

Yeovil Crematorium & Cemetery Committee



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

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Yeovil Crematorium and Cemetery Committee

Wednesday 13th November 2024

6:00pm

Town House, 19 Union Street, Yeovil BA20 1PQ

Amanda Card
Clerk to the Committee
6th November 2024

A handwritten signature in black ink, appearing to read 'Amanda Card', written over a horizontal line.

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

Emma-Jayne Hopkins Yeovil Town Council

Tony Lock Somerset Council

Graham Oakes Somerset Council

Colin Rose Yeovil Without Parish 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)

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

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

The protected characteristics are:

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

Recording of Council Meetings

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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)

Due to the confidential nature of the business of item 11/237 – 11/239, under the Public Bodies (Admission to Meetings) Act 1960 s3, a motion to exclude members of the public and press during discussion of this item will be considered by the Councillors. *Public Bodies (Admission to Meetings) Act 1960 s3*

1. ELECTION OF CHAIR

To elect a Chair for the Municipal Year 2024/25

2. ELECTION OF VICE CHAIR

To elect a Vice Chair for the Municipal Year 2024/25

3. APOLOGIES FOR ABSENCE

4. DECLARATION OF INTEREST

5. MINUTES

To confirm as a correct record the Minutes of the previous meeting held on 19th December 2023 attached at pages 6 to 11.

6. OUTTURN REPORT 2023/24

To consider the report from the Service Manager (Climate & Place, Accountable Bodies and Community Services Finance) at Somerset Council as attached at pages 12 to 15.

7. FINANCIAL STATEMENTS 2023/24

To consider the report from the Service Manager (Climate & Place, Accountable Bodies and Community Services Finance) at Somerset Council as attached at pages 16 to 24.

8. CEMETERY AND CREMATORIUM BUDGET MONITORING REPORT 2024/25 (MONTH 1 – 6)

To consider the Budget Monitoring report for 2024/25 from the Service Manager (Climate & Place, Accountable Bodies and Community Services Finance) at Somerset Council attached at pages 25 to 35.

9. **CEMETERY AND CREMATORIUM BUDGET 2025/26**

To consider the Budget for 2025/26 from the Service Manager (Climate & Place, Accountable Bodies and Community Services Finance) at Somerset Council attached at pages 36 to 55.

10. **CREMATORIUM UPDATE**

To consider the report of the Specialist Operations Manager at Somerset Council as attached at pages 56 to 58.

11. **YEOVIL CEMETERY UPDATE**

To consider the report from the Specialist Operations Manager at Somerset Council attached at pages 59 to 64.

12. **CEMETERY LAND**

To discuss the issue of Cemetery land

13. **EXCLUSION OF PRESS AND PUBLIC**

The Committee will consider passing a resolution to exclude the press and public from the next item
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.

14. **CEMETERY LODGE**

To consider the e-mail as attached at page 65.

Yeovil Crematorium & Cemetery Committee



Minutes of the meeting of Yeovil Crematorium and Cemetery Committee held on Tuesday 19th December 2023 at 6:00pm at Town House, 19 Union Street, Yeovil.

Present:

Nicola Clark Somerset Council
Tony Lock Somerset Council
Colin Rose Yeovil Without Parish Council
Ashley Richards Yeovil Town Council
Rob Stickland Yeovil Without Parish Council

In Attendance:

Barbara Appleby Yeovil Without Parish Council Clerk
Amanda Card Yeovil Town Council Clerk/Clerk to the Committee
Chris Evans Head of Finance Business Partnering, Somerset Council (until 7:26pm)
Paul Maltravers Lead Specialist – Finance, Somerset Council (until 7:26pm)
John Ranger Specialist Operations Manager –Somerset Council

Public Comment

There was no public comment.

6:02pm - the meeting commenced.

(1) APOLOGIES FOR ABSENCE

Cllrs G Oakes, J Snell and Clive Wakely.

RESOLVED: to accept the apologies

(2) DECLARATION OF INTEREST

There were no declarations made at this time.

Councillor	Reason	Interest
Cllr N Clark	Member of: Somerset Council	Personal
Cllr T Lock Cllr G Oakes Cllr J Snell	Member of: Somerset Council Yeovil Town Council	Personal
Cllr R Stickland	Member of: Yeovil Town Council Yeovil Without Parish Council	Personal
Cllr A Richards Cllr L Watts	Member of: Yeovil Town Council	Personal
Cllr V Burt 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 12th July 2023 be signed by the Chair as a correct record.

(4) CEMETERY AND CREMATORIUM BUDGET MONITORING REPORT 2023/24 (MONTH 1 – 6)

The Head of Finance Business Partnering – Somerset Council updated the Committee with the situation regarding the transitioning and restructure of the Finance Team at Somerset Council. The Committee were informed that the Lead Finance Specialist – Somerset Council would be leaving Somerset Council in the new year.

The Committee considered the Budget Report 2023/24 for Month 1 – 6, which was introduced by Lead Finance Specialist –Somerset Council. As at the end of September 2023 the cemetery is predicted to have an end of year underspend of just under £10k, and the crematorium an end of year underspend of just under £177k. However, a word of caution was given as to the impact of coding errors within the new financial system. An updated position will be presented once the errors have been identified and resolved.

The capital expenditure for the refurbishment and development of the crematorium will be reported separately to the board that deals specifically with this project. The Lead Finance Specialist –Somerset Council was aware that the board has not yet met since the new authority had come into being.

A representative from Yeovil Without Parish Council questioned the procedures and plans for approving costs since Yeovil Without Parish Council now hold their share of the reserves for the Crematorium. The Lead Finance Specialist stated that the meeting will happen although he does not know when and he will find out who the lead person is from the operational perspective. This is to be reported directly back to Yeovil Without Parish Council. It was agreed that the communication needed to be improved and that everyone understood how the governance works and a list of officers' responsibilities.

The Clerk to the Committee raised concerns of the statutory timeframes for both Yeovil Town Council and Yeovil Without Parish Councils in terms of the Annual Return. She reminded the Committee of the difficulties in receiving the end of year figures for 2022/23 from Somerset Council which resulted in both Councils having to delay their Council meetings to sign off the Annual Return.

RESOLVED: (1) that an updated position be presented once the errors regarding the coding within the financial system be resolved; (2) to report back to Yeovil Without Parish Council on the plans and procedures for approving costs and to identify the lead person from the operational perspective as soon as possible; (3) that a meeting be held between key finance officers at Somerset Council, the Clerk of Yeovil Town Council and the Clerk of Yeovil Without Parish Council to discuss the timeframes and requirements; (4) to note the Budget Report 2023/24 for Month 1 – 6.

(5) CEMETERY AND CREMATORIUM BUDGET 2024/25

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

The budget for the Cemetery for 2024/25 has increased by £2,407 to £101,027 and the Crematorium decreased by £77,555 to a net surplus of £322,005.

A query was raised regarding the rate of interest that had been applied to the share of reserves for the Crematorium that Yeovil Without Parish Council now hold, and also why interest had not been applied to all reserves. A query was also raised regarding the CAMEO costs and how this had been accounted for. It appears that costs have gone through a year after the service. The Lead Finance Specialist – Somerset Council will forward a response to both these questions to Yeovil Without Parish Council.

It was also felt that £46,900 was a significant amount to be put on a miscellaneous expenditure and should be identified to what it was allocated for. The explanation given by the Finance Specialist was that the account codes have been rationalised through the implementation of the new system. He will investigate whether the codes could be reinstated.

The representative from Yeovil Without Parish Council also questioned whether a budget could be put in for a contingency for emergency expenditure.

The Clerk to the Committee highlighted that the budget was a draft budget and that she was concerned with the timeframes with returning the budget figures for the next meeting of this Committee to be held on 10th January 2024. This would mean that the final budget would need to be submitted by 4th January 2024 which would not allow a lot of time for altering the budget.

6:58pm – Cllr A Richards left the meeting

The Lead Finance Specialist agreed that the timeframes were tight. The Clerk to the Committee suggested that rather than hold the Committee meeting on 10th January 2024, that the decision to agree the amendments to the draft budget could be delegated to both the Clerk of Yeovil Town Council and the Clerk of Yeovil Without Parish Council in consultation with the Chair of this Committee. This would mean that the figures would be more accurate and would fit into the budget setting timetable for both Yeovil Town Council and Yeovil Without Parish Council. The figures would be required by 15th January 2024.

6:59pm – Cllr A Richards returned to the meeting

RESOLVED: (1) that the Finance Specialist provide a response to Yeovil Without Parish Council relating to the rate of interest applied to reserves and why interest has not been applied to the Cremator Replacement Reserve Fund; (2) that the Finance Specialist provide a response to Yeovil Without Parish Council relating to CAMEO costs; (3) that the Finance Specialist investigate whether the codes for as mentioned above be reinstated; (4) that the Lead Finance Specialist investigate whether a contingency line could be put in to the budget for emergency expenditure; and (5) that the final budget be submitted to the Clerk to this Committee by 15th January 2024 and to delegate the decision to agree the amendments of the draft budget to both the Clerk of Yeovil Town Council and the Clerk of Yeovil Without Parish Council in consultation with the Chair of this Committee.

(6) SERVICE LEVEL AGREEMENT WITH SOMERSET COUNCIL

The Committee discussed the Service Level Agreement with Somerset Council.

The Clerk to Yeovil Without Parish Council felt that the service standards were not met during 2022/23 with the delay of the financial information required to complete the Annual Return. She enquired whether there was any recompense. The Lead Finance Specialist said he would look into this.

The Clerk to the Committee felt that the document needed to be more specific and list the expectations of both parties as well as what needed to be done should there be shortfall in expectation. She felt that it currently was not a document that could resolve any issue should it arrive. Also, due to the turnover of staff at Somerset Council, the document needed to be more robust.

Questions were raised about how the costs were ascertained. It was felt that a review of the costs was required and this compared to the actual costs for the purposes of transparency. The Town Clerk did offer words of caution that the actual costs could be higher than the budget.

RESOLVED: (1) to agree in principle the SLA and budget (to be signed off when (2) is completed; (2) that the SLA needed to be reviewed; (3) that an exercise be carried out to measure actual costs against budget; and (4) that the Committee be refunded the difference between actual costs against budget (though they recognise that the cost may be higher, in which case, the Committee may be asked to pay the difference).

7:26pm - The Lead Finance Specialist and the Head of Finance Business Partnering left the meeting and did not return.

(7) CREMATORIUM UPDATE

The Specialist Operation Manager at Somerset Council presented his report.

RESOLVED: to note the report..

(8) YEOVIL CEMETERY UPDATE

The Specialist Operation Manager at Somerset Council presented his report.

He spoke of the kerbs sets and gardens within the lawned areas of the Cemetery and the cost of mowing. A councillor asked what the current policy stated. It was not known whether there was a policy. The Clerk to the Committee advised that it was the power of the Committee to amend any policy if there was already one, or to make a policy.

The Boundary wall complaint was discussed. It needed to be confirmed officially that the boundary wall belongs to Yeovil Cemetery.

RESOLVED: (1) to note the report; (2) to put on a future agenda, an item to discuss a policy on kerb sets and gardens within the lawned area; and (3) that the Specialist Operation Manager review the title deeds at Town House regarding ownership of the Boundary wall, and should it belong to the Cemetery, to seek quotes to resolve the issue.

(9) CEMETERY LAND

The Committee discussed the land.

The Specialist Operation Manager spoke of the approach that had been made to him regarding Quaker land.

A Councillor referred to the Church of England land and an approach should be made to the diocese.

Another Councillor said that an approach should be made to Cllr R Wyke at Somerset Council to ascertain whether there was any Somerset Council land available that would be suitable for burial purposes.

RESOLVED: (1) that the Specialist Operation Manager follow up on the Quaker land; (2) that the Specialist Operation Manager follow up with the Church of England; (3) that Cllr N Clark make contact with Cllr R Wyke at Somerset Council to arrange an appointment to meet with Cllr N Clark, the Clerk to Yeovil Town Council, the Clerk to Yeovil Without Parish Council and the Specialist Operation Manager to discuss requirements. .

(10) FORWARD PLAN

The Committee considered the Forward Plan.

RESOLVED: to agree the Forward Plan with April meeting date being brought forward to 13th March 2024 and the inclusion of Cemetery Land update and an update for Finance Services from Somerset Council.

(11) ANY OTHER BUSINESS

There was no other business.

7:55pm – The meeting closed.

Signed: (Chair)

Date:

CEMETERY & CREMATORIUM OUTTURN REPORT 2023/24

For the year ended 31st March 2024

PURPOSE OF REPORT

To present the 2023/24 Statement of Accounts to the Burial Committee for approval and present the Outturn Report for 2023/24.

RECOMMENDATIONS

Members are recommended to:

- a) Approve the draft Statement of Accounts
- b) Note that the surplus on the Crematorium's budget has been split with 11% transferred to YWPC reserve, and 89% transferred to Somerset Council

An overview of the Outturn against Budget is given below.

CEMETERY REVENUE OUTTURN 2023/24

The cemetery outturn position shows a variance of -£88,838 against the agreed budget of £98,620. The table below summarises budgets and the variance between budget and actual income and expenditure for 2023/24.

	2023-24 Actuals (£)	2023-24 Budget (£)	Variance (£)	2022/23 Actuals (£)
Burial Fees	(80,163)	(67,330)	(12,833)	(69,754)
Rent & Wayleaves	(4,200)	(4,620)	420	(4,200)
Income (Total)	(84,363)	(71,950)	(12,413)	(73,954)
Staff & Pension Costs	46,933	96,910	(49,977)	87,920
SC Management Fee	14,051	14,620	(569)	14,161
Grounds Maintenance & Equipment	7,414	18,130	(10,716)	29,658
Buildings Maintenance	3,181	10,000	(6,819)	8,734
NNDR (Business Rates)	10,604	10,970	(366)	9,855
Administration and Office Costs	5,780	1,100	4,680	48
Utility Costs	1,972	15,240	(13,268)	12,671
Professional Fees	4,210	3,600	610	455
Expenditure (Total)	94,145	170,570	(76,425)	163,502
Surplus/Deficit for the year	9,782	98,620	(88,838)	89,548

1. Staff Costs / Pension Costs

Staff & Pension costs have a combined underspend of £50k; in the main this is due to delaying recruitment to a vacant position for the year.

2. Somerset Council Management Fees

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

3. Grounds Maintenance & Equipment

There is an underspend of £10.7K on equipment costs for 2023/24. This is mainly due to the budget in respect of purchase of plant not being required in year.

4. Administration

Administration costs are higher than anticipated for 2023/24. This is due to internal recharges being allocated to this area, whereas on investigation expenditure in this area should have been allocated to ground maintenance.

5. Utilities

There is a large underspend within utilities for 2023/24. The gas and electric costs recharged to the service for 2023/24 is lower than anticipated. Work is ongoing to understand why this has happened.

6. Income

Overall cemetery income for 2023/24 increased by £10.4K compared to 2022/23.

CEMETERY CAPITAL EXPENDITURE

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

CREMATORIUM REVENUE BUDGET PERFORMANCE

The Crematorium outturn report shows an outturn position of -£582.9K which is a surplus of £338.5K against the agreed budget for 2023/24. This was split with 11% transferred to YWPC reserve, and 89% transferred to Somerset Council.

The overall result is summarised below:-

	2023-24 Actuals (£)	2023-24 Budget (£)	Variance (£)	2022/23 Actuals (£)
Cremation Fees and Grave Maintenance Income	(1,444,170)	(1,347,370)	(96,800)	(1,268,701)
Other Sales	(93,577)	-	(93,577)	(84,229)
Income (Total)	(1,537,747)	(1,347,370)	(190,377)	(1,352,930)
Staff & Pension Costs	381,818	418,990	(37,172)	351,025
Grounds Maintenance & Equipment	82,307	89,250	(6,943)	88,119
Rent Payable to SC	110,000	110,000	-	110,000
Administration & Office costs	14,867	39,670	(24,803)	18,811
NNDR (Business Rates)	65,873	50,430	15,443	50,432
Medical Referee Costs	37,924	27,000	10,924	28,314
Utility Costs	104,339	152,750	(48,411)	97,699
Building Maintenance	44,494	42,600	1,894	29,921
SC Management Fees	73,046	88,430	(15,384)	87,583
Other Expenditure	40,139	83,800	(43,661)	77,431
Expenditure (Total)	954,807	1,102,920	(148,113)	939,335
Surplus/Deficit for the year	(582,940)	(244,450)	(338,490)	(413,595)

1. Staff Costs / Pension Costs

There is a net underspend of £37.1K across both staff and pension costs. This is across all the budget lines.

2. Rent/Somerset Council Management Fees

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

3. Utilities

There is an underspend within utilities for 2023/24. The gas and electric costs recharged to the service for 2023/24 is lower than anticipated. Work is ongoing to understand why this has happened.

4. Income

Income in was higher than the anticipated budget for 2023/24, the increase from 2023/23 is £184.8k

Capital Expenditure

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

Yeovil Crematorium & Cemetery Committee

DRAFT Statement of Accounts 2023-24

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

DRAFT Annual Report and Statement of Accounts

2023/2024
(1 April 2023 to 31 March 2024)

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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

**Prepared by: -
Somerset Council
Brympton Way
Yeovil
Somerset
BA20 2HT**

Tel: (01935) 462462

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Members

2023/2024

<u>Name</u>	<u>Council Represented</u>
Vyvyenne Burt	Yeovil Without Parish Council
Nicola Clark	Somerset Council (SC)
Tony Lock	Somerset Council
Graham Oakes	Somerset Council
Colin Rose	Yeovil Without Parish Council
Ashley Richards	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)

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE
Consolidated Income and Expenditure Statement: Year ended 31 March 2024

2022/2023	Notes	2023/2024	
£		£	£
	INCOME		
1,268,701	Cremation Fees	1,444,170	
69,754	Burial Income	80,163	
88,579	Other Sales	97,777	
1,427,034			1,622,110
	EXPENDITURE		
(438,945)	Staff Costs	(428,751)	
(117,777)	Ground Maintenance & Equipment	(89,721)	
(110,000)	Rent Payable to SC	(110,000)	
(19,300)	Administration & Office Costs	(20,647)	
(60,287)	NDR (Business Rates)	(76,477)	
(28,314)	Medical Referee Costs/Professional Fees	(37,924)	
(110,370)	Utility Costs	(106,311)	
(38,655)	Buildings Maintenance	(47,675)	
(101,744)	SC Management Fees	(87,097)	
(455)	Professional Fees	(4,210)	
(77,431)	Costs (Other Sales)	(40,139)	
(1,103,279)			(1,048,952)
323,755	SURPLUS FOR THE YEAR		573,158
	Other Income and Expenditure;		
8,229	Interest Receivable		24,854
(54,510)	Capital Contribution		(6,378)
96,170	Contribution to Budgeted Deficit (Yeovil Cemetery)		98,620
373,644	TOTAL INCOME AND EXPENDITURE FOR THE YEAR		690,255
(8,911)	Transfer (to)/from Cemetery Reserve		(105,599)
	Appropriations to Reserves (Crematorium);		
(368,099)	To SC (89%) of Crematorium Surplus		(518,816)
3,366	To YWPC (11%) of Crematorium Surplus, Interest & Capital		(65,840)
(373,644)			(690,255)

Comprehensive Income and Expenditure Statement: Year ended 31 March 2024

Schedule 1 - Yeovil Cemetery

2022/2023 £	Notes	2023/2024 £	£
INCOME			
69,754		80,163	
4,200		4,200	
150		-	
74,104		84,363	
EXPENDITURE			
(87,920)		(46,933)	
(14,161)	1	(14,051)	
(29,658)		(7,414)	
(8,734)		(3,181)	
(9,855)		(10,604)	
(488)		(5,780)	
(12,671)		(1,972)	
(455)		(4,210)	
(163,943)		(94,144)	
(89,839)		(9,781)	
Other Income and Expenditure;			
2,580			16,760
96,170			98,620
8,911		105,599	
TOTAL INCOME AND EXPENDITURE FOR THE YEAR			

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Comprehensive Income and Expenditure Statement: Year ended 31 March 2024

Schedule 2 - Yeovil Crematorium

2022/2023				2023/2024	
£		Notes		£	£
INCOME					
1,268,701	Cremation Fees & Grave Maintenance Income			1,444,170	
84,229	Other Sales			93,577	
1,352,930				1,537,747	
EXPENDITURE					
(351,025)	Staff & Pension Costs			(381,818)	
(88,119)	Ground Maintenance & Equipment			(82,307)	
(110,000)	Rent Payable to SC			(110,000)	
(18,811)	Administration & Office Costs			(14,867)	
(50,432)	NDR (Business Rates)			(65,873)	
(28,314)	Medical Referee Costs			(37,924)	
(97,699)	Utility Costs			(104,339)	
(29,921)	Buildings Maintenance			(44,494)	
(87,583)	SC Management Fees	1		(73,046)	
(77,431)	Costs (Other Sales)			(40,139)	
(939,336)				(954,807)	
413,594	SURPLUS FOR THE YEAR			582,940	
Other Income and Expenditure;					
5,649	Interest Receivable			8,094	
(54,510)	Capital Contribution			(6,378)	
364,733	TOTAL INCOME AND EXPENDITURE FOR THE YEAR			584,656	

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE
Statement of Financial Position as at 31 March 2024

2022/2023			2023/2024
£			£ £
	CURRENT ASSETS		
5,000	Stock		5,000
170,849	Debtors	2	155,141
-	VAT		10,628
612,770	Funds held by a third party (SC)		237,331
-	Funds held by YWPC		462,403
<hr/>			<hr/>
788,619			870,503
	CURRENT LIABILITIES		
(26,000)	Creditors	3	(5,334)
(3,698)	Deferred Income	3	-
(65,190)	VAT		-
<hr/>			<hr/>
(94,889)			(5,334)
<hr/>			
693,730			865,169
<hr/>			<hr/>
	Financed by:-		
	RESERVES		
(400,366)	Crematorium Reserve (YWPC)	5	(466,206)
(62,037)	Cremator Replacement Reserve (YWPC)	7	(62,037)
(231,328)	Cemetery Reserve	6	(336,926)
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(693,730)			(865,169)
<hr/>			<hr/>

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	2022/2023	2023/2024
<u>Cemetery</u>		
Audit	300	300
Cashiers	147	147
Financial Services	3,906	3,906
Horticulture	3,691	3,691
Insurance	1,457	1,457
IS	435	435
Legal	277	277
Payroll	258	258
Personnel	504	504
Property Services	2,704	2,704
Safety Officer	372	372
VAT	110	-
	14,161	14,051
<u>Crematorium</u>		
Audit	949	949
Env Health	11,621	11,621
Financial Services	16,455	15,622
Cashiers	466	466
Horticulture	26,010	26,010
Insurance	7,161	7,161
IS	2,033	2,033
Legal	878	878
Payroll	816	816
Personnel	1,594	1,594
Property Services	4,780	4,780
Safety Officer	1,116	1,116
VAT	13,703	-
	87,582	73,046

Balance Sheet

2.) <u>The Debtors are made up of</u>	2022/2023	2023/2024
Funeral Director Accruals & Unpaid Debtors	170,849	155,141
	170,849	155,141

YEOVIL CREMATORIUM & CEMETERY COMMITTEE

Notes to the Accounts

	£	£
3.) <u>Creditors</u>	2022/2023	2023/2024
Made up of Accruals relating to:		
Administration	14,674	-
Maintenance	92	-

YEOVIL CREMATORIUM & CEMETERY COMMITTEE

Notes to the Accounts

Utilities	11,235	(5,334)
Receipt in Advance	3,698	-
	29,698	(5,334)

4.) Analysis of Other Sales (Crematorium)

	2022/2023	2023/2024
Tablet,Vase & Scattertube Sales	46,282	43,438
Books of Remembrance	3,048	3,050
PV Feed in Tariff	1,572	-
Audio Visual Presentations	31,375	-
Sale of Planting Rights	1,121	600
Donations	242	-
Sanctums	-	11,929
Cremation Fees	-	14,602
Atlas Pillar Plaques	-	946
Miscellaneous	589	19,012
	84,229	93,577

YEOVIL CREMATORIUM & CEMETERY COMMITTEE

Notes to the Accounts

	£	£
5.) <u>Crematorium Reserve (YWPC)</u>	2022/2023	2023/2024
Opening Balance	(403,731)	(400,366)
11 % Surplus on Crematorium	(45,495)	(64,123)
Interest	(5,649)	(8,094)
11% of Capital Expenditure	54,510	6,378
Closing Balance	(400,366)	(466,206)

6.) Cemetery Reserve

	2022/2023	2023/2024
Opening Balance	(222,417)	(231,328)
Surplus	(6,331)	(88,839)
Interest Earned on balance during year	(2,580)	(16,760)
Closing Balance	(231,328)	(336,926)

7.) Cremator Replacement Reserve (YWPC)

	2022/2023	2023/2024
Opening & Closing Balance	(62,037)	(62,037)

CEMETERY & CREMATORIUM BUDGET MONITORING 2024/25

April to September 2023

Purpose of Report

To update the Committee on the financial performance against budget for the period April to September 2024.

Cemetery Revenue Budget Performance

1. The comparison of actual net expenditure to budget shows an underspend of £9.9k at the end of September 2023, please see the breakdown below which details the reasons for the underspend to date.

Please note the income and expenditure has been impacted by coding errors within the new financial system. There is ongoing work to identify and rectify these errors. By the next committee meeting progress will be made to ensure this issue is resolved.

Summary	Annual Budget	April to September 2023		
		Budget	Actual	Variance
Staffing Costs	£94,457	£46,229	£12,938	(£33,291)
Premises Costs	£53,920	£26,960	£22,596	(£4,364)
Plant & Machinery Costs	£5,300	£2,650	£3,173	£523
Administration Costs	£24,100	£12,050	£813	(£11,237)
Expenditure	£175,777	£87,889	£39,519	(£48,369)
Income	(£74,750)	(£37,375)	(£34,513)	£2,862
Net Expenditure	£101,027	£50,514	(£5,006)	(£45,508)

Staffing Costs

2. The staffing costs are £33.3k underspent to date. There have been very little salary costs recorded against the cemetery to date. Enquiries are being undertaken to understand if this due to miscoding within the payroll system.

Premises Costs

3. There is a small underspend being recorded of £4.4K this is due to no spend being recorded for planned repairs and maintenance on buildings (£4k), grounds maintenance (£10.3k) and gas (£3.1k). There however have been overspends recorded against premises costs these include the full cost of the NNDR has been received, reducing the underspend (£5.6K). Electricity costs are higher than anticipated (£2.7k) this is likely to continue through out the year. Grounds maintenance – Skip hire is also showing higher than anticipated costs (3.1K). Further smaller overspends are also seen throughout premises costs and can be seen in **Appendix A**

Plant & Machinery Costs

4. To date there is a small overspend of £523 shown under the plant and machinery heading. Annual servicing of equipment has not yet taken place to date; therefore, this is an underspend at this point in the year.

Income

5. Income is slightly lower than budgeted; however, it is expected that this shortfall of £2.8k will be recovered during the remainder of financial year.

Crematorium Revenue Budget Performance

The Crematorium is showing an overall underspend of £176.8k at the end of September 2023, please see below breakdown detailing the reason for this underspend to date.

Please note the income and expenditure has been impacted by coding errors within the new financial system. There is ongoing work to identify and rectify these errors. By the next committee meeting progress will be made to ensure this issue is resolved.

Summary	Annual Budget	April to September 2023		
		Budget	Actual	Variance
Staffing Costs	£443,505	£221,753	£161,140	(£60,613)
Premises Costs	£393,349	£196,675	£137,590	(£59,085)
Plant & Machinery Costs	£31,560	£15,780	£0	(£15,780)
Administration Costs	£248,220	£124,110	£93,332	(£30,766)
Expenditure	£1,116,634	£558,317	£392,074	(£166,243)
Income	(£1,438,639)	(£719,320)	(£602,220)	£117,100
Net Expenditure	(£322,505)	(£161,003)	(£210,146)	(£49,144)

Staffing Costs

- Staffing costs are currently showing an underspend of £60.6k. The service has yet to record any expenditure against the employee agency budget of £1K or the overtime budget of £3.5K. Further to this there have been several vacancies across the service which contribute to the underspend.

Premises Costs

- Premise costs are reporting to be underspent by £59K. At present Gas and Electricity budgets are showing an underspend of £40.3K, the budgets had been increased in 2023/24 for anticipated increases in charges. To date no payments have been made for Rent and therefore shows an underspend of £55K in month 6. Further underspends are also seen in the building's repairs and maintenance line of £12k. The underspends have been offset by the payment of the NNDR payment for the full year. It is important to highlight that the charge for 2024/25 is £30.5k higher than the budget set.

Plant & Machinery Costs

- There are currently no costs associated with Plant and Machinery.

Administration Costs/General Expenditure

- There is an underspend of £30.7K shown in within Administration costs/general expenditure. In the main the underspend is due to no charge being recorded against the management fee

for the first 6 months, or any miscellaneous expenditure being report. There are several overspends that off-set the underspends being shown in the budget report which has been included as **Appendix B**. At present the budget has been allocated to 23 types of spend, however at present spend is being reported across 62 types of spend.

Work will be undertaken in the upcoming weeks to identify the types of spend and to understand if budgets need to be realigned further to help report the financial position.

Income

5. Income is showing a £117.1k underachievement against the budget year-to-date. Work will need to be undertaken to understand whether this is due to delays of allocating income or if the income is received in the later part of the year.

Appendices

Appendix A – Month 6 Budget Report - Cemetery

Appendix B – Month 6 Budget Report - Crematorium

Report Name: Revenue Budget Monitoring Report
 Entity: Somerset Council
 Period: 202406



Cost Centre /Main Account	Description	Approved Budget	6 Months Budget Split	Actual Spend Month 6	Variance Month 6 Budget and Spend
G002665	SSDC JBC Burial Crematorium Yeovil				
110101	Salaries - Basic Pay - Admin, Professional, Tech & Clerical	332,283	166,142	113,395.00	-52,746.50
110120	Salaries - Basic Pay - Officers	0	0	4,089.71	4,089.71
110201	Salaries - Overtime - Admin, Professional, Tech & Clerical	7,000	3,500		-3,500.00
110401	Salaries - Temp Cover - Admin, Professional, Tech & Clerical	0	0	2,203.94	2,203.94
110601	Salaries - Wages - Admin, Professional, Tech & Clerical	26,500	13,250		-13,250.00
111001	NI - Admin, Professional, Tech & Clerical	0	0	10,145.64	10,145.64
111020	NI - Officers	0	0	94.55	94.55
112101	Pension - Local Gov - Admin, Professional, Tech & Clerical	46,032	23,016	23,192.19	176.19
112120	Pension - Local Gov - Officers	29,690	14,845	822.01	-14,022.99
113101	Allowance - Admin, Professional, Tech & Clerical	0	0	310.71	310.71
114001	Employee Agency	2,000	1,000		-1,000.00
115001	Training - Course Fees	0	0	550.00	550.00
119016	Employees Other - Medical Fees	0	0	6,336.00	6,336.00
210102	Repairs & Maint - Planned Maint - Building Ext Fabric	33,000	16,500	4,405.20	-12,094.80
210110	Repairs & Maint - Planned Maint - General	0	0	395.47	395.47
210111	Repairs & Maint - Planned Maint - Health & Safety	500	250		-250.00
210224	Repairs & Maint - Responsive Maint - Emergency Comms Equip	0	0	990.00	990.00
210302	Repairs & Maint - Reactive Maint - Building Ext Fabric	0	0	193.53	193.53

210738	Repairs & Maint - Other - Equipment	0	0	1,920.00	1,920.00
211002	Energy - Electricity	70,750	35,375	13,767.22	-21,607.78
211005	Energy - Gas	75,000	37,500	18,761.27	-18,738.73
212001	Rents - Rents	110,000	55,000		-55,000.00
213001	Rates - Business Rates NNDR	52,449	26,225	82,992.00	56,767.50
214004	Water - Water Charges / Sewer	4,450	2,225	2,494.58	269.58
215004	Fixtures & Fitting - Security & Alarms	9,600	4,800	3,939.00	-861.00
216001	Cleaning & Domestic Supplies - Contract Cleaning	9,800	4,900	3,520.94	-1,379.06
216003	Cleaning & Domestic Supplies - Cleaning & Domestic Supplies	1,800	900	108.45	-791.55
216004	Cleaning & Domestic Supplies - Window Cleaning	0	0	400.00	400.00
217029	Grounds Maintenance - Planned Grounds Maintenance	15,000	7,500		-7,500.00
217031	Grounds Maintenance - Skip Hire	11,000	5,500	3,642.30	-1,857.70
219099	Internal - Property Services	0	0	59.70	59.70
310008	Direct Transport - Fuel	3,860	1,930		-1,930.00
310016	Direct Transport - Plant Maintenance	26,000	13,000		-13,000.00
310021	Direct Transport - Unscheduled Repair and Maintenance	1,000	500		-500.00
314001	Car Allowances - Vehicle Mileage Allowance	700	350		-350.00
410006	Equip Furn Mat - Consumable Materials	0	0	3,257.80	3,257.80
410010	Equip Furn Mat - E Books	0	0	271.96	271.96
410012	Equip Furn Mat - Equip Rental/Lease Admin	0	0	2,099.04	2,099.04
410013	Equip Furn Mat - Equip Rental/Lease LR	4,000	2,000	737.04	-1,262.96
410014	Equip Furn Mat - Equipment	17,000	8,500	127.85	-8,372.15
410016	Equip Furn Mat - Equipment - Maintenance	0	0	17,118.50	17,118.50
410018	Equip Furn Mat - Equipment - Cleaning & Materials	0	0	298.43	298.43
410019	Equip Furn Mat - Equipment - Operational	0	0	5,032.00	5,032.00
410020	Equip Furn Mat - Equipment - Operational Leased	0	0	133.16	133.16
410021	Equip Furn Mat - Fertilizers	0	0		0.00
410023	Equip Furn Mat - Loose Furniture	0	0		0.00
410034	Equip Furn Mat - Safety Equipment and Surveys	0	0	47.00	47.00

410038	Equip Furn Mat - Materials - Horticultural Supplies	0	0	260.50	260.50
410046	Equip Furn Mat - Purchase of Cards	1,800	900		-900.00
410048	Equip Furn Mat - Purchase of Plaques	300	150	13,352.17	13,202.17
410049	Equip Furn Mat - Purchase of Seeds and Plants	3,000	1,500		-1,500.00
410051	Equip Furn Mat - Furniture & Equipment Plant - Maintenance	0	0	1,950.00	1,950.00
411007	Catering - Hospitality	350	175		-175.00
412001	Clothing Uniform Laundry - Laundry & Dry Cleaning	120	60	100.00	40.00
412004	Clothing Uniform Laundry - Purchases (Non-Stock)	1,300	650	581.00	-69.00
412005	Clothing Uniform Laundry - Clothing & Uniform - Body Armour	0	0	152.70	152.70
413001	Print Stationery Office Exp - Advertising (not recruitment)	0	0		0.00
413002	Print Stationery Office Exp - Books and Publications	120	60		-60.00
413009	Print Stationery Office Exp - External Printing	0	0	674.07	674.07
413012	Print Stationery Office Exp - Postage	450	225	131.66	-93.34
413014	Print Stationery Office Exp - Stationery	0	0	356.18	356.18
413017	Print Stationery Office Exp - Printing	2,000	1,000		-1,000.00
413026	Print Stationery Office Exp - Copier Rental Charges	0	0		0.00
414002	Communications - e-Communications Support	0	0	715.58	715.58
415005	Computing Costs - External Computer Support	3,900	1,950		-1,950.00
415006	Computing Costs - ICT - Hardware Maint	10,000	5,000		-5,000.00
415013	Computing Costs - ICT - Services	0	0	4,055.00	4,055.00
415014	Computing Costs - ICT - Software	0	0	12,610.84	12,610.84
415015	Computing Costs - ICT - Support	0	0	7,243.27	7,243.27
415019	Computing Costs - Network Charges	0	0		0.00
415021	Computing Costs - ICT - Tablets	15,000	7,500		-7,500.00
418002	Subscriptions - Subscriptions	1,500	750	797.72	47.72
418004	Subscriptions - Subscriptions to Publications	0	0	37.00	37.00
419002	Fees & Hired - External Audit Fees	130	65		-65.00
419007	Fees & Hired - Consultant & Professional Fees	29,000	14,500	95.00	-14,405.00
419030	Fees & Hired - Legal Costs & Services	0	0		0.00

419033	Fees & Hired - Management Fees	88,700	44,350		-44,350.00
419036	Fees & Hired - Waste Collection - Confidential Waste	0	0	50.00	50.00
419037	Fees & Hired - Waste Collection - Commercial	0	0	3,080.67	3,080.67
419041	Fees & Hired - Waste Collection - Refuse	0	0	7.85	7.85
419042	Fees & Hired - Waste Collection - Disposal	0	0	747.49	747.49
419044	Fees & Hired - Pest Control	0	0	320.00	320.00
419047	Fees & Hired - Medical Examinations	0	0	7,573.50	7,573.50
419053	Fees & Hired - Routine & Technical Surveys	0	0	3,644.00	3,644.00
420001	General Insurance - General Insurance	0	0	1,707.94	1,707.94
430009	Sup & Serv Oth - Bank Charges - Unders/Overs	0	0		0.00
430012	Sup & Serv Oth - Book of Remembrance	6,000	3,000		-3,000.00
430014	Sup & Serv Oth - Burial Costs	15,000	7,500	2,667.00	-4,833.00
430016	Sup & Serv Oth - Cash Collection Services	0	0	94.81	94.81
430017	Sup & Serv Oth - Chemicals	0	0		0.00
430018	Sup & Serv Oth - Other Supplies & Services	46,900	23,450		-23,450.00
430037	Sup & Serv Oth - Bank Charges - Electronic	900	450	420.57	-29.43
430070	Sup & Serv Oth - Licences & Orders	0	0		0.00
481001	Supplies & Services - Suspense - Purchase Card	0	0	337.37	337.37
518015	TPP Other - Contract Payment	750	375		-375.00
518045	TPP Other - Refuse Collection	0	0	323.00	323.00
518068	TPP Other - Waste Haulage	0	0	134.62	134.62
712007	Contributions - Donations	-250	-125	-38.35	86.65
713002	Fees & Charges - Other Fees & Charges Income	-1,438,289	-719,145	-47,008.40	672,136.10
713006	Fees & Charges - Service to External Customers	0	0	-539,930.96	-539,930.96
713027	Fees & Charges - Administration	0	0	-15,242.22	-15,242.22
713010	Fees & Charges - Catering Charges	-100	-50		50.00
G002665 Sub Total		-322,005	-161,003	-210,146	-49,144

Report Name: Revenue Budget Monitoring Report
 Entity: Somerset Council
 Period: 202406



Cost Centre /Main Account	Description	Approved Budget	6 Months Budget Split	Actual Spend Month 6	Variance Month 6 budget and spend
G002664	SSDC JBC Burial Cemetery Yeovil				
110401	Salaries - Temp Cover - Admin, Professional, Tech & Clerical	0	0	11,920.25	11,920.25
110101	Salaries - Basic Pay - Admin, Professional, Tech & Clerical	73,909	36,955	0.00	-36,954.50
111001	NI - Admin, Professional, Tech & Clerical	0	0	1,017.37	1,017.37
112101	Pension - Local Gov - Admin, Professional, Tech & Clerical	6,148	3,074	0.00	-3,074.00
110201	Salaries - Overtime - Admin, Professional, Tech & Clerical	0	0	0.00	0.00
110601	Salaries - Wages - Admin, Professional, Tech & Clerical	11,900	5,950	0.00	-5,950.00
115001	Training - Course Fees	500	250	0.00	-250.00
210102	Repairs & Maint - Planned Maint - Building Ext Fabric	8,000	4,000	0.00	-4,000.00
210111	Repairs & Maint - Planned Maint - Health & Safety	500	250		-250.00
210199	Internal - SC Planned Maint	0	0	127.68	127.68
210224	Repairs & Maint - Responsive Maint - Emergency Comms Equip	0	0	196.17	196.17
210302	Repairs & Maint - Reactive Maint - Building Ext Fabric	0	0	41.82	41.82
210410	Repairs & Maint - Servicing - General	0	0	383.50	383.50
211002	Energy - Electricity	1,900	950	3,681.99	2,731.99

211005	Energy - Gas	7,000	3,500	359.11	-3,140.89
213001	Rates - Business Rates NNDR	10,000	5,000	10,603.75	5,603.75
214004	Water - Water Charges / Sewer	2,800	1,400	1,698.83	298.83
215004	Fixtures & Fitting - Security & Alarms	1,300	650	734.38	84.38
217005	Grounds Maintenance - Fences Guard Rails	0	0	735.56	735.56
217029	Grounds Maintenance - Planned Grounds Maintenance	20,620	10,310	0.00	-10,310.00
217031	Grounds Maintenance - Skip Hire	1,800	900	4,033.09	3,133.09
310008	Direct Transport - Fuel	2,000	1,000	1,819.65	819.65
310016	Direct Transport - Plant Maintenance	1,100	550	0.00	-550.00
310021	Direct Transport - Unscheduled Repair and Maintenance	2,000	1,000		-1,000.00
312003	Vehicle Contract Hire/Op Leases - Vehicle Contract Hire	0	0	1,353.56	1,353.56
314001	Car Allowances - Vehicle Mileage Allowance	200	100		-100.00
410016	Equip Furn Mat - Equipment - Maintenance	0	0	447.05	447.05
410019	Equip Furn Mat - Equipment - Operational	0	0	98.00	98.00
410038	Equip Furn Mat - Materials - Horticultural Supplies	0	0	0.00	0.00
412004	Clothing Uniform Laundry - Purchases (Non Stock)	700	350	0.00	-350.00
413012	Print Stationery Office Exp - Postage	200	100	0.00	-100.00
410014	Equip Furn Mat - Equipment	5,200	2,600	0.00	-2,600.00
419002	Fees & Hired - External Audit Fees	150	75	0.00	-75.00
419007	Fees & Hired - Consultant & Professional Fees	2,500	1,250	0.00	-1,250.00
419033	Fees & Hired - Management Fees	15,000	7,500	0.00	-7,500.00
420001	General Insurance - General Insurance	0	0	267.70	267.70
430014	Sup & Serv Oth - Burial Costs	350	175	0.00	-175.00
713002	Fees & Charges - Other Fees & Charges Income	-70,550	-35,275	-8,098.00	27,177.00
713006	Fees & Charges - Service to External Customers	0	0	-23,128.00	-23,128.00
713027	Fees & Charges - Administration	0	0	912.51	912.51
713036	Fees & Charges - Wayleaves	-4,200	-2,100	-4,200.00	-2,100.00
G002664 Sub Total		101,027	50,514	5,005.97	-45,507.53

YEOVIL CEMETERY & CREMATORIUM 2025/26 DRAFT BUDGET

JOINT BURIAL COMMITTEE

November 2024

Purpose of Report

The purpose of this report is to set a budget for both Yeovil Cemetery and Yeovil Crematorium for the financial year 1 April 2025 – 31 March 2026.

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

It is the responsibility of the JBC to set the budgets each year. The draft budgets have been drawn up for 2025/26 and it is requested that the JBC approves the following items:

- (a) The Cemetery and Crematorium 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 2024/25 Council Tax. The deficit will be invoiced to the constituent Councils in two tranches the first in October 2024 and the second in February 2025.
- (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 Crematoriums).
- (d) The Cemetery and Crematorium Service Level Agreement and charges for 2025/26 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 2024/25 DRAFT BUDGET

A summary of the 2025/26 draft budget, in the table below, shows Net Expenditure of £102,600. This is an increase of £223 compared to the approved 2024/25 budget.

Summary	2024/25 Budget	Draft 2025-26 Budget	Budget Change
Staff Costs	92,457	94,300	1,843
Premises Costs	55,020	55,700	680
Plant & Machinery Costs	4,200	4,200	0
Administration Costs	24,100	24,600	500
Expenditure	175,777	178,800	3,023
Income	(74,750)	(76,200)	(2,800)
Net Expenditure	101,027	102,600	223

1. Each individual budget line is shown in Appendix A of this report.
2. The salary budget has been set at the agreed establishment and includes a provision for a 2% pay award.
3. There has been an increase of 1.7% to budgets that will experience inflationary increase, and budgets have been rounded to the nearest 100 to align with budget setting for Somerset Council.
4. The administration costs include the Service Level Agreement between SC and the JBC; have been increased by 1.7% to reflect inflation as of September 2023. An increase to insurance expenses of 5% has been applied to ensure service levels are met.
5. Budgeted income for 2024/25 has been increased by 2% These figures reflect the increased fees as detailed in Appendix G.
6. 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 (details have been included in Appendix C

Cemetery Deficit	2024/25
Yeovil Town Council	£83,361
Yeovil Without Parish Council	£19,289
Total	£102,650

7. These figures consider the changing electorate in each area, with the electorate numbers correct as of November 2023. It is anticipated that an updated electorate number will be provided shortly, therefore it is important to note this may change.
8. The proposed fee increases are shown in Appendix G. All fees currently have a 2% inflationary increase applied.

SERVICE SUPPORT COSTS

9. Details of the support services costs can be seen in Appendix E & F. These charges are for the support services provided by SC to the Cemetery and include Finance, Personnel, Legal, Information Systems, Environmental Health, and Horticultural Services.

RESERVES

10. The estimated balance of the Reserves is £287k as of the 1st of April 2025, as detailed in Appendix D.

CAPITAL

11. No capital expenditure is planned for the Cemetery for 2025/26.

YEOVIL CREMATORIUM 2024/25 BUDGET

12. A summary of the 2024/25 draft budget is set out below:

Summary	2024/25 Budget	Draft 2025-26 Budget	Budget Change
Staff Costs	443,505	451,700	8,195
Premises Costs	419,349	452,600	33,251
Plant & Machinery Costs	5,560	5,600	40
Administration Costs	248,220	248,300	80
Expenditure	1,116,634	1,158,200	41,566
Income	(1,438,693)	(1,467,400)	(91,269)
Net Expenditure	(322,005)	(309,200)	(49,703)

The draft budget for 2025/26 shows a surplus of £309,200. The income budgets increased to reflect the 2% inflation rate.

The detailed line by line budget changes are shown in Appendix B.

13. The budget for staff costs includes a provision of 2% for anticipated pay awards

14. The premises costs for 2025/26 have increased by £33,251 this is mainly due to increasing the NNDR budget to bring this in line with the cost seen in 2024/25. Costs for utilities needs to be monitored throughout 2025/26 to see if current budgets are acceptable or will need to be amended.

15. It is anticipated that the plant and machinery costs will stay the same as 2024/25

Please see Appendix B for full details of all the 2024/25 budget changes.

FEES

16. The main Cremation Fee is proposed to rise from **£985 to £1100**, which is an increase of 10.5%. All other fees have been increased in line with an anticipated 2% inflationary increase.

SUPPORT SERVICE COSTS

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

18. The Service Level Agreement between SC and the JBC; have been increased by 1.7% to reflect inflation in September 2024. An increase to insurance expenses has been applied at 5% ensure service levels are met.

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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 2024/25
- Appendix H Cemetery Fee Comparative Schedule
- Appendix I Crematorium 2024/25 Fee Schedule

Description	2023-24	2024-25	Draft 2025-26	Budget Change
Agency Staff	15,000	0	0	0
Salaries - Basic	66,580	73,909	75,400	1,491
Salaries - Pensions costs	6,080	6,148	6,300	152
Overtime	2,000	0	0	0
Wages		11,900	12,100	200
Training - External	520	500	500	0
Pension Increase Acts Payments	2,450	0	0	0
Pension Lump Sum Contribution	4,280	0	0	0
Staff Costs	96,910	92,457	94,300	1,843
R & M Buildings	8,000	8,000	8,000	0
R & M Plant	500	1,100	1,100	0
Health and Safety at Work	500	500	500	0
Grounds Maintenance	6,120	20,620	20,600	(20)
Electricity	4,710	1,900	2,000	100
Gas	5,660	7,000	7,400	400
Business Rates (N N D R)	10,970	10,000	10,200	200
Sewerage	1,440	1,300	1,300	0
Water	2,430	1,500	1,500	(1)
Skip Hire	2,000	1,800	1,800	0
Security and Alarms	2,000	1,300	1,300	0
Premises Costs	44,330	55,020	55,700	680
Purchase of Plant	1,500	0	0	0
R and M Vehicles	1,000	2,000	2,000	0
Gas Oil	1,000	1,000	1,000	0
Derv	100	100	100	0
Petrol	970	900	900	0
Travelling Allowances	250	200	200	0
Plant & Machinery Costs	4,820	4,200	4,200	0
Printing and Stationery	0	0	0	0
Postages	200	200	200	0
Telephones Rentals & Calls	0	0	0	0
Mobile Rentals & Calls	0	0	0	0
Consultant and Professional Fees	3,600	2,500	2,500	0
Uniform/Protective Clothing	400	700	700	0
Management				
Agreements/Expenses	14,620	15,000	15,300	300
Electronic Bank Charges	0	0	0	0
Audit Fees	150	150	200	50
Equipment Tools and Materials	3,500	5,200	5,300	100

Equipment Hire	1,000	0	0	0
Chemicals	180	0	0	0
Seeds & Plants	360	0	0	0
Burial Supplies	500	350	400	50
Contributions to Funds & Resvs	0	0	0	0
Administration Costs	24,510	24,100	24,600	500
	170,570	175,777	178,800	3,023
Fees and Charges - Std	(550)	(500)	(500)	50
Fees and Charges - Outside Sco	(65,290)	(69,900)	(71,300)	(4,610)
Broadband Charges - Standard	(170)	(150)	(200)	20
Rents and Wayleaves - Exempt	(4,620)	(4,200)	(4,200)	420
Interest Received Gross - Exempt	(1,320)	0	0	1,320
	(71,950)	(74,750)	(76,200)	(2,800)
	98,620	101,027	102,600	223

Description	2023-24	2024-25	2025-26	Budget Change
Agency Staff	4,000	2,000	2,000	0
Salaries - Basic	316,460	332,283	338,900	6,617
Salaries - Pensions costs	43,840	46,032	46,999.640	968
Overtime	12,000	7,000	7,100.000	100
Wages	10,500	26,500	27,000	500
Training - External	2,500	0	0	0
Pension Increase Acts Payments	170	170	200	30
Pension Lump Sum Contribution	29,520	29,520	29,500	(20)
Staff Costs	418,990	443,505	451,699	8,194
R & M Buildings	33,000	33,000	33,000	0
R & M Plant	26,000	26,000	26,000	0
Health and Safety at Work	500	500	500	0
Grounds Maintenance	15,000	15,000	15,000	0
Landscaping	0	0	0	0
Electricity	70,750	70,750	70,800	50
Gas	78,500	75,000	75,000	0
Rent	110,000	110,000	110,000	0
N N D R	50,430	52,449	85,000	32,551
Sewerage	1,600	1,850	1,900	50
Water	1,900	2,600	2,600	0
Cleaning and Domestic Supplies	1,240	1,800	1,800	(0)
Contract Cleaners	10,080	9,800	10,000	200
Skip Hire	12,000	11,000	11,200	200
Security and Alarms	9,600	9,600	9,800	200
Premises Costs	420,600	419,349	452,600	33,251
Purchase of Plant	6,000	0	0	0
R and M Vehicles	1,000	1,000	1,000	0
Gas Oil	0	110	100	(10)
Petrol	650	3,750	3,800	50
Travelling Allowances	1,200	700	700	0
Plant & Machinery Costs	8,850	5,560	5,600	40
Printing and Stationery	1,500	2,000	2,000	0
Books and Publications	0	120	100	(20)
Postages	850	450	500	50
I.S. Maint Software & Hardware	11,000	10,000	10,000	0
I.S. External	3,650	3,900	3,900	0
Consultant & Professional Fees	27,000	29,000	29,000	0
Hospitality	1,800	350	400	50

Uniform/Protective Clothing	1,300	1,300	1,300	0
Laundry	50	120	100	(20)
Subscriptions	1,500	1,500	1,500	0
Licences	1,000	0	0	0
Management Agreements/Expenses	88,430	88,700	88,700	0
Electronic Bank Charges	800	900	900	0
Audit Fees	250	130	100	(30)
Legal Fees Costs and Stamp Dut	0	0	0	0
Equipment Tools and Materials	25,000	17,000	17,000	0
Equipment Hire	600	4,000	4,000	0
Seeds and Plants	3,000	3,000	3,000	0
Purchasing Card Supplies Misc	1,800	1,800	1,800	0
Burial Supplies	15,000	15,000	15,000	0
Purchase of Memorial Tablets	15,000	15,000	15,000	0
Book of Remembrance	7,000	6,000	6,000	0
Rose and Plaques	300	300	300	0
Wesley Tributes - Obitus	26,500	0	0	0
Miscellaneous Expenditure	400	46,900	46,900	0
Payments to Contractors	750	750	800	50
Miscellaneous Agency Payments	20,000	0	0	0
Administration Costs	254,480	248,220	248,300	80
	1,102,920	1,116,634	1,158,199	41,566
Sale of Meals/Refreshments - S	(100)	(100)	(100)	0
Fees and Charges - Standard	(81,600)	(87,067)	(88,809)	(5,467)
Fees and Charges - Exempt	(1,264,500)	(1,349,222)	(1,376,206)	(84,722)
Donations- Outside Scope	0	(250)	(250)	(250)
PV Feed in Tariff Generate (O)	(1,170)	(2,000)	(2,000)	(830)
	(1,347,370)	(1,438,639)	(1,467,364)	(91,269)
	(244,450)	(322,005)	(309,165)	(49,703)

Yeovil Crematorium and Cemetery Committee

Allocation of Cemetery Deficit

	Electorate	Budgeted Deficit 2025-26	Invoice October 2025	Invoice February 2026
Y.T.C*	24,603	£83,361	£41,680	£41,680
Y.W.P.C*	<u>5,693</u>	<u>£19,289</u>	<u>£9,645</u>	<u>£9,645</u>
	30,296	<u>£102,650</u>	<u>£51,325</u>	<u>£51,325</u>

*Data correct as of November 2023, updated figures anticipated which may change the split

Reserves

Cemetery Reserve Fund (XXB04)	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Reserve Fund Balance as at 1 April	144,384	164,633	185,993	201,886	222,417	244,045	265,812	287,717
Interest Earned	1,126	1,416	1,190	283	1,423	1,562	1,701	1,813
Surplus from Income & Expenditure A/C								
Budgeted Revenue Contributions to Capital	19,123	19,944	14,702	20,249	20,205	20,205	20,205	20,205
Available For Use In Year	164,633	185,993	201,886	222,417	244,045	265,812	287,717	309,735
Capital Outlay During Year	0	0	0	0	0	0	0	0
Withdrawal of Reserve								
Reserve Fund Balance as at 31 March	164,633	185,993	201,886	222,417	244,045	265,812	287,717	309,735

Service Level Agreement between Somerset Council and the Joint Burial Committee

Period covered: 1 April 2025 – 31 March 2026

Specification:

Somerset 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 outlines in Appendix in F.

Financial Services

- Setting and monitoring of budgets
- Closing of accounts
- Production of full financial statements of accounts
- Liaising with Audit on the auditing of the accounts
- Any other financial assistance required
- Access to MSD (Financial System) for 4 users to enable ordering, payments and budget monitoring (including 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 (Street scene)

- To Provide legal 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

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 Somerset Council

Crematorium supported PCs

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

Signed on behalf of Somerset Council

.....

Signed on behalf of The Joint Burial Committee

.....

Service Level Agreement between

Somerset Council and the Joint Burial Committee

Period covered: 1 April 2025 – 31 March 2026

Cemetery	24/25 Budgets £	25/26 Budgets £
CC Mgmt.	12,400	12,611
Financial Services	16,700	16,984
Audit	1,012	1,029
Cashiering	497	505
Payroll	871	886
Personnel	1,701	1,730
Safety Officer	1,191	1,211
Horticultural Services	27,753	28,225
Legal	937	953
Insurance	7,641	8,023
Property Services	5,100	5,187
IS Services	2,170	2,207
Total	77,973	79,532

Crematorium	24/25 Budget £	25/26 Budget £
Financial Services	4,167	4,238
Audit	320	325
Cashiering	157	160
Payroll	275	280
Personnel	538	547
safety Officer	397	404
Horticultural Services (Streetscene)	3,940	4,019
Legal	295	300
Insurance*	1,554	1,632
Property Services	2,885	2,934
IS Services	465	473
Total	14,993	15,339

Services	24/25 Budgets £	25/26 Budgets £	Budget Change
Financial Services	20,867	21,222	355
Audit	1,332	1,355	23
Cashiering	654	665	11
Payroll	1,146	1,165	19
Personnel	2,239	2,277	38
safety Officer	1,588	1,615	27
Horticultural Services (Streetscene)	31,693	32,232	539
Legal	1,232	1,253	21
Insurance	9,195	9,655	460
Property Services	7,985	8,121	136
IS Services	2,635	2,680	45
CC Mgmt.	12,400	12,611	211
Total	92,966	94,850	1,884

Proposed 2025/26 Fees effective from 1st April 2025 at Yeovil Cemetery

Fee Description	2024/25 Fee	2025/26 Fee
INTERMENT FEES		
The burial of the body of a person whose age at the time of death: Exceeds sixteen years	735	750
The burial of cremated remains	286	292
The scattering of cremated remains (unconditional burial)	86	88
The use of the chapel	145	148
Please note: there is no charge for the interment of babies and children up to the age of sixteen	0	0
BURIAL AND MEMORIAL RIGHTS (for a period of 75 years - subject to review)		
The purchase of burial and memorial rights: In the children's section	103	105
In the remainder of the cemetery	894	912
In a grave for cremated remains only - Single plot	541	552
In a grave for cremated remains only - Family plot	812	828
MEMORIAL APPROVAL FEES (applicable for Parishioner and Non-Parishioner)		
For the right to erect a memorial or vase	251	256
Additional inscription to existing memorial	73	74
For the right to erect a flat tablet	251	256
For the right to erect a ledger to cover grave	313	319
For the right to erect a vase	73	74
For the right to erect a vase extra to a headstone	73	74
For the right to erect of kerbing	313	319
For the right to erect kerbing (including headstone)	340	347
SEARCHING REGISTERS		
For a period of not more than one year	53	54
For each additional year	41	42
Certificate of entry in burial register	41	42

Crematorium Price comparison with other Local Authorities

Crematorium	County	Ownership	Full Service	Duration	Direct Service
Penmount	Truro, Cornwall	Local Authority	£1126	60 Min	£475
North Devon	Barnstable, Devon	Local Authority	£850	40 Min	£350
Efford	Plymouth, Devon	Local Authority	£1170	60 Min	£550
Bournemouth	Dorset	Local Authority	£1030	60 Min	£385
Weymouth	Dorset	Local Authority	£951.30	40 Min	£600.60
Haycombe	Somerset	Local Authority	£1114	30 Min	£390
Taunton	Somerset	Local Authority	£1010	40 Min	£531
Yeovil	Somerset	Local Authority	£985	40 Min	£450
Kingsdown	Wiltshire	Local Authority	£975	45Min	£295
Salisbury	Wiltshire	Local Authority	£1150	35 Min	£295

Proposed 2025/26 Fees effective from 1st April 2025 at Yeovil Crematorium

Fee Description	2024/25 Fee	2025/26 Proposed Fee
CREMATION FEES 2023/24 FEES		
The cremation of the body of a person whose age at the time of death: Exceeds sixteen years	985	1,100
CREMATION FEES		
The cremation of body parts	101	103
Extended time for use of the chapel or use of chapel only	193	197
Fee for Cremation only, 8:30 and 8:45 only (No chapel service, no family)	450	459
CREMATION FEES 2023/24 FEES		
Fee for a Saturday cremation (by arrangement)	1100	1,216
DISPERSAL FEES 2023/24 FEES		
for burying cremated remains where cremation did not take place at Yeovil Crematorium	75	77
Temporary deposit of cremated remains per month (first month free of charge)	48	49
For the removal of cremated remains from the Garden of Remembrance (under Home Office Licence)	64	65
Witnessing the interment of cremated remains	59	60
CONTAINERS		
Baby Urn (white)	37	38
Urn	53	54
Casket	75	77
Scatter tube	19	19
OTHER CHARGES 2023/24		
Certificate of cremation (the first is issued free of charge)	29	30
Reflection Service	495	505
Certified extract from the cremation register	29	30

Crematorium Update Report

Yeovil Crematorium and Cemetery Committee

Compiled by; John Ranger

Completed; 01/10/24

Report Summary

Cremations / Gas Usage

Month	Number of Cremations 2023/24 comparison 2024/25
May	9%
June	21%
July	12%
August	1.5%

The above table shows an increase in Cremations over 3 of the quarterly months.

Month	Gas Consumption 2023/24 comparison 2024/25
May	8%
June	9.5%
July	3%
August	4%

The above table shows a further decrease in gas consumption despite the fact that Cremations increased over 3 of the quarterly months.

Donation

A donation of £11,600 has been awarded to local charity Josephine's Star through the Recycling of Metals Scheme at Yeovil Crematorium.

"In 2008, Jo Tarry, the amazing mother of 2 wonderful girls, died suddenly and unexpectedly. As a family, this was a blow so large we never thought we would recover, but we were fortunate to live in an area where outstanding charitable support for grieving children was available. The difference this support made to the girls and to my family was incalculable. It's in Jo's memory that Josephine's Star was born to bring this support to the children and young people of Somerset, to help them and their families just as we were helped, I can think of no better legacy for Jo."

Leif Tarry, Founder.

Josephine's Star, offer support to children and their families in Somerset when someone special has died.

They are small charity; formed by a group of professionals who know how important it is for children to have the opportunity of help and support in their grief. They provide one-to-one support, based around six, one-hour support sessions. In each session they work with the child to explore their grief and help them to develop coping strategies. All of their work is done in conjunction with the families, carers and schools to ensure the most positive outcome for the children and young people. They are best described as a "listening" service.

Yeovil Cemetery Update Report

Yeovil Crematorium and Cemetery Committee

Compiled by; John Ranger

Completed; 27/09/24

Burials

Type Of Burial	March	April	May	June
New Grave	5	0	0	0
Re-Opened	0	2	1	0
Ashes	1	2	4	3
Type Of Burial	July	August	Sept	
New Grave	0		1	
Re-Opened	1	1	3	
Ashes	1	2	1	

Cemetery Gates

The Cemetery gates leading into Southway Drive were damaged, leading to a repair at a cost of £ 882.67. No one came forward to admit causing any damage. New procedures have now been put in place to avoid any further incidents in the future.



Cemetery Road [leading up from the Chapels]

This section of road now presents itself as a major Health and Safety concern and it is advised that immediate action is taken to avoid the potential Risk of Harm to the service users of the Cemetery.

The problem has occurred due to 4 large Cedars positioned each side of the road. The root systems have now lifted and cracked the road, producing a variety of trip hazards.



Options

Option 1

Fell trees, remove roots from road and re-tarmac.

This estimated cost for this option is £20,000 – £30,000

Total Cost; £20,000 - £30,000

Option 2

Highlight the affected area with Paint [White or Yellow] in a diagonal formation;

Various areas to be yellow cross hatched for H&S £500.00

OOH fee @ 20%

Subtotal

Plus, VAT @ 20% £100.00

Total £600.00

Signage £200 - £400

Total Cost; £800 - £1000

Option 3

1 Area 1 67.5 m²

2 Saw cut channels into existing tarmac. 3 nr £ 132.45 £ 397.35

3 Tack Coat 67.5 m² £ 1.80 £ 121.50

4 30-40mm 10mm SMA overlay. 67.5 m² £ 35.64 £ 2,405.70

5 Area 2 93.5 m²

6 Saw cut channels into existing tarmac. 4 nr £ 132.45 £ 529.80

7 Tack Coat 93.5 m² £ 1.80 £ 168.30

8 30-40mm 10mm SMA overlay. 93.5 m² £ 35.64 £ 3,332.34

Total £ 6,954.99

This option could not be deemed as cost effective due to the short term nature of the solution. It is estimated that these works would have to be repeated every 5 – 10 years due to the future growth and movement of the trees.

Boundary Wall [Guidance Required]

A complaint has been received from a resident, who owns a property in Westfield Grove that borders the Cemetery boundary. The complainant claims that they have been to the Town Hall and had it confirmed that the retaining wall belongs to Yeovil Town Council.



The November 23 report to the Bereavement Council highlighted a complaint received from a resident regarding a retaining wall that sits just outside the Cemetery boundary fence backing onto properties at Westfield Grove.

I have Contacted the Town Council to establish whether this wall falls within the boundaries of the Cemetery. I was informed that all necessary boundary plans had been given to the Crematorium in years previous and I was to look there. I have now exhausted every avenue in trying to track down these apparent documents. Further support is required from the Town Council in regard to this matter.

Hedging

The Cemetery has received several complaints from the residents Willow Rd, with regard to the Laurel hedge that backs onto their boundaries. A course of action has now been agreed and the hedge will be reduced in width and height at this stage. The location of the hedge poses Health and Safety risks in its maintenance, due to the large drop off into Willow drive. The works are scheduled for January / February 2024. The maintenance of this hedge will now be included twice a year within yearly work plan.

Kerb Sets

Issues regarding personally made Kerb sets and gardens were raised in the November 23 report.

Guidance is required from the Town Council on the erection of homemade kerb sets and gardens within lawned areas and other areas of the Cemetery.



Service Level Agreement

Needs evaluating at the earliest opportunity to ensure the same level of provision can be provided at Yeovil Cemetery over the 25/26 Financial year.