

NORTH EAST SURREY CREMATORIUM BOARD

9th June 2015

REPORT BY THE TREASURER

Requirement to approve and submit an Annual Return under the Accounts and Audit Regulations 2011

Introduction

1. The Accounts and Audit Regulations define smaller relevant bodies as follows: -

“smaller relevant body” means a relevant body which is not a local authority for the purposes of Part 1 (capital finance etc and accounts) of the Local Government Act 2003, which —

(a) for an established body, meets the qualifying condition for the year concerned, or for either of the two immediately preceding years,

(b) for a newly established body, meets the qualifying condition for its first or second year,

the qualifying condition being that the body’s gross income or gross expenditure (whichever is higher) is not more than £6.5 million;”

The Board currently falls into the category of a smaller relevant body and consequently is subject to "a limited assurance audit", with a reduced audit fee.

2. Guidelines were received from BDO LLP, the Board's appointed external auditor, including deadlines for the completion and submission of the Annual Return for 2014/15, the opening of the accounts for inspection, and the appointed day on which any local government elector for the area served by the Board may ask the appointed auditor questions. The published dates are/were as follows: -

Display of notice regarding public rights	- 20 th May to 2 nd June 2015
Records available for inspection (20 working days)	- 3 rd June to 30 th June 2015
Appointed day	- 30 th June 2015

3. These dates dictate that the Board must approve the statement of accounts and the statement of governance in order for the Annual Return to be submitted to the auditor's offices by 30th June 2015.
4. The notice of public rights was posted on each constituent authority’s notice board, the notice board in the crematorium office, and on the Board’s website.

Annual Return - requirements

5. The return requires completion of a total of four sections: -
- (a) Section 1 - Statement of accounts
 - (b) Section 2 - Annual governance statement
 - (c) Section 3 - External auditor's certificate and opinion
 - (d) Section 4 - Annual internal audit report

6. Sections 1 and 2 have to be approved by the Board, and together with a completed Section 4, the Annual Return has to be submitted to the auditors.
7. A copy of the Annual Return for 2014/15 is attached, and is subject to audit.
8. For the 2014/15 accounts, the return must be submitted to the auditor by 30th June 2015. The Board's Accounts appears elsewhere on this agenda, and the Annual Return is based on the figures reported.

Statement of Governance 2014/15

9. In approving the Statement of Governance, the Board acknowledges responsibility for the preparation of the Statement of Accounts and the Board's internal controls. The statement defines specific responsibilities which require individual confirmation.
10. The Board can take assurance from the services provided by Wandsworth Council's internal audit service, together with the regular reports presented throughout the years concerned, including:-
 - (a) Review of risk management strategy and annual review of risks (9/09/14)
 - (b) Conclusion of the audit for the year ended 31st March 2014 (9/12/14)
 - (c) Review of internal control including a review of the effectiveness of Internal Audit (10/03/15)

Recommendations

11. For the Annual Return for the year ending 31st March 2015, the Board is recommended: -
 - (a) approve Section 1 - Statement of accounts, and
 - (b) approve Section 2 - Statement of governance

The Town Hall
Wandsworth High Street
London SW18 2PU
May, 2015

J M Stevenson
Treasurer to the Board