

**Pwyllgor** CYDBWYLLGOR PROSIECT GWYRDD

**Rhif Cyfarfod:** 01/20

**Dyddiad ac amser** DYDD MAWRTH, 19 MAI 2020, 11.00 AM

**Lleoliad** CYFARFOD GWEDDILL

**Aelodaeth** Cynghorydd Michael Michael, Cyngor Caerdydd (Cadeirydd)  
 Cynghorydd Chris Weaver, Cyngor Caerdydd  
 Cynghorydd Nigel George, Cyngor Bwrdeistref Sirol Caerffili  
 Councillor Colin Gordon, Cyngor Bwrdeistref Sirol Caerffili  
 Cynghorydd Phil Murphy, Cyngor Sir Fynwy  
 Councillor Jane Pratt, Cyngor Sir Fynwy  
 Councillor Roger Jeavons, Cyngor Dinas Casnewydd  
 Cynghorydd Ray Truman, Cyngor Dinas Casnewydd  
 Councillor Peter G King, Cyngor Bro Morgannwg  
 Councillor Eddie Williams, Cyngor Bro Morgannwg

## AGENDA

### RECORDIO CYFARFOD

**Bydd y cyfarfod hwn yn cael ei recordio â'r bwriad o'i ddarlledu ar wefan y Cyngor yn ddiweddarach. Bydd y cyfarfod cyfan yn cael ei recordio, ac eithrio pan fo eitemau cyfrinachol neu eitemau a eithrir. Caiff copi o'r cyfarfod ei gadw yn unol â pholisi cadw data'r Cyngor.**

No	Item
1	<b>Ymddiheuriadau am Absenoldeb</b>  Derbyn ymddiheuriadau am absenoldeb.
2	<b>Datgan Buddiannau</b>  I'w wneud ar ddechrau'r eitem ar yr agenda dan sylw, yn unol â Chod Ymddygiad yr Aelodau.
3	<b>Cofnodion</b> ( <i>Tudalennau 3 - 6</i> )  Cymeradwyo cofnodion y cyfarfod blaenorol fel cofnod cywir.

No	Item
4	Materion yn codi o'r cofnodion
5	Adroddiad Diweddariad Prosiect Gwyrdd ar gyfer y Cydbwyllgor (Tudalennau 7 - 12)
6	Prosiect Gwyrdd 2019/20 Canlyniad a Ffurflen Ariannol Flynyddol (Tudalennau 13 - 26)
7	Dyddiad y cyfarfod nesaf - i'w gadarnhau

Partnership of Councils



Supporting partner



Llywodraeth Cynulliad Cymru  
Welsh Assembly Government

**PROSIECT GWYRDD JOINT COMMITTEE MEETING**

26 November 2019, 10.30 am

**LOCATION: Newport City Council, Civic Offices, Newport**

**Present:**

**Elected Members:**

**Councillor Michael Michael, Cardiff Council (Chair)**

**Councillor Chris Weaver, Cardiff Council**

**Councillor Nigel George, Caerphilly County Borough Council**

**Councillor Colin Gordon, Caerphilly County Borough Council**

**Councillor Phil Murphy, Monmouthshire County Council**

**Councillor Jane Pratt, Monmouthshire County Council**

**Councillor Roger Jeavons, Newport City Council**

**Councillor Ray Truman, Newport City Council**

**Councillor Peter G King, Vale of Glamorgan Council**

**Officers:**

**Sian Humphries, Cardiff Council**

**Andrew Williamson, Prosiect Gwyrdd**

**Marc Falconer, Cardiff Council**

**Robert Hartshorn, Caerphilly County Borough Council**

**Gary Jones, Cardiff Council**

**Silvia Gonzalez Lopez, Newport County Council**

**Colin Smith, Vale of Glamorgan**

**Matt Wakelam, Cardiff Council**

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No	Item
9	<p><b>Apologies for Absence</b> Apologies were received from Councillor E Williams (Vale of Glamorgan).</p>
10	<p><b>Declarations of Interest</b> There were no declarations of interest.</p>
11	<p><b>Minutes</b> That the minutes of the meeting held on 25 June 2019 be recorded as a true and accurate record subject to the replacement of the word “replay” to read “replay” in paragraph 7 in item 5.</p>
12	<p><b>Matters arising</b> The Chairperson requested that further investigations be undertaken to hold these meetings using video conferencing or remote attendance facilities. It was acknowledged that the Committee Members and supporting officers took a disproportionate amount of time traveling to, and finding suitable parking for these succinct Joint Committee meetings. The legal officers would investigate further and subject to there being appropriate provision in the relevant agreements and legislation, would endeavour to determine a suitable solution to address this issue.</p>
13	<p><b>Update Report</b> The Officers provided an update report on the Prosiect Gwyrdd Contract.</p> <p>It was stated that between April and September 2019 a total of 78,794 tonnes of residual waste was sent to the Prosiect Gwyrdd Contract. From the waste delivered the following levels of recycling had been achieved; 14,063 tonnes of the Incinerator Bottom Ash, 637 tonnes of the Air Pollution Control Residue, 2,951 tonnes of metals.</p> <p>During this period: Viridor achieved all of the five key targets, the figures reported by Trident Park in its stage 3 report to Natural Resources Wales was better than the minimum required standard.</p> <p>The Prosiect Gwyrdd Community benefit fund Panel had awarded £32,720 for 22 community initiatives based within the project area. The Joint Committee was provided with a breakdown of the payments that had been awarded.</p> <p>The Joint Committee clarified some of the information in the report and welcomed the progress that had been made during this financial year.</p> <p>RESOLVED: That the report be noted.</p>
14	<p><b>2019/20 Projected Outturn Month 7 Monitoring Position and 2020/21 Budget</b> The S151 Officer provided a report to the Joint Committee which included an update of the financial monitoring position and projected outturn Budget based on the Month 7 position for the 2019/20 financial year. The report</p>

No	Item	Action
	<p>enabled the Joint Committee to: consider the proposed 2020-21 Revenue Budget, including the projected balance of the Reserve Account, recommend these budgets to the partnering Councils for consideration as part of their budget planning frameworks for 2020-21 and to provide Councils with early indicative estimates for the period from 2021 - 22 onwards.</p> <p>The report indicated a projected gross expenditure underspend of £47,034. This was largely due to the Project Administrator post vacancy and no expenditure on external advisors or contingency provision. No commitments were currently planned in these two budgets for the remainder of the financial year. These budgets would continue to be monitored and reviewed to inform future reports.</p> <p>Based on the projected Reserve Account position at Month 7, a rebate of £10,000 per partner is proposed for 2019-20. With this rebate the projected balance for the Reserve account as at 31st March 2020 is £269,721. This resource will continue to be available for the funding of non-recurring Prosiect Gwyrdd expenditure in future financial years.</p> <p>For 2020-21 Partner contributions would continue to be used to fund the recurring costs and with the reasonable balance in the Reserve there would be no need to request an increase to current partner contributions of £37,000. A summary of the proposed budget for 2020-21 was provided in the report and officers highlighted the key factors which had been considered in developing this budget proposal as well as providing indicative budget projections for the 2021-22 to 2023-24 period.</p> <p>RESOLVED: That the Joint Committee:</p> <ol style="list-style-type: none"> <li>i. note the 2019/20 projected outturn forecast including the projected year-end balance for the Joint Committee Reserve Account.</li> <li>ii. recommended the 2020-21 budget, including the proposed drawdown and closing balance of the Reserve Account, to the Partnering Councils for approval as part of their respective budget planning frameworks for 2020-21.</li> <li>iii. requested that the Partnering Councils note the indicative budgets, and associated partner contributions, outlined for the financial years 2021-22 to 2023-24.</li> </ol>	
15	<p><b>Date of next meeting</b></p> <p>RESOLVED: The Joint Committee noted that the next meeting was to be determined and that they would be advised of its date at the earliest opportunity.</p>	

No	Item	Action
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Partnership of Councils



Supporting partner





**THE BOROUGH, CITY AND COUNTY COUNCILS OF CAERPHILLY, CARDIFF,  
MONMOUTHSHIRE, NEWPORT AND THE VALE OF GLAMORGAN**

**PROSIECT GWYRDD JOINT COMMITTEE**

**REF: 01-20**

**DATE: 19/05/20**

**PROSIECT GWYRDD UPDATE REPORT FOR JOINT COMMITTEE**

**REPORT OF: SENIOR RESPONSIBLE OFFICER**

**AGENDA ITEM: 5**

**Background**

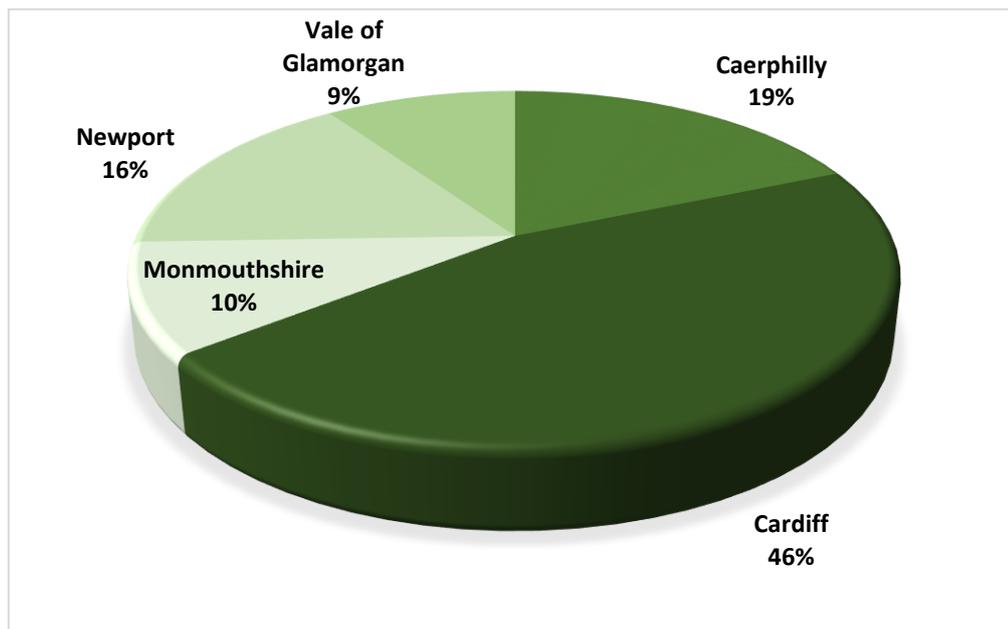
1. At previous Joint Committee meetings Update Reports on the Prosiect Gwyrdd Contract have been provided, this report provides a further update in relation to this contract.

**Contract Update**

2. In March this year Viridor's parent company, Pennon Group, announced that it has agreed the sale of Viridor to KKR an infrastructure investment fund. The transaction is expected to complete in the Summer of this year.
3. During 2019/20 a total of 170,071.63 tonnes of residual waste was sent to the Prosiect Gwyrdd Contract and was all processed at the Trident Park ERF being 45% of the facility's total input. This was against a projected profile of 168,680 tonnes.
4. Quantity of Contract Waste Delivered by Each Partner Authority in 2019/20

<b>Authority</b>	<b>2019/20 Tonnage</b>
Cardiff	77,873
Caerphilly	31,642
Monmouthshire	17,310
Newport	27,111
Vale of Glamorgan	16,316
<b>Total Prosiect Gwyrdd</b>	<b>170,072</b>

5. Proportion of Contract Waste Delivered 2019/20 by Partner Authority



6. From the Prosiect Gwyrdd Contract Waste delivered 26,872 tonnes of Incinerator Bottom Ash was recycled, 1,166 tonnes of the Air Pollution Control Residue was recycled, 3,364 tonnes of ferrous metals was recycled and a further 455 tonnes of other metals were recycled. During the year 16.24 tonnes of contract waste was sent to landfill and 776 tonnes of Air Pollution Control Residue was landfilled.

7. In 2019/20 Viridor achieved all of the five Key Targets:

Key Target	Target Percentage	Actual Percentage
The Contractor's Guaranteed Unprocessed Landfill Target Percentage	0.0%	0.0%
The Contractor's Guaranteed Maximum Percentage of Contract Waste to Landfill	2.1%	0.47%
The Contractor's Guaranteed IBA Recycling Target Percentage	100.0%	100.0%
The Contractor's Guaranteed BMW Diversion Target Percentage	100.0%	100.0%
the Contractor's Guaranteed Unreprocessed IBA Target Percentage	0.0%	0.0%

8. As a requirement of revenue support from WG the facility is required to be CHP ready and to achieve and maintain R1 Status. Trident Park submitted the final stage 3 report to Natural Resources Wales confirmed with an annual figure of 0.78 which is in excess of the 0.65 requirement and 0.02 higher than last year. This classifies Trident Park as a recovery facility.

9. The Incinerator Bottom Ash is currently being recycled by Days Aggregates at their facility in Avonmouth. A proportion of the incinerator bottom ash continues to be transported by rail.
10. The Air Pollution Control Residue is currently either being recycled by O.C.O. Technology Ltd at their facility in Avonmouth or landfilled by Grundon (Waste) Ltd at their Gloucestershire facility.

#### Community and Community Benefit Fund

11. During 2019/20 the Prosiect Gwyrdd Community Benefits Fund Panel met three times where a total of £43,846.93 was awarded between twenty-seven community initiatives based with the Prosiect Gwyrdd Partnership Local Authority areas.

#### **12. Breakdown of 2019/20 Prosiect Gwyrdd and Viridor Community Fund Awards**

Authority	Number of Projects	Total Value
Caerphilly County Council	2	£2,250.00
Cardiff Council	11	£17,354.31
Monmouthshire County Council	2	£4,692.77
Newport City Council	7	£10,986.93
Vale of Glamorgan Council	4	£7,764.00
Projects working across all areas	1	£798.92

#### **13. Breakdown of 2019/20 Prosiect Gwyrdd and Viridor Community Fund Awards**

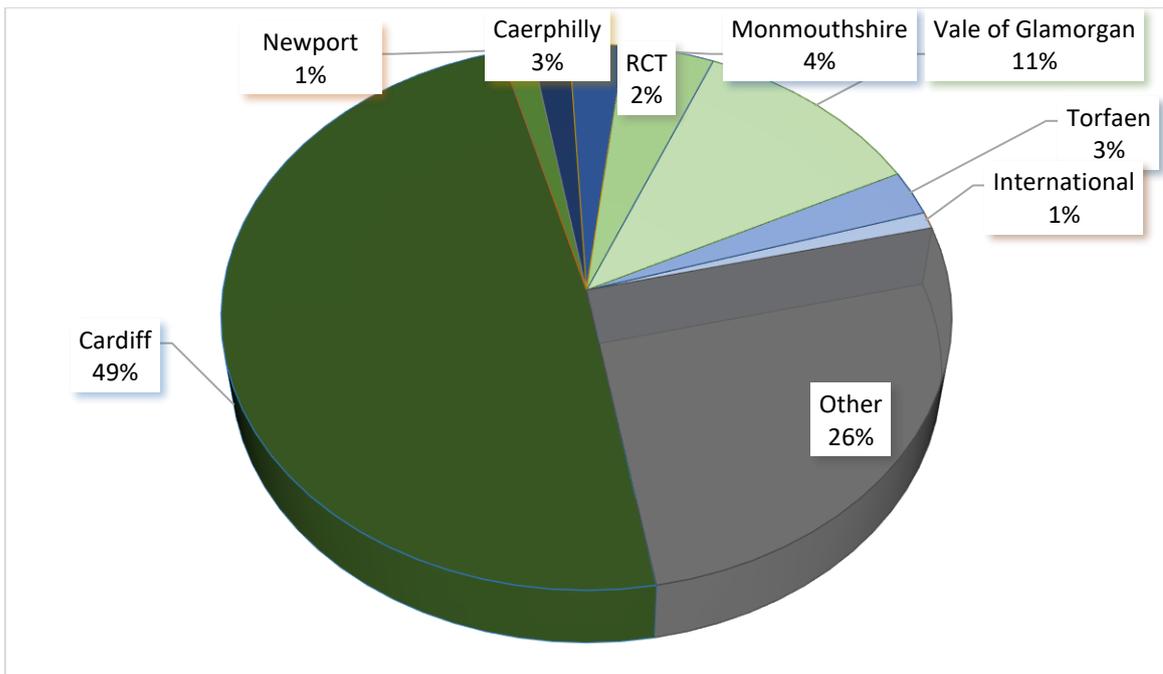
Organisation	Region	Contribution
<b>April 2019</b>		
ACE	Cardiff	£959.98
Aircadets	All regions	£798.92
Cardiff Rivers Group	Cardiff	£1,385.00
Croesyceiliog Canoe Club	Newport	£1,800.00
Llanilltyd Fawr Flower Club	Vale	£1,649.00
Monmouthshire Upcycle	Monmouth	£1,769.77
Newport Male Choir	Newport	£1,482.99
Pentwyn Dynamos	Cardiff	£1,054.98
<b>June 2019</b>		
28 <sup>th</sup> Newport Scout Group	Newport	£2,000.00
Hedgehog Helpline	Vale	£2,700.00
LLamau	Newport	£2,500.00
Newport Korfball Club	Newport	£1,147.94
Welsh Hearts	Cardiff	£2,700.00
<b>September 2019</b>		
Grangetown Community Action	Cardiff	£670.50
Draig Youth CIC	Newport	£1,136.00
Hope St Mellons	Cardiff	£1,100.00
Panavia Tornado Preservation Group	Vale	£1,500.00
St Tyefalog Community Garden	Caerphilly	£750.00

Student Volunteering Cardiff	Cardiff	£1,200.00
Twister Trampoline Club	Cardiff	£1,000.00
Valeplus	Vale	£1,915.00
Ystrad Mynach Air Cadets	Caerphilly	£1,500.00
<b>December 2019</b>		
Ace Climate Futures Festival	Monmouth	£2,923.00
Cardiff & Vale SFA	Cardiff	£2,500
Kids Cancer Charity	Cardiff	£2859.00
Llanrumney County Hall	Cardiff	£1,924.85
Newport Cricket	Newport	£920.00

14. Details of the funding criteria and how to apply can be found at: <https://viridor.co.uk/our-operations/energy/energy-recovery-facilities/cardiff-erf/community>

15. During 2019/20 the number of groups visiting Trident Park was 76, with a total of 1,134 visitors.

### 16. Education Centre Visitors by Area



### Financial Implications

17. There are no direct financial implications arising from this update report. The financial arrangements between the Partnership and Viridor will operate in accordance with the Contract and in particular the Payment Mechanism.

## Legal Implications

18. There are no direct legal implications associated with this report. The obligations set out in the Contract will govern how it operates.

## Recommendations

To note the content of this report.

**Mathew Wakelam**  
**Senior Responsible Officer, Prosiect Gwyrdd**  
19 May 2020

Mae'r dudalen hon yn wag yn fwriadol



**THE BOROUGH, CITY AND COUNTY COUNCILS OF CAERPHILLY, CARDIFF,  
MONMOUTHSHIRE, NEWPORT AND THE VALE OF GLAMORGAN**

**PROSIECT GWYRDD JOINT COMMITTEE**

**REF: 01-20**

**DATE: 19/05/2020**

**PROSIECT GWYRDD 2019/20 OUTTURN AND ANNUAL FINANCIAL RETURN**

**REPORT OF: TREASURER TO THE PROSIECT GWYRDD JOINT COMMITTEE**

**AGENDA ITEM: 06**

**PURPOSE OF REPORT**

1. To present to the Joint Committee the draft, unaudited Financial Annual Return for the year ended 31st March 2020 prior to the deadline of 31<sup>st</sup> May agreed with the Wales Audit Office (WAO). The Joint Committee will be asked to approve the unaudited Annual Return and following their approval, the document will be available for public inspection, from 16<sup>th</sup> June, and then submitted to the Wales Audit Office (WAO) to undertake the external audit of this return.

**BACKGROUND**

2. Local Authorities and other relevant bodies (including Joint Committees) are required to prepare and publish their annual accounts in-line with the requirements of the Accounts & Audit (Wales) Regulations 2014 (as amended). Regulation 14 states that smaller local government bodies (those with annual income and expenditure below £2.5 million) can prepare their accounts in the form of an Annual Return replacing the obligation to produce a full Statement of Accounts.
3. The Joint Committee will now be asked to approve the unaudited Annual Return for submission to the external auditor in accordance with the Accounts and Audit (Wales) Regulations for small Local Government Bodies into which category Prosiect Gwyrdd now resides.
4. Following the audit of the Annual Return, if there are no amendments then the certified Annual Return can be published without further reference to the Joint Committee. If material amendments are required then a further meeting of the Joint committee will be required to approve the audited annual return. The deadline for

publication of the certified Annual Return has now been brought forward to the 15th September.

- The draft, unaudited Prosiect Gwyrdd Annual Return for 2019/20 is attached to this report as Appendix A. Prior to the commencement of the external audit the Annual Return will be made available for public inspection as required by the Public Audit (Wales) Act 2004 and by the Accounts and Audit (Wales) Regulations 2014 (as amended).

## ISSUES

- Table 1 below provides a comparison of the 2019/20 outturn with the budget. This highlights a gross expenditure outturn of £142,485, a decrease of £101,175 compared to the original 19/20 gross expenditure budget of £243,660. After including the Partner Contribution rebate of £50,000 (£10,000 per partner) the net underspend for 2019/20 is £51,175.

**Table 1: 2019/20 Summary Monitoring Position**

	<b>2019/20 Budget £</b>	<b>2019/2020 Outturn £</b>	<b>2019/20 Variance £</b>
Project Team	182,178	153,433	-28,745
Supplies & Services	23,470	11,030	-12,440
Committee & Support Services	8,760	8,165	-595
External Advisors	50,120	0	-50,120
Contingency	20,000	0	-20,000
Organics Contribution	-40,868	-30,143	10,725
<b>Gross Expenditure</b>	<b>243,660</b>	<b>142,485</b>	<b>-101,175</b>
Partner Contributions	<b>-185,000</b>	<b>-135,000</b>	<b>50,000</b>
<b>Net Expenditure</b>	<b>58,660</b>	<b>7,485</b>	<b>-51,175</b>
<b>Appropriations (from) / to Joint Committee Reserve A/c</b>	<b>-58,660</b>	<b>-7,485</b>	<b>51,175</b>
<b>Projected Balance of the Joint Committee Reserve A/c as at 31.03.2020</b>		<b>323,863</b>	

- The variance is largely due to underspends previously reported to the Joint Committee in the Month 7 monitoring report in particular underspends due to the lack of spend against the contingency and external advisors budgets, as well as savings associated with staff turnover and recruitment delay. Consequentially the projected budgeted drawdown from the Joint Committee Reserve Account of

£58,660 was reduced to £7,485. The balance of the reserve account as at 31<sup>st</sup> March 2020 now stands at £323,863 and the options for the utilisation of an element of this reserve will be presented firstly to Contract Management Board and then the Joint Committee as part of the 2021/22 budget report as has been the case in previous years.

8. The project team reported an underspend of £28,745, with the variance reflecting recruitment delays highlighted above with a number of Agency staff having been recruited on a temporary basis to partly cover the Project Administrator post during this financial year. This post has now been filled and the Project Team had a full compliment of staff heading into 2020/21.  
The other significant variances identified in Table 1 are the External Advisors and Contingency provisions with the underspends reflecting that there has been no requirement to use these budgets in the 2019/20 financial year.
9. The format of the Annual Return for 2019/20 is largely unchanged and is attached as Appendix A., it includes the following sections :
  - a. Section 1 (page 2 of the return) holds the financial information including a comparison with the equivalent 2018/19 figures.
  - b. Section 2 (page 3) of the Annual Return is the Annual Governance statement which continues in the form of a questionnaire.
  - c. Section 3 (page 4) includes the certification of the annual return both by the Joint Committee, subject to its approval, and the Responsible Finance Officer.
  - d. This is followed by the Auditor General for Wales' Audit Certificate and report on page 5 which will be updated on completion of the 2019/20 Audit.
  - e. The last Section is the Annual Internal Audit report (pages 6 to 8) which comments on the adequacy of procedures and controls relevant to Prosiect Gwyrdd.

## FINANCIAL IMPLICATIONS

10. This report provides the Joint Committee with confirmation of the 2019/20 outturn position that reflects a gross expenditure underspend of £101,176 before the rebates of Partner Contributions of £50,000. The balance of the Reserve Account at the end of 2019/20 is £323,863 which will be available to assist in funding non-recurring Prosiect Gwyrdd expenditure and / or offsetting Partner Contributions in future financial years.
11. This report is presented to the Joint Committee who are due to approve the unaudited Prosiect Gwyrdd Annual Return at the meeting on 19<sup>th</sup> May before the deadline of 31<sup>st</sup> May 2020.

- Options for the utilisation of the balance of the Joint Committee Reserve Account carried forward into 2020/21 are to be considered as part of the budget setting process for 2021/22.

## LEGAL IMPLICATIONS

- All Local authority accounts are required to be made up to 31<sup>st</sup> March. The Accounts and Audit (Wales) regulations set out the process for dealing with accounts and as set out in this report that will be the process for a 'smaller relevant body' i.e. approval of an Accounting Statement (including amendments thereof) which is referred to in this report as an Annual Return. The Regulations also sets out further provision in relation to publication.
- The Joint Working Agreement 2 (JWA2) in respect of the PG contract makes provision in respect of monitoring of costs, approving annual budgets, council contributions, project expenditure and subsequent reimbursements to councils.
- Currently the JWA2 deals with the process of approving accounts according to legislation which was in place at the time of drafting the JWA2. It is understood that any update in the process of what is approved by Joint Committee is due to the updates in the Regulations referred to above and in the body of the report. The JWA2 states that any reference to legislation within the agreement includes any amended legislation. Accordingly any process under the JWA2 would be read in conjunction with any amended legislation.

## RECOMMENDATIONS

- That the Joint Committee notes the outturn position for the financial year ended 31<sup>st</sup> March 2020.
- Subject to the approval by the Joint Committee of the Annual Return, the Joint Committee consequently authorises the Chairman to sign the Annual Return on behalf of the Joint Committee, and its subsequent submission to WAO to commence the 2019/20 audit.

**Christopher Lee**  
**Treasurer to Prosiect Gwyrdd Joint Committee**

**19<sup>th</sup> May 2020**

The following Appendix is attached:

Appendix A - The Prosiect Gwyrdd Joint Committee's Draft Annual Return for financial year 2019/20.

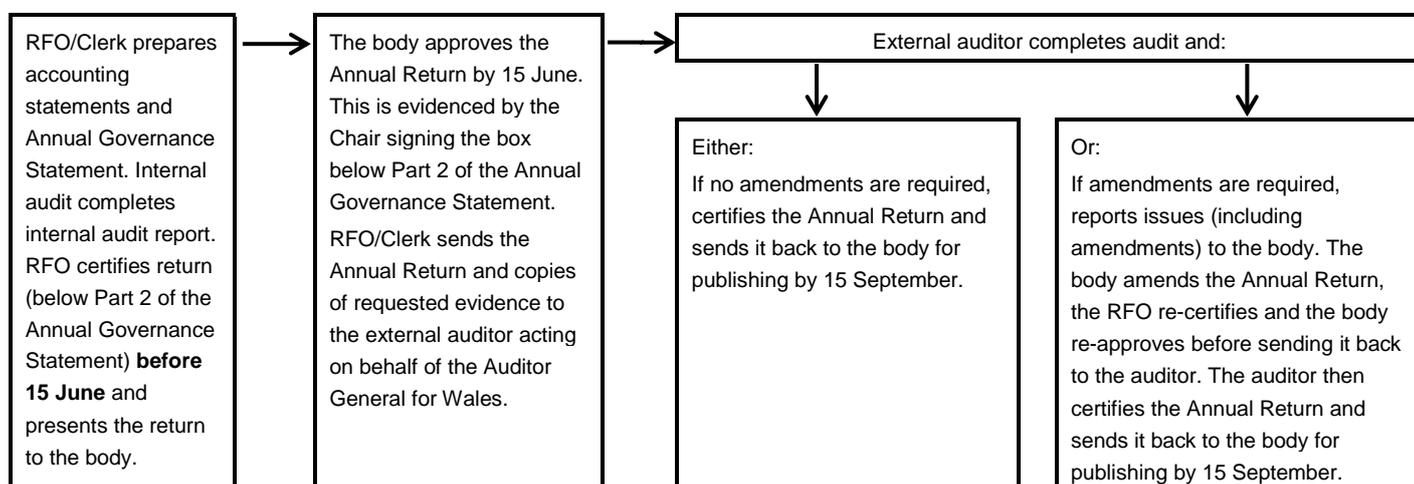
# Smaller relevant local government bodies in Wales Annual Return for the Year Ended 31 March 2020

## THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires local government bodies in Wales 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 in red including the Annual Governance Statement.**

## APPROVING THE ANNUAL RETURN

**There are two boxes for certification and approval by the body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.**

**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.**

**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 2019-20 for:

Name of body: PROSIECT GWYRDD

	Year ending		Notes and guidance for compilers
	31 March 2019 (£)	31 March 2020 (£)	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.
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	342,866	329,712	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	135,000	135,000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	27,781	31,682	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-109,640	-119,145	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	-66,295	-54,928	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	329,712	322,321	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 and stock balances	108,000	108,000	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	227,547	218,152	<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	-5,835	-3,831	<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	329,712	322,321	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	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 2020, 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"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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 <b>Committee</b> 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="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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 <b>Committee</b> and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	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 in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

<p><b>Certification by the RFO</b></p> <p>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><b>Approval by the Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
	Insert minute reference and date of meeting
<b>RFO signature:</b>	<b>Chair of meeting signature:</b>
<b>Name: CHRISTOPHER LEE</b>	<b>Name:</b>
<b>Date: 19<sup>TH</sup> MAY 2020</b>	<b>Date:</b>

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

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

## Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2020 of:

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### External auditor's report

[Except for the matters reported below]\* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]\* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated \_\_\_\_\_.]

### Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

**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: Prosiect Gwyrdd 2019-2020

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 2020.

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="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Appropriate books of accounts has been kept through Cardiff Councils main accounting ledger, SAP.</p> <ul style="list-style-type: none"> <li>Income- Expenditure</li> <li>Statement of balances</li> <li>Highlight Report and Monitoring Meetings.</li> </ul>
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Financial regulations have been met, payments were supported by invoices and VAT has been appropriately accounted for under the accountable body: Cardiff Council's VAT registration with the necessary disclosures and permissions sought from HMRC.</p> <p>Statement of balances, Transaction List and Partner Contributions were sighted and checked.</p>
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The body has assessed and mitigated significant risks in order to achieve its objectives. Risks are considered on the highlight reports presented at Contract Management Board meetings.</p> <p>Prosiect Gwyrdd's inherent risks are also mitigated via the Cardiff Council's Corporate Risk Register, which is subject to review twice a year.</p>

	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**	
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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Regular progress against budget is maintained and monitored by the Accountant and the Monitoring Position and the Projected Outturn is discussed regularly at Prosiect Gwyrdd's Joint Committee Contract Management Board Meetings.</p> <ul style="list-style-type: none"> <li>• SAP - Income- Expenditure</li> <li>• Statement of balances</li> <li>• CMB Meeting Minutes</li> <li>• Highlight Report</li> </ul>
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Income during each year is projected from the five joint council authorities based on correct invoices and VAT appropriately accounted for.</p> <ul style="list-style-type: none"> <li>• Contribution summary</li> <li>• Invoices</li> <li>• Income-Expenditure and Balance Sheet</li> </ul>
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Analysis did not identify any Imprest accounts.</p>
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Prosiect Gwyrdd has 3 Permanent employees, last appointment was quite late in the 19/20 Financial year. They were paid through Cardiff Council's main accounting ledger SAP and the internal Payroll process in DigiGov.</p>
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>No tangible fixed assets.</p> <p>Current assets include cash (held by Cardiff Council) and Debtors.</p>

	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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Monthly and year-end bank account reconciliations for inter companies are undertaken as part of the council's wide year-end bank reconciliations, any imbalances are rectified during the course of the year. Inter companies are not identified individually throughout the year.</p> <p>A suitable qualified person undertakes the bank reconciliations.</p>
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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Accounting statement were prepared from figures based in SAP on the correct accounting basis, they agreed with the cashbook and were supported by an adequate audit trail from underlying records.</p>

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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text
12. Insert risk area	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text
13. Insert risk area	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Insert text

### Internal audit confirmation

Name of person who carried out the internal audit:	Pernille Larsen
Signature of person who carried out the internal audit:	<i>Pernille Larsen</i>
Date:	12.05.2020

## 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. Ask your auditor for an electronic copy of the form if required.
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 2019) equals the balance brought forward in the current year (line 1 of 2020). Explain any differences between the 2019 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. If your Committee holds any short-term investments, please note their value on the bank reconciliation. 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. **Every committee must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** 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 (certified by the Clerk and Chair as accurate copies) 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
<b>Accounts</b>	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 2020 agree to Line 9?		
<b>Approval</b>	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 15 June 2020?		
	Has the body approved the accounting statements before 15 June 2020 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
<b>All sections</b>	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
<b>Accounts</b>	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?		

Mae'r dudalen hon yn wag yn fwriadol