

Public Document Pack
Coychurch Crematorium Joint Committee
C y d - B w y l l g o r A m l o s g f a L l a n g r a l l o

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



Coychurch Crematorium
Coychurch
Bridgend
CF35 6AB

Tel: 01656 656605
Fax: 01656 668108

*Rydym yn croesawu gohebiaeth yn Gymraeg.
Rhowch wybod i ni os mai Cymraeg yw eich
dewis iaith.
We welcome correspondence in Welsh. Please
let us know if your language choice is Welsh.*

**Gwasanaethau Gweithredol a Phartneriaethol /
Operational and Partnership Services**

Deialu uniongyrchol / Direct line /: 01656 643148 /
643147

Gofynnwch am / Ask for: Andrew Rees

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

Date / Dyddiad: Monday, 11 September 2017

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, 15 September 2017 at 2.00 pm.**

AGENDA

1. Apologies for Absence
To receive apologies for absence from Members.
2. 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.
3. Approval of Minutes 3 - 8
To receive for approval the Minutes of the meeting of the Coychurch Crematorium Joint
Committee held on 30 June 2017
4. Green Flag Award 9 - 10
5. Christmas Service 11 - 12
6. Revenue Monitoring Statement 1 April to 30 June 2017 13 - 26
7. 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

Corporate Director Operational and Partnership Services

Distribution:

Councillors:

G Cox

S Edwards

G Hopkins

G John

AA Pucella

JC Spanswick

R Turner

E Venables

DBF White

JE Williams

RE Young

Agenda Item 3

COYCHURCH CREMATORIUM JOINT COMMITTEE - FRIDAY, 30 JUNE 2017

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, 30 JUNE 2017 AT 2.00 PM

Present

Councillor – Chairperson

G Cox
AA Pucella
RE Young

S Edwards
JC Spanswick

G Hopkins
R Turner

G John
JE Williams

Apologies for Absence

E Venables and DBF White

Officers:

Julie Ellams
Joanna Hamilton
Zak Shell
Nigel Smith

Democratic Services Officer - Committees
Bereavement Services Manager and Registrar
The Clerk and Technical Officer
Finance Manager

166. TO APPOINT A CHAIRPERSON OF THE JOINT COMMITTEE (FROM BRIDGEND COUNTY BOROUGH COUNCIL MEMBERS)

RESOLVED

That Councillor R Young be appointed Chairperson of the Coychurch Crematorium Joint Committee for the ensuing year.

167. TO APPOINT A VICE-CHAIRPERSON OF THE JOINT COMMITTEE (FROM RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL MEMBERS)

RESOLVED

That Councillor R Turner be appointed Vice-Chairperson of the Coychurch Crematorium Joint Committee for the ensuing year.

168. DECLARATIONS OF INTEREST

None

169. APPROVAL OF MINUTES

RESOLVED

That the minutes of the meeting of the Coychurch Crematorium Joint Committee of 3 March 2017 be approved as a true and accurate record.

170. ANNUAL REVIEW 2016-17

The Clerk and Technical Officer presented a report advising the joint Committee on the performance of Coychurch Crematorium during 2016/17.

He explained that clause 3.2 of the Joint Authority “Memorandum of Agreement” relating to the Coychurch Crematorium Joint Committee required that the Joint Committee received a report at the Annual General Meeting reviewing performance against the Business Plan for the preceding year.

The Clerk and Technical Officer reported that the Crematorium carried out 1590 cremations in 2016 compared to 1581 cremations in 2015.

He added that the Crematorium carried out a quarterly review of questionnaire results which fed into the annual assessment of the quality of service. For 2016/17 this showed that the overall satisfaction level to be either excellent or good for 100% of responses. An analysis of the responses received was included in the report in addition to specific comments and observations raised.

The Clerk and Technical Officer referred to the programme of Business Plan expenditure for 2016/17 and explained the CAMEO payments, the mercury abatement plan and trading mercury abatement with crematoria that had not installed abatement equipment. He confirmed that Coychurch Crematorium had the most environmentally friendly equipment currently available.

A member referred to services overrunning and gave the example of large funerals from the Llantwit Major area where it was difficult to get everyone to Coychurch by the set time and suggested that a letter be sent to the Funeral Directors reminding them of the need to allow enough time when booking the crematorium.

The Bereavement Services Manager and Registrar explained that the Funeral Directors were reminded on a timely basis that they should allow enough time but often it came down to business and trying to keep funerals tight to turn the fleet around as quickly as possible for the next service. When a church service had already taken place, the service at the crematorium tended to be shorter and most of the problems were caused by a full service at the crematorium running over. Staff had been trained to suggest and to guide the public towards longer booking times if applicable. The Bereavement Services Manager and Registrar confirmed that there was a sign on the lectern and a clock to indicate the time remaining.

A member commented that staff at the crematorium did a fantastic job in line with the comments received.

A member requested more information about the facility to relay services to other countries. The Bereavement Services Manager and Registrar explained that the Wesley Sound System had been introduced which allowed music to be down loaded onto a computer in addition to the facility to record and webcast a service. The webcast service was only provided if a written request had been received from the cremation applicant who was then sent a password to circulate to others. The service was tightly restricted and widely used, particularly by people who were unwell or lived a long distance away. . A member asked if this service was well advertised. The Bereavement Services Manager and Registrar explained that information was provided regarding all the options, with the booking documents and information was also available on the website.

A member asked how much an additional 30 min slot would cost. The Bereavement Services Manager and Registrar explained that there was a £70.20 fee for each additional 30 minutes. The fee was kept to a minimum to encourage people to book it. Currently there was no charge for going over the agreed time. If this did happen she explained the implications and asked the Funeral Director to be more considerate in future. If it continued she would write to regular offenders but every effort was made to manage the situation in a delicate way.

RESOLVED

The Joint Committee noted the report.

171. RECYCLING OF METALS SCHEME DONATIONS

The Bereavement Services Manager and Registrar presented a report seeking 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 and updating the Joint Committee on charity donations made by Coychurch Crematorium.

She explained that Coychurch Crematorium participated in a national scheme for the Recycling of Metals which were derived from the cremation process. Any surplus monies after the deduction of costs from the sale of metals were distributed to charities associated with bereavement services, via the ICCM. The Joint Committee had previously supported charitable donations to Cruse Bereavement Care (Morgannwg), Bridgend Samaritans, Eye to Eye (RCT), Macmillan Cancer Support (Wales), Make a Wish UK, 2 Wish Upon A Star and Ty-Hafan.

The report included a list of charities in order of award and nominations would be provided to the ICCM in rotation along with further recommendations from Members of the Joint Committee.

A member commented that he was very pleased to see the list comprised of local charities within the area.

A member suggested the Stroke Association be added to the list and that in order of priority, it should sit after Tenovus and Marie Curie and before Cruse.

RESOLVED

The Joint Committee:

- 1) Noted the charitable donations made by Coychurch Crematorium.
- 2) Nominated the Stroke Association to be added to the list (after Tenovus and Marie Curie and before Cruse) and supported the list of suitable charities, for submission for funding from the National Recycling of Metals Scheme.

172. NEW LAND EXTENSION INFRASTRUCTURE

The Bereavement Services Manager and Registrar presented a report advising the Joint Committee on the progress of the expansion of the infrastructure in the new land extension.

On 6th February 2009 the Joint Committee approved the construction of an access road and additional car parking into the new land. Phase 1 of these works was completed in June 2009, which provided an access road to a new memorialisation area and a car park.

She reported that at the meeting on 4th March 2016 the Joint Committee approved the Service Level Business Plan for 2016/17 which included design costs of £30,000.00 for the planning of Phase 2 infrastructure, to facilitate the continuation of the access road and an additional car park. Construction work was planned for 2017/18. At the meeting on 2nd December 2016 the Joint Committee approved the issue of tenders to potential contractors in accordance with Bridgend County Borough Council's Contract and Financial Procedures Rules.

At the meeting on 3rd March 2017 the Joint Committee awarded the Contract to Alun Griffiths Contractors Ltd in the sum of .£269,498.68. The Joint Committee delegated to the Clerk and Technical Officer the power to approve the final terms of the Contract in consultation with Bridgend County Borough Council's Corporate Director of Operational and Partnership Services, and thereafter arranged for the execution of the Contract by the Corporate Director of Operational and Partnership Services on behalf of the Joint Committee.

Work commenced on 24th April 2017, with a scheduled contract completion date of 8th September 2017. During this period the Crematorium remained operational with disruption minimised through the arrangement of site deliveries and intrusive works outside of normal business hours. The works were ahead of schedule and should be completed by 3rd July 2017. The works were currently within budget.

A member commented that the additional car parking was welcomed.

RESOLVED The Joint Committee noted the report.

173. ANNUAL ACCOUNTING STATEMENT 2016-17

The Finance Manager - Financial Control and Closing, presented the unaudited Annual Accounting Statement following closure of the accounts for the financial year 2016-17 to the Joint Committee to obtain approval to submit the Statement for Coychurch Crematorium to the Wales Audit Office for auditing.

He explained that under Regulation 14 of the Accounts and Audit (Wales) Regulations 2014, Coychurch Crematorium was required to complete an Annual Accounting Statement as it was classed as a smaller local government body with annual income and expenditure below £2.5 million.

The Accounts and Audit (Wales) Regulations 2014 required that the Joint Committee formally approve the Annual Accounting Statement by 30 June and certify that they present fairly the financial position of Coychurch Crematorium. Following which, unless the Annual Accounting Statement needed to be amended, the auditor would certify the Statement and send it back to the Joint Committee for publication with no further approval required by the Joint Committee. If amendments were required, the auditor would send the Statement back to the Joint Committee for amendment and re-approval before the auditor could certify the Statement. The certified Annual Accounting Statement has to be published by no later than the 30 September.

The Finance Manager - Financial Control and Closing referred the Joint Committee to the table showing the Financial Position 2016-17 and explained that the expenditure figure for Supplies, Services & Transport included the cost of the cremators. He explained the Income table and the significant variances from the budget and also gave a breakdown of the support service charge for the current and previous year.

In addition to the Annual Accounting Statement, a supplementary Balance Sheet providing a further breakdown of the figures recorded in the Annual Accounting Statement, was provided.

A member asked if the short term debtors were allowed a certain amount of time to pay. The member was advised that Funeral Directors paid by invoice a month in arrears. They were given 28 days to pay and those that failed to pay were sent a reminder.

A member queried the differences in the amount for certain support services from 2015-16 to 2016-17. The member was advised that accountancy was now more efficient

hence the reduction whilst procurement had seen a large increase. Procurement would have seen an increase in workload as a result of the new cremators as well as the roof works.

RESOLVED

The Joint Committee approved the Annual Accounting Statement for Coychurch Crematorium for 2016-17 and that the Accounting Statement for Coychurch Crematorium be submitted to the Wales Audit Office.

174. URGENT ITEMS

There were no urgent items.

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BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

15 SEPTEMBER 2017

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 2017.

2. Connection to Corporate Improvement Plan / Other Corporate Priority

2.1 This report is prepared and takes into consideration the following Corporate Improvement Objectives as outlined in the Councils Corporate Plan: -

- Priority one – Supporting a successful economy
- Priority two – Helping people to be more self-reliant
- Priority three – Smarter use of resources

3. Background

3.1 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.

3.2 Coychurch Crematorium received its first award in 2010 and annually thereafter. A re-submission for the Green Flag Award was made in January 2017 and awards were formally announced in July 2017.

4. Current Situation/Proposal

4.1 The Crematorium has once again been successful in securing this nationally recognised award for the standards of care and maintenance of the site and grounds. The award confirms the commitment to maintaining high standards, which can be appreciated by all visitors.

4.2 Coychurch is one of only three crematoria sites in Wales that hold a Green Flag Award. Coychurch is flying its Green Flag for the eighth year in succession.

4.3 The Award requires an annual application and a further submission will be made in January 2018.

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

5.1 None.

6. **Equality Impact Assessment**

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

7. **Financial Implications**

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

8. **Recommendation:**

8.1 The Joint Committee is recommended to note the success of the Crematorium in securing the Green Flag Award for 2017.

**ZAK SHELL
CLERK AND TECHNICAL OFFICER
September 2017**

Contact Officer:

Joanna Hamilton, Bereavement Services Manager and Registrar,
Telephone No. 01656 656605,

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

Background Papers: None

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

15 SEPTEMBER 2017

CHRISTMAS SERVICE

1. Purpose of the Report

1.1 The purpose of the report is to advise the Joint Committee on arrangements for the Christmas Service 2017.

2. Connection to Corporate Improvement Plan / Other Corporate Priority

2.1 This report is prepared and takes into consideration the following Corporate Improvement Objectives as outlined in the Councils Corporate Plan: -

- Priority one – Supporting a successful economy
- Priority two – Helping people to be more self-reliant
- Priority three – Smarter use of resources

3. Background

3.1 Coychurch Crematorium holds an annual Christmas Service for visitors and bereaved.

4. Proposal

4.1 This year's Christmas Service has been arranged for Thursday 14th December at 7.00pm. The service will be led by Reverend Alwyn Evans, Smyrna Baptist Chapel, Pen-y-fai. Musical support will be provided by Lewis Merthyr Band. Refreshments will be sponsored by Rosemount Funeral Home, Bridgend (Co-operative Funeralcare).

4.2 Invitations will be sent to the Mayors of Bridgend, the Vale of Glamorgan and Rhondda Cynon Taff County Borough Councils, Members of the Joint Committee and local Councillors.

4.3 The event will be advertised with posters in local libraries and Council offices and publication in the Glamorgan Gazette and Glamorgan Gem, and on Bridgend County Borough Council's web site.

4.4 As is the normal practice, it is proposed that the proceeds from the monetary collection taken on the evening will be donated to the Joint Committee's Chairman's Mayor's charity fund.

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

5.1 None.

6. **Equalities Impact Assessment**

6.1 Bridgend Council's Equalities Impact Toolkit has been utilised, which indicates that the nomination proposed will have no impact on specific equality groups and disability duties.

7. **Financial Implications**

7.1 The events refreshments are supported by the Co-operative Funeral Group. The cost of staff and performers, estimated at £450, is included within the Crematorium revenue budget.

8. **Recommendation**

8.1 The Joint Committee is asked to note the contents of this report.

Zac Shell
CLERK AND TECHNICAL OFFICER
December 2017

Contact Officer:

Joanna Hamilton, Bereavement Services Manager and Registrar,
Telephone No. 01656 656605

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

Background Papers: Equalities Impact Assessment Toolkit

BRIDGEND COUNTY BOROUGH COUNCIL

COYCHURCH CREMATORIUM JOINT COMMITTEE

15 SEPTEMBER 2017

REPORT OF THE TREASURER

REVENUE MONITORING STATEMENT 1 APRIL TO 30 JUNE 2017

1. **Purpose of the Report**

- 1.1 The purpose of this report is to inform the Joint Committee of details of income and expenditure for the first quarter of the 2017 -18 financial year, and give a projection of the final outturn.

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

- 2.1 None

3. **Background**

- 3.1 Revenue Estimates for 2017-18 were approved by the Joint Committee at its meeting of 3 March 2017 and the following statement shows the current position.

4. **Current Situation / Proposal**

- 4.1 Table 1 below shows detail of income and expenditure for April to June 2017 together with the projected outturn for the financial year.

Table 1 – Crematorium Financial Position 2017-18

Actual Spend 2016-17 £'000		Budget 2017-18 £'000	* Adjusted Actual 01/04/2017 to 30/06/2017 £'000	Projected Outturn 2017-18 £'000	Projected Over/ (Under) Spend £'000
	<u>Expenditure</u>				
295	Employees	311	75	302	(9)
269	Premises	217	54	228	11
107	Supplies, services & transport	158	58	162	4
109	Agency / contractors	90	21	90	0
48	Administration	48	12	48	0
46	Capital financing costs	429	95	429	0
874	Gross Expenditure	1,253	315	1259	6
	<u>Income</u>				
(1,196)	Fees & charges	(1,190)	(279)	(1,190)	0
(25)	BCBC Contribution	(28)	(7)	(28)	0
(1,221)	Gross Income	(1,218)	(286)	(1,218)	0
(347)	Surplus(-)/Deficit	35	29	41	6
(347)	Transfer (to)/from Reserve	35	29	41	

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

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

- The Staffing projected outturn underspend of £9,000 is as a result of one part-time position being vacant.
- The Premises projected outturn overspend of £11,000 is made up of a Business Rates overspend of £18,000 due to a Rateable Value revaluation. This is offset by a Gas underspend of £8,000 due to the efficiency of the new cremators and a reduction in usage.
- The Supplies, Services & Transport projected outturn overspend of £4,000 is made up of an overspend on Security Services (£10,000), offset by an underspend on Equipment Repairs & Maintenance (£5,000) and Protective Clothing (£1,000). The overspend on Security Services is due to the part-time staffing vacancy, and the need to staff the Crematorium at evenings and weekends.

4.2 The Capital Financing Costs budget of £429,000 includes £350,000 of capital works as shown in the table below. All works are on course to be completed 2017-18.

Table 2 – Capital Works Budget 2017-18

2017-18	Budget £ 000	Spend to 30 June £ 000
Organ upgrade	20	0
Burial Plots Landscaping	10	0
Periphery Fencing Improvements	20	0
Flat Roof Safe Access System	20	0
Phase 2, Land extension Infrastructure	270	95
Phase 2, Land extension Landscaping	10	0
Total	350	95

The balance of £79,000 will be used to pay off the outstanding loan balance, which was approved by the Joint Committee at its meeting of 3 March 2017.

Annual Return

- 4.3 The Annual Accounting Return for 2016-17 (**Appendix 1**) was submitted to Wales Audit Office at the end of June 17, showing a surplus of £347,000 for the year, and an accumulated balance of £1,082,000. Wales Audit Office has now written to confirm that the Return has been audited, and agreed with no changes (**Appendix 2**). A copy of the certified return will be made available at the Crematorium and electronically on the Bridgend CBC website.

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 2017-18 has increased from £35,000 to £41,000 after allowing for the above changes. This deficit will be deducted from Coychurch Crematorium's accumulated reserves, which totalled £1,082,000 as at 31 March 2017.

8. Recommendation:

- 8.1 The Joint Committee is requested to note the report.

**RANDAL HEMINGWAY
HEAD OF FINANCE, S151 OFFICER
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
15 SEPTEMBER 2017**

Contact Officer: Mary Williams Tel No (01656) 643605
Group Manager – Chief Accountant, BCBC
Mary.Williams2@bridgend.gov.uk

Background Papers: Report of the Treasurer
Revenue Estimates 2017-18
Coychurch Crematorium Joint Committee
3 March 2017

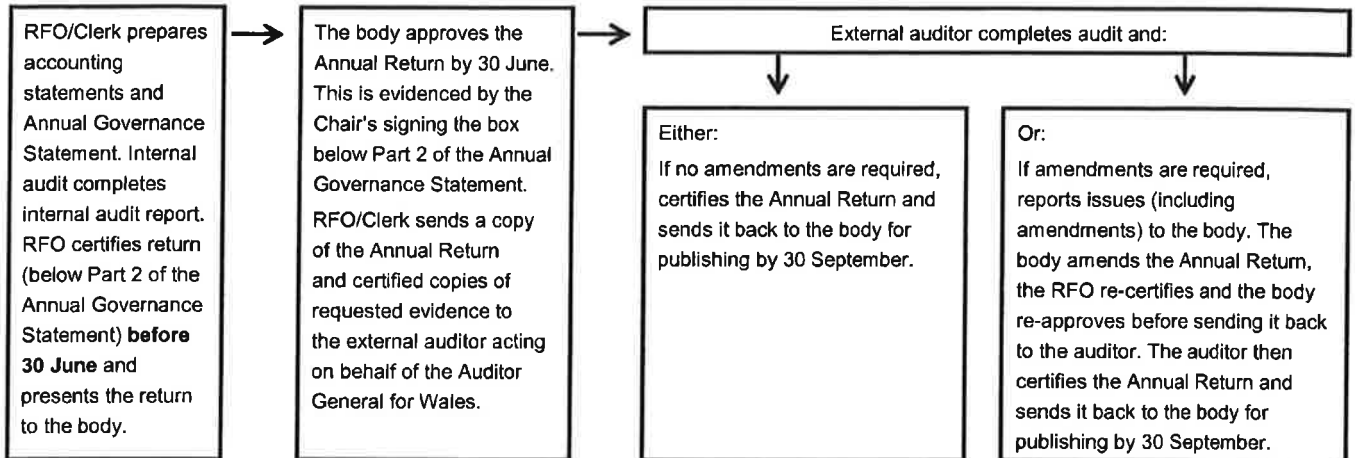


Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2017

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

The accounts and audit process

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted in red including both sections of the Annual Governance Statement.

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

Audited and certified returns are sent back to the body for publication or display of the accounting statements, Annual Governance Statement and the Auditor General for Wales' certificate and report.

Completion checklist

'No' answers mean that you may not have met requirements		Done?	
		Yes	No
Initial submission to the external auditor			
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2017?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Does the bank reconciliation as at 31 March 2017 agree to line 9?	<input type="checkbox"/>	<input type="checkbox"/>
All sections	Have all red boxes been completed and explanations provided where needed?	<input type="checkbox"/>	<input type="checkbox"/>
Supporting evidence	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.	<input type="checkbox"/>	<input type="checkbox"/>

Accounting statements 2016-17 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers												
	31 March 2016 (£)	31 March 2017 (£)													
Statement of income and expenditure/receipts and payments															
1. Balances brought forward	1,195,407	734,814	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	1,137,868	1,220,303	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.												
4. (-) Staff costs	(255,597)	(294,799)	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	(50,000)	(50,000)	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).												
6. (-) Total other payments	(1,292,864)	(528,135)	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	734,814	1,082,183	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	183,526	147,018	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	565,351	990,299	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	(14,063)	(55,134)	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	734,814	1,082,183	Total balances should equal line 7 above: Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	3,926,599	4,185,338	The original asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.												
13. Total borrowing	128,348	78,784	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).												
14. Trust funds disclosure note	<table border="1"> <tr> <th>Yes</th> <th>No</th> <th>N/A</th> <th>Yes</th> <th>No</th> <th>N/A</th> </tr> <tr> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> </tr> </table>	Yes	No	N/A	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>		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).
Yes	No	N/A	Yes	No	N/A										
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>										

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/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 2017, 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 Council/Board/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 and to ask questions about the body's accounts.	6, 23	
<p>5. We have carried out an assessment of the risks facing the Council/Board/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 checked="" type="radio"/>	<input 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 Council/Board/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	
<p>9. Trust funds – in our capacity as trustee, we have:</p> <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. 	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	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.

Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have registered as an employer with HM Revenue and Customs and properly operate Pay As You Earn as part of our payroll arrangements; or We do not need to register for PAYE because none of our employees are paid £112 or more a week, get expenses and benefits, have another job or get a pension.	<input checked="" type="radio"/>	<input type="radio"/>	Has registered as an employer and properly operates PAYE unless all of the exemption criteria are met.	13
2. We have maintained proper payroll records for each of our employees including deductions of tax and national insurance.	<input checked="" type="radio"/>	<input type="radio"/>	Has kept records of payments made to employees including taxable expenses or benefits and of payments made to HMRC.	13
3. We have adopted a Code of Conduct setting out proper standards of behaviour expected of councillors and individually, have agreed to abide by the code.	<input checked="" type="radio"/>	<input type="radio"/>	The body and its members have adopted and agreed to abide by a Code of Conduct as required by law.	8

* Please delete as appropriate.

Council/Board/Committee approval and certification

The Council/Board/Committee 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 the Annual Governance Statement.

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
RFO signature: 	Chair signature: 
Name: name required RADA HEMINGWAY	Name: name required Richard Young.
Date: dd/mm/yyyy 21/06/2017.	Date: dd/mm/yyyy 30/06/2017

Council/Board/Committee re-approval and re-certification (only required if the annual return has been amended at audit)

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
RFO signature:	Chair signature:
Name: name required	Name: name required
Date: dd/mm/yyyy	Date: dd/mm/yyyy

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external 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 and may incur additional costs.
4. **There are now two boxes for certification and approval by the body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.**
5. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2016) equals the balance brought forward in the current year (line 1 of 2017). Explain any differences between the 2016 figures on this annual return and the amounts recorded in last year's annual return.
7. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
8. Make sure that the copy of the bank reconciliation you send to your auditor with the 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 Council holds any short-term 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*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **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.
14. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

	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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Authority-wide bank reconciliation performed. Incorporated into the 2016/17 audit of main accounting system.
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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised main accounting system audit undertaken in 2016/17. No relevant issues identified.
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	None.

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**	
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text

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

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

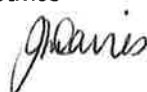
[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated _____.] * Delete if no report prepared.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2015-16 and 2016-17. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Joan Davies

Signature of person who carried out the internal audit:



Date: 09/06/2017

Annual internal audit report to:

Name of body: COYCHURCH CREMATORIUM

The Council/Board/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 2017.

The internal audit has been carried out in accordance with the Council/Board/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 Council/Board/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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised Main Accounting Audit performed in 2016/17. No relevant issues were identified.
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"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Corporate risk assessment process in place.
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"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
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"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
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"/>	No audit performed in 2016/17 due to substantial assurance category placed on Crematorium audit performed in 2015/16.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised payroll audit undertaken in 2016/17. No relevant issues.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Centralised corporate asset register.

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and 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 2017 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 and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.



24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ

Tel / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

info@audit.wales / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Reference: DO17-007

Date issued: 8 September 2017

Dear Committee Members

Coychurch Crematorium Committee Annual Return for the year ended 31 March 2017

The Auditor is responsible for providing an opinion:

- on whether the information contained in the Committee's Annual Return for the year ended 31 March 2017 is in accordance with the Auditor General for Wales' requirements; and
- if any matters have come to the Auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We received the draft Annual Return for the financial year ended 31 March 2017 in line with the agreed deadline, and have now completed our audit work. We are reporting to you the issues arising from our work.

Audit certificate and opinion

It is our intention to issue an unqualified certificate and report for the year ended 31 March 2017 and there are no matters in respect of the opinion which we wish to draw to your attention.

Qualification issues

There are no qualification issues to report.

Misstatements in the Statement of Accounts

There were no misstatements found in the Accounting Statements.

Other matters not affecting our opinion

We note that the Committee approval and certification section of the unaudited Annual Return did not contain the minute reference and date of meeting at which the return was approved by the Joint Committee as this reference was not available at the time of completion of the Annual Return. This has now been included in the audited Annual Return.

Yours sincerely



Derwyn Owen

Engagement Director