



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

**GWŶS I GYFARFOD O'R CYNGOR**

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

Dolen gyswllt: John Crockett (07392193888)

**DYMA WŶS I CHI** i gyfarfod Rhithwir o **CYDBWYLLGOR AMLOSGFA LLWYDCOED** yn cael ei gynnal ar **DYDD MAWRTH, 12FED MAWRTH, 2024** am **2.00 PM**.

**AGENDA**

**Tudalennau**

**1. DATGAN BUDDIANT**

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. COFNODION**

To receive the minutes of the previous meeting of the Llwydcoed Crematorium Joint Committee which was held on 12<sup>th</sup> December 2023.

- 3. CYNIGION MEWN PERTHYNAS Â FFIOEDD A THALIADAU** **5 - 10**
- 4. ADRODDIAD MONITRO'R GYLLIDEB AR GYFER**  
To consider the report of the Treasurer. **11 - 24**
- 5. ADRODDIAD RHEOLWR Y GWASANAETHAU PROFEDIGAETHAU**  
To consider the report of the Bereavement Services Manager. **25 - 26**
- 6. MATERION BRYS**  
To consider any items, which the Chair, by reason of special circumstances, is of the opinion should be considered at the meeting as a matter of urgency

**Cyfarwyddwr Gwasanaeth y Gwasanaethau Democraidd a Chyfathrebu**

**Cylchreliad:-**

Cadeirydd ac Is-Gadeirydd Cydbwyllgor Amlogfa Llwydcoed  
(Y Cynghorydd D Isaac ac Y Cynghorydd A Fox, yn y drefn honno)

Cynrychioli Cyngor Bwrdeistref Sirol Merthyr Tudful  
Cynghorwyr y Fwrdeistref Sirol, Y Cynghorydd M Colbran and  
Y Cynghorydd J Thomas

Cynrychioli Cyngor Bwrdeistref Sirol Rhondda Cynon Taf  
Cynghorwyr y Fwrdeistref Sirol, Y Cynghorydd J Cook, Y Cynghorydd A Crimmings,  
Y Cynghorydd G Jones ac Y Cynghorydd A O Rogers

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

**Llwydcoed Crematorium Joint Committee**

Minutes of the meeting of the Llwydcoed Crematorium Joint Committee meeting held on Tuesday,  
12 December 2023 at 2.00 pm.

This meeting was recorded, details of which can be accessed [here](#)

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

Councillor D Isaac (Chair)  
Councillor A Fox (Vice-Chair)

**Merthyr Tydfil County Borough Councillors**  
Councillor M Colbran Councillor J Thomas

**Rhondda Cynon Taf County Borough Councillors**  
Councillor J Cook Councillor A Crimmings  
Councillor A O Rogers

**Officers in attendance**

Mr S Preddy, Group Accountant  
Ms J Beer, Bereavement Services Manager  
Mr C Pritchard, Bereavement Services Operations Manager  
Ms L Coughlan, Solicitor

**Apologies for absence**

Councillor G Jones

**14 DECLARATION OF INTEREST**

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

**15 MINUTES**

**RESOLVED** to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 26<sup>th</sup> September 2023.

**16 REPORT OF THE BEREAVEMENT SERVICES MANAGER**

The Bereavement Services Manager provided Members with details of the Statistics and Performance figures relating to the operation of the Crematorium since the last meeting, and information regarding the Carol Service, which coincided with the launch of "Letters to Heaven" initiative, and details of the report of the Federation of Burials and Cremation Authorities (FBCA) inspection.

Members were pleased with the adoption of the "Letter to Heaven" initiative and

would welcome to hear the public's feedback at the next committee meeting.

Members wished to pass their appreciation to the service for the commendable report from the FBCA inspection and sought further clarification on some of the recommendations within the FBCA report to which the Bereavement Services Manager responded. The Bereavement Services Manager advised of the requirements in relation to abatement equipment advising that this would be implemented before legislation requirements, adding that the proposed equipment can reduce fuel usage in cremations.

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

- i. To note the content of the report.

## **17 BUDGET MONITORING REPORT FOR PERIOD 8 2023/24**

The Group Accountant provided Members with the Period 8 Budget Monitoring Update 2023/24 and advised the Committee is still awaiting a formal sign off of the audit report.

Members queried the level of redistribution of reserves to Rhondda Cynon Taf County Borough Council and Merthyr Tydfil County Borough Council, the Group Accountant advised the redistribution level is reviewed on an ongoing basis.

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

- i. To note the report, and;
- ii. To approve the Period 8 Budget Monitoring Update 2023/24 (Appendix 1).

## **18 URGENT BUSINESS**

Members questioned whether staff at Llwydcoed Crematorium were informed of road closures to facilitate abnormal load movements on the surrounding highway. The Bereavement Services Operations Manager confirmed the Crematorium have been involved in coordinating the closures and will notify Committee Members of further road closures.

**This meeting closed at 2.25 pm**

**Councillor D Isaac  
Chair.**

## RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

### LLWYDCOED CREMATORIUM JOINT COMMITTEE

12<sup>th</sup> MARCH 2024

#### FEES AND CHARGES PROPOSALS 2024/25

#### REPORT OF THE BEREAVEMENT SERVICES AND REGISTRAR MANAGER

Author: Mrs Jayne Beer (Bereavement Services Manager and Registrar Manager)

#### 1. PURPOSE OF THE REPORT

1.1 The purpose of this report is to set out proposed revisions to the Llwydcoed Crematorium Joint Committee fees and charges levels for the 2024/25 financial year.

#### 2. RECOMMENDATION

It is recommended that the Joint Committee:

2.1 Note and agree the proposed revisions to the Llwydcoed Crematorium Joint Committee fees and charges levels for the 2024/25 financial year and for the proposed revisions to be effective from 1<sup>st</sup> April 2024 or as soon as is practicable thereafter.

#### 3. REASON FOR RECOMMENDATION

3.1 To provide the Llwydcoed Crematorium Joint Committee with details of proposed revisions to fees and charges for the 2024/25 financial year as part of the overall arrangements to set a balanced Revenue Budget for next financial year (2024/25).

#### 4. BACKGROUND

4.1 The Llwydcoed Crematorium provides a comprehensive range of high quality services and the ability to apply a charge is an important source of funding to support the cost of maintaining service provision, this being increasingly important in the context of a prolonged period of rising cost pressures.

4.2 As part of reviewing fees and charges levels, consideration is given to the level of inflation with the general or Consumer Prices Index 12-month rate of inflation ranging from 8.7% in April 2023 to 4.0% in January 2024 and, alongside this, specific areas of expenditure such as energy prices have remained high compared to previous periods.

4.3 For Members information, as part of Rhondda Cynon Taf Council's Budget Consultation process for 2024/25, 67.5% of respondents agreed with the Council's fees and charges

proposals that included a general rate of increase of 5%<sup>1</sup>, with the Council absorbing the implications of not applying uplifts in line with specific levels of inflation.

**5. REVIEW**

- 5.1 The Crematorium’s fees and charges levels have been reviewed taking into the account the information set out in Section 4 with the objective to continue to provide a comprehensive range of quality services at affordable prices.
- 5.2 The outcome of the review is a proposed 5.0% increase to fees and charges, with the Crematorium absorbing the impact of not applying the full inflationary increases being felt across specific expenditure areas. The proposals have been compared to the latest information available in neighbouring areas and confirms that the Crematorium’s proposed fees and charges levels would continue to be competitively priced.
- 5.3 Appendix 1 sets out the proposed fees and charges for 2024/25 in respect of the main services provided (noting that incidental services provided will also be uplifted in line with proposal set out in paragraph 5.2). Subject to the Joint Committee’s consideration and approval of fees and charges levels for 2024/25, an updated schedule will be published on the Crematorium’s website.

**6. EQUALITY AND DIVERSITY AND SOCIO-ECONOMIC DUTY IMPLICATIONS**

- 6.1 Due regard has been given to the public sector equality duties under the Equality Act 2010, namely the Public Sector Equality Duty and Socio-Economic Duty.
- 6.2 An Equality Impact screening assessment has been completed and concluded that the recommendation set out in the report is in line with the above legislation.

**7. WELSH LANGUAGE IMPLICATIONS**

- 7.1 There are no Welsh language implications as a result of the recommendation in this report.

**8. CONSULTATION**

- 8.1 There are no consultation implications as a result of the recommendation in this report.

**9. FINANCIAL IMPLICATIONS**

- 9.1 The estimated financial implications of the proposed fees and charges levels for 2024/25 has been built into the ‘Budget Monitoring Report for 2023/24 and Draft Revenue Estimates for 2024/25’ Report, as part of this meeting agenda.

---

<sup>1</sup> Fees and Charges – Rhondda Cynon Taf Council’s fees and charges proposals also included a number of areas that were frozen and others where the uplift was below 5%.

**10. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED**

10.1 There are no legal implications as a result of the recommendation set out in the report.

**11. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT**

11.1 Fees and charges income is a critical component of the funding arrangements for the Crematorium to support the continued provision of a comprehensive range of high quality services at affordable prices and in doing so contribute to the delivery of strategic priorities.

11.2 The proposals also complement the requirements of the Well Being of Future Generations Act in helping to provide Services with adequate resources to continue their work in shaping provision fit for the future and, in doing so, enable positive contributions to be made toward meeting the seven national wellbeing goals.

**12. CONCLUSION**

12.1 This report sets out proposed revisions to the Crematorium's fees and charges levels for 2024/25 for the Joint Committee's consideration and approval.

**LLWYDCOED CREMATORIUM JOINT COMMITTEE –**  
**PROPOSED FEES AND CHARGES 2024/25**

<b>Main Services Provided</b>	<b>2023/24</b>	<b>2024/25</b>
Cremation fee	£813.00	£854.00
Purchase of cremation plot	£311.00	£327.00
Interment in cremation plot	£311.00	£327.00



**LOCAL GOVERNMENT ACT 1972**  
**AS AMENDED BY**  
**THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**  
**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**  
  
**LLWYDCOED CREMATORIUM JOINT COMMITTEE**  
  
**12<sup>th</sup> MARCH 2024**  
  
**FEES AND CHARGES PROPOSALS 2024/25**

**REPORT OF THE BEREAVEMENT SERVICES AND REGISTRAR MANAGER**

**Background Papers**

None

Officer to contact: Jayne Beer (Bereavement Services Manager and Registrar Manager)

Tudalen wag

## LLWYDCOED CREMATORIUM JOINT COMMITTEE

12<sup>th</sup> March 2024

### REPORT OF THE TREASURER

#### MATTERS REPORTED FOR DECISION

#### BUDGET MONITORING REPORT FOR 2023/24 AND DRAFT REVENUE ESTIMATES FOR 2024/25

##### 1.0 PURPOSE OF THE REPORT

1.1 This report provides Members with an update on the 2023/24 Budget Monitoring position and the Draft Revenue Estimates for 2024/25.

##### 2.0 RECOMMENDATIONS

2.1 It is recommended that:

- Members note the report;
- Members note the 2023/24 Budget Monitoring position (Appendix 1);
- Members approve the Draft Revenue Estimates for 2024/25 (Appendix 1); and
- Members note the Audited Annual Return for the year ended 31<sup>st</sup> March 2023 (Appendix 2).

##### 3.0. BUDGET MONITORING REPORT 2023/24

3.1 Appendix 1 gives details of the approved budget, actual expenditure to 29<sup>th</sup> February 2024 and projected outturn figures for 2023/24.

3.2 **Expenditure for 2023/24 is projected to be £914,212 against a budget of £868,170 – a projected overspend of £46,042.**

3.3 The main expenditure variances are as follows: -

- Employees - £19,512 projected overspend due to additional cover required as a result of temporary staff absence.
- Premises - £9,117 projected overspend due to increased Non-Domestic Rates as a result of an updated revaluation and additional repairs and maintenance costs, partly off-set by lower than budgeted utility costs.
- Supplies & Services - £11,009 projected overspend mainly due to increased costs of live streaming of services.
- Central Support Costs - £6,404 projected overspend due to updated support requirements for the year.

3.4 **Operating income for 2023/24 is projected to be £1,121,155 against a budget of £1,218,170, showing a shortfall of income of £97,015.**

3.5 Projections for cremation fees have been made based on actuals to date and an estimated number of cremations for the remainder of the financial year and will be monitored closely through to year-end.

3.6 **Investment costs (one-off) identified to date are projected to be £27,000 across the following areas:**

- £10k – CCTV systems work; and
- £17K – underground fibre link (broadband).

3.7 **Summary position for 2023-24**

	£
<b>General reserves brought forward 1<sup>st</sup> April 2023</b>	<b>1,347,313</b>
Projected Net Revenue contribution to reserves in 2023/24	226,943
Investment Costs	-27,000
Redistribution to Joint Authorities	-350,000
<b>Projected General Reserves 31<sup>st</sup> March 2024</b>	<b><u>1,197,256</u></b>

#### 4.0 **DRAFT REVENUE ESTIMATES 2024/25**

4.1 The Draft Revenue Estimates 2024/25 are also shown in Appendix 1.

4.2 **Proposed operational expenditure is £854,710 compared with an approved budget of £868,170 in 2023/24.**

- **Employees budget £275,200** - this provides for a full establishment for the full year and a budgeted pay award for the 2024/25 financial year. It also includes a budget to cover the gardening and grass cutting function.
- **Premises budget £304,980** – the budget includes forecasted decreases in gas and electricity charges and also the cost of cremator maintenance.
- **Transport budget £1,000.**
- **Supplies & Services budget £113,350.**
- **Central Support Cost budget £160,180** – includes management and administration support costs based on estimated time apportionment.

4.3 **Proposed operational income is £1,209,090 compared with an approved budget of £1,218,170 in 2023/24** – the budget is based on updated assumptions in respect of income levels taking into account the anticipated challenging operating environment for next financial year.

## **5.0 AUDITED ANNUAL RETURN FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

- 5.1 The draft Annual Return for the Year Ended 31<sup>st</sup> March was authorised at the 27<sup>th</sup> June 2023 Joint Committee meeting.
- 5.2 The external audit process has now been completed and the Audited Annual Return for the year ended 31<sup>st</sup> March 2023 is shown in Appendix 2.
- 5.3 No issues were identified as part of the audit process therefore the attached audited return is shown for information only.

## **6.0 SUMMARY**

- 6.1 The Budget Monitoring position will be dependent upon the final 2023/24 position and any further capital expenditure to be incurred to the year-end 31<sup>st</sup> March 2024.
- 6.2 The Draft Revenue Estimates 2024/25 propose an operating surplus of £354,380 and anticipated investment income of £20,000.
- 6.3 It was agreed at the Joint Committee meeting of 10<sup>th</sup> December 2019 that there would be an £350,000 Annual Redistribution of the General Reserve to the respective Authorities.
- 6.4 The net contribution to reserves in 2024/25 is estimated at £24,380. This will be kept under on-going review during the year as part of ensuring a sustained contribution to reserves over the long term.
- 6.5 Based on the 2023/24 Budget Monitoring Report and the Draft Revenue Estimates 2024/25 the estimated General Reserve Balance at the end of 2024/25 would be **£1,221,636**, noting that at this stage this does not consider any capital works that may be identified to be undertaken during 2024/25.
- 6.6 The General Reserves are required to fund further capital expenditure as part of the ongoing delivery of the service and the projected position is considered to be at a prudent level as at 31<sup>st</sup> March 2024.
- 6.7 The level of General Reserves will be monitored closely as part of the robust budget monitoring arrangements in place and updates will be reported to the Joint Committee at appropriate intervals during 2024/25.

**LOCAL GOVERNMENT ACT 1972**

**As amended by**

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

**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**LLWYDCOED CREMATORIUM JOINT COMMITTEE**

**12<sup>th</sup> March 2024**

**Report of the Treasurer to Llwydcoed Crematorium**

**LIST OF BACKGROUND PAPERS**

**Ref:**

Item - Budget Monitoring Report 2023/24  
& Draft Revenue Estimates 2024/25

**Contact Officer**

Steve Preddy  
(01443 680644)

**Appendix 1**

	2023-24				2024/25
	Budget £	Actual (period 1 to 11) £	Projected outturn £	Projected variance £	Budget £
<b><u>OPERATING EXPENDITURE</u></b>					
<b><u>Employees</u></b>					
Admin salaries	66,240	60,013	68,295	2,055	70,290
Technicians wages	100,500	62,011	112,167	11,667	107,390
Crematorium Operative	84,440	81,010	88,114	3,674	91,110
Agency staff	6,100	8,216	8,216	2,116	6,410
	<b>257,280</b>	<b>211,250</b>	<b>276,792</b>	<b>19,512</b>	<b>275,200</b>
<b><u>Premises</u></b>					
Repair and Maintenance	46,010	59,825	64,444	18,434	46,010
Gas	115,410	80,048	109,056	-6,354	82,690
Electricity	76,330	43,510	65,420	-10,910	49,270
Specialist Contractor (FT)	61,500	46,039	61,385	-115	63,350
NNDR	39,630	47,342	47,342	7,712	49,730
Water Charges	560	424	560	0	580
Fixtures and Fittings	2,000	0	2,000	0	2,000
Contractor Payments (skip charges)	4,590	0	4,590	0	4,730
Cleaning Materials	650	889	1,000	350	650
General Insurance	5,800	0	5,800	0	5,970
	<b>352,480</b>	<b>278,076</b>	<b>361,597</b>	<b>9,117</b>	<b>304,980</b>
<b><u>Transport</u></b>					
Plant and Vehicles	1,000	0	1,000	0	1,000
	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
<b><u>Supplies and Services</u></b>					
Plaques and Memorials	16,200	15,543	17,918	1,718	18,200
Caskets and Urns	5,000	3,118	4,216	-784	5,000
Books of Remembrance	2,000	1,682	2,244	244	2,000
Computer Costs	1,000	0	1,000	0	1,000
Protective Clothing	2,000	2,594	2,594	594	2,000
Office expenses	9,200	13,206	8,851	-349	9,260
Subscriptions	1,050	2,225	1,400	350	1,050
Analyst's Fees	1,150	1,723	1,723	573	1,150
Medical Expenses	29,000	14,792	29,000	0	29,000
Other Hired Services	29,220	36,113	37,858	8,638	38,100
Audit Fees	2,050	-2,254	2,254	204	2,050
Training	1,750	405	1,984	234	1,750
Other Miscellaneous Expenses	400	207	400	0	400
Credit/Debit Card Transaction Charges	100	0	100	0	100
Employers liability insurance	2,200	0	1,787	-413	2,290
	<b>102,320</b>	<b>89,353</b>	<b>113,329</b>	<b>11,009</b>	<b>113,350</b>
<b><u>Support costs</u></b>					
Central Support costs	155,090	0	161,494	6,404	160,180
	<b>155,090</b>	<b>0</b>	<b>161,494</b>	<b>6,404</b>	<b>160,180</b>
<b>Total Operating Expenditure</b>	<b>868,170</b>	<b>578,678</b>	<b>914,212</b>	<b>46,042</b>	<b>854,710</b>
<b><u>OPERATING INCOME</u></b>					
Caskets and Urns	-8,880	-2,110	-2,302	6,578	-9,320
Plaques and Memorials	-23,390	-18,273	-19,935	3,455	-24,560
Cremation Fees	-1,073,740	-796,643	-940,267	133,473	-1,047,430

2023-24					2024/25
	Budget £	Actual (period 1 to 11) £	Projected outturn £	Projected variance £	Budget £
Books of Remembrance	-2,520	-1,529	-1,668	852	-2,650
Burial Fees	-68,130	-62,766	-94,181	-26,051	-71,540
Exhumation Fees	-1,100	-624	-681	419	-1,160
Chapel Use	-11,950	-19,182	-20,926	-8,976	-12,550
Memorial permits	-10,460	-9,686	-10,567	-107	-10,980
Mercury Abatement Income	0	-2,215	-2,215	-2,215	0
Media Service Fees	-18,000	-26,046	-28,413	-10,413	-28,900
<b>Total Operating Income</b>	<b>-1,218,170</b>	<b>-939,074</b>	<b>-1,121,155</b>	<b>97,015</b>	<b>-1,209,090</b>
<b>Operating Surplus (-) / Loss (+)</b>	<b>-350,000</b>	<b>-360,396</b>	<b>-206,943</b>	<b>143,057</b>	<b>-354,380</b>
Interest on Investments/ Balances	-20,000	0	-20,000	0	-20,000
Investment Costs	0		27,000	27,000	0
Payments to Joint Authorities	350,000	0	350,000	0	350,000
<b>Net contribution to/from Reserves</b>	<b>-20,000</b>	<b>-360,396</b>	<b>150,057</b>	<b>170,057</b>	<b>-24,380</b>
<b>General reserves B/F</b>	<b>-1,347,313</b>		<b>-1,347,313</b>	<b>0</b>	<b>-1,197,256</b>
Contributions to (-) / from Revenue (+)	-20,000		150,057	170,057	-24,380
<b>General reserves C/F</b>	<b>-1,367,313</b>		<b>-1,197,256</b>	<b>170,057</b>	<b>-1,221,636</b>



## Accounting statements 2022-23 for:

Name of body: Llwyrcoed Crematorium Joint Committee

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	1,477,782	1,488,589	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	983,268	1,090,515	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-234,186	-277,137	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	-738,275	-954,654	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	1,488,589	1,347,313	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	102,593	100,773	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,394,669	1,252,592	<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	-8,673	-6,052	<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	1,488,589	1,347,313	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,667,839	1,561,477	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

## Annual Governance Statement

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2023, that:

	Agreed?		'YES' means that the Llwydcoed Crematorium Joint 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="radio"/>	<input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" type="radio"/>	Considered and taken appropriate action to	6, 8, 23

			address issues/weaknesses brought to its attention by both the internal and external auditors.	
--	--	--	--	--

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

## Additional disclosure notes\*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1.

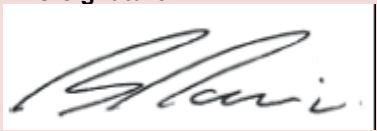
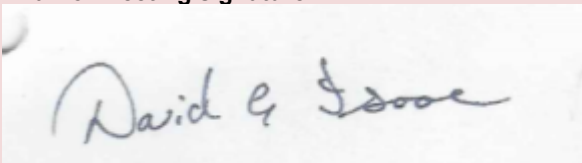
2.

3.

\* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

## Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

<p><b>Certification by the RFO</b></p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2023.</p>	<p><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 Committee under minute reference:</p> <p><b>Minute ref:</b> Meeting of the Llwydcoed Crematorium Joint Committee 27<sup>th</sup> June 2023 (Minute Ref No.7)</p>
<p><b>RFO signature:</b></p> 	<p><b>Chair of meeting signature:</b></p> 
<p><b>Name:</b> BARRIE DAVIES</p>	<p><b>Name:</b> David Isacc</p>
<p><b>Date:</b> 14 June 2023</p>	<p><b>Date:</b> 27<sup>th</sup> June 2023</p>

## Annual internal audit report to:

Name of body: Llwyrcoed 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 2023.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	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. The crematorium has a track record of identifying and managing risk appropriately.
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 Treasurer's 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"/>	Llwyrcoed 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**	
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 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**	
11. Risk Register & Risk Management Arrangements	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

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

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

My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated 25th April 2023.

### Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

<b>Name of person who carried out the internal audit:</b> Andrew Wathan, Head of Regional Internal Audit Service
<b>Signature of person who carried out the internal audit:</b> <i>A P Wathan</i>
<b>Date:</b> 13 <sup>th</sup> June 2023

## 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 2023 of:

Llwydcoed Crematorium

### Auditor General's report

#### Audit opinion

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:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Committee's governance arrangements; and
- that the Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

#### External auditor's name:

Richard Harries

#### External auditor's signature:



Date: 19/01/2024

For and on behalf of the Auditor General for Wales

Tudalen wag



**LLWYDCOED CREMATORIUM**  
**REPORT OF THE BEREAVEMENT SERVICES MANAGER**  
**12TH MARCH 2024**

**1 PURPOSE OF THE REPORT**

- 1.1 To provide Members with details relating to the statistics and performance of Llwydcoed Crematorium.

**2 RECOMMENDATIONS**

It is recommended that the Joint Committee:

- 2.1 Notes the information provided in respect of statistics and performance in respect of Llwydcoed Crematorium;

**3 REASONS FOR THE RECOMMENDATION**

- 3.1 The need to keep Members up to date with the performance of the Crematorium and any issues affecting the service.

**4 STATISTICS AND PERFORMANCE.**

- 4.1 Members are asked to consider the statistics and performance in respect of Llwydcoed Crematorium, as outlined within the table below:

<b>Cremations</b>		
1970-2020		57580
2021		1409
2022		1265
2023		1270
Apr – June 2023		308
July - Sept 2023		288
Oct - Dec 2023		299
January 2024	(Jan 2023 147 )	-33 114
<b>Total to date</b>		<b>61638</b>
<b>Year to 31 March 2024</b>		
Adults		1005

Children	2
Stillbirths	2
NVF's	78
Body organs	0
Scattered	16
Interred	109
Released	884
<b>Applications for memorials</b>	
Book of Remembrance	15
Memorial Cards	1
Plaques on Plots	144
Plaques in Garden	3
Rose Bushes	3
Memorial Leaves	14

\*\*\*