

# 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

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*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.*

### **Cyfarywddiaeth y Prif Weithredwr / Chief Executive's Directorate**

Deialu uniongyrchol / Direct line /: 01656 643148 /  
643147 / 643694

Gofynnwch am / Ask for: Michael Pitman

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

**Date / Dyddiad:** Wednesday 5 September 2018

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, 14 September 2018 at 14:00**.

### **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 - 6  
To receive for approval the Minutes of 22/06/2018
4. Green Flag Award 7 - 8
5. Visit by the Federation Of Burial and Cremation Authorities 9 - 16
6. Christmas Service 17 - 18
7. Revenue Monitoring Statement 1 April to 30 June 19 - 32
8. 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

**K Watson**

Head of Legal and Regulatory 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

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, 22 JUNE 2018 AT 14:00

Present

Councillor R Turner – Chairperson

G Cox  
JC Spanswick

S Edwards  
RE Young

G John

AA Pucella

Apologies for Absence

E Venables and JE Williams

Officers:

Joanna Hamilton  
Andrew Rees  
Zak Shell  
Nigel Smith

Bereavement Services Manager and Registrar  
Senior Democratic Services Officer - Committees  
Head of Neighbourhood Services  
Finance Manager

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

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

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

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

24. DECLARATIONS OF INTEREST

None.

25. APPROVAL OF MINUTES

RESOLVED That the minutes of the meeting of the Coychurch Crematorium Joint Committee of 9 March 2018 be approved as a true and accurate record.

26. ANNUAL ACCOUNTING STATEMENT 2017-18

The Finance Manager - Financial Control and Closing, presented the report of the Treasurer on the unaudited Annual Accounting Statement following closure of the accounts for the financial year 2017-18 to the Joint Committee and sought approval to submit the Statement for Coychurch Crematorium to the Wales Audit Office.

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.

The Finance Manager – Financial Control and Closing explained that the Annual Accounting Statement showed a net surplus of £176,530, which has been added to the accumulated reserve for the Crematorium brought forward at 31 March 2017, bringing the total of that reserve to £1,258,713 at 31 March 2018 compared to £1,082,183 in the preceding year.

He explained the reasons for the more significant variances from budget with a net underspend of £23k on employees as a result of a vacant post and the Green Spaces and Bereavement Manager not being part of the superannuation scheme. The balance of the underspend was attributable to weekend and evening attendant posts not being filled which were now being covered by a security company. An overspend of £7k on premises was made up of overspends on business rates, maintenance of grounds and electricity, which were offset by underspends on building maintenance and gas. The Finance Manager – Financial Control and Closing informed the Joint Committee of an overspend of £5k on supplies and services which related to spending on security services and equipment repairs and maintenance, which were offset by underspends on uniforms, medical expenses, items for resale and the purchase of equipment. He stated there is an underspend of £4k on agency / contractors and an underspend of £14k on administration, due to lower facilities management costs compared to the previous year. There had been an underspend on capital financing costs due to some of the planned works being delayed until 2018-19 and one being cancelled. He stated that there had been additional income of £106k due to a higher number of cremations and an increase in the provision of cremation related products.

**RESOLVED:** That the Joint Committee approved the Annual Accounting Statement for Coychurch Crematorium for 2017-18 and agreed to the submission of the Accounting Statement for Coychurch Crematorium to the Wales Audit Office.

27. **ANNUAL REVIEW 2017/18**

The Clerk and Technical Officer reported on the performance of the Crematorium during 2017-18 which was a requirement of the Memorandum of Agreement. The report identified the performance of the crematorium relating to:-

- Number of Cremations;
- Service Standards;
- Planned Expenditure;
- Achievement of Business Plan Objectives.

The Clerk and Technical Officer explained that a quarterly review of questionnaire results was carried out which fed into the annual assessment of the quality of service. For 2017/18 this showed that the overall satisfaction level to a standard of good or excellent remained at 100%. Where necessary, the Bereavement Services Manager and Registrar has responded to the cremation applicant. The Joint Committee was informed of the analysis of the responses received.

The Clerk and Technical Officer informed the Joint Committee of the expenditure undertaken; however the flat roof repairs project has been cancelled following discussion with health and safety.

The Bereavement Services Manager and Registrar informed the Joint Committee that the number of cremations had increased from 1,590 last year to 1,620 this year.

The Joint Committee complimented the Bereavement Services Manager and Registrar and her team for the excellent way in which the Crematorium is managed and the grounds are cared for where people can come and remember their loved ones.

The Joint Committee asked whether the second chapel is utilised to hold funerals. The Bereavement Services Manager and Registrar informed the Joint Committee that the second chapel has been used on an occasional basis to hold funerals, however many families specifically book the larger chapel. The second chapel has been used on occasions where funeral directors and families have encountered unavoidable delays due to traffic on route. The Bereavement Services Manager and Registrar also informed the Joint Committee of the logistical difficulty in having staff operating both chapels at the same time.

RESOLVED: That the Joint Committee noted the report.

28. FLOWER COURT FACILITIES

The Bereavement Services Manager and Registrar reported on the Flower Court facilities and sought approval for further investigation into improvement works.

She reminded the Joint Committee that at the site visit held prior to the meeting; Members were shown the Flower Court facilities to the rear of the Crematorium building where bereaved families greet their congregation and view the floral tributes following the funeral service at the Crallo Chapel. She explained that bottlenecks often occur when large congregations file through one set of doors and into the limited space of the Flower Court and delays can be caused to the funeral service which follows.

The Bereavement Services Manager and Registrar reported that the Flower Court facility lends itself to improvement due to its compact layout and there is potential to develop an area of open grass immediately adjoining the Flower Court area to facilitate the construction of a purpose made extension to join the existing facility, to create a much larger flower display and dispersal area. She stated that the costs of initial consultation and design works are estimated at £30,000 and can be accommodated in 2018/19 budget. The provision of further funding for the project would need to be considered in future reports; however there is provision in the Crematorium's accumulated reserve funds.

RESOLVED: That the Joint Committee:

- (1) Approved in principle, the provision of an extension to the Flower Court facility by extending the rear of the Crematorium building;
- (2) Authorised the Clerk and Technical Officer to submit a further report on the feasibility of extending the Flower Court facility.

29. RECYCLING OF METALS SCHEME DONATIONS

The Bereavement Services Manager and Registrar sought 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 has 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, Ty-Hafan, Tenovus, Marie Curie, with the Stroke Association being nominated in May 2018.

The Bereavement Services Manager and Registrar listed the charities which had approached the Crematorium, however only one charity can be nominated each time. She stated that the charities will be nominated by the Crematorium upon request from the ICCM and in the order listed in the report.

The Joint Committee recommended that Giving to Pink which is the nominated charity of the Mayor of RCT Council be added to the top of the list.

**RESOLVED**

That the Joint Committee:

- 1) Noted the charitable donations made by Coychurch Crematorium.
- 2) Nominated Giving to Pink Stroke to be added to the top of the list and supported the list of suitable charities, for submission for funding from the National Recycling of Metals Scheme.

30. **URGENT ITEMS**

There were no urgent items.

The meeting closed at 14:38

**BRIDGEND COUNTY BOROUGH COUNCIL**  
**REPORT OF THE CLERK & TECHNICAL OFFICER**  
**COYCHURCH CREMATORIUM JOINT COMMITTEE**

**FRIDAY 14<sup>TH</sup> SEPTEMBER 2018**

## **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 2018.

### **2. Connection to Corporate Improvement Objectives/Other Corporate Priorities**

- 2.1 This report assists in the achievement of the following corporate priorities:-

1. **Supporting a successful economy** – taking steps to make the county a good place to do business, for people to live, work, study and visit, and to ensure that our schools are focused on raising the skills, qualifications and ambitions of all people in the county.
2. **Helping people to be more self-reliant** – taking early steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services.
3. **Smarter use of resources** – ensuring that all its resources (financial, physical, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver the Council's priorities.

### **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 2018 and awards were formally announced in July 2018.

### **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 flying its Green Flag for the ninth year in succession.

- 4.3 The Chairperson of the Coychurch Crematorium Joint Committee and the Bereavement Services Manager and Registrar collected the Green Flag Award at a ceremony held in the Memorial Hall, Barry, on 18<sup>th</sup> July 2018.
- 4.4 On 25<sup>th</sup> July 2018 Bridgend County Borough Council issued a press release to advise the public of the Green Flag Award successes.
- 4.5 The award requires an annual application and a further submission will be made in January 2019.
5. **Effect upon Policy Framework and Procedure Rules**
- 5.1 None.
6. **Equality Impact Assessment**
- 6.1 There are no equality implications arising from the report.
- 7 **Well-being of Future Generations (Wales) Act 2015 Assessment**
- 7.1 The report advises the Committee on the success of the Crematorium in securing the Green Flag Award for 2018. There is no requirement for a well-being statement.
8. **Financial Implications**
- 8.1 The submission for the award cost £350 and is met from the revenue budget.
9. **Recommendation:**
- 9.1 The Joint Committee is recommended to note the success of the Crematorium in securing the Green Flag Award for 2018.

**ZAK SHELL  
CLERK AND TECHNICAL OFFICER  
20<sup>th</sup> August 2018**

**Contact Officer:**  
Joanna Hamilton, Bereavement Services Manager and Registrar,  
Telephone No. 01656 656605,  
E-mail: [Joanna.Hamilton@bridgend.gov.uk](mailto:Joanna.Hamilton@bridgend.gov.uk)

**Background Papers:** Equalities Impact Assessment Toolkit



## BRIDGEND COUNTY BOROUGH COUNCIL

### COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 14<sup>TH</sup> SEPTEMBER 2018

#### REPORT OF THE CLERK & TECHNICAL OFFICER

#### VISIT BY THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES

##### 1. Purpose of the Report

- 1.1 The purpose of this report is to advise the Joint Committee on the outcome of an inspection visit by the Federation of Burial and Cremation Authorities (FBCA) which took place on 3<sup>rd</sup> July 2018.

##### 2. Connection to Corporate Improvement Objectives/Other Corporate Priorities

- 2.1 This report assists in the achievement of the following corporate priorities:-
  1. **Supporting a successful economy** – taking steps to make the county a good place to do business, for people to live, work, study and visit, and to ensure that our schools are focused on raising the skills, qualifications and ambitions of all people in the county.
  2. **Helping people to be more self-reliant** – taking early steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services.
  3. **Smarter use of resources** – ensuring that all its resources (financial, physical, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver the Council's priorities.

##### 3. Background

- 3.1 The FBCA was formed in 1924 and its Code of Practice sets standards of performance for Crematoria. Government Departments consult the FBCA on matters affecting the law and practice of cremation and the FBCA is a primary link between Government Departments in England, Scotland and Wales and Burial and Cremation Authorities throughout the UK. The FBCA carries out a selection of inspection visits of crematoria each year. During the visit an audit is made of the statutory and operational requirements with a report being sent to the cremation authority following the visit.

3.2 Coychurch Crematorium has been a member of the FBCA since opening in 1971 and operates in accordance with its Code of Practice, as is the requirement for all member authorities.

#### 4. **Current Situation / Proposal**

4.1 On 3<sup>rd</sup> July 2018 Coychurch Crematorium received a visit from two technical officers of the FBCA, who were received by the Bereavement Services Manager and Registrar. An assessment was made of adherence to the requirements of various pieces of legislation relating to cremation as well as compliance with the Code of Cremation Practice and the general standards provided to the bereaved.

4.2 During the course of the visit an inspection was made of:

- The Crematorium's buildings.
- The Crematorium's grounds.
- The Crematorium's equipment.
- The Crematorium's operational processes and procedures.
- The Crematorium's administrative and registrative processes and procedures.
- The Crematorium's adherence to statutory legislation.
- The Crematorium's adherence to the Environmental Protection Act.
- The Crematorium's compliance with the FBCA's Code of Practice.
- The use of Best Practice at the Crematorium.
- The Health and Safety policies and procedures on site.
- The Crematorium staffing.
- The general overall standards provided to the bereaved.

4.3 The attached Appendix A details the Federation's findings in the form of a letter and report.

4.4 Members will note that the findings are extremely positive, detailing no negative comments or recommendations and recognising an exemplary facility provided by a dedicated and compassionate team.

Some notably positive issues referred to in the report are detailed as follows:

- The reference to the appearance of the staff being excellent, and their enthusiasm and commitment being a credit to them and the authority.
- The reference to the buildings being found in excellent condition and repair with good standards of maintenance.
- The reference to the grounds being maintained to an excellent standard and a credit to the staff involved.

- The reference to the excellent standard of housekeeping in the crematory being a credit to the team.
- The summary that the crematorium operates exceptionally well, adheres to statutory requirements and the Code of Practice and that the technical officers were impressed with the presentation of the service at the Crematorium and felt staff should be congratulated for providing a high quality service to the bereaved.

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

5.1 None.

**6. Equality Impact Assessment**

6.1 There are no equality implications arising from the report.

**7 Well-being of Future Generations (Wales) Act 2015 Assessment**

7.1 The report advises the Committee on an inspection visit by the Federation of Burial and Cremation Authorities. There is no requirement for a well-being statement.

**8. Financial Implications**

8.1 None.

**9. Recommendation:**

9.1 The Joint Committee is recommended to note the report.

**ZAK SHELL  
CLERK AND TECHNICAL OFFICER  
20<sup>th</sup> August 2018**

**Contact Officer:**

Joanna Hamilton, Bereavement Services Manager and Registrar

Telephone No. 01656 656605

E-mail: [Joanna.Hamilton@bridgend.gov.uk](mailto:Joanna.Hamilton@bridgend.gov.uk)

**Background Papers:** None

## APPENDIX A

# THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES

Britannia House, Caerphilly, CF83 3GG

T:02921679105 | E:secretary@fbca.org.uk | W:www.fbca.org.uk

Secretary & Executive Officer: Brendan J. Day

Date: 5<sup>th</sup> July 2018

Ref: Visits/2018/Coychurch



Joanna Hamilton  
Coychurch Crematorium  
Coychurch  
Bridgened  
CF35 6AB

Dear Jo,

## Visit to Coychurch Crematorium

I should like to commence by thanking you for taking the time and trouble to meet with us during our recent visit.

During the visit an inspection was made of the crematorium buildings, grounds and the administrative procedures. An assessment was made of adherence to the requirements of various pieces of legislation relating to cremation, as well as compliance with the Code of Cremation Practice.

Based on the comments of the visitors I attach a report which I hope you will find helpful and reassuring in continuing to deliver your high calibre service to the bereaved.

The Federation provides its Members with a comprehensive Technical Advisory Service which is based on experience and knowledge accumulated over many years on all matters relating to the cremation service.

In conclusion I should be grateful if you would convey to your dedicated and compassionate team at Coychurch Crematorium my appreciation for the courteous reception and hospitality we received.

Yours sincerely

Brendan J Day  
Secretary & Executive Officer

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## **CONFIDENTIAL**

LOCATION:	Coychurch Crematorium
DATE OF VISIT:	3 <sup>rd</sup> July 2018
FEDERATION REPRESENTATIVES:	Secretary, Brendan Day, Technical Officer, Michael Day
REPRESENTATIVE FROM THE MINISTRY OF JUSTICE:	Not applicable
REPRESENTATIVES OF THE CREMATION AUTHORITY:	Joanna Hamilton, Bereavement Services Manager and Registrar.
The following report is based on information given to the Federation representatives and observations made during the visit.	
STAFF AT CREMATORIUM:	Coychurch Crematorium employs sufficient staff to fulfil the requirements of the Cremation (England and Wales) Regulations 2008, Section 4. The appearance of the staff was excellent, and their enthusiasm and commitment were a credit to them and the authority.
CREMATORIUM BUILDINGS:	The buildings were found to be in excellent condition and repair, with standards of maintenance in the public areas judged to be very good. The facilities in the 2 chapel's included provision for the playing of organ and digital music. There is also a Loop system for people with hearing difficulties. The toilet facilities were in excellent condition with provision for disabled visitors.
CREMATORIUM GROUNDS:	The site is maintained to an excellent standard by the grounds maintenance team. It is a credit to all the staff involved, and the Joint Board. Cremated remains can be strewn in the Gardens of Remembrance. Alternatively, cremated remains can be placed with a range of memorial options. Metal residue from the cremations is disposed of through the ICCM recycling scheme. There is a variety of memorialisation available to the public on site.
CREMATORS:	<p>The crematorium is equipped with 2 Facultatieve Technologies Cremators. Routine maintenance is carried out by staff, along with a maintenance agreement.</p> <p>The standard of housekeeping in the crematory was excellent, and a credit to the team.</p> <p>The area used for the storage of cremated remains awaiting disposal is secure and off limits to the public and funeral directors.</p> <p>Secure process is in place for the release of cremated remains to Funeral Directors, who are required to sign for receipt.</p>

CODE OF CREMATION PRACTICE:	The Code of Cremation Practice was on display. The Federation strongly recommends that the Code of Practice issued in 2017 should be displayed in all public areas to reassure the public of the standards that are expected within the crematorium. Suitable copies can be obtained from the Federation office.
ENVIRONMENTAL PERMITTING REGULATIONS (ENGLAND AND WALES) 2010:	The Crematorium Authority has the necessary authorisation under the Environmental Permitting Regulations (England and Wales) 2010 and maintains a log book of cremations carried out in accordance with normal authorisation. Annual emission testing has been carried out and the resultant report has been sent to the responsible Environmental Health Officer of the authorising local authority. A suitable number of cremator operators employed by the Cremation Authority are certificated in accordance with the requirements of the Secretary of State's Guidance PG5/2(12).
OPERATIONAL:	The system for acceptance of the coffin at the chapel and subsequent system for retaining identity of cremated remains were acceptable and secure. The coffin name plate is checked upon arrival, the coffin is placed on the catafalque prior to the service and then moved to the transfer room once mourners have left the chapel. Service times are 30 minutes and longer on request.
INFANTS AND FETAL REMAINS	<p>The authority has adopted the guidelines drawn up jointly by the FBCA, ICCM, Cremation Society and APCC for the cremation of Infants and Fetal Remains.</p> <p>The crematorium has a tray for the cremation of Infants and Fetal Remains.</p>
ADMINISTRATION:	<p>Administration is carried out at the crematorium office where the statutory forms are received and checked. The Medical Referee checks the forms several days in advance of the service and his completed Cremation Form 10 is seen by the Registrar prior to the issuing of the Authority to Cremate to the crematorium staff. Statutory forms are filed and retained for a minimum of 15 years and there are secure facilities for this. A process for scanning documents has been introduced which will enable the retention of paper copies to be phased out. The register of cremations is kept in accordance with requirements. A separate Register is kept of the cremation of body parts and fetal remains.</p> <p>An inspection of 12 sets of cremation forms confirmed that these did comply with statutory requirements set out in the Cremation (England and Wales) Regulations 2008. It was noted that there is an appropriate corporate complaints procedure which the public can use if things go wrong.</p>
HEALTH AND SAFETY:	The Cremation Authority clearly satisfies its duties under Health and Safety legislation and appropriate risk assessments have been carried out for the main areas of work within the crematory and crematorium grounds. The statutory Health & Safety Policy was displayed in the workplace. The Senior Crematorium Technician is fully trained in first aid, with other staff about to be trained in emergency first aid.
SUMMARY:	<p>The crematorium appears to operate exceptionally well, adheres to statutory requirements in respect of the cremation regulations along with the code of Cremation Practice.</p> <p>The visitors were impressed with the presentation of the service at the crematorium and felt the staff should be congratulated for providing a high-quality service to the bereaved.</p>



## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT OF THE CLERK & TECHNICAL OFFICER

### COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 14<sup>TH</sup> SEPTEMBER 2018

#### 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 2018.

##### 2. Connection to Corporate Improvement Objectives/Other Corporate Priorities

- 2.1 This report assists in the achievement of the following corporate priorities:-
1. **Supporting a successful economy** – taking steps to make the county a good place to do business, for people to live, work, study and visit, and to ensure that our schools are focused on raising the skills, qualifications and ambitions of all people in the county.
  2. **Helping people to be more self-reliant** – taking early steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services.
  3. **Smarter use of resources** – ensuring that all its resources (financial, physical, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver the Council's priorities.

##### 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 13<sup>th</sup> December at 7.00pm. The service will be led by Reverend D Euros Miles, formerly of Ruhamah, Bridgend & Noddfa, Porthcawl. Musical support will be provided by Cowbridge Male Voice Choir. Refreshments will be sponsored by Rosemount Funeral Home, Bridgend (Cooperative 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. **Well-being of Future Generations (Wales) Act 2015 Assessment**
  - 7.1 The report advises the Committee on the arrangements for the Christmas Service 2018. There is no requirement for a well-being statement.
8. **Financial Implications**
  - 8.1 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.
9. **Recommendation**
  - 9.1 The Joint Committee is asked to approve the contents of this report.

**Zak Shell**  
**CLERK AND TECHNICAL OFFICER**  
**20<sup>th</sup> August 2018**

**Contact Officer:**

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

E-mail: [joanna.hamilton@bridgend.gov.uk](mailto:joanna.hamilton@bridgend.gov.uk)

**Background Papers:** Equalities Impact Assessment Toolkit

**BRIDGEND COUNTY BOROUGH COUNCIL  
COYCHURCH CREMATORIUM JOINT COMMITTEE**

**14 SEPTEMBER 2018**

**REPORT OF THE TREASURER**

**REVENUE MONITORING STATEMENT 1 APRIL TO 30 JUNE 2018**

**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 2018 -19 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 2018-19 were approved by the Joint Committee at its meeting of 9 March 2018 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 2018 together with the projected outturn for the financial year.

**Table 1 – Crematorium Financial Position 2018-19**

Actual Spend 2017-18 £'000		Budget 2018-19 £'000	* Adjusted Actual 01/04/2018 to 30/06/2018 £'000	Projected Outturn 2018-19 £'000	Projected Over/ (Under) Spend £'000
	<b><u>Expenditure</u></b>				
288	Employees	313	74	309	(4)
224	Premises	234	68	238	4
163	Supplies, Services & Transport	135	60	149	14
86	Agency / Contractors	102	24	102	0
34	Administration	35	9	35	0
352	Capital Financing	75	0	70	(5)
<b>1,147</b>	<b>Gross Expenditure</b>	<b>894</b>	<b>315</b>	<b>902</b>	<b>8</b>
	<b><u>Income</u></b>				
(1,296)	Fees & Charges	(1,238)	(201)	(1,295)	(57)
(28)	BCBC Contribution	(29)	(7)	(29)	0
<b>(1,324)</b>	<b>Gross Income</b>	<b>(1,267)</b>	<b>(208)</b>	<b>(1,324)</b>	<b>(57)</b>
<b>(177)</b>	<b>Surplus(-)/Deficit</b>	<b>(373)</b>	<b>107</b>	<b>(422)</b>	<b>(49)</b>
<b>(177)</b>	<b>Transfer (to)/from Reserve</b>	<b>(373)</b>	<b>107</b>	<b>(422)</b>	

\*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 £4,000 is as a result of one Weekend Assistant position being vacant.
- The Premises projected outturn overspend of £4,000 is made up of overspends on Electricity (£2,000), Water (£1,500) and Contract Cleaning (£600).
- The Supplies, Services & Transport projected outturn overspend of £14,000 is made up of an overspend on Equipment Repairs & Maintenance (£15,000) which is offset by an underspend on Insurance (£1,000).
- The projected additional Fees & Charges income of £57,000 is made up of Cremation Fees (£52,000) and the Child Burial Fees Grant from Welsh Government (£5,000).

4.2 The Capital Financing budget of £75,000 is broken down in the table below.

**Table 2 – Capital Works Budget 2018-19**

<b>2018-19</b>	<b>Budget 2018-19 £ 000</b>	<b>Spend to 30 June £ 000</b>	<b>Projected Outturn 2018-19 £ 000</b>
Organ upgrade	20	0	20
Phase 2, Land Extension Retention	5	0	0
Flat Roof Repairs – Waiting Room	30	0	30
Chapel of Remembrance Repairs	20	0	20
<b>Total</b>	<b>75</b>	<b>0</b>	<b>70</b>

The projected underspend of Capital Works is due to the Phase 2 Land Extension retention being paid at the end of the 2017-18 financial year, and is included in the 2017-18 spend of £352,000.

### **Annual Return**

- 4.3 The Annual Return for 2017-18 (**Appendix 1**) was submitted to Wales Audit Office at the end of June 2018, showing a surplus of £177,000 for the year, and an accumulated balance of £1,259,000. Wales Audit Office has now written to confirm that the Return has been audited (**Appendix 2**).

There was an error in the 2016-17 comparative figure for total borrowing, which showed a figure of £79,784 instead of £78,784. This figure was for comparison purposes only, and does not affect the 2017-18 figures. As the report has been amended, the return needs to be approved and re-signed by the Committee. 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 Well-being of Future Generations (Wales) Act 2015 Implications**

- 7.1 This report provides the financial performance against the approved 2018-19 budget. As this is retrospective in nature, there is no requirement for a well-being statement.

### **8. Financial Implications**

- 8.1 The overall projected surplus for 2018-19 has increased from £373,000 to £422,000 after allowing for the above changes. This surplus will be

added to Coychurch Crematorium's accumulated reserves, which totalled £1,259,000 as at 31 March 2018.

**9. Recommendation:**

- 9.1 The Joint Committee is recommended to note the report, and to approve and re-sign the revised Annual Return for 2017-18.

**GILL LEWIS  
INTERIM HEAD OF FINANCE AND S151 OFFICER  
BRIDGEND COUNTY BOROUGH COUNCIL  
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE  
14 SEPTEMBER 2018**

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

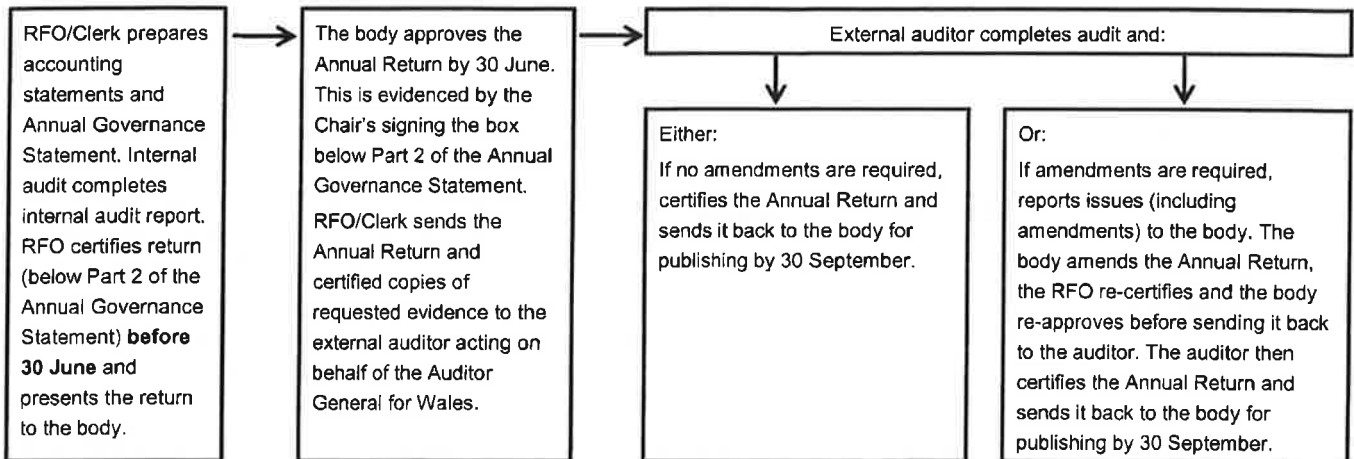
**Background Papers:** Report of the Treasurer  
Revenue Estimates 2018-19  
Coychurch Crematorium Joint Committee  
9 March 2018

## Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2018

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.

### PLEASE PRINT THIS DOCUMENT FOR SIGNATURE AND SEND IT TO YOUR AUDITOR

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
<b>Initial submission to the external auditor</b>			
<b>Accounts</b>	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 2018?	<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 2018 agree to line 9?	<input type="checkbox"/>	<input type="checkbox"/>
<b>All sections</b>	Have all red boxes been completed and explanations provided where needed?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Evidence</b>	Has all the information requested by the external auditor been included?	<input type="checkbox"/>	<input type="checkbox"/>

# Accounting statements 2017-18 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2017 (£)	31 March 2018 (£)	
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.

## Statement of income and expenditure/receipts and payments

1. Balances brought forward	734,814	1,082,183	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	1,220,303	1,323,730	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(294,799)	(288,082)	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)	(78,784)	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(528,135)	(780,334)	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,082,183	1,258,713	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	147,018	175,269	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.												
9. (+) Total cash and investments	990,299	1,091,807	<b>All accounts:</b> 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	(55,134)	(8,363)	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	1,082,183	1,258,713	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	4,185,338	4,330,305	The <b>original</b> asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.												
13. Total borrowing	79,784	0	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> <td>Yes</td> <td>No</td> <td>N/A</td> <td>Yes</td> <td>No</td> <td>N/A</td> </tr> <tr> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> </table>	Yes	No	N/A	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>										



## Annual Governance Statement (Part 1)

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2018, that:

	Agreed?		'YES' means that the Committee:	PG Ref	
	Yes	No*			
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<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	
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<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	
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.	<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	
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.	<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	
5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<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	
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.	<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	
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.	<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	
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<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"> <li>discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>	<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 Committee:
	Yes	No	
1. We have considered the adequacy of reserves held by the body in setting the budget for 2017-18 and 2018-19 and have appropriate plans in place for the use of these reserves.	<input checked="" type="radio"/>	<input type="radio"/>	Has met the requirements of the Local Government Finance Act 1989 in setting the budget requirement and precept for the financial years.
2. When awarding grants under section 137 of the Local Government Act 1972, we have kept a separate account of such grants and considered whether or not the benefits arising from such payments are commensurate with the sums paid.	<input checked="" type="radio"/>	<input type="radio"/>	Has kept and appropriate record of grants awarded and ensured that the expenditure is commensurate with the benefit to the community.
3. <del>The council has ensured that it has a lawful obligation to pay a service gratuity to employees*</del> or The council has no obligation or intention to pay a gratuity to employees.*	<input checked="" type="radio"/>	<input type="radio"/>	Has ensured that where it has an arrangement to provide a gratuity to staff, it has ensured that there is a legal obligation to provide the gratuity.

\* Please delete as appropriate.

### Committee approval and certification

The 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.

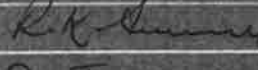
#### Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.

RFO signature:   
 Name: Gill Lewis  
 Date: 30th May 2018

#### Approval by the Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:

7886  
 Chair signature:   
 Name: Cllr R. Turner  
 Date: 22 June 2018

### 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 Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.

RFO signature:  
 Name:  
 Date:

#### Approval by the Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:

Chair signature:  
 Name:  
 Date:

## 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 2018 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.

## Annual internal audit report to:

Name of body: COYCHURCH CREMATORIUM

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2018.

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

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Annual audit of main accounting system undertaken. No relevant issues 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"/>	Substantial assurance achieved in recent audits along with central monitoring by Finance.
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. Details of current risk assessments specific to the service are available on the Council's intranet.
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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	No precept received. Reserves monitored centrally by Finance and reported to Crematorium Joint Committee.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Percentage of reserve debtors in line with average income for March 2018. Sample check on expenditure: VAT accurate.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	No petty cash expenditure for 2017/18.
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"/>	Annual centralised payroll audit undertaken. No relevant issues identified.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Centralised corporate asset register.

	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="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Authority-wide bank reconciliation performed. Review incorporated into 17/18 audit of banking process. No relevant issues identified.
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="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Annual audit of main accounting system undertaken. No relevant issues identified.
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Insert text
14. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.

### 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 2016-17 and 2017-18. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Helen Smith

Signature of person who carried out the internal audit:



Date: 30/05/18

## 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](http://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 2017) equals the balance brought forward in the current year (line 1 of 2018). Explain any differences between the 2017 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 the accounting statements. 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.**



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[www.audit.wales](http://www.audit.wales) / [www.archwilio.cymru](http://www.archwilio.cymru)

**Reference:** DO18-011

**Date issued:** 16 August 2018

Dear Committee Members

## Coychurch Crematorium Committee Annual Return for the year ended 31 March 2018

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 2018 is in accordance with the Auditor General for Wales's requirements; and
- if any matters have come to the Auditor General for Wales'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 2018 in line with the agreed deadline. We have completed our audit work and 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 2018 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

We note that the on page 2 of the Statement of Accounts, the 31 March 2017 comparative figure for 'total borrowing' was incorrectly included as £79,784. This has now been amended to show the correct figure of £78,784.

**Other matters not affecting our opinion**

There are no other matters to report.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Derwyn Owen'.

Derwyn Owen  
Engagement Director