

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

**GWŶS I GYFARFOD O'R CYNGOR**

C. Hanagan  
Cyfarwyddwr Gwasanaeth y Gwasanaethau Democraidd a Chyfathrebu  
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf  
Y Pafiliynau  
Parc Hen Lofa'r Cambrian  
Cwm Clydach CF40 2XX

Dolen gyswllt: Marc Jones - Swyddog Gwasanaethau Democraidd (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, 23AIN GORFFENNAF, 2019** am **2.00 PM**.

**AGENDA**

**Tudalennau**

**1. DATGAN BUDDIANT**

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

Nodwch:

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 blaenorol Cydbwyllgor Amlogfa Llwydcoed a gafodd ei gynnal ar 28 Mai 2019.

**3 - 6**

**3. ADRODDIAD RHEOLWR Y GWASANAETHAU PROFEDIGAETHAU**

- Trafod y Rhaglen Gwaith Cyfalaf
- Trafod Gwasanaeth Carolau Nadolig yr Amlogfa.
- Trafod y cynnig ynghylch cynlluniau parcio ceir a phlannu yn y dyfodol.
- Derbyn diweddariad ynghylch Sgriniau Cyfryngau Wesley.

- Derbyn gwybodaeth am hysbysfyrdau'r Amlogfa.
- Derbyn gwybodaeth ynglŷn â darparu ystafell gyfarfod yn Amlogfa Llwydcoed.
- Trafod yr Ystadegau a Chyflawniad

**7 - 18**

#### **4. ADRODDIAD Y TRYSORYDD**

Trafod adroddiad y Trysorydd mewn perthynas â'r canlynol:-

- Adroddiad Blynyddol ar gyfer y flwyddyn sy'n dod i ben 31 Mawrth 2019 (Atodiad 1)
- Monitro'r Gyllideb 2019/20 - Y Newyddion Diweddaraf (Atodiad 2)

**19 - 32**

#### **5. MATERION BRYS**

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

### **Cyfarwyddwr Gwasanaeth y Gwasanaethau Democrataidd a Chyfathrebu**

#### **Cylchreliad:-**

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

Mae'r cofnodion hyn yn amodol ar gymeradwyaeth yng nghyfarfod priodol nesaf y Pwyllgor

These Minutes are subject to approval at the next appropriate meeting of the Panel

**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL  
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL**

**Llwydcoed Crematorium**

Minutes of the meeting of the Llwydcoed Crematorium meeting held on Tuesday, 28 May 2019 at 2.00 pm at the Civic Offices, Merthyr Tydfil County Borough Council, Merthyr Tydfil.

**County Borough Councillors - Llwydcoed Crematorium Members in attendance:-**

**Merthyr Tydfil County Borough Councillors**

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

**Rhondda Cynon Taf County Borough Councillors**

Councillor A Fox    Councillor H Boggis  
Councillor G Jones    Councillor A Crimmings

**Officers in attendance**

Ms L Coughlan, Solicitor  
Mr S Preddy, Group Accountant  
Ms J Lewis, Bereavement Services Manager

**1        APOLOGIES FOR ABSENCE**

Apologies for absence were received from County Borough Councillor K. Morgan (Rhondda Cynon Taf County Borough Council).

**2        DECLARATION OF INTEREST**

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

**3        ELECTION OF CHAIRMAN OF LLWYDCOED CREMATORIUM JOINT COMMITTEE FOR 2019-20**

**RESOLVED** to elect County Borough Councillor D. Isaac as Chairman of the Joint Committee for the 2019-20 municipal year.

**4 APPOINTMENT OF VICE-CHAIRMAN OF THE LLWYDCOED  
CREMATORIUM JOINT COMMITTEE FOR 2019-20**

**RESOLVED** to appoint County Borough Councillor H. Boggis as Vice-Chairman of the Joint Committee for the 2019-20 municipal year.

**5 MINUTES**

**RESOLVED** to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 19<sup>th</sup> March 2019.

**6 REPORT OF THE BEREAVEMENT SERVICES MANAGER**

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.

**7 REPORT OF THE TREASURER  
DRAFT ANNUAL RETURN FOR THE YEAR END 31 MARCH 2018**

Members considered the report of the Treasurer.

Members were provided with information relating to:

- The financial performance and movement of usable reserves
- Balance Sheet for the year ended 31<sup>st</sup> March 2019
- General Fund Balances 2013/14 to 2018/19

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

- (1) To note the report.
- (2) To note the unaudited Annual Return for the year ended 31<sup>st</sup> March 2019 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

**8 ANY OTHER BUSINESS**

Members raised concern with regard to the overspill of the car park at Llwydcoed Crematorium during cremation ceremonies.

Following discussions, it was **RESOLVED** to undertake a feasibility test at the site to assess the parking issues raised.

In response to a query raised in relation to the fixed camera systems at Llwydcoed Crematorium it was reported that this issue would be reviewed in the near future.

**This meeting closed at 2.23 pm**

**Chairman.**

Tudalen wag

## LLWYDCOED CREMATORIUM JOINT COMMITTEE

23<sup>RD</sup> JULY 2019

### REPORT OF THE BEREAVEMENT SERVICES MANAGER

#### **1. PURPOSE OF THE REPORT**

- 1.1. The purpose of the report is to update members with regard to the Capital Works Programme, approved by members.
- 1.2. The majority of the major capital schemes are now complete and an updated version of the capital works list attached, showing timescales and capital costs.

#### **RECOMMENDATION:**

That members note the approved capital works plan as shown in the appendix of this report.

#### **2. LLWYDCOED CREMATORIUM CHRISTMAS CAROL SERVICE**

- 2.1. The Crematorium Christmas Carol Service scheduled this year for **Saturday 7<sup>th</sup> December 2019 at 12 noon.**
- 2.2. Mince pies and hot drinks provided for all attending following the service. A cordial invitation extended to members and their families.

#### **RECOMMENDATION:**

That the information is noted.

#### **3. LLWYDCOED CREMATORIUM NEW CAR PARKING AND PLANTING SCHEME**

- 3.1. At the last Joint Committee meeting, members raised concern regarding the current car parking facilities and wished to look at future proofing the facility by providing some additional car parking.
- 3.2. Attached within the appendix to this report are some proposals for member's perusal regarding future car parking and enhanced planting schemes.
- 3.3. Should members agree in principal to the proposals, we will then seek to provide members with the costs of the scheme.

### **RECOMMENDATION:**

That members, consider the proposal as detailed in the appendix of this report regarding future car parking and planting schemes and if in agreement with the proposal, costs of the scheme be sought.

#### **4. WESLEY MEDIA SCREENS**

- 4.1. At the last meeting members raised concerns regarding the Wesley media screens positioning and members advised that arrangements had been made to meet with Wesley Media for the 6<sup>th</sup> June 2019.
- 4.2. Officers met with Wesley Media pointing out concerns raised by members and discussed improvements to the system.
- 4.3. Wesley Media are providing an improvement scheme for the all aspects of the system and will be providing costs for the works in due course.

### **RECOMMENDATION:**

That members note the report.

#### **5. CREMATORIUM NOTICE BOARDS**

- 5.1. At the last meeting, members referred to the location of the Crematorium notice boards. Two further notice boards purchased and sited at appropriate locations within the Crematorium grounds.
- 5.2. For members information.

#### **6. PROVISION OF MEETING ROOM – LLWYDCOED CREMATORIUM**

- 6.1 We have received a firm commitment from Corporate Estates that work to create a meeting room at the Crematorium will commence during the middle of September 2019.
- 6.2. For member's information.



## LLWYDCOED CREMATORIUM JOINT COMMITTEE

23<sup>rd</sup> July 2019

### 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 an Annual Return for the Year Ended 31<sup>st</sup> March 2019 and to provide Members with an update on the 2019/20 Budget Monitoring position.

#### **2.0 RECOMMENDATIONS**

2.1 It is recommended that members approve and note:

(a) the Annual Return for the Year Ended 31<sup>st</sup> March 2019 (Appendix 1)

(b) the 2019/20 Budget Monitoring update (Appendix 2)

#### **3.0 BACKGROUND**

##### **3.1 Annual Return for the Year Ended 31<sup>st</sup> March 2019**

3.1.1 The draft Annual Return for the Year Ended 31<sup>st</sup> March 2019 was presented to the Joint Committee on 28<sup>th</sup> May 2019 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 31<sup>st</sup> March 2019 is shown for information (Appendix1).

3.1.3 The level of closing General Reserves held by the Joint Committee increased to £2,206,268 (from £1,669,707 at the year ended 31<sup>st</sup> March 2018), as reported in the Annual Return.

##### **3.2 2019/20 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 three months of 2019/20 financial year. This is shown in the attached Appendix 2.

3.2.2 The Joint Committee on 19<sup>th</sup> March 2019 approved a revenue budget for 2019/20, which projected a net contribution to reserves of £533,420.

3.2.3 Projected expenditure for 2019/20 totals £713,394 against a budget of £601,010 – an over spend of £112,384.

3.2.4 The main expenditure variance is as follows: -

- Premises - £119,106 over spend. This is mainly due to the projected capital costs.

3.2.5 Projected income for 2019/20 totals £1,055,042 against a budget of £1,130,930 showing a shortfall of income of £75,888. 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 2019-20

	£
<b>General Reserves brought forward 1<sup>st</sup> April 2018</b>	<b>1,669,707</b>
Net revenue charge to reserves in 2018-19	<u>536,561</u>
<b>General Reserves carried forward 31<sup>st</sup> March 2019</b>	<b>2,206,268</b>
Projected Net Revenue contribution to reserves in 2019/20	<u>345,148</u>
<b>Projected General Reserves 31<sup>st</sup> March 2020</b>	<b>2,551,416</b>

3.2.7 Appendix 2 shows that during 2019-20 the balance brought forward of **£2,206,268** is anticipated to increase by **£345,148** from a surplus on revenue, taking the projected reserves available as at 31<sup>st</sup> March 2020 to **£2,551,416**.

#### **4.0 SUMMARY**

4.1 The level of reserves will be dependent upon the 2019/20 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.

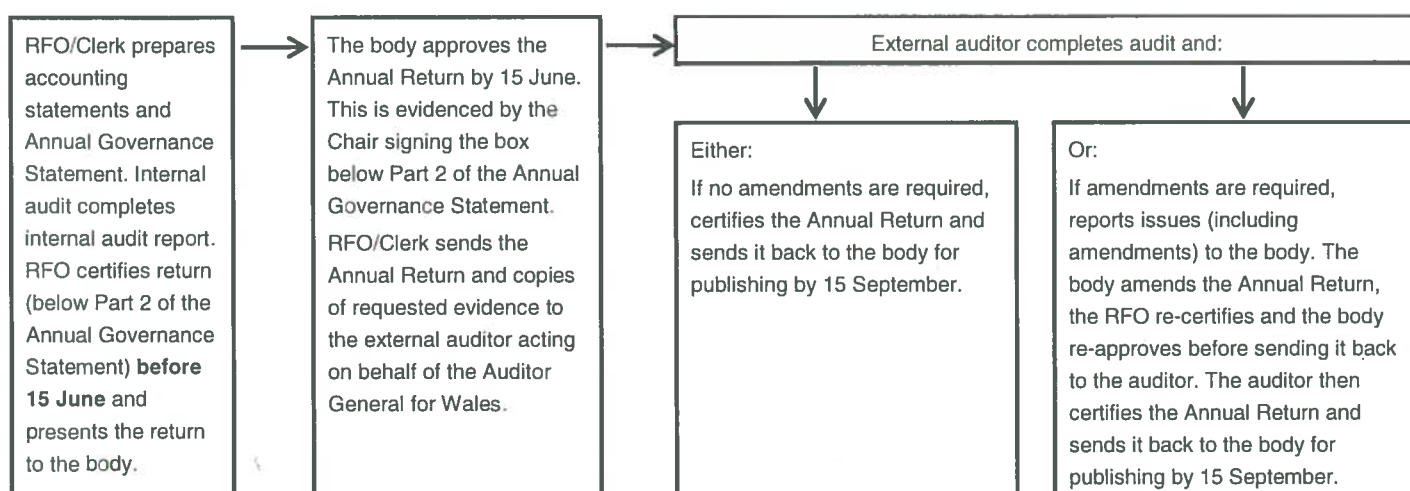
# Smaller relevant local government bodies in Wales Annual Return for the Year Ended 31 March 2019

## THE ACCOUNTS AND AUDIT PROCESS

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

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

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



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

### APPROVING THE ANNUAL RETURN

There are two boxes for certification and approval by the body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.

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

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

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

# Accounting statements 2018-19 for:

Name of body: LLWYCOED CREMATORIUM JOINT COMMITTEE

	Year ending		Notes and guidance for compilers
	31 March 2018 (£)	31 March 2019 (£)	
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	1,131,293	1,669,707	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	1,140,937	1,115,101	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-191,673	-220,308	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	-410,850	-358,232	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	1,669,707	2,206,268	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
<b>Statement of balances</b>			
8. (+) Debtors and stock balances	89,161	91,192	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	1,585,602	2,116,376	<b>All accounts:</b> 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	-5,056	-1,300	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,669,707	2,206,268	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	2,093,286	1,986,924	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 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 2019, that:

	Agreed?		'YES' means that the Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> <li>• effective financial management during the year; and</li> <li>• the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 Committee to conduct its business or on its finances.	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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

\* 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.

# 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><b>Certification by the RFO</b></p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Committee and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2019.</p>	<p><b>Approval by the Llwydcoed Crematorium Joint Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Llwydcoed Crematorium Joint Committee under minute reference:</p>
<p>RFO signature: </p>	<p> Chair of meeting signature:</p>
<p>Name: BARRIE DAVIES</p>	<p>Name: David C. Isaac</p>
<p>Date: 16/05/19</p>	<p>Date: 28/5/2019</p>
<p><b>Committee re-approval and re-certification (only required if the annual return has been amended at audit)</b></p> <p><b>Certification by the RFO</b></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 2019.</p>	<p><b>Approval by the Llwydcoed Crematorium Joint Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Llwydcoed Crematorium Joint Committee under minute reference:</p> <p>Insert minute reference and date of meeting</p>
<p>RFO signature:</p>	<p>Chair of meeting signature:</p>
<p>Name:</p>	<p>Name:</p>
<p>Date:</p>	<p>Date:</p>

## Auditor General for Wales' Audit Certificate and report

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

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2019 of:

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:

RICHARD HARRIES

External auditor's signature:



Date:

12/6/19

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 2019.

The internal audit has been carried out in accordance with the Llwydcoed Crematorium Joint Committee 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 checked="" type="checkbox"/>	<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 checked="" type="checkbox"/>	<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 checked="" type="checkbox"/>	<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"/>	<input checked="" 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 checked="" type="checkbox"/>	<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 checked="" 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"/>	<input checked="" 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"/>	<input checked="" 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"/>	<input checked="" 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"/>	<input checked="" type="checkbox"/>	Central Function

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

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

\* 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 Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated 7th November 2018

### Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2017-18 and 2018-19. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: MARK THOMAS

Signature of person who carried out the internal audit: 

Date: 16/5/19.

## Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs. Ask your auditor for an electronic copy of the form if required.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2018) equals the balance brought forward in the current year (line 1 of 2019). Explain any differences between the 2018 figures on this annual return and the amounts recorded in last year's annual return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Committee holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **Every committee must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

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

## Appendix 2

2019-20					Comments
	Budget £	Actual to 30th June 2019 £	Projected outturn £	Projected variance £	
<b>OPERATING EXPENDITURE</b>					
<b>Employees</b>					
Admin salaries	82,850	21,149	94,631	11,781	Additional costs due to long term sickness cover
Technicians wages	87,050	17,107	91,250	4,200	
Agency staff	75,170	12,696	58,406	-16,764	Reduced requirement for grass cutting
	<b>245,070</b>	<b>50,952</b>	<b>244,287</b>	<b>-783</b>	
<b>Premises</b>					
Repair and Maintenance	41,530	4,157	162,519	120,989	Includes £120k capital projects
Gas	24,020	5,391	25,372	1,352	
Electricity	21,410	6,360	27,744	6,334	
NNDR	36,940	37,346	37,346	406	
Council Tax	1,430	1,524	1,524	94	
Water Charges	520	0	700	180	
Fixtures and Fittings	15,000	0	0	-15,000	
Cleaning Materials	1,200	0	5,952	4,752	
General Insurance	5,800	0	5,800	0	
	<b>147,850</b>	<b>54,778</b>	<b>266,956</b>	<b>119,106</b>	
<b>Transport</b>					
Plant and Vehicles	3,000	0	2,919	-81	
	<b>3,000</b>	<b>0</b>	<b>2,919</b>	<b>-81</b>	
<b>Supplies and Services</b>					
Plaques and Memorials	14,000	4,849	12,100	-1,900	
Caskets and Urns	5,000	1,270	5,000	0	
Books of Remembrance	2,000	224	2,000	0	
Hire Of Equipment	6,500	39	6,690	190	
Computer Costs	4,500	0	4,500	0	
Protective Clothing	2,000	0	1,000	-1,000	
Office expenses	9,300	856	9,387	87	
Subscriptions	1,650	1,650	1,620	-30	
Analyst's Fees	1,150	1,145	1,145	-5	
Medical Expenses	29,000	6,882	27,000	-2,000	
Contractor Payments	48,500	12,068	49,000	500	
Audit Fees	2,000	-1,300	500	-1,500	
Training	600	475	600	0	
Other Miscellaneous Expenses	400	112	200	-200	
Credit/Debit Card Transaction Charges	100	0	100	0	
Employers liability insurance	1,560		1,560	0	
	<b>128,260</b>	<b>28,269</b>	<b>122,402</b>	<b>-5,858</b>	
<b>Support costs</b>					
Central Support costs	76,830	0	76,830	0	
	<b>76,830</b>	<b>0</b>	<b>76,830</b>	<b>0</b>	
<b>Total Operating Expenditure</b>	<b>601,010</b>	<b>133,999</b>	<b>713,394</b>	<b>112,384</b>	
<b>OPERATING INCOME</b>					
Caskets and Urns	-8,130	-1,660	-6,640	1,490	
Plaques and Memorials	-21,420	-8,665	-25,995	-4,575	
Cremation Fees	-1,032,340	-206,578	-957,080	75,260	
Books of Remembrance	-2,310	-701	-2,804	-494	
Burial Fees	-45,210	-5,576	-44,880	330	
Exhumation Fees	-1,000	-694	-1,851	-851	
Chapel Use	-10,940	-726	-2,904	8,036	
Memorial permits	-9,580	-3,774	-12,580	-3,000	
Mercury Abatement Income	0	0		0	
Energy Savings	0	-226	-308	-308	
Vending Sales	0	0	0	0	
	<b>-1,130,930</b>	<b>-228,600</b>	<b>-1,055,042</b>	<b>75,888</b>	
<b>Operating Surplus</b>	<b>-529,920</b>	<b>-94,600</b>	<b>-341,648</b>	<b>188,272</b>	
Interest on Investments/ Balances	-3,500	0	-3,500	0	
<b>Net contribution to/from Reserves</b>	<b>-533,420</b>	<b>-94,600</b>	<b>-345,148</b>	<b>188,272</b>	
<b>General reserves B/F</b>	<b>2,206,268</b>		<b>2,206,268</b>	<b>0</b>	
Contributions to/ from Revenue	533,420		345,148	-188,272	
<b>General reserves C/F</b>	<b>2,739,688</b>		<b>2,551,416</b>	<b>-188,272</b>	

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**LOCAL GOVERNMENT ACT 1972**

**As amended by**

**LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**LLWYDCOED CREMATORIUM JOINT COMMITTEE**

**23<sup>rd</sup> July 2019**

**Report of the Treasurer to Llwydcoed Crematorium**

**LIST OF BACKGROUND PAPERS**

**Ref:**

Item 1 – Annual Return for the Year Ended  
31<sup>st</sup> March 2019

Item 2 – Budget Monitoring Report 2019/20

**Contact Officer**

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