

Yeovil Crematorium & Cemetery Committee



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

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Yeovil Crematorium and Cemetery Committee

Wednesday 8th July 2026

6:00pm

Town House, 19 Union Street, Yeovil BA20 1PQ

Amanda Card
Clerk to the Committee
1st July 2026

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

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

Yeovil Crematorium and Cemetery Committee

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

Vyvyenne Burt	Yeovil Without Parish Council
Nicola Clark	Somerset Council
Tony Lock	Somerset Council
Graham Oakes	Somerset Council
Colin Rose	Yeovil Without Parish Council
Andy Soughton	Yeovil Town Council
Jeny Snell	Yeovil Town Council
Rob Stickland	Yeovil Without Parish Council
Helen Stonier	Yeovil Town Council
Clive Wakely	(Funeral Directors' Representative - co-opted non-voting)

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- 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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Any member of the public wishing to record or film proceedings must let the Chair 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 Chair 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 10th December 2025 attached at pages 6 to 10.

4. **OUTTURN REPORT 2025/26**

To consider the report from the Senior Finance Business Partner Regulatory and Operational Services at Somerset Council as attached at pages 11 to 16.

5. **FINANCIAL STATEMENTS 2025/26**

To consider the report from the Senior Finance Business Partner Regulatory and Operational Services at Somerset Council as attached at pages 17 to 26.

6. **CREMATORIUM UPDATE**

To consider the report from the Specialist Operations Manager at Somerset Council attached at page 27 - 28.

7. **REVIEW OF EMERGENCY CONTACT PROCEDURE**

An incident occurred on Sunday 15 March during which the Chair of the Joint Burial Committee was contacted to assist in identifying a key holder for the crematorium, as the Police required access to the building. The matter has since been resolved. However, the incident highlighted a potential weakness in the current arrangements for emergency access to the crematorium, and it appears that the emergency contact procedures for the Emergency Services should be reviewed to ensure timely access can be obtained when required.

8. **CEMETERY UPDATE**

To consider the report from the Specialist Operations Manager at Somerset Council attached at pages 29 to 30.

9. FUTURE OF MAINTENANCE OF YEOVIL CEMETERY

To consider the future maintenance of Yeovil Cemetery. The Cemetery maintenance is currently carried out by Somerset Council as part of a Service Level Agreement SLA. The Committee are invited to review the existing arrangements and consider any future options for the provision of this service.

10. TARMAC SURFACING REPAIRS TO CEMETERY FOOTPATHS

To consider the report of the Principal Landscape Architect, Landscape Design & Surveying Team, Somerset Council attached at pages 31 to 39.

11. EXCLUSION OF PRESS AND PUBLIC

The Committee is requested to pass a resolution excluding the press and public from the remainder of the meeting in accordance with Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

**12. POTENTIAL AVAILABLE LAND FOR FUTURE BURIAL PROVISION
(COMMERCIAL IN CONFIDENCE)**

To receive an update.

Yeovil Crematorium & Cemetery Committee



Minutes of the meeting of Yeovil Crematorium and Cemetery Committee held on Wednesday 10th December 2025 at 6:00pm at Town House, 19 Union Street, Yeovil.

Present:

Nicola Clark	Somerset Council
Tony Lock	Somerset Council
Graham Oakes	Somerset Council
Colin Rose	Yeovil Without Parish Council
Rob Stickland	Yeovil Without Parish Council
Helen Stonier	Yeovil Town Council
Clive Wakely	Funeral Directors' Representative

In Attendance:

Barbara Appleby	Yeovil Without Parish Council Clerk
Geetha Blood	Finance Lead Specialist, Place, Somerset Council (virtual)
Amanda Card	Yeovil Town Council Clerk/Clerk to the Committee
Christian Evans	Head of Finance Business Partnering, Somerset Council (virtual)
Janet Pascoe	Finance Business Partner Regulatory and Operational Services, Somerset Council (virtual)
John Ranger	Specialist - Bereavement Services, Somerset Council
Jonathon Stevens	Head of Operations, Somerset Council (virtual)

Public Comment

There was no public comment.

6:06pm - the meeting commenced.

(1) APOLOGIES FOR ABSENCE

Apologies were received from Cllrs V Burt; A Soughton and J Snell.

RESOLVED: to accept the apologies

(2) DECLARATION OF INTEREST

There were no declarations made at this time.

Councillor	Reason	Interest
Cllr T Lock Cllr G Oakes	Member of: Somerset Council Yeovil Town Council	Personal
Cllr N Clark	Member of: Somerset Council	Personal
Cllr H Stonier	Member of: Yeovil Town Council	Personal
Cllr R Stickland	Member of: Yeovil Town Council Yeovil Without Parish 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 9th July 2025 be signed by the Chair as a correct record.

(4) BUDGET SETTING 2026/27

The Committee considered the Cemetery and Crematorium Budget from the Lead Finance Specialist – Somerset Council.

The budget for the Cemetery for 2026/27 has increased by £11,300 to £113,900.

Summary	2025/26 Budget	Draft 2026-27 Budget	Budget Change
Staff Costs	94,300	94,300	0
Premises Costs	55,700	54,700	(1,000)
Plant & Machinery Costs	4,200	4,000	(200)
Administration Costs	24,600	27,600	3,000
Expenditure	178,800	180,600	1,800
Income	(76,200)	(66,700)	9,500
Net Expenditure	102,600	113,900	11,300

Historically, the full deficit had been financed through a precept levied on both Yeovil Town Council and Yeovil Without Parish Council, apportioned according to the electoral register as at 1 October of the preceding financial year. However, the report incorrectly stated that the budgeted deficit for 2026/27 would be funded entirely from reserves.

The Clerk to Yeovil Without Parish Council proposed that a fixed portion of the deficit be financed through the precept, with the remaining balance funded from reserves. A paper was circulated outlining several options and recommending that the fixed deficit be set for a four-year period.

The Clerk to the Committee emphasised that the overall budget would remain unchanged; the proposal related solely to the method of funding the deficit.

6:25pm – The Funeral Directors’ Representative left the meeting and did not return.

A Councillor queried the removal of the external training budget. The Head of Operations advised that any required training would be delivered in-house.

The Crematorium decreased by £193,634 to a net surplus of £502,800:

Summary	2025/26 Budget	Draft 2026-27 Budget	Budget Change
Staff Costs	451,700	455,500	3,800
Premises Costs	452,600	412,800	(39,800)
Plant & Machinery Costs	5,600	5,600	0
Administration Costs	248,300	260,100	11,800
Expenditure	1,158,200	1,134,000	(24,200)
Income	(1,467,364)	(1,636,800)	(169,434)
Net Expenditure	(309,164)	(502,800)	(193,634)

A Councillor noted that Yeovil Crematorium is owned by Somerset Council (89%) and Yeovil Without Parish Council (11%) and expressed concern that Somerset Council may be financially benefiting from the service level agreement (SLA) for the Crematorium. Assurances were provided that this was not the case.

A Councillor asked when a Board meeting would be held to discuss matters relating to the Crematorium, so that, as joint owners, Yeovil Without Parish Council could meet with Somerset Council to consider issues associated with this activity. The Specialist Bereavement Services Officer advised that the Somerset Council unitary arrangements and internal changes needed to settle before a meeting could be convened, which could take up to 12 months.

It was argued that, given Yeovil Without Parish Council’s 11% ownership, some feedback should nevertheless be provided to them. The Head of Operations explained that the Specialist Bereavement Services Officer’s role had changed and that he was now responsible for Bereavement Services across the whole of Somerset.

A Councillor queried the inflation rate used in the SLA, noting that it referred to the Retail Price Index (RPI) while the budget-setting reports referenced the Consumer Price Index (CPI). It was agreed that CPI should be used.

RESOLVED: (1) to approve both the Cemetery budget and the Crematorium budget; (2) to delegate to both the Clerk of Yeovil Town Council and Clerk of Yeovil Without Parish Council how the budget will be funded, in terms of precept and use of reserves for 2026/27*; (3) that further consideration be given to fixing the deficit and use of reserves for future financial years; (4) that the Head of Operations organise a meeting between Yeovil Without Parish Council and Somerset Council regarding the Crematorium; and (5) that the SLA refer to CPI rather than RPI.

**It has since been agreed that the £113,900 deficit will be financed by Yeovil Town Council precept of £76,000; Yeovil Without Parish Council precept of £24,000 and the remaining £13,900 to be funded from Cemetery Reserves.*

(5) CEMETERY UPDATE

The Committee considered the report of the Specialist - Bereavement Services.

He highlighted issues with the cemetery roads that presented a health and safety concern and required attention. The various options to address these issues were discussed.

7:10pm – the Finance Lead Specialist, the Head of Finance Business Partnering, and the Finance Business Partner Regulatory and Operational Services left the meeting and did not return.

The issue concerning the boundary wall was discussed. The Clerk to Yeovil Town Council advised that the Town Council does not hold any plans or deeds relating to the cemetery.

The Chair referred to the Cemetery Lodge, which the Specialist Bereavement Services Officer had previously indicated he may have a use for. The Officer advised that other priorities had since taken precedence. The Lodge has been securely closed in the interim and will not be used for the foreseeable future.

RESOLVED: (1) to note the report; (2) that the Head of Operations arrange a site visit with Councillors and expert officers to explain the issues and possible solutions and once the findings are available to hold a special meeting; and (3) that the Specialist - Bereavement Services to ask the property owner regarding the boundary wall to look at their title deeds.

(6) CREMATORIUM UPDATE

The Committee considered the Crematorium Update report. It was commented that the report did not hold much information, and the Committee would like to see more detail.

This should include:

- A general overview of crematorium events since previous meeting of this committee;
- Details of planned repairs and overhauls together with predicted costs;
- Details of routine equipment or plant updates and predicted costs;
- Monthly figures chart to be presented numerically and not as percentages with explanations to any movement in trends; and
- Broad outline of team changes.

Any items of a confidential nature (i.e staffing or commercially sensitive) would be dealt with accordingly via the exclusion of the press and public.

RESOLVED: (1) to note the report; and (2) that more detailed reports be brought to future meetings of this Committee.

(7) EXCLUSION OF PRESS AND PUBLIC

RESOLVED: to exclude the press and public from the remainder of the meeting in accordance with Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 on the grounds that publicity of agenda item 8 would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

Public Bodies (Admission to Meetings) Act 1960 s3

(8) POTENTIAL AVAILABLE LAND FOR FUTURE BURIAL PROVISION (COMMERCIAL IN CONFIDENCE)

The Committee considered the report of the Clerk of Yeovil Without Parish Council regarding potential available land for future burial provision.

RESOLVED: (1) to note the report; and (2) that the Clerk of Yeovil Without Parish Council register with a land agent.

Please note that the next meeting of this Committee is Wednesday 8th July 2025. An interim meeting will be arranged to discuss the Cemetery Road once relevant information is available.

7:50pm – The meeting closed.

Signed: (Chair)

Date:

CEMETERY & CREMATORIUM OUTTURN REPORT 2025/26

For the year ended 31st March 2026

Purpose of Report

To present the 2025/26 Statement of Accounts to the Burial Committee for approval.

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 Somerset Council (SC): 89% and Yeovil Without Parish Council (YWPC): 11%.

Action Required

The proposed outturn has been drawn up for 2025/26 and it is requested that the JBC notes the following items:

Members are recommended to note and agree:

- a) the draft Statement of Accounts, which are detailed in full at Appendix A. It is required that the Chairman of the Burial Committee sign the accounts at page 7 of Appendix A.
- b) that the surplus on the Crematorium's budget has been split with 11% transferred to Yeovil Without Parish Council reserve, and 89% transferred to Somerset Council

An overview of the 2025/26 outturn against budget is given below.

Cemetery Revenue Outturn 2025/26

The cemetery outturn position for 2025/26 shows a budget under spend variance of £42,471 against the agreed net expenditure budget of £102,600 which is before interest on the reserve is applied alongside the contribution to the budgeted deficit. The table below summarises this financial position with variance explanations provided further in the report.

Table 1: Cemetery Outturn Against Budget Summary

Expenditure	Budget £	Draft Outturn £	Over/(Under) £
Staff costs	94,300	74,825	(19,475)
Premises costs	55,700	21,240	(34,460)
Plant & machinery costs	4,200	1,037	(3,163)
Supplies & services/administration costs	24,600	19,223	(5,377)
Total Expenditure	178,800	116,325	(62,475)
Income	Budget £	Draft Outturn £	(Over)/Under £
Total Income	(76,200)	(56,196)	20,004
(Surplus)/Deficit for the year	102,600	60,129	(42,471)
Other Income & Expenditure			
Interest receivable	0	(14,764)	(14,764)
Contribution to budgeted deficit	(102,600)	(102,650)	(50)
Gross Income	(102,600)	(117,414)	(14,814)
Total (Income) & Expenditure	0	(57,285)	(57,285)
Transfer (to)/from Cemetery Reserve	0	57,285	57,285

1. Staff Costs

The salary budget was under spent at a sum of £19,475 due to an officer leaving back in the summer of 2025. The recruitment process is still under way to fill this position.

2. Premises Costs

There is an underspend of £34,460 on premises costs. Of the underspend £27,900 is because there has been no planned maintenance in the year. Utilities were under spent by around £5,400 mainly because prices had stabilised after past year substantial price increases.

3. Plant and Machinery

A small underspend of £3,163 has been reported against plant and machinery. The spend incurred is for fuel. Grounds maintenance equipment has been resourced by repurposing existing equipment from elsewhere within the Open Spaces Service hence reduced spend levels.

4. Supplies & Services/Administration Costs

Budget under spend of £5,377. Various small underspends across many areas make the variance including a lower spend on equipment at around £4,200.

5. Income

Income for fees and charges is lower this year due to reduced demand which is compounded by the fact the amount of land available for burial is reducing. It is likely this trend of reducing income will continue. The value of the income under collection from fees and charges is at £15,804.

A further shortfall for the income in 2025/26 is due to the income budget sum of £4,200 for rents not being achieved. This is because the residential property contained within these accounts has been vacated by the tenant. The residential property future options are being appraised by YTC and YWPC. The conclusion of the appraisal has yet to be confirmed.

Contribution to the Budgeted Deficit for 2025/26

The budgeted deficit for the cemetery is jointly funded by YTC and YWPC based on the electorate numbers. For 2025/26 the split was as follows:

Table 2: Cemetery Deficit Split

Cemetery Deficit	2025/26 £
Yeovil Town Council	78,618
Yeovil Without Parish Council	24,032
Total	102,650

Cemetery Reserve Summary

Somerset Council holds a reserve fund for the cemetery accounts. The opening balance as at 1st April 2025 was a credit balance at £405,345. The surplus from 2025/26 is at a sum of £57,285. The closing balance on the reserve fund as at 31st March 2026 is now £462,630.

Table 3: Cemetery Reserve Fund Summary for 2025/26

Opening balance 1.4.2025	£405,345
Transfer in/(out)	£57,285
Closing balance 31.3.2026	£462,630

It should be noted that the sum above of £57,285 includes interest at £14,764 which is the interest achieved on the reserve fund in the year of account.

It has been agreed by both YTC and YWPC to have a managed use of the reserve balances for 2026/27. As at the Burial Committee meeting of 10th December 2025 the total cemetery deficit at £113,900. Of this amount 313,900 will be funded from the cemetery reserve and will therefore not form part of the cemetery deficit charged to the respective Councils. This was agreed for 2026/27 only and the method for determining future cemetery deficits will be reviewed next year.

Crematorium Revenue Outturn 2025/26

The Crematorium outturn report shows an outturn position of a net income of £616,866 for the year. The net budget was set at a net income of £309,170 so there was a budget variance of £307,696. This was split with 11% to be transferred to YWPC and 89% transferred to Somerset Council. The table below summarises this financial position with variance explanations provided further in the report.

Table 4: Crematorium Outturn Against Budget Summary

Expenditure	Budget £	Draft Outturn £	Over/(Under) £
Staff costs	451,700	353,525	(98,175)
Premises costs	452,600	347,383	(105,217)
Plant & machinery costs	5,600	0	(5,600)
Supplies & services/administration costs	248,300	237,957	(10,343)
Total Expenditure	1,158,200	938,865	(219,335)
Income	Budget £	Draft Outturn £	(Over)/Under £
Total Income	(1,467,370)	(1,555,731)	(88,361)
Net Expenditure/(Income)			
(Surplus)/Deficit for the year	(309,170)	(616,866)	(307,696)

1. Staff Costs

There is a net underspend of £98,175 for staff costs because of staff vacancies in the year.

2. Premises Costs

The budget under spend for this area was at £105,217. Premises costs includes utilities bills as well as repairs and maintenance costs. There were lower maintenance costs than budgeted. Also utility costs were lower than budgeted. Utility costs stabilised in 2025/26 and the service has employed more efficient use of the crematorium resulting in reduced costs.

3. Plant & Machinery

No spend has been recorded against plant and machinery, contributing to an underspend of £5,600.

4. Supplies & Services/Administration Costs

The budget for this area was at £248,300 with actual expenditure of £237,956 so spend almost at budget with a variance of 4% which is not material.

5. Income

The income for the year was above budget by £88,361, which is 6% above budget. Income is difficult to predict with any accuracy because of the nature of the service.

Crematorium Split of the Surplus for 2025/26

The surplus on the Crematorium's outturn has to be split between Somerset Council and Yeovil Without Parish Council. The split is as follows:

Table 5: Crematorium % Split

Local Authority	Crematorium Split %
Somerset Council	89.00
Yeovil Town Council	11.00
Total	100.00

In addition to the surplus split interest is added to the surplus payable to YWPC. The allocation of the surplus for 2025/26 plus the interest payable to YWPC is shown in the table below.

Table 6: Crematorium Surplus Split for 2025/26

Expenditure	Draft Outturn £
(Surplus)/Deficit for the year	(616,866)
Split of Surplus/Deficit for year	
Somerset Council 89% of surplus	(549,011)
YWPC 11% of surplus	(67,855)
Total	(616,866)
Distribution of reserve to YWPC	
YWPC 11% of surplus	(67,855)
YWPC interest receivable	(709)
Total to distribute to YWPC	(68,564)

Once the accounts have been agreed the distribution of the reserve allocation for YWPC at a sum of £68,564 payment of the sum can be arranged.

Amanda Card, Yeovil Chief Executive/Town Clerk – 01935 382424 Town.Clerk@yeovil.gov.uk
Sarah Dowden, Service Director, Regulatory & Operational Sarah.dowden@somerset.gov.uk
Jonathan Stevens, Head of Operational Services Jonathan.stevens@somerset.gov.uk
John Ranger, General Manager Yeovil Crematorium – 01935 462523 John.ranger@somerset.gov.uk
Christian Evans, Head of Business Partnering-Finance Christian.evans@somerset.gov.uk
Kerry Hepple, Service Manager Finance Kerry.hepple@somerset.gov.uk
Janet Pascoe, Senior Business Partner Finance Janet.pascoe@somerset.gov.uk

Appendices

Appendix A Burial Year End Financial Statements for 2025-26

Appendix A

Yeovil Crematorium & Cemetery Committee

Annual Report and Accounts

for the Year ended 31 March 2026

Prepared by:

Somerset Council

County Hall

Taunton

Somerset

TA1 4DY

Members	3
Consolidated Income & Expenditure Statement	4
Income & Expenditure Statement - Yeovil Cemetery	5
Income & Expenditure Statement - Yeovil Crematorium	6
Statement of Financial Position	7
Notes to Financial Statements	8 - 10

Please note: There may be rounding differences of +/- £1 on certain totals,
due to the fact that pence are not shown in these financial statements

Committee Members

Vyvyenne Burt
Nicola Clark
Tony Lock
Graham Oakes
Colin Rose
Andy Soughton
Jeny Snell
Rob Stickland
Helen Stonier

Yeovil Without Parish Council
Somerset Council (SC)
Somerset Council
Somerset Council
Yeovil Without Parish Council
Yeovil Town Council
Yeovil Town Council
Yeovil Without Parish Council
Yeovil Town Council

Clive Wakely

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

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Consolidated Income and Expenditure Statement: Year ended 31 March 2026

Restated 2024/2025		Notes	2025/2026
£			£
	INCOME		
1,399,199	Cremation Fees		1,422,198
78,256	Burial Income		56,196
112,554	Other Sales		133,533
<u>1,590,009</u>			<u>1,611,927</u>
	EXPENDITURE		
(379,724)	Staff Costs		(428,350)
(112,271)	Ground Maintenance & Equipment		(118,975)
(110,000)	Rent Payable to SC		(110,000)
(30,064)	Administration & Office Costs		(20,090)
(93,596)	NDR (Business Rates)		(92,320)
(38,249)	Medical Referee Costs/Professional Fees		(11,484)
(92,001)	Utility Costs		(86,893)
(31,443)	Buildings Maintenance		(28,825)
(92,966)	SC Management Fees		(94,863)
(52,402)	Costs (Other Sales)		(63,391)
<u>(1,032,716)</u>			<u>(1,055,191)</u>
557,293	SURPLUS FOR THE YEAR		556,736
	Other Income and Expenditure;		
21,370	Interest Receivable		15,473
0	Capital Contribution		0
100,302	Contribution to Budgeted Deficit (Yeovil Cemetery)		102,650
<u>678,965</u>	TOTAL INCOME AND EXPENDITURE FOR THE YEAR		<u>674,859</u>
(70,977)	Distribution of Crematorium Reserves to YWPC		(68,564)
<u>607,988</u>	TOTAL INCOME AND EXPENDITURE AFTER DISTRIBUTION		<u>606,295</u>
(68,418)	Transfer (to)/from Cemetery Reserve		(57,285)
	Appropriations (to)/from Reserves;		
(539,570)	To SC (89%) of Crematorium Surplus		(549,010)
<u>(607,988)</u>			<u>(606,295)</u>

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Comprehensive Income and Expenditure Statement: Year ended 31 March 2026

Schedule 1 - Yeovil Cemetery

2024/2025 £		Notes	2025/2026 £	£
	INCOME			
78,256	Burial Fees / Rent & Wayleaves & Other		56,196	
4,200	Rent & Wayleaves		0	
<u>82,456</u>			<u>56,196</u>	
	EXPENDITURE			
(77,121)	Staff & Pension Costs		(74,825)	
(14,993)	SC Management Fee	1	(15,312)	
(9,710)	Grounds Maintenance & Equipment		(5,319)	
(3,680)	Buildings Maintenance		(5,189)	
(10,604)	NDR (Business Rates)		(7,960)	
(1,237)	Administration & Office Costs		(2,531)	
(14,077)	Utility Costs		(5,189)	
<u>(131,422)</u>			<u>(116,325)</u>	
(48,966)	SURPLUS/(DEFICIT) FOR THE YEAR		(60,129)	
	Other Income and Expenditure;			
17,082	Interest Receivable		14,764	
100,302	Contribution to Budgeted Deficit		102,650	
<u>68,418</u>	TOTAL INCOME AND EXPENDITURE FOR THE YEAR		<u>57,285</u>	
<u>(68,418)</u>	TRANSFER (TO)/FROM CEMETERY RESERVE		<u>(57,285)</u>	

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Comprehensive Income and Expenditure Statement: Year ended 31 March 2026

Schedule 2 - Yeovil Crematorium

2024/2025			2025/2026
£		Notes	£
	INCOME		
1,399,199	Cremation Fees & Grave Maintenance Income		1,422,198
108,354	Other Sales	4	133,533
<u>1,507,553</u>			<u>1,555,731</u>
	EXPENDITURE		
(302,606)	Staff & Pension Costs		(353,525)
(102,559)	Ground Maintenance & Equipment		(113,655)
(110,000)	Rent Payable to SC		(110,000)
(28,827)	Administration & Office Costs		(17,559)
(82,992)	NDR (Business Rates)		(84,360)
(38,249)	Medical Referee Costs		(11,484)
(77,924)	Utility Costs		(81,704)
(27,763)	Buildings Maintenance		(23,636)
(77,973)	SC Management Fees	1	(79,551)
(52,402)	Costs (Other Sales)		(63,391)
<u>(901,295)</u>			<u>(938,865)</u>
606,258	SURPLUS FOR THE YEAR		616,866
	Other Income and Expenditure;		
4,288	Interest Receivable		709
<u>610,546</u>	TOTAL INCOME AND EXPENDITURE FOR THE YEAR		<u>617,575</u>
	Split of Total Income and Expenditure for the year		
<u>539,570</u>	SC (89%) Share of Surplus		<u>549,011</u>
66,688	YWPC (11%) Share of Surplus		67,855
4,288	YWPC (11%) Interest		709
<u>70,976</u>	YWPC (11%) Share of Surplus		<u>68,564</u>
<u>610,546</u>			<u>617,575</u>
(70,976)	Distribution of Crematorium Reserves to YWPC		(68,564)
<u>0</u>	TRANSFER (TO)/FROM CREMATORIUM RESERVE (YWPC)		<u>0</u>

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Statement of Financial Position as at 31 March 2026

2024/2025			2025/26	
£			£	£
CURRENT ASSETS				
5,000	Stock			0
39,133	Debtors	2	27,930	
2,924	VAT		1,380	
431,438	Funds held by a third party (SC)		506,158	
<u>478,495</u>				<u>535,468</u>
CURRENT LIABILITIES				
(73,150)	Creditors	3	(72,838)	
<u>(73,150)</u>				<u>(72,838)</u>
<u>405,345</u>				<u>462,630</u>
Financed by:-				
RESERVES				
0	Crematorium Reserve (YWPC)	5		0
(405,345)	Cemetery Reserve	6		(462,630)
<u>(405,345)</u>				<u>(462,630)</u>

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.)	SC Management Fee	2024/2025	2025/2026
	<u>Cemetery</u>		
	Audit	320	325
	Cashiers	157	160
	Financial Services	4,167	4,238
	Horticulture	3,940	4,019
	Insurance	1,554	1,632
	IS	465	473
	Legal	295	300
	Payroll	275	280
	Personnel	538	547
	Property Services	2,885	2,934
	Safety Officer	397	404
		<u>14,993</u>	<u>15,312</u>
	 <u>Crematorium</u>		
	Audit	1,012	1,029
	Env Health	12,400	12,611
	Financial Services	16,700	16,984
	Cashiers	497	505
	Horticulture	27,753	28,225
	Insurance	7,641	8,023
	IS	2,170	2,207
	Legal	937	953
	Payroll	871	886
	Personnel	1,701	1,730
	Property Services	5,100	5,187
	Safety Officer	1,191	1,211
		<u>77,973</u>	<u>79,551</u>
Balance Sheet			
2.)	<u>The Debtors are made up of</u>	2024/2025	2025/2026
	Funeral Director Accruals & Unpaid Debtors	<u>39,133</u>	<u>27,930</u>
		<u>39,133</u>	<u>27,930</u>

YEOVIL CREMATORIUM & CEMETERY COMMITTEE

Notes to the Accounts

	£	£
3.) <u>Creditors</u>	2024/2025	2025/2026
Made up of Accruals relating to:		
Utilities	2,174	4,274
Surplus Distribution to YWPC	70,976	68,564
	<u>73,150</u>	<u>72,838</u>
4.) <u>I&E Analysis of Other Sales (Crematorium)</u>	2024/2025	2025/2026
Tablet Vase & Scatter Tube Sales	25,046	41,558
Books of Remembrance	1,323	1,699
Sale of Planting Rights	187	11,235
Sanctums	24,267	629
Cremation Fees	12,404	18,854
Atlas Pillar Plaques	458	1,709
Miscellaneous	44,669	57,849
	<u>108,354</u>	<u>133,533</u>

YEOVIL CREMATORIUM & CEMETERY COMMITTEE

Notes to the Accounts

	£	£
5.) <u>Crematorium Reserve (YWPC)</u>	2024/2025	2025/2026
Opening Balance	0	0
11 % Surplus on Crematorium	(66,688)	(67,855)
Interest Earned on balance during year	(4,288)	(709)
11% of Capital Expenditure	0	0
Surplus Distribution to YWPC	70,976	68,564
Closing Balance	<u>0</u>	<u>0</u>
6.) <u>Cemetery Reserve</u>	2024/2025	2025/2026
Opening Balance	(336,926)	(405,345)
Surplus	(51,337)	(42,521)
Interest Earned on balance during year	(17,082)	(14,764)
Closing Balance	<u>(405,345)</u>	<u>(462,630)</u>

Crematorium Update Report

Yeovil Crematorium and Cemetery Committee

Compiled by; John Ranger

Completed; 30/06/26

Report Summary

Cremations

Month	Number of Cremations 2024/25 comparison 2025/26
April	-34%
May	-3%
June	-39%

Month	Number of Cremations 2022/23 - 2025/26 5 Year Average
April	-25%
May	- 8 %
June	-17%

Yeovil Cemetery Update Report

Yeovil Crematorium and Cemetery Committee

Compiled by; John Ranger

Completed; 30/06/26

Burials 2026

Type Of Burial	April	May	June
New Grave	1	1	1
Re-Opened	1	1	2
Ashes	1	1	0

Fence Replacement

A recent increase in vandalism along the boundary fence at Southway Drive has resulted in damage to a section of the structure. This section is now beyond economical repair and requires replacement. The replacement will incorporate a more robust and durable design to improve resilience against future vandalism and reduce ongoing maintenance and financial commitments.

Road and Pathway Repairs

Report submitted by Jonathon Stevens

YEOVIL CEMETERY - Tarmac Surfacing Repairs Report

Location: Yeovil Cemetery

Date: June 2026

Prepared by: Chris Winn, Principal Landscape Architect, Landscape Design & Surveying Team, Somerset Council

1. Introduction

This report outlines the condition, scope, and recommended works for tarmac surfacing repairs to footpaths within Yeovil Cemetery. The objective of the works is to improve accessibility, safety, and overall condition of the pedestrian network while maintaining the character of the cemetery environment.

2. Existing Condition

A site inspection identified several defects across the cemetery footpath network, including:

- Cracking and surface degradation due to age and weathering
- Localised potholing and fretting of the tarmac surface
- Uneven levels caused by settlement and tree root heave
- Edge breakdown where adjacent grassed areas encroach

These defects present potential trip hazards and reduce accessibility for visitors, particularly those with reduced mobility.

3. Scope of Works

The proposed works include the repair and resurfacing of affected footpath sections using bituminous (tarmac) materials. The key elements of the work are as follows:

3.1 Preparation

- Clearance of vegetation and detritus from path surfaces and edges
- Saw cutting of defective areas to form neat edges
- Removal of failed surfacing and disposal off-site
- Inspection of sub-base for stability

3.2 Sub-base Repairs

- Excavation of unsuitable material where required
- Installation and compaction of new Type 1 granular sub-base in accordance with specifications

3.3 Surfacing Works

- Application of tack coat to ensure bond between layers
- Laying of new asphalt (typically dense bitumen macadam – permeable asphalt may be considered in some areas)
- Compaction using appropriate mechanical equipment to achieve a smooth, even finish

3.4 Edge Restraints

- Reinstatement or installation of edge restraints where necessary to prevent future edge deterioration

3.5 Finishing Works

- Regrading of adjacent grass verges
 - Reinstatement of disturbed areas
 - Ensuring appropriate falls to facilitate surface water runoff
-

4. Materials Specification

- Sub-base: MOT Type 1 granular material
- Binder course (if required): Dense Bitumen Macadam (DBM)
- Surface course: Close-graded asphalt (AC 6 or similar) suitable for pedestrian use
- Tack coat: Bituminous emulsion

All materials shall comply with relevant UK highway standards and specifications.

5. Construction Considerations

- Works to be phased to maintain pedestrian access wherever possible
 - Temporary signage and barriers to ensure public safety
 - Protection of adjacent graves, memorials, and landscaping features
 - Consideration of tree root protection zones during excavation
 - Noise and dust minimised due to sensitive nature of the site
-

6. Health and Safety

All works shall be carried out in accordance with:

- The Construction (Design and Management) Regulations 2015
- Site-specific risk assessments and method statements (RAMS)

Key safety considerations include:

- Safe segregation of the public from works
 - Manual handling and machinery operation risks
 - Control of trip hazards during construction
-

7. Environmental Considerations

- Prevention of material runoff into drainage systems
 - Responsible disposal and recycling of removed materials
 - Minimisation of disturbance to flora and fauna
 - Works programmed to respect the quiet nature of the cemetery
-

8. Programme

Design and tendering process in accordance with council standing orders will be approximately 6 weeks from commissioning of work. This will allow for 2 weeks of design and specification time, 3 weeks of tendering and 1 week for tender evaluations to be completed.

The anticipated duration of the works on site is approximately **4-5 weeks**, subject to weather conditions and site constraints. Works should ideally be undertaken during dry conditions to ensure optimal surfacing quality.

9. Costs

There is approximately 1000m² of surfacing which requires repairs of varying specification.

As a guide costs are estimated to be as follows:-

- 600m² – complete excavation of surface, replace sub base and lay new asphalt base and wearing course - £35,000
- 300m² – repairs, regulation and overlaying of existing surface - £10,000
- 100m² – localised infilling of potholes and patch repair - £3,000
- Contingencies – recommend min. £2,000
- Professional design & project management fees @ 10% - £5,000

TOTAL POTENTIAL PROJECT COSTS - £55,000

10. Conclusion

The proposed tarmac surfacing repairs will significantly improve the safety, accessibility, and visual quality of footpaths within Yeovil Cemetery. Implementing these works will extend the lifespan of the path network and provide a safer environment for all visitors.

Appendices

Photographs











