

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT OF THE TREASURER

### COYCHURCH CREMATORIUM JOINT COMMITTEE

FRIDAY 18 SEPTEMBER 2015

#### POST AUDIT ANNUAL RETURN 2014-15

##### 1. Purpose of the Report

- 1.1 The purpose of this report is to present the post audited Annual Return for the financial year 2014-15 to the Joint Committee.

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

- 2,1 None.

##### 3. Background

- 3.1 The Accounts and Audit (Wales) Regulations 2014 require all local councils and joint committees to prepare their annual accounting statements in accordance with proper practices.
- 3.2 Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 requires smaller local government bodies such as Joint Committees with an annual income and expenditure of below £2.5 million to complete an Annual Return.
- 3.3 Joint Committees that complete an Annual Return receive a limited assurance audit carried out in accordance with guidance issued by the Wales Audit Office.
- 3.4 The unaudited Annual Return was presented to the Joint Committee on 12 June 2015 and has now been audited by KPMG, the external auditors appointed by the Joint Committee.
- ##### 4. Current Situation /Proposal
- 4.1 The Annual Return for the year ended 31 March 2015 has been audited and agreed with no changes. The surplus for the year remains at £176,000, which leaves an accumulated surplus of £1,195,000 at 31 March 2015.

- 4.2 The Annual Return for the year ended 31 March 2015 is attached as **Appendix 1** which shows the Crematorium Joint Committee total useable reserves at year end of £1,195,000.
- 4.3 The mutual responsibilities of auditor and the audited body are expressed in the 'Review of Annual Return for the year ending 31 March 2015', which appears as **Appendix 2**. This report sets out the limited assurance audit opinion that confirms to the reader that:
- the information contained in the Annual Return is in accordance with proper practices; and
  - no matters have come to the auditor's attention giving cause for concern that relevant legislation and regulatory requirements have failed to be met.

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

- 5.1 None.

## 6. **Equalities Impact Assessment**

- 6.1 There is no impact on the Policy Framework and Procedure Rules.

## 7. **Financial Implications**

- 7.1 The surplus as at 31 March remains at £176,000 as previously reported to Committee on 12 June 2015. This surplus has been added to the accumulated reserve for the Crematorium bringing the total of that reserve to £1,195,000. This reserve is being held to meet planned costs of the cremator replacement programme.

## 8. **Recommendation:**

- 8.1 The Joint Committee is recommended to note and approve :
- the Annual Return for the year ended 31 March 2015
  - the auditors "Review of Annual Return"

**NESS YOUNG CPFA  
SECTION 151 OFFICER AND CORPORATE DIRECTOR –RESOURCES  
BRIDGEND COUNTY BOROUGH COUNCIL  
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE  
18 SEPTEMBER 2015**

**Contact Officer:** **Fran Mantle** Tel No (01656) 643286  
Finance Manager Governance & Exchequer  
Frances.Mantle@bridgend.gov.uk

**Background Papers:** Unaudited Annual Return  
Coychurch Crematorium Joint Committee Report Friday 12 June 2015