOLVED: That under Section 100A(4) of the Local Government Act 1972 as amended by the Local Government (Access to Information) (Variation)(Wales) Order 2007 that the public be excluded from the meeting during consideration of the following item as the report contains exempt information as defined in Paragraphs 12 and 15 of Part 4 and Paragraph 21 of part 5 of Schedule 12A of the Act.

Following the application of the public interest test it was resolved that pursuant to the Act referred to above to consider the exempt report in private with the public excluded from the meeting as it would involve the disclosure of exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) by virtue of Paragraphs 12 and 15 of Part 4 and Paragraph 21 of part 5 of Schedule 12A of the Act.

Minute No. 106

Summary of Item:
Approval of the exempt minutes
of 6 March 2015

106. APPROVAL OF EXEMPT MINUTES

RESOLVED: That the exempt minutes of the Coychurch Crematorium Joint Committee of the 6 March 2015 were approved as a true and accurate record.

The meeting closed at 2.28 pm

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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 18 SEPTEMBER 2015

CREMATOR REPLACEMENT PROGRAMME

1. Purpose of the Report

- 1.1 The purpose of this report is to advise the Joint Committee on progress with the cremator replacement programme in relation to the appointment of a manufacturer to install and maintain, through a maintenance agreement, the new cremators, ancillary equipment and mercury abatement plant.

2. Background

- 2.1 On 12th June 2015 the Joint Committee was informed of the award of the contract to Facultatieve Technologies, in line with the Committees authorisation of 6th March 2015.

3. Current Situation/Proposal

- 3.1 Works commenced on 19th August 2015 with a scheduled completion date of 20th February 2016. During this period the Crematorium will remain operational via a multi-phased installation programme, ensuring the availability of at least one fully operational cremator for the continuity of the cremation service. The disruption to the Crematorium will be further minimised by the delivery of the new cremators and ancillary equipment in pre-built form via the specially created removable roof opening in the new crematory extension, so reducing site time.
- 3.2 The cremator replacement programme will provide for two modern bariatric cremators and ash processing equipment, coffin cold storage facilities, a mobile automatic coffin loading machine for the safe charging of bariatric coffins and a mercury abatement system providing 100% abatement of the Crematoriums cremations. The works also include a bespoke ventilation system to provide operator comfort.

4. Effect upon Policy Framework and Procedure Rules

- 4.1 There are no effects.

5. Equalities Impact Assessment

- 5.1 There are no effects.

6. Financial Implications

- 6.1 These works are included in the expenditure budget and Service Level Business Plan for 2015/16 and can be accommodated from the accumulated balance of £1,195,000 which has been built up over a number of years to meet the planned costs of replacing the plant.

7. Recommendation

- 7.1 The Joint Committee is asked to note the report.

Zac Shell
CLERK AND TECHNICAL OFFICER
September 2015

Contact Officer:

Joanna Hamilton, Crematorium Manager & Registrar, Telephone No. 01656 656605

E-mail: joanna.hamilton@bridgend.gov.uk

Background Papers: Equalities Impact Assessment Toolkit

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 18 SEPTEMBER 2015

GREEN FLAG AWARD

1. Purpose of the Report

- 1.1 The purpose of this report is to advise the Joint Committee on Coychurch Crematorium's successful application for a Green Flag Award in 2015.

2. Background

- 2.1 The Green Flag Award is the benchmark national standard for parks and green spaces in England and Wales. It was launched in 1996 to recognise and reward the best green spaces in the country. The first national award was introduced in 1997 and it continues to identify the high standards against which our parks and green spaces are measured. It is also seen as a way of encouraging organisations to achieve high environmental standards, setting a benchmark of excellence in recreational green areas. All green spaces are different and diversity is encouraged with each site being judged on its merits.
- 2.2 Coychurch Crematorium received its first award in 2010 and annually thereafter. A re-submission for the Green Flag Award was made in January 2015 and awards were formally announced in July 2015.

3. Current Situation/Proposal

- 3.1 The Crematorium has once again been successful in securing this nationally recognised award for the standards of care and maintenance within the grounds of the Crematorium and confirms the commitment to maintaining high standards, which can be appreciated by all visitors.
- 3.2 Coychurch is one of only two crematoria sites in Wales that hold a Green Flag Award and is now flying a Green Flag Award for the sixth year in succession. A media release publicising the Crematorium's achievement was issued on 27th July 2015 by Bridgend County Borough Council's Communications Department.
- 3.3 The Award requires an annual application and a further submission will be made in January 2016.

4. **Effect upon Policy Framework and Procedure Rules**

4.1 There is none.

5. **Equality Impact Assessment**

5.1 There is no impact on specific equality groups and disability duties.

6. **Financial Implications**

6.1 The submission for the award cost £350 and is met from the revenue budget.

7. **Recommendation:**

7.1 The Joint Committee is asked to note the success of the Crematorium in securing the Green Flag Award for 2015.

**ZAK SHELL
CLERK AND TECHNICAL OFFICER
September 2015**

Contact Officer:

Joanna Hamilton, Crematorium Manager and Registrar, Telephone No. 01656 656605

E-mail: Joanna.Hamilton@bridgend.gov.uk

Background Papers: No

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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE TREASURER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 18 SEPTEMBER 2015

POST AUDIT ANNUAL RETURN 2014-15

1. Purpose of the Report

- 1.1 The purpose of this report is to present the post audited Annual Return for the financial year 2014-15 to the Joint Committee.

2. Connection to Corporate Improvement Objectives / Other Corporate Priorities

- 2,1 None.

3. Background

- 3.1 The Accounts and Audit (Wales) Regulations 2014 require all local councils and joint committees to prepare their annual accounting statements in accordance with proper practices.
- 3.2 Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 requires smaller local government bodies such as Joint Committees with an annual income and expenditure of below £2.5 million to complete an Annual Return.
- 3.3 Joint Committees that complete an Annual Return receive a limited assurance audit carried out in accordance with guidance issued by the Wales Audit Office.
- 3.4 The unaudited Annual Return was presented to the Joint Committee on 12 June 2015 and has now been audited by KPMG, the external auditors appointed by the Joint Committee.
- ##### 4. Current Situation /Proposal
- 4.1 The Annual Return for the year ended 31 March 2015 has been audited and agreed with no changes. The surplus for the year remains at £176,000, which leaves an accumulated surplus of £1,195,000 at 31 March 2015.

- 4.2 The Annual Return for the year ended 31 March 2015 is attached as **Appendix 1** which shows the Crematorium Joint Committee total useable reserves at year end of £1,195,000.
- 4.3 The mutual responsibilities of auditor and the audited body are expressed in the 'Review of Annual Return for the year ending 31 March 2015', which appears as **Appendix 2**. This report sets out the limited assurance audit opinion that confirms to the reader 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 failed to be met.

5. **Effect upon Policy Framework and Procedure Rules**

- 5.1 None.

6. **Equalities Impact Assessment**

- 6.1 There is no impact on the Policy Framework and Procedure Rules.

7. **Financial Implications**

- 7.1 The surplus as at 31 March remains at £176,000 as previously reported to Committee on 12 June 2015. This surplus has been added to the accumulated reserve for the Crematorium bringing the total of that reserve to £1,195,000. This reserve is being held to meet planned costs of the cremator replacement programme.

8. **Recommendation:**

- 8.1 The Joint Committee is recommended to note and approve :
- the Annual Return for the year ended 31 March 2015
 - the auditors "Review of Annual Return"

**NESS YOUNG CPFA
SECTION 151 OFFICER AND CORPORATE DIRECTOR –RESOURCES
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
18 SEPTEMBER 2015**

Contact Officer: **Fran Mantle** Tel No (01656) 643286
Finance Manager Governance & Exchequer
Frances.Mantle@bridgend.gov.uk

Background Papers: Unaudited Annual Return
Coychurch Crematorium Joint Committee Report Friday 12 June 2015

Small local government bodies in Wales Annual Return for the Year Ended 31 March 2015

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

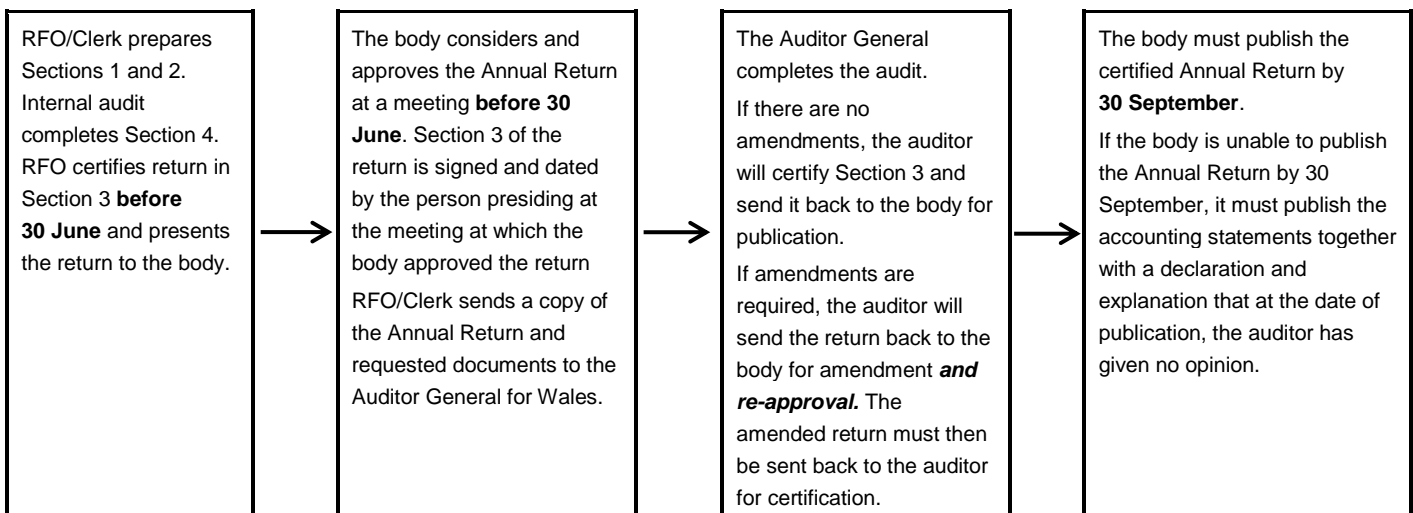
The following legislation defines proper practices as the One Voice Wales/SLCC Guidance publication *Governance and accountability for local councils in Wales – A Practitioners’ Guide (2011)* (the Practitioners’ Guide):

- Port health authorities: Accounts and Audit (Wales) Regulations 2014, Regulation 4(b)
- Small joint committees: Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003, Regulation 25(1)

The Practitioners’ Guide requires that smaller bodies prepare their accounts in the form of an annual return. This annual return meets the requirements of the Practitioners’ Guide

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

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



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

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

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

Section 1 – Accounting statements for:

COYCHURCH CREMATORIUM

	Year ending			Notes and guidance for compilers			
	31 March 2014 (£)	31 March 2015 (£)		Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Body's underlying financial records for the relevant year.			
1. Balances brought forward	538	1019		Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to Line 7 of the previous year.			
2. (+)Income from local taxation and/or levy	-	-		Total amount of local taxation, rates and/or levy received or receivable in the year including funding from a sponsoring body.			
3. (+) Total other receipts	1318	1140		Total income or receipts as recorded in the cashbook less income from local taxation and/or levy (line 2). Include any grants received here.			
4. (-) Staff costs	(240)	(245)		Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses.			
5. (-) Loan interest/capital repayments	(50)	(50)		Total expenditure or payments of capital and interest made during the year on the Body's borrowing (if any).			
6. (-) Total other payments	(547)	(669)		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	1019	1195		Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).			
8. (+) Debtors and stock balances	195	174		Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.			
9. (+) Total cash and investments	840	1050		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	(16)	(29)		Income and expenditure accounts only: Enter the value of monies owed by the Body (except borrowing) at the year-end.			
11. (=) Balances carried forward	1019	1195		Total balances should equal Line 7 above: Enter the total of (8+9-10).			
12. Total fixed assets and long-term assets	2494	3162		The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March			
13. Total borrowing	226	177		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).			
14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The Body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).

Section 2 – Annual Governance Statement

We acknowledge as the members of the Body our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the Body's accounting statements for the year ended 31 March 2015, that:

	Agreed?		'YES' means that the Body:	PG Chap.
	Yes	No*		
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and proper practices.	X		Prepared its accounting statements in the way prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	X		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Body to conduct its business or on its finances.	X		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.	X		Has given all persons interested the opportunity to inspect and ask questions about the Body's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Body and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	X		Considered the financial and other risks it faces in the operation of the Body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Body's accounting records and control systems throughout the year and have received a report from the internal auditor.	X		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Body.	6, 8
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	X		Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Body and, where appropriate, have included them on the accounting statements.	X		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
9. Trust funds – in our capacity as trustee we have: <ul style="list-style-type: none"> Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 			N/A	
			X	
			Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Section 3 – Certification and approval

Approval and certification of the accounts and annual governance statement

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

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

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

External Audit Certificate

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

External auditor's report

[Except for the matters reported below]* 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.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the Body/meeting are included in our report to the Body dated _____.]

(* Delete as appropriate)

External auditor's signature:	For and on behalf of the Auditor General for Wales
External auditor's name:	Date:

Section 4 – Annual internal audit report to:

INSERT NAME OF BODY

The Body's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2015.

The internal audit has been carried out in accordance with the Body's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Body.

	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	X			
2. The Body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	X			
3. The Body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	X			
4. The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.			X	Central Function
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	X			
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	X			
7. Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	X			
8. Asset and investment registers were complete and accurate, and properly maintained.				X
9. Periodic and year-end bank account reconciliations were properly carried out.				X
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.				X
11. Trust funds (including charitable trusts). The Body has met its responsibilities as a trustee.			X	

For any risk areas identified by the Body (list any other risk areas below or on separate sheets if needed) adequate controls existed:	Agreed?			
	Yes	No*	N/A	Not covered**
13. For those marked as N/A, no specific testing was undertaken as part of the Crematorium audit, however testing was undertaken in specific audits of these areas. No issues were identified.				
14.				

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

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

Name of person who carried out the internal audit: Helen Smith
Signature of person who carried out the internal audit:  SIGNATURE REQUIRED
Date: 08/09/15

Section 5 – Guidance notes on completing the 2015 Annual Return

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

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



WALES **AUDIT** OFFICE
SWYDDFA **ARCHWILIO** CYMRU

Review of Annual Return for 2014-15

Coychurch Crematorium Joint Committee

Issued: September 2015

Document reference: CCJC/DG/MA/2015

Status of report

This document has been prepared for the internal use of Coychurch Crematorium Joint Committee as part of work to be performed in accordance with statutory functions.

No responsibility is taken by the Auditor General or the staff of the Wales Audit Office in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@wao.gov.uk.

This audit was delivered by KPMG LLP on behalf of the Auditor General. The audit team comprised Darren Gilbert (Director), Matthew Arthur (Manager) and Andrew Davies (In-charge).

Contents

This document, which has been prepared and presented on behalf of the Auditor General, summarises the conclusions on the limited assurance review of Coychurch Crematorium Joint Committee's 2014-15 Annual Return.

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Summary report

Introduction

1. The Auditor General is responsible for providing an opinion on whether the information in the Annual Return for the year ended 31 March 2015 is in accordance with proper practices, and whether any matters have come to his attention giving cause for concern that relevant legislation and regulatory requirements have not been met.
2. The Auditor General relies on the work performed by KPMG LLP to be able to issue his opinion.

Background to the Annual Return

3. The Accounts and Audit (Wales) Regulations 2014 (the Regulations) require all local councils and joint committees to prepare their annual accounting statements in accordance with proper practices.
4. The Accounts and Audit (Wales) Regulations 2014 define a joint committee with income and expenditure of less than £2.5 million per annum being defined as a 'smaller relevant body'. In this case, the "Governance and Accountability for Local Councils in Wales - a Practitioners Guide" has been identified as being proper practice for the preparation of accounts.
5. The Practitioners' Guide allows bodies with income and expenditure of less than £2.5 million to prepare an annual return, which includes an income and expenditure account and a statement of balances, rather than a full statement of accounts.

The auditor's responsibilities

6. The Public Audit (Wales) Acts 2004 and 2013 set out the duties and powers of the Auditor General with regard to the audit of local government bodies in Wales. The Auditor General's Code of Audit Practice (the Code) outlines how the Auditor General's audit functions (alongside certain other functions) are to be carried out under these Acts.
7. The Auditor General has specified that the requirements of Schedule 2 of the Code should be applied to all local councils or joint committees with income or expenditure below £2.5million, where the councils' accounts are prepared in the form of an annual return. This aligns the audit arrangements with the accounting requirements set out in the Regulations.
8. In these circumstances, the auditor will be expected to apply and document a risk based approach that will, subject to the results of the audit, lead to a limited assurance audit report.
9. The limited assurance audit comprises three key elements:
 - a compliance test against the requirements of the annual return;
 - a high level analytical review of the financial and other information provided to the auditor; and

-
- a review of the annual governance statement provided by the council and its supporting report from the council's internal auditor.
- 10.** Satisfactory conclusion of this work leads to a limited assurance audit opinion that confirms to the reader 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.

Proposed report

- 11.** The work performed in relation to the annual return has been substantially completed.
- 12.** It is the Auditor General's intention to issue an unqualified limited assurance audit opinion.

Other matters we wish to draw to your attention

- 13.** No corrected or uncorrected misstatements have been identified in the annual return.
- 14.** In the course of the review we consider a number of matters both qualitative and quantitative relating to the annual return and report any significant issues arising to you. There were no such issues arising that require reporting this year.



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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE TREASURER

COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 18 SEPTEMBER 2015

REVENUE MONITORING STATEMENT 1 APRIL TO 31 JULY 2015

1. **Purpose of the Report**

- 1.1 The purpose of this report is to inform the Joint Committee of actual income and expenditure for this financial year and to provide a projection of the likely financial position at year end.

2. **Connection to Corporate Improvement Objectives and Other Corporate Priorities**

- 2.1 None

3. **Background**

- 3.1 The Revenue Budget for the 2015-16 financial year was approved by the Committee at its meeting on 6 March 2015 and this report outlines current spend against that Budget.

4. **Current Situation /Proposal**

Table 1 below shows details of income and expenditure for this financial year and the projected outturn for year end.

Table 1 – Crematorium Financial Position 2015-16

Actual Spend 2014-15 £'000		Budget 2015-16 £'000	* Adjusted Actual 01/04/2015 to 30/06/2015 £'000	Projected Outturn 2015-16 £'000	Projected Over/ (Under) Spend £'000
	<u>Expenditure</u>				
245	Employees	300	73	274	(26)
406	Premises	1130	46	1128	(2)
140	Supplies, services & transport	168	41	168	0
82	Agency / contractors	89	34	89	0
41	Administration	41	14	41	0
50	Capital financing costs	50	17	50	0
964	Gross Expenditure	1778	225	1750	(28)
	<u>Income</u>				
(1,140)	Fees & charges	(1,006)	(226)	(1006)	0
	BCBC Contribution	(26)	0	6	20
(1,140)	Gross Income	(1,032)	(226)	(1012)	20
(176)	Surplus(-)/Deficit	746	(1)	738	(8)
(176)	Transfer to/from (-) Reserve	746	(1)	738	

*Adjusted to include pro-rata commitments during the year.

An explanation of the variances between the Budget and Projected Outturn is detailed below:

- There is a projected underspend of £26,000 on the staffing budget based on the assumption that the restructure is unlikely to take place until January 2016 at the earliest.
- The Premises outturn reflects a reduction in the rates payable for 2015-16 of £2,000.
- The amount of contribution from Bridgend County Borough Council (BCBC) has been reduced to reflect the delay in implementation of the staffing restructure referred to above.

5. Effect upon Policy Framework and Procedure Rules

5.1 There is no impact on the Policy Framework and Procedure Rules.

6. Equalities Impact Assessment

6.1 There are no equality implications arising from this report.

7. Financial Implications

7.1 The overall projected deficit for 2015-16 has decreased from £746,000 to £738,000 after allowing for the above changes. This deficit includes the Cremator replacement costs and will be funded from Coychurch Crematorium's current reserves, which are currently £1.195 million.

8. Recommendation:

8.1 The Joint Committee is requested to note the report.

**NESS YOUNG
SECTION 151 OFFICER AND CORPORATE DIRECTOR -RESOURCES
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
18 SEPTEMBER 2015**

Contact Officer:

Fran Mantle Tel No (01656) 643286
Finance Manager Governance & Exchequer
Frances.Mantle@bridgend.gov.uk

Background Papers: Report of the Treasurer
Revenue Estimates 2015-16
Coychurch Crematorium Joint Committee
6 March 2015

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