

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

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



Coychurch Crematorium
Coychurch
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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: Monday, 9 September 2019

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, 13 September 2019 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 14/06/2019
4. Green Flag Award 7 - 10
5. Christmas Service 11 - 12
6. Revenue Monitoring Statement 1 April To 30 June 2019 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

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

Agenda Item 3

COYCHURCH CREMATORIUM JOINT COMMITTEE - FRIDAY, 14 JUNE 2019

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, 14 JUNE 2019 AT 14:00

Present

Councillor – Chairperson

G Cox
JC Spanswick

S Edwards
R Turner

G John
JE Williams

AA Pucella

Apologies for Absence

Cllr Elaine Venables, Cllr Richard Young

In the absence of Cllr Richard Young, Cllr Gwyn John took the Chair

Officers:

Adele Ahearn

Accountant

Joanna Hamilton

Bereavement Services Manager and Registrar

Michael Pitman

Business & Administrative Apprentice

Zak Shell

Head of Neighbourhood Services

49. ELECTION OF CHAIRPERSON (FROM BRIDGEND COUNTY BOROUGH COUNCIL MEMBERS)

Former Chairperson Councillor R Turner offered his thanks for the support from members and officers during his time as Chairperson

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

50. ELECTION OF VICE-CHAIRPERSON (FROM VALE OF GLAMORGAN COUNCIL MEMBERS)

RESOLVED: That Councillor G John be appointed Vice-Chairperson of the Coychurch Crematorium Joint Committee for the ensuing year

51. APOLOGIES FOR ABSENCE

Cllr Elaine Venables, Cllr Richard Young

In the absence of Cllr Richard Young, Cllr Gwyn John took the Chair

52. DECLARATIONS OF INTEREST

Councillor J Spanswick declared a personal interest in agenda item 3 – Flower Court Facilities, as he was a member of Development Control Committee.

53. APPROVAL OF MINUTES

RESOLVED: That the minutes of the meeting of the 08/03/2019 be approved as a true and accurate record.

54. ANNUAL ACCOUNTING STATEMENT 2018-19

The Accountant presented the report of the Treasurer on the unaudited Annual Accounting Statement following closure of the accounts for the financial year 2018-2019 to the joint committee, and sought approval to submit the statement for Coychurch Crematorium to the Wales Audit Office.

She explained that they had an expected surplus for this year of around £300,000 but section 1 of the annual Accounting Statement at Appendix 1 of the report showed that the surplus was £496,738 and that this was mainly as a result of the delays in Capital Spending and an increase in the income over the amount originally budgeted. She explained that this surplus would be added to the accumulated reserve resulting in a new balance of £1,755,451.

The Accountant referred Members to Appendix 1 of the report which detailed the statement of income and expenditure for the year ending March 2019 and how it compared with the previous year.

She also explained the statement of balances which outlined the current balance for various areas and how it compared with the previous year.

She also briefly outlined the Annual Governance Statement, Committee Approval and Certification, Auditor General for Wales' Audit Certificate and Report and the Annual Internal Audit report to Coychurch Crematorium.

The Accountant requested the signature of the Chairperson on approval of the recommendations.

RESOLVED: That the Coychurch Crematorium Joint Committee:

- (1) approved the Annual Accounting Statement for Coychurch Crematorium for 2018-2019(Appendix A) and,
- (2) Obtained a signature from the Chairperson prior to submission to the Wales Audit Office.

55. ANNUAL REVIEW 2018/19

The Clerk and Technical Officer presented a report which advised the Joint Committee on the performance of Coychurch Crematorium during 2018/2019.

He explained that Appendix A of the report detailed the number of cremations that Bridgend has performed over the year in comparison to other local authorities which showed that Bridgend performed over 62% of the total cremations.

The Clerk and Technical Officer advised that for 2018/2019, the overall satisfaction level of customers remained at 100% to a good or excellent standard. He further explained the breakdown of figures listed in the report and explained that while there are mixed ratings relating to the availability of service times, this was often not related to the Crematorium itself but the availability of the funeral directors and other staff that may work in other areas too. He also explained that there are increases and decreases in service requirements all throughout the year, therefore winter months are busier and thus be less availability.

A Member asked if the Crematorium were able to run 2 services at one time

The Bereavement Services Manager and Registrar explained that they had the capacity to do so but it was not something that was offered. She explained that as there was only

one chapel team it was not suitable to do so. She also explained that they felt there were no issues with timeframes of booking so did not believe it was necessary to do this.

The Bereavement Services Manager and Registrar also explained that on average, the waiting times were not more than 2 weeks. She advised that other crematoriums have had waiting times of 1 month or more so they did not believe Coychurch Crematorium was disadvantaged in any way with regards to waiting times.

RESOLVED: That the Joint Committee noted the report.

56. FLOWER COURT FACILITIES

At the request of the Chairperson, the Joint Committee agreed to consider this item prior to the item on the Annual Accounting Statement 2018-19.

The Bereavement Services Manager and Registrar presented a report which updated the Joint Committee on the provision of an extension to the flower court facility at Coychurch Crematorium and sought approval for the design.

She provided background on the Crematorium to the Joint Committee and stated that as the building was Grade 2 listed, careful consideration should be given to any proposed alterations. She also provided further background to the Flower Court Facilities which was detailed at section 3 of the report.

The Bereavement Services Manager and Registrar advised Members of the current situation as outlined in section 4 of the report. She advised Members that the architect, Mr Jonathan Adams was in attendance today to present his design to the Joint Committee for approval.

Mr Adams took Members through the presentation. He showed picture of the Crematorium when it first opened and pointed out the flower courts (dispersal cloister). He explained that the current design was outdated and no longer suitable for the majority of services.

Mr Adams explained that the original columns that were in place are 15x15 feet apart which they were looking to continue across the garden and showed Members Computer Generated designs of what it would look like.

Mr Adams explained the materials that would be used for the construction of the walls, flooring and arch construction. This was further detailed in the presentation.

Mr Adams showed Members an Architectural Animation, which was a short video displaying what the completed construction would look like.

A Member asked what was the lifespan expected for the materials used and what maintenance was involved.

Mr Adams explained that the type of wood that would be used had a very long life span. It would be expected to last a minimum of 25 years under extreme weather but would normally last 50 years.

A Member asked if cleaning would deteriorate any of the materials

Mr Adams explained that, as with weather conditions, regular cleaning would not affect the materials in any way.

A Member asked if there would be any uplift on the roof from the wind

Mr Adams explained that this was factored in with the design so they did not expect this to be an issue.

The Bereavement Services Manager and Registrar advised Members that professionals would be involved at every stage to ensure that all aspects of the design and development are thoroughly thought out.

A Member asked about what timescales they are working towards and when they hoped to complete the construction.

Mr Adams explained that there are some time consuming tasks to go through before construction can begin but they aimed to finish construction by the end of 2020.

RESOLVED: That the Joint Committee;

1. approved the proposed design of the extension to the Flower Court Facility
2. authorised the technical officer to seek planning permission and invite tenders in respect of the works to be undertaken subject to the finer details in the final report brought to committee within the financial year 2019/20

57. URGENT ITEMS

None

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE CLERK & TECHNICAL OFFICER

COYCHURCH CREMATORIUM JOINT COMMITTEE

13 SEPTEMBER 2019

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 2019.

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 2019 and awards were formally announced in July 2019.

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 tenth year in succession.
- 4.3 The Chairperson of the Coychurch Crematorium Joint Committee and the Bereavement Services Manager and Registrar normally collect the Green Flag Award at a ceremony held in July but the Green Flag Award organisers did not hold an award ceremony this year. Instead the Green Flag and certificate have been delivered directly to Coychurch Crematorium.
- 4.4 On 26th July 2019 Bridgend County Borough Council issued a press release to advise the public of the Green Flag Award successes, a copy of which is attached as Appendix A.
- 4.5 The award requires an annual application and a further submission will be made in January 2020.

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 2019. 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 2019.

**ZAK SHELL
CLERK AND TECHNICAL OFFICER
30th August 2019**

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

Media Release

I'r Cyfryngau



24 July 2019

Awards for local parks and green spaces

Nine of Bridgend County Borough's most beautiful parks and green spaces have bagged themselves prestigious Green Flag awards.

Three sites maintained by Bridgend County Borough Council – Wilderness Lake in Porthcawl, Maesteg Welfare Park and Coychurch Crematorium – have all earned the right to fly the coveted flag, which is awarded by Keep Wales Tidy.

A Green Flag award recognises how welcoming, safe, clean and well-maintained each space is. The award also assesses how appropriately conservation and heritage features are managed, community involvement in maintaining each area, sustainable management of resources, and how effectively each area is marketed.

Bryngarw Country Park and Glanrhyd Hospital also picked up the main Green Flag Award this year, while Green Flag Community Awards were won by the Caerau Market Garden, Spirit of Llynfi Woodlands, the Wilderness Allotment Association and the Badgers Brook Allotment in Bridgend.

Councillor Richard Young, the council's Cabinet Member for Communities, said "It's absolutely fantastic that so many of our local parks and green spaces have earned prestigious Green Flag Awards this year.

"I extend special congratulations to Coychurch Crematorium on successfully retaining their Green Flag award for the tenth consecutive year. The grounds and gardens of the crematorium create a comforting environment of peace and tranquillity where visitors and mourners can sit and quietly reflect.

"I'd like to commend all of the workers and volunteers for the dedication they put in to maintaining these beautiful green spaces and parks."

Lucy Pritchard, Green Flag Co-ordinator for Wales commented: "I would like to pass on our congratulations to every single park receiving the Green Flag Award 2019/2020. Keep Wales Tidy is extremely proud that so

many parks and green spaces in Wales have reached the high standards necessary to achieve Green Flag status. I'd encourage everyone to get outdoors this summer and enjoy the incredible parks and green spaces we have on our doorstep."

To find out more about the Green Flag awards, please visit the keep wales tidy website.
(www.keepwalestidy.org)

Ends - for more information, contact Esta John, Support Officer on (01656) 643311. Email: esta.john1@bridgend.gov.uk Website: www.bridgend.gov.uk

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

13 SEPTEMBER 2019

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 2019.

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 19th December at 7.00pm. The service will be led by Reverend Stephen Pare, formerly of the Church in Wales Parishes of Llansantffraid, Bettws and Aberkenfig. Musical support will be provided by the Lewis Merthyr Band. Refreshments will be sponsored by W H Preene and Son, independent Funeral Directors, Pontyclun.
- 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 2019. There is no requirement for a well-being statement.

8. **Financial Implications**

8.1 The events refreshments are supported by W H Preene and Son, Funeral Directors. 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
30th August 2019

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

13 SEPTEMBER 2019

REPORT OF THE TREASURER

REVENUE MONITORING STATEMENT 1 APRIL TO 30 JUNE 2019

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 2019 -20 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 2019-20 were approved by the Joint Committee at its meeting of 8 March 2019 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 2019 together with the projected outturn for the financial year.

Table 1 – Crematorium Financial Position 2019-20

Actual Spend 2018-19 £'000		Budget 2019-20 £'000	* Adjusted Actual 01/04/2019 to 30/06/2019 £'000	Projected Outturn 2019-20 £'000	Projected Over/ (Under) Spend £'000
	<u>Expenditure</u>				
310	Employees	329	81	309	(20)
248	Premises	248	59	251	3
158	Supplies, Services & Transport	178	42	177	(1)
94	Agency / Contractors	102	24	102	0
35	Administration	36	9	36	0
4	Capital Financing	776	10	173	(603)
849	Gross Expenditure	1,669	225	1,048	(621)
	<u>Income</u>				
(1,299)	Fees & Charges	(1,303)	(172)	(1,303)	0

(18)	Welsh Government Grant			(13)	(13)
(29)	BCBC Contribution	(30)	(7)	(30)	0
(1,346)	Gross Income	(1,333)	(179)	(1,346)	(13)
(497)	Surplus(-)/Deficit	336	46	(298)	(634)
(497)	Transfer (to)/from Reserve	336	46	(298)	

*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 £20,000 is as a result of one Weekend Assistant position and one Grounds Person/ Relief Crematorium Technician position being vacant.
- The Premises projected outturn overspend of £3,000 is made up of overspends on Gas (£3,500) and Contract Cleaning (£1,000), offset by an underspend on Business Rates (£1,500).
- The Supplies, Services & Transport projected outturn underspend of £1,000 is made up of an underspend on Equipment Repairs & Maintenance (£5,000) which is offset by an overspend on Purchase of Equipment (£2,500) and Security Services (£1,500).
- The projected additional Fees & Charges income of £13,000 is made up of the Child Burial Fees Grant from Welsh Government.

4.2 The Capital Financing budget of £776,000 is broken down in the table below.

Table 2 – Capital Works Budget 2019-20

2019-20	Budget 2019-20 £ 000	Spend to 30 June £ 000	Projected Outturn 2019-20 £ 000
Organ Upgrade	96	10	96
Flower Court Extension	300		0
Site Lighting	300		0
Waiting Room Roof Replacement	30		42
Mess Room Contribution	30		35
Electricity Distribution Boards	20		0
Total	776	10	173

The projected underspend of £603,000 is due to three of the planned works potentially being delayed until 2020-21 (£620,000), offset by overspends on The Waiting Room Roof Replacement (£12,000) and Mess Room (£5,000).

Annual Return

- 4.3 The Annual Return for 2018-19 (**Appendix 1**) was submitted to Wales Audit Office at the end of June 2018, showing a surplus of £497,000 for the year, and an accumulated balance of £1,755,000. Wales Audit Office has now written to confirm that the Return has been audited (**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 Well-being of Future Generations (Wales) Act 2015 Implications

- 7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

8. Financial Implications

- 8.1 Due to the underspend on the Capital Works, the original projected deficit of £336,000 has changed to an overall projected surplus of £298,000. This surplus will be added to Coychurch Crematorium's accumulated reserves, which totalled £1,755,000 as at 31 March 2019.

9. Recommendation:

- 9.1 The Joint Committee is recommended to note the report.

GILL LEWIS

INTERIM HEAD OF FINANCE AND S151 OFFICER

BRIDGEND COUNTY BOROUGH COUNCIL

TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE

SEPTEMBER 2019

Contact Officer: Nigel Smith – Tel No (01656) 643605
Interim Group Manager – Chief Accountant, BCBC
Nigel.Smith@bridgend.gov.uk

Background Papers: Report of the Treasurer
Revenue Estimates 2019-20
Coychurch Crematorium Joint Committee
8 March 2019

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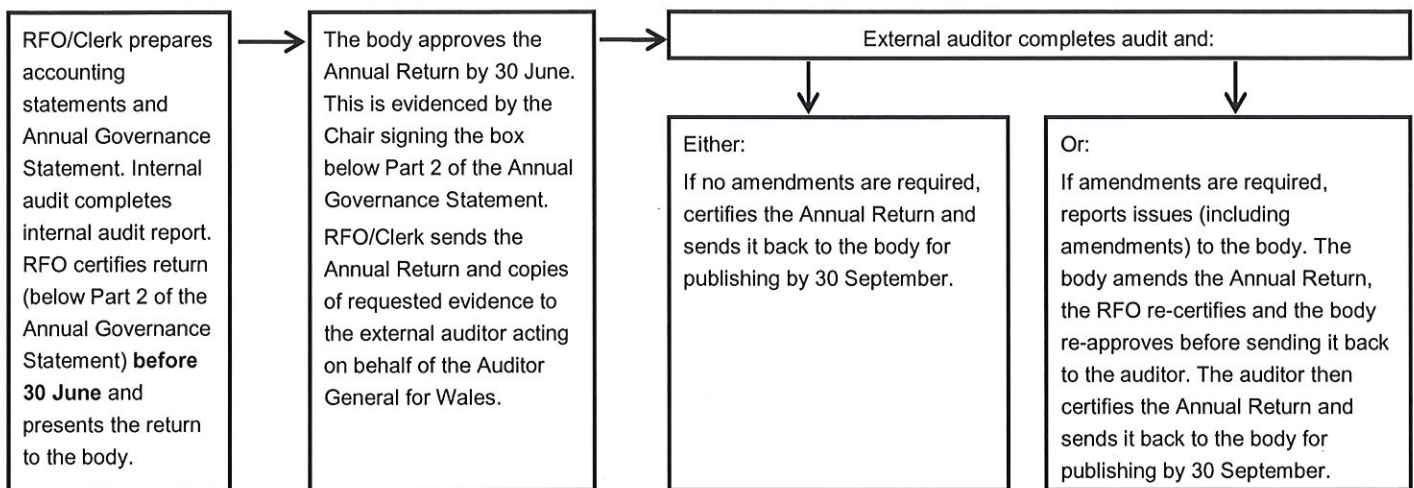
Smaller relevant local government bodies in Wales Annual Return for the Year Ended 31 March 2019

THE ACCOUNTS AND AUDIT PROCESS

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

For minor joint committees with income and expenditure below £2.5 million, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication 'Governance and accountability for local councils in Wales – A Practitioners' Guide' (the Practitioners' Guide). The Practitioners' Guide requires that they prepare their accounts in the form of an annual return. This annual return meets the requirements of the Practitioners' Guide.

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 the Annual Governance Statement.

APPROVING THE ANNUAL RETURN

There are 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.

The committee must approve the annual return BEFORE the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales' Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It MUST NOT be completed by the Clerk/RFO, the Chair or the internal auditor.

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

Accounting statements 2018-19 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2018 (£)	31 March 2019 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	1,082,183	1,258,713	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	1,323,730	1,345,488	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(288,082)	(309,843)	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	(78,784)	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(780,334)	(538,907)	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	1,258,713	1,755,451	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	175,269	179,179	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	1,091,807	1,595,477	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	(8,363)	(19,205)	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,258,713	1,755,451	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,330,305	4,214,263	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

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 2019, 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"> • 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 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 the body's accounts as set out in the notice of audit.	6, 23
<p>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.</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 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

* 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.

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.

<p>Certification by the RFO</p> <p>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 2019.</p>	<p>Approval by the Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature: <i>G. M. Lewis</i></p>	<p style="text-align: center;"><i>54</i></p>
<p>Name: <i>GILLY LEWIS</i></p>	<p>Chair of meeting signature: <i>[Signature]</i></p>
<p>Date: <i>6/6/2019</i></p>	<p>Name: <i>CURR Jonn</i></p>
<p>Date: <i>14-6-2019</i></p>	<p>Date: <i>14-6-2019</i></p>

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

<p>Certification by the RFO</p> <p>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 2019.</p>	<p>Approval by the Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature:</p>	
<p>Name:</p>	<p>Chair of meeting signature:</p>
<p>Date:</p>	<p>Name:</p>
<p>Date:</p>	<p>Date:</p>

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 2019 of:

COYCHURCH CREMATORIUM

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 30 July 2019.

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.

None.

~~(Continue on a separate sheet if required.)~~

External auditor's name: ANTHONY BARRETT

External auditor's signature: 

Date: 14/8/19

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 2019.

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 and substantial assurance provided.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	As above, the annual audit has confirmed that the corporate systems and processes in place ensures these requirements are met. Sample testing in this area confirmed this is the case
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. Budget and 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"/>	Sample check confirmed this was the case.
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 2018/19.
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. Sample testing confirmed bona fide employees and correct payments made.
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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Corporate reconciliations are undertaken and previous audit work has confirmed the process is robust.
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"/>	Annual audit of main accounting system undertaken. Significant assurance provided and no relevant issues identified.

For any risk areas identified by the 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**	
11. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input 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 Committee are included in my detailed report to the Committee dated _____.] * Delete if no report prepared.

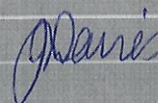
Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2017-18 and 2018-19. 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: signature required

Date: 5/06/19



Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. Proper practices are set out in the Practitioners' Guide.
2. 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. Ask your auditor for an electronic copy of the form if required.
3. 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.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2018) equals the balance brought forward in the current year (line 1 of 2019). Explain any differences between the 2018 figures on this annual return and the amounts recorded in last year's annual return.
5. 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.
6. 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 Committee 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 reconciliations is available in the Practitioners' Guide.
7. **Every committee must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** 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.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. 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.
10. **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.
11. **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.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?		
	Does the bank reconciliation as at 31 March 2019 agree to Line 9?		
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2019?		
	Has the body approved the accounting statements before 30 June 2019 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
All sections	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?		
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.		
If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Committee's approval of the amendments before re-submission to the auditor?		



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Reference: 1441A2019-20

Date issued: 14 August 2019

Dear Committee Members,

Coychurch Crematorium Committee Annual Return for the year ended 31 March 2019

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 2019 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 2019 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

The Auditor General for Wales certified an unqualified certificate and report for the year ended 31 March 2019 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 are no misstatements to report.

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 information was not available at the time of completion of the Annual Return. These details have been included in the audited Annual Return.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Derwyn Owen', is positioned above the printed name.

Derwyn Owen
Engagement Director