

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

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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: Democratic Services

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

Date / Dyddiad: Friday, 25 August 2023

Dear Councillor,

COYCHURCH CREMATORIUM JOINT COMMITTEE

A meeting of the Coychurch Crematorium Joint Committee will be held as Hybrid in the Council Chamber - Civic Offices, Angel Street, Bridgend, CF31 4WB / Via Microsoft Teams on **Friday, 1 September 2023 at 14:00.**

Please note – There will be a site visit before the meeting at the Coychurch Crematorium on Friday 1 September – 12:00pm

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 09/06/2023
4. Green Flag Award 7 - 12
5. Revenue Monitoring Statement 1 April to 30 June 2023 & Annual Accounting Statement 2022-23 update 13 - 22
6. 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

Chief Officer, Legal and Regulatory Services, HR and Corporate Policy

Distribution:

Councillors:

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

COYCHURCH CREMATORIUM JOINT COMMITTEE - FRIDAY, 9 JUNE 2023

MINUTES OF A MEETING OF THE COYCHURCH CREMATORIUM JOINT COMMITTEE
HELD REMOTELY - VIA MICROSOFT TEAMS ON FRIDAY, 9 JUNE 2023 AT 14:00

Present

Councillor B Stephens – Chairperson

E L P Caparros

P Davies

G John

JC Spanswick

Apologies for Absence

S J Griffiths, J Lynch-Wilson and C Stallard

Officers:

Mark Galvin

Senior Democratic Services Officer - Committees

Joanna Hamilton

Bereavement Services Manager and Registrar

Dean Jones

Accountant - Financial

Michael Pitman

Technical Support Officer – Democratic Services

22. ELECTION OF CHAIRPERSON (FROM RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL MEMBERS)

RESOLVED:

That Councillor B Stephens be appointed as Chairperson of the Coychurch Crematorium Joint Committee for the ensuing year. Councillor Stephens took the Chair.

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

RESOLVED:

That Councillor JC Spanswick be appointed as 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 a meeting of the Coychurch Crematorium Joint Committee dated 3 March 2023, be approved as a true and accurate record.

26. ANNUAL REVIEW OF 2022-23 BUSINESS PLAN OBJECTIVES

The Bereavement Services Manager and Registrar presented a report, in order to advise the Joint Committee on the performance of Coychurch Crematorium during 2022-23. The 'Memorandum of Agreement' relating to the Coychurch Crematorium Joint Committee, required that the Joint Committee shall receive a report at the Annual General Meeting reviewing performance against the Business Plan for the preceding financial year.

She referred Members to Appendix A of the report, which identified the performance of Coychurch Crematorium relating to:

- Number of cremations;
- Service standards;
- Planned expenditure; and
- Achievement of Business Plan objectives

The Bereavement Services Manager and Registrar then gave a resume of some of the key data in respect of each of the bullet points above from the information as detailed in the appendix, for the benefit of the Joint Committees.

Members in turn, confirmed that the information in the report's appendix made for some very positive reading, particularly with regards to performance and the overall satisfaction of the public who had used the Crematorium for the period 2022-23.

RESOLVED: That the Joint Committee noted the report with pleasure and agreed that a letter of appreciation from Members be sent to staff in the Crematoria, thanking them for all the hard work they had committed to the service during the last 12 months.

27. **INTERNAL AUDIT OF COYCHURCH CREMATORIUM**

The Bereavement Services Manager and Registrar presented a report, the purpose of which being, to inform the Joint Committee of a recent Internal Audit of Coychurch Crematorium in respect of financial year 2022-23.

By way of some background information, she confirmed that an Internal Audit review of the Crematorium was undertaken as part of Bridgend County Borough Council's 2022-23 Internal Audit Plan. The objective of the Audit, was to provide assurance to the Joint Committee on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Coychurch Crematorium. The audit objectives were detailed in paragraph 2.2 of the report.

The Bereavement Services Manager and Registrar advised, that the audit identified a number of strengths and areas of good practice for each audit objective. No key issues were identified during the audit, with two low priority recommendations being raised and the management action plan had since been updated with associated management comments.

She stated that the Audit opinion concluded that there was substantial assurance that a sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. Therefore, there were no further actions required.

A copy of the Internal Audit Report was attached at Appendix A to the report.

In response to a Members question regarding the Rhondda Cynon Taf and Vale of Glamorgan Council's having a link to BCBC's web pages relating to the Crematoria, the Bereavement Services Manager and Registrar advised that this was not possible, as BCBC were the lead Authority and therefore the only one of the through Participating Council's that had ownership and updating rights to this part of the web.

RESOLVED: That the Joint Committee noted the Internal Audit report.

28. **ANNUAL ACCOUNTING STATEMENT 2022-23**

The Accountant Financial Control and Closing presented a report, in order to present the unaudited Annual Accounting Statement for the 2022-23 financial year to the Joint Committee, and to obtain approval to submit the Annual Accounting Statement for Coychurch Crematorium to Audit Wales.

He confirmed that the Accounts and Audit (Wales) Regulations 2018, required that the Joint Committee must formally approve the Annual Accounting Statement by 30 June this year and certify that they present fairly the financial position of Coychurch Crematorium.

In relation to the current situation, he drew Members attention to Section 1 of the Annual Accounting Statement (Appendix 1 to the report), which showed that in 2022-23 Coychurch Crematorium made a net deficit of £361,665 (difference between Line 1 'Balances brought forward' and Line 7 'Balances carried forward'). The deficit had been deducted from the accumulated reserve for the Crematorium brought forward at 31 March 2022, bringing the total of that reserve to £2,817,942 at 31 March 2023 compared to £3,179,607 at 31 March 2022.

Table 1 in the report, reflected a summary of the final financial position for the Crematorium for 2022-23 compared to the budget set at the start of the financial year.

Paragraph 3.2 of the report, outlined some explanations for the more significant variances from budget, which he expanded upon for the benefit of the Joint Committee.

Table 2 in the report, showed a breakdown of the Planned Capital Maintenance Budget (referred to as Capital Financing costs in Table 1) along with the Outturn and Variances for 2022-23.

In addition to the Annual Accounting Statement, a supplementary Balance Sheet was provided in Table 3 within the report. This supplementary information provided a further breakdown of the figures recorded in the Annual Accounting Statement. The Accountant Financial Control and Closing, advised that this was for information only and was therefore not subject to audit at year end.

Further information concerning the balances detailed in Table 3, were detailed at paragraph 3.4 of the report.

RESOLVED:

That the Joint Committee approved the Annual Accounting Statement for Coychurch Crematorium for 2022-23 (Appendix 1 of the report referred), and requested that the Chairperson of the Joint Committee signs the Annual Accounting Statement prior to submission to Audit Wales.

29. **URGENT ITEMS**

None.

The meeting closed at 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 payscales 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.

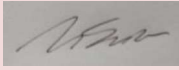
[My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated _____.] * Delete if no report prepared.

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