

**CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL**

GWŶS I GYFARFOD O'R CYNGOR

C. Hanagan
Cyfarwyddwr Materion Cyfathrebu a Phennaeth Dros Dro'r Gwasanaethau
Llywodraethol
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf
Y Pafiliynau
Parc Hen Lofa'r Cambrian
Cwm Clydach CF40 2XX

Dolen gyswilt: Marc Jones - Swyddog Gwasanaethau Democrataidd (01443 424102)

DYMA WŶS I CHI i gyfarfod o **AMLOSGFA LLWYDCOED** yn cael ei gynnal yn **Civic Offices, Merthyr Tydfil County Borough Council, Merthyr Tydfil** ar **DYDD MAWRTH, 18FED MEDI, 2018** am **2.00 PM**.

AGENDA

Tudalennau

1. DATGAN BUDDIANT

Derbyn datganiadau o fuddiannau personol gan Aelodau, yn unol â gofynion y Côd Ymddygiad.

Noder:

1. Mae gofyn i Aelodau ddatgan rhif a phwnc yr agendwm mae eu buddiant yn ymwneud ag ef a mynegi natur y buddiant personol hwnnw; a
2. Lle bo Aelodau'n ymneilltuo o'r cyfarfod o ganlyniad i ddatgelu buddiant sy'n rhagfarnu, mae rhaid iddyn nhw roi gwybod i'r Cadeirydd pan fyddan nhw'n gadael.

2. COFNODION

Derbyn cofnodion cyfarfod diwethaf Cydbwyllgor Amlogfa Llwydcoed a gafodd ei gynnal ar 19 Mehefin 2018.

3 - 6

3. YSTADEGAU A CHYFLAWNIAD

Trafod adroddiad Rheolwr y Gwasanaethau Profedigaethau

7 - 8

4. ADRODDIAD Y TRYSORYDD

Trafod adroddiad y Trysorydd mewn perthynas â'r canlynol;

- Adroddiad Blynyddol (drafft) ar gyfer y flwyddyn sy'n dod i ben 31 Mawrth 2018
- Monitro'r Gyllideb 2018/19 – Y Newyddion Diweddaraf

9 - 22

5. **BUSNES BRYD**

Trafod unrhyw faterion sydd, yn ôl doethineb y Cadeirydd, yn faterion brys yng ngoleuni amgylchiadau arbennig.

Cyfarwyddwr Materion Cyfathrebu a Phennaeth Dros Dro'r Gwasanaethau Llywodraethol

Cylchreliad:-

Cynrychioli Cyngor Bwrdeistref Sirol Merthyr Tudful
Cynghorwyr y Fwrdeistref Sirol, M. Colbran, J. Thomas, D. Issac a D. Chaplin

Cynrychioli Cyngor Bwrdeistref Sirol Rhondda Cynon Taf
Cynghorwyr y Fwrdeistref Sirol, (Mrs A. Crimmings, A. S. Fox, K. Morgan, H Boggis a G.Jones

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

Minutes of the Annual General Meeting of the Llwydcoed Crematorium Joint Committee held at the Civic Offices of Merthyr Tydfil County Borough Council, Merthyr Tydfil on Tuesday, 19 June 2018 commencing at 2.00 p.m.

PRESENT

Merthyr Tydfil County Borough Councillors

M. Colbran, J. Thomas, D. Isaac and D. Chaplin

Rhondda Cynon Taf County Borough Councillors

(Mrs) A. Crimmings, H. Boggis and G. Jones

Officers in Attendance

Ms. J. Lewis – Bereavement Services Manager

Mr. N. Griffiths – Head of Financial Services - Community & Children's Services

Mrs. L. Coughlan – Solicitor

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from County Borough Councillors K. Morgan and A. S. Fox (Rhondda Cynon Taf County Borough Council).

2 DECLARATION OF INTERESTS

There were no declarations of interests in matters pertaining to the agenda.

3 ELECTION OF CHAIRMAN OF LLWYDCOED CREMATORIUM JOINT COMMITTEE FOR 2018-19

RESOLVED to elect County Borough Councillor H. Boggis as Chairman of the Joint Committee for the 2018-19 municipal year.

4 APPOINTMENT OF VICE-CHAIRMAN OF THE LLWYDCOED CREMATORIUM JOINT COMMITTEE FOR 2018-19

RESOLVED to appoint County Borough Councillor D. Isaac as Vice-Chairman of the Joint Committee for the 2018-19 municipal year.

5 MINUTES

RESOLVED to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 20th March 2018, subject to the following:-

- 5.1 it being noted in the minutes that Councillor G. Jones had advised the Committee that he had been in contact with the local Male Voice Choir who had agreed to participate in the Christmas carol service.
- 5.2 Minute No. 22 – the Committee was advised that the implementation of a 12-month pilot scheme in respect of bereavement fees for armed forces veterans had now been considered and approved by the Cabinet at Merthyr County Borough Council, it was therefore **RESOLVED** to implement a 12-month pilot scheme in respect of bereavement fees for armed forces veterans.
- 5.3 Minute No. 23 – In response to a query raised with regard to future meetings of the Joint Committee to be held at Llwydcoed Crematorium, it was noted that the costs following the ancillary remedial works had not yet been finalised, however, this would still remain an option to hold meetings in the future.

REPORT OF THE TREASURER

6 DRAFT ANNUAL RETURN FOR THE YEAR ENDED 31ST MARCH 2018

Members considered the report of the Treasurer.

Following discussions regarding the arrangements that are currently in place to maintain the gardens at Llwydcoed Crematorium, the Bereavement Manager reported that this is currently under review and is being considered to employ a permanent member of staff for the future instead of using an agency member of staff.

Members were provided with information relating to:

- The financial performance and movement of usable reserves
- Balance Sheet for the year ended 31st March 2018
- General Fund Balances 2012/13 to 2017/18

and following consideration thereof, it was **RESOLVED** –

- (1) To note the report.
- (2) To note the audited Annual Return for the year ended 31st March 2018 as presented.
- (3) That the Chairman of the Joint Committee signs the Approval and Certification Section of the Annual Return.
- (4) To note and approve the Internal Audit Final Report

REPORT OF THE BEREAVEMENT SERVICES MANAGER

7 STATISTICS AND PERFORMANCE

In her report, the Bereavement Services Manager provided Members with Statistics and Performance figures relating to the operation of the Crematorium since the last meeting and following consideration thereof, it was **RESOLVED** to note the information.

8 MEMBERS VISIT TO LLWYDCOED CREMATORIUM

The Committee was informed that Members visited Llwydcoed Crematorium on Monday 30th April, 2018 and found the visit to be very useful. The works undertaken around the site, especially with the works undertaken to the memorial garden, which is very well used, impressed members.

Members were advised that, if necessary, a further visit could be re-arranged sometime in the future, for those who were unable to attend.

9 URGENT ITEM

Members queried whether a date had been scheduled for the Carol Service.

In response, it was reported that no date had been arranged yet, however, Members would be updated as soon as possible as soon as a date has been scheduled.

**H.BOGGIS
CHAIRMAN**

The meeting terminated at 2.17 p.m.

Tudalen wag

Agendwm 3

Llwydcoed Crematorium Joint Committee
Report of the Bereavement Services Manager

1 Statistics and Performance

Cremations	
1970-2015	50038
2016	1258
2017	1480
Jan – Mar 2018	488
April - June 2018	394
July 2018	91
Total to date	53749
Year to 31 March 2019	
Adults	483
Children	1
Stillbirths	1
NVF's	80
Body organs	1
Scattered	8
Interred	60
Released	417
Applications for memorials	
Book of Remembrance	6
Memorial Cards	0
Plaques on Plots	67
Plaques in Garden	3
Rose Bushes	6
Memorial Leaves	17

RECOMMENDATION:
To note the report

Tudalen wag

LLWYDCOED CREMATORIUM JOINT COMMITTEE

18th September 2018

REPORT OF THE TREASURER

1.0 PURPOSE OF THE REPORT

1.1 This report is intended to ensure that the Joint Committee complies with its legal requirements relating to the production of a Annual Return for the Year Ended 31st March 2018 and to provide Members with an update on the 2018/19 Budget Monitoring position.

2.0 RECOMMENDATIONS

2.1 It is recommended that members approve and note:

(a) the Annual Return for the Year Ended 31st March 2018 (Appendix 1)

(b) the 2018/19 Budget Monitoring update (Appendix 2)

3.0 BACKGROUND

3.1 Annual Return for the Year Ended 31st March 2016

3.1.1 The draft Annual Return for the Year Ended 31st March 2018 was presented to the Joint Committee on 19th June 2018 prior to the independent audit by the Wales Audit Office.

3.1.2 No material amendments have been identified as part of the audit review process and the Annual Return for the Year Ended 31st March 2018 is shown for information (Appendix1).

3.1.3 The level of closing General Reserves held by the Joint Committee increased to £1,669,707 (from £1,131,293 at the year ended 31st March 2017), as reported in the Annual Return.

3.2 2018/19 Budget Monitoring Report

3.2.1 The Budget Monitoring Report provides a comparison of actual and projected expenditure and income against the approved budget for the first five months of 2018/19 financial year. This is shown in the attached Appendix 2.

3.2.2 The Joint Committee on 21st March 2018 approved a revenue budget for 2018/19, which projected a net contribution to reserves of £518,085.

3.2.3 Projected expenditure for 2018/19 totals £617,062 against a budget of £558,730 – an over spend of £58,332.

3.2.4 The main expenditure variance is as follows: -

- Employees - £23,749 over spend. This is mainly due to the costs of covering a member of staff on maternity leave.
- Premises - £37,128 over spend. This is mainly due to the projected road resurfacing costs.

3.2.5 Projected income for 2018/19 totals £1,097,424 against a budget of £1,073,315 showing a surplus of income of £24,109. This is based on the best estimates of the number of cremations to the year-end and will continue to be monitored closely.

3.2.6 Summary position for 2018-19

	£
General Reserves brought forward 1st April 2017	1,131,293
Net revenue charge to reserves in 2017-18	<u>538,414</u>
General Reserves carried forward 31st March 2018	1,669,707
Projected Net Revenue contribution to reserves in 2018/19	<u>483,861</u>
Projected General Reserves 31st March 2019	2,153,568

3.2.7 Appendix 2 shows that during 2018-19 the balance brought forward of **£1,669,707** is anticipated to increase by **£483,861** from a surplus on revenue, taking the projected reserves available as at 31st March 2019 to **£2,153,568**.

4.0 SUMMARY

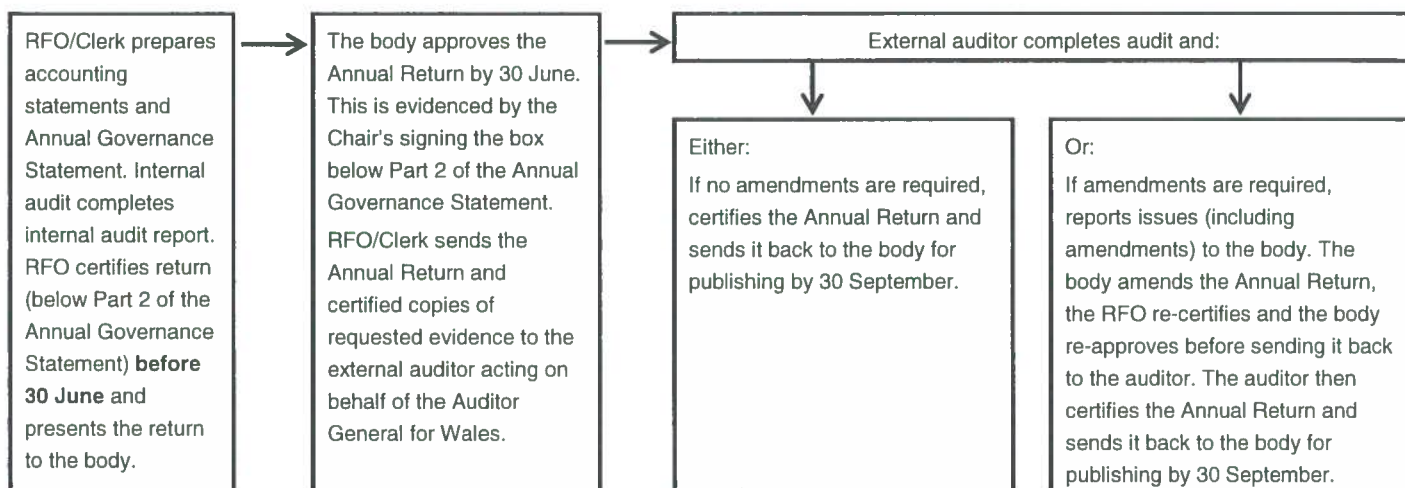
4.1 The level of reserves will be dependent upon the 2018-19 final revenue position and any capital expenditure required as part of the ongoing delivery of the service. This will be monitored closely as part of the Budget Monitoring process and reported to the Joint Committee at appropriate intervals.

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

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

The accounts and audit process

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted in red including both sections of the Annual Governance Statement.

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

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

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

Completion checklist

'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2018?	✓	<input type="checkbox"/>
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	✓	<input type="checkbox"/>
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	✓	<input type="checkbox"/>
	Does the bank reconciliation as at 31 March 2018 agree to line 9?	✓	<input type="checkbox"/>
All sections	Have all red boxes been completed and explanations provided where needed?	✓	<input type="checkbox"/>
Evidence	Has all the information requested by the external auditor been included?	✓	<input type="checkbox"/>

Accounting statements 2017-18 for:

Name of body: LLWYDCOED CREMATORIUM JOINT COMMITTEE

	Year ending		Notes and guidance for compilers
	31 March 2017 (£)	31 March 2018 (£)	

Please round all figures to nearest £.
Do not leave any boxes blank and report £0 or nil balances.
All figures must agree to the underlying financial records for the relevant year.

Statement of income and expenditure/receipts and payments

1. Balances brought forward	809,778	1,131,293	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	1,030,913	1,140,937	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-171,017	-191,673	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	-538,381	-410,850	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	1,131,293	1,669,707	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	77,825	89,161	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	1,072,093	1,585,602	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	-18,625	-5,056	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,131,293	1,669,707	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	2,199,648	2,093,286	The original 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).

14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Annual Governance Statement (Part 1)

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

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref		
	Yes	No*				
1. We have put in place arrangements for: <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	✓	<input type="checkbox"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12		
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	✓	<input type="checkbox"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7		
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Llwydcoed Crematorium Joint Committee to conduct its business or on its finances.	✓	<input type="checkbox"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6		
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	✓	<input type="checkbox"/>	Has given all persons interested the opportunity to inspect and to ask questions about the body's accounts.	6, 23		
5. We have carried out an assessment of the risks facing the Llwydcoed Crematorium Joint Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓	<input type="checkbox"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9		
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	✓	<input type="checkbox"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8		
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Llwydcoed Crematorium Joint Committee and, where appropriate, have included them on the accounting statements.	✓	<input type="checkbox"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6		
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	✓	<input type="checkbox"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23		
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	<input type="checkbox"/>	<input type="checkbox"/>	N/A	✓	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

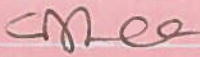
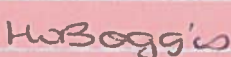
Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Council/Board/ Committee:
	Yes	No*	
1. We have considered the adequacy of reserves held by the body in setting the budget for 2017-18 and 2018-19 and have appropriate plans in place for the use of these reserves.	✓	<input type="checkbox"/>	Has met the requirements of the Local Government Finance Act 1989 in setting the budget requirement and precept for the financial years.
2. When awarding grants under section 137 of the Local Government Act 1972, we have kept a separate account of such grants and considered whether or not the benefits arising from such payments are commensurate with the sums paid.	✓	<input type="checkbox"/>	Has kept and appropriate record of grants awarded and ensured that the expenditure is commensurate with the benefit to the community.
3. The council has ensured that it has a lawful obligation to pay a service gratuity to employees* or The council has no obligation or intention to pay a gratuity to employees.*	✓	<input type="checkbox"/>	Has ensured that where it has an arrangement to provide a gratuity to staff, it has ensured that there is a legal obligation to provide the gratuity.

* Please delete as appropriate.

Llwydcoed Crematorium Joint Committee approval and certification

The Llwydcoed Crematorium Joint 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 Llwydcoed Crematorium Joint Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.</p>	<p>Approval by the Llwydcoed Crematorium Joint Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Llwydcoed Crematorium Joint Committee under minute reference:</p>
	Insert minute reference and date of meeting
RFO signature: 	Chair signature: 
Name: CHRISTOPHER LEE	Name: Helen Boggio
Date: 17/5/18	Date: 19-6-18

Llwydcoed Crematorium Joint 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 Llwydcoed Crematorium Joint Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.</p>	<p>Approval by the Llwydcoed Crematorium Joint Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Llwydcoed Crematorium Joint Committee under minute reference:</p>
	Insert minute reference and date of meeting
RFO signature: signature required	Chair signature: signature required
Name: name required	Name: name required
Date: dd/mm/yyyy	Date: dd/mm/yyyy

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2018 of:

LLWYDCOED CREMATORIUM JOINT COMMITTEE

External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body: LLWYDCOED CREMATORIUM JOINT COMMITTEE

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

The internal audit has been carried out in accordance with the Llwydcoed Crematorium Joint 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 Llwydcoed Crematorium Joint 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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Detailed internal audit report presented to body
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Detailed internal audit report presented to body
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Detailed internal audit report presented to body
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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓	Central function and regular treasurers reports presented to Joint Committee
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Detailed internal audit report presented to body
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>	Llwydcoed Crematorium does not operate a petty cash account
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓	Central function administered by Council's payroll service
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓	Central Function

	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="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓	Central Function
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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓	Central Function
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>	N/A

For any risk areas identified by the Llwydcoed Crematorium Joint Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
14. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text


* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

My detailed findings and recommendations which I draw to the attention of the Llwydcoed Crematorium Joint Committee are included in my detailed report to the Council/Board/Committee dated 25th September 2017.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2016-17 and 2017-18. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: MARC CRUMBIE
Signature of person who carried out the internal audit: 
Date: 14/05/2018

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs.
4. **There are now two boxes for certification and approval by the body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.**
5. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2017) equals the balance brought forward in the current year (line 1 of 2018). Explain any differences between the 2017 figures on this annual return and the amounts recorded in last year's annual return.
7. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
8. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliation is available in the Practitioners' Guide*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
14. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

2018-19				
	Budget £	Actual to 31st August 2018 £	Projected outturn £	Projected variance £
<u>OPERATING EXPENDITURE</u>				
<u>Employees</u>				
Admin salaries	80,100	35,599	100,221	20,121
Technicians wages	84,240	33,211	85,096	856
Agency staff	31,400	0	34,171	2,771
	195,740	68,810	219,489	23,749
<u>Premises</u>				
Repair and Maintenance	60,000	21,489	98,749	38,749
Gas	23,500	7,333	24,890	1,390
Electricity	18,500	6,675	24,560	6,060
NNDR	36,140	36,494	36,494	354
Council Tax	1,400	1,457	1,457	57
Water Charges	510	343	500	-10
Fixtures and Fittings	15,000	556	4,950	-10,050
Cleaning Materials	1,200	1,028	1,778	578
General Insurance	5,800	0	5,800	0
	162,050	75,375	199,178	37,128
<u>Transport</u>				
Plant and Vehicles	3,000	0	4,340	1,340
Car Allowances/Subsistence	0	0		0
	3,000	0	4,340	1,340
<u>Supplies and Services</u>				
Plaques and Memorials	14,000	5,675	9,000	-5,000
Caskets and Urns	5,000	3,384	5,000	0
Books of Remembrance	2,000	1,553	2,000	0
Hire Of Equipment	7,000	6,506	7,000	0
Computer Costs	2,500	0	1,685	-815
Protective Clothing	2,000	598	1,500	-500
Office expenses	7,000	1,490	7,190	190
Subscriptions	1,550	664	900	-650
Analyst's Fees	1,150	1,145	1,145	-5
Medical Expenses	29,000	9,087	28,500	-500
Contractor Payments	45,300	11,774	47,096	1,796
Audit Fees	2,000	-2,100	1,700	-300
Training	500	0	500	0
Other Miscellaneous Expenses	100	1,061	2,000	1,900
Credit/Debit Card Transaction Charges	500	0	500	0
Employers liability insurance	1,515	0	1,515	0
	121,115	40,837	117,231	-3,884
<u>Support costs</u>				
Central Support costs	76,825	0	76,825	0
	76,825	0	76,825	0
Total Operating Expenditure	558,730	185,022	617,062	58,332
<u>OPERATING INCOME</u>				
Caskets and Urns	-6,000	-3,371	-6,050	-50
Plaques and Memorials	-19,000	-9,074	-22,435	-3,435

Cremation Fees	-970,000	-354,460	-986,010	-16,010
Books of Remembrance	-2,265	-1,716	-4,118	-1,853
Burial Fees	-55,000	-15,855	-54,648	352
Exhumation Fees	-980	-238	-571	409
Chapel Use	-10,700	-4,202	-10,085	615
Memorial permits	-9,370	-4,065	-9,756	-386
Mercury Abatement Income	0	0	-3,250	-3,250
Energy Savings	0	-51	-500	-500
Vending Sales	0	0		0
Total Operating Income	-1,073,315	-393,032	-1,097,424	-24,109
Operating Surplus	-514,585	-208,010	-480,361	34,224
Interest on Investments/ Balances	-3,500	0	-3,500	0
Net contribution to/from Reserves	-518,085	-208,010	-483,861	34,224
General reserves B/F	1,669,707		1,669,707	0
Contributions to/ from Revenue	518,085		483,861	-34,224
Capital expenditure charged to reserves				0
General reserves C/F	2,187,792		2,153,568	-34,224

Comments

Additional costs due to maternity cover

Full time gardener and grass cutting

Includes £50k road resurfacing costs

Facultative Technologies maintenance agreement

Estimated 1,429 Cremations nb Fees increased wef 01/04/18 to £690 from £670