

# *Yeovil Crematorium & Cemetery Committee*



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

Phone 01935 382424  
E-mail [Town.Clerk@yeovil.gov.uk](mailto:Town.Clerk@yeovil.gov.uk)

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## **Yeovil Crematorium and Cemetery Committee**

**Wednesday 12<sup>th</sup> October 2022**

**6:00pm**

**Yeovil Crematorium, Bunford Lane, Yeovil**

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Amanda Card  
Clerk to the Committee  
5<sup>th</sup> October 2022

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

This information is also available on our website: [www.yeovil.gov.uk](http://www.yeovil.gov.uk)

**Yeovil Crematorium and Cemetery Committee**

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

<b>Vyvyenne Burt</b>	Yeovil Without Parish Council
<b>Nicola Clark</b>	South Somerset District Council
<b>Graham Oakes</b>	South Somerset District Council
<b>Ashley Richards</b>	Yeovil Town Council
<b>Jeny Snell</b>	Yeovil Town Council
<b>John Snell</b>	Yeovil Without Parish Council
<b>Rob Stickland</b>	South Somerset District Council
<b>Liam Watts</b>	Yeovil Town Council

<b>Clive Wakely</b>	(Funeral Directors' Representative - co-opted non-voting)
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<p><b>Members are invited on a tour of the Crematorium at the end of the meeting.</b></p>
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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	

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## **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 13<sup>th</sup> July 2022 attached at pages 3 to 6.

4. **AUDIT RECOMMENDATIONS FOLLOWING 2020/21 EXTERNAL AUDIT**

- i. To approve and sign the 2019/20 accounts as attached at pages 7 to 16.
- ii. To review the Revised Outturn Report, following omission of 'Medical References' from the original report submitted to committee. Omitted in error. Attached 'Outturn Report 2020-21 Revised' at pages 17 to 22.

5. **CEMETERY AND CREMATORIUM BUDGET MONITORING REPORT 2022/23 (MONTH 1 – 6)**

To consider the Budget Monitoring report for 2022/24 from the Specialist – Finance at South Somerset District Council attached at pages 23 to 28.

6. **CEMETERY AND CREMATORIUM DRAFT BUDGET 2023/24**

To consider the Draft Budget for 2023/24 from the Specialist – Finance at South Somerset District Council attached at pages 29 to 48.

7. **FEES AND CHARGES MID-YEAR REVIEW 2022/23**

To review the fees and charges for 2022/23 as attached at pages 49 to 51.

8. **CREMATORIUM UPDATE**

To consider the report of the Bereavement Specialist at South Somerset District Council as attached at pages 52 to 53.

9. **UPDATE ON PERFORMANCE AT YEOVIL CEMETERY**

To consider the report from the Operational Section Lead at the Cemetery attached at pages 54 to 55.

## 10. **DATES OF FUTURE MEETINGS**

Proposed: 11<sup>th</sup> January 2023  
12<sup>th</sup> April 2023  
12<sup>th</sup> July 2023  
11<sup>th</sup> October 2023

Start time 6:30pm

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

# Yeovil Crematorium & Cemetery Committee



**Minutes of the hybrid meeting of Yeovil Crematorium and Cemetery Committee held on Wednesday 13<sup>th</sup> July 2022 at 6:00pm at Town House, 19 Union Street, Yeovil.**

## **Present:**

Vyvyenne Burt	Yeovil Without Parish Council
Graham Oakes	South Somerset District Council
Ashley Richards	Yeovil Town Council
Rob Stickland	South Somerset District Council
Liam Watts	Yeovil Town Council

## **In Attendance:**

Amanda Card	Yeovil Town Council Clerk/Clerk to the Committee
Glenn Ford	Operational Section Lead – Cemetery
Paul Matravers	Lead Specialist - Finance (Deputy S151 Officer) – South Somerset District Council
John Ranger	Specialist Bereavement Services – South Somerset District Council

## **Public Comment**

*6:00pm - the meeting commenced.*

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### **(1) ELECTION OF CHAIR**

The Clerk to the Committee called for nominations for Chairman.

It was proposed by Cllr G Oakes, and seconded by Cllr V Burt, that Cllr R Stickland be elected to serve as the Chairman for the ensuing year.

**RESOLVED:** that Cllr R Stickland be elected to serve as the Chair for the ensuing year.

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### **(2) ELECTION OF VICE CHAIR**

It was proposed by Cllr R Stickland, and seconded by Cllr G Oakes, that Cllr N Clarke be elected to serve as the Chairman for the ensuing year.

**RESOLVED:** that Cllr N Clarke be elected to serve as the Vice Chair for the ensuing year.

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**(3) APOLOGIES FOR ABSENCE**

Cllrs Nicola Clarke and Jeny Snell; Clive Wakely; Emily Wilce and Dan Ledger

**RESOLVED:** to accept the apologies

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**(4) DECLARATION OF INTEREST**

There were no declarations made at this time.

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

<b>Councillor</b>	<b>Reason</b>	<b>Interest</b>
Cllr G Oakes	Member of: Somerset County Council South Somerset District Council Yeovil Town Council	Personal
Cllr R Stickland	Member of: South Somerset District Council Yeovil Town Council Yeovil Without Parish Council	Personal
Cllr A Richards Cllr L Watts	Member of: Yeovil Town Council	Personal
Cllr V Burt	Member of: Yeovil Without Parish Council	Personal

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**(5) MINUTES OF PREVIOUS MEETING**

**RESOLVED:** that the Minutes of the meeting of Yeovil Crematorium and Cemetery Committee held on 12<sup>th</sup> January be signed by the Chair as a correct record.

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**(6) TERMS OF REFERENCE**

The Committee considered the Terms of Reference for the Yeovil Crematorium and Cemetery Committee. The Clerk had drawn these up in consultation with the Chair of this Committee.

**RESOLVED:** to recommend for approval to Yeovil Town Council, Yeovil Without Parish Council and South Somerset District Council. The Terms of Reference are to be adopted at a future meeting of this Committee.

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**(7) OUTTURN REPORT FOR 2021/22**

The Committee considered the Outturn Report 2021/22 from the Finance Specialist – South Somerset District Council which was introduced by the Lead Specialist - Finance (Deputy S151 Officer) – South Somerset District Council.

**RESOLVED:** to note the Outturn Report 2021/22.

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**(8) FINANCIAL STATEMENTS 2021/22**

The Committee considered the Financial Statements 2021/22 from the Finance Specialist – South Somerset District Council which was introduced by the Lead Specialist - Finance (Deputy S151 Officer) – South Somerset District Council.

It was raised that some of the names of the Committee Members were incorrect.

**RESOLVED:** (1) to note the Financial Statements 2021/22; and (2) that the Clerk to the Committee provide the correct names of the Committee Members to the Finance Specialist – South Somerset District Council.

*6:14pm – Paul Matravers left the meeting and did not return.*

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**(9) CEMETERY UPDATE**

The Operational Section Lead Cemetery introduced the report to the Committee. He spoke of the number of burials since January 2022, the routine grave and ground maintenance, the common grave programme and the hedge management programme.

The Clerk to the Committee updated the Committee on the land on the Fiveways site. Councillors discussed the need to identify alternative available land that was suitable for burial purposes.

A request was made for Councillors of the Committee to have a tour of the Cemetery and Crematorium.

**RESOLVED:** (1) to note the report; (2) to accept that the land on the Fiveways site was no longer available and that alternative available land that was suitable for burial purpose



needed to be identified; (3) that the Operation Section Lead Cemetery provide the Clerk to the Committee with some dates for a tour, for circulation to Councillors; and (4) that the next meeting of this Committee be at the Crematorium, so that a tour can be given.

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#### **(10) CREMATORIUM UPDATE**

The Bereavement Specialist at South Somerset District Council presented his report, giving an update on the cremators and capacity. He mentioned about the increase in the price of gas which would have a significant impact on costs since the cremators were run for lengthy periods. He also mentioned about the holding of two discounted services between 9am and 10am which would be more affordable for vulnerable members of the community.

**RESOLVED:** (1) to recommend to the respective Councils (Yeovil Without Parish Council and South Somerset District Council) the following: (a) that the prices for a cremation be increased by £50 and that future changes in prices will follow the market; and (b) that the special discounted rate of the services between 9am and 10am be £595; and (2) that these matters be dealt with by the appropriate Councils as a matter of urgency, and adopted as soon as changes of prices are approved by both Councils.

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#### **(11) DATES OF FUTURE MEETINGS**

The date of the next meeting is 12<sup>th</sup> October 2022 and this was to be held at Yeovil Crematorium.

**RESOLVED:** to note the dates of future meetings.

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#### **Public Comment**

A request was made for Special Meeting to have a briefing about the progress of the renovation at the Crematorium including design and costs. This would be a confidential meeting. The Bereavement Specialist at South Somerset District Council will liaise with the Clerk of the Committee with an appropriate date.

*7:02pm – the meeting closed.*

Signed: ..... (Chair)

Date: .....

# **Yeovil Crematorium & Cemetery Committee**

## **Statement of Accounts 2019-20**

# **YEOVIL CREMATORIUM AND CEMETERY COMMITTEE**

## **Annual Report and Statement of Accounts**

**2019/2020  
(1 April 2019 to 31 March 2020)**

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**Prepared by: -  
Ross Eaton  
Finance Specialist  
South Somerset District Council  
Brympton Way  
Yeovil  
Somerset  
BA20 2HT**

**Tel: (01935) 46 2274**

# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

## Members

2019/2020

<b><u>Name</u></b>		<b><u>Council Represented</u></b>
Cllr Manny Roper	Chairman	Yeovil Town Council
Cllr Philip Chandler		Yeovil Town Council
Cllr Alfred Hill		Yeovil Without Parish Council
Cllr Tony Lock		Yeovil Town Council
Cllr Graham Oakes		South Somerset District Council
Cllr John Snell		Yeovil Without Parish Council
Cllr Rob Stickland		South Somerset District Council
Vacancy		South Somerset District Council
Mr Clive Wakely	Funeral Directors' Representative - co-opted (non-voting)	
Mr Peter Down	Clergy Representative - co-opted (non-voting)	
Mr Peter Herridge	Humanist Celebrants' Representative – co-opted (non-voting)	

# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

## Consolidated Income and Expenditure Statement: Year ended 31 March 2020

2018/2019		Notes	2019/2020
£			£
	<b>INCOME</b>		
1,242,644	Cremation Fees		1,236,913
61,253	Burial Income		53,086
59,330	Other Sales		64,051
-----			-----
1,363,226			1,354,051
	<b>EXPENDITURE</b>		
371,629	Staff Costs		394,520
93,884	Ground Maintenance & Equipment		77,437
110,000	Rent payable to SSDC		110,000
21,996	Administration & Office Costs		23,794
53,503	NNDR (Business Rates)		56,749
27,803	Medical Referee Costs/Professional fees		32,423
47,905	Mercury Abatement Fees		44,440
67,334	Utility Costs		65,647
29,612	Buildings Maintenance		22,344
100,800	SSDC Management Fees		108,749
30,515	Costs (Other Sales)		48,855
-----			-----
954,982			984,956
-----			-----
408,245	Surplus for the Year		369,095
4,253	Interest Receivable		4,949
-----			-----
<b>412,498</b>	<b>OPERATING SURPLUS FOR THE YEAR</b>		<b>374,041</b>
=====			=====
77,446	Contribution to budgeted deficit (Yeovil Cemetery)		78,736
(20,250)	Transfer (to)/from Reserve		(21,360)
	Appropriations to Reserves (Crematorium):		
(418,028)	To SSDC (89%) of Crematorium Surplus		(383,961)
(51,666)	To YWPC (11%) of Crematorium Surplus & interest		(47,456)
0	Transfer to/from Cremator Reserve		0
-----			-----
<b>(412,498)</b>			<b>(374,041)</b>
=====			=====

# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

### Comprehensive Income and Expenditure Statement: Year ended 31 March 2020

## Schedule 1 - Yeovil Cemetery

2018/2019		2019/2020
£	Notes	£
<b>INCOME</b>		
61,253	Burial Fees	53,086
4,200	Rent & Wayleaves	4,200
650	Miscellaneous Income	650
-----		-----
66,103		57,936
<b>EXPENDITURE</b>		
78,428	Staff & Pension Costs	80,546
13,876	SSDC Management Fee	14,165
19,986	Grounds Maintenance & Equipment	5,129
3,189	Buildings Maintenance	2,550
6,314	NNDR (Business Rates)	7,105
1,076	Administration & Office costs	184
1,558	Utility costs	7,050
-----		-----
124,426		116,728
-----		-----
(58,323)	Surplus/(Deficit) for the Year	(58,792)
1,126	Interest Receivable	1,416
-----		-----
<b>(57,196)</b>		<b>(57,376)</b>
=====		=====
	Paid on a/c from Reserves	78,736
		(21,360)
		-----
		<b>57,376</b>
		=====

# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

## Comprehensive Income and Expenditure Statement: Year ended 31 March 2020

### Schedule 2 - Yeovil Crematorium

2018/2019 £		Notes	2019/2020 £	£
<b>INCOME</b>				
1,242,644	Cremation Fees & Grave Maintenance Income		1,236,913	
54,480	Other Sales	4	59,201	
-----			-----	
1,297,123				1,296,115
<b>EXPENDITURE</b>				
293,201	Staff & Pension Costs		313,974	
73,898	Ground Maintenance & Equipment		72,308	
110,000	Rent payable to SSDC		110,000	
20,921	Administration & Office Costs		23,610	
47,189	NNDR (Businiess Rates)		49,644	
27,803	Medical Referee Costs		32,423	
47,905	Mercury Abatement Fees		44,440	
65,777	Utility Costs		58,597	
26,424	Buildings Maintenance		19,974	
86,925	SSDC Management Fees	1	94,584	
30,515	Costs (Other Sales)		48,855	
-----			-----	
830,556				868,228
-----				-----
466,567	Surplus for the Year			427,887
3,127	Interest Receivable			3,530
-----				-----
<b>469,694</b>				<b>431,417</b>
=====				=====

### Split of Surplus for the year

SSDC	89%	380,819
YWPC	11%	47,068
		-----
		<b>466,567</b>
		=====

# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

## Statement of Financial Position as at 31st March 2020

2018/2019		2019/2020	
		£	£
<b>CURRENT ASSETS</b>			
5,000	Stock	5,000	
102,419	Debtors	2	162,792
2,153	Prepayments	2	1,949
0	Investments	5	0
491,672	Funds held by a third party (SSDC)		518,325
-----			-----
601,243			688,066
<b>CURRENT LIABILITIES</b>			
(6,488)	Creditors	3	(24,417)
(1,354)	Deferred Income	3	(1,957)
(40,964)	VAT		(82,550)
(48,806)			(108,923)
-----			-----
<b>552,438</b>			<b>579,143</b>
=====			=====
Financed by:-			
<b>RESERVES</b>			
(325,768)	Crematorium Reserve (YWPC)	6	(331,113)
(62,037)	Cremator Replacement Reserve (YWPC)	8	(62,037)
(164,633)	Cemetery Reserve	7	(185,993)
-----			-----
<b>(552,438)</b>			<b>(579,143)</b>
=====			=====

I confirm these accounts were approved by the Burial Committee at the meeting held on.....

Signed.....

Date.....

Chairman of the Burial Committee



# YEOVIL CREMATORIUM & CEMETERY COMMITTEE

## Notes to the Accounts

	£	£
I&E		
1.) <b>SSDC Management Fee</b>	<b>2018/2019</b>	<b>2019/2020</b>
<u>Cemetery</u>		
Audit	294	300
Cashiers	144	147
Financial Services	3,829	3,906
Horticulture	3,619	3,691
Insurance	1,428	1,457
IS	427	435
Legal	271	277
Payroll	253	258
Personnel	494	504
Property Services	2,651	2,704
Safety Officer	365	372
Savings target payment		
VAT	100	114
	<b>13,875</b>	<b>14,165</b>
<u>Crematorium</u>		
Audit	930	949
Env Health	11,393	11,621
Financial Services	15,316	15,622
Cashiers	457	466
Horticulture	25,500	26,010
Insurance	7,021	7,161
IS	1,993	2,828
Legal	861	878
Payroll	800	816
Personnel	1,563	1,594
Property Services	6,086	11,446
Safety Officer	1,094	1,116
VAT	13,911	14,076
	<b>86,925</b>	<b>94,584</b>
Balance Sheet		
2.) The Debtors are made up of	<b>2018/2019</b>	<b>2019/2020</b>
Funeral Director Accruals	102,307	162,674
Accruals for other costs	112	118
Prepayments	2,153	1,949
	<b>104,572</b>	<b>164,741</b>

# YEOVIL CREMATORIUM & CEMETERY COMMITTEE

## Notes to the Accounts

	£	£
3.) Creditors	2018/2019	2019/2020
Made up of Accruals relating to:		
Administration	1,137	4,419
Maintenance	130	2,036
Utilities	4,917	9,580
Receipt in Advance	1,354	1,957
Cost (Other Sales)	304	0
Professional fees	0	8,383
	<u>7,842</u>	<u>26,374</u>
4.) <u>Analysis of Other Sales (Crematorium)</u>	2018/2019	2019/2020
Tablet & Rose Sales	41,439	48,620
Extended Chapel Time	0	0
Books of Remembrance	4,958	4,096
PV Feed in Tariff	1,145	1,379
Audio Visual Presentations	4,907	4,261
Sale of Planting Rights	812	0
Donations	482	416
Bearers	0	0
Miscellaneous	736	430
	<u>54,480</u>	<u>59,201</u>
5.) <u>Investments</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

No bank account is held by the Burial Committee. All funds are now held by SSDC on its behalf

## YEOVIL CREMATORIUM & CEMETERY COMMITTEE

## Notes to the Accounts

	£	£
	2018/2019	2019/2020
6.) Crematorium Reserve (YWPC)		
Opening Balance	(317,949)	(325,768)
11 % Surplus on Crematorium	(51,322)	(47,068)
Interest	(3,127)	(3,530)
11% of Capital Expenditure	46,631	45,253
YWPC Drawdown	0	0
Closing Balance	<u>(325,768)</u>	<u>(331,113)</u>
7.) Cemetery Reserve	2018/2019	2019/2020
Opening Balance	(144,384)	(164,633)
Surplus	0	0
Contribution to deficit 2017-18	0	0
Interest Earned on balance during year	(1,126)	(1,416)
Repayment of amount due to BPC	0	0
Agreed Transfer regarding Monument Safety work	0	0
Capital Contribution	(19,123)	(19,944)
Capital Expenditure	0	0
Closing Balance	<u>(164,633)</u>	<u>(185,993)</u>
8.) Cremator Replacement Reserve (YWPC)	2018/2019	2019/2020
Opening & Closing Balance	<u>(62,037)</u>	<u>(62,037)</u>

# **CEMETERY & CREMATORIUM OUTTURN REPORT 2020/21**

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For the year ended 31st March 2021

# CEMETERY & CREMATORIUM OUTTURN REPORT 2020/21

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## PURPOSE OF REPORT

To present the 2020/21 Statement of Accounts to the Burial Committee for approval and present the Outturn Report for 2020/21.

## RECOMMENDATIONS

Members are recommended to:

- a) Approve the draft Statement of Accounts
- b) note the external examination report from Darkin Miller- Chartered Accountants, is expected to be completed the end of July 2021
- c) note that the balance of the deficit that occurred in the Cemetery's budget has been transferred From the reserve
- d) note that the surplus on the Crematorium's budget has been split with 11% transferred to YWPC reserve, and 89% transferred to SSDC

An overview of the Outturn against Budget is given below.

# CEMETERY & CREMATORIUM OUTTURN REPORT 2020/21

## CEMETERY REVENUE OUTTURN 2020/21

Overall, the net expenditure for the Cemetery was 19% under budget.

Group	Category	Sum of 2019/20 Actual	Sum of 2020-21 Actual	Sum of 2020-21 Budget	Sum of Variance v Budget
<b>EXPENDITURE</b>	ADMINISTRATION	184	237	2,510	2,273
	BUILDING MAINTENANCE	2,550	3,027	9,690	6,663
	BUSINESS RATES	7,105	8,301	9,900	1,599
	EQUIPMENT	3,822	4,078	4,740	662
	GROUND MAINTENANCE	1,306	1,009	3,100	2,091
	MEDICAL REFERENCES	0	3,626	1,350	(2,276)
	PENSION COSTS	11,138	14,620	9,050	(5,570)
	SSDC MANAGEMENT FEES	14,165	14,153	14,330	177
	STAFF	69,408	72,916	84,910	11,994
	UTILITIES	7,050	10,309	9,070	(1,239)
<b>EXPENDITURE Total</b>		<b>116,728</b>	<b>132,276</b>	<b>148,650</b>	<b>16,374</b>
<b>INCOME</b>	BURIAL FEES & GRAVE MAINTENANCE INCOME	(53,086)	(58,274)	(60,370)	(2,096)
	MISC INCOME	(650)	(650)	(150)	500
	RENT & WAYLEAVES	(4,200)	(4,200)	(4,280)	(80)
<b>INCOME Total</b>		<b>(57,936)</b>	<b>(63,124)</b>	<b>(64,800)</b>	<b>(1,676)</b>
<b>INTEREST RECEIVABLE</b>	INTEREST RECEIVABLE	(1,416)	(1,190)	0	1,190
<b>INTEREST RECEIVABLE Total</b>		<b>(1,416)</b>	<b>(1,190)</b>	<b>0</b>	<b>1,190</b>
<b>Grand Total</b>		<b>57,376</b>	<b>67,962</b>	<b>83,850</b>	<b>15,888</b>

### 1. Staff Costs / Pension Costs

Staff & Pension costs have a combined underspend of £6k; this is due to there being no recharges for Lufton staff required.

### 2. SSDC Management Fees

SSDC Management Fees are recharges from SSDC to the Cemetery for Finance, Legal, IT, Property, Insurance, and other support services.

### 3. Equipment

This is £0.7k under budget, and £0.8k less than in 2019/20. There was £7.6k spent on software for the mapping of burial plots in 2019/20, hence the return to normal spend levels in 2020/21.

### **4. Administration**

Administration costs were £2.3k underspent this year, primarily due to there being no spend on printing, postage, phones and subscriptions and a huge reduction in spend on travelling allowances.

### **5. Building Maintenance**

An underspend of £6.6k against budget. Repairs and Maintenance was £6.5k underspent, and security patrols were £0.1k underspent.

### **6. Ground Maintenance**

A £2k underspend on Ground maintenance, and £6k less than spend in 2019/20.

### **7. NNDR /Utilities**

NNDR (Business Rates) are £1.5k under budget, due to the fact that the budget is set before the final rates are set by SSDC. Utilities were £1.2k overspent.

### **8. Income**

Overall cemetery income for 2020/21 increased by just over £5k on 2019/20.

## **CEMETERY CAPITAL EXPENDITURE**

The Capital Expenditure for the Crematorium will be reported on separately.

# CEMETERY & CREMATORIUM OUTTURN REPORT 2020/21

## **CREMATORIUM REVENUE BUDGET PERFORMANCE**

1. The Crematorium has produced an overall surplus of £368k, which is 55k lower than budget but £63k less than 2019/20. This was split with 11% transferred to YWPC reserve, and 89% transferred to SSDC. This reduction in the surplus from 2019/20 is due to there being an overall increase in expenditure of £83k and an overall increase in income of £20k in 2020/21.
2. The overall result is summarised below:-

GROUP	Category	Sum of 2019/20 Actual	Sum of 2020/21 Actual	Sum of 2020/21 Budget	Sum of Variance v Budget
<b>EXPENDITURE</b>	ADMINISTRATION	23,610	20,292	21,490	1,198
	BUILDING MAINTENANCE	19,794	64,605	16,500	(48,105)
	BUSINESS RATES	49,644	50,432	49,730	(702)
	COST OF SALES (OTHER)	48,855	50,621	21,800	(28,821)
	EQUIPMENT	54,809	77,280	40,100	(37,180)
	GROUND MAINTENANCE	17,499	6,562	10,400	3,838
	MEDICAL REFERENCES	32,423	30,851	25,000	(5,851)
	MERCURY ABATEMENT	44,440	45,815	0	(45,815)
	PENSION COSTS	50,028	63,779	26,770	(37,009)
	RENT & WAYLEAVES	110,000	110,000	110,000	0
	SSDC MANAGEMENT FEES	94,584	86,699	86,700	1
	STAFF	263,946	277,193	296,250	19,057
	UTILITIES	58,597	67,040	42,140	(24,900)
<b>EXPENDITURE Total</b>		<b>868,228</b>	<b>951,167</b>	<b>746,880</b>	<b>(204,287)</b>
<b>INCOME</b>	CREMATION FEES	(1,236,913)	(1,234,144)	(1,138,550)	95,594
	MISC INCOME	(1,972)	(1,366)	(1,120)	246
	SALES OTHER	(57,230)	(81,281)	(30,800)	50,481
<b>INCOME Total</b>		<b>(1,296,115)</b>	<b>(1,316,790)</b>	<b>(1,170,470)</b>	<b>146,320</b>
<b>INTEREST RECEIVABLE</b>	INTEREST RECEIVABLE	(3,530)	(2,665)	0	2,665
<b>INTEREST RECEIVABLE Total</b>		<b>(3,530)</b>	<b>(2,665)</b>	<b>0</b>	<b>2,665</b>
<b>Grand Total</b>		<b>(431,417)</b>	<b>(368,289)</b>	<b>(423,590)</b>	<b>(55,301)</b>

## **Staff Costs / Pension Costs**

3. There is a net overspend of £18k across both staff and pension costs. In 2020/21 the current pension service cost had increased significantly across SSDC and therefore the proportion for the Crematorium was significantly higher, meaning an overspend of £37k. Staff costs were £19k underspent for 2020/21.

## **Rent/SSDC Management Fees**

4. The Rent is payable to the owners of the Crematorium: 89% SSDC and 11% to YWPC. The Management Fee relates to recharges for Finance, Insurance, Personnel etc provided by SSDC.

## **Equipment**

5. An overspend of £37k against budget, but a decrease in expenditure of £15.2k from 2019/20. The overspend is primarily due to expenses for both the ATI and FT cremators.



# CEMETERY & CREMATORIUM OUTTURN REPORT 2020/21

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## **Administration Costs**

6. This covers expenditure on items such as printing & stationery, cleaning, telephone, subscriptions etc. and is £1.1k underspent against budget. This the same as what was spent on adverts and promotions, which had no budget in 2020/21.

## **Building Maintenance**

7. Expenditure is £48k overspent, due to a few unexpected call-out and replacements required for the intruder system.

## **NNDR**

8. NNDR (Business Rates) are in-line with budget.

## **Cost of Sales**

9. This is the cost of purchasing goods for resale such as urns, tablets, Wesley Tributes etc. The £28k overspend against budget is in-part offset by the overachievement of £50.4k against the other sales income target.

## **Ground Maintenance**

10. This is £3.8k underspent against budget.

## **Medical References**

11. £5.8k overspent due to increased usage of medical references.

## **Mercury Abatement fees**

12. The Crematorium incurs a “penalty charge” for the use of cremators which do not meet the new standards for the removal of mercury and other toxins. This substantial expense was to reduce to zero by Q4 of 2019/20, after the installation of new cremators as part of the overall Crematorium refurbishment. These new cremators have not yet been installed and as such these charges were incurred during Q4 of 2020/21, hence the £45k overspend, due to no budget in 20-21.

## **Utilities**

13. This expenditure is £25k over budget, mainly due to Electric and Gas costs being £10k overspent. The expectation was that there would be new cremators installed during 2020/21, which would reduce the gas and electricity expenditure.

## **Capital Expenditure**

The Capital Expenditure for the Crematorium will be reported on separately.

# CEMETERY & CREMATORIUM BUDGET MONITORING 2022/23

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April to September 2022

# CEMETERY & CREMATORIUM BUDGET MONITORING 2022/23

## Purpose of Report

1. To update the Committee on the financial performance against budget for the period April to September 2022.

## Cemetery Revenue Budget Performance

1. The comparison of actual net expenditure to budget shows an overspend of £27.6k at the end of September 2022, please see below breakdown detailing the reason for this overspend to date.

Summary	Annual Budget
Staffing Costs	£90,910
Premises Costs	£36,900
Plant & Machinery Costs	£13,200
Administration Costs	£20,560
<b>Expenditure</b>	<b>£161,570</b>
Income	(£161,570)
<b>Net Expenditure</b>	<b>£0</b>

April to September 2022		
Budget	Actual	Variance
£45,455	£39,259	(£6,196)
£23,935	£18,257	(£5,678)
£6,600	£1,019	(£5,581)
£10,280	£7,370	(£2,910)
<b>£86,270</b>	<b>£65,905</b>	<b>(£20,365)</b>
(£80,785)	(£32,807)	£47,978
<b>£5,485</b>	<b>£33,098</b>	<b>£27,613</b>

## Staffing Costs

2. The staffing costs are £6k underspent to date, due to a combination of no agency staff or overtime needed.

## Premises Costs

3. There are several underspends currently across the Premises costs, including repairs and maintenance on the buildings. All leading to the underspend shown above.

## Plant & Machinery Costs

4. To date there is a £5.5k underspend for plant and machinery costs, mainly attributable to the fact there has been no purchase of plant as previously.

## Administration Costs

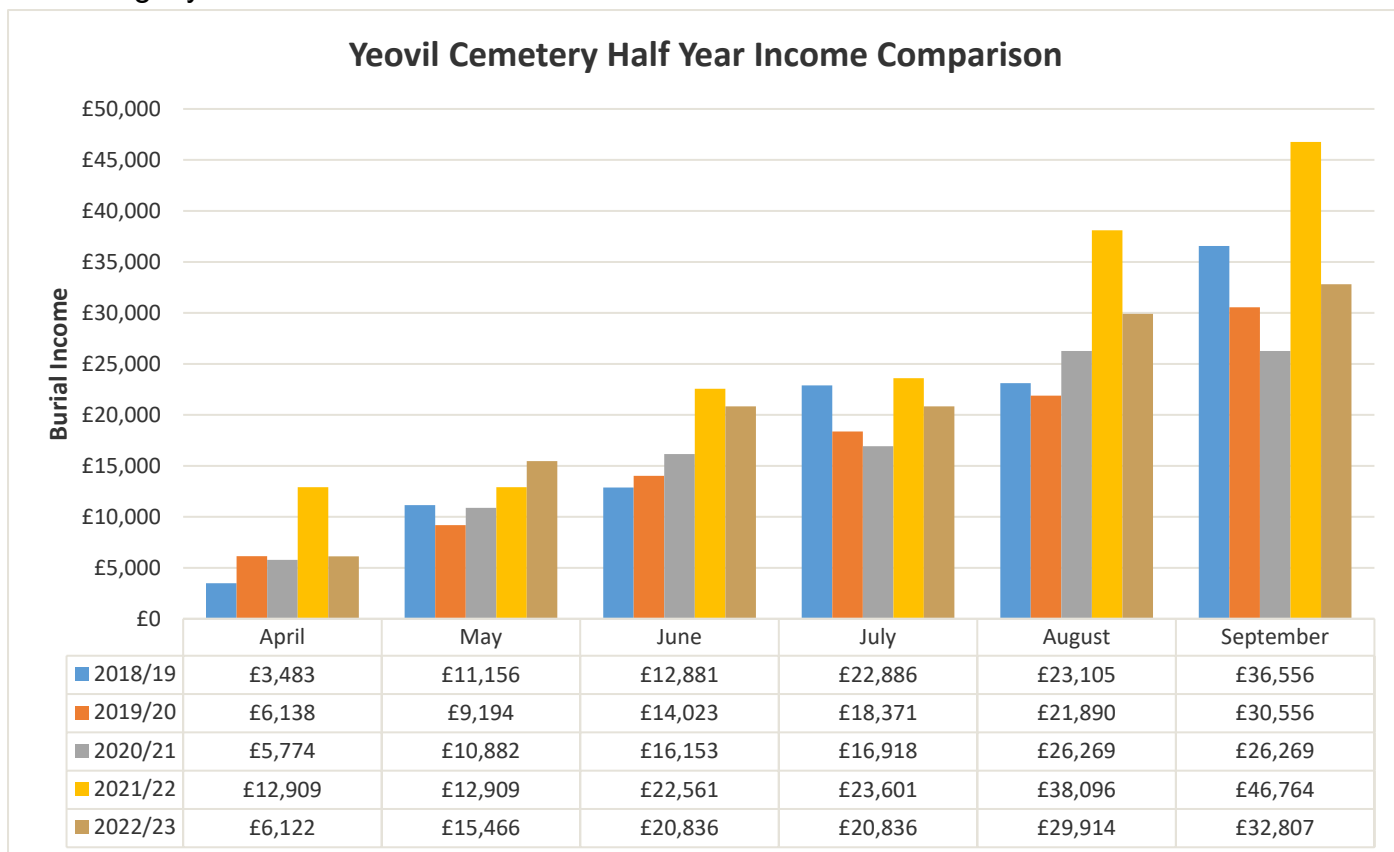
5. The biggest impact for administration to date is where no costs for consultancy costs have been incurred.

## Income

6. Income is as expected at this point in the year. The budget for the April to September 2022 is £32k and the income achieved to date is £32k. The variance is caused by the profile of the budget for the reserve transfer. The transfer from reserve is yet to take place and will be completed at year-end.

## CEMETERY & CREMATORIUM BUDGET MONITORING 2022/23

7. This bar chart shows the **cumulative** income for Burials month by month with a comparison with the three previous financial years. As can be seen from the chart, income in 2022/23 is slightly lower than recorded in 2021/22.



### Cemetery Capital Expenditure

8. There has been no capital expenditure to date.

# CEMETERY & CREMATORIUM BUDGET MONITORING 2022/23

## Crematorium Revenue Budget Performance

1. The Crematorium is showing an overall underspend of £136.8k at the end of September 2022, please see below breakdown detailing the reason for this underspend to date.

Summary	Annual Budget	April to September 2022		
		Budget	Actual	Variance
Staffing Costs	£366,360	£183,180	£150,379	(£32,801)
Premises Costs	£328,550	£244,995	£218,078	(£26,917)
Plant & Machinery Costs	£1,310	£655	£0	(£655)
Administration Costs	£556,030	£278,015	£63,766	(£214,249)
Cost of Sales	£68,600	£34,300	£36,200	£1,900
Cameo fees	£0	£0	£0	£0
<b>Expenditure</b>	<b>£1,320,850</b>	<b>£741,145</b>	<b>£468,423</b>	<b>(£272,722)</b>
Income	(£1,320,850)	(£660,425)	(£524,530)	£135,895
<b>Net Expenditure</b>	<b>£0</b>	<b>£80,720</b>	<b>(£56,107)</b>	<b>(£136,827)</b>

## Staff Costs

2. The staffing costs are currently showing an underspend of £32k, due to current vacancies within the team, as well as overtime not currently being required. Overtime requirements may change as the year progresses.

## Premises Costs

3. There is an underspend against Premises costs of £27k. Mainly attributable to a large underspend with the Rent paid to date. There are also underspends within premises costs linked to repairs and maintenance of building and plant.

## Plant & Machinery Costs

4. Plant and machinery costs so far are broadly in line with the budget for the half year, nothing significant to report to date.

## Administration Costs

17. There is currently a significant underspend £214k, primarily due to there being a reduced spend so far this year on Consultant & Professional Fees and Management Expenses. £192k to date is attributable to the year-end transfer that is yet to take place to move expected surplus to the reserve.

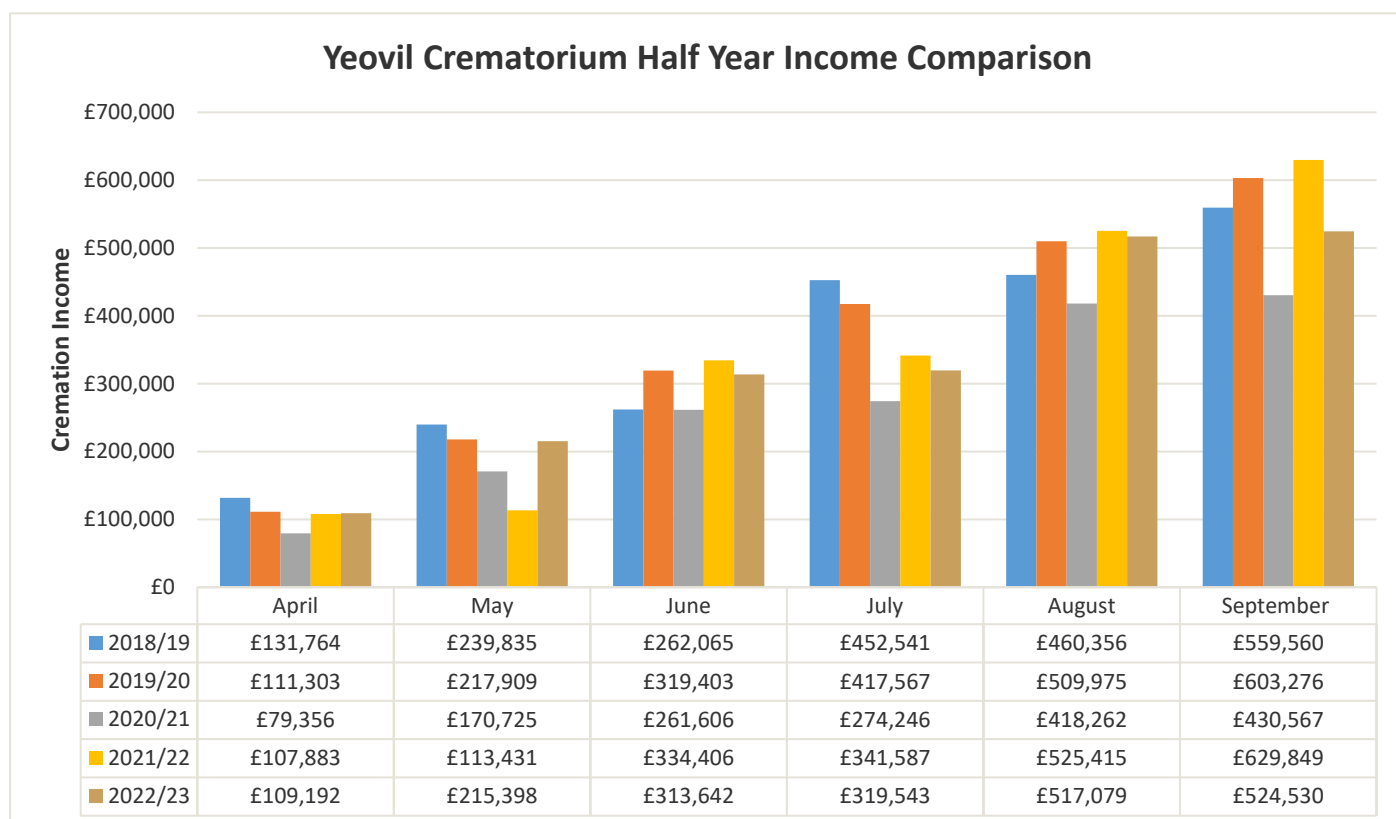
## Cost of Sales

18. Cost of Sales are so far are broadly in line with the budget for the half year. Nothing significant to report to date.

## CEMETERY & CREMATORIUM BUDGET MONITORING 2022/23

### Income

18. At this point in the year income is down by £135k when comparing previous years received income levels, however this is purely a timing differences from when the items have been invoiced. At the start of October there is a £121k worth of invoices raised which relate to September standard services. Taking this into account, the variance is therefore only £14k as at the end of September.



### Capital Expenditure on the Refurbishment & Development of the Crematorium

19. This will be reported on separately at the regular Board Meetings dealing specifically with the project.

### **Cemetery and Crematorium External Examination 2022/23**

20. It is recommended, but not required, that an external examination of the year-end Financial Statements is performed.
21. Therefore, for the 2022/23 Financial Statement of Accounts it is proposed that Darkin Miller Limited perform this voluntary examination of the Financial Statements to confirm they are consistent with the underlying records held.
22. Darkin Miller Limited have undertaken the external examination of the year-end financial statements for the last four years.



# YEOVIL CEMETERY & CREMATORIUM DRAFT 2023/24 BUDGET

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*JOINT BURIAL COMMITTEE*

*October 2022*

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# YEOVIL CEMETERY & CREMATORIUM DRAFT 2023/24 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 2023 – 31 March 2024. This budget will be finalised at the January 2023 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 2023/24 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 2023/24 Council Tax. The deficit will be invoiced to the constituent Councils in two tranches the first in October 2023 and the second in February 2024.
- (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 2023/24 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 2023/24 BUDGET

## YEOVIL CEMETERY 2023/24 BUDGET

A summary of the 2023/24 draft budget, in the table below, shows Net Expenditure of £96.3k.

Summary	2021-22 Outturn	2022-23 Budget	2023-24 Budget	Budget Change
Staff Costs	81,537	90,910	93,490	2,580
Premises Costs	26,717	36,900	37,960	1,060
Plant & Machinery Costs	12,330	13,450	4,820	(8,630)
Administration Costs	45,057	20,310	27,210	6,900
<b>Expenditure</b>	<b>165,641</b>	<b>161,570</b>	<b>163,480</b>	<b>1,910</b>
<b>Income</b>	<b>(80,661)</b>	<b>(65,400)</b>	<b>(67,070)</b>	<b>(1,670)</b>
<b>Net Expenditure</b>	<b>84,980</b>	<b>96,170</b>	<b>96,410</b>	<b>240</b>

1. Each individual budget line is shown in Appendix A of this report together with a brief commentary where applicable.
2. The salary budget has been set at the agreed establishment and includes a provision for a 5% pay award.
3. Premises costs show an increase against last year's budget, an inflationary increase of 2% has been applied to some items of expenditure, however the majority of items budget has not been increased due to budget being sufficient as is.

Gas and electricity budgets have not been increased for 2023/24, as it currently stands the budgets were reviewed as part of the budget setting for 2022/23 and a significant increase included. It is proposed that this is reviewed again before the final budget setting is submitted for approval in January to ensure the budgets are sufficient for 2023/24.

4. Plant and machinery expenditure budget has decreased due to it being anticipated that no large piece of equipment will need to be purchased this year, therefore has created an 8.6k saving. Along with a small decrease in budget for repairs and maintenance of vehicles, due to trends over the previous years showing this budget was not fully utilised and therefore not required.

## YEOVIL CEMETERY & CREMATORIUM DRAFT 2023/24 BUDGET

5. 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.
6. Budgeted income for 2023/24 is 2.8% higher than previous year, this reflects current income trends, but also the limitation of burial space at the Cemetery. These figures reflect the increased fees as detailed in Appendix G.
7. 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:

<b>Cemetery Deficit</b>	<b>Payable</b>	<b>Payable</b>	<b>Decrease</b>
	<b>2022/23</b>	<b>2023/24</b>	
Yeovil Town Council	£73,384	£73,638	£254
Yeovil Without Parish Council	£22,786	£22,760	-£26
	<b>£96,170</b>	<b>£96,398</b>	<b>£228</b>

8. These figures take into account the changing electorate in each area, with the electorate numbers correct as at October 2022. The 2023/24 figure is based on this draft budget and will be confirmed at the Committee Meeting to be held in January 2023.
9. 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 2023 Committee Meeting.
10. 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**

11. 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

## YEOVIL CEMETERY & CREMATORIUM DRAFT 2023/24 BUDGET

Health and Horticultural Services. These recharges are currently the same as the 2021/22 SLA.

### **RESERVES**

12. The estimated balance of the Reserves is £265k as at the 31 March 2023, as detailed in Appendix D.

### **CAPITAL**

13. No capital expenditure is planned for the Cemetery for 2023/24.

# YEOVIL CEMETERY & CREMATORIUM DRAFT 2023/24 BUDGET

## YEOVIL CREMATORIUM 2023/24 BUDGET

14. A summary of the 2023/24 draft budget is set out below:-

Summary	2021-22 Outturn	2022-23 Budget	2023-24 Budget	Budget Change
Staff Costs	319,499	366,360	402,270	35,910
Premises Costs	302,130	328,550	347,250	18,700
Plant & Machinery Costs	7,193	2,510	8,850	6,340
Administration Costs	173,970	176,500	186,200	9,700
Cameo Fees	47,492	16,000	20,000	4,000
Cost of Sundry Sales	42,608	45,200	47,800	2,600
<b>Expenditure</b>	<b>892,892</b>	<b>935,120</b>	<b>1,012,368</b>	<b>77,250</b>
<b>Income</b>	<b>(1,504,793)</b>	<b>(1,320,850)</b>	<b>(1,391,370)</b>	<b>(70,500)</b>
<b>Net Expenditure</b>	<b>(611,902)</b>	<b>(385,730)</b>	<b>(379,000)</b>	<b>6,750</b>

The draft budget for 2023/24 shows a surplus of £378k. 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 work.

The management of the Crematorium will take all possible steps to minimise disruption where possible. The income budget has also been realigned to income trends across the past few years. The detailed line by line budget changes are shown in Appendix B.

15. The budget for staff costs shows an increase of £35.9k, the main reasons for this increase is the general 5% 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.

16. The premises costs for 2023/24 have been increased to reflect the possible impact from the capital works structure that may mean equipment may need to be repaired as the works are carried out. Skip hire and security have also been increased due to inflation and demand at the Crematorium.

Gas and electricity budgets have not been increased for 2023/24, as it currently stands the budgets were reviewed as part of the budget setting for 2022/23 and a significant increase included. It is proposed that this is reviewed again before the final budget setting is submitted for approval in January to ensure the budgets are sufficient for 2023/24.

## YEOVIL CEMETERY & CREMATORIUM DRAFT 2023/24 BUDGET

17. It is anticipated that the plant and machinery costs will increase by £6k in 2023/24, due to one off purchases that may need to be made in year, which do not fall within the capital threshold.
18. The budget for administration costs is showing an increase of £9.7k overall. With £7.3k being attributed to Obitus tributes, previously budgeted figures have not been sufficient for this demand in expenditure.

There is also a £10k increase across equipment tools and machinery purchases, this is also where the previous budget figures have not been sufficient to support the service.

It should be noted that budgets to the value of £15.7k have been reallocated in this area resulting in a lower budget increase.

Cameo fees expenditure budget will reduce in 2023/24.

Please see [Appendix B](#) for full details of all the 2023/24 budget changes.

### **FEES**

19. The main Cremation Fee is proposed to rise from **£875 to £893**, which is an increase of 2% to cover the additional cost of identifying, including 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**

20. 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**

21. The 2023/24 surpluses are estimated at £178k, of this 11% (£19.6k) will be transferred to Yeovil Without Parish Council's reserve. These are shown in [Appendix D](#) of this report.
22. 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.

# YEOVIL CEMETERY & CREMATORIUM DRAFT 2023/24 BUDGET

## **CAPITAL**

23. 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](mailto:Town.Clerk@yeovil.gov.uk))**

**(James Divall, Assistant Director - Strategy & Support – 01935 462261)**

**([James.Divall@southsomerset.gov.uk](mailto:James.Divall@southsomerset.gov.uk))**

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

**([John.Ranger@southsomerset.gov.uk](mailto:John.Ranger@southsomerset.gov.uk))**

**(Paul Matravers, Lead - Finance Specialist – 01935 462275)**

**([Paul.Matravers@southsomerset.gov.uk](mailto:Paul.Matravers@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 2023/24
Appendix H	Cemetery Fee Comparative Schedule
Appendix I	Crematorium 2023/24 Fee Schedule

## Yeovil Cemetery

Mgt Code	Nominal	Description	Outturn						Budget			
			2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	2023-24	Budget Change
BB971	0008	Agency Staff	12,543	22,451	6,626	10,053	14,249	12,594	8,840	15,000	15,000	0
BB971	0100	Salaries - Basic	62,003	59,255	55,879	56,914	57,805	58,814	63,290	65,020	63,384	(1,636)
BB971	0102	Salaries - Pensions costs	4,538	5,288	5,589	4,888	5,570	5,474	0	0	5,855	5,855
BB971	0115	Overtime	3,598	3,479	3,467	2,441	567	0	3,640	3,640	2,000	(1,640)
BB971	0500	Training - External	2,928	216	685	0	295	375	520	520	520	0
BB971	0800	Pension Increase Acts Payments	1,840	2,450	2,450	2,450	2,450	0	2,450	2,450	2,450	0
BB971	0802	Pension Lump Sum Contribution	2,400	2,900	3,700	3,800	6,600	4,280	4,280	4,280	4,280	0
		<b>Staff Costs</b>	<b>89,850</b>	<b>96,040</b>	<b>78,395</b>	<b>80,546</b>	<b>87,536</b>	<b>81,537</b>	<b>83,020</b>	<b>90,910</b>	<b>93,489</b>	<b>2,579</b>
BB971	1000	R & M Buildings	8,615	7,976	2,074	1,450	1,650	4,163	8,000	8,000	8,000	0
BB971	1002	R & M Plant	0	13	506	343	621	0	500	500	500	0
BB971	1080	Health and Safety at Work	75	526	86	148	106	514	660	500	500	0
BB971	1100	Grounds Maintenance	5,463	61	7,548	0	510	5,063	6,120	6,120	6,120	0
BB971	1220	Electricity	826	1,913	805	1,107	1,020	836	2,280	3,000	3,000	0
BB971	1230	Gas	823	953	1,090	1,022	4,725	695	1,140	2,000	2,000	0
BB971	1260	Business Rates (N N D R)	5,324	5,702	6,314	7,105	8,301	9,546	9,900	10,970	10,970	0
BB971	1270	Sewerage	930	1,000	(1,005)	2,000	1,710	997	1,240	1,260	1,285	25
BB971	1272	Water	1,216	138	130	2,373	2,354	1,294	1,520	1,550	1,581	31
BB971	1390	Skip Hire	3,928	583	1,481	1,568	1,476	1,797	1,410	1,500	2,000	500
BB971	1470	Security and Alarms	2,584	963	1,115	1,101	1,377	1,811	1,500	1,500	2,000	500
		<b>Premises Costs</b>	<b>29,783</b>	<b>19,828</b>	<b>20,144</b>	<b>18,215</b>	<b>23,848</b>	<b>26,717</b>	<b>34,270</b>	<b>36,900</b>	<b>37,956</b>	<b>1,056</b>
BB971	2000	Purchase of Plant	0	0	0	0	0	10,051	10,100	10,100	1,500	(8,600)
BB971	2020	R and M Vehicles	1,330	1,647	0	472	962	852	1,530	1,530	1,000	(530)
BB971	2130	Gas Oil	377	456	537	548	501	795	0	500	1,000	500
BB971	2140	Derv	0	26	0	0	0	62	0	100	100	0
BB971	2150	Petrol	654	737	599	508	499	570	970	970	970	0
BB971	2300	Travelling Allowances	504	339	269	57	0	0	460	250	250	0
		<b>Plant &amp; Machinery Costs</b>	<b>2,864</b>	<b>3,205</b>	<b>1,405</b>	<b>1,586</b>	<b>1,963</b>	<b>12,330</b>	<b>13,060</b>	<b>13,450</b>	<b>4,820</b>	<b>(8,630)</b>
BB971	3000	Printing and Stationery	198	519	0	0	0	0	510	0	0	0
BB971	3040	Postages	29	53	0	0	0	136	50	0	200	200
BB971	3060	Telephones Rentals & Calls	493	490	0	0	0	0	460	0	0	0
BB971	3062	Mobile Rentals & Calls	116	226	0	0	0	0	220	0	0	0
BB971	3240	Consultant and Professional Fees	9	0	0	0	3,626	2,716	0	3,600	3,600	0
BB971	3370	Uniform/Protective Clothing	174	179	165	490	422	267	260	300	300	0
BB971	3607	Management Agreements/Expenses	18,841	16,309	13,876	14,165	14,153	14,124	14,330	14,330	14,617	287
BB971	3611	Electronic Bank Charges	0	0	47	0	55	0	0	0	0	0
BB971	3630	Audit Fees	144	190	6	(22)	76	13	150	150	150	0
BB971	3700	Equipment Tools and Materials	5,866	682	2,083	949	597	3,107	1,570	1,570	3,500	1,930
BB971	3701	Equipment Hire	0	0	0	0	0	3,619	0	0	3,800	3,800
BB971	3730	Chemicals	0	0	0	0	0	171	0	0	180	180
BB971	3731	Seeds & Plants	18	0	0	798	0	0	360	360	360	0
BB971	3800	Burial Supplies	0	0	0	0	0	373	0	0	500	500
BB971	3980	Contributions to Funds & Resvs	17,577	(938)	20,250	21,360	15,892	20,531	0	0	0	0
		<b>Administration Costs</b>	<b>43,467</b>	<b>17,710</b>	<b>36,425</b>	<b>37,741</b>	<b>34,821</b>	<b>45,057</b>	<b>17,910</b>	<b>20,310</b>	<b>27,207</b>	<b>6,897</b>
<b>Expenses Subtotal</b>			<b>165,965</b>	<b>136,782</b>	<b>136,369</b>	<b>138,088</b>	<b>148,168</b>	<b>165,641</b>	<b>148,260</b>	<b>161,570</b>	<b>163,472</b>	<b>1,902</b>
BB971	9300	Fees and Charges - Std	(1,000)	(500)	(500)	(500)	(500)	(500)	0	(500)	(500)	0
BB971	9303	Fees and Charges - Outside Sco	(55,546)	(57,735)	(61,253)	(53,086)	(58,274)	(75,528)	(58,200)	(59,350)	(61,000)	(1,650)
BB971	9358	Broadband Charges - Standard	(150)	(150)	(150)	(150)	(150)	(150)	0	(150)	(150)	0
BB971	9532	Rents and Wayleaves - Exempt	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	0
BB971	9902	Interest Received Gross - Exempt	(866)	(836)	(1,126)	(1,416)	(1,190)	(283)	(880)	(1,200)	(1,224)	(24)
<b>Income Subtotal</b>			<b>(61,762)</b>	<b>(63,421)</b>	<b>(67,229)</b>	<b>(59,352)</b>	<b>(64,314)</b>	<b>(80,661)</b>	<b>(63,280)</b>	<b>(65,400)</b>	<b>(67,074)</b>	<b>(1,674)</b>
												0
<b>Total</b>	<b>Total</b>		<b>104,202</b>	<b>73,362</b>	<b>69,140</b>	<b>78,736</b>	<b>83,854</b>	<b>84,980</b>	<b>84,980</b>	<b>96,170</b>	<b>96,398</b>	<b>228</b>



**Yeovil Crematorium**

Mgt Code	Nominal	Description	Outturn						Budget			
			2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	2023-24	Budget Change
BB972	0008	Agency Staff	0	0	3,459	0	2,120	0	0	2,000	4,000	2,000
BB972	0100	Salaries - Basic	194,529	217,849	235,000	244,155	261,185	240,814	303,150	311,170	301,786	(9,384)
BB972	0102	Salaries - Pensions costs	19,685	29,667	30,102	32,258	37,009	36,316	0	0	41,789	41,789
BB972	0115	Overtime	8,103	5,294	6,290	19,098	5,927	524	7,500	12,000	12,000	0
BB972	0160	Subsistence	29	10	7	193	0	0	0	0	0	0
BB972	0200	Wages	2,713	3,305	0	0	5,775	10,277	0	10,000	10,500	500
BB972	0500	Training - External	736	1,231	974	500	2,185	2,048	730	1,500	2,500	1,000
BB972	0800	Pension Increase Acts Payments	160	170	170	170	170	0	170	170	170	0
BB972	0802	Pension Lump Sum Contribution	9,100	13,200	17,200	17,600	26,600	29,520	29,520	29,520	29,520	0
		<b>Staff Costs</b>	<b>235,054</b>	<b>270,725</b>	<b>293,201</b>	<b>313,974</b>	<b>340,971</b>	<b>319,499</b>	<b>341,070</b>	<b>366,360</b>	<b>402,265</b>	<b>35,905</b>
BB972	1000	R & M Buildings	34,371	17,423	13,901	11,102	56,256	30,987	12,000	30,000	33,000	3,000
BB972	1002	R & M Plant	16,054	15,459	22,360	32,817	42,436	24,939	13,000	19,100	26,000	6,900
BB972	1080	Health and Safety at Work	1,159	2,634	460	181	255	469	2,000	500	500	0
BB972	1100	Grounds Maintenance	12,569	16,200	2,967	14,375	1,639	1,370	6,800	15,000	15,000	0
BB972	1116	Landscaping	0	0	0	0	168	(4)	0	0	0	0
BB972	1220	Electricity	11,794	13,256	14,879	18,037	18,267	16,414	18,000	25,000	25,000	0
BB972	1230	Gas	34,049	42,005	47,416	35,159	46,408	34,242	35,000	50,000	50,000	0
BB972	1250	Rent	85,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	0
BB972	1260	N N D R	33,945	39,214	47,189	49,644	50,432	50,432	51,440	51,440	52,469	1,029
BB972	1270	Sewerage	1,099	1,440	1,366	2,345	1,095	1,538	1,370	1,370	1,600	230
BB972	1272	Water	1,152	1,606	1,530	2,894	1,270	1,889	1,460	1,460	1,900	440
BB972	1370	Cleaning and Domestic Supplies	893	953	1,004	1,047	1,768	955	900	1,080	1,080	0
BB972	1371	Contract Cleaners	9,021	8,729	8,527	8,052	8,757	8,919	7,500	8,800	9,100	300
BB972	1390	Skip Hire	6,409	5,384	7,332	6,831	8,176	10,662	5,000	7,000	12,000	5,000
BB972	1470	Security and Alarms	4,472	5,070	12,523	8,692	8,349	9,319	4,500	7,800	9,600	1,800
		<b>Premises Costs</b>	<b>251,986</b>	<b>279,374</b>	<b>291,455</b>	<b>301,175</b>	<b>355,274</b>	<b>302,130</b>	<b>268,970</b>	<b>328,550</b>	<b>347,249</b>	<b>18,699</b>
BB972	2000	Purchase of Plant	0	0	0	0	0	5,796	0	0	6,000	6,000
BB972	2020	R and M Vehicles	1,516	964	0	536	0	0	1,000	1,000	1,000	0
BB972	2130	Gas Oil	59	0	586	161	0	0	0	0	0	0
BB972	2150	Petrol	332	171	557	383	450	595	300	310	650	340
BB972	2300	Travelling Allowances	1,028	1,191	2,394	1,800	1,116	802	1,050	1,200	1,200	0
		<b>Plant &amp; Machinery Costs</b>	<b>2,936</b>	<b>2,326</b>	<b>3,537</b>	<b>2,880</b>	<b>1,566</b>	<b>7,193</b>	<b>2,350</b>	<b>2,510</b>	<b>8,850</b>	<b>6,340</b>
BB972	3000	Printing and Stationery	1,759	929	2,366	1,212	1,239	1,959	1,500	1,500	2,000	500
BB972	3030	Books and Publications	0	0	0	0	0	117	0	0	120	120
BB972	3040	Postages	1,738	1,317	689	774	973	443	1,000	850	850	0
BB972	3060	Telephones Rentals & Calls	1,976	1,883	0	0	0	0	980	0	0	0
BB972	3062	Mobile Rentals & Calls	146	223	0	0	0	0	200	0	0	0
BB972	3067	Network Charges	1,020	0	0	0	0	0	940	0	0	0
BB972	3080	MFD Rental/Copy Charges	1,336	494	0	0	0	0	800	0	0	0
BB972	3120	I.S. Maint Software & Hardware	2,050	11,413	10,305	0	7,680	10,787	8,000	9,300	11,000	1,700
BB972	3180	I.S. External	0	0	238	2,858	2,849	3,607	0	3,200	3,650	450

**Yeovil Crematorium**

Mgt Code	Nominal	Description	Outturn						Budget			
			2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	2023-24	Budget Change
BB972	3240	Consultant & Professional Fees	58,366	29,519	27,803	32,423	30,851	26,423	25,000	26,000	27,000	1,000
BB972	3360	Hospitality	1,271	1,475	975	1,123	1,332	1,738	1,250	1,280	1,800	520
BB972	3370	Uniform/Protective Clothing	410	2,362	737	429	140	1,240	600	600	1,300	700
BB972	3371	Laundry	175	37	132	38	33	50	50	50	50	0
BB972	3390	Subscriptions	1,228	1,675	158	2,915	1,889	1,198	1,500	1,500	1,500	0
BB972	3603	Licences	1,186	1,161	1,161	1,161	75	0	1,100	1,200	1,000	(200)
BB972	3606	Adverts/Promotions	0	0	0	1,101	0	0	0	0	0	0
BB972	3607	Management Agreements/Expenses	73,594	84,911	86,925	94,584	86,699	86,398	86,700	86,700	88,434	1,734
BB972	3611	Electronic Bank Charges	676	627	612	714	830	647	600	800	700	(100)
BB972	3612	Banking Unders/Overs			0	0	3	0	0	0	0	0
BB972	3630	Audit Fees	368	205	425	211	180	75	250	250	250	0
BB972	3640	Legal Fees Costs and Stamp Dut	0	0	0	9	6	0	0	0	0	0
BB972	3700	Equipment Tools and Materials	14,005	11,670	21,583	11,339	15,999	24,305	9,000	15,000	25,000	10,000
BB972	3701	Equipment Hire	5,429	0	0	0	0	567	3,000	0	600	600
BB972	3730	Chemicals	0	0	5	0	0	0	0	0	0	0
BB972	3731	Seeds and Plants	3,610	3,398	4,933	2,741	3,890	2,061	2,800	4,000	3,000	(1,000)
BB972	3733	Fertilizers	0	0	0	0	415	0	0	0	0	0
BB972	3790	Purchasing Card Supplies Misc	424	102	877	850	237	1,728	120	120	1,800	1,680
BB972	3800	Burial Supplies	2,502	4,041	2,959	10,210	7,686	8,561	23,400	23,400	15,000	(8,400)
BB972	3801	Purchase of Memorial Tablets	14,381	14,868	16,626	17,636	11,490	11,009	12,000	21,000	15,000	(6,000)
BB972	3802	Book of Remembrance	4,067	7,804	6,872	3,846	4,041	5,484	4,000	5,000	6,000	1,000
BB972	3803	Rose and Plaques	3,711	1,152	591	0	174	291	1,000	0	300	300
BB972	3804	Wesley Tributes - Obitus	2,985	2,746	3,467	17,163	27,231	25,823	2,000	19,200	26,500	7,300
BB972	3963	Internal Service Charge	0	0	0	1,506	1,373	1,289	0	0	0	0
BB972	3980	Contributions to Funds & Resvs	0	0	0	0	0	0	0	0	0	0
BB972	3990	Miscellaneous Expenditure	0	0	0	0	0	357	0	0	400	400
BB972	4000	Payments to Contractors	895	844	1,140	916	228	419	750	750	750	0
BB972	4990	Miscellaneous Agency Payments	44,252	46,163	47,905	44,440	45,815	47,492	46,000	16,000	20,000	4,000
		<b>Administration Costs</b>	<b>243,560</b>	<b>231,018</b>	<b>239,483</b>	<b>250,199</b>	<b>253,356</b>	<b>264,070</b>	<b>234,540</b>	<b>237,700</b>	<b>254,004</b>	<b>16,304</b>
<b>Expenses Subtotal</b>			<b>733,536</b>	<b>783,443</b>	<b>827,675</b>	<b>868,228</b>	<b>951,166</b>	<b>892,892</b>	<b>846,930</b>	<b>935,120</b>	<b>1,012,368</b>	<b>77,248</b>
BB972	9210	Sale of Meals/Refreshments - S	(152)	(217)	(134)	(177)	0	(26)	0	0	(100)	(100)
BB972	9300	Fees and Charges - Standard	(53,047)	(85,753)	(52,719)	(57,230)	(81,281)	(85,620)	(54,000)	(80,000)	(86,500)	(6,500)
BB972	9302	Fees and Charges - Exempt	(1,200,717)	(1,220,157)	(1,242,644)	(1,236,913)	(1,234,144)	(1,416,465)	(1,215,390)	(1,239,700)	(1,300,000)	(60,300)
BB972	9423	Donations- Outside Scope	(638)	(565)	(482)	(416)	(90)	(234)	0	0	(250)	(250)
BB972	9617	PV Feed in Tariff Generate (O)	(1,202)	(1,060)	(1,145)	(1,379)	(1,275)	(1,814)	(1,130)	(1,150)	(2,000)	(850)
BB972	9902	Interest Received Gross - Exempt	(2,056)	(2,249)	(3,127)	(3,530)	(2,665)	(634)	0	0	(2,500)	(2,500)
<b>Income Subtotal</b>			<b>(1,257,812)</b>	<b>(1,310,001)</b>	<b>(1,300,251)</b>	<b>(1,299,645)</b>	<b>(1,319,456)</b>	<b>(1,504,793)</b>	<b>(1,270,520)</b>	<b>(1,320,850)</b>	<b>(1,391,350)</b>	<b>(70,500)</b>
<b>Total</b>	<b>Total</b>		<b>(524,276)</b>	<b>(526,558)</b>	<b>(472,575)</b>	<b>(431,417)</b>	<b>(368,289)</b>	<b>(611,902)</b>	<b>(423,590)</b>	<b>(385,730)</b>	<b>(378,982)</b>	<b>6,748</b>

**Yeovil Crematorium and Cemetery Committee**  
**Allocation of Cemetery Deficit**

<b>Total Deficit</b>		<b>96,170</b>	<b>96,398</b>				
	<b>Electorate</b>	<b>Budgeted Deficit 2022-23</b>	<b>Budgeted Deficit 2023-24</b>	<b>Budget Change</b>	<b>Invoice October 2023</b>	<b>Invoice February 2024</b>	<b>Total</b>
<b>Y.T.C</b>	22,406	£73,384	£73,638	£254	£36,819	£36,819	£73,638
<b>Y.W.P.C</b>	6,925	£22,786	£22,760	-£26	£11,380	£11,380	£22,760
	29,331	<b>£96,170</b>	<b>£96,398</b>	<b>£228</b>	<b>£48,199</b>	<b>£48,199</b>	<b>£96,398</b>

**Reserves**

<b>YWPC Crematorium Reserve Fund (XXB03)</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Reserve Fund Balance as at 1 April</b>	<b>325,768</b>	<b>331,113</b>	<b>367,220</b>	<b>403,731</b>	<b>392,453</b>
Interest Earned or Contribution to Reserves	3,530	2,665	634	2,584	2,512
Contribution From Revenue Account (11%)	47,068	40,219	(31,362)	41,688	(742)
Available For Use In Year	376,365	373,997	336,492	448,003	394,223
Capital Expenditure (11%) Withdrawal of Reserve	(45,253) 0	(6,777) 0	67,239 0	(55,550) 0	(215,490) 0
<b>Reserve Fund Balance as at 31 March</b>	<b>331,113</b>	<b>367,220</b>	<b>403,731</b>	<b>392,453</b>	<b>178,733</b>

<b>YWPC Cremator Replacement Reserve Fund (XXB08)</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Reserve Fund Balance as at 1 April</b>	<b>62,037</b>	<b>62,037</b>	<b>62,037</b>	<b>62,037</b>	<b>62,037</b>
Transfer from Reserve	0	0	0	0	0
Interest Earned	0	0	0	0	0
<b>Reserve Fund Balance as at 31 March</b>	<b>62,037</b>	<b>62,037</b>	<b>62,037</b>	<b>62,037</b>	<b>62,037</b>

<b>Cemetery Reserve Fund (XXB04)</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Reserve Fund Balance as at 1 April</b>	<b>164,633</b>	<b>185,993</b>	<b>201,886</b>	<b>222,417</b>	<b>244,045</b>
Interest Earned	1,416	1,190	283	1,423	1,562
Surplus from Income & Expenditure A/C					
Budgeted Revenue Contributions to Capital	19,944	14,702	20,249	20,205	20,205
Available For Use In Year	185,993	201,886	222,417	244,045	265,812
Capital Outlay During Year Withdrawal of Reserve	0	0	0	0	0
<b>Reserve Fund Balance as at 31 March</b>	<b>185,993</b>	<b>201,886</b>	<b>222,417</b>	<b>244,045</b>	<b>265,812</b>

**Service Level Agreement between  
South Somerset District Council and the Joint Burial Committee  
Period covered: 1 April 2023 – 31 March 2024**

**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)
- AT 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

**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

**Service Level Agreement between  
South Somerset District Council and the Joint Burial Committee  
Period covered: 1 April 2023 – 31 March 2024**

**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 Somerset District Council

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 2023 – 31 March 2024**

**CEMETERY**

	<b>2022-23</b>	<b>2023-24</b>
	<b>Budget</b>	<b>Budget</b>
<b>SERVICE</b>	<b>£</b>	<b>£</b>
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
	<b>14,051</b>	<b>14,051</b>
Provision for hourly rate & irrecoverable VAT	2,810	2,810
	<b>16,861</b>	<b>16,861</b>

**CREMATORIUM**

	<b>2022-23</b>	<b>2023-24</b>
	<b>Budget</b>	<b>Budget</b>
<b>SERVICE</b>	<b>£</b>	<b>£</b>
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
	<b>73,046</b>	<b>73,046</b>
VAT	14,609	14,609
<b>Total</b>	<b>87,656</b>	<b>87,656</b>

**Service Level Agreement between  
South Somerset District Council and the Joint Burial Committee  
Period covered: 1 April 2023 – 31 March 2024**

<b>TOTAL</b>	<b>2022-23 Budget £</b>	<b>2023-24 Budget £</b>
<b>SERVICE</b>		
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
<b>Total</b>	<b>87,097</b>	<b>87,097</b>
VAT	17,419	17,419
	<b>104,516</b>	<b>104,516</b>



**Fees Effective From 1st April 2022 at Yeovil Cemetery**

<b>INTERMENT FEES</b>			
The burial of the body of a person whose age at the time of death:			
- Exceeds sixteen years			
- The burial of cremated remains			
- The scattering of cremated remains (unconditional burial)			
- The use of the chapel			
Please note: there is no charge for the interment of babies and children up to the age of sixteen			
2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
£ 706.00	£ 14.12	£ 720.12	£ 720.00
£ 275.00	£ 5.50	£ 280.50	£ 281.00
£ 83.00	£ 1.66	£ 84.66	£ 85.00
£ 139.00	£ 2.78	£ 141.78	£ 142.00
<b>BURIAL AND MEMORIAL RIGHTS</b> <b>(for a period of 75 years - subject to review)</b>			
The purchase of burial and memorial rights:			
- In the children's section			
- In the remainder of the cemetery			
- In a grave for cremated remains only - Single plot			
- In a grave for cremated remains only - Family plot			
2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
£ 99.00	£ 1.98	£ 100.98	£ 101.00
£ 859.00	£ 17.18	£ 876.18	£ 876.00
£ 520.00	£ 10.40	£ 530.40	£ 530.00
£ 780.00	£ 15.60	£ 795.60	£ 796.00
<b>MEMORIAL APPROVAL FEES</b> <b>(applicable for Parishioner and Non-Parishioner)</b>			
- For the right to erect a memorial or vase			
- Additional inscription to existing memorial			
- For the right to erect a flat tablet			
- For the right to erect a ledger to cover grave			
- For the right to erect a vase			
- For the right to erect a vase extra to a headstone			
- For the right to erect of kerbing			
- For the right to erect kerbing (including headstone)			
2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
£ 241.00	£ 4.82	£ 245.82	£ 246.00
£ 70.00	£ 1.40	£ 71.40	£ 71.00
£ 241.00	£ 4.82	£ 245.82	£ 246.00
£ 301.00	£ 6.02	£ 307.02	£ 307.00
£ 70.00	£ 1.40	£ 71.40	£ 71.00
£ 70.00	£ 1.40	£ 71.40	£ 71.00
£ 301.00	£ 6.02	£ 307.02	£ 307.00
£ 327.00	£ 6.54	£ 333.54	£ 334.00
<b>SEARCHING REGISTERS</b>			
- For a period of not more than one year			
- For each additional year			
- Certificate of entry in burial register			
2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
£ 51.00	£ 1.02	£ 52.02	£ 52.00
£ 39.00	£ 0.78	£ 39.78	£ 40.00
£ 39.00	£ 0.78	£ 39.78	£ 40.00

**Yeovil Cemetery Fee Comparison Schedule**

Data correct as at September 2022

		2023/24 fee	2022/23 fees	2021/22 fees	2020/21 fees	2022/23 fees	2022/23 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	£ 720.00	£613	£665	£795	£717.00	£888	£736	-£16
The burial of cremated remains	No VAT	£ 281.00	£218	£185	£162	£205.00	£524	£259	£22
The scattering of cremated remains (uncontained burial)	No VAT	£ 85.00	£0	£63	£78	£197		£85	£1
The use of the chapel	No VAT	£ 142.00	£48		£370 ph			£48	£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				£665					
Under 2 years of age		Free		Free					
<b>BURIAL AND MEMORIAL RIGHTS</b>	<b>VAT 20%</b>								
The purchase of burial and memorial rights -									
in the childrens' section	No VAT	£ 101.00	£80		£0	£238.00	£300	£155	-£54
in the remainder of the cemetery	No VAT	£ 876.00	£613	£960	£1,045			£873	£3
in a grave for cremated remains only	No VAT	£ 530.00		£640	£755	£790.00		£728	-£198
For period of (years)		75	50	50	75	25	50		
<b>MEMORIAL APPROVAL FEES</b> <b>(applicable for Parishioner and Non-Parishioner)</b>	<b>VAT 20%</b>								
For the right for the erection of a headstone	No VAT	£ 246.00	£239	£220	£207	£227.00	£282	£235	£11
For the right for the erection of a flat tablet	No VAT	£ 246.00	£160	£220	£217		£146	£186	£60
For the right for the erection of a ledger to cover grave	No VAT	£ 307.00		£220	£211			£216	£92
For the right for the erection of a vase	No VAT	£ 71.00	£62				£57	£60	£12
For the right for the erection of kerbing	No VAT	£ 307.00	£391		£211		£210	£271	£36
For the right for the erection of kerbing (including headstone)	No VAT	£ 334.00	£556					£556	-£222
Additional subscription to existing memorial	No VAT	£ 71.00	£57	£105	£76	£103.00		£85	-£14
<b>SEARCHING REGISTERS</b>	<b>VAT 20%</b>								
For a period of not more than one year	No VAT	£ 52.00	£59					£59	-£7
For each additional year	No VAT	£ 52.00	£59					£59	-£7
Certificate of entry in the burial register	No VAT	£ 40.00							

**Fees Effective From 1st April 2023 at Yeovil Crematorium**

CREMATION FEES		2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
The cremation of the body of a person whose age at the time of death:					
- Exceeds sixteen years		£ 875.00	£ 17.50	£ 892.50	£ 893.00
CREMATION FEES		2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
- The cremation of body parts		£ 93.00	£ 1.86	£ 94.86	£ 95.00
- Extended time for use of the chapel or use of chapel only		£ 177.00	£ 3.54	£ 180.54	£ 181.00
- Fee for Cremation only, 8:30 and 8:45 only (No chapel service, no family)		£ 450.00	£ -	£ 450.00	£ 450.00
- Fee for a Sturday cremation (by arrangement)		£ 974.00	£ 19.48	£ 993.48	£ 993.00
- Provision of a cremation bearer		£ 34.00	£ 0.68	£ 34.68	£ 35.00
DISPERSAL FEES		2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
- For burying cremated remains where cremation did not take place at Yeovil Crematorium		£ 69.00	£ 1.38	£ 70.38	£ 70.00
- Temporary deposit of cremated remains per month (first month free of charge)		£ 44.00	£ 0.88	£ 44.88	£ 45.00
- For the removal of cremated remains from the Garden of Remembrance (under Home Office Licence)		£ 59.00	£ 1.18	£ 60.18	£ 60.00
- Witnessing the interment of cremated remains		£ 54.00	£ 1.08	£ 55.08	£ 55.00
CONTAINERS		2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
- Baby Urn (white)		£ 34.00	£ 0.68	£ 34.68	£ 35.00
- Urn		£ 49.00	£ 0.98	£ 49.98	£ 50.00
- Casket		£ 69.00	£ 1.38	£ 70.38	£ 70.00
- Scattertube		£ 18.00	£ 0.36	£ 18.36	£ 18.00
OTHER CHARGES		2022/23 FEES	2% INCREASE	2023/24	2023/24 FEES
- Certificate of cremation (the first is issued free of charge)		£ 26.00	£ 0.52	£ 26.52	£ 27.00
- Certified extract from the cremation register		£ 26.00	£ 0.52	£ 26.52	£ 27.00

**CEMETERY &  
CREMATORIUM FEES AND  
CHARGES MID-YEAR REVIEW  
2022/23**

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# CEMETERY & CREMATORIUM FEES AND CHARGES MID-YEAR REVIEW 2022/23

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## **Purpose of Report**

1. To update the Committee on the purposed changes Crematorium Fees and Charges for 2022/23.

To amend the Crematorium prices as noted below:

- a. Standard Service: from £823 to £875
- b. Drop off Service: from £525 to £450

2. To increase the number of morning drop off services from two to four daily slots.

## **Background**

3. The Council's Crematorium facility is undergoing a major capital programme seeing the facility double in size and capacity. This along with a replacement programme for its number one cremator will put the business on strong footings for many years to come.
4. Due to the capital programmes, the service has needed to adapt its operating model to work in partnership with the build team. This has identified opportunities for the service that has been investigated further with local business and customers locally.
5. Analysing data and financial budgets has identified a sizeable increase in costs. This is very much down to the fuel crisis at present, which is seeing utility costs rising significantly and there is a prediction that costs will continue to rise.
6. Although the costs of a Cremation have risen, the actual gas consumption has been reduced by over a third per Cremation. Over a month, efficiencies of up to 40,000 KW on the same month the year before having been seen and by completing a higher number of Cremations. This has been achieved by continually feeding the Cremator and allowing for no idle time between Cremations.
7. Understanding the energy reduction and potential cost reduction could help the Crematorium evolve operations in future business plan reviews to see if weekend operations and the installation of larger refrigeration units could support a more efficient operational approach and support future savings to the services operational costs.
8. In light of the increased costs as detailed above, the crematorium service has reviewed its pricing structure to mitigate against the risk of increased fuel costs.

## **Fees & Charges - Current Position**

9. Due to the escalating costs within the utilities market, it has become apparent that there is a need to increase the fees and charges.
10. A rise of £50 per cremation is proposed. It is anticipated that this should offset current and future utility price increases.

## CEMETERY & CREMATORIUM FEES AND CHARGES MID-YEAR REVIEW 2022/23

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11. An additional part of the proposal is to increase the 'drop off' service slots from 2 daily drop off time slots at 08.30 and 08.45 to 4 daily drop off times slots between 8.30am and 9.30am.
12. £450 is not the cheapest service within the area, although it is competitive on the grounds of locality and as a responsible respected service provider.

Fee description	Current 2022/23 fee	Price increase/decrease	Proposed new fee	Taunton Crem comparison
Full service	£823	£52	£875	£871
Drop off service	£525	-£75	£450	£531

# Yeovil Crematorium Update Report

Composed by; John Ranger

[John.ranger@southsomerset.gov.uk](mailto:John.ranger@southsomerset.gov.uk)

## Cremator Update

The crematory project has moved forward at pace and remains on schedule. The working conditions have been both stressful and difficult for the team during this period and I wish to thank them for going above and beyond, thus insuring that the needs of our community are continually met with both dignity and respect.

## Utilities

### Gas used for Cremating

<b>Monthly Usage KW</b>	61,117.2 91691.20	53,226 93,091.38	48,040.5 99,979.73	82,720.2 97,731.62	61,865.7 98,577.37
<b>KW Per Cremation [Average]</b>	459.5 710.78	412.6 727.27	421.40 675.53KW	713 948.85	507.09 794.97
<b>Units</b>	5515	4790	4314	7410	5526
<b>Operating Days</b>	19 20	19 19	17 22	18 22	22 20

The figures in black represent gas usage figures for Cremating from April 2022 until August 2022. The figures in red represent the same period in 2021.

The gas usage figures for 2022 have been reduced by continually evaluating our practice as a team and examining different techniques for the development of 'Best Practice'.

## Cremations

Month	APR	MAY	JUNE	JULY	AUGUST
<b>Operating Days</b>	19 20	19 19	17 22	18 22	22 20
<b>Number of Cremations</b>	+3.01%	+0.78%	+29.82%	+12.62%	+1.63

Cremation numbers have remained above that of 2021 with the exception of June. Where we saw a reduction of operating days on the previous year, due to ongoing works within the Crematory.

## **Retirement**

Nicky Loader has now served her notice out at the Crematorium. I would like to thank Nicky for her 6 years of service and dedication and wish her every happiness in her retirement.



Lead Officer : Glenn Ford – Operational Section Lead Cemetery

James Divall - Income and Opportunities Manager

Contact details: [glenn.ford@southsomerset.gov.uk](mailto:glenn.ford@southsomerset.gov.uk) 01935 423742

[james.divall@southsomerset.gov.uk](mailto:james.divall@southsomerset.gov.uk) 01935 462261

### **Purpose of the report**

To update and inform the Committee on the performance of the Cemetery team October 2022.

### **Recommendation**

Members are invited to comment on the report.

### **Report**

The Major focus of the service so far for this period are listed below.

Routine grave digging and ground maintenance.

Common grave programme.

The team has continued to follow the work programme and remains on schedule.

Since the July of 2022, we have carried out the following burial service.

MONTH	NEW GRAVES	RE-OPEN	ASHES	CHILD
JULY	0	1	4	1
AUGUST	1	1	2	0
SEPTEMBER	4	3	7	0

### **Fiveways county land**

This site is now not being considered for burial.

### **Covid 19**

The cemetery does still offer masks and hand sanitisers for those who wish to use them when a chapel service takes place. At this time we are operating a normal service with the public and undertakers following government guide lines when required.

### **Common grave programme**

This is the current update on the common grave burial plot situation at Yeovil Cemetery .At this present time we have available sixty four single plots allowing for the ten side by side single plots to allow for double burial this leaves forty four plots at this present time. At the moment we have dug and checked a total of one hundred and eight plots for usage.

The common grave programme will be continued this coming winter to add to the plots we have available to offer for burial, the statistics are showing that the majority of plots are going to be single this would mean one burial into the plot then ashes to follow. We are working on the A section list this list has around thirty plots still to check. We will be working on these plots this winter, I will give an updated figure on the final plot number availability at the April 2023 meeting, I cannot give any assurances regarding the availability of double plots as these will only be offered for use when found and put into service.

As of the end of September 2022 we have used forty four common grave plots seventeen double and twenty seven single including four set aside for side by side burial. The first common grave was used in May 2020. This gives a usage of around twenty plots a year at this time. The availability of common graves should be around the three to four year period this means that availability will not be in place from 2025. This time period is service requirement lead so could vary to the projected time line.

This programme should be finished by March 2023.

### **Hedge management programme**

The cemetery hedge that runs along the fiveways boundary will again be looked at this winter and depending on the usage of the fiveways site that is for sale the hedge will be cut accordingly.

### **Health and safety**

No incidents to report at the cemetery.

What's coming next?

Continuation of the common grave programme this winter.

Undertake the 2022/23 work programmes.

Glenn Ford

Operational Section Lead Cemetery