

Yeovil Crematorium & Cemetery Committee



**Town House
19 Union Street
Yeovil
Somerset
BA20 1PQ**

Phone 01935 382424
E-mail Town.Clerk@yeovil.gov.uk

Yeovil Crematorium and Cemetery Committee

Special Meeting

Wednesday 8th December 2021 at 6:00pm

Hybrid Meeting:

**Face-to-face at Town House, 19 Union Street, Yeovil BA20 1PQ;
and virtual using Zoom meeting software**

A handwritten signature in black ink, appearing to read 'Amanda Card'.

**Amanda Card
Clerk to the Committee
1st December 2021**

Yeovil Crematorium and Cemetery Committee

This information is also available on our website: www.yeovil.gov.uk

Members of Yeovil Crematorium and Cemetery Committee are summoned to attend:

Nicola Clark	South Somerset District Council
Vacant	Yeovil Without Parish Council
Pauline Lock	Yeovil Town Council
Mike Lock	Yeovil Town Council
Tony Lock	Yeovil Town Council
Graham Oakes	South Somerset District Council
Colin Rose	Yeovil Without Parish Council
Rob Stickland	South Somerset District Council

Clive Wakely (Funeral Directors' Representative - co-opted non-voting)

Peter Down (Clergy Representative - co-opted non-voting)

Information for the Public

Crematorium and Cemetery Committee meetings are adhering to guidance set by the Ministry of Housing, Communities and Local government for the safe use of council buildings to enable face-to-face meetings for Councillors yet continue to provide remote access to the public.

Public Comments at meetings (held via Zoom)

If you would like to view the meeting, please e-mail ytic@yeovil.gov.uk by 9:00am on 8th December 2021. Instructions will be sent to you to view the meeting.

The general public sector equality duty places an obligation on a wide range of public bodies (including town and parish councils) in the exercise of their functions to have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- Advance equality of opportunity between people who share a protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not

The protected characteristics are:

Age	Race
Disability	Religion or Belief
Gender Reassignment	Sex
Marriage and Civil Partnership	Sexual Orientation
Pregnancy and Maternity	

Recording of Council Meetings

The Local Audit and Accountability Act 2014 allows both the public and press to take photographs, film and audio record the proceedings and report on all public meetings (including on social media).

Any member of the public wishing to record or film proceedings must let the Chairman of the meeting know prior to, or at the start of, the meeting and the recording must be overt (i.e. clearly visible to anyone at the meeting), but non-disruptive. Please refer to our Policy on audio/visual recording and photography at Council meetings at www.yeovil.gov.uk. This permission does not extend to private meetings or parts of meetings which are not open to the public.

Members of the public exercising their right to speak during the time allocated for Public Comment who do not wish to be recorded or filmed, need to inform the Chairman who will instruct those taking a recording or filming to cease doing so while they speak.

A G E N D A

Public Comment (at the Chair's discretion up to 15 minutes)

1. **APOLOGIES FOR ABSENCE**
2. **DECLARATION OF INTEREST**
3. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 13th October 2021 attached at pages x to x.

4. **CEMETERY AND CREMATORIUM DRAFT BUDGET 2021/22**

To consider the Draft Budget for 2022/23 from the Specialist – Finance at South Somerset District Council attached at pages x to x

Public Comment (at the Chair's discretion up to 15 minutes)

Yeovil Crematorium & Cemetery Committee



Minutes of the meeting of Yeovil Crematorium and Cemetery Committee held on Wednesday 13th October 2021 at 6:00pm held by video-conferencing using Zoom meeting software.

Present:

Tony Lock	Yeovil Town Council
Graham Oakes	South Somerset District Council
Colin Rose	Yeovil Without Parish Council
Rob Stickland	South Somerset District Council (Chair)

In Attendance:

Amanda Card	Yeovil Town Council/Clerk to the Committee
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There were no members of the press or public present.

Public Comment

6:00pm - the meeting commenced.

(1) APOLOGIES FOR ABSENCE

Cllrs N Clarke; P Lock; M Lock.

Emily Wilce (Specialist Finance – South Somerset District Council) and John Ranger (Specialist - Bereavement Services).

Disappointment was expressed as to the lack of officers present.

RESOLVED: to accept the apologies

The Clerk to Committee informed the Committee that Cllr I Coton from Yeovil Without Parish Council had stepped down. The Clerk at Yeovil Without Parish Council will inform the Clerk to the Committee who would be the new representative following the parish meeting.

RESOLVED: to note the above.

(2) DECLARATION OF INTEREST

There were no declarations made at this time.

RESOLVED: that the following would be an on-going declaration of interest:

Councillor	Reason	Interest
Cllr G Oakes Cllr R Stickland	Member of: South Somerset District Council Yeovil Town Council Yeovil Without Parish Council	Personal
Cllr T Lock	Member of: Somerset County Council South Somerset District Council Yeovil Town Council	Personal
Cllr C Rose	Member of: Yeovil Without Parish Council	Personal

(3) MINUTES OF PREVIOUS MEETING

RESOLVED: that the Minutes of the meeting of Yeovil Crematorium and Cemetery Committee held on 14th July 2021 be signed by the Chair as a correct record.

(4) CEMETERY AND CREMATORIUM BUDGET MONITORING 2021/22 (MONTH 1–6)

The Committee considered the report from the Finance Specialist regarding the Budget Monitoring report for 2021/22.

RESOLVED: to note the budget monitoring report for 2021/22.

(5) CEMETERY AND CREMATORIUM DRAFT BUDGET 2021/22

The Committee considered the report from the Finance Specialist regarding the Draft Budget for 2022/23.

The Committee felt that the provision of 2% for inflation was not sufficient and based on this felt that the budget was not robust. Therefore, they did not support the current draft budget.

RESOLVED: (1) to not support the current draft budget, based on the reasoning above; and (2) to submit to a special meeting, to be held on 8th December at 6pm, (subject to the Specialist Finance being available) a robust realistic budget.

(6) CREMATORIUM UPDATE

The Committee considered the report of the Crematorium Manager.

The Committee favoured the following logo:



The Committee questioned who would make the final decision.

Questions were raised as to when the Project Board would reconvene and also an update on the renovation was required.

RESOLVED: (1) to note the preferred logo; (2) to direct questions regarding who will make the final decision on the logo and when the Project Board would reconvene to the Crematorium Manager; and (3) to request that an update on the renovation be on a future agenda of this Committee.

(7) CEMETERY UPDATE

The Committee considered the report from the Operational Section Lead Cemetery about the update of the Cemetery.

RESOLVED: to note the report.

(8) JOINT GRAVES

The Committee considered the report regarding joint graves

RESOLVED: that the Committee support the joint graves as proposed within the report.

(9) UPDATE ON FIVEWAYS LAND

The Clerk to the Committee updated the Committee to the response from Earth Science Partnership to the questions asked previously by the Committee. The Committee still

awaited the response of the Commercial Property, Land and Development Manager regarding the report of Earth Science Partnership.

RESOLVED: that the Clerk to the Committee chase the response from the Commercial Property, Land and Development Manager regarding the report of Earth Science Partnership

(10) DATES OF FUTURE MEETINGS

In addition to the Special Meeting referred to in item (5), that the following days be set

RESOLVED: 12th January 2022 (previously agreed)
 13th April 2022 (Subject to purdah and elections)
 13th July 2022
 12th October 2022

6:38pm – the meeting closed.

Signed: (Chair)

Date:

YEOVIL CEMETERY & CREMATORIUM DRAFT 2022/23 BUDGET

JOINT BURIAL COMMITTEE

December 2021

YEOVIL CEMETERY & CREMATORIUM DRAFT 2022/23 BUDGET

Purpose of Report

The purpose of this report is to set a draft budget for both Yeovil Cemetery and Yeovil Crematorium for the financial year 1 April 2022 – 31 March 2023. This budget will be finalised at the January 2022 Committee Meeting.

Background

The Yeovil Cemetery and Crematorium are governed by the Joint Crematorium and Cemetery Committee (JBC) and therefore operate as a separate entity. The Cemetery is jointly owned by Yeovil Town Council and Yeovil Without Parish Council (YWPC) in proportion to their respective electoral numbers. The Crematorium is owned jointly by South Somerset District Council (SSDC): 89% and Yeovil Without Parish Council (YWPC): 11%.

Action Required

It is the responsibility of the JBC to set the budgets each year. Draft budgets have been drawn up for 2022/23 and it is requested that the JBC recommends approval of the following items to the respective Councils:

- (a) The Cemetery and Crematorium **draft** budgets as detailed in Appendix A and B respectively.
- (b) The allocation of the Cemetery Deficit in Appendix C. This shows the draft figures for inclusion in the Parish Precepts when setting the 2022/23 Council Tax. The deficit will be invoiced to the constituent Councils in two tranches the first in October 2022 and the second in February 2023.
- (c) The proposed fee increases for the Cemetery, as detailed in Appendix G and for the Crematorium in Appendix I; (Appendix H shows comparative fee schedules for neighbouring Cemeteries).
- (d) The Cemetery and Crematorium Service Level Agreement and charges for 2022/23 as shown in Appendices E & F, (this document requires a signature from the Chairperson of the JBC).
- (e) In addition the Committee is asked to note the Reserve Balances as detailed in Appendix D.

YEOVIL CEMETERY & CREMATORIUM DRAFT 2022/23 BUDGET

YEOVIL CEMETERY 2022/23 BUDGET

1. A summary of the 2022/23 draft budget, in the table below, shows Net Expenditure of £105k. This is £20k more than the 2020/21 budget, which is mainly due to an increase in the staff costs and administration costs.

Summary	2020-21 Outturn £	2021-22 Budget £	2022-23 Budget £	Budget Change £
Staff Costs	87,536	83,020	90,910	7,890
Premises Costs	23,848	34,270	36,900	2,630
Plant & Machinery Costs	1,963	13,060	13,450	290
Administration Costs	34,821	17,910	29,310	11,400
Expenditure	148,168	148,260	170,570	22,210
Income	(64,314)	(63,280)	(65,400)	(2,120)
Net Expenditure	83,854	84,980	105,170	20,090

2. Each individual budget line is shown in Appendix A of this report together with a brief commentary where applicable.
3. The salary budget has been set at the agreed establishment and includes a provision for a 2% pay award.
4. Premises costs show a small increase against last year's budget, an inflationary increase of 2% has been applied to some items of expenditure. A larger increase has been applied to electricity and gas to align it with the current steep price increases.
5. Plant and machinery costs have not been increased as the current budget provision is thought to be adequate. A small budget has been added for Gas Oil to reflect usage.
6. The administration costs include the Service Level Agreement between SSDC and the JBC; these currently remain at the 2021/22 level. A necessary increase to management expenses has been applied to ensure service levels are met. A new budget for consultancy fees has been included to reflect the ongoing grounds testing requirement.

YEOVIL CEMETERY & CREMATORIUM DRAFT 2022/23 BUDGET

7. Budgeted income for 2022/23 is 2% higher than last year, this reflects current income trends and the limitation of burial space at the Cemetery. These figures reflect the increased fees as detailed in Appendix G.
8. The budget for interest received has been increased significantly to reflect the actual interest received in the current and previous years.
9. As the budget for the Cemetery shows a deficit it is requested that the constituent Councils contribute to the running costs during the year. The contribution to the proposed budget deficit will be as follows: -

Cemetery Deficit	Payable	Payable	Increase
	2021/22	2022/23	
Yeovil Town Council	£63,814	£80,251	£16,437
Yeovil Without Parish Council	£21,166	£24,919	£3,753
	£84,980	£105,170	£20,190

10. These figures take into account the changing electorate in each area, with the electorate numbers correct as at October 2021. The 2022/23 figure is based on this draft budget and will be confirmed at the Committee Meeting to be held in January 2022.
11. The proposed fee increases are shown in Appendix G. All fees currently have a 2% inflationary increase applied. These will be discussed with Amanda Card (YTC Town Clerk) and James Divall (SSDC Budget Holder) prior to the January 2022 Committee Meeting.
12. A brief analysis of fees charged in the neighbouring Cemeteries is shown in Appendix H. The burial fees remain low for the area, with the burial of cremated remains being slightly higher than average. It should also be stressed that available burial space at the Cemetery is very limited and opportunities to recover some of the ongoing running costs will soon be diminished as a result.

SERVICE SUPPORT COSTS

13. Details of the support services costs can be seen in Appendix E & F. These charges are for the support services provided by SSDC to the Cemetery and include Finance, Personnel, Legal, Information Systems, Environmental Health and Horticultural Services. These recharges are currently the same as the 2019/20 SLA.

YEOVIL CEMETERY & CREMATORIUM DRAFT 2022/23 BUDGET

RESERVES

14. The estimated balance of the Reserves is £251k as at the 31 March 2023, as detailed in [Appendix D](#).

CAPITAL

15. No capital expenditure is planned for the Cemetery for 2022/23.

YEOVIL CREMATORIUM 2022/23 BUDGET

16. A summary of the 2022/23 draft budget is set out below:-

Summary	2020-21 Outturn £	2021-22 Budget £	2022-23 Budget £	Budget Change £
Staff Costs	340,971	341,070	366,360	25,290
Premises Costs	355,274	268,970	328,550	59,580
Plant & Machinery Costs	1,566	2,350	2,510	160
Administration Costs	164,606	169,540	176,500	6,960
Cameo Fees	45,815	46,000	16,000	(30,000)
Cost of Sundry Sales	42,935	19,000	45,200	26,200
Expenditure	951,167	846,930	956,120	88,190
Income	(1,319,456)	(1,270,520)	(1,320,850)	(50,330)
Net Income	(368,289)	(423,590)	(364,730)	37,860

The draft budget for 2022/23 shows a surplus of £364k. The expenditure budgets have been increased to reflect the demands on the service and anticipated inflationary increases where appropriate. The income budget takes into account the possible impact of some disruption during the refurbishment works. The management of the Crematorium will take all possible steps to minimise disruption. Detailed line by line budget changes are shown in [Appendix B](#).

17. The budget for staff costs shows an increase of £25k, the main reasons for this increase is the general 2% pay increase, annual NSP spine point increments and pension deficit payments as well as an allowance for agency/casual staff whilst the refurbishment brings a period of disruption and an increase in demand.

YEOVIL CEMETERY & CREMATORIUM DRAFT 2022/23 BUDGET

18. The premises costs for 22/23 have been increased to reflect the increased charges in 21/22 for repairs and maintenance on plant and machinery and some additional crematory works that will be required following the technological update. A large increase has been applied to electricity and gas to align it with the current steep price increases. Budgets have also been aligned to account for the current contracts for things such as security and maintenance.
19. It is anticipated that the plant and machinery costs will remain at the same level as the 2021/22 budget with only an inflationary cost applied.
20. The budget for administration costs is showing an increase of £3k overall, the cost of sundry sales has increased by £26k mainly for the Wesley Tributes (now Obitus) and new memorial tablets, this has been offset by a saving in the Cameo fees as these will no longer be required once the technological update is complete, saving £30K. The Cameo fee applies to Cremators that are not compliant with new Emissions Guidelines.

FEES

21. The main Cremation Fee is proposed to rise from **£807 to £835**, which is an increase of 3.5% to cover the additional cost of identifying interred ashes plus an inflationary increase. All other fees have been increased in line with an anticipated 2% inflationary increase. The proposed fee increases are shown in Appendix I of this report.

SUPPORT SERVICE COSTS

22. Full details of the recharges are shown in Appendix E. This charge is for the provision of support services by SSDC to the Crematorium, which includes accountancy, legal, computer and other services as detailed in the Appendix.

RESERVES

23. These are shown in Appendix D of this report.
24. The Crematorium Reserve and the Cremator Replacement Reserve holds the 11% retained by Yeovil Without Parish Council. The SSDC's 89% share does not enter these reserves.
25. The 2022/23 surpluses are estimated at £121k, of this 11% (£13k) will be transferred to Yeovil Without Parish Council's reserve.

YEOVIL CEMETERY & CREMATORIUM DRAFT 2022/23 BUDGET

CAPITAL

26. The Refurbishment and Development Project Capital Budget will be reported on separately at regular Project Board Meetings.

(Amanda Card, Yeovil Town Clerk – 01935 382424)

(Town.Clerk@yeovil.gov.uk)

(James Divall, Streetscene Manager – 01935 462261)

(James.Divall@southsomerset.gov.uk)

(John Ranger, General Manager, Yeovil Crematorium – 01935 462523)

(John.Ranger@southsomerset.gov.uk)

(Emily Wilce, Finance Specialist – 01935 462542)

(Emily.Wilce@southsomerset.gov.uk)

(Cheryl Summers, Finance Specialist – 01935 462786)

(Cheryl.Summers@southsomerset.gov.uk)

Appendices

Appendix A	Detailed Budget: Cemetery
Appendix B	Detailed Budget: Crematorium
Appendix C	Allocation of Crematorium Deficit
Appendix D	Schedule of Reserves
Appendix E	Service Level Fee Agreement (SLA)
Appendix F	SLA schedule of charges
Appendix G	Cemetery Fees 2022/23
Appendix H	Cemetery Fee Comparative Schedule
Appendix I	Crematorium 2022/23 Fee Schedule

Yeovil Cemetery

			OUTTURN					BUDGET				Notes
Mgt Code	Nominal	Description	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23	Budget Change	
BB971	0008	Agency Staff	12,543	22,451	6,626	10,053	14,249	8,670	8,840	15,000	6,160	Increased to take into account current year actuals for Agency staff
BB971	0100	Salaries - Basic	62,003	59,255	55,879	56,914	57,805	72,160	63,290	65,020	1,730	and business need
BB971	0102	Salaries - Pensions costs	4,538	5,288	5,589	4,888	5,570	0	0	0	0	Taken from the 2022/23 salary setting sheet
BB971	0115	Overtime	3,598	3,479	3,467	2,441	567	3,570	3,640	3,640	0	No increase
BB971	0500	Training - External	2,928	216	685	0	295	510	520	520	0	No increase
BB971	0800	Pension Increase Acts Payments	1,840	2,450	2,450	2,450	2,450	2,450	2,450	2,450	0	No increase
BB971	0802	Pension Lump Sum Contribution	2,400	2,900	3,700	3,800	6,600	6,600	4,280	4,280	0	No increase
		Staff Costs	89,850	96,040	78,395	80,546	87,536	93,960	83,020	90,910	7,890	
BB971	1000	R & M Buildings	8,615	7,976	2,074	1,450	1,650	8,160	8,000	8,000	0	Decreased over last 3 years but there is going to be new gates
BB971	1002	R & M Plant	0	13	506	343	621	0	500	500	0	installed this year
BB971	1080	Health and Safety at Work	75	526	86	148	106	660	660	500	(160)	No increase
BB971	1100	Grounds Maintenance	5,463	61	7,548	0	510	1,770	6,120	6,120	0	Saving based on usage
BB971	1220	Electricity	826	1,913	805	1,107	1,020	2,240	2,280	3,000	720	No increase - mower rental will continue
BB971	1230	Gas	823	953	1,090	1,022	4,725	4,120	1,140	2,000	860	Increased to take into account current utilities increases
BB971	1260	Business Rates (N N D R)	5,324	5,702	6,314	7,105	8,301	9,900	9,900	10,970	1,070	Increased to take into account current utilities increases
BB971	1270	Sewerage	930	1,000	(1,005)	2,000	1,710	1,220	1,240	1,260	20	assumed 15% increase as previous year
BB971	1272	Water	1,216	138	130	2,373	2,354	1,490	1,520	1,550	30	2% Inflation
BB971	1390	Skip Hire	3,928	583	1,481	1,568	1,476	1,380	1,410	1,500	90	2% Inflation
BB971	1470	Security and Alarms	2,584	963	1,115	1,101	1,377	1,530	1,500	1,500	0	Inflation increase - Haulage cost - landfill costs
		Premises Costs	29,783	19,828	20,144	18,215	23,848	32,470	34,270	36,900	2,630	Security Patrols and call outs
BB971	2000	Purchase of Plant	0	0	0	0	0	0	10,100	10,100	0	
BB971	2020	R and M Vehicles	1,330	1,647	0	472	962	1,530	1,530	1,530	0	Mower tractor - leaving budget to cover
BB971	2130	Gas Oil	377	456	537	548	501	0	0	500	500	No increase
BB971	2140	Derv	0	26	0	0	0	0	0	100	0	New budget
BB971	2150	Petrol	654	737	599	508	499	970	970	970	0	New budget
BB971	2300	Travelling Allowances	504	339	269	57	0	460	460	250	(210)	No increase
		Plant & Machinery Costs	2,864	3,205	1,405	1,586	1,963	2,960	13,060	13,450	290	Saving based on usage
BB971	3000	Printing and Stationery	198	519	0	0	0	510	510	0	(510)	
BB971	3040	Postages	29	53	0	0	0	50	50	0	(50)	Saving based on usage
BB971	3060	Telephones Rentals & Calls	493	490	0	0	0	460	460	0	(460)	Saving based on usage
BB971	3062	Mobile Rentals & Calls	116	226	0	0	0	220	220	0	(220)	Saving based on usage
BB971	3240	Consultant and Professional Fees	9	0	0	0	3,626	1,350	0	3,600	3,600	Budget added to cover ongoing grounds testing for new land
BB971	3370	Uniform/Protective Clothing	174	179	165	490	422	260	260	300	40	Increase to cover required costs
BB971	3607	Management Agreements/Expenses	18,841	16,309	13,876	14,165	14,153	14,330	14,330	23,330	9,000	Half yearly payment - an additional £9k is to be added for the next year
BB971	3611	Electronic Bank Charges	0	0	47	0	55	0	0	0	0	SLA
BB971	3630	Audit Fees	144	190	6	(22)	76	150	150	150	0	Not required
BB971	3700	Equipment Tools and Materials	5,866	682	2,083	949	597	1,570	1,570	1,570	0	No increase
BB971	3731	Seeds & Plants	18	0	0	798	0	360	360	360	0	No increase
BB971	3980	Contributions to Funds & Resvs	17,577	(938)	20,250	21,360	15,892	0	0	0	0	
		Administration Costs	43,467	17,710	36,425	37,741	34,821	19,260	17,910	29,310	11,400	
Expenses Subtotal			165,965	136,782	136,369	138,088	148,168	148,650	148,260	170,570	22,210	
BB971	9300	Fees and Charges - Std	(1,000)	(500)	(500)	(500)	(500)	0	0	(500)	(500)	Budget added in as previous 3 years £500
BB971	9303	Fees and Charges - Outside Sco	(55,546)	(57,735)	(61,253)	(53,086)	(58,274)	(60,370)	(58,200)	(59,350)	(1,150)	The income estimate has been based on the average income plus a
BB971	9358	Broadband Charges - Standard	(150)	(150)	(150)	(150)	(150)	(150)	0	(150)	(150)	2% inflationary increase
BB971	9532	Rents and Wayleaves - Exempt	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,280)	(4,200)	(4,200)	0	New budget as regular receipt
BB971	9902	necessar	(866)	(836)	(1,126)	(1,416)	(1,190)	0	(880)	(1,200)	(320)	Fixed rent - no increase applied
												Based on previous 3 years income
Income Subtotal			(61,762)	(63,421)	(67,229)	(59,352)	(64,314)	(64,800)	(63,280)	(65,400)	(2,120)	
											0	
Total	Total		104,202	73,362	69,140	78,736	83,854	83,850	84,980	105,170	20,090	

Yeovil Crematorium

Mgt Code	Nominal	Description	OUTTURN					BUDGET			Budget Change	Notes
			2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23		
BB972	0008	Agency Staff	0	0	3,459	0	2,120	0	0	2,000	2,000	Budget added - Based on previous years and staffing in 21-22
BB972	0100	Salaries - Basic	194,529	217,849	235,000	244,155	261,185	295,530	303,150	311,170	8,020	Taken from the 2022/23 salary setting sheet
BB972	0102	Salaries - Pensions costs	19,685	29,667	30,102	32,258	37,009	0	0	0	0	
BB972	0115	Overtime	8,103	5,294	6,290	19,098	5,927	0	7,500	12,000	4,500	Technical variations
BB972	0160	Subsistence	29	10	7	193	0	0	0	0	0	
BB972	0200	Wages	2,713	3,305	0	0	5,775	0	0	10,000	10,000	Casual workers budget added
BB972	0500	Training - External	736	1,231	974	500	2,185	720	730	1,500	770	increased budget to allow for the additional staffing requirements
BB972	0800	Pension Increase Acts Payments	160	170	170	170	170	170	170	170	0	No increase
BB972	0802	Pension Lump Sum Contribution	9,100	13,200	17,200	17,600	26,600	26,600	29,520	29,520	0	No increase
		Staff Costs	235,054	270,725	293,201	313,974	340,971	323,020	341,070	366,360	25,290	
BB972	1000	R & M Buildings	34,371	17,423	13,901	11,102	56,256	12,000	12,000	30,000	18,000	Additional crematory works required after technology update
BB972	1002	R & M Plant	16,054	15,459	22,360	32,817	42,436	16,000	13,000	19,100	6,100	Increased based on the average cost over last three years includes monthly container rent
BB972	1080	Health and Safety at Work	1,159	2,634	460	181	255	1,000	2,000	500	(1,500)	Saving based on usage
BB972	1100	Grounds Maintenance	12,569	16,200	2,967	14,375	1,639	6,800	6,800	15,000	8,200	JOHN REVIEWING THIS _ LUFTON RECHARGE
BB972	1116	Landscaping	0	0	0	0	168	0	0	0	0	
BB972	1220	Electricity	11,794	13,256	14,879	18,037	18,267	10,010	18,000	25,000	7,000	Increased to take into account current utilities increases
BB972	1230	Gas	34,049	42,005	47,416	35,159	46,408	29,300	35,000	50,000	15,000	Increased to take into account current utilities increases
BB972	1250	Rent	85,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	0	No increase
BB972	1260	N N D R	33,945	39,214	47,189	49,644	50,432	49,730	51,440	51,440	0	2% inflationary increase applied to 2021/22 charge
BB972	1270	Sewerage	1,099	1,440	1,366	2,345	1,095	1,370	1,370	1,370	0	No increase
BB972	1272	Water	1,152	1,606	1,530	2,894	1,270	1,460	1,460	1,460	0	No increase
BB972	1370	Cleaning and Domestic Supplies	893	953	1,004	1,047	1,768	900	900	1,080	180	20% price increase to be incorporated
BB972	1371	Contract Cleaners	9,021	8,729	8,527	8,052	8,757	7,500	7,500	8,800	1,300	Insufficient budget - based on contract and current cost
BB972	1390	Skip Hire	6,409	5,384	7,332	6,831	8,176	5,000	5,000	7,000	2,000	Insufficient budget - based on contract and current cost
BB972	1470	Security and Alarms	4,472	5,070	12,523	8,692	8,349	4,500	4,500	7,800	3,300	Insufficient budget - based on contract and current cost
		Premises Costs	251,986	279,374	291,455	301,175	355,274	255,570	268,970	328,550	59,580	
BB972	2020	R and M Vehicles	1,516	964	0	536	0	1,000	1,000	1,000	0	No increase
BB972	2130	Gas Oil	59	0	586	161	0	0	0	0	0	No increase
BB972	2150	Petrol	332	171	557	383	450	300	300	310	10	2% Inflation
BB972	2300	Travelling Allowances	1,028	1,191	2,394	1,800	1,116	1,050	1,050	1,200	150	Increase based on yearly usage
		Plant & Machinery Costs	2,936	2,326	3,537	2,880	1,566	2,350	2,350	2,510	160	
BB972	3000	Printing and Stationery	1,759	929	2,366	1,212	1,239	1,500	1,500	1,500	0	No increase
BB972	3040	Postages	1,738	1,317	689	774	973	1,000	1,000	850	(150)	Saving based on usage
BB972	3060	Telephones Rentals & Calls	1,976	1,883	0	0	0	980	980	0	(980)	Saving based on usage
BB972	3062	Mobile Rentals & Calls	146	223	0	0	0	200	200	0	(200)	Saving based on usage
BB972	3067	Network Charges	1,020	0	0	0	0	940	940	0	(940)	Saving based on usage
BB972	3080	MFD Rental/Copy Charges	1,336	494	0	0	0	800	800	0	(800)	Saving based on usage
BB972	3120	I.S. Maint Software & Hardware	2,050	11,413	10,305	0	7,680	8,000	8,000	9,300	1,300	Increased to reflect current year expenditure plus inflation
BB972	3180	I.S. External	0	0	238	2,858	2,849	0	0	3,200	3,200	BACAS Support Contract - Essential budget
BB972	3240	Consultant & Professional Fees	58,366	29,519	27,803	32,423	30,851	25,000	25,000	26,000	1,000	Increased to take into account average usage (6500 quarterly Med Refs)
BB972	3360	Hospitality	1,271	1,475	975	1,123	1,332	1,250	1,250	1,280	30	2% Inflation
BB972	3370	Uniform/Protective Clothing	410	2,362	737	429	140	600	600	600	0	No increase
BB972	3371	Laundry	175	37	132	38	33	50	50	50	0	No increase
BB972	3390	Subscriptions	1,228	1,675	158	2,915	1,889	1,500	1,500	1,500	0	No increase
BB972	3603	Licences	1,186	1,161	1,161	1,161	75	1,100	1,100	1,200	100	Music Licence
BB972	3606	Adverts/Promotions	0	0	0	1,101	0	0	0	0	0	No budget
BB972	3607	Management Agreements/Expenses	73,594	84,911	86,925	94,584	86,699	86,700	86,700	86,700	0	No increase
BB972	3611	Electronic Bank Charges	676	627	612	714	830	600	600	800	200	insufficient budget based on current usage
BB972	3612	Banking Unders/Overs			0	0	3	0	0	0	0	No budget
BB972	3630	Audit Fees	368	205	425	211	180	250	250	250	0	No increase
BB972	3640	Legal Fees Costs and Stamp Dut	0	0	0	9	6	0	0	0	0	No increase
BB972	3700	Equipment Tools and Materials	14,005	11,670	21,583	11,339	15,999	9,000	9,000	15,000	6,000	insufficient budget based on current usage
BB972	3701	Equipment Hire	5,429	0	0	0	0	500	3,000	0	(3,000)	Saving based on usage
BB972	3730	Chemicals	0	0	5	0	0	0	0	0	0	No budget
BB972	3731	Seeds and Plants	3,610	3,398	4,933	2,741	3,890	3,300	2,800	4,000	1,200	insufficient budget based on current usage
BB972	3733	Fertilizers	0	0	0	0	415	0	0	0	0	No budget
BB972	3790	Purchasing Card Supplies Misc	424	102	877	850	237	120	120	120	0	No increase
BB972	3800	Burial Supplies	2,502	4,041	2,959	10,210	7,686	2,800	23,400	23,400	0	No increase - This budget has been increased to allow the introduction of an identification method to allow ashes from interred casks to be identified if necessary. This cost will be recharged to the service user.
BB972	3801	Purchase of Memorial Tablets	14,381	14,868	16,626	17,636	11,490	12,000	12,000	21,000	9,000	Plaques for remembrance - new memorial
BB972	3802	Book of Remembrance	4,067	7,804	6,872	3,846	4,041	4,000	4,000	5,000	1,000	insufficient budget based on current usage
BB972	3803	Rose and Plaques	3,711	1,152	591	0	174	1,000	1,000	0	(1,000)	Saving no longer required
BB972	3804	Wesley Tributes	2,985	2,746	3,467	17,163	27,231	2,000	2,000	19,200	17,200	Name Change Obitus - Media Charge £1600 per month necessary
BB972	3963	Internal Service Charge	0	0	0	1,506	1,373	0	0	0	0	No
BB972	3980	Contributions to Funds & Resvs	524,276	526,558	472,575	431,417	368,289	423,590	0		0	
BB972	4000	Payments to Contractors	895	844	1,140	916	228	750	750	750	0	No increase

Yeovil Crematorium

			OUTTURN					BUDGET				Notes
Mgt Code	Nominal	Description	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23	Budget Change	
BB972	4990	Miscellaneous Agency Payments Administration Costs	44,252 767,836	46,163 757,576	47,905 712,059	44,440 681,616	45,815 621,645	0 589,530	46,000 234,540	16,000 237,700	(30,000) 3,160	The fee will stop once the new equipment is fully operational - Filtration at £45 per cremation budget for 4/12s
Expenses Subtotal			1,257,812	1,310,001	1,300,251	1,299,645	1,319,456	1,170,470	846,930	935,120	88,190	
BB972	9210	Sale of Meals/Refreshments - S	(152)	(217)	(134)	(177)	0	0	0	0	0	Increase budget based on previous year and YTD income 2% inflation No budget 2% inflation
BB972	9300	Fees and Charges - Standard	(53,047)	(85,753)	(52,719)	(57,230)	(81,281)	(30,800)	(54,000)	(80,000)	(26,000)	
BB972	9302	Fees and Charges - Exempt	(1,200,717)	(1,220,157)	(1,242,644)	(1,236,913)	(1,234,144)	(1,138,550)	(1,215,390)	(1,239,700)	(24,310)	
BB972	9423	Donations- Outside Scope	(638)	(565)	(482)	(416)	(90)	0	0	0	0	
BB972	9617	PV Feed in Tariff Generate (O)	(1,202)	(1,060)	(1,145)	(1,379)	(1,275)	(1,120)	(1,130)	(1,150)	(20)	
BB972	9902	Interest Received Gross - Exempt	(2,056)	(2,249)	(3,127)	(3,530)	(2,665)	0	0	0	0	
Income Subtotal			(1,257,812)	(1,310,001)	(1,300,251)	(1,299,645)	(1,319,456)	(1,170,470)	(1,270,520)	(1,320,850)	(50,330)	
Total	Total		0	0	0	0	0	0	(423,590)	(385,730)	37,860	

Yeovil Crematorium and Cemetery Committee
Allocation of Cemetery Deficit

Total Deficit		84,980	105,170				
	Electorate	Budgeted	Budgeted	Budget	Invoice	Invoice	Total
		Deficit	Deficit	Change	October 2022	February 2023	
		2021-22	2022-23				
Y.T.C	22,444	£63,814	£80,251	£16,437	£40,126	£40,126	£80,251
Y.W.P.C	6,969	£21,166	£24,919	£3,753	£12,460	£12,460	£24,919
	29,413	£84,980	£105,170	£20,190	£52,585	£52,585	£105,170

The allocation of the Deficit is based on electorate in October 2021.

Emailed Roger Quantock to be provided with these figures

Cemetery Deficit	Payable 2021/22	Payable 2022/23	Decrease
Yeovil Town Council	£63,814	£80,251	£16,437
Yeovil Without Parish Council	£21,166	£24,919	£3,753
	£84,980	£105,170	£20,190

Reserves

YWPC Crematorium Reserve Fund (XXB03)	2019/20	2020/21	2021/22
Reserve Fund Balance as at 1 April	325,768	331,113	367,705
Interest Earned or Contribution to Reserves	3,530	2,665	2,526
Contribution From Revenue Account (11%)	47,068	40,314	46,595
Available For Use In Year	376,365	374,092	416,826
Capital Expenditure (11%)	(45,253)	(6,387)	(283,153)
Withdrawal of Reserve	0	0	0
Reserve Fund Balance as at 31 March	331,113	367,705	133,673

YWPC Cremator Replacement Reserve Fund (XXB08)	2019/20	2020/21	2021/22
Reserve Fund Balance as at 1 April	62,037	62,037	62,037
Transfer from Reserve	0	0	(62,037)
Interest Earned	0	0	0
Reserve Fund Balance as at 31 March	62,037	62,037	0

Cemetery Reserve Fund (XXB04)	2019/20	2020/21	2021/22
Reserve Fund Balance as at 1 April	164,633	185,993	207,798
Interest Earned	1,416	1,600	1,787
Surplus from Income & Expenditure A/C			
Budgeted Revenue Contributions to Capital	19,944	20,205	20,205
Available For Use In Year	185,993	207,798	229,790
Capital Outlay During Year	0	0	0
Withdrawal of Reserve			
Reserve Fund Balance as at 31 March	185,993	207,798	229,790

Service Level Agreement between South Somerset District Council and the Joint Burial Committee Period covered: 1 April 2022 – 31 March 2023

SPECIFICATION:

South Somerset District Council agrees to provide the following services, according to their Financial Regulations, Procurement Rules and ICT Policies, to The Joint Burial Committee for the fees outlined in Appendix F.

Financial Services

- setting and monitoring of budgets
- closing of accounts
- production of full financial statements of accounts
- liaising with District Audit on the auditing of the accounts
- any other financial assistance required
- Access to Cedar E5 (Financial System) for 4 users to enable ordering, payments and budget monitoring (Includes necessary training)
- VAT administration and advice

Audit

- perform an audit of the systems in place at the Crematorium and Cemetery

Cashiering/ Miscellaneous Income

- the fees which are collected at the Crematorium are entered onto the cash receipting system
- invoices raised as requested

Payroll

- collecting and entering of data into the payroll system
- administration of all temporary and permanent variations
- payment of salaries
- the provision of an accessible advice service
- tax, national insurance and pensions information
- provision of all year end information to employees, HMRC etc
- compliance with all statutory legislation

People

- provide the employees with any personnel related matters
- services for recruitment
- conditions of service advice/ employment policies/practices

Safety Officer

- advice on Health & Safety matters
- annual visits to each establishment

Horticultural Services (Streetscene)

- to provide enhanced grounds maintenance and advice when required

Legal

- to provide legal advice when required

**Service Level Agreement between
South Somerset District Council and the Joint Burial Committee
Period covered: 1 April 2022 – 31 March 2023**

Insurance

- to insure the buildings and contents under the most cost effective policy
- to progress claims with insurance companies

Property Services

- provide plans, bills of quantity, etc for 'works' schemes
- to provide estimates of the projects
- to supervise the projects in an architectural capacity
- any other ad-hoc tasks, where resources permit

IS Services - Cemetery

- to provide complete hardware and software support to SSDC08340
- to provide Internet access via broadband and email facilities

IS Services - Crematorium

- to provide complete hardware, software and network support to the PCs mentioned below
- to provide Internet, Intranet and Email facilities to the mentioned PCs below
- to provide daily off site backup for the CAS software
- to provide printing and scanning facilities from an MFD
- to provide any necessary training in respect of operating systems provided by South Some

Crematorium Supported PCs

SSDC09279, SSDC09063, SSDC09095, SSDC09570, SSDC09064 and laptop SSDC08616

Signed on behalf of South Somerset District Council

.....

Signed on behalf of The Joint Burial Committee

.....

**Service Level Agreement between
South Somerset District Council and the Joint Burial Committee
Period covered: 1 April 2022 – 31 March 2023**

CEMETERY

	2021-22 Budget	2022-23 Budget
SERVICE	£	£
Financial Services	3,906	3,906
Audit	300	300
Cashiering	147	147
Payroll	258	258
Personnel	504	504
Safety Officer	372	372
Horticultural Services (Streescene)	3,691	3,691
Legal	277	277
Insurance*	1,457	1,457
Property Services	2,704	2,704
IS Services	435	435
	14,051	14,051
Provision for hourly rate & irrecoverable VAT	2,810	2,810
	16,861	16,861

CREMATORIUM

	2021-22 Budget	2022-23 Budget
SERVICE	£	£
CC Mgmt	11,621	11,621
Financial Services	15,622	15,622
Audit	949	949
Cashiering	466	466
Payroll	816	816
Personnel	1,594	1,594
Safety Officer	1,116	1,116
Horticultural Services (Streescene)	26,010	26,010
Legal	878	878
Insurance*	7,161	7,161
Property Services	4,780	4,780
IS Services	2,033	2,033
	73,046	73,046
VAT	14,609	14,609
Total	87,656	87,656

**Service Level Agreement between
South Somerset District Council and the Joint Burial Committee
Period covered: 1 April 2022 – 31 March 2023**

TOTAL	2021-22	2022-23
	Budget	Budget
SERVICE	£	£
CC Mgmt	11,621	11,621
Financial Services	19,528	19,528
Audit	1,248	1,248
Cashiering	613	613
Payroll	1,074	1,074
Personnel	2,098	2,098
Safety Officer/Emergency Planning	1,488	1,488
Horticultural Services (Streescene)	29,701	29,701
Legal	1,155	1,155
Insurance*	8,618	8,618
Property Services	7,484	7,484
IS Services	2,468	2,468
Total	87,097	87,097
VAT	17,419	17,419
	104,516	104,516

Fees Effective From 1st April 2022 at Yeovil Cemetery

INTERMENT FEES	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
The burial of the body of a person whose age at the time of death:				
- Exceeds sixteen years	£ 692.00	£ 13.84	£ 705.84	£ 706.00
- The burial of cremated remains	£ 270.00	£ 5.40	£ 275.40	£ 275.00
- The scattering of cremated remains (unconditional burial)	£ 81.00	£ 1.62	£ 82.62	£ 83.00
- The use of the chapel	£ 136.00	£ 2.72	£ 138.72	£ 139.00
Please note: there is no charge for the interment of babies and children up to the age of sixteen				

BURIAL AND MEMORIAL RIGHTS (for a period of 75 years - subject to review)	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
The purchase of burial and memorial rights:				
- In the children's section	£ 9.00	£ 0.18	£ 9.18	£ 9.00
- In the remainder of the cemetery	£ 842.00	£ 16.84	£ 858.84	£ 859.00
- In a grave for cremated remains only - Single plot	£ 510.00	£ 10.20	£ 520.20	£ 520.00
- In a grave for cremated remains only - Family plot	£ 765.00	£ 15.30	£ 780.30	£ 780.00

MEMORIAL APPROVAL FEES (applicable for Parishioner and Non-Parishioner)	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
- For the right to erect a memorial or vase	£ 236.00	£ 4.72	£ 240.72	£ 241.00
- Additional inscription to existing memorial	£ 69.00	£ 1.38	£ 70.38	£ 70.00
- For the right to erect a flat tablet	£ 236.00	£ 4.72	£ 240.72	£ 241.00
- For the right to erect a ledger to cover grave	£ 295.00	£ 5.90	£ 300.90	£ 301.00
- For the right to erect a vase	£ 69.00	£ 1.38	£ 70.38	£ 70.00
- For the right to erect a vase extra to a headstone	£ 69.00	£ 1.38	£ 70.38	£ 70.00
- For the right to erect of kerbing	£ 295.00	£ 5.90	£ 300.90	£ 301.00
- For the right to erect kerbing (including headstone)	£ 321.00	£ 6.42	£ 327.42	£ 327.00

SEARCHING REGISTERS	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
- For a period of not more than one year	£ 50.00	£ 1.00	£ 51.00	£ 51.00
- For each additional year	£ 38.00	£ 0.76	£ 38.76	£ 39.00
- Certificate of entry in burial register	£ 38.00	£ 0.76	£ 38.76	£ 39.00

Yeovil Cemetery Fee Comparison Schedule

as at September 2021

		2022/23 fee	2021/22 fees	2020/21 fees	2020/21 fees	2020/21 fees	2019/20 fees		
INTERMENT FEES	VAT 20%	Yeovil	Mendip	Dorchester	Taunton	Weymouth	Poole	Average	Variance to average
The burial of the body of a person whose age at the time of death exceeded sixteen years (eighteen years at Poole)	No VAT	£ 706.00	£601	£655	£795	£688.30	£775	£703	£3
The burial of cremated remains	No VAT	£ 275.00	£214	£180	£162	£189.50	£220	£193	£82
The scattering of cremated remains (uncontained burial)	No VAT	£ 83.00	£66	£62	£78		£51		
The use of the chapel	No VAT	£ 139.00	£47		£370 ph		£94		
Please note there is no charge for the interment of babies and children up to the age of sixteen		Free							
Age 5 to 16		Free							
Over 2 years of age				£655					
Under 2 years of age		Free		Free					
BURIAL AND MEMORIAL RIGHTS	VAT 20%								
The purchase of burial and memorial rights - in the childrens' section	No VAT	£ 9.00	£78		£0	£228.90			
in the remainder of the cemetery	No VAT	£ 859.00	£601	£945	£1,045	£1,015.90	£805	£882	-£23
in a grave for cremated remains only	No VAT	£ 520.00	£372	£630	£755	£674.70			
For period of (years)		75	50	50	75	30	50		
MEMORIAL APPROVAL FEES (applicable for Parishioner and Non-Parishioner)	VAT 20%								
For the right for the erection of a headstone	No VAT	DRAFT 2022/23 FEES	£234	£215	£207	£218.40	£200	£215	#VALUE!
For the right for the erection of a flat tablet	No VAT	£ 241.00	£153	£215	£217				
For the right for the erection of a ledger to cover grave	No VAT	£ 70.00	£383	£215	£211				
For the right for the erection of a vase	No VAT	£ 241.00	£61						
For the right for the erection of kerbing	No VAT	£ 301.00	£383		£211				
For the right for the erection of kerbing (including headstone)	No VAT	£ 70.00	£545						
Additional subscription to existing memorial	No VAT	£ 70.00	£57	£103	£76	£99.80			
SEARCHING REGISTERS	VAT 20%								
For a period of not more than one year	No VAT	DRAFT 2022/23 FEES	£59						
For each additional year	No VAT	£ 51.00							
Certificate of entry in the burial register	No VAT	£ 39.00							

Fees Effective From 1st April 2022 at Yeovil Crematorium

CREMATION FEES	2021/22 FEES	3.5% INCREASE	2022/23	DRAFT 2022/23 FEES
The cremation of the body of a person whose age at the time of death:				
- Exceeds sixteen years	£ 807.00	£ 28.25	£ 835.25	£ 835.00

CREMATION FEES	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
- The cremation of body parts	£ 91.00	£ 1.82	£ 92.82	£ 93.00
- Extended time for use of the chapel or use of chapel only	£ 174.00	£ 3.48	£ 177.48	£ 177.00
- Fee for Cremation only, 8:30 and 8:45 only (No chapel service, no family)	£ 525.00	£ 10.50	£ 535.50	£ 536.00
- Fee for a Sturday cremation (by arrangement)	£ 955.00	£ 19.10	£ 974.10	£ 974.00
- Provision of a cremation bearer	£ 33.00	£ 0.66	£ 33.66	£ 34.00

DISPERSAL FEES	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
- For burying cremated remains where cremation did not take place at Yeovil Crematorium	£ 68.00	£ 1.36	£ 69.36	£ 69.00
- Temporary deposit of cremated remains per month (first month free of charge)	£ 43.00	£ 0.86	£ 43.86	£ 44.00
- For the removal of cremated remains from the Garden of Remembrance (under Home Office Licence)	£ 58.00	£ 1.16	£ 59.16	£ 59.00
- Witnessing the interment of cremated remains	£ 53.00	£ 1.06	£ 54.06	£ 54.00

CONTAINERS	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
- Baby Urn (white)	£ 33.00	£ 0.66	£ 33.66	£ 34.00
- Urn	£ 48.00	£ 0.96	£ 48.96	£ 49.00
- Casket	£ 68.00	£ 1.36	£ 69.36	£ 69.00
- Scattertube	£ 18.00	£ 0.36	£ 18.36	£ 18.00

OTHER CHARGES	2021/22 FEES	2% INCREASE	2022/23	DRAFT 2022/23 FEES
- Certificate of cremation (the first is issued free of charge)	£ 25.00	£ 0.50	£ 25.50	£ 26.00
- Certified extract from the cremation register	£ 25.00	£ 0.50	£ 25.50	£ 26.00