



CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL

COMMIITTEE SUMMONS

C Hanagan
Service Director of Democratic Services & Communication
Rhondda Cynon Taf County Borough Council
The Pavilions
Cambrian Park
Clydach Vale CF40 2XX

Meeting Contact: Marc Jones - Democratic Services Officer (01443 424102)

YOU ARE SUMMONED to a Virtual meeting of **Llwydcoed Crematorium** to be held on **TUESDAY, 8TH JUNE, 2021** at **2.00 PM**.

AGENDA

**Page
No's**

1. DECLARATION OF INTEREST

To receive disclosures of personal interest from Members in accordance with the Code of Conduct

Note:

1. Members are requested to identify the item number and subject matter that their interest relates to and signify the nature of the personal interest: and
2. Where Members withdraw from a meeting as a consequence of the disclosure of a prejudicial interest they must notify the Chairman when they leave.

2. TO ELECT A CHAIRMAN

To elect a Chairman for the Llwydcoed Crematorium Joint Committee for the Municipal Year 2021 – 22.

3. TO APPOINT A VICE-CHAIRMAN

To appoint a Vice-Chairman for the Llwydcoed Crematorium Joint Committee for the Municipal Year 2021 – 22.

4. MINUTES

To receive the minutes of the previous meeting of the Llwydcoed

Crematorium Joint Committee which was held on 16th March 2021.

3 - 6

5. REPORT OF THE BEREAVEMENT SERVICES MANAGER

To consider the report of the Bereavement Services Manager.

7 - 8

6. DRAFT ANNUAL RETURN FOR THE YEAR END 31 MARCH 2021

To consider the report of the Treasurer.

9 - 26

7. URGENT BUSINESS

To consider any items, which the Chairman, by reason of special circumstances, is of the opinion should be considered at the meeting as a matter of urgency.

Service Director of Democratic Services & Communication

Circulation:-

Representing Merthyr Tydfil County Borough Council:
County Borough Councillors: M. Colbran, J. Thomas, D. Isaac and D. Chaplin

Representing Rhondda Cynon Taf County Borough Council:
County Borough Councillors: (Mrs) A. Crimmings, A. S. Fox, K. Morgan, H Boggis and G.Jones

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

Llwydcoed Crematorium

Minutes of the meeting of the virtual meeting of the Llwydcoed Crematorium held on Tuesday, 16 March 2021 at 2.00 pm.

County Borough Councillors - Llwydcoed Crematorium Members in attendance:-

Councillor H Boggis (Chair)

Merthyr Tydfil County Borough Councillors

Councillor M Colbran
Councillor D Isaac

Councillor J Thomas
Councillor D Chaplin

Rhondda Cynon Taf County Borough Councillors

Councillor A Fox
Councillor A Crimmings Councillor G Jones

Officers in attendance

Ms L Coughlan, Solicitor
Ms J Lewis, Bereavement Services Manager
Mr S Preddy, Group Accountant
Mr C Pritchard, Assistant Cemetery Manager/Crematorium Superintendent

33 Apologies

An apology of absence was received from County Borough Councillor K Morgan.

34 Declaration of Interest

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

35 Minutes

RESOLVED to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 8th December 2020.

36 Llwydcoed Cremation Services Fees & Charges 2021-22

The Group Accountant, Community Services presented the report of the Director Public Health, Protection & Community Services in respect of the cremation and supplementary fees and charges for 2021/22 effective from 1st April 2021.

The Joint Committee was advised that it was proposed to freeze all fees and charges for 2021/22 to maintain consistency across both facilities. In

view of the proposal Members were referred to tables 1 and 2 within the report which set out comparison figures for existing fees and charges (where available) at other Crematoria.

Members noted that a pilot scheme has been undertaken during the past year to establish a level of charge or funeral directors offering a direct cremation. It was confirmed that the results of the review by Rhondda Cynon Taf which would establish the cremation fee for the forthcoming year would be reported to the Joint Committee in due course.

In conclusion, the Group Accountant advised of the proposed levels for the supplementary fees and charges for the 2021/22 financial year and as had been the case in past years, additional funding would continue to be provided to enable Burial authorities in Wales to waive any fees in relation to the standard burial or cremation of a child.

Following consideration of the report, it was **RESOLVED** –

- (1) To approve the levels for cremation and all supplementary fees and charges for 2021/22.

37 Budget Monitoring Report for 2020 - 21 and Draft Revenue Estimates for 2021 - 22

The Group Accountant, Community Services presented the report, which provided Members with an update on the 2020/21 Budget Monitoring position and the Draft Revenue Estimates for 2021/22.

The Group Accountant provided details of the approved budget, actual expenditure to 28th February 2021 and projected outturn figures for 2020/21 outlining the main expenditure variances.

The Group Accountant advised that the surplus of income is due to the impact of COVID-19 and Members noted that the projections for cremation fees have been made based on actuals to date and an estimated number of cremations for March.

Following consideration of the Draft Revenue Estimates for 2021/22, it was **RESOLVED** –

- (1) To note the 2020-21 Budget Monitoring position.
- (2) To approve the draft Revenue Estimates for 2021-22.

38 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. Contained within the report was an update regarding the facilities at the Crematorium such as the buildings, grounds and Broadband provision required for the live streaming of services.

In addition, the Bereavement Manager requested that the Joint Committee

consider whether to retain the current member of Agency staff who had been appointed to assist with the increased workload as a result of Covid-19. For information, Members were advised of the current staffing levels and the downward trend in the number of cremations. The Bereavement Manager added that should members wish to retain the staff member this arrangement could be reviewed at the next appropriate meeting of the Joint Committee.

Following consideration of the information contained within the report of the Bereavement Manager it was **RESOLVED**:

1. To note the Statistics and Performance figures contained within the report relating to the operation of the Crematorium since the last meeting; and
2. To retain the additional member of Agency staff until further review at the next meeting of the Joint Committee.

39 PROPOSED CALENDAR OF MEETINGS FOR 2021 - 22

Members were asked to consider the proposed calendar of quarterly meetings for the Joint Committee for the 2021-22 Municipal Year.

It was noted that the meetings can be held virtually or at the Civic Offices of Merthyr Tydfil County Borough Council in line with the provisions set within the Local Government & Elections (Wales) Act 2021 in respect of virtual and hybrid meetings.

Following a discussion, it was **RESOLVED** to agree the calendar of meetings for the 2021-22 Municipal Year.

This meeting closed at 2.32 pm

**Cllr H Boggis
Chairman.**

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Agenda Item 5

Llwydcoed Crematorium Joint Committee

Report of Administration Manager and Registrar, Bereavement Services

1 Statistics and Performance

Cremations	
1970-2015	50038
2016	1258
2017	1480
2018	1527
2019	1458
2020	1819
Jan – Mar 2021	525
April 2021	104
Total to date	58209
Year to 31 March 2022	
Adults	103
Children	0
Stillbirths	1
NVF's	2
Body organs	0
Scattered	2
Interred	7
Released	95
Applications for memorials	
Book of Remembrance	4
Memorial Cards	0
Plaques on Plots	19
Plaques in Garden	1
Rose Bushes	1
Memorial Leaves	0

RECOMMENDATION:
To note the report

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LLWYDCOED CREMATORIUM JOINT COMMITTEE

8th June 2021

REPORT OF THE TREASURER

MATTERS REPORTED FOR DECISION

DRAFT ANNUAL RETURN FOR THE YEAR ENDED 31st MARCH 2021 (SUBJECT TO AUDIT)

1. PURPOSE OF REPORT

- 1.1 This report provides Members with the unaudited Annual Return for the Year Ended 31st March 2021.

2. RECOMMENDATIONS

- 2.1 It is recommended that:
- Members note the report.
 - Members note the unaudited Annual Return for the year ended 31st March 2021 as presented. (Appendix 1).
 - The Chair of the Joint Committee signs the Approval and Certification section of the Annual Return.

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 The Accounts and Audit (Wales) Regulations 2014 define a joint committee with income and expenditure of less than £2.5 million per annum as a 'smaller relevant body'.
- 3.3 In this case, the 'Governance and Accountability for Local Councils in Wales – a Practitioners Guide' has been identified as being proper practice for the preparation of accounts.
- 3.4 The Practitioners Guide allows bodies with income and expenditure of less than £2.5 million to prepare an annual return, which includes an income and expenditure account and a statement of balances, rather than a full statement of accounts.

- 3.5 Regulation 15(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that the Llwydcoed Crematorium Joint Committee must, no later than 31st May immediately following year end, consider and approve the annual return by the members meeting as a whole.
- 3.6 Members will note that the Joint Committee has not considered the annual return for the year ended 31st March 2021 by 31st May 2021 due to the ongoing requirement to address the impact of COVID-19; however, work has been reprioritised to enable the 2020/21 annual return to be reported to the Llwydcoed Crematorium Joint Committee meeting on 8 June 2021.
- 3.7 Moving onto the external audit process for the Annual Return, unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Joint Committee for publication with no further approval required by the Joint Committee. If however amendments are required, the auditor will send the return to the Joint Committee for amendment and re-approval before the auditor can certify the return. The certified annual return must be published by no later than 31st July.

4. FINANCIAL PERFORMANCE AND MOVEMENT OF USABLE RESERVES

- 4.1 The first part of the table below shows the controllable income and expenditure for 2020-21 compared to budget. It then shows the impact of interest earned on reserves and the balance of reserves available to the Joint Committee.

2020/21	Budget £	Actual £	Variance £	Annual Return Ref
Controllable Expenditure				
Employees	247,130	234,339	-12,791	Line 4
Premises	197,610	288,270	90,660	Line 6
Transport	3,000	0	-3,000	Line 6
Supplies & Services	79,820	97,270	17,450	Line 6
Support Services	97,520	99,331	1,811	Line 6
	625,080	719,210	94,130	
Controllable Income				
Receipts/Fees	-1,147,890	-1,460,231	-312,341	Line 3
Controllable Surplus	-522,810	-741,021	-218,211	
Add interest earned		-209		Line 3
Revenue contribution to balances		-741,230		

2020/21	Budget £	Actual £	Variance £	Annual Return Ref
Distribution from General Reserve		350,000		Line 6
Net increase in Reserves		-391,230		
General Reserves B/F 01.04.20		-1,086,552		Line 1
General Reserves C/F 31.03.21		-1,477,782		Line 7

4.2 The General Reserve is a distributable revenue reserve, which consists of the accumulated surpluses of the Crematorium's operations.

4.3 This can be apportioned between Cynon Valley (now part of Rhondda Cynon Taf CBC) and Merthyr Tydfil CBC in the ratio of respective populations (2011 Census Data) as follows:

	Merthyr Tydfil	Cynon Valley	Total
Relevant Population	58,802	63,238	122,040
Balance at 1st April 2020	-523,528	-563,024	-1,086,552
(Surplus)/Loss for the Year	-188,505	-202,725	-391,230
Balance at 31st March 2021	-712,033	-765,749	-1,477,782

4.4 The main reasons for the variances between budgeted and actual controllable expenditure were:

- Employee costs were lower than budgeted as no cover required for maternity absences.
- Premises costs were higher than budgeted mainly due to additional maintenance and improvement works plus higher utility costs as a result of increased number of cremations.
- Supplies and Services costs were higher than budgeted due to increased number of cremations.

4.5 The main reason for the variance between budgeted and actual controllable income was:

- Income received was in excess of that budgeted due to higher than forecasted number of cremations undertaken.

5. BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2021

5.1 In addition to the Annual Return, a supplementary Balance Sheet is provided in the table below. This supplementary information provides a further breakdown of the figures reported in the Annual Return, is purely for information only, and is not subject to audit at year end.

31-Mar-20 £		31-Mar-21 £	Annual Return Ref
	LONG TERM ASSETS		
1,880,563	Land & Property	1,774,201	
0	Plant & Equipment	0	
1,880,563	TOTAL LONG-TERM ASSETS	1,774,201	Line 12
	CURRENT ASSETS		
11,831	Inventories	12,335	Line 8
76,484	Debtors	120,405	Line 8
1,001,848	Cash and Bank (Personal Account)	1,518,625	Line 9
1,090,163	TOTAL CURRENT ASSETS	1,651,365	
	CURRENT LIABILITIES		
(3,611)	Creditors	(173,583)	Line 10
1,086,552	NET CURRENT ASSETS	1,477,782	Line 11
2,967,115	TOTAL ASSETS LESS CURRENT LIABILITIES	3,251,983	
	LONG TERM LIABILITIES		
(358,000)	Defined Pension Scheme Liability	(280,000)	
2,609,115	NET ASSETS	2,971,983	
	REPRESENTED BY :-		
	USABLE RESERVES		
(1,086,552)	General Fund Balances	(1,477,782)	Line 11
	UNUSABLE RESERVES		
358,000	Pensions Reserve	280,000	
(61,435)	Revaluation Reserve	(58,509)	
(1,819,128)	Capital Adjustment Account	(1,715,692)	
(2,609,115)		(2,971,983)	

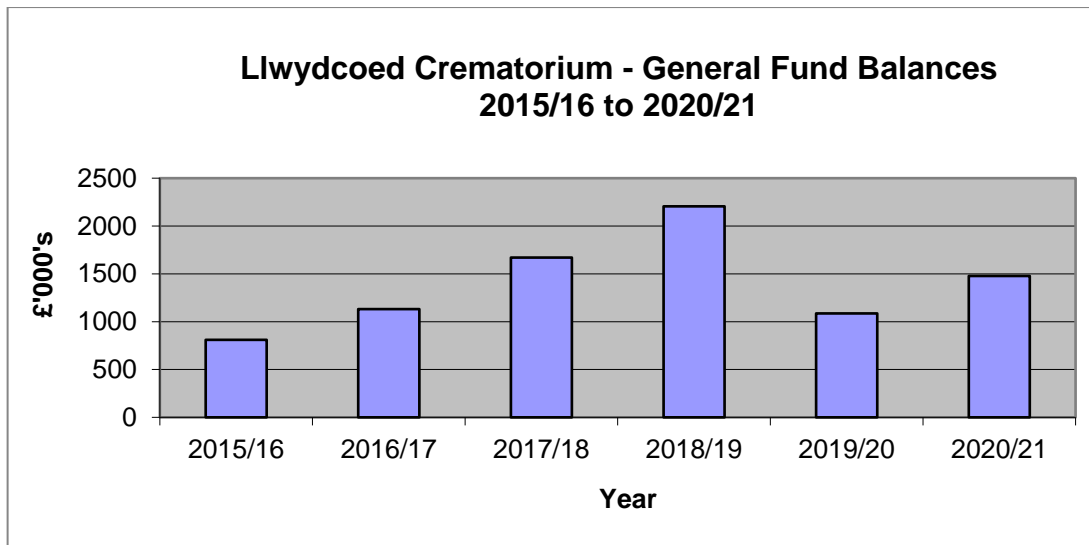
5.2 Further information to explain the balances are provided below:

- Long Term Assets include Land, Buildings and Equipment. The value of all land, buildings and equipment is based on a written down value after taking account of the assets remaining life and estimated cost of replacement.
- Inventories are stock included in the Balance Sheet at the lower of cost and net realisable value, and relates mainly to caskets, memorial bases and flower containers.

- Debtors represent monies owed to Llwydcoed Crematorium by trade debtors such as Funeral Directors.
- Cash and Bank (Personal Account) is the amount held on behalf of Llwydcoed Crematorium by Rhondda Cynon Taf County Borough Council. No separate bank account exists for Joint Committee
- Creditors are amounts owed by Llwydcoed Crematorium to suppliers for which goods and services were provided prior to the end of the financial year but at that time not invoiced.
- Defined Pension Scheme Liability – As part of the terms and conditions of employment, the employees of Llwydcoed Crematorium are offered retirement benefits by the Joint Committee. Although these benefits will not be payable until retirement, the Joint Committee has a commitment to make these payments. The liability for these payments need to be accounted for at the time the future entitlement is earned.
- Reserves are reported in two categories. Usable reserves can be used by the Committee to provide services subject to the need to provide a prudent level of reserves. Unusable reserves are not available to provide services.
- The General Fund Balance is a distributable revenue reserve, which consists of the accumulated surpluses of the Crematorium's operations.
- The Pensions Reserve covers the Defined Pension Scheme Liability.
- The Revaluation Reserve contains the gains made by the Joint Committee arising from increases in the value of its Land, Buildings and Equipment.
- The Capital Adjustment Account represents the difference between the cost of fixed assets used by the Joint Committee and the capital financing set aside to pay for them.

6. GENERAL FUND BALANCES - 2015/16 TO 2020/21

- 6.1 The table below shows Llwydcoed Crematorium's level of General Fund Balances for the last six years. The level of the Crematorium's reserves had previously grown before a reduction in 2015/16 due to the costs of the replacement of the cremators. Further expenditure on the replacement of the cremators took place during 2016/17 due to the final stage payments of the contracted works although increased income levels offset the expenditure. The reserves grew steadily in 2017/18 and 2018/19.
- 6.2 In 2019/20 a decision was taken by the Joint Committee at the meeting of 10th December 2019 to distribute £1,500,000 of the General Reserve to each Authority in line with the relevant populations as detailed in 4.3 above.



7. SUMMARY

- 7.1 The General Reserves are required to fund further capital expenditure as part of the ongoing delivery of the service and is considered to be at a prudent level as at 31st March 2021.
- 7.2 The level of General Reserve will be monitored closely as part of the ongoing Budget Monitoring process and reported to the Joint Committee at appropriate intervals.

LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

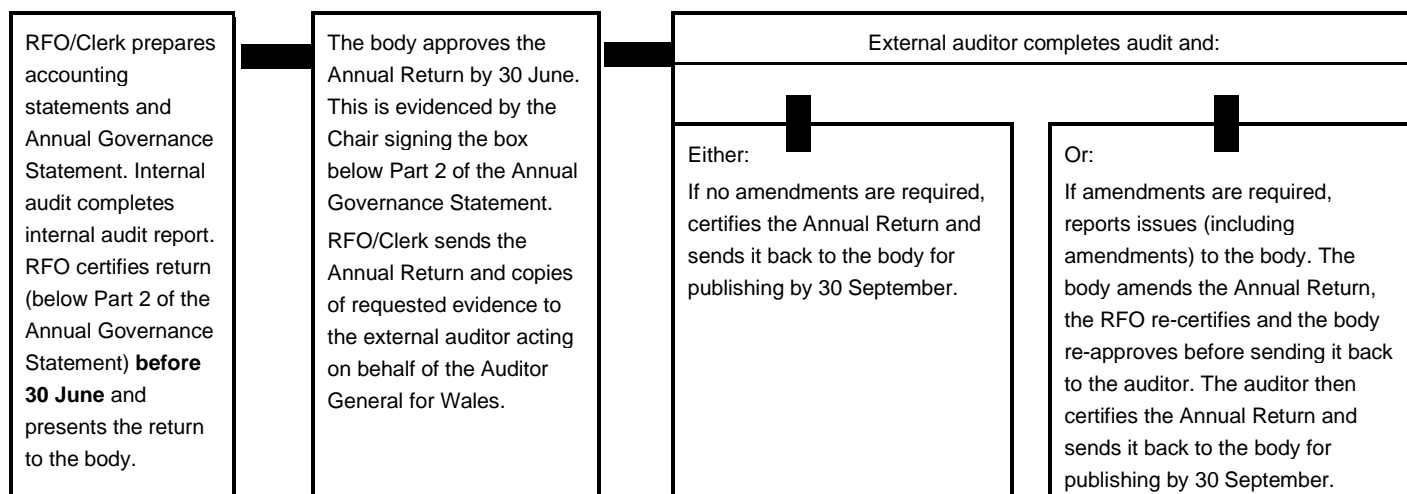
	Yes	No		Yes	No		Yes	No
ENGLISH	<input checked="" type="radio"/>	<input type="radio"/>	WELSH	<input type="radio"/>	<input type="radio"/>	BILINGUALLY	<input type="radio"/>	<input type="radio"/>

THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires local government bodies in Wales (including joint committees) 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 pink**.

APPROVING THE ANNUAL RETURN

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.

If it is unable to complete the approval process by 30 June 2021 or publish the audited return by 30 September, the Committee must publish notices as required by the Regulations.

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 2020-21 for:

Name of body: Llywdcoed Crematorium Joint Committee

	Year ending		Notes and guidance for compilers
	31 March 2020 (£)	31 March 2021 (£)	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	2,206,268	1,086,552	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	1,161,498	1,460,440	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-249,116	-234,339	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	-2,032,098	-834,871	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	1,086,552	1,477,782	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	88,315	132,740	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,001,848	1,518,625	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	-3,611	-173,583	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,086,552	1,477,782	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,880,563	1,774,201	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 (Part 1)

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 2021, 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"> 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.

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 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 2021.</p>	<p>Approval by the Llwydcoed Crematorium Joint Committee 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: Chair of meeting signature:</p>
<p>Name: Barrie Davies</p>	<p>Name:</p>
<p>Date: 28TH May 2021</p>	<p>Date:</p>

Committee re-approval and re-certification (only required if the annual return has been amended at audit)

<p>Certification by the RFO 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 2020.</p>	<p>Approval by the Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature: signature required</p>	<p>Insert minute reference and date of meeting</p>
<p>Name: name required</p>	<p>Chair of meeting signature: signature required</p>
<p>Date: dd/mm/yyyy</p>	<p>Name: name required</p>
	<p>Date: dd/mm/yyyy</p>

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2021 of:

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Auditor General's report

Audit opinion

[Except for the matters reported below]* On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

Other matters arising and recommendations

I draw the Committee's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body. / There are no further matters or recommendations that I wish to draw to the Committee's attention.*

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 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 2021.

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"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central function administered by Council's payroll service
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	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**	
					Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
9. Periodic and year-end bank account reconciliations were properly carried out.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	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="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	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="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.

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 2019-20 and 2020-21. 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: 28.05.21

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.
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 2020) equals the balance brought forward in the current year (line 1 of 2021). Explain any differences between the 2020 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. 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. **You must 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 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
Accounts	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 2021 agree to Line 9?	✓	
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2021?	✓	
	Has the body approved the accounting statements before 30 June 2021 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		✓
All sections	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
Accounts	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?		

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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

8th June 2021

Report of the Treasurer to Llwydcoed Crematorium

LIST OF BACKGROUND PAPERS

Ref:

Contact Officer

Appendix 1

Draft Annual Return for the Year Ended 31st March 2021

Steve Preddy
(01443 680644)

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