

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
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.*

Cyfarwyddiaeth y Prif Weithredwr / Chief Executive's Directorate

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

Gofynnwch am / Ask for: Gwasanaethau
Democrataidd

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

Date / Dyddiad: Dydd Gwener, 25 Awst 2023

Annwyl Cynghorydd,

Cyd Bwyllgor Amlogfa Llangrallo

Cynhelir Cyfarfod Cyd Bwyllgor Amlogfa Llangrallo Hybrid yn Siambr y Cyngor - Swyddfeydd
Dinesig, Stryd yr Angel, Pen-y-bont ar Ogwr, CF31 4WB / Trwy Dimau Microsoft ar **Dydd Gwener, 1
Medi 2023 am 14:00.**

Nodyn – Bydd ymweliad safle yn Amlogfa Llangrallo ddydd Gwener 1 Medi – 12:00pm

AGENDA

1. Ymddiheuriadau am absenoldeb
Derbyn ymddiheuriadau am absenoldeb gan Aelodau.
2. Datganiadau o fuddiant
Derbyn datganiadau o ddiddordeb personol a rhagfarnol (os o gwbl) gan Aelodau /
Swyddogion yn unol â darpariaethau'r Cod Ymddygiad Aelodau a fabwysiadwyd gan y
Cyngor o 1 Medi 2008.
3. Cymeradwyaeth Cofnodion 3 - 6
I dderbyn am gymeradwyaeth y Cofnodion cyfarfod y 09/06/2023
4. Gwobr Baner Werdd 7 - 12
5. Datganiad monitro referniw 1 Ebrill i 30 Mehefin 2023 a datganiad cyfrifyddu 13 - 22
blynyddol 2022-23 diweddariad
6. Materion Brys
I ystyried unrhyw eitemau o fusnes y, oherwydd amgylchiadau arbennig y cadeirydd o'r farn
y dylid eu hystyried yn y cyfarfod fel mater o frys yn unol â Rhan 4 (pharagraff 4) o'r
Rheolau Trefn y Cyngor yn y Cyfansoddiad.

Yn ddiffuant

K Watson

Prif Swyddog, Gwasanaethau Cyfreithiol a Rheoleiddio, AD a Pholisi Corfforaethol

Dosbarthiad:

Cynghorwyr:

E L P Caparros

P Davies

S J Griffiths

G Hopkins

G John

J Lynch-Wilson

JC Spanswick

C Stallard

B Stephens

Agenda Item 3

CYD BWYLLGOR AMLOSGFA LLANGRALLO - DYDD GWENER, 9 MEHEFIN 2023

COFNODION CYFARFOD Y CYD BWYLLGOR AMLOSGFA LLANGRALLO A GYNHALIWYD O BELL TRWY TIMAU MICROSOFT DYDD GWENER, 9 MEHEFIN 2023, AM 14:00

Presennol

Y Cyngorydd B Stephens – Cadeirydd

E L P Caparros

P Davies

G John

JC Spanswick

Ymddiheuriadau am Absenoldeb

S J Griffiths, J Lynch-Wilson a/ac C Stallard

Swyddogion:

Mark Galvin

Joanna Hamilton

Dean Jones

Michael Pitman

Uwch Swyddog Gwasanaethau Democrataidd - Pwyllgorau

Rheolwr Gwasanaethau Profedigaeth a Chofrestrydd

Cyfrifydd - Ariannol

Swyddog Gwasanaethau Democrataidd – Pwyllgorau

22. ETHOL CADEIRYDD (O BLITH AELODAU CYNGOR BWRDEISTREF SIROL RHONDDA CYNON TAF)

PENDERFYNWYD:

Penodi'r Cyngorydd B Stephens yn Gadeirydd Cyd-bwyllgor Amlogsgfa Llangrallo am y flwyddyn i ddod. Cymerodd y Cyngorydd Stephens y Gadair.

23. ETHOL IS-GADEIRYDD (O BLITH AELODAU CYNGOR BWRDEISTREF SIROL PEN-Y-BONT AR OGWR)

PENDERFYNWYD:

Penodi'r Cyngorydd JC Spanswick yn Is-gadeirydd Cyd-bwyllgor Amlogsgfa Llangrallo am y flwyddyn i ddod.

24. DATGANIADAU O FUDDIANNAU

Dim

25. CYMERADWYO'R COFNODION

PENDERFYNWYD:

Cymeradwyo cofnodion cyfarfod Cyd-bwyllgor Amlogsgfa Llangrallo dyddiedig 3 Mawrth 2023, fel cofnod gwir a chywir.

26. ADOLYGIAD BLYNYDDOL O AMCANION CYNLLUN BUSNES 2022-23

Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad, er mwyn rhoi gwybodaeth i'r Cyd-bwyllgor am berfformiad Amlogsgfa Llangrallo yn ystod 2022-23. Roedd y 'Memorandwm Cytundeb' sy'n ymwneud â Chyd-bwyllgor Amlogsgfa Llangrallo yn mynnu bod y Cyd-bwyllgor yn derbyn adroddiad yn y Cyfarfod Cyffredinol Blynyddol yn adolygu perfformiad yn erbyn y Cynllun Busnes ar gyfer y flwyddyn ariannol flaenorol.

Cyfeiriodd sylw'r Aelodau at Atodiad A yr adroddiad, oedd yn nodi perfformiad Amlogsgfa Llangrallo mewn perthynas â:

- Nifer yr amlogsiadau;

- Safonau gwasanaeth;
- Gwariant cynlluniedig; a
- Chyflawni amcanion y Cynllun Busnes

Yna rhoddodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth grynodedb o beth o'r data allweddol mewn perthynas â phob un o'r pwyntiau bwled uchod allan o'r wybodaeth y manylwyd arni yn yr atodiad, er budd y Cyd-bwyllgor.

Yn eu tro, cadarnhaodd yr Aelodau fod y wybodaeth yn atodiad yr adroddiad yn darllen yn gadarnhaol iawn, yn enwedig o ran perfformiad a boddhad cyffredinol y cyhoedd oedd wedi defnyddio'r Amlogfa am y cyfnod 2022-23.

PENDERFYNWYD: Bod y Cyd-bwyllgor yn nodi'r adroddiad gyda phleser ac yn cytuno i anfon llythyr o werthfawrogiad oddi wrth yr Aelodau at staff yn yr Amlogfa yn diolch iddynt am yr holl waith caled yr oeddent wedi ei wneud i'r gwasanaeth yn ystod y 12 mis diwethaf.

27. ARCHWILIAD MEWNOL AMLOSGFA LLANGRALLO

Cyflwynodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth adroddiad, a'i ddiben oedd rhoi gwybod i'r Cydbwyllgor am Archwiliad Mewnol diweddar yn Amlogfa Llangrallo mewn perthynas â blwyddyn ariannol 2022-23.

Fel gwybodaeth gefndir, cadarnhaodd fod adolygiad Archwilio Mewnol o'r Amlogfa yn cael ei gynnal fel rhan o Gynllun Archwilio Mewnol Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr 2022-23. Amcan yr Archwiliad oedd rhoi sicrwydd i'r Cyd-bwyllgor bod y trefniadau rheoli mewnol, llywodraethu a rheoli risg mewn perthynas ag Amlogfa Llangrallo yn ddigonol ac yn effeithiol. Manylwyd ar amcanion yr archwiliad ym mharagraff 2.2 o'r adroddiad.

Dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth fod yr archwiliad wedi nodi nifer o gryfderau a meysydd o arfer da ar gyfer pob amcan archwilio. Ni nodwyd unrhyw faterion allweddol yn ystod yr archwiliad, ond cafodd dau argymhelliad blaenoriaeth isel eu codi ac roedd cynllun gweithredu'r rheolwyr wedi cael ei ddiweddarau ers hynny gyda sylwadau cysylltiedig gan y rheolwyr.

Dywedodd fod barn yr Archwiliad wedi dod i'r casgliad bod sicrwydd sylweddol bod system gadarn o lywodraethu, rheoli risg a rheolaeth yn ei lle, gyda rheolaethau mewnol yn gweithredu'n effeithiol ac yn cael eu cymhwyso'n gyson i gefnogi cyflawni amcanion yn y maes a archwiliwyd. Felly, nid oedd angen unrhyw gamau pellach.

Roedd copi o'r Adroddiad Archwilio Mewnol ynghlwm yn Atodiad A i'r adroddiad.

Mewn ymateb i gwestiwn gan Aelod p'un a oedd gan Gynghorau Rhondda Cynon Taf a Bro Morgannwg ddolen gyswilt i dudalennau gwe CBSP yn ymwneud â'r Amlogfeydd, dywedodd Rheolwr a Chofrestrydd y Gwasanaethau Profedigaeth nad oedd hyn yn bosibl, gan mai CBSP oedd yr Awdurdod arweiniol ac felly yr unig un o'r tri Chyngor oedd â pherchnogaeth a hawliau diweddarau ar y rhan hon o'r we.

PENDERFYNWYD: Bod y Cydbwyllgor yn nodi'r Adroddiad Archwilio Mewnol.

28. DATGANIAD CYFRIFON BLYNYDDOL 2022-23

Cyflwynodd y Cyfrifydd Rheolaeth Ariannol a Chau adroddiad, er mwyn cyflwyno'r Datganiad Cyfrifon Blynnyddol heb ei archwilio ar gyfer blwyddyn ariannol 2022-23 i'r

Cyd-bwyllgor, ac i gael cymeradwyaeth i gyflwyno'r Datganiad Cyfrifon Blynyddol ar gyfer Amlogfa Llangrallo i Archwilio Cymru.

Cadarnhaodd fod Rheoliadau Cyfrifon ac Archwilio (Cymru) 2018, yn ei gwneud yn ofynnol i'r Cyd-bwyllgor gymeradwyo'r Datganiad Cyfrifon Blynyddol yn ffurfiol erbyn 30 Mehefin eleni ac ardystio eu bod yn cyflwyno sefyllfa ariannol Amlogfa Llangrallo yn deg.

Mewn perthynas â'r sefyllfa bresennol, tynnodd sylw'r Aelodau at Adran 1 o'r Datganiad Cyfrifon Blynyddol (Atodiad 1 i'r adroddiad), oedd yn dangos bod Amlogfa Llangrallo yn 2022-23 wedi gwneud diffyg net o £361,665 (gwahaniaeth rhwng 'Balansau a ddygwyd ymlaen' Llinell 1 a 'Balansau a gariwyd ymlaen' Llinell 7). Roedd y diffyg wedi cael ei dynnu o'r gronfa gronedig wrth gefn ar gyfer yr Amlogfa a ddygwyd ymlaen ar 31 Mawrth 2022, gan ddod â chyfanswm y gronfa wrth gefn honno i £2,817,942 ar 31 Mawrth 2023 o gymparu â £3,179,607 ar 31 Mawrth 2022.

Roedd Tabl 1 yn yr adroddiad yn adlewyrchu crynodeb o sefyllfa ariannol derfynol yr Amlogfa ar gyfer 2022-23 o'i chymharu â'r gyllideb a osodwyd ar ddechrau'r flwyddyn ariannol.

Amlinellai paragraff 3.2 o'r adroddiad rai esboniadau am yr amrywiadau mwy sylweddol oddi wrth y gyllideb, ac ymhelaethodd arnynt er budd y Cyd-bwyllgor.

Dangosai Tabl 2 yn yr adroddiad ddadansoddiad o'r Gyllideb Cynnal a Chadw Cyfalaf Arfaethedig (y cyfeirir ati fel costau Ariannu Cyfalaf yn Nhabl 1) ynghyd â'r Alldro a'r Amrywiannau ar gyfer 2022-23.

Yn ogystal â'r Datganiad Cyfrifon Blynyddol, darparwyd Mantolen atodol yn Nhabl 3 yn yr adroddiad. Roedd y wybodaeth atodol hon yn rhoi dadansoddiad pellach o'r ffigurau a gofnodwyd yn y Datganiad Cyfrifon Blynyddol. Dywedodd y Cyfrifydd Rheolaeth Ariannol a Chau mai er gwybodaeth yn unig yr oedd hyn ac felly nad oedd yn destun archwiliad ar ddiwedd y flwyddyn.

Roedd rhagor o wybodaeth am y balansau a nodir yn Nhabl 3, ym mharagraff 3.4 o'r adroddiad.

PENDERFYNWYD: Bod y Cydbwyllgor yn cymeradwyo'r Datganiad Cyfrifon Blynyddol ar gyfer Amlogfa Llangrallo am 2022-23 (Atodiad 1) ac yn gofyn i Gadeirydd y Cydbwyllgor lofnodi'r Datganiad Cyfrifon Blynyddol cyn ei gyflwyno i Archwilio Cymru.

29. **EITEMAU BRYD**

Dim.

Daeth y cyfarfod i ben am 14:38

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Agenda Item 4

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	1 SEPTEMBER 2023
Report Title:	GREEN FLAG AWARD
Report Owner / Corporate Director:	REPORT OF THE CLERK & TECHNICAL OFFICER COYCHURCH CREMATORIUM JOINT COMMITTEE
Responsible Officer:	JOANNA HAMILTON BEREAVEMENT SERVICES MANAGER & REGISTRAR
Policy Framework and Procedure Rules:	There is no impact on the policy framework and procedure rules.
Executive Summary:	To advise the Joint Committee on Coychurch Crematorium's Green Flag Award success for 2023, which the Crematorium has received for the fourteenth year in succession, confirming continued recognition of its status as one of the best green spaces in the country, demonstrating the highest standards of management of the site and grounds.

1. Purpose of 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 2023.

2. Background

- 2.1 The Green Flag Award sets the benchmark standard for the management of parks and green spaces across the United Kingdom and around the world. 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 and reward the high standards against which our parks and green spaces are measured. It is also seen as a way of encouraging organisations to achieve high environmental standards, setting a benchmark of excellence in recreational green areas. All green spaces are different and diversity is encouraged with each site being judged on its merits.

2.2 Coychurch Crematorium received its first award in 2010 and annually thereafter. A re-submission for the Green Flag Award was made in January 2023 and awards were announced on 18th July 2023.

3. Current situation / proposal

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

3.2 Coychurch Crematorium is flying its Green Flag for the fourteenth year in succession.

3.3 The Chairperson of the Coychurch Crematorium Joint Committee and the Bereavement Services Manager and Registrar normally collect the Green Flag Award at a ceremony but the Green Flag Award organisers will not hold an award ceremony this year. Instead the Green Flag and certificate have been delivered directly to Coychurch Crematorium.

3.4 On 21st July 2023 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 1**.

3.5 The award requires an annual application and a further submission will be made in January 2024.

4. Equality implications (including Socio-economic Duty and Welsh Language)

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty, and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services, and functions. This is an information report, therefore, it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

5.1 The well-being goals identified in the Act were considered in the preparation of this report. As the report is for information 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.

6. Climate Change Implications

6.1 There are no Climate Change implications arising from this report.

7. Safeguarding and Corporate Parent Implications

7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

8. Financial implications

8.1 None.

9. Recommendation:

9.1 The Joint Committee is recommended to note the report.

Background Papers: None

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Media Release

I'r Cyfryngau

19 July 2023



Green Flags fly high across Bridgend County Borough

Eight green spaces across Bridgend County Borough have been awarded a prestigious Keep Wales Tidy Green Flag Award in recognition of their excellent visitor facilities, high environmental standards, and commitment to delivering high quality green spaces.

Coychurch Crematorium will fly high its Green Flag for an impressive 14th consecutive year, whilst Ogmere Vale Fire Station has become the first Fire and Rescue Station in the UK to achieve the coveted Green Flag Community Award.

As well as Coychurch Crematorium, 'Full Award' status was also achieved by Parc Slip Nature Reserve, Bryngarw Country Park and Maesteg Welfare Park, which is run by the council in partnership with Friends of Maesteg Welfare Park.

Meanwhile, Caerau Market Garden, Spirit of the Llynfi Woodlands and Tremains Wood in Brackla all joined Ogmere Vale Fire Station in receiving a 'Community Award'.

The Green Flag is a nationally recognised award which is presented to green spaces that meet objectives around strong community involvement, environmental management, biodiversity, landscape and heritage and for being a welcoming place.

I would like to congratulate all winners of the Green Flag award and recognise the efforts of everyone who has played a part in maintaining green spaces across the county borough.

I recognise the importance of green spaces to local communities as they can be enjoyed by absolutely anyone. I would also like to strongly encourage residents to make the most of these special spaces as it's clear that they can play a key role in benefiting an individual's mental and physical health.

Cllr John Spanswick, Cabinet Member for Climate Change and Environment

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Agenda Item 5

Meeting of:	COYCHURCH CREMATORIUM JOINT COMMITTEE
Date of Meeting:	1 SEPTEMBER 2023
Report Title:	REVENUE MONITORING STATEMENT 1 APRIL TO 30 JUNE 2023 & ANNUAL ACCOUNTING STATEMENT 2022-23 UPDATE
Report Owner / Corporate Director:	TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
Responsible Officer:	DEAN JONES ACCOUNTANT FINANCIAL CONTROL AND CLOSING
Policy Framework and Procedure Rules:	There is no impact on the policy framework or procedure rules
Executive Summary:	<ul style="list-style-type: none"> • The Revenue Monitoring Statement 1 April to 30 June 2023 and Annual Accounting Statement 2022-23 update is presented to the Joint Committee • The Revenue Monitoring Statement shows current income and expenditure levels, and a projected budget deficit of £311,000 for 2023-24. This is due to additional unforeseen costs relating to the Flower Court Extension. This will reduce the accumulated balance for 2023-24. • The Annual Accounting Statement is included in Appendix 1 and shows in 2022-23 that Coychurch Crematorium made a net deficit of £361,665, and has an accumulated balance of £2,817,942 at 31st March 2023. The Statement has been forwarded to Audit Wales for review which will be completed later in the year and an update provided at the next committee meeting.

1. Purpose of Report

- 1.1 The purpose of this report is to inform the Joint Committee of income and expenditure for the first quarter of the 2023-24 financial year along with a projection of the final outturn for 2023-24 and to provide an update to the Committee in relation to the Annual Accounting Statement 2022-23.

2. Background

- 2.1 The 2023-24 Revenue Budget was approved by the Joint Committee at its meeting on 3 March 2023. The current budget position and projected outturn for 2023-24 is shown in paragraph 3.1.
- 2.2 The unaudited Annual Accounting Statement for the 2022-23 financial year was presented and approved by the Joint Committee at the meeting on the 9 June 2023.

3. Current situation / proposal

- 3.1 Table 1 below shows detail of income and expenditure for the period April to June 2023, together with the projected outturn for the financial year.

Table 1 – Crematorium Financial Position 2023-24

Actual Spend 2022-23 £'000		Budget 2023-24 £'000	*Adjusted Actual 01/04/2023 to 30/06/2023 £'000	Projected Outturn 2023-24 £'000	Projected Over/ (Under) Spend £'000
	<u>Expenditure</u>				
396	Employees	407	95	407	0
260	Premises	440	21	440	0
153	Supplies, Services & Transport	229	35	229	0
95	Agency / Contractors	113	31	113	0
50	Administration	40	10	40	0
826	Capital Financing	513	371	753	240
1,780	Gross Expenditure	1,742	563	1,982	240
	<u>Income</u>				
(1,372)	Fees And Charges	(1,625)	(198)	(1,625)	0
(14)	Welsh Government Grant	(14)	(7)	(14)	0
(32)	BCBC Contribution	(32)	(8)	(32)	0
(1,418)	Gross Income	(1,671)	(213)	(1,671)	0
362	(Surplus)/Deficit	71	350	311	240
362	Transfer (to)/from Reserve	71		311	

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

Table 1 shows a projected deficit of £311,000 for the 2023-24 financial year. This is due to a projected over spend of £240k in capital financing for unforeseen additional capital works necessary for the Flower Court extension, to include expenditure on roofing and drainage. This will be funded from the Crematorium accumulated balance.

- 3.2 Table 2 below shows a breakdown of the Capital Financing budget for 2023-24, along with expenditure for the period April to June 2023 and projected outturn for the financial year. Capital works for the Chapel of Remembrance will no longer be undertaken, instead, over £11,000 has been spent from the Day to Day maintenance revenue budget on various chapel refurbishments.

Table 2 – Capital Financing Budget 2023-24

	Budget 2023-24	Spend to 30/06/23	Projected Outturn 2023-24
	£'000	£'000	£'000
Flower Court Extension	403	371	653
Groundworks - Paths	100	0	100
Chapel of Remembrance	10	0	0
Total	513	371	753

3.3 The Annual Accounting Statement 2022-23 (**Appendix 1**) was submitted to Audit Wales at the end of July 2023, showing a deficit of £361,665 for the year, and an accumulated balance of £2,817,942 at 31 March 2023. It is anticipated that the Statement will now be audited later this year in the Autumn. If the accounts are not able to be signed and published by the 30 September as set out in the Accounts and Audit (Wales) Regulations 2014 (as amended 2018) the Council will publish a Regulation 10 notice setting out the reasons why. Updates will be provided to Committee as appropriate.

4. Equality implications (including Socio-economic Duty and Welsh Language)

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty, and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services, and functions. This is an information report, therefore, it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

5.1 The Act provides the basis for driving a different kind of public service in Wales, with 5 ways of working to guide how public services should work to deliver for people. The following is a summary to show how the 5 ways of working to achieve the well-being goals have been used to formulate the recommendations within this report:

- **Long-term:** the consideration and approval of this report will assist in the short-term planning for the long-term operation of the crematorium.
- **Prevention:** the consideration and approval of this report will assist in the planning of expenditure and funding to support future service delivery for the benefit of communities.
- **Integration:** the report supports all the well-being objectives.
- **Collaboration:** savings are achieved as a result of collaboration and integrated working of the Joint Committee.

- **Involvement:** publication of the report ensures that members and stakeholders can review and certify the Revenue Monitoring Statement 2023-24 and Annual Accounting Statement update for 2022-23.

6. Climate Change Implications

6.1 There are no Climate Change implications arising from this report.

7. Safeguarding and Corporate Parent Implications

7.1 There are no Safeguarding and Corporate Parent implications arising from this report.

8. Financial Implications

8.1 These are reflected within the report.

9. Recommendation

9.1 The Joint Committee is recommended to note the income and expenditure for the first quarter of the 2023-24 financial year along with a projection of the final outturn for 2023-24, and the position in relation to the audit of the Annual Accounting Statement 2022-23.

Background documents: None

Minor Joint Committees in Wales

Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: COYCHURCH CREMATORIUM

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	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	2,898,883	3,179,607	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	1,510,211	1,417,769	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(358,585)	(395,553)	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	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(870,902)	(1,383,881)	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	3,179,607	2,817,942	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	172,118	143,819	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	3,018,016	2,684,138	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	(10,527)	(10,015)	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	3,179,607	2,817,942	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	4,860,080	4,934,501	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 2023, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the 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.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1.



2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2023.</p>	<p>Approval by the Council/Board/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>Minute ref: 29</p>
<p>Name: Carys Lord</p>	<p>Chair of meeting signature: </p>
<p>Date: 02/06/2023</p>	<p>Name: Barry Stephens</p> <p>Date: 25/06/23</p>

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 2023.

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"/>	All payments are made through the Council's bank account and ledger system.
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"/>	All payments made through the Council's financial system. The sample testing confirmed that the vast majority of payments were supported by invoices and correctly authorised. VAT has been accounted for correctly.
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 Management Policy and a Corporate risk assessment is in place. Risk Assessment procedure guidance for risks available to all Council departments.
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. Budget and reserves are monitored centrally and reported to the 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"/>	Charges for the Crematorium were agreed by the Joint Committee on 4th March 2022 and income is recorded on Council's central system.
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.
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"/>	Staff paid on NJC paycales via central payroll system. Testing verified that all staff paid on the crematorium cost code during this year were employed in roles that are related to the Crematorium.

	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**	
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Confirmed that the Crematorium was included on the Fixed 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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Crematorium use main Council bank account. Previous audits have confirmed the controls are 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"/>	Centralised main accounting audit performed regularly, and no recent relevant issues identified.

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**	
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.

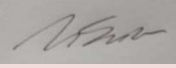
[My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated _____.] * Delete if no report prepared.

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 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Nathan Smith – Assistant Audit Manager

Signature of person who carried out the internal audit:

A small, rectangular box containing a handwritten signature in black ink. The signature is cursive and appears to be the name of the person who carried out the internal audit.

Date: 30th May 2023