

Background

Each smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities.

The annual return is split into sections:

- Annual Internal Audit Report 2024/25
- Section 1 - Annual Governance Statement 2024/25
- Section 2 - Accounting Statements 2024/25
- Section 3 - External Auditor Report and Certificate 2024/25

Each smaller authority must approve Sections 1 and 2 by 30th June 2025 of the following year. The certified Annual Return must be published by 30th September 2025 (including the External Auditor Report and Certificate).

The full authority must consider, approve and sign the Annual Governance Statement and the Accounting Statements in accordance with Accounts and Audit Regulations 2015, Regulation 6 and 12.

Section 1 – Annual governance statement 2024/25

The annual governance statement states that the Council accepts its “*responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements*”, meaning that the Council have proper arrangements in place for safeguarding public money and resources.

Devolution had a great impact on the internal controls of the Council during 2024/25. During the transition period:

- the Finance Team have amended the structure on the finance system to align with the Committee structure of the Council;
- developed a process for the collection of cash and card income via third parties and crediting the amounts in the Council's bank account, whilst reconciling these amounts with the information provided by the service and the bank statement; and
- reviewing processes and procedures with services and aligning them with those of Town House.

There should be no surprise to Members as the Chief Executive / Town Clerk has made Council aware, as had the reports the internal auditor. The Chief Executive / Town Clerk (in her capacity as Responsible Finance Officer) and the Deputy Responsible Finance Officer made a commitment to the Council that the Council would be in a position to submit the Annual Governance and Accountability Return for 2024/25. Both officers and

the extended Finance Team have worked exceptionally hard to be able to get the Council in this position. Special thanks to the Finance Team for their hard work.

Despite the hard work, the impact of the above has meant that the Council can not answer “yes” to all aspects of the Annual Governance Statement.

The Council could not make proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge, for the reasons stated above and therefore must mark “no” in assertion 2.

The Council did not meet the statutory approval deadline in 2023/24 due to the delay in receiving information from Somerset Council in relation to the Yeovil Crematorium and Cemetery figures which had to be consolidated into the return. In order to meet the statutory dates for the period for the exercise of public rights, the Council must have published the AGAR for 30 working days inclusive and must have included the first 10 days of July. However, due to the delay in receipt of information regarding Yeovil Crematorium and Cemetery, the public rights and publication of the AGAR did not take place until 17th July 2024.

The Council did not, during the year give all persons interested the opportunity to inspect and ask questions about this authority’s accounts, for the reasons stated above and therefore must mark “no” in assertion 4.

It is **RECOMMENDED** that Council approve the annual governance statement; and that the Chair sign the annual governance statement.

Section 2 – Accounting statements 2024/25

The accounting statements for Yeovil Town Council are prepared on an accruals basis, meaning that consolidated records of income (receipts) and expenditure (payments) are made when they are due rather than when they have been paid. The balance sheet is analysed into the value of cash and short-term investments, fixed assets, and borrowings.

Yeovil Town Council owns 90% of Yeovil Cemetery. The income and expenditure of Yeovil Cemetery is split between Yeovil Town Council and Yeovil Without Parish Council, based on the proportions of the Cemetery deficit (which is set during the budget setting process for that financial year). As such, a proportion of the income and expenditure from Yeovil Cemetery must be consolidated with the income and expenditure of Yeovil Town Council 76.5% / 23.5% (Yeovil Town Council / Yeovil Without Parish Council). These figures are produced by Somerset Council.

It is **RECOMMENDED** that the issues mentioned above are noted, that Council approve the accounting statements; and that the Chair sign the accounting statements as approved.

Section 3 - External auditor certificate and report 2024/25 certificate

Once Council has approved both the annual governance statement and accounting statements, the return will be forwarded to PFK Littlejohn (the external auditor) who has been appointed by the Smaller Authorities' Audit Appointments Ltd (SAAA) to audit Yeovil Town Council's accounts. As Yeovil Town Council's income and expenditure exceed £200,000, they require an intermediate audit and are therefore required to provide additional information. This information must be provided to the external auditor by 1st July 2025.

Members will be given a further update regarding the external auditor's certificate and report 2024/25 at a future Town Council Meeting.

It is **RECOMMENDED** that Council note that the outcome of the External auditor certificate and report 2023/24 certificate be brought to Council on completion of the External audit.

Annual internal audit report 2024/25

An internal auditor independently reviews the procedures and controls to give assurance that they are sound, and that reliance can be placed on the figures in the Annual Return. If any controls are found to be weak, the internal auditor states the implication and the action being taken to address such weaknesses. We still await the internal auditor's opinion which will be made available at the meeting.

It is **RECOMMENDED** that Council note the outcome from the Internal Auditor.

Inspection and notice procedures

The Council must give notice of a 30-working day period (this must include the first 10 working days of July) during which the public can inspect the books and records of the Council, make any objection to the accounts, or question the auditor. The Responsible Finance Officer must publish prior to the external audit of the Annual Return the statement of accounts (section 2 of the Annual Return) and the annual governance statement (section 1 of the Annual Return) and a statement with details about the exercise of public rights (as attached). The notice and the annual return will be posted on the website, social media and on the notice board outside Town House.

It is **RECOMMENDED** that Council note the required inspection and notice procedures that will be followed.

The Committee is **RECOMMENDED**:

- (1) to note the report;
- (2) that Council (a) approve the annual governance statement; and (b) that the Chairman sign the Annual Governance Statement 2024/25;
- (3) that Council (a) note the issues reported above; (b) approve the Accounting Statements 2024/25; and (c) that the Chair sign, the accounting statements as approved;
- (4) that Council note that the outcome of the External auditor certificate and report 2024/25 certificate will be brought to Council on completion;
- (5) that Council note the outcome of the Internal auditor certificate 2024/25; and
- (6) that Council note that the required inspection and notice procedures will be followed.

***(Amanda Card, Chief Executive/Town Clerk – 01935 382424 or
town.clerk@yeovil.gov.uk)***

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority'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 alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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).**

****Note:** 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, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2025, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



Annual Governance Statement 2024/25

Explanations for “No” Responses

Assertion 2: Yeovil Town Council could not make proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.

This was because during 2024/25, Yeovil Town Council became responsible for a number of services previously the responsibility of Somerset Council. Devolution had a significant impact on the internal controls of the Council during 2024/25.

During the transition period:

- the Finance Team have amended the structure on the finance system to align with the Committee structure of the Council;
- develop a process for the collection of cash and card income via third parties and crediting the amounts in the Council's bank account, whilst reconciling these amounts with the information provided by the service and the bank statement; and
- reviewing processes and procedures with services and aligning them with those of Town House.

Assertion 4: did not, during the year give all persons interested the opportunity to inspect and ask questions about this authority's accounts

The Council did not meet the statutory approval deadline in 2023/24 due to the delay in receiving information from Somerset Council in relation to the Yeovil Crematorium and Cemetery figures which had to be consolidated into the return. In order to meet the statutory dates for the period for the exercise of public rights, the Council must have published the AGAR for 30 working days inclusive and must have included the first 10 days of July. However, due to the delay in receipt of information regarding Yeovil Crematorium and Cemetery, the public rights and publication of the AGAR did not take place until 17th July 2024.

Yeovil Town Council
NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025



The Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit (England) Regulations 2015 (SI 2015 No.234)

1. Date of announcement: **30th June 2025**
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor and appointed by Smaller Authorities' Audit Appointment Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers and receipts and other documents relating to those records must be available for inspection by any person interested. For the year ended 31st March 2025 these documents will be available on reasonable notice by application to:

Name: Amanda Card

Position: Chief Executive/Town Clerk and Responsible Financial Officer

Address: Yeovil Town Council, Town House, 19 Union Street, Yeovil, Somerset. BA20 1PQ.

Tel No: 01935 382424

E-mail: town.clerk@yeovil.gov.uk

commencing on **Tuesday 1st July 2025** and ending on **Monday 11th August 2025**.

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditors about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to Yeovil Town Council.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2105. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-littlejohn.com)

Amanda Card
Chief Executive / Town Clerk / Responsible Financial Officer
Yeovil Town Council

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act, the [Accounts and Audit Regulations 2015](#) and the [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30-working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30-working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1st July -14th July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally

asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

11/265 2024/25 OUTTURN REPORT FOR THE YEAR ENDING 31st MARCH 2025

Background

Council approved the 2024/25 budget at its meeting on 30th January 2024. The purpose of this report is to inform Members of the actual spend against budgets for the 2024/25 financial year and balances held in both Earmarked Reserves and General Fund Balances.

Outturn for 2024/25

The overall outturn for Yeovil Town Council in 2024/25 was £2,782,551 (£1,900,486 expenditure and £882,035 earmarked reserve contribution¹).

The table below sets out a summary by Committee:

2024/25 Outturn					
Committee	2024/25				
	£	£	£	£	£
	Budget	Actual Total at 31/03/25	(Over) / Under Spend	Earmarked Reserve Contribution	(Over) / Under after Earmarked Reserve Contribution
Finance & Policy Executive					
Expenditure	685,022	839,708	(154,686)	59,500	(214,186)
Income	(31,100)	(165,645)	134,545	946	133,599
Net Expenditure	653,922	674,063	(20,141)	60,446	(80,587)
Infrastructure (Property & Assets) Committee					
Expenditure	356,140	112,827	243,313	214,522	28,791
Income	(32,960)	(38,189)	5,229	0	5,229
Net Expenditure	323,180	74,637	248,543	214,522	34,021
Leisure & Environment Committee					
Expenditure	1,705,381	1,082,096	623,286	235,437	387,849
Income	(830,070)	(552,487)	(277,583)	0	(277,583)
Net Expenditure	875,311	529,608	345,703	235,437	110,266
Planning Committee					
Expenditure	1,000	0	1,000	0	1,000
Income	0	0	0	0	0
Net Expenditure	1,000	0	1,000	0	1,000
Culture, Events & Promotions Committee					
Expenditure	4,403,440	2,178,119	2,225,321	268,457	1,956,863
Income	(3,796,130)	(1,632,629)	(2,163,501)	103,202	(2,266,703)
Net Expenditure	607,310	545,490	61,820	371,659	(309,839)
Burial Committee					
Expenditure	76,688	76,688	0	0	0
Income	0	0	0	0	0
Net Expenditure	76,688	76,688	0	0	0
Total Yeovil Town Council					
Expenditure	7,227,671	4,289,438	2,938,233	777,917	2,160,317
Income	(4,690,260)	(2,388,951)	(2,301,309)	104,148	(2,405,457)
Net Expenditure	2,537,411	1,900,486	636,924.51	882,065	(245,140)

¹ The Earmarked Reserve Contribution includes a technical adjustment total of £270,623 which represents a correction to the accounting of contributions to reserve in 2023/24. The remaining £611,440 represents actual contributions to reserves in 2024/25, as shown on the next table.

Appendix A shows the budget, actual expenditure and income, the variance between budgets and actuals and an explanation for significant variations for each Committee.

Earmarked Reserves

The table beneath highlights the transfers to /(from) the Earmarked reserves identified in 2024/25. The earmarked reserves are for specific reason.

Committee	Budget line	Earmarked Reserve (£)	Reason
Finance & Policy Executive	Costs of Elections	5,500	To cover costs of elections every 4 years
	Community Infrastructure Levy	946	In accordance with the Community Infrastructure Levy (Amendment) Regulations 2014 Sections 59A and 59C
	Climate Change	25,000	To assist in climate change initiatives
Leisure & Environment	Allotments - Fence Repairs	(570)	Fence replacements/repairs on allotments
	Play Parks	10,000	Play Parks programme
	Water Main refurbishment / repairs	2,200	Water main refurbishment and repairs reserve
	Yeovil Recreation Centre Sinking Fund	164,213	To maintain assets and services at Yeovil Recreation Centre
Infrastructure (Property & Assets)	Defibrillators & Bleed kits	(7,729)	Defibrillators in Yeovil project
	CCTV	500	Reserve for future CCTV upgrade
	Monmouth Hall site	60,000	To develop Monmouth Hall site
	War Memorial	743	Bi-annual Health and safety checks and cleaning
	Peter Street Toilet Refurbishment	10,000	To Refurbish Peter Street Toilets
Culture, Events & Promotions	Regalia	1,588	For robes and any changes required to the mace
	Westlands Entertainment Venue	32,000	To maintain assets at Westlands Entertainment Venue
	Octagon Theatre	209,470	To fund capital works at Octagon Theatre
	Ticket Levy	103,202	To fund capital works at Octagon Theatre
	Customised Souvenirs	650	Customised Souvenirs
	Christmas Lights and installation	(6,273)	Christmas lights
Total		611,440	

Summary of Earmarked Reserves

Earmarked Reserves are amounts that have been set aside from annual revenue budgets to meet specific known events that will happen in the future.

Reserves as at 31/03/25					
Earmarked Reserve	Balance as at 31/03/23 (£)	Movement in Year In (£)	Balance as at 31/03/24 (£)	Movement in Year In (£)	Balance as at 31/03/25 (£)
Major Projects	984	0	984	0	984
Water Mains Refurbishments/Repairs	12,732	2,200	14,932	2,200	17,132
Allotment Fence Repairs	605	1,989	2,594	-570	2,024
Regalia	13,623	1,946	15,569	1,588	17,157
Custom Souvenirs	2,726	650	3,376	650	4,026
Youth Council	8,384	2,000	10,384	0	10,384
Monmouth Hall site	275,494	59,957	335,451	60,000	395,451
Community Infrastructure Levy	3,267	956	4,223	946	5,169
Costs of Elections	1,500	0	1,500	5,500	7,000
War Memorial	2,209	750	2,959	743	3,702
Sidney Gardens Fountain	12,600	0	12,600	0	12,600
Unity in the Community	1,079	0	1,079	0	1,079
Defibrillators & Bleedkits	6,779	950	7,729	(7,729)	0
CCTV	1,000	500	1,500	500	2,000
Climate Change	50,000	0	50,000	25,000	75,000
Community Safety	17,500	12,500	30,000	0	30,000
Play Parks	30,000	0	30,000	10,000	40,000
Christmas lights	0	26,079	26,079	(6,273)	19,806
Peter Street Toilet Refurbishment*	0	0	0	10,000	10,000
Yeovil Recreation Centre Sinking Fund*	0	0	0	164,213	164,213
Westlands Entertainment Venue*	0	0	0	32,000	32,000
Octagon Theatre*	0	0	0	209,470	209,470
Ticket Levy*	0	0	0	103,202	103,202
	440,482	110,477	550,959	611,440	1,162,399

**New Earmarked Reserves*

Summary of General Fund

General Fund Balance represents the accumulated revenue surpluses. The unallocated funds are shown as follows:

	£
Unallocated General Fund Balance as at 1st April 2024	867,657
(Overspend) / Underspend	636,925
Movement on Ear marked Reserves	(611,440)
Unallocated General Fund Balance as at 31st March 2025	893,142

Should Members have any questions relating to this report, please contact the Chief Executive / Town Clerk, prior to the meeting.

The Committee is **RECOMMENDED**

- (1) to note the report;
- (2) The overall outturn for Yeovil Town Council in 2024/25 was £2,782,551 (£1,900,486 expenditure and £882,035). The explanation of significant variances as highlighted in Appendix A (please note that these figures are still subject to change);
- (3) to approve the movement in reserves listed above;
- (4) to note the new Earmarked Reserve – Peter Street Toilet Refurbishment; Yeovil Recreation Centre Sinking Fund; Westlands Entertainment Venue; Octagon Theatre; and Ticket Levy.
- (5) to note the Earmarked Reserve Balances; and
- (6) to note the Unallocated General Fund Balance.

If Members have any questions regarding this report, please contact Amanda Card, Chief Executive / Town Clerk prior to the meeting.

***(Amanda Card, Chief Executive / Town Clerk – 01935 382424 or
town.clerk@yeovil.gov.uk)***

2024/25 Outturn

Committee	2024/25				
	£	£	£	£	£
	Budget	Actual Total at 31/03/25	(Over) / Under Spend	Earmarked Reserve Contribution	(Over) / Under after Earmarked Reserve Contribution
Finance & Policy Executive					
Expenditure	685,022	839,708	(154,686)	59,500	(214,186)
Income	(31,100)	(165,645)	134,545	946	133,599
Net Expenditure	653,922	674,063	(20,141)	60,446	(80,587)
Infrastructure (Property & Assets) Committee					
Expenditure	356,140	112,827	243,313	214,522	28,791
Income	(32,960)	(38,189)	5,229	0	5,229
Net Expenditure	323,180	74,637	248,543	214,522	34,021
Leisure & Environment Committee					
Expenditure	1,705,381	1,082,096	623,286	235,437	387,849
Income	(830,070)	(552,487)	(277,583)	0	(277,583)
Net Expenditure	875,311	529,608	345,703	235,437	110,266
Planning Committee					
Expenditure	1,000	0	1,000	0	1,000
Income	0	0	0	0	0
Net Expenditure	1,000	0	1,000	0	1,000
Culture, Events & Promotions Committee					
Expenditure	4,403,440	2,178,119	2,225,321	268,457	1,956,863
Income	(3,796,130)	(1,632,629)	(2,163,501)	103,202	(2,266,703)
Net Expenditure	607,310	545,490	61,820	371,659	(309,839)
Burial Committee					
Expenditure	76,688	76,688	0	0	0
Income	0	0	0	0	0
Net Expenditure	76,688	76,688	0	0	0
Total Yeovil Town Council					
Expenditure	7,227,671	4,289,438	2,938,233	777,917	2,160,317
Income	(4,690,260)	(2,388,951)	(2,301,309)	104,148	(2,405,457)
Net Expenditure	2,537,411	1,900,486	636,924.51	882,065	(245,140)

Finance & Policy Executive

	2024/25					Notes
	Budget	Month 1 - 12 spent	(Over) / Under Spend	Earmarked Reserve Contribution	(Over) / Under after Earmarked Reserve Contribution	
	£	31/03/2025 £	£	£	£	
EXPENDITURE						
Finance & Admin Team						
Agency Staff	0	12,959	(12,959)	0	(12,959)	
Salaries - Basic	320,754	345,148	(24,394)	0	(24,394)	Additional posts
Salaries - Pension	26,000	69,457	(43,457)	0	(43,457)	
Overtime	0	6,897	(6,897)	0	(6,897)	
Other Staff Costs	0	854	(854)	0	(854)	
Pension Compensation	0	473	(473)	0	(473)	
Employee Travelling Costs	0	622	(622)	0	(622)	
Advertising	500	2,440	(1,940)	0	(1,940)	
Audit fees	3,500	4,136	(636)	0	(636)	Additional Internal Audit Days
Books/periodicals	240	288	(48)	0	(48)	
Bank Charges	0	1,067	(1,067)	0	(1,067)	
Carbon Management	25,000	(25,000)	50,000	50,000	0	*£25,000 Technical adjustment
Contingencies	117,178	0	117,178	0	117,178	
Cost of Elections	15,500	(9,189)	24,689	5,500	19,189	
Costs of Democracy	31,200	30,693	507	0	507	Elections every 4 year. Budget to collect 1/4 each year and add to reserve to cover charge from SSDC every 4 years.
Training	5,000	3,246	1,754	0	1,754	
Franking Machine	500	662	(162)	0	(162)	
Furniture, office equipment & servicing	4,000	6,874	(2,874)	0	(2,874)	New desks, seats and office setting for increase in team numbers
Grants	10,000	3,703	6,297	0	6,297	
Insurance	7,200	15,041	(7,841)	0	(7,841)	Additional services with associated risks
Devolution Legal Costs	0	119,315	(119,315)	0	(119,315)	£90,000 paid by Somerset Council. There will be more but recommend to pay from contingencies as not on going costs.
Devolution Professional costs	0	2,260	(2,260)	0	(2,260)	
HR Costs	0	3,095	(3,095)	0	(3,095)	
Inland Revenue	0	9,319	(9,319)	0	(9,319)	
Miscellaneous	0	4,986	(4,986)	0	(4,986)	Including hospitality, room hire, hi vis Drop kerbs - agreed 23/24
New Initiatives Fund	15,000	5,000	10,000	0	10,000	
IT Support	14,100	64,491	(50,391)	0	(50,391)	
IT Recharge - SC	0	1,000	(1,000)	0	(1,000)	
IT Hardware	0	61,680	(61,680)	0	(61,680)	Costs during transitioning to YTC IT
Postage	2,000	1,951	49	0	49	Infrastructure costs and new hardware for increased team
Professional Subscriptions						
Sage	4,000	4,394	(394)	0	(394)	
Other	800	1,445	(645)	0	(645)	NSALG, South West Councils, Zoom, ICO, CIPD, LGC
SALC	3,000	2,919	81	0	81	
SLCC	1,000	1,238	(238)	0	(238)	
YCRT	1,200	1,104	96	0	96	
Ski Centre	500	2,730	(2,230)	0	(2,230)	
Sponsorship (Octagon Theatre - SLA)	1,000	0	1,000	0	1,000	
Stationery/supplies	2,000	3,599	(1,599)	0	(1,599)	
Telephone	2,500	3,647	(1,147)	0	(1,147)	
Treasury Management	8,000	8,240	(240)	0	(240)	Including mobile phones
Website	750	1,365	(615)	0	(615)	Treasury Management Advisors contracted (agreed 30/05/23)
Yeovil 4 Families	0	25,000	(25,000)	0	(25,000)	Was not put into original budget - from reserves
Yeovil Twinning Association	0	1,500	(1,500)	0	(1,500)	
Youth Council	7,000	(4,000)	11,000	4,000	7,000	*£4,000 Technical adjustment
Youth Services - YMCA	40,600	28,060	12,540	0	12,540	
Youth Services - Youth Drop In	15,000	15,000	0	0	0	
Total Expenditure	685,022	839,708	(154,686)	59,500	(214,186)	
INCOME						
Investment Interest	(30,000)	(74,614)	44,614	0	44,614	
Devolution Legal Costs	0	(90,000)	90,000	0	90,000	
Reimbursement (Somerset Council)	0	(946)	946	946	0	Not guaranteed income.
Community Infrastructure Levy	0	(85)	85	0	85	
Misc Income	0					
Salary Recharge	(1,100)	0	(1,100)	0	(1,100)	Salary recharged to Yeovil Crematorium and Cemetery budget for Town Clerk
Total Income	(31,100)	(165,645)	134,545	946	133,599	
Net Expenditure	653,922	674,063	(20,141)	60,446	(80,587)	

Infrastructure (Property & Assets) Committee

	2024/25					Notes
	Budget	Month 1 - 12 spent	(Over) / Under Spend	Earmarked Reserve Contribution	(Over) / Under after Earmarked Reserve Contribution	
	£	31/03/2025 £	£	£	£	
EXPENDITURE						
Advertising	0	80	(80)	0	(80)	
Band Costs	3,500	3,500	0	0	0	
Community Ambassadors:						
Salaries - Basic	63,000	40,554	22,446	0	22,446	
Salaries - Pension	12,000	5,494	6,506	0	6,506	Vacancies
Other Staff Costs	900	734	166	0	166	
Other Costs	9,100	(20,050)	29,150	28,962	188	* £28,962 Technical Adjustment
Milford Hall:						
Repairs and Maintenance Buildings	1,000	2,223	(1,223)	0	(1,223)	
Milford Hall - Business Rates	5,700	6,196	(496)	0	(496)	
Electricity	30,000	20,846	9,154	0	9,154	
Milford Hall - Running Costs	12,770	19,182	(6,412)	0	(6,412)	Gas/Water/Cleaning/sanitary units/insurance/H&S
CCTV	1,000	696	305	0	305	
Milford Hall - Security	460	1,305	(845)	0	(845)	
Salaries - Basic	13,070	13,567	(497)	0	(497)	Pay Award 2024/25
Millennium Clock	570	0	570	0	570	
Monmouth Hall capital	60,000	(118,638)	178,638	178,638	0	*£118,638 Technical adjustment
Public noticeboards	1,000	2,029	(1,029)	0	(1,029)	
Bus Shelter	0	1,785	(1,785)	0	(1,785)	Removal of shelter along Preston Road
Defibrillator & Bleedkits	12,420	22,292	(9,872)	(6,779)	(3,093)	*£950 Technical adjustment
Litter/Grit bins	700	0	700	0	700	
CCTV	32,490	49,669	(17,179)	0	(17,179)	New SLA
Speed Indicator Device installations	1,250	0	1,250	0	1,250	
War memorials	750	(1,452)	2,202	2,201	1	Risk assessed and cleaned every 2 years. Budget to collect 1/2 each year and add to reserve to cover charge every 2 years *£1,458 technical adjustment
Peter Street Public Toilets:						
Repairs & Maintenance	0	3,725	(3,725)	0	(3,725)	
Cleaning (inc toilet rolls)	8,300	8,666	(386)	0	(386)	
Security	7,680	7,680	0	0	0	
Other Running costs (electric/water)	9,990	3,381	6,609	0	6,609	
Refurbishment	10,000	0	10,000	10,000	0	To reserve
Petters Way Public Toilets:						
Repairs & Maintenance	0	884	(884)	0	(884)	
Other Running costs (electric/water)	6,810	1,295	5,515	0	5,515	
Security	7,680	7,680	0	0	0	
Cleaning (inc toilet rolls)	8,300	308	7,992	0	7,992	
St Georges Day Parade	100	100	0	0	0	End of SLA
Town House						
Repairs and Maintenance	10,000	3,997	6,003	0	6,003	
Cleaner	3,750	3,958	(208)	0	(208)	Pay Award 2024/25
CCTV Reserve	500	(1,000)	1,500	1,500	0	Build up a reserve to repair/replace CCTV BCM 17/11/20 *£1,000 technical adjustment
Business rates	12,000	11,602	398	0	398	*£1,000 technical adjustment
Security - Fire & Intruder	800	2,151	(1,351)	0	(1,351)	
Electricity	3,500	3,722	(222)	0	(222)	
Gas	2,200	1,509	691	0	691	
Water charges	400	239	161	0	161	
Other costs	2,450	2,900	(450)	0	(450)	
Total Expenditure	356,140	112,827	243,313	214,522	28,791	
INCOME						
Defibrillator	0	(1,600)	1,600	0	1,600	
Milford Hall						
Anchor Tenant	(18,070)	(17,873)	(197)	0	(197)	
Hall Bookings	(14,890)	(18,349)	3,459	0	3,459	
Town House	0	(368)	368	0	368	
Total Income	(32,960)	(38,189)	5,229	0	5,229	
Net Expenditure	323,180	74,637	248,543	214,522	34,021	

Leisure & Environment Committee

	2024/25					
	Budget	Month 1 - 12 spent	(Over) / Under Spend	Earmarked Reserve Contribution	(Over) / Under after Earmarked Reserve Contribution	Notes
	£	31/03/2025 £	£	£	£	
EXPENDITURE						
Director of L&E:						
Salaries - Basic	58,780	43,261	15,519	0	15,519	Full years budget but Director commenced employment in July 2024
Salaries - Pension	10,720	8,571	2,149	0	2,149	
Overtime	0	294	(294)	0	(294)	
Other Costs	0	55				
Mobile phone	0	44	(44)	0	(44)	
Allotment Maintenance:						
Contract	13,800	11,393	2,407	0	2,407	Removal of Monksdale Hedge and replacement fence (phase 1)
Other Costs	0	10,861	(10,861)	0	(10,861)	
Equipment, Tools and Material	3,000	789	2,211	0	2,211	
Allotment - Health & Safety	5,000	75	4,925	0	4,925	£570 to be funded from Reserves * £2,594 technical adjustment
Allotments - Fence Repairs	2,000	(24)	2,024	2,024	0	
Best Kept Allotments Competition	250	52	198		198	
Community Heritage Officer	10,000	1,825	8,175	0	8,175	Community Heritage Officer at Yeovil Country Park , accrual incorrectly made in 2023/24
Electric Van	8,000	0	8,000	0	8,000	Lease of electric van (estimate) - procurement process underway
Protective Clothing	100	134	(34)	0	(34)	
Maintenance Vehicle	1,800	2,165	(365)	0	(365)	
Water charges	1,000	2,859	(1,859)	0	(1,859)	Recharged to allotment holders.
Leases - Turners Barn	350	335	15	0	15	
Goar Knap - Building						
Building	90	1,028	(938)	0	(938)	Old window removed and bricked up for building safety
Other Costs	0	126	(126)	0	(126)	
Electricity	700	750	(50)	0	(50)	
Business Rates	1,410	1,412	(2)	0	(2)	
Labour:					0	
Salaries - Basic	27,000	27,288	(288)	0	(288)	
Salaries - Pension	6,000	5,446	554	0	554	
Other Costs	0	94	(94)	0	(94)	
Mobile	0	155	(155)	0	(155)	
Open Spaces & Play Areas:						
Salaries - Basic	0	0	0	0	0	
Salaries - Pension	0	0	0	0	0	
Travel	0	0	0	0	0	
Advertising for staff	0	923	(923)	0	(923)	Advertising for Estates team
Maintaining Open Spaces	133,480	133,480	0	0	0	
Door Step Green	7,000	2,786	4,214	0	4,214	
Lights for Milford Park	400	0	400	0	400	
Sidney Garden Fountain	0	(12,600)	12,600	12,600	0	*£12,600 Technical adjustment
Play Areas	0	0	0	0	0	
Play and Landscape Officers	15,510	3,560	11,950	0	11,950	
Play Area Repairs/Enhancements	14,170	8,460	5,710	0	5,710	Still awaiting invoices, provision made
Play Area Upgrade	3,340	3,340	0	0	0	
Playpark Programme	10,000	(40,000)	50,000	50,000	0	*£40,000 Technical adjustment
Yeovil Country Park:						
Salaries - Basic	73,690	51,486	22,204	0	22,204	Includes casual wages
Salaries - Pension	11,610	8,262	3,348	0	3,348	
Overtime	600	0	600	0	600	
Subsistence	220	0	220	0	220	See Salaries and pension
Wages (Casual)	12,450	0	12,450	0	12,450	
Training	1,740	965	775	0	775	
Advertising for staff	0	509	(509)	0	(509)	
Repairs and Maintenance Buildings	3,530	474	3,056	0	3,056	
Repairs and Maintenance Equipment	0	396	(396)	0	(396)	
Health & Safety at work	160	1,652	(1,492)	0	(1,492)	
Grounds Maintenance	0	13,631	(13,631)	0	(13,631)	
Tree works	0	11,165	(11,165)	0	(11,165)	Removing diseased elms, and other tree works for safety following audit
Landscaping	200	0	200	0	200	
Vandalism	70	0	70	0	70	
Electricity	210	2,607	(2,397)	0	(2,397)	
Sewerage	60	23	37	0	37	
Water	40	5	35	0	35	
Cleaning	5,170	2,086	3,084	0	3,084	
Skip Hire	440	615	(175)	0	(175)	
Security - Fire and Intruder	0	652	(652)	0	(652)	
Maintenance Agreement SC	8,970	2,702	6,268	0	6,268	
Vehicles	10,090	4,011	6,079	0	6,079	
Printing and Stationery	2,160	147	2,013	0	2,013	
Photographic work	60	0	60	0	60	
IT	0	2,873	(2,873)	0	(2,873)	
Consultant & professional fees	4,090	15,964	(11,874)	0	(11,874)	Tree survey and inventory
Uniform / Protective clothing	820	1,618	(798)	0	(798)	

Volunteer Expenses	1,550	295	1,255	0	1,255	
Events Expenditure	1,820	0	1,820	0	1,820	
Adverts/promotions	1,090	0	1,090	0	1,090	
Equipment, Tools and Materials	6,450	3,564	2,886	0	2,886	
Equipment Hire	130	0	130	0	130	
Seeds, plants and trees	2,530	595	1,935	0	1,935	
Misc Expenditure	2,740	1,503	1,237	0	1,237	
Payment to Contractors	16,480	16,331	149	0	149	
Waste collection	0	1,414	(1,414)	0	(1,414)	
Website	0	2,932	(2,932)	0	(2,932)	Creating new website for Yeovil Country Park
Mobile phone	0	63	(63)	0	(63)	
Ninesprings Café						
Salaries - Basic	65,780	73,603	(7,823)	0	(7,823)	Casuals included in salaries
Salaries - Pension	12,170	6,462	5,708	0	5,708	
Overtime	15,940	1,135	14,805	0	14,805	
Wages (Casual)	41,490	0	41,490	0	41,490	
Training	0	32	(32)	0	(32)	
Repairs and Maintenance Buildings	7,600	2,142	5,458	0	5,458	
Repairs and Maintenance Plant	550	109	441	0	441	
Equipment Maintenance	0	3,222	(3,222)	0	(3,222)	
Ten year plan maintenance	810	0	810	0	810	
Health & Safety at work	210	10	200	0	200	
Electricity	12,210	6,013	6,197	0	6,197	
Business Rates	5,010	3,405	1,605	0	1,605	
Sewerage	1,290	599	691	0	691	
Water	1,600	774	826	0	826	
Skip Hire	6,070	105	5,965	0	5,965	
Cleaning & Domestic Supplier	0	2,384	(2,384)	0	(2,384)	
Sanitary	0	271	(271)	0	(271)	
Security - Fire and Intruder	1,470	2,590	(1,120)	0	(1,120)	
CCTV	0	2,602	(2,602)	0	(2,602)	
Operational Costs	2,010	0	2,010	0	2,010	
Printing & Stationery	1,270	2,214	(944)	0	(944)	
IT	170	1,929	(1,759)	0	(1,759)	
Provisions	166,430	86,157	80,273	0	80,273	
Catering Equipment	230	3,610	(3,380)	0	(3,380)	
Hospitality	60	0	60	0	60	
Uniform / Protective clothing	660	0	660	0	660	
Electronic Bank Charges	5,600	3,282	2,318	0	2,318	
Money Collection Service	0	451	(451)	0	(451)	
Miscellaneous	0	(29)	29	0	29	
Equipment Tools & Materials	1,490	278	1,212	0	1,212	
Payment to Contractors	4,470	0	4,470	0	4,470	
Yeovil Recreation Centre						
Salaries - Basic	167,910	138,378	29,532	0	29,532	Pay Award 2024/25 Includes Staff budgetted from Internal Ground Comm Charge
Salaries - Pension	31,210	25,223	5,987	0	5,987	
Other Staff Costs	0	79	(79)	0	(79)	
Overtime	800	938	(138)	0	(138)	
Wages (Casual)	14,150	0	14,150	0	14,150	
Advertising for staff	0	300	(300)	0	(300)	
Training	20	160	(140)	0	(140)	
Repairs and Maintenance Buildings	36,040	8,739	27,301	0	27,301	
Repairs and Maintenance Equipment	0	2,958	(2,958)	0	(2,958)	
Specialist Works	0	6,995	(6,995)	0	(6,995)	Cleaning of track and AGP
Health & Safety at work	690	1,030	(340)	0	(340)	
Grounds Maintenance	0	144	(144)	0	(144)	
Tree works	0	1,200	(1,200)	0	(1,200)	
Electricity	40,950	41,106	(156)	0	(156)	
Gas	9,650	11,270	(1,620)	0	(1,620)	
Business Rates	7,700	4,236	3,464	0	3,464	
Sewerage	2,170	455	1,715	0	1,715	
Water	3,630	884	2,746	0	2,746	
Cleaning & Domestic	860	5,651	(4,791)	0	(4,791)	
Sanitary	150	113	37	0	37	
Skip Hire	3,190	1,010	2,180	0	2,180	
Internal Ground Comm Charge	136,621	0	136,621	0	136,621	Costs included in salary
Printing & Stationery	200	49	151	0	151	
Waste	0	2,441	(2,441)	0	(2,441)	
Security - Fire and Intruder	3,750	2,690	1,060	0	1,060	
CCTV	0	634	(634)	0	(634)	
Repairs and Maintenance Vehicle	0	9,524	(9,524)	0	(9,524)	
IT Support	220	2,855	(2,635)	0	(2,635)	
IT Hardware	0	1,607	(1,607)	0	(1,607)	
Consultant & professional fees	50	0	50	0	50	
Coaching Fees	2,180	0	2,180	0	2,180	
Provisions	1,230	299	931	0	931	
Uniform / Protective clothing	420	829	(409)	0	(409)	
Electronic Bank Charges	4,310	1,658	2,652	0	2,652	
Equipment, Tools & Materials	28,420	3,202	25,218	0	25,218	
Cleaning and Domestic Equipment	1,020	29	991	0	991	
Sports & Play Equipment	430	17,544	(17,114)	0	(17,114)	
Website	0	1,581	(1,581)	0	(1,581)	
Money Collection Service	0	179	(179)	0	(179)	
Gritting carpark		612	(612)	0	(612)	
Misc	510	411	99	0	99	
Payment to Contractors	4,650	14,551	(9,901)	0	(9,901)	
Reserves	0	0	0	164,213	(164,213)	Underspend (Expenditure less income) agreed L&E

The Rec Café						
Salaries - Basic	65,780	73,281	-7,501	0	(7,501)	Casuals included in salaries
Salaries - Pension	12,170	9,844	2,326	0	2,326	
Overtime	13,860	0	13,860	0	13,860	
Wages (Casual)	51,110	0	51,110	0	51,110	
Training	20	64	(44)	0	(44)	
Repairs and Maintenance Buildings	3,200	301	2,900	0	2,900	
Repairs and Maintenance Plant	200	0	200	0	200	
Ten year plan maintenance	5,660	0	5,660	0	5,660	
Repairs and Maintenance Equipment	0	2,380	(2,380)	0	(2,380)	
Electricity	5,100	0	5,100	0	5,100	
Business Rates	3,200	0	3,200	0	3,200	
Sewerage	270	0	270	0	270	
Water	1,500	0	1,500	0	1,500	
Cleaning	0	1,712	(1,712)	0	(1,712)	
Skip Hire	2,650	0	2,650	0	2,650	
Security - Fire and Intruder	550	12	538	0	538	
Operational Costs	1,850	0	1,850	0	1,850	
Printing & Stationery	230	198	32	0	32	
IT	0	507	(507)	0	(507)	
Provisions	110,910	65,455	45,455	0	45,455	
Catering Equipment	0	587	(587)	0	(587)	
Uniform / Protective clothing		153	(153)	0	(153)	
Money Collection Service	0	265	(265)	0	(265)	
Misc		7	(7)	0	(7)	
Equipment, Tools & Materials	7,230	0	7,230	0	7,230	
Project Expenditure	4,260	0	4,260	0	4,260	
Holiday Playscheme contribution	11,400	1,000	10,400	0	10,400	
Yeovil in Bloom:						
Officers	24,800	24,800	0	0	0	
Working Budget	16,440	23,541	(7,101)	0	(7,101)	
Water Mains Refurbishment/Repairs	2,200	(4,400)	6,600	6,600	0	Water mains refurbishment/repairs budget was allocated to meet planned programme of phased; now in a reserve to use when necessary *£4,400 technical adjustment
Total Expenditure	1,705,381	1,082,096	623,340	235,437	387,903	
INCOME						
Yeovil Rec						
Contribution from Yeovil Without Parish Council	0	(10,000)	10,000	0	10,000	
Sales of Meals/Refreshments - Std	0	(1,640)	1,640	0	1,640	
Hire Fee - Golf/Pitch & Putt	(62,860)	(16,033)	(46,827)	0	(46,827)	
Hire Fee - Football	0	(6,548)	6,548	0	6,548	
Hire Fee - Athletics	0	(15,251)	15,251	0	15,251	
Hire Fee - AGP	(41,840)	(38,465)	(3,375)	0	(3,375)	
Hire Fee - Tennis	0	(784)	784	0	784	
Licences	0	(180)	180	0	180	
Car Park Rental	0	(800)	800	0	800	
Community Room Hire	(8,060)	(4,556)	(3,505)	0	(3,505)	
Sports Coaching	(8,770)	0	(8,770)	0	(8,770)	
Rents	(80)	0	(80)	0	(80)	
Yeovil Country Park						
Contribution from Yeovil Without Parish Council	0	(10,000)	10,000	0	10,000	
Agency Reimbursements	(41,690)	0	(41,690)	0	(41,690)	
Commuted Sums	(10,880)	0	(10,880)	0	(10,880)	Commuted sum payments have expired
Sales - Std	(1,800)	(71)	(1,729)	0	(1,729)	
Third Party Sales	(80)	(101)	21	0	21	
Fees & Charges - Std	(2,150)	0	(2,150)	0	(2,150)	
Donations	0	(895)	895	0	895	
Ice Cream Van Licence	(1,490)	0	(1,490)	0	(1,490)	
Grazing Rights	(770)	0	(770)	0	(770)	
Rents	(110)	0	(110)	0	(110)	
Ninesprings Café						
Sales - Std	(70)	(251,684)	251,614	0	251,614	
Sales of Meals/Refreshments - Std	(367,970)	0	(367,970)	0	(367,970)	
Sales of Meals/Refreshments - Z	(2,080)	(223)	(1,857)	0	(1,857)	
The Rec Café						
Sales - Std	(360)	(125,986)	125,626	0	125,626	
Sales of Meals/Refreshments - Std	(252,930)	(466)	(252,464)	0	(252,464)	
Sales of Meals/Refreshments - Z	0	(41,329)	41,329	0	41,329	
Fees & Charges - Std	(190)	0	(190)	0	(190)	
Allotments						
Taps & keys	(100)	(97)	(4)	0	(4)	
Rent	(22,200)	(21,720)	(480)	0	(480)	
Sale of Vehicle	0	(375)	375	0	375	
Lease	(2,090)	(2,088)	(2)	0	(2)	Income from lease of land at Higher Ryalls
Water Charge	(1,500)	(3,198)	1,698	0	1,698	
Total Income	(830,070)	(552,487)	(277,583)	0	(277,583)	
Net Expenditure	875,311	529,608	345,758	235,437	110,321	

Planning Committee						
	2024/25					
	Budget	Month 1 - 12 spent	(Over) / Under Spend	Earmarked Reserve Contribution	(Over) / Under after Earmarked Reserve Contribution	Notes
	£	31/03/2025 £	£	£	£	
EXPENDITURE						
Planning	1,000	0	1,000	0	1,000	
Total Expenditure	1,000	0	1,000	0	1,000	
INCOME						
Planning	0	0	0	0	0	
Total Income	0	0	0	0	0	
Net Expenditure	1,000	0	1,000	0	1,000	

Culture, Events & Promotions Committee						
	2024/25					Notes
	Budget	Month 1 - 12 spent	(Over) / Under Spend	Earmarked Reserve Contribution	(Over) / Under after Earmarked Reserve Contribution	
	£	£	£	£	£	
EXPENDITURE						
Director of CEP:						
Salaries - Basic	64,670	46,493	18,177	0	18,177	
Salaries - Pension	12,920	7,879	5,041	0	5,041	
Other Costs	0	173	(173)	0	(173)	
Mayoral allowance	12,400	12,441	(41)	0	(41)	
Other Mayor Costs	0	(83)	83	0	83	
Travel Costs - Ex Officios	0	138	(138)	0	(138)	
Mace Bearer Salary	0	98	(98)	0	(98)	
Christmas Lights:						
Hire, Installation & Safety Checks	52,000	32,194	19,806	19,806	0	£26,709 technical adujstment
Christmas Lights Competition	30	0	30	0	30	
Christmas Lights Switch On Event	2,000	8,069	(6,069)	0	(6,069)	
Community Heritage:						
Salaries - Basic	33,340	23,388	9,952	0	9,952	Pay Award 2024/25
Salaries - Pension	5,890	3,952	1,938	0	1,938	
Travelling	70	0	70	0	70	
Printing & Stationery	1,740	904	836	0	836	
IT	10	2,232	(2,222)	0	(2,222)	
Consultancy	0	4,230	(4,230)	0	(4,230)	
Uniform / Protective clothing	10	0	10	0	10	
Volunteer Expenses	10	20	(10)	0	(10)	
Subscriptions	10	99	(89)	0	(89)	
Events Expenditure	1,860	0	1,860	0	1,860	
Equipment, Tools & Materials	320	0	320	0	320	
Miscellaneous	0	541	(541)	0	(541)	
Business Rates	0	9,883	(9,883)	0	(9,883)	
SC - Overheads recharge	15,000	10,000	5,000	0	5,000	
SLA - South West Heritage Trust	0	9,339	(9,339)	0	(9,339)	
Customised souvenirs	650	(996)	1,646	1,646	0	*£996 technical adjustment
Eats:Festival	5,000	4,750	250	0	250	
Love Yeovil	1,000	0	1,000	0	1,000	
Yeovil Celebrate	75,000	(12,490)	87,490	0	87,490	Refund of staging paid in prior year
D Day	0	3,070	(3,070)	0	(3,070)	
V E Day	0	591	(591)	0	(591)	
Super Saturday	10,000	9,792	208	0	208	2 x Super Saturdays
Town Crier	1,260	2,249	(989)	0	(989)	Purchase of new costume
Yeovil Open Town Crier Competition	1,820	1,761	59	0	59	
Regalia	2,000	(3,534)	5,534	5,534	0	*£3,946 technical adjustment
Remembrance Sunday	1,600	1,570	30	0	30	Stewards and Road Closure and PA System
Westlands:						
Salaries - Basic	310,630	425,837	(115,207)	0	(115,207)	Including casuals
Salaries - Pension	52,360	72,088	(19,728)	0	(19,728)	
Overtime	0	3,105	(3,105)	0	(3,105)	
Wages (Casual)	50,000	0	50,000	0	50,000	See salaries
Training	220	711	(491)	0	(491)	
Repairs and Maintenance Buildings	58,010	32,455	25,555	6,000	19,555	Including purchase of dressing unit. Earmarked reserve for landscaping and health and safety of bank
Repairs and Maintenance Plant & Equipment	16,090	18,208	(2,118)	0	(2,118)	
Health & Safety at work	600	186	414	0	414	
Electricity	66,340	74,830	(8,490)	0	(8,490)	
Gas	28,470	0	28,470	0	28,470	
Business Rates	27,780	19,266	8,514	0	8,514	
Sewerage	5,830	0	5,830	0	5,830	
Water	5,380	0	5,380	0	5,380	
Gritting Car Park	0	360	(360)	0	(360)	
Cleaning & Domestic Supplies	16,560	2,586	13,974	0	13,974	
Skip Hire	0	874	(874)	0	(874)	
Maintenance Agreement Charges	240	0	240	0	240	
Security - Fire and Intruder	40,590	4,838	35,752	0	35,752	
Security - Events	0	3,069	(3,069)	0	(3,069)	
Travelling Allowance	150	0	150	0	150	
Stationery	0	4,079	(4,079)	0	(4,079)	
Printing of Publications	30	39,907	(39,877)	0	(39,877)	
Photographic Work	270	4,369	(4,099)	0	(4,099)	
Postage	0	15,146	(15,146)	0	(15,146)	
IT	280	15,434	(15,154)	11,000	(26,154)	Replacement digital screens
IT Hardware	0	3,539	(3,539)	0	(3,539)	
Office Furniture	2,980	5,639	(2,659)	0	(2,659)	
Consultant & professional fees	3,710	0	3,710	0	3,710	
Restaurant Provisions - café bar	750	1,093	(343)	0	(343)	
Purchases for resale	0	231	(231)	0	(231)	
Events Expenditure	110	1,842	(1,732)	0	(1,732)	
Performance Rights Licence	8,110	16,162	(8,052)	0	(8,052)	
Licences	90	561	(471)	0	(471)	
Adverts/Promotions	31,160	44,957	(13,797)	0	(13,797)	
Subscriptions	0	190	(190)	0	(190)	

Electronic Bank Charges	7,570	39,291	(31,721)	0	(31,721)	
Performance Costs	287,270	607,410	(320,140)	0	(320,140)	
Equipment, Tools & Materials	60	24,000	(23,940)	0	(23,940)	
Equipment hire	14,280	8,640	5,640	0	5,640	
Floral Decorations	130	0	130	0	130	
Project Expenditure	3,940	15,949	(12,009)	0	(12,009)	
Arts & Engagements	0	3,568	(3,568)	1	(3,569)	
Money Collection Service	0	679	(679)	0	(679)	
Payment to Contractors - Storage	1,490	277	1,213	0	1,213	
Uniform / Protective clothing	0	770	(770)	0	(770)	
Misc	0	497	(497)	0	(497)	
Waste collection	0	4,102	(4,102)	0	(4,102)	
Website	0	672	(672)	0	(672)	
Westlands Front of House:						
Salaries - Basic	253,220	192,983	60,237	0	60,237	Including casuals
Salaries - Pension	49,750	9,266	40,484	0	40,484	
Overtime	0	604	(604)	0	(604)	
Wages (Casual)	216,010	0	216,010	0	216,010	See salaries
Training	0	108	(108)	0	(108)	
Repairs and Maintenance Buildings	390	5,308	(4,918)	0	(4,918)	
Health & Safety at work	190	56	134	0	134	
Repairs and Maintenance Equipment	4,220	2,791	1,429	0	1,429	
Environmental Levy	0	78	(78)	0	(78)	
Cleaning	4,640	6,938	(2,298)	0	(2,298)	
Printing & Stationery	290	566	(276)	0	(276)	
Printing of Publications	30	0	30	0	30	
Icecream Provision	3,120	12,725	(9,605)	0	(9,605)	
Confectionery Purchase	200	354	(154)	0	(154)	
Restaurant Provisions café bar	146,780	112,267	34,513	0	34,513	
Provisions (FOH)	870	15,810	(14,940)	0	(14,940)	
Bar purchases	95,210	94,054	1,156	0	1,156	
Purchases for resale	220	8,278	(8,058)	0	(8,058)	
Rental Catering Machines	1,500	2,641	(1,141)	0	(1,141)	
Catering Equipment	7,010	5,257	1,753	15,000	(13,247)	Replacement freezer - refer to managed agreement
Hospitality	180	0	180	0	180	
Uniform / Protective clothing	140	58	82	0	82	
Events Expenditure	40	3,410	(3,370)	0	(3,370)	
Subscriptions	0	790	(790)	0	(790)	
Equipment, Tools & Materials	1,220	177	1,043	0	1,043	
Equipment hire	2,360	360	2,000	0	2,000	
Cleaning and domestic equipment	140	22	118	0	118	
Bank Charges	0	31	(31)	0	(31)	
Floral decorations	30	0	30	0	30	
Misc Expenditure	910	18	892	0	892	
Octagon	2,265,680	0	2,265,680	209,470	2,056,210	Net amount to go into reserve to fund work at Octagon Theatre
Yeovil Art Space (SLA)	5,000	5,000	0	0	0	Agreed PR&F 28/06/22
Yeovil Together	2,000	2,000	0	0	0	SLA for 3 years 2024 - 2026
Total Expenditure	4,403,440	2,178,119	2,225,321	268,457	1,956,863	
INCOME						
Westlands:						
Joint Financing Conts	(44,710)	(40,000)	(4,710)	0	(4,710)	Leonardo Contribution
Contribution towards Panto	0	(20,000)	20,000	0	20,000	Somerset Council
Recharge	0	(1,105)	1,105	0	1,105	Somerset Council - recharge of shutter work
Sales - Std	(180)	(12,942)	12,762	0	12,762	
Fees & Charges - Std	(3,010)	(1,657)	(1,353)	0	(1,353)	
Equipment Hire	(14,290)	(10,989)	(3,301)	0	(3,301)	
Advertising	(670)	(8,052)	7,382	0	7,382	
Commission	(2,120)	(49,835)	47,715	0	47,715	
Rents	(2,840)	0	(2,840)	0	(2,840)	
Room Hire	0	(2,526)	2,526	0	2,526	
Misc Income	(1,050)	-	(1,050)	0	(1,050)	
Admission Charges Theatre - Std	(519,480)	(601,144)	81,664	0	81,664	Actual income include sales of meals and bar sales - will be split in future years
Admission Charges Theatre - E	(150)	(788)	638	0	638	
Ticket Levy	(58,230)	(103,202)	44,972	103,202	(58,230)	To go into reserve to fund work at Octagon Theatre
Postage	0	(880)	880	0	880	
Venue Hire	(67,110)	(63,670)	(3,440)	0	(3,440)	
Room Hire - E	(55,470)	(51,950)	(3,520)	0	(3,520)	
Dance Class/Community Choir	(1,570)	(25,791)	24,221	0	24,221	
Memberships	0	(2,883)	2,883	0	2,883	
Salary Recharge	0	(44,739)	44,739	0	44,739	
Donations	0	(529)	529	0	529	
Dept for Education Apprenticeship contribution	0	(500)	500	0	500	
Westlands Front of House:						
Sales of meals	(784,030)	(367,635)	(416,395)	0	(416,395)	Actual income include sales of meals and bar sales - will be split in future years
Bar Sales - Std	(182,190)	(219,306)	37,116	0	37,116	Actual income include sales of meals and bar sales - will be split in future years
Equipment Hire	(390)	0	(390)	0	(390)	
Octagon	(2,056,210)	0	(2,056,210)	0	(2,056,210)	
Community Heritage:						
Fees & Charges - Std	(1,860)	(1,341)	(519)	0	(519)	
Donations	(570)	(1,166)	596	0	596	
Total Income	(3,796,130)	(1,632,629)	(2,163,501)	103,202	(2,266,703)	
Net Expenditure	607,310	545,490	61,820	371,659	(309,839)	

Reserves as at 31/03/25

Earmarked Reserve	Balance as at 31/03/23 (£)	Movement in Year In (£)	Balance as at 31/03/24 (£)	Movement in Year In (£)	Balance as at 31/03/25 (£)
Major Projects	984	0	984	0	984
Water Mains Refurbishments/Repairs	12,732	2,200	14,932	2,200	17,132
Allotment Fence Repairs	605	1,989	2,594	-570	2,024
Regalia	13,623	1,946	15,569	1,588	17,157
Custom Souvenirs	2,726	650	3,376	650	4,026
Youth Council	8,384	2,000	10,384	0	10,384
Monmouth Hall site	275,494	59,957	335,451	60,000	395,451
Community Infrastructure Levy	3,267	956	4,223	946	5,169
Costs of Elections	1,500	0	1,500	5,500	7,000
War Memorial	2,209	750	2,959	743	3,702
Sidney Gardens Fountain	12,600	0	12,600	0	12,600
Unity in the Community	1,079	0	1,079	0	1,079
Defibrillators & Bleedkits	6,779	950	7,729	(7,729)	0
CCTV	1,000	500	1,500	500	2,000
Climate Change	50,000	0	50,000	25,000	75,000
Community Safety	17,500	12,500	30,000	0	30,000
Play Parks	30,000	0	30,000	10,000	40,000
Christmas lights	0	26,079	26,079	(6,273)	19,806
Peter Street Toilet Refurbishment*	0	0	0	10,000	10,000
Yeovil Recreation Centre Sinking Fund*	0	0	0	164,213	164,213
Westlands Entertainment Venue*	0	0	0	32,000	32,000
Octagon Theatre*	0	0	0	209,470	209,470
Ticket Levy*	0	0	0	103,202	103,202
	440,482	110,477	550,959	611,440	1,162,399