

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 (£) | |
| Statement of income and expenditure/receipts and payments | | | |
| 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). |
| Statement of balances | | | |
| 8. (+) Debtors | 102,593 | 100,773 | Income and expenditure accounts only: Enter the value of debts owed to the body. |
| 9. (+) Total cash and investments | 1,394,669 | 1,252,592 | 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 | -8,673 | -6,052 | Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end. |
| 11. (=) Balances carried forward | 1,488,589 | 1,347,313 | Total balances should equal line 7 above: 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"> effective financial management during the year; and the preparation and approval of the accounting statements. | <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.


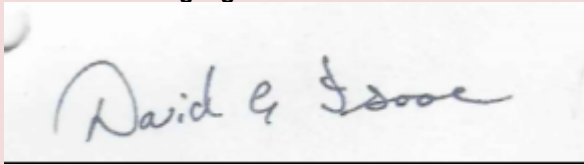
2.

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.

| | |
|--|---|
| 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 2023. | 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: Minute ref: Meeting of the Llwydcoed Crematorium Joint Committee 27 th June 2023 (Minute Ref No.7) |
| RFO signature:  | Chair of meeting signature:  |
| Name: BARRIE DAVIES | Name: David Isacc |
| Date: 14 June 2023 | Date: 27 th June 2023 |

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"/> | 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** | |
| 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.

Name of person who carried out the internal audit: **Andrew Wathan, Head of Regional Internal Audit Service**

Signature of person who carried out the internal audit: *A P Wathan*

Date: **13th 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