



**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
COUNCIL**

17th January 2024

WELSH CHURCH ACT FUND ANNUAL REPORT 2022/23

**REPORT OF THE DEPUTY CHIEF EXECUTIVE AND GROUP DIRECTOR –
FINANCE, DIGITAL AND FRONTLINE SERVICES**

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1.0 PURPOSE OF REPORT

1.1 This report is to ensure the Council complies with the requirements relating to the production and approval of an Annual Report and Financial Statements for the Welsh Church Act Fund for the financial year ended 31st March 2023.

2.0 RECOMMENDATIONS

2.1 It is recommended that Members:

- (a) Consider the External Auditor report – “2022- 23 Audit Plan” (Appendix 1);
- (b) Consider the External Auditor report – “Audit of Accounts Report” (Appendix 2);
- (c) Approve and note the Welsh Church Act Fund Annual Report and Financial Statements for the financial year 2022/2023 (Appendix 3); and

- (d) Approve and note the Letter of Representation relating to the Welsh Church Act Fund (Appendix 4).

3.0 BACKGROUND

- 3.1 The Council has administrative responsibility for the production of the Welsh Church Act Fund Annual Report and Financial Statements.
- 3.2 The draft financial statements were provided to Audit Wales on 10th November 2023.
- 3.3 The intervening period has seen the completion of the audit of the Financial Statements by Audit Wales and they are now in a position to provide their opinion on them as presenting a true and fair view. During the audit process a small number of amendments were necessary and these are incorporated into the Financial Statements at Appendix 3. The Audit Wales reports are at Appendix 1 “2022-23 Audit Plan” and the Audit of Accounts Report is at Appendix 2, both attached for Members consideration.
- 3.4 It is normal practice for Audit Wales to request that the Responsible Finance Officer provides a “Letter of Representation”, which highlights material issues relating to the completeness and/or accuracy of the information included in the Financial Statements and could, therefore, influence the audit opinion. This is to ensure that the Financial Statements properly reflect the Fund’s financial standing and is consistent with the approach taken by Audit Wales in prior years.
- 3.5 The Letter of Representation for the Welsh Church Act Fund is provided at Appendix 4.

4.0 EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

- 4.1 The report satisfies the legal requirement for the approval of the Welsh Church Act Fund’s Annual Report and Financial Statements in accordance with the Charities Act 2011. As a result, there are no equality and diversity or socio-economic duty implications to report.

5.0 WELSH LANGUAGE IMPLICATIONS

5.1 There are no Welsh language implications as a result of the recommendations in this report.

6.0 CONSULTATION

6.1 There are no consultation requirements emanating from the recommendations set out in the report.

7.0 FINANCIAL IMPLICATIONS

7.1 There are no financial implications as a result of the recommendations set out in the report.

8.0 LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

8.1 The report ensures the Council complies with the legal requirements contained in the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 (SI 2008 No 629) and the Charities Statement of Recommended Practice 2019 (FRS102).

9.0 LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT

9.1 The report supports the Well-being of Future Generations Act in particular 'a Wales of cohesive communities' through the financial support it offers to community based groups within the areas of Rhondda Cynon Taf, Merthyr Tydfil and Bridgend Councils.

10.0 CONCLUSION

10.1 The completion of the audit of the Welsh Church Act Fund Financial Statements provides Members, in their role as trustees, with the necessary assurances upon the financial affairs of the Fund.
