

Yeovil Town Council



Town House
19 Union Street
Yeovil
Somerset
BA20 1PQ

Finance & Policy Executive

Finance & Policy Executive

Tuesday 31st March 2026

7:00pm

Hybrid Meeting:

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

For further information on the items to be discussed, please contact town.clerk@yeovil.gov.uk.

Amanda Card,
Chief Executive / Town Clerk
25th March 2026

Join Zoom Meeting

<https://us06web.zoom.us/j/86336914362?pwd=nPIpdRMQb6IMdKqbpSPL3sAo2xOIMJ.1>

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

Members of Yeovil Town Council are summoned to attend:

Tareth Casey

Ashley Richards

Karl Gill

Jeny Snell

Andy Kendall

Andy Soughton (*Chair*)

Tony Lock (*Ex-officio*)

Royston Spinner

Jamie Lock

Rob Stickland (*Vice Chair*)

Graham Oakes

Adrian Wilkes

Wes Read (*Ex-officio*)

Dave Woan

Public Comments at meetings

Members of the public may attend the meeting either physically or via Zoom.

If you wish to the join the meeting via Zoom by following this link:

<https://us06web.zoom.us/j/86336914362?pwd=nPlpdRMQb6IMdKqbpSPL3sAo2xOIMJ.1>

Equality Act 2010

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

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

The protected characteristics are:

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

Recording of Council Meetings

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

Any member of the public wishing to record or film proceedings must let the 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 (15 Minutes)

Due to the confidential nature of the business of item 11/371 to 11/373, 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*

11/358 APOLOGIES FOR ABSENCE AND TO CONSIDER THE REASONS GIVEN

Council to receive apologies for absence and to consider the reasons given. *LGA 1972 s85(1)*

11/359 DECLARATIONS OF INTEREST

Members to declare any interests, including Disclosable Pecuniary Interests (DPI) they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any requests from members for Dispensations that accord with Localism Act 2011 s33(b-e). (NB this does not preclude any later declarations).

11/360 MINUTES

To approve as a correct record the Minutes of the meeting held on 20th January 2026.

11/361 GRANTS

To consider applications received. A summary can be found on page 7 and the application forms have been circulated separately.

11/362 APPROVAL OF PAYMENTS

Members to approve payments made by Yeovil Town Council:

- 1st January 2026 – 31st January 2026; and
- 1st February 2026 – 28th February 2026.

(These documents will be circulated separately due to the size).

11/363 BUDGET MONITORING REPORT FOR THE PERIOD ENDING 28th FEBRUARY 2026 (MONTH 1 – 11)

Members to consider the budget monitoring report for months 1 – 11 prepared by Chief Executive / Town Clerk and Deputy Responsible Finance Officer (attached at pages 8 to 29).

11/364 BANK RECONCILIATION

Members to approve the formal bank reconciliation as at 28th February 2026 at page 30.

11/365 BALANCE SHEET

Members to approve the Balance Sheet as at 28th February 2026 at pages 31 to 32.

11/366 PLANNING COMMITTEE

Members to consider the report of by Chief Executive/Town Clerk regarding proposed changes to the Planning Committee as attached at pages 33 to 34.

11/367 SCHEME OF DELEGATION

Members to consider the revised Scheme of Delegation as attached at pages 35 to 42; and recommend the adoption to Council.

The Scheme of Delegation assumes that the proposal discussed in the agenda item above has been approved. However, if it is not approved – it will revert back to the original which states the following:

4.4 Planning Committee

4.4.1 Membership and Frequency of Meeting

4.4.1.1 Consists of: Most members sit on this Committee.

4.4.1.2 Scheduled to meet: At least twelve times per year.

4.4.2 Matters Delegated

- (a) To consider all planning applications and planning matters affecting Yeovil Town; and
- (b) To consider the annual budget request of Planning Committee for recommendation to the Executive.

11/367 BUSINESS DEBIT CARD APPLICATION

Members to consider the report of by Chief Executive/Town Clerk regarding an application for a business debit card as attached at pages 43 to 44.

11/368 INTERNAL AUDIT REPORTS

Members to consider the reports of the Internal Auditor:

- Visit 1 of 5 attached at pages 45 to 56; and
- Visit 2 of 5 attached at pages 57 to 64.

11/369 FUNDING THE FLOODLIGHTS AT YEOVIL RECREATION CENTRE

Members to consider the report of by Chief Executive/Town Clerk and the Director of Leisure & Environment regarding the funding of floodlights as attached at page 65 to 68.

11/370 EXCLUSION OF PRESS AND PUBLIC

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

11/371 ASSET TRANSFER UPDATE: LEGAL AND PROCEDURAL REQUIREMENTS (CONFIDENTIAL)

Members to consider the report of by Chief Executive/Town Clerk regarding an update regarding asset transfer as attached at pages 69 to 72.

11/372 CEMETERY LODGE, PRESTON ROAD, YEOVIL (CONFIDENTIAL)

Members to consider the report of the Director of Property (Infrastructure & Assets) regarding the Cemetery Lodge as attached at pages 73 to 74.

11/373 SOUTH SOMERSET HERITAGE COLLECTIONS OPTIONS APPRAISAL AND FEASIBILITY STUDY PROPOSAL

Members to consider the report of by Chief Executive/Town Clerk as attached at pages 75 to 76.

11/361 GRANTS

Name of Applicant	Type	Amount Sought	Purpose of grant
Project Dance Charity Foundation	Organisation	£2,000	Support Delivery of Project Dance's Yeovil-wide Schools Programme to provide free in school dance workshops and free theatre tickets for students to attend BUSK at Westlands Entertainment Venue.
Yeovil Flower Arrangers	Organisation	£600	Cost of Flowers & Materials for Three Floral Demonstrations in June, July and October in Yeovil
Yeovil St Michael & All Angels Parish	Organisation	£1,000	Help fund a new initiative in the Birchfield Community Lunch that Yeovil St Michael & All Angels Parish are running from 21st April 2026

Remaining Grant Budget 2025/26 - £5,165.00

11/363 2025/26 BUDGET MONITORING REPORT FOR THE PERIOD ENDING 28th FEBRUARY 2026 (MONTH 1 – 11)

Purpose of Report

The purpose of this report is to provide Members with the current projections of the expected spending and income against the Council's approved budget for the financial year 2025/26, and to explain significant variances against budget.

Background

The 2025/26 budget was approved by Town Council on 21st January 2025.

Committee	Expenditure £	Income £	Net Expenditure £
Finance & Policy Executive	945,863	101,100	844,763
Infrastructure (Property & Assets)	352,820	35,330	317,490
Leisure & Environment	2,107,710	846,990	1,260,720
Planning	1,000	0	1,000
Culture, Events & Promotions	4,696,790	3,904,442	792,348
Total Committees Budget	8,104,183	4,887,862	3,216,321
Joint Burial Committee	78,618	0	78,618
Total Budget Requirement	8,182,801	4,887,862	3,294,939

Summary of expected spending and income against budget

The projected position as at 31st March 2026 is **£3,066,347** against the budget of **£3,218,321** shows an **underspend** of **£151,974 (4.6%)**.

This is summarised within below. The detail and the significant variances are highlighted within Appendix A.

Committee	Original Budget £	Revised Budget £	Projected Position at 31/03/2026 £	Variance (over) / under £	Variance (over) / under %
Finance & Policy Executive	844,763	829,413	730,989	93,424	11.3
Infrastructure (Property & Assets)	317,490	379,870	509,225	(129,355)	(34.1)
Leisure & Environment	1,260,720	1,214,930	1,369,069	(154,139)	(12.7)
Planning	1,000	1,000	0	1,000	100.0
Culture, Events & Promotions	794,348	793,108	457,064	341,044	42.7
Total Committees Budget	3,218,321	3,218,321	3,144,965	151,974	4.6

The Committee is **RECOMMENDED** to note the report.

(Amanda Card, Chief Executive / Town Clerk – amanda.card@yeovil.gov.uk)
(Jacky Pang, Deputy Responsible Finance Officer – jacky.pang@yeovil.gov.uk)

2025/26 Budget Monitoring

2024/25					Committee	2025/26					
£	£	£			£	£	£	£	£	£	£
Budget (£)	Actual Total at 31/03/25 (£)	(Over) / Under Spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Original Budget (£)	Budget Virement	Revised Budget	Month 1 - 11 Spend (£)	Estimated Full year spend to 31/03/2026 (£)	Estimated (Over) / Under Spend (£)
					Finance & Policy Executive						
685,022	839,708	(154,686)	59,808	(214,494)	Expenditure	945,863	(20,350)	925,513	705,985	893,549	31,964
(31,100)	(165,645)	134,545	946	133,599	Income	(101,100)	0	(101,100)	(140,206)	(162,559)	61,459
653,922	674,063	(20,141)	60,754	(80,895)	Net Expenditure	844,763	(20,350)	824,413	565,779	730,989	93,424
					Infrastructure (Property & Assets) Committee						
385,640	142,309	243,331	214,830	28,501	Expenditure	352,820	62,380	415,200	343,997	545,300	(130,100)
(32,960)	308	(33,268)	(1,004)	(32,264)	Income	(35,330)	0	(35,330)	(34,394)	(36,075)	745
352,680	142,617	210,063	213,826	(3,763)	Net Expenditure	317,490	62,380	379,870	309,603	509,225	(129,355)
					Leisure & Environment Committee						
1,693,981	1,081,096	612,885	235,745	377,140	Expenditure	2,107,710	(45,790)	2,061,920	1,725,583	2,226,926	(165,006)
(830,070)	(552,488)	(277,582)	0	(277,582)	Income	(846,990)	0	(846,990)	(793,261)	(857,857)	10,867
863,911	528,608	335,303	235,745	99,558	Net Expenditure	1,260,720	(45,790)	1,214,930	932,322	1,369,069	(154,139)
					Planning Committee						
1,000	0	1,000	0	1,000	Expenditure	1,000	0	1,000	0	0	1,000
0	0	0	0	0	Income	0	0	0	0	0	0
1,000	0	1,000	0	1,000	Net Expenditure	1,000	0	1,000	0	0	1,000
					Culture, Events & Promotions Committee						
4,419,340	2,182,619	2,236,721	268,764	1,967,957	Expenditure	4,696,790	3,760	4,700,550	3,278,307	3,875,531	825,019
(3,796,130)	(1,632,629)	(2,163,501)	103,202	(2,266,703)	Income	(3,902,442)	0	(3,902,442)	(3,284,516)	(3,418,466)	(483,976)
623,210	549,990	73,220	371,966	(298,746)	Net Expenditure	794,348	3,760	798,108	(6,209)	457,064	341,043
					Burial Committee						
76,688	76,688	0	0	0	Expenditure	78,618	0	78,618	78,618	78,618	0
0	0	0	0	0	Income	0	0	0	0	0	0
76,688	76,688	0	0	0	Net Expenditure	78,618	0	78,618	78,618	78,618	0
					Total Yeovil Town Council						
7,261,671	4,322,420	2,939,251	779,147	2,160,104	Expenditure	8,182,801	0	8,182,801	6,132,491	7,619,923	562,878
(4,690,260)	(2,350,454)	(2,339,806)	103,144	(2,442,950)	Income	(4,885,862)	0	(4,885,862)	(4,252,377)	(4,474,958)	(410,904)
2,571,411	1,971,966	599,445	882,291	(282,845)	Net Expenditure	3,296,939	0	3,296,939	1,880,114	3,144,965	151,973

Finance & Policy Executive

2024/25					2025/26							
Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)	Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes	
					EXPENDITURE							
					Finance & Admin Team							
0	12,959	(12,959)	0	(12,959)	Agency Staff	0	0	0	1,953	1,953	(1,953)	Budget within Employee contingency cost
320,754	345,148	(24,394)	0	(24,394)	Salaries - Basic & NI	412,020	0	412,020	342,277	417,000	(4,980)	
26,000	69,457	(43,457)	0	(43,457)	Salaries - Pension	83,450	0	83,450	68,428	82,326	1,124	3.2% payaward for 2025/26
0	6,897	0	0	0	Overtime	0	0	0	9,314	9,314	(9,314)	
0	854	0	0	0	Other Staff Costs	0	0	0	707	771	(771)	
0	473	(473)	0	(473)	Pension Compensation	0	0	0	506	506	(506)	
0	622	(622)	308	(930)	Employee Travelling Costs	500	0	500	561	561	(61)	
500	2,440	(1,940)	0	(1,940)	Advertising	2,000	0	2,000	499	2,000	0	
3,500	4,136	(636)	0	(636)	Audit fees	5,400	0	5,400	5,892	8,000	(2,600)	Ext Audit £3780
240	288	(48)	0	(48)	Books/periodicals	240	0	240	330	330	(90)	
0	1,067	(1,067)	0	(1,067)	Bank Charges	0	0	0	2,202	2,500	(2,500)	
25,000	(25,000)	50,000	50,000	0	Carbon Management	25,000	0	25,000	0	25,000	0	
117,178	0	117,178	0	117,178	Contingencies	153,253	(5,000)	148,253	0	0	148,253	£5k Move to culture for Arts & Engagement Outreach Programme
15,500	(9,189)	24,689	5,500	19,189	Cost of Elections	14,000	0	14,000	0	14,000	0	
31,200	30,693	507	0	507	Costs of Democracy	31,600	0	31,600	29,056	31,670	(70)	3.2% payaward for 2025/26
5,000	3,246	1,754	0	1,754	Training	5,000	0	5,000	740	1,160	3,840	
500	662	(162)	0	(162)	Franking Machine	500	0	500	439	439	61	
4,000	6,874	(2,874)	0	(2,874)	Furniture, office equipment & servicing	4,000	0	4,000	1,926	2,000	2,000	
10,000	3,703	6,297	0	6,297	Grants	10,000	0	10,000	4,835	10,000	0	
7,200	15,041	(7,841)	0	(7,841)	Insurance	25,000	0	25,000	27,810	27,810	(2,810)	
0	0	0	0	0	Consultation Cost	0	0	0	23,242	23,242	(23,242)	Octagon Consultation
0	119,315	(119,315)	0	(119,315)	Devolution Legal Costs	0	0	0	40	20,000	(20,000)	
0	2,260	(2,260)	0	(2,260)	Professional costs	0	0	0	7,712	7,712	(7,712)	
0	3,095	(3,095)	0	(3,095)	HR Costs	0	0	0	0	3,000	(3,000)	
0	9,319	(9,319)	0	(9,319)	HMRC	0	0	0	1,753	1,753	(1,753)	Additional charges for qtr2 2024/25
0	4,986	(4,986)	0	(4,986)	Miscellaneous	1,500	0	1,500	6,003	6,003	(4,503)	
15,000	5,000	10,000	0	10,000	New Initiatives Fund	15,000	0	15,000	0	0	15,000	
14,100	64,491	(50,391)	0	(50,391)	IT Support	16,500	0	16,500	44,703	48,766	(32,266)	
0	0	0	0	0	IT Support - Phones	13,000	(13,000)	0	0	0	0	already included in the line below
2,500	3,647	(1,147)	0	(1,147)	Telephone & Mobiles	2,500	(1,350)	1,150	1,067	1,150	0	
0	1,000	(1,000)	0	(1,000)	IT Recharge - SC	0	0	0	0	0	0	
0	61,680	(61,680)	0	(61,680)	IT Hardware	0	0	0	4,272	10,000	(10,000)	
2,000	1,951	49	0	49	Postage	1,500	0	1,500	2,150	2,150	(650)	
					Professional Subscriptions							
4,000	4,394	(394)	0	(394)	Sage	4,500	0	4,500	22,913	25,460	(20,960)	Including cost for upgrade
800	1,445	(645)	0	(645)	Other	1,200	0	1,200	2,178	2,178	(978)	Zoom, ICO, CIPD
3,000	2,919	81	0	81	SALC	3,000	0	3,000	3,732	4,000	(1,000)	
1,000	1,238	(238)	0	(238)	SLCC	1,000	0	1,000	920	1,000	0	
1,200	1,104	96	0	96	YCRT	1,200	0	1,200	0	1,104	96	
0	0	0	0	0	Employee Costs Contingency	15,000	0	15,000	0	0	15,000	
500	2,730	(2,230)	0	(2,230)	Ski Centre	500	0	500	14	500	0	
1,000	0	1,000	0	1,000	Octagon Summer School - SLA	1,000	(1,000)	0	0	0	0	Moved to Culture
2,000	3,599	(1,599)	0	(1,599)	Stationery/supplies	1,200	0	1,200	1,671	1,700	(500)	
8,000	8,240	(240)	0	(240)	Treasury Management	8,450	0	8,450	8,594	8,594	(144)	
750	1,365	(615)	0	(615)	Website	750	0	750	710	750	0	
	25,000	(25,000)	0	(25,000)	Yeovil 4 Families	25,000	0	25,000	25,000	25,000	0	

0	1,500	(1,500)	0	(1,500)	Yeovil Twinning Association	1,500	0	1,500	1,500	1,500	0	
7,000	(4,000)	11,000	4,000	7,000	Youth Council	4,000	0	4,000	0	2,000	2,000	Moving to IPA
40,600	28,060	12,540		12,540	Youth Services - YMCA	40,600	0	40,600	36,588	40,600	0	
15,000	15,000	0	0	0	Youth Services - Youth Drop In	15,000	0	15,000	13,750	20,000	(5,000)	SLA increase to £25k pa (£6,250 pq) from 01/01/26
685,022	839,708	(154,686)	59,808	(214,494)	Total Expenditure	945,863	(20,350)	925,513	705,985	893,549	31,964	
					INCOME							
(30,000)	(74,614)	44,614	0	44,614	Investment Interest	(100,000)	0	(100,000)	(132,647)	(149,000)	49,000	
0	(85)	85	0	85	Miscellaneous	0	0	0	(627)	(627)	627	
0	0	0	0	0	Devolution Contribution	0	0	0	(2,500)	(2,500)	2,500	Contribution from East Coker PC
0	(90,000)	90,000	0	90,000	Devolution Costs Reimbursement (Somerset Council)	0	0	0	0	(6,000)	6,000	Contribution as per Devolution agreement
0	(946)	946	946	0	Community Infrastructure Levy	0	0	0	(3,332)	(3,332)	3,332	
(1,100)	0	(1,100)	0	(1,100)	Salary Recharge	(1,100)	0	(1,100)	(1,100)	(1,100)	0	
(31,100)	(165,645)	134,545	946	133,599	Total Income	(101,100)	0	(101,100)	(140,206)	(162,559)	61,459	
653,922	674,063	(20,141)	60,754	(80,895)	Net Expenditure	844,763	(20,350)	824,413	565,779	730,989	93,424	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
750	(1,452)	2,202	2,201	1	War memorials	750	0	750	750	750	0	
					Goar Knap - Building							Moved from L & E
0	0	0	0	0	Building	0	200	200	0	800	(600)	
0	0	0	0	0	Other Costs	0	0	0	3,256	3,256	(3,256)	
0	0	0	0	0	Electricity	0	750	750	111	222	528	
0	0	0	0	0	Business Rates	0	1,460	1,460	0	1,765	(305)	
					Milford Hall:							
1,000	2,223	(1,223)	0	(1,223)	Repairs and Maintenance Buildings	1,000	0	1,000	6,166	6,166	(5,166)	Automatic door issue; minor flooring damage
5,700	6,196	(496)	0	(496)	Milford Hall - Business Rates	6,200	0	6,200	7,745	7,745	(1,545)	
30,000	20,846	9,154	0	9,154	Electricity	20,000	0	20,000	16,397	25,000	(5,000)	
12,770	19,182	(6,412)	0	(6,412)	Milford Hall - Running Costs	13,660	0	13,660	16,943	18,483	(4,823)	
1,000	696	305	0	305	CCTV	500	0	500	0	500	0	
460	1,305	(845)	0	(845)	Milford Hall - Security	1,000	0	1,000	362	1,500	(500)	
13,070	11,138	1,932	0	1,932	Salaries - Basic & NI	11,170	0	11,170	11,160	12,174	(1,004)	3.2% payaward for 2025/26
	2,429	(2,429)	0	(2,429)	Salaries - Pension	0	0	0	2,297	2,506	(2,506)	Employee has elected to be entered to pension scheme
					Peter Street Public Toilets:							
0	3,725	(3,725)	0	(3,725)	Repairs & Maintenance	1,000	0	1,000	1,495	1,495	(495)	
8,300	8,686	(386)	0	(386)	Cleaning (inc toilet rolls)	8,590	0	8,590	8,701	11,601	(3,011)	National Living Wage increase as per contract
7,680	7,680	0	0	0	Security	7,950	0	7,950	7,680	7,680	270	
9,990	3,381	6,609	0	6,609	Other Running costs (electric/water)	7,000	0	7,000	2,160	3,500	3,500	
10,000	0	10,000	10,000	0	Refurbishment	10,000	0	10,000	0	10,000	0	
					Petters Way Public Toilets:							
0	884	(884)	0	(884)	Repairs & Maintenance	1,000	0	1,000	5,201	6,000	(5,000)	
6,810	1,295	5,515	0	5,515	Other Running costs (electric/water)	7,000	0	7,000	53	5,000	2,000	
7,680	7,680	0	0	0	Security	7,950	0	7,950	7,680	7,680	270	
8,300	308	7,992	0	7,992	Cleaning (inc toilet rolls)	8,590	0	8,590	9,368	12,491	(3,901)	National Living Wage increase as per contract
					Town House							
3,750	3,958	(208)	0	(208)	Salaries - Basic & NI (Cleaning)	4,050	0	4,050	3,744	4,084	(34)	3.2% payaward for 2025/26
10,000	3,997	6,003	0	6,003	Repairs and Maintenance	10,000	0	10,000	3,316	5,000	5,000	Replacement flag pole
500	(1,000)	1,500	1,500	0	CCTV Reserve	500	0	500	0	500	0	
12,000	11,602	398	0	398	Business rates	12,420	0	12,420	11,602	11,602	818	
800	2,151	(1,351)	0	(1,351)	Security - Fire & Intruder	1,000	0	1,000	1,076	1,350	(350)	
3,500	3,722	(222)	0	(222)	Electricity	3,000	0	3,000	2,300	4,599	(1,599)	
2,200	1,509	691	0	691	Gas	2,000	0	2,000	2,039	8,157	(6,157)	
400	239	161	0	161	Water charges	400	0	400	312	400	0	
2,450	2,900	(450)	0	(450)	Other costs	2,500	0	2,500	3,089	3,370	(870)	
385,640	142,309	243,331	214,830	28,501	Total Expenditure	352,820	62,380	415,200	343,997	545,300	(130,100)	
					INCOME							
0	(1,600)	1,600	0	1,600	Defibrillator & Bleed Kits	0	0	0	(3,000)	(3,000)	3,000	
					Milford Hall							
(18,070)	(17,873)	(197)	0	(197)	Anchor Tenant	(18,070)	0	(18,070)	(15,091)	(18,070)	0	
(14,890)	(18,349)	3,459	0	3,459	Hall Bookings	(17,260)	0	(17,260)	(16,297)	(18,000)	740	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
0	(368)	368	0	368	Town House	0	0	0	(5)	(5)	5	Radar key sales
(32,960)	(38,189)	3,629	0	3,629	Total Income	(35,330)	0	(35,330)	(34,394)	(36,075)	745	
352,680	104,119	246,961	214,830	32,131	Net Expenditure	317,490	62,380	379,870	309,603	509,225	(129,355)	

Leisure & Environment Committee

2024/25						2025/26						Notes
Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	
EXPENDITURE												
Director of L&E:												
58,780	43,261	15,519	0	15,519		64,510	0	64,510	59,546	64,960	(450)	3.2% payaward for 2025/26
10,720	8,571	2,149	0	2,149		12,650	0	12,650	11,680	12,742	(92)	
0	294	(294)	0	(294)		0	0	0	0	0	0	
0	55	(55)	0	(55)		0	0	0	241	321	(321)	
Allotment Maintenance:												
13,800	11,393	2,407	308	2,099		10,500	0	10,500	4,681	4,681	5,819	Work to be carried out by the Estate team
0	0	0	0	0		0	0	0	2,350	2,350	(2,350)	
0	10,861	(10,861)	0	(10,861)		5,000	0	5,000	1,860	5,000	0	NNDR
3,000	789	2,211	0	2,211		500	0	500	797	797	(297)	
0	0	0	0	0		0	0	0	41	50	(50)	
0	0	0	0	0		0	0	0	2,701	2,701	(2,701)	
5,000	75	4,925	0	4,925		2,000	0	2,000	497	500	1,500	
2,000	(24)	2,024	2,024	0		2,000	0	2,000	10,167	10,167	(8,167)	New Fencing and removal of trees at Monks Dale
250	52	198	0	198		250	0	250	125	125	125	
10,000	1,825	8,175	0	8,175		10,000	0	10,000	0	10,000	0	
8,000	0	8,000	0	8,000		8,000	(8,000)	0	0	0	0	Move To IPA
100	134	(34)	0	(34)		100	0	100	0	100	0	
1,800	2,165	(365)	0	(365)		2,000	(2,000)	0	0	0	0	Move To IPA
1,000	2,859	(1,859)	0	(1,859)		1,500	0	1,500	7,047	7,047	(5,547)	
350	335	15	0	15		350	0	350	335	350	0	
Goar Knap - Building												
90	1,028	(938)	0	(938)		200	(200)	0	0	0	0	Move To IPA
	126	(126)	0	(126)		0	0	0	0	0	0	Move To IPA
700	750	(50)	0	(50)		750	(750)	0	0	0	0	Move To IPA
1,410	1,412	(2)	0	(2)		1,460	(1,460)	0	0	0	0	Move To IPA
Labour:												
27,000	27,288	(288)	0	(288)		29,400	(29,400)	0	0	0	0	Move To IPA
6,000	5,446	554	0	554		5,850	(5,850)	0	0	0	0	
0	94	(94)	0	(94)		0	0	0	0	0	0	
0	155	(155)	0	(155)		0	0	0	0	0	0	
Play Areas:												
0	0	0	0	0		0	29,644	29,644	34,993	39,101	(9,457)	
0	0	0	0	0		0	4,908	4,908	7,065	7,903	(2,995)	
0	0	0	0	0		0	3,000	3,000	0	0	3,000	
0	0	0	0	0		0	2,000	2,000	0	0	2,000	
0	0	0	0	0		0	2,000	2,000	0	0	2,000	HAVs and health Assesment
0	0	0	0	0		0	0	0	90	180	(180)	
14,170	8,460	5,710	0	5,710		0	0	0	78	5,230	(5,230)	
0	0	0	0	0		182,570	(182,570)	0	0	0	0	Original total budget line only

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)	Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
0	0	0	0	0	0	5,000	5,000	482	5,000	0	
0	0	0	0	0	0	2,000	2,000	710	1,420	580	
0	0	0	0	0	0	0	0	6,649	11,152	(11,152)	
0	0	0	0	0	0	0	0	55	55	(55)	DVLA
0	0	0	0	0	0	2,000	2,000	399	1,953	47	Essential User allowance
0	0	0	0	0	0	0	0	18,500	18,500	(18,500)	
15,510	3,560	11,950	0	11,950	0	0	0	0	0	0	
0	0	0	0	0	0	10,000	10,000	42	500	9,500	Signage
0	0	0	0	0	0	1,000	1,000	96	800	200	
0	0	0	0	0	0	0	0	690	690	(690)	Design new signs
0	0	0	0	0	0	3,000	3,000	0	2,000	1,000	
0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	10,000	(10,000)	
0	0	0	0	0	0	43,570	43,570	7,595	7,595	35,975	
0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	1,000	1,000	0	1,000	0	
3,340	3,340	0	0	0	0	40,000	40,000	0	30,000	10,000	
10,000	(40,000)	50,000	50,000	0	0	0	0	0	0	0	
0	0	0	0	0	0	5,000	5,000	7	1,000	4,000	
0	0	0	0	0	0	10,000	10,000	0	0	10,000	
0	0	0	0	0	0	18,448	18,448	2,724	5,448	13,000	Annual Play Inspection
0	0	0	0	0	Open Spaces:						
0	0	0	0	0	45,930	80,949	126,879	106,959	115,434	11,445	
0	0	0	0	0	9,250	15,886	25,136	21,214	22,852	2,284	
0	0	0	0	0	0	5,000	5,000	0	0	5,000	
0	0	0	0	0	0	5,000	5,000	8,930	8,930	(3,930)	
0	923	(923)	0	(923)	0	0	0	331	331	(331)	
0	0	0	0	0	0	0	0	3,130	3,200	(3,200)	
133,480	133,480	0	0	0	254,770	(248,636)	6,134	4,907	27,000	(20,866)	
0	0	0	0	0	0	0	0	1,788	1,788	(1,788)	
0	0	0	0	0	0	5,000	5,000	3,271	5,000	0	
0	0	0	0	0	0	9,900	9,900	1,694	3,056	6,845	
0	0	0	0	0	0	7,800	7,800	10,300	16,728	(8,928)	
0	0	0	0	0	0	0	0	247	247	(247)	DVLA
0	0	0	0	0	100	0	100	199	200	(100)	
0	0	0	0	0	0	10,000	10,000	3,196	4,000	6,000	
0	44	(44)	0	(44)	0	1,000	1,000	985	1,153	(153)	
0	0	0	0	0	0	0	0	437	500	(500)	
0	0	0	0	0	0	0	0	83	500	(500)	
0	0	0	0	0	0	0	0	56	200	(200)	
0	0	0	0	0	0	601	601	68	200	401	
0	0	0	0	0	0	500	500	660	660	(160)	
0	0	0	0	0	0	5,000	5,000	2,825	2,825	2,175	
0	0	0	0	0	0	2,000	2,000	0	100	1,900	
0	0	0	0	0	0	0	0	2,033	2,033	(2,033)	
0	0	0	0	0	0	0	0	32,500	32,500	(32,500)	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)	Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes	
0	0	0	0	0	Equipment, Tools & Materials	0	30,000	30,000	15,119	15,119	14,881	
0	0	0	0	0	Equipment Hire	0	10,000	10,000	1,269	5,000	5,000	Standpipe
0	0	0	0	0	Seeds and plants	0	5,000	5,000	5,044	5,044	(44)	
0	(12,600)	12,600	12,600	0	Sidney Gardens Fountain	0	0	0	0	0	0	
7,000	2,786	4,214	0	4,214	Door Step Green	4,500	0	4,500	0	4,500	0	
0	0	0	0	0	Contractors	0	15,000	15,000	21,233	21,233	(6,233)	
0	0	0	0	0	Waste	0	15,000	15,000	4,888	5,000	10,000	
0	0	0	0	0	Project Expenditure	0	20,000	20,000	0	1,000	19,000	
0	0	0	0	0	Events & Marketing	0	5,000	5,000	0	1,000	4,000	
400	0	400	0	400	Lights for Milford Park	0	0	0	0	0	0	
					Yeovil in Bloom:							
24,800	24,800	0	0	0	Salaries - Basic & NI	71,240	(43,030)	28,210	26,800	29,113	(903)	
0	0	0	0	0	Salaries - Pension	0	5,020	5,020	5,449	5,795	(775)	
0	0	0	0	0	Wages (Casual)	0	3,000	3,000	7,103	7,103	(4,103)	
0	0	0	0	0	Training	0	500	500	0	0	500	
0	0	0	0	0	Vehicle - R & M	0	1,000	1,000	687	1,000	0	
0	0	0	0	0	Vehicle - Fuel	0	3,000	3,000	820	1,000	2,000	
0	0	0	0	0	Vehicle - hire / lease	0	7,800	7,800	15,989	15,989	(8,189)	
0	0	0	0	0	Printing & Stationery	0	250	250	11	100	150	
0	0	0	0	0	Mobile phone	0	300	300	192	300	0	
0	0	0	0	0	Uniform / Protective clothing	0	500	500	40	200	300	
0	0	0	0	0	Events Expenditure	0	0	0	661	811	(811)	
0	0	0	0	0	Adverts & Promotion	0	0	0	150	300	(300)	
0	0	0	0	0	Equipment Tools & Materials	0	2,000	2,000	9,474	9,474	(7,474)	
0	0	0	0	0	Equipment Hire	0	500	500	0	750	(250)	
0	0	0	0	0	Seeds and plants	0	18,000	18,000	16,759	20,000	(2,000)	
0	0	0	0	0	Nursery Facilities	0	0	0	2,100	2,100	(2,100)	
0	0	0	0	0	Miscellaneous	0	410	410	71	500	(90)	Planning application for Ski Centre
0	0	0	0	0	Waste	0	750	750	441	1,000	(250)	
16,440	23,541	(7,101)	0	(7,101)	Working Budget	0	0	0	0	0	0	
					Yeovil Country Park:							
73,690	51,486	22,204	0	22,204	Salaries - Basic & NI	78,640	0	78,640	72,166	80,999	(2,359)	
11,610	8,262	3,348	0	3,348	Salaries - Pension	15,540	0	15,540	17,272	18,842	(3,302)	
600	0	600	0	600	Overtime	620	0	620	255	500	120	
220	0	220	0	220	Subsistence	220	0	220	0	220	0	
12,450	0	12,450	0	12,450	Wages (Casual)	13,000	0	13,000	18,948	20,670	(7,670)	
1,740	965	775	0	775	Training	1,740	0	1,740	26	1,000	740	
0	509	(509)	0	(509)	Advertising for staff	0	0	0	0	0	0	
3,530	474	3,056	0	3,056	Repairs and Maintenance Buildings	3,660	0	3,660	0	1,000	2,660	
160	1,652	(1,492)	0	(1,492)	Health & Safety at work	160	0	160	2,827	2,864	(2,704)	
0	11,165	(11,165)	0	(11,165)	Tree works	0	0	0	2,880	8,000	(8,000)	
550	109	441	0	441	Repairs and Maintenance Plant	570	0	570	0	570	0	
0	396	(396)	0	(396)	Repairs and Maintenance Equipment	0	0	0	0	800	(800)	
8,970	2,702	6,268	0	6,268	Internal Ground Comm Charge	8,970	0	8,970	2,803	3,500	5,470	
0	13,631	(13,631)	0	(13,631)	Grounds Maintenance	0	0	0	0	0	0	
200	0	200	0	200	Landscaping	200	0	200	0	200	0	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
70	0	70	0	70	Vandalism	70	0	70	0	70	0	
210	2,607	(2,397)	0	(2,397)	Electricity	630	0	630	8,094	8,094	(7,464)	
60	23	37	0	37	Sewerage	60	0	60	14	500	(440)	
40	5	35	0	35	Water	40	0	40	99	800	(760)	
5,170	2,086	3,084	0	3,084	Cleaning	5,350	0	5,350	3,275	3,500	1,850	
440	615	(175)	0	(175)	Skip Hire	460	0	460	0	1,000	(540)	
0	652	(652)	0	(652)	Security - Fire and Intruder	100	0	100	0	1,000	(900)	
10,090	3,629	6,461	0	6,461	Vehicles - R & M	10,440	(1,500)	8,940	2,338	5,000	3,940	
0	383	383	0	383	Fuel	0	1,500	1,500	984	1,000	500	
0	0	0	0	0	Travel Allowance	0	0	0	21	21	(21)	
2,160	147	2,013	0	2,013	Printing and Stationery	2,240	0	2,240	274	500	1,740	
60	0	60	0	60	Photographic work	60	0	60	0	60	0	
0	63	(63)	0	(63)	Mobile phone	0	250	250	376	400	(150)	
4,090	15,964	(11,874)	0	(11,874)	IT Consultant & professional fees	4,230	0	4,230	1,822	4,230	0	
0	2,873	(2,873)	0	(2,873)	IT	0	0	0	16	16	(16)	
0	2,932	(2,932)	0	(2,932)	Website	0	0	0	341	1,000	(1,000)	
0	0	0	0	0	Coaching	0	0	0	1,470	1,470	(1,470)	
820	1,618	(798)	0	(798)	Uniform / Protective clothing	850	0	850	168	800	50	
1,550	295	1,255	0	1,255	Volunteer Expenses	1,600	0	1,600	1,763	3,526	(1,926)	
1,820	0	1,820	0	1,820	Events Expenditure	1,880	0	1,880	765	1,880	0	
1,090	0	1,090	0	1,090	Adverts/promotions	1,130	0	1,130	0	500	630	
6,450	3,564	2,886	0	2,886	Equipment, Tools and Materials	6,680	0	6,680	12,711	14,485	(7,805)	
130	0	130	0	130	Equipment Hire	140	0	140	0	0	140	
0	0	0	0	0	Sports & Play Equipment	0	0	0	222	222	(222)	
2,530	595	1,935	0	1,935	Seeds, plants and plaques	2,530	0	2,530	53	1,000	1,530	
2,740	1,503	1,237	0	1,237	Misc Expenditure	2,740	0	2,740	1,312	1,757	983	
16,480	16,331	149	0	149	Payment to Contractors	17,060	0	17,060	1,250	10,000	7,060	
					Ninesprings Café							
65,780	73,603	(7,823)	0	(7,823)	Salaries - Basic & NI	73,300	0	73,300	54,574	72,766	534	
12,170	6,462	5,708	0	5,708	Salaries - Pension	14,580	0	14,580	13,681	18,241	(3,661)	
15,940	1,135	14,805	0	14,805	Overtime	7,000	0	7,000	2,600	3,000	4,000	
41,490	0	41,490	0	41,490	Wages (Casual)	103,800	0	103,800	79,544	106,058	(2,258)	
0	32	(32)	0	(32)	Training	0	0	0	106	106	(106)	
7,600	2,142	5,458	0	5,458	Repairs and Maintenance Buildings	7,870	0	7,870	4,666	7,000	870	
810	0	810	0	810	Maintenance Reserve	840	0	840	0	1,500	(660)	
210	10	200	0	200	Health & Safety at work	220	0	220	68	110	110	
0	3,222	(3,222)	0	(3,222)	Equipment Maintenance	0	0	0	4,395	5,445	(5,445)	Ice machine failure; coffee machine & shutter
12,210	6,013	6,197	0	6,197	Electricity	12,310	0	12,310	2,776	16,659	(4,349)	
5,010	3,405	1,605	0	1,605	Business Rates	5,190	0	5,190	5,115	5,115	75	
1,290	599	691	0	691	Sewerage	1,340	0	1,340	274	1,000	340	
1,600	774	826	0	826	Water	1,660	0	1,660	350	1,000	660	
6,070	105	5,965	0	5,965	Skip Hire	6,280	0	6,280	0	500	5,780	
0	2,384	(2,384)	0	(2,384)	Cleaning & Domestic supplies	0	0	0	1,422	2,543	(2,543)	
0	271	(271)	0	(271)	Sanitary	100	0	100	1,680	1,680	(1,580)	
1,470	2,590	(1,120)	0	(1,120)	Security - Fire and Intruder	1,520	0	1,520	2,316	2,391	(871)	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
0	2,602	(2,602)	0	(2,602)	CCTV	0	0	0	0	2,000	(2,000)	
2,010	0	2,010	0	2,010	Operational Costs	2,080	0	2,080	0	100	1,980	
1,270	2,214	(944)	0	(944)	Printing & Stationery	1,310	0	1,310	1,025	1,300	10	
0	0	0	0	0	Phones & Mobile	0	540	540	315	631	(91)	
170	1,929	(1,759)	0	(1,759)	IT	5,700	0	5,700	5,925	6,463	(763)	
166,430	86,157	80,273	0	80,273	Provisions	172,260	0	172,260	123,976	150,000	22,260	
230	3,610	(3,380)	0	(3,380)	Catering Equipment	240	0	240	391	641	(401)	
60	0	60	0	60	Hospitality	60	0	60	0	100	(40)	
660	0	660	0	660	Uniform / Protective clothing	660	0	660	376	600	60	
5,600	3,282	2,318	0	2,318	Electronic Bank Charges	5,800	0	5,800	3,741	5,000	800	
0	451	(451)	0	(451)	Misc	0	0	0	(2)	500	(500)	
0	(29)	29	0	29	Money Collection Service	0	0	0	1,219	1,625	(1,625)	
1,490	278	1,212	0	1,212	Equipment Tools & Materials	1,540	0	1,540	1,394	1,394	146	
4,470	0	4,470	0	4,470	Payment to Contractors	4,630	0	4,630	0	0	4,630	
0	1,414	(1,414)	0	(1,414)	Waste collection	0	0	0	1,098	1,465	(1,465)	
			0		Yeovil Recreation Centre							
167,910	138,378	29,532	0	29,532	Salaries - Basic & NI	212,380	0	212,380	188,529	215,162	(2,782)	
31,210	25,223	5,987	0	5,987	Salaries - Pension	42,350	0	42,350	39,602	43,621	(1,271)	
800	79	721	0	721	Overtime	820	0	820	14,255	14,255	(13,435)	
14,150	938	13,212	0	13,212	Wages (Casual)	4,000	0	4,000	10,786	10,786	(6,786)	
20	160	(140)	0	(140)	Training	20	0	20	3,362	3,362	(3,342)	
0	300	(300)	0	(300)	Advertising for staff	0	0	0	0	300	(300)	
36,040	8,739	27,301	0	27,301	Repairs and Maintenance Buildings	37,300	0	37,300	11,312	37,300	0	
0	0	0	0	0	Repair & Maintenance - Plants	0	0	0	49,092	50,996	(50,996)	Water Heater
0	6,995	(6,995)	0	(6,995)	Specialist Works	0	0	0	0	0	0	Specialist cleaning for Athletic track last year
690	1,030	(340)	0	(340)	Health & Safety at work	710	0	710	3,154	3,204	(2,494)	
0	144	(144)	0	(144)	Grounds Maintenance	0	0	0	0	0	0	
0	1,200	(1,200)	0	(1,200)	Tree works	0	0	0	1,720	2,000	(2,000)	
0	2,958	(2,958)	0	(2,958)	Repairs and Maintenance Equipment	0	0	0	915	1,000	(1,000)	
40,950	41,106	(156)	0	(156)	Electricity	42,570	0	42,570	52,433	53,000	(10,430)	Need to split cost between Café & Rec
9,650	11,270	(1,620)	0	(1,620)	Gas	10,140	0	10,140	7,525	16,905	(6,765)	
7,700	4,236	3,464	0	3,464	Business Rates	7,970	0	7,970	6,362	6,362	1,608	
2,170	455	1,715	0	1,715	Sewerage	2,250	0	2,250	2,779	4,000	(1,750)	
3,630	884	2,746	0	2,746	Water	2,500	0	2,500	3,726	10,000	(7,500)	
0	612	(612)	0	(612)	Gritting	0	0	0	396	500	(500)	
0	0	0	0	0	SLA - Yeovil Olympiads	0	0	0	278	400	(400)	
136,621	0	136,621	0	136,621	Internal Ground Comm Charge	0	0	0	833	833	(833)	
3,750	2,690	1,060	0	1,060	Security - Fire and Intruder	3,880	0	3,880	5,009	5,100	(1,220)	
0	634	(634)	0	(634)	CCTV	0	0	0	200	500	(500)	
860	113	747	0	747	Cleaning & Domestic supplies	890	0	890	1,519	3,038	(2,148)	
150	5,651	(5,501)	0	(5,501)	Sanitary	160	0	160	10,968	11,965	(11,805)	
3,190	1,010	2,180	0	2,180	Skip Hire	3,300	0	3,300	0	1,600	1,700	
0	9,524	(9,524)	0	(9,524)	Vehicles - R & M	0	0	0	9,288	9,288	(9,288)	
0	0	0	0	0	Vehicles - fuel	0	0	0	3,143	4,000	(4,000)	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
0	0	0	0	0	Travel Allowance	0	0	0	266	500	(500)	
200	49	151	0	151	Printing & Stationery	210	0	210	570	1,141	(931)	
0	0	0	0	0	Phones & Mobile	0	960	960	777	1,555	(595)	
220	2,855	(2,635)	0	(2,635)	IT Support	7,450	0	7,450	5,710	6,000	1,450	
0	1,607	(1,607)	0	(1,607)	IT Hardware	0	0	0	183	2,000	(2,000)	
0	1,581	(1,581)	0	(1,581)	Website	0	0	0	899	1,000	(1,000)	
50	0	50	0	50	Consultant & professional fees	50	0	50	1,775	1,775	(1,725)	Hot Water Report
2,180	0	2,180	0	2,180	Coaching Fees	2,260	0	2,260	0	0	2,260	
1,230	299	931	0	931	Provisions	1,270	0	1,270	237	500	770	
420	829	(409)	0	(409)	Uniform / Protective clothing	440	0	440	44	1,000	(560)	
0	0	0	0	0	Events Expenditure	0	0	0	46	46	(46)	
0	0	0	0	0	Adverts / Promotions	0	0	0	500	500	(500)	
4,310	1,658	2,652	0	2,652	Electronic Bank Charges	4,460	0	4,460	1,526	4,000	460	
28,420	3,202	25,218	0	25,218	Equipment, Tools & Materials	29,420	7,480	36,900	28,036	30,000	6,900	
1,020	29	991	0	991	Cleaning and Domestic Equipment	1,060	0	1,060	315	400	660	
430	17,544	(17,114)	0	(17,114)	Sports & Play Equipment	450	0	450	3,431	5,000	(4,550)	
0	179	(179)	0	(179)	Money Collection Service	0	0	0	460	500	(500)	
510	411	99	0	99	Misc	530	0	530	10	1,000	(470)	
4,260	0	4,260	0	4,260	Project Expenditure	4,410	0	4,410	0	5,000	(590)	
4,650	14,551	(9,901)	0	(9,901)	Payment to Contractors	4,810	0	4,810	12,039	23,841	(19,031)	
0	0	0	0	0	Waste collection	0	0	0	488	500	(500)	
0	0	0	164,213	(164,213)	Reserves	0	0	0	0	0	0	
					The Rec Café							
65,780	73,281	(7,501)	0	(7,501)	Salaries - Basic & NI	74,110	0	74,110	45,415	60,554	13,556	
12,170	9,844	2,326	0	2,326	Salaries - Pension	14,730	0	14,730	15,059	20,078	(5,348)	
13,860	0	13,860	0	13,860	Overtime	8,500	0	8,500	888	1,184	7,316	
51,110	0	51,110	0	51,110	Wages (Casual)	96,770	0	96,770	74,842	99,789	(3,019)	
20	64	(44)	0	(44)	Training	20	0	20	90	90	(70)	
3,200	301	2,900	0	2,900	Repairs and Maintenance Buildings	3,310	0	3,310	0	1,750	1,560	
200	0	200	0	200	Repairs and Maintenance Plant	210	0	210	0	500	(290)	
5,660	0	5,660	0	5,660	Maintenance Reserve	5,860	0	5,860	0	5,000	860	
0	0	0	0	0	Health & Safety at work	0	0	0	180	230	(230)	
0	2,380	(2,380)	0	(2,380)	Repairs and Maintenance Equipment	0	0	0	3,622	4,122	(4,122)	
0	1,712	(1,712)	0	(1,712)	Cleaning & Domestic Supplies	0	0	0	1,287	2,322	(2,322)	
5,100	0	5,100	0	5,100	Electricity	5,280	0	5,280	0	0	5,280	
3,200	0	3,200	0	3,200	Business Rates	3,310	0	3,310	0	3,200	110	
270	0	270	0	270	Sewerage	280	0	280	0	0	280	
1,500	0	1,500	0	1,500	Water	1,550	0	1,550	0	0	1,550	
2,650	0	2,650	0	2,650	Skip Hire	2,740	0	2,740	0	0	2,740	
550	12	538	0	538	Security - Fire and Intruder	270	0	270	0	200	70	
1,850	0	1,850	0	1,850	Operational Costs	1,920	0	1,920	0	0	1,920	
230	198	32	0	32	Printing & Stationery	240	0	240	75	240	0	
0	0	0	0	0	Phones & Mobile	0	120	120	177	355	(235)	
0	507	(507)	0	(507)	IT	0	0	0	5,811	6,500	(6,500)	
110,910	65,455	45,455	0	45,455	Provisions	114,790	0	114,790	98,404	124,388	(9,598)	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
0	587	(587)	0	(587)	Catering Equipment	500	0	500	542	792	(292)	
0	0	0	0	0	Uniform / PPE	0	0	0	199	399	(399)	
7,230	0	7,230	0	7,230	Equipment Tools & Materials	7,480	(7,480)	0	0	0	0	
0	153	(153)	0	(153)	Money Collection Service	0	0	0	527	574	(574)	
0	2,441	(2,441)	0	(2,441)	Waste	500	0	500	2,173	3,500	(3,000)	
0	265	(265)	0	(265)	Electronic Bank Charges	0	0	0	1,932	2,108	(2,108)	
0	7	(7)	0	(7)	Miscellaneous	0	0	0	(66)	100	(100)	
2,200	(4,400)	6,600	6,600	0	Water Mains Refurbishment/Repairs	0	0	0	0	0	0	
1,693,981	1,081,096	613,650	235,745	377,905	Total Expenditure	2,107,710	(45,790)	2,061,920	1,725,583	2,226,926	(165,006)	
					INCOME							
					Open Spaces & Play Areas:							
0	0	0	0	0	Grants	0	0	0	(1,722)	(1,722)	1,722	Grant from the Tree Council
0	0	0	0	0	Licences	0	0	0	(60)	(60)	60	
					Yeovil in Bloom:							
0	0	0	0	0	Income	0	0	0	(1,225)	(1,225)	1,225	Watering & Care of Planters in Town
					Yeovil Rec							
0	0	0	0	0	Grants	0	0	0	(2,248)	(2,248)	2,248	
0	0	0	0	0	Contributions	0	0	0	(549)	(549)	549	
0	(10,000)	10,000	0	10,000	Contribution from Yeovil Without Parish Council	(10,000)	0	(10,000)	(10,000)	(10,000)	0	
0	(1,640)	1,640	0	1,640	Sales of Meals/Refreshments - Std	0	0	0	(430)	(1,000)	1,000	
(62,860)	0	(62,860)	0	(62,860)	Fees & Charges - Std	(65,060)	55,000	(10,060)	0	0	(10,060)	Fees split over hire fees
(41,840)	(38,465)	(3,375)	0	(3,375)	Hire Fee - AGP	(43,300)	0	(43,300)	(41,179)	(43,000)	(300)	
0	(15,251)	15,251	0	15,251	Hire Fee - Athletics	0	(16,150)	(16,150)	(28,430)	(31,015)	14,865	
0	(6,548)	6,548	0	6,548	Hire Fee - Football	0	(980)	(980)	(3,929)	(10,000)	9,020	
0	(16,033)	16,033	0	16,033	Hire Fee - Golf/Pitch & Putt	0	(31,380)	(31,380)	(37,155)	(37,155)	5,775	
0	(784)	784	0	784	Hire Fee - Tennis Court	0	(6,250)	(6,250)	(6,910)	(6,910)	660	
0	(180)	180	0	180	Licences	0	(240)	(240)	(240)	(240)	0	
0	(800)	800	0	800	Car Park Rental	(11,600)	0	(11,600)	(1,600)	(1,600)	(10,000)	
(8,060)	(4,556)	(3,505)	0	(3,505)	Community Room Hire	(8,340)	0	(8,340)	(7,143)	(7,500)	(840)	
(8,770)	0	(8,770)	0	(8,770)	Sports Coaching	(9,080)	0	(9,080)	0	0	(9,080)	
0	0	0	0	0	Sale of Vehicle	0	0	0	(2,000)	(2,000)	2,000	
0	0	0	0	0	Memorial Donations	0	0	0	(2,219)	(2,219)	2,219	
(80)	0	(80)	0	(80)	Rents	(80)	0	(80)	0	(80)	0	
					Yeovil Country Park							
0	(10,000)	10,000	0	10,000	Contribution from Yeovil Without Parish Council	(10,000)	0	(10,000)	(10,000)	(10,000)	0	
0	0	0	0	0	Other grants / contributions	0	0	0	(2,740)	(2,740)	2,740	FoYCP contributing to Yoga in the Park
(41,690)	0	(41,690)	0	(41,690)	Agency Reimbursements	(9,300)	0	(9,300)	0	0	(9,300)	
(10,880)	0	(10,880)	0	(10,880)	Commuted Sums	0	0	0	0	0	0	
(1,800)	(71)	(1,729)	0	(1,729)	Sales - Std	(1,860)	0	(1,860)	(429)	(500)	(1,360)	
(80)	(101)	21	0	21	Third Party Sales	(80)	0	(80)	(361)	(500)	420	
0	(895)	895	0	895	Donations	0	0	0	(292)	(292)	292	
(2,150)	0	(2,150)	0	(2,150)	Fees & Charges - Std	(2,230)	0	(2,230)	0	0	(2,230)	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
(1,490)	0	(1,490)	0	(1,490)	Ice Cream Van Licence	(1,540)	0	(1,540)	(417)	(417)	(1,123)	
(770)	0	(770)	0	(770)	Grazing Rights	(800)	0	(800)	(639)	(639)	(161)	
(110)	0	(110)	0	(110)	Rents	(110)	0	(110)	0	0	(110)	
			0		Ninesprings Café							
(70)	(251,684)	251,614	0	251,614	Sales - Std	(70)	0	(70)	(9)	(10)	(60)	
(367,970)	0	(367,970)	0	(367,970)	Sales of Meals/Refreshments - Std	(380,850)	0	(380,850)	(341,695)	(380,850)	0	
(2,080)	(223)	(1,857)	0	(1,857)	Sales of Meals/Refreshments - Z	(2,150)	0	(2,150)	(134)	(200)	(1,950)	
0	0	0	0	0	Third Party Sales	0	0	0	(6)	(6)	6	
			0		The Rec Café							
(360)	(125,986)	125,626	0	125,626	Sales - Std	(370)	370	0	0	0	0	
(252,930)	(466)	(252,464)	0	(252,464)	Sales of Meals/Refreshments - Std	(261,780)	0	(261,780)	(249,352)	(261,780)	0	
0	0	0	0	0	Sales of Meals/Refreshments - Z	0	(370)	(370)	(986)	(986)	616	
(190)	(41,329)	41,139	0	41,139	Fees & Charges - Std	(200)	0	(200)	0	(150)	(50)	
			0		Allotments							
(100)	(97)	(4)	0	(4)	Keys	(100)	0	(100)	0	0	(100)	3rd party cash
0	0	0	0	0	Grants	0	0	0	(9,465)	(9,465)	9,465	
(22,200)	(21,720)	(480)	0	(480)	Rent	(24,500)	0	(24,500)	(23,421)	(24,500)	0	
0	(375)	375	0	375	Misc Income	0	0	0	(156)	(180)	180	
(2,090)	(2,088)	(2)	0	(2)	Lease	(2,090)	0	(2,090)	(2,359)	(2,359)	269	
(1,500)	(3,198)	1,698	0	1,698	Water Charge	(1,500)	0	(1,500)	(3,760)	(3,760)	2,260	
(830,070)	(552,488)	(277,582)	0	(277,582)	Total Income	(846,990)	0	(846,990)	(793,261)	(857,857)	10,867	
863,911	528,608	336,068	235,745	100,323	Net Expenditure	1,260,720	(45,790)	1,214,930	932,322	1,369,069	(154,139)	

Planning Committee

2024/25			2025/26				Notes
Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	
			EXPENDITURE				
1,000	0	1,000	1,000	0	0	1,000	
1,000	0	1,000	1,000	0	0	1,000	
			INCOME				
0	0	0	0	0	0	0	
0	0	0	0	0	0	0	
1,000	0	1,000	1,000	0	0	1,000	

Culture, Events and Promotions Committee

2024/25					2025/26							Notes
Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)	Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)		
EXPENDITURE												
Director of Culture:												
64,670	46,493	18,177	0	18,177	Salaries - Basic & NI	69,610	0	69,610	64,814	70,095	(485)	3.2% payaward for 2025/26
12,920	7,879	5,041	0	5,041	Salaries - Pension	13,650	0	13,650	13,426	13,738	(88)	
0	173	(173)	0	(173)	Other Costs	0	0	0	834	1,000	(1,000)	
12,400	12,441	(41)	0	(41)	Mayoral allowance	12,770	0	12,770	2,555	2,555	10,215	£11,178 returned by previous Mayor as not spent
0	(83)	83	0	83	Other Mayor Costs	0	0	0	41	41	(41)	
0	138	(138)	0	(138)	Travel Costs - Ex Officios	200	0	200	24	100	100	
0	98	(98)	308	(406)	Mace Bearer	1,000	0	1,000	565	681	319	3.2% payaward for 2025/26
3,500	3,500	0	0	0	Band Costs	3,500	0	3,500	0	3,500	0	
Christmas Lights:												
52,000	32,194	19,806	19,806	0	Hire, Installation & Safety Checks	54,840	0	54,840	55,214	55,214	(374)	
30	0	30	0	30	Christmas Lights Competition	30	0	30	0	0	30	
2,000	8,069	(6,069)	0	(6,069)	Christmas Lights Switch On Event	8,000	0	8,000	7,040	8,000	0	
Community Heritage:												
33,340	23,388	9,952	0	9,952	Salaries - Basic & NI	36,820	0	36,820	33,990	37,073	(253)	3.2% payaward for 2025/26
5,890	3,952	1,938	0	1,938	Salaries - Pension	6,340	0	6,340	5,846	6,377	(37)	
0	0	0	0	0	Health & Safety at work	0	0	0	90	90	(90)	
0	9,883	(9,883)	0	(9,883)	Business Rates	0	0	0	14,845	14,845	(14,845)	
0	0	0	0	0	Cleaning & Domestic supplies	0	0	0	38	41	(41)	
70	0	70	0	70	Travelling	70	0	70	116	127	(57)	
1,740	904	836	0	836	Printing & Stationery	1,800	0	1,800	874	1,200	600	
0	0	0	0	0	Phone & Mobile	0	540	540	451	774	(234)	
10	2,232	(2,222)	0	(2,222)	IT	7,000	0	7,000	4,204	5,000	2,000	
0	0	0	0	0	IT Hardware	0	0	0	389	389	(389)	
0	4,230	(4,230)	0	(4,230)	Consultancy	0	0	0	0	0	0	
10	0	10	0	10	Uniform / Protective clothing	10	0	10	0	0	10	
10	20	(10)	0	(10)	Volunteer Expenses	10	0	10	0	500	(490)	
10	99	(89)	0	(89)	Subscriptions	10	0	10	180	180	(170)	
1,860	0	1,860	0	1,860	Events Expenditure	1,500	0	1,500	792	792	708	
320	0	320	0	320	Equipment, Tools & Materials	330	0	330	987	987	(657)	
0	541	(541)	0	(541)	Miscellaneous	0	0	0	30	600	(600)	
15,000	10,000	5,000	0	5,000	SC - Overheads recharge	15,530	0	15,530	0	15,000	530	
0	9,339	(9,339)	0	(9,339)	SLA - South West Heritage Trust	28,020	0	28,020	28,689	28,689	(669)	
650	(996)	1,646	1,646	0	Customised souvenirs	0	0	0	0	0	0	
5,000	4,750	250	0	250	Eats:Festival	4,700	0	4,700	4,690	4,690	10	
1,000	0	1,000	0	1,000	Love Yeovil	1,000	0	1,000	0	0	1,000	
75,000	(12,490)	87,490	0	87,490	Resourcing Yeovil Celebrates....	0	0	0	0	0	0	
0	3,070	(3,070)	0	(3,070)	D Day	0	0	0	0	0	0	
0	591	(591)	0	(591)	V E Day	4,000	0	4,000	3,261	3,261	739	
10,000	9,792	208	0	208	Super Saturday	10,000	0	10,000	8,196	8,196	1,804	
1,260	2,249	(989)	0	(989)	Town Crier	1,260	0	1,260	700	1,260	0	
1,820	1,761	59	0	59	Yeovil Open Town Crier Competition	1,820	0	1,820	1,275	1,820	0	
2,000	(3,534)	5,534	5,534	0	Regalia	1,000	0	1,000	1,202	1,202	(202)	
1,600	1,570	30	0	30	Remembrance Sunday	1,500	0	1,500	1,961	1,961	(461)	
11,400	1,000	10,400	0	10,400	Holiday Playscheme contribution	11,800	(11,800)	0	0	0	0	Move to IPA
Westlands:												
310,630	425,837	(115,207)	0	(115,207)	Salaries - Basic & NI	645,220	(73,350)	571,870	501,063	550,409	21,461	3.2% payaward for 2025/26

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
52,360	72,088	(19,728)	0	(19,728)	Salaries - Pension	127,880	(14,520)	113,360	112,096	149,461	(36,101)	0.2% payaward for 2025/26
0	3,105	(3,105)	0	(3,105)	Overtime	0	0	0	2,961	2,961	(2,961)	
50,000	0	50,000	0	50,000	Wages (Casual)	67,300	65,930	133,230	133,463	145,000	(11,770)	
220	711	(491)	0	(491)	Training	230	0	230	216	230	0	
58,010	32,455	25,555	6,000	19,555	Repairs and Maintenance Buildings	60,040	0	60,040	41,227	55,000	5,040	
16,090	18,208	(2,118)	0	(2,118)	Repairs and Maintenance Plant	16,650	0	16,650	622	622	16,028	
0	0	0	0	0	Technical	0	0	0	29,382	40,000	(40,000)	
600	186	414	0	414	Health & Safety at work	620	0	620	4,147	4,147	(3,527)	including pest control
0	0	0	0	0	Repairs & Maintenance Equipment	0	0	0	5,419	5,419	(5,419)	
66,340	74,830	(8,490)	0	(8,490)	Electricity	108,350	0	108,350	103,756	125,000	(16,650)	
28,470	0	28,470	0	28,470	Gas	29,470	(29,470)	0	0	0	0	
27,780	19,266	8,514	0	8,514	Business Rates	28,750	0	28,750	29,415	29,415	(665)	
5,830	0	5,830	0	5,830	Sewerage	6,030	0	6,030	0	5,000	1,030	
5,380	0	5,380	0	5,380	Water	5,570	0	5,570	0	5,000	570	
0	360	(360)	0	(360)	Gritting	0	0	0	501	800	(800)	£360 in relation to 2024/25
16,560	2,586	13,974	0	13,974	Cleaning & Domestic supplies	17,140	0	17,140	3,879	7,000	10,140	
0	0	0	0	0	Specialist Cleaning	0	0	0	1,407	1,407	(1,407)	Window cleaning & Pest control
0	874	(874)	0	(874)	Skip Hire	0	0	0	239	239	(239)	
240	0	240	0	240	Maintenance Agreement Charges	250	0	250	1,249	1,249	(999)	
40,590	4,838	35,752	0	35,752	Security - Fire / Intruder / Key holding	42,010	0	42,010	6,538	7,500	34,510	
0	3,069	(3,069)	0	(3,069)	Security - Events	0	0	0	8,160	9,590	(9,590)	
150	0	150	0	150	Travelling Allowance	160	0	160	777	777	(617)	
0	4,079	(4,079)	0	(4,079)	Printing & Stationery	0	0	0	3,896	5,000	(5,000)	
30	39,907	(39,877)	0	(39,877)	Printing of Publications	30	0	30	37,255	45,500	(45,470)	
270	4,369	(4,099)	0	(4,099)	Photographic Work	280	0	280	1,840	3,500	(3,220)	
0	15,146	(15,146)	0	(15,146)	Postage	1,000	0	1,000	19,144	19,500	(18,500)	
0	0	0	0	0	Phone & Mobile	0	9,020	9,020	7,512	9,020	0	
280	15,434	(15,154)	0	(15,154)	IT	20,000	0	20,000	29,960	32,000	(12,000)	Including till
0	3,539	(3,539)	11,000	(14,539)	IT Hardware	0	0	0	14,334	14,334	(14,334)	
0	672	(672)	0	(672)	Website	0	0	0	2,109	2,200	(2,200)	
2,980	5,639	(2,659)	0	(2,659)	Office Furniture	3,000	0	3,000	83	83	2,917	
3,710	0	3,710	0	3,710	Consultant & professional fees	3,840	0	3,840	1,588	1,588	2,253	
750	1,093	(343)	0	(343)	Hospitality	780	0	780	968	1,500	(720)	
0	231	(231)	0	(231)	Purchases for resale	0	0	0	0	0	0	
0	770	(770)	0	(770)	Uniform / Protective clothing	0	0	0	329	900	(900)	
0	190	(190)	0	(190)	Subscriptions	0	0	0	11,998	12,000	(12,000)	Artifax, Rotacloud
110	1,842	(1,732)	0	(1,732)	Events Expenditure	110	0	110	3,340	3,340	(3,230)	
31,160	44,957	(13,797)	0	(13,797)	Adverts/Promotions	32,250	0	32,250	84,522	90,000	(57,750)	
8,110	16,162	(8,052)	0	(8,052)	Performance Rights Licence	8,400	0	8,400	14,529	20,000	(11,600)	
90	561	(471)	0	(471)	Licences	90	0	90	295	295	(205)	
7,570	39,291	(31,721)	0	(31,721)	Electronic Bank Charges	7,840	0	7,840	51,917	55,000	(47,160)	
0	497	(497)	0	(497)	Misc	0	0	0	5,619	5,619	(5,619)	Panto T-shirts & Hoodies
287,270	607,410	(320,140)	0	(320,140)	Performance Costs	297,230	0	297,230	928,937	1,000,000	(702,770)	
0	0	0	0	0	Country Music Festival	5,000	0	5,000	0	5,000	0	
60	24,000	(23,940)	0	(23,940)	Equipment, Tools & Materials	60	0	60	462	462	(402)	
14,280	8,640	5,640	0	5,640	Equipment hire	14,780	0	14,780	9,585	12,000	2,780	
0	0	0	0	0	Cleaning Equipment	0	0	0	1,835	1,835	(1,835)	
130	0	130	0	130	Floral Decorations	130	0	130	242	242	(112)	Various plants for Lit Fest
3,940	19,517	(15,577)	0	(15,577)	Arts & Engagement	4,080	0	4,080	41,837	45,000	(40,920)	
0	679	(679)	0	(679)	Money Collection Service	0	0	0	1,071	1,500	(1,500)	
1,490	277	1,213	0	1,213	Payment to Contractors	1,540	0	1,540	3,651	3,651	(2,111)	
0	4,102	(4,102)	0	(4,102)	Waste collection	0	0	0	5,787	7,000	(7,000)	
			0		Westlands Front of House:							

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
253,220	192,983	60,237	0	60,237	Salaries - Basic & NI	0	73,350	73,350	86,395	94,249	(20,899)	3.2% payaward for 2025/26
49,750	9,266	40,484	0	40,484	Salaries - Pension	0	14,520	14,520	29,189	31,842	(17,322)	
0	604	(604)	0	(604)	Overtime	0	0	0	0	0	0	
216,010	0	216,010	0	216,010	Wages (Casual)	294,000	(65,930)	228,070	249,336	272,003	(43,933)	
0	108	(108)	0	(108)	Training	0	0	0	0	0	0	
0	0	0	0	0	Advertising for Staff	0	0	0	80	137	(137)	
390	5,308	(4,918)	0	(4,918)	Repairs and Maintenance Buildings	400	0	400	586	586	(186)	Lights at Lounge Bar
190	56	134	0	134	Health & Safety at work	200	0	200	32	103	97	
4,220	2,791	1,429	0	1,429	Repairs and Maintenance Equipment	4,370	0	4,370	11,752	11,752	(7,382)	Beer cellar cooling system, Oven & Glass washer, ice machine
0	0	0	0	0	Gas	0	29,470	29,470	0	18,000	11,470	
0	78	(78)	0	(78)	Environmental Levy	0	0	0	0	100	(100)	Culligan was invoicing this last year
4,640	6,938	(2,298)	0	(2,298)	Cleaning	1,800	0	1,800	4,059	4,401	(2,601)	
290	566	(276)	0	(276)	Printing & Stationery	300	0	300	811	1,000	(700)	
30	0	30	0	30	Printing of Publications	30	0	30	0	0	30	
3,120	12,725	(9,605)	0	(9,605)	Icecream Provision	3,230	0	3,230	12,072	15,000	(11,770)	
200	354	(154)	0	(154)	Confectionery Purchase	210	0	210	790	861	(651)	
146,780	112,267	34,513	0	34,513	Restaurant Provisions café bar	151,920	0	151,920	171,680	187,287	(35,367)	
870	15,810	(14,940)	0	(14,940)	Provisions (FOH)	900	0	900	0	0	900	
95,210	94,054	1,156	0	1,156	Bar purchases	98,540	0	98,540	131,865	140,000	(41,460)	
220	8,278	(8,058)	0	(8,058)	Purchases for resale	230	0	230	665	1,000	(770)	
1,500	2,641	(1,141)	0	(1,141)	Rental Catering Machines	1,550	0	1,550	2,228	3,000	(1,450)	
7,010	5,257	1,753	15,000	(13,247)	Catering Equipment	7,000	0	7,000	17,497	17,497	(10,497)	
180	0	180	0	180	Hospitality	190	0	190	191	191	(1)	
140	58	82	0	82	Uniform / Protective clothing	150	0	150	108	150	0	
0	790	(790)	0	(790)	Subscriptions	0	0	0	3,235	3,500	(3,500)	OpenTable & Order Board
40	3,410	(3,370)	0	(3,370)	Events Expenditure	40	0	40	2,968	4,500	(4,460)	
	31	(31)	0	(31)	Bank Charges	0	0	0	3,491	3,800	(3,800)	
1,220	177	1,043	0	1,043	Equipment, Tools & Materials	1,260	0	1,260	2,800	2,800	(1,540)	New dishwasher
2,360	360	2,000	0	2,000	Equipment hire	2,440	0	2,440	3,073	3,073	(633)	
140	22	118	0	118	Cleaning and domestic equipment	150	0	150	1,917	1,917	(1,767)	
30	0	30	0	30	Floral decorations	30	0	30	0	0	30	
910	18	892	0	892	Misc Expenditure	940	0	940	8	40	900	
2,265,680	0	2,265,680	209,470	2,056,210	Octagon	2,265,680	0	2,265,680	0	209,470	2,056,210	
1,000	0	1,000	0	1,000	Octagon Summer School - SLA	0	1,000	1,000	1,000	1,000	0	Move from FPE
0	0	0	0	0	Arts & engagement Outreach Programme	0	5,000	5,000	5,000	5,000	0	Funded from Contingency
5,000	5,000	0	0	0	Yeovil Art Space (SLA)	5,000	0	5,000	5,000	5,000	0	
2,000	2,000	0	0	0	Yeovil Together	2,000	0	2,000	2,000	2,000	0	
4,419,340	2,182,619	2,236,721	268,764	1,967,957	Total Expenditure	4,696,790	3,760	4,700,550	3,278,307	3,875,531	825,019	
					INCOME							
					Westlands:							
(44,710)	(40,000)	(4,710)	0	(4,710)	Joint Financing Conts	(46,280)	0	(46,280)	(40,000)	(40,000)	(6,280)	
0	(20,000)	20,000	0	20,000	Contribution towards Panto	0	0	0	0	0	0	
0	(44,739)	44,739	0	44,739	Salary Recharge	(16,652)	0	(16,652)	(44,031)	(58,708)	42,056	
0	(1,105)	1,105	0	1,105	Recharge	0	0	0	0	0	0	
(180)	(12,942)	12,762	0	12,762	Sales - Std	(190)	0	(190)	(11,937)	(11,937)	11,747	
(3,010)	(1,657)	(1,353)	0	(1,353)	Fees & Charges - Std	(3,120)	0	(3,120)	(3,080)	(3,120)	0	
(14,290)	(10,989)	(3,301)	0	(3,301)	Equipment Hire	(14,790)	0	(14,790)	(19,729)	(20,000)	5,210	
(670)	(8,052)	7,382	0	7,382	Advertising	(700)	0	(700)	(27,289)	(29,000)	28,300	
0	(2,883)	2,883	0	2,883	Membership	0	0	0	(3,288)	(3,900)	3,900	
(2,120)	(49,835)	47,715	0	47,715	Commission	(2,190)	0	(2,190)	(59,870)	(61,000)	58,810	
0	(529)	529	0	529	Donations	0	0	0	(386)	(386)	386	
(2,840)	0	(2,840)	0	(2,840)	Rents	(2,940)	0	(2,940)	0	0	(2,940)	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Budget Virement (£)	Revised budget (£)	Month 1 - 11 spent 28/02/2026 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
(1,050)	0	(1,050)	0	(1,050)	Misc Income	(1,090)	0	(1,090)	(273)	(273)	(817)	
(519,480)	(601,144)	81,664	0	81,664	Admission Charges Theatre - Std	(537,660)	0	(537,660)	(1,930,165)	(1,930,165)	1,392,505	Receipt in Advance to be profiled
(150)	(788)	638	0	638	Admission Charges Theatre - E	(160)	0	(160)	(5,260)	(6,000)	5,840	
(58,230)	(103,202)	44,972	103,202	(58,230)	Ticket Levy	(90,000)	0	(90,000)	(119,192)	(140,000)	50,000	
0	(880)	880	0	880	Postage	0	0	0	(3,227)	(3,300)	3,300	
(67,110)	(63,670)	(3,440)	0	(3,440)	Venue Hire	(69,460)	0	(69,460)	(137,672)	(140,000)	70,540	
(55,470)	(54,476)	(994)	0	(994)	Room Hire - E	(57,410)	0	(57,410)	(37,329)	(57,410)	0	
(1,570)	(25,791)	24,221	0	24,221	Dance Class/Community Choir	(1,630)	0	(1,630)	(68,305)	(69,000)	67,370	
0	(500)	500	0	500	Dept for Education Apprenticeship contribution	1,000	0	1,000	(500)	(500)	1,500	
					Westlands Front of House:							
(784,030)	(367,635)	(416,395)	0	(416,395)	Sales of meals	(811,470)	0	(811,470)	(279,073)	(308,000)	(503,470)	
(182,190)	(219,306)	37,116	0	37,116	Bar Sales - Std	(188,570)	0	(188,570)	(488,451)	(530,000)	341,430	
0	0	0	0	0	Other Income	0	0	0	(9)	(9)	9	
(390)	0	(390)	0	(390)	Equipment Hire	(400)	0	(400)	0	0	(400)	
(2,056,210)	0	(2,056,210)	0	(2,056,210)	Octagon	(2,056,210)	0	(2,056,210)	0	0	(2,056,210)	
0	0	0	0	0	Development Project Donation	0	0	0	(146)	(146)	146	To go to Octagon Theatre Redevelopment Reserve
0	0	0	0	0	Project Contribution - Other Parish	0	0	0	(2,250)	(2,250)	2,250	To go to Octagon Theatre Redevelopment Reserve
					Community Heritage:							
0	0	0	0	0	Grants	0	0	0	(841)	(1,000)	1,000	
0	0	0	0	0	General Sales	0	0	0	(1,253)	(1,400)	1,400	
(1,860)	(1,341)	(519)	0	(519)	Fees & Charges - Std	(1,930)	0	(1,930)	(490)	(490)	(1,440)	
(570)	(1,166)	596	0	596	Donations	(590)	0	(590)	(473)	(473)	(117)	
(3,796,130)	(1,632,629)	(2,163,501)	103,202	(2,266,703)	Total Income	(3,902,442)	0	(3,902,442)	(3,284,516)	(3,418,466)	(483,976)	
623,210	549,990	73,220	371,966	(298,746)	Net Expenditure	794,348	3,760	798,108	(6,209)	457,064	341,043	

Total Reserves and General Fund Balances			
	As at 31/03/2025	Movement in year	As at 31/03/2026
	£	£	£
Total Earmarked Reserves	1,158,722	0	1,158,722
Unallocated General Fund Balance	893,142		
Estimated Underspend /(Overspend) for 2025/26		151,973	
Total Unallocated General Fund Balance			1,045,115
Total Reserves and General Fund Balances	2,051,864	151,973	2,203,837

Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide, which sets out the 'proper practices' for how the council must maintain its accounts, recommends that the minimum level of **general reserves** should be between three and twelve months of net revenue expenditure

3 months	£	824,235
12 months	£	3,296,939

Reserves and General Fund Balances are predicted to be **£2,203,837** at 31st March 2026 which is between the recommended minimum level and is approximately 8 months of net revenue expenditure.

Estimated Reserves as at 31/03/26

Earmarked Reserve	Balance as at 31/03/23	Movement in Year	Balance as at 31/03/24	Movement in Year	Balance as at 31/03/25	Estimated Movement in Year	Estimated Balance as at 31/03/26
	(£)	In (£)	(£)	In (£)	(£)	In (£)	(£)
Major Projects	984	0	984	0	984	0	984
Water Mains Refurbishments/Repairs	12,732	2,200	14,932	2,200	17,132	(17,132)	0
Allotment Fence Repairs	605	1,989	2,594	(570)	2,024	0	2,024
Regalia	13,623	1,946	15,569	1,588	17,157	(10,000)	7,157
Custom Souvenirs	2,726	650	3,376	650	4,026	(4,026)	0
Youth Council	8,384	2,000	10,384	0	10,384	(10,384)	0
Building Project Capital	275,494	59,957	335,451	60,000	395,451	(167,725)	227,726
Community Infrastructure Levy	3,267	308	3,575	(1,004)	2,571	(2,571)	0
Costs of Elections	1,500	0	1,500	5,500	7,000	5,500	12,500
War Memorial	2,209	750	2,959	743	3,702	750	4,452
Sidney Gardens	12,600	0	12,600	0	12,600	0	12,600
Defibrillators & Bleedkits	6,779	950	7,729	(7,729)	0	8,500	8,500
CCTV	1,000	500	1,500	500	2,000	500	2,500
Climate Change	50,000	0	50,000	25,000	75,000	25,000	100,000
Community Safety	17,500	12,500	30,000	0	30,000	0	30,000
Play Parks	30,000	0	30,000	10,000	40,000	10,000	50,000
Christmas lights	0	26,079	26,079	(6,273)	19,806	(19,806)	0
Peter Street Toilet Refurbishment*	0	0	0	10,000	10,000	10,000	20,000
Yeovil Recreation Centre Sinking Fund*	0	0	0	164,213	164,213	0	164,213
Westlands Entertainment Venue*	0	0	0	32,000	32,000	0	32,000
Octagon Theatre*	0	0	0	209,470	209,470	209,470	418,940
Ticket Levy*	0	0	0	103,202	103,202	140,000	243,202
Octagon Theatre Project	0	0	0	0	0	294,976	294,976
	439,403	109,829	549,232	609,490	1,158,722	473,052	1,631,774

11/364 - BANK RECONCILIATION

Authority name and reference		Yeovil Town Council	
Prepared by:			
Name	Jacky Pang	Date:	11/03/2026
Job Title	DFRO		
Approved by:			
Name	Amanda Card	Date:	19/03/2026
Job Title	Town Clerk/CEO		
Balance brought forward: investments, plus petty cash and floats at	31 January 2026	£	TOTAL £
			£ 3,824,578.17
NatWest Current A/C		£ 1,500.00	
NatWest Business Reserve A/C		£ 2,769.70	
CCLA Investment Management		£ 500,000.00	
Aberdeen Asset Management		£ 1,000,000.00	
Cheshire East Council		£ 1,000,000.00	
Easleigh Borough Council		£ 1,000,000.00	
Petty Cash - Town House		£ 145.34	
Petty Cash - Westlands		£ 291.45	
Floats - Westlands		£ 4,160.00	
Floats - Yeovil Rec		£ 100.00	
Floats - Yeovil Country Park Café (Ninesprings Café)		£ 700.00	
Floats - Yeovil Rec Café		£ 1,000.00	
Less: any un-presented cheques at 28/2/26: (List cheque number and value)		£ -	
Cash Movement since last report			-£ 313,911.68
TOTAL – NET BALANCES	28 February 2026		£ 3,510,666.49

Balance on Sage as at	28/02/2026		£ 3,511,166.44
Float money swapping for change on 27/2/26 in transit (with Loomis) to be banked		-£ 500.00	
Unidentify money on Petty Cash float		£ 0.05	
Total Not yet posted on sage			-£ 499.95
			£ 3,510,666.49
Variance			£ -

Yeovil Town Council
Yeovil Town Council - Balance Sheet
As of February 28, 2026
Month Ending 28/02/2026

	Actual
Assets	
Current Assets	
Fixed Assets	
A100 - Land & Buildings	1,017,905.04
A300 - Vehicle, Plant & Equipment	510,313.44
A500 - Community Assets	84,069.60
Total Fixed Assets	1,612,288.08
Current Assets	
E300 - Receivables (Debtors)	214,047.48
E301 - Receivables (Debtors) B/Fwd	104,331.69
E400 - Temporary Investment	2,000,000.00
E401 - Money Market Fund	1,500,000.00
E500 - Natwest Treasury Account	2,769.70
E502 - Floats	6,460.00
E506 - Petty Cash	436.74
E536 - Natwest Current Account	1,500.00
E510 - Undeposited Funds - Cash	(4,571.97)
E511 - Undeposited Funds - EFT	(13,295.05)
E514 - Undeposited Funds - On Account	(1,265.60)
E515 - Undeposited Funds - Voucher	(6,107.94)
Total Current Assets	3,804,305.05
Input VAT	
VA02 - Input VAT	100,145.16
Total Input VAT	100,145.16
Total Current Assets	5,516,738.29
Total Assets	5,516,738.29
Liabilities and Reserves	
Liabilities	
Current Liabilities	
Current Liabilities	
F300 - Payables (Creditors)	92,521.96
F232 - PAYE / NI	54,439.43
F303 - Net Wages / Salaries	866.38
F304 - Pension Control	51,701.01
F305 - Gross Salaries / Wages	131.49
F900 - Suspense Accounts	(1,192.25)
F430 - HIRE Ticket Sales	73,047.25
F431 - HIRE Ticket Deposits	10,150.69
F432 - Holding Merchandise	(47,571.70)
F433 - Bucket Collection	17,762.75
F435 - Callable Deposit - Allotment	241.81
F437 - Mayor's Charities	1,448.50
F438 - Mayor's Ball	14,634.38
Total Current Liabilities	268,181.70
Output VAT	
VT02 - Output VAT	138,040.17
Total Output VAT	138,040.17
Total Current Liabilities	406,221.87
Accrued Liabilities	
F331 - NatWest OneCard	(9,975.01)
Total Accrued Liabilities	(9,975.01)
Total Liabilities	396,246.86
Reserves	

Yeovil Town Council
 Yeovil Town Council - Balance Sheet
 As of February 28, 2026
 Month Ending 28/02/2026

	Actual
Capital Reserves	
Capital Reserves	
K501 - Capital Finance Reserve B/Fwd	198,064.00
K400 - Fixed Asset Reinstatement Reserve	9.00
K401 - Fixed Asset Reinstatement Reserve B/Fwd	1,472,091.52
K440 - Major Projects	984.49
K441 - Water Mains Refurbishments/Repairs	17,132.00
K442 - Allotment Fence Repairs	2,024.00
K443 - Regalia	17,157.00
K444 - Custom Souvenirs	4,026.00
K445 - Youth Council	10,384.00
K446 - Monmouth Hall Refurbishment	395,451.00
K447 - Unity in the Community	1,079.00
K448 - Community Infrastructure Levy	5,169.00
K449 - Costs of Elections	7,000.00
K450 - War Memorial	3,701.86
K451 - Sydney Gardens Fountain	12,600.00
K452 - Defibrillators	0.01
K453 - CCTV	2,000.00
K454 - Climate Change	75,000.00
K455 - Community Safety	30,000.00
K456 - Christmas Lights	19,806.00
K457 - Play Parks	40,000.00
K458 - Peter Street Toilet Refurbishment	10,000.00
K459 - Yeovil Recreation Centre Sinking Fund	164,213.00
K460 - Westlands Entertainment Venue	32,000.00
K461 - Octagon Theatre	209,470.00
K462 - Ticket Levy	103,202.00
Total Capital Reserves	2,832,563.88
Total Capital Reserves	2,832,563.88
General Reserves	
General Reserves	
L801 - General Reserve B/Fwd	256,216.51
L880 - Profit & Loss	2,031,711.04
Total General Reserves	2,287,927.55
Total General Reserves	2,287,927.55
Total Reserves	5,120,491.43
Total Liabilities and Reserves	5,516,738.29

11/366 PLANNING COMMITTEE

Background

Currently, the Planning Committee is held every month.

Date	Number of applications considered	Length of meeting
14 th May 2025	6	21 mins
16 th June 2025	4	31 mins
14 th July 2025	0	0 mins
11 th August 2025	0	0 mins
15 th September 2025	6	23 mins
13 th October 2025	7	29 mins
17 th November 2025	4	42 mins
15 th December 2025	9	19 mins
19 th January 2026	9	43 mins
16 th February 2026	5	18 mins
16 th March 2026	7	47 mins
Average	5.18	25 mins

Conducting the Planning Committee in its current format demands a considerable commitment of Officer time. This encompasses preparing and distributing the agenda, publishing it on the website, setting up the virtual meeting, ensuring the attendance of two Officers, drafting and circulating the minutes, publishing the minutes online, and editing and posting the meeting recording.

In certain circumstances—such as when there are insufficient planning applications to warrant a meeting, or when the Planning Officer at Somerset Council requires a response before the next scheduled Committee meeting—the Scheme of Delegation provides an alternative process:

- 5.3 (aa) Where it is impracticable to refer a planning application to the Planning Committee, the Chief Executive / Town Clerk is authorised to respond on behalf of the Town Council following consultation with the Chair and Vice Chair of the Planning Committee and the relevant Ward Members.

It is fair to say when this is required, not all those that should, do respond.

Proposal

It is proposed that the consideration of planning applications become a responsibility of the Full Council. It is acknowledged that Full Council meetings are not held every

month; in such cases, the Scheme of Delegation would apply. For this process to operate effectively, **all** Councillors must respond as required. In the event of differing opinions, the Chair of the Council (the Mayor), or in their absence the Vice-Chair (the Deputy Mayor), will make the final decision. The Chief Executive/Town Clerk will then communicate this decision to the Planning Authority.

If agreed, then at the Annual Meeting of Yeovil Town Council, the agenda items which appoints the Committees and Other Bodies will be as follows:

APPOINTMENT OF COMMITTEES AND OTHER BODIES

(a) To appoint the following Committees of the Council and to appoint Members to serve on these committees:

- Property & Community
- Leisure & Environment Committee
- Culture Committee

The responsibility for the Council's planning decisions, when acting as consultee, will transfer to the Town Council. Consequently, the Scheme of Delegation will require updating. Any further amendments to this document will be considered at a future meeting of this Committee.

The Committee is **RECOMMENDED**:

- 1) to note the report; and
- 2) to agree to the proposal as detailed above.

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

YEOVIL TOWN COUNCIL

SCHEME OF DELEGATION



1. Introduction

- 1.1 The scheme of delegation enables the Town Council to function efficiently and effectively.
- 1.2 Without the Scheme of Delegation, every decision would have to be taken by Full Council. Decision making powers are delegated as appropriate to both Committees and Officers.
- 1.3 Powers cannot be legally delegated to individual Councillors or Working Parties.
- 1.4 Working Parties are ordinarily established to investigate and/or review a particular matter, to report back to the relevant Committee or Full Council with its findings, which may include a recommendation.

2. General

- 2.1 All Committees are delegated with the powers and duties shown below (paragraph 4) subject only to the following exceptions:
 - (a) Standing Orders;
 - (b) Any special or general directions which the Town Council may give from time to time;
 - (c) Matters specifically reserved for determination by full Town Council as listed in Section 3; and
 - (d) Any relevant statutory provisions.

3. Full Council:

3.1.1 Membership and Frequency of Meeting:

3.1.1.1 Consists of: All 24 Councillors.

3.1.1.2 Scheduled to meet: Eight times per year, with three reserve dates (meetings will only be held if necessary).

3.1.2 Matters reserved for Full Council:

- (a) To set and approve the Council's budget and precept;

- (b) To approve the Annual Governance and Accountability Return (AGAR);
- (c) To make, amend or revoke Standing Orders; Financial Regulations and this Scheme of Delegation;
- (d) To adopt or revise the Council's Code of Conduct;
- (e) To confirm (by resolution) that the Council satisfies the criteria to exercise the General Power of Competence;
- (f) To approve and adopt the Council's Risk Strategy and Risk Assessment;
- (g) To appoint the Committees;
- (h) To nominate or appoint representatives of the Council to outside bodies;
- (i) To make, amend or revoke byelaws;
- (j) To authorise the terms and purposes for any application for borrowing approval;
- (k) To approve the purchase, acquisition by other means, lease, sale or disposal of land and property;
- (l) To confirm the appointment of the Chief Executive / Town Clerk;
- (m) To approve schemes involving capital expenditure. Once approved and the estimated cost agreed by the Full Council the appropriate Committee may proceed with it subject to any accepted tender does not exceed the approved estimate;
- (n) To consider any matter of major policy or of sufficient interest or novelty that members would wish that it be debated by Full Council;
- (o) To consider all other matters which must, by law, be reserved for the Full Council; and
- (p) To consider all planning applications and planning matters affecting Yeovil Town.

4. Delegation to Committees

4.1 Executive:

4.1.1 Membership and Frequency of Meeting

4.1.1.1 Consists of: Mayor (ex-officio), Deputy Mayor (ex-officio), Chair of each Committee, representative of each Committee, proportionate representation from opposition group(s), (usually between 12 and 14 members).

4.1.1.2 Scheduled to meet: A least five times per year.

4.1.2 Matters Delegated

- (a) To review policy and submit reports to Council, consulting the appropriate Committee on any revision of current policy;
- (b) To determine all personnel matters including the appointment of Chief Executive / Town Clerk, subject to any personnel matters delegated directly by Town Council to the Chief Executive / Town Clerk;
- (c) To review Budget Monitoring at each meeting and the Outturn position;
- (d) To settle disciplinary matters (via a Staffing Committee) in accordance with agreed Disciplinary Procedures;
- (e) To control the Council's finances and insurances and review the expenditure and income budgets;
- (f) To recommend to Full Council, the Risk Strategy and Risk Assessment and to ensure that the Council are adequately insured for all appropriate risks;
- (g) To action recommendations from the Internal Auditor;
- (h) To determine all grant applications (unless delegated elsewhere);
- (i) To monitor all investments and loans;
- (j) To authorise the commencement of legal proceedings;
- (k) To consider the annual budget request for the Executive; and
- (l) To consider the annual budget requests for all Committees.

4.2 Leisure and Environment Committee

4.2.1 Membership and Frequency of Meeting

4.2.1.1 Consists of: Mayor (ex-officio), Deputy Mayor (ex-officio), reflecting political balance (usually between 10 and 12 members).

4.2.1.2 Scheduled to meet: At least five times per year.

4.2.2 Matters delegated for consideration and determination:

- (a) To manage all allotment sites in Yeovil Town;
- (b) To annually review the allotment rents subject to consideration by Executive and approval of Town Council;
- (c) To arrange the Best Kept Allotments Competition;
- (d) To manage all open spaces and play areas under delegated powers from Somerset Council (until such times that all open spaces and play areas are

- devolved to Yeovil Town Council);
- (e) To manage Yeovil in Bloom;
- (f) To manage Yeovil Country Park and Ninesprings Café;
- (g) To manage Yeovil Recreation Centre;
- (h) To manage Ninesprings Café and the Rec Café;
- (i) To consider footpath maintenance;
- (j) To act as a liaison point for all non-financial matters relating to the Yeovil Cemetery and Crematorium;
- (k) To oversee the Fleet matters; and
- (l) To consider the annual budget request of Leisure and Environment Committee for recommendation to the Finance and Policy Executive.

4.3 Property & Community Committee

4.3.1 Membership and Frequency of Meeting

4.3.1.1 Consists of: Mayor (ex-officio), Deputy Mayor (ex-officio), reflecting political balance (usually between 10 and 12 members).

4.3.1.2 Scheduled to meet: At least five times per year.

4.3.2 Matters Delegated

- (a) To manage Milford Hall;
- (b) To manage, repair and maintain all Council land, buildings and its contents;
- (c) To oversee facilities management;
- (d) To maintain the Hospital Sub-way Mural;
- (e) To provide and maintain litter bins and dog waste bins;
- (f) To maintain the War Memorials and the Millennium Clock;
- (g) To act as consultee on street naming and house numbering;
- (h) To act as consultee on Traffic Regulation Orders;
- (i) To oversee Community Safety functions (including CCTV, Community Wardens, defibrillators, bleed kits and Speed Indicator Devices (SIDs);
- (j) To oversee all Youth Services provisions including Youth Clubs, detached work and Youth Council
- (k) To manage, repair and maintain Council public noticeboards;

- (l) To manage, repair and maintain Public Toilets;
- (m) To act as consultee on town centre street scene development; and
- (n) To consider the annual budget request of Property & Community Committee for recommendation to the Executive.

4.4 Culture Committee

4.4.1 Membership and Frequency of Meeting

4.4.1.1 Consists of: Mayor (ex-officio), Deputy Mayor (ex-officio), reflecting the political balance of the Council (usually between 10 and 12 members).

4.4.1.2 Scheduled to meet: At least five times per year.

4.4.2 Matters Delegated

- (a) To manage Westlands Entertainment Venue;
- (b) To work collaboratively with Somerset Council regarding the Octagon;
- (c) To develop Town Centre initiatives, activities and events (including Super Saturday);
- (d) To organise ad hoc events on behalf of the Town Council;
- (e) To manage, repair and maintain Christmas Lights and organise the Christmas Lights Switch on event;
- (f) To arrange publication of town guide and other promotional literature;
- (g) To organise the Remembrance Sunday event;
- (h) To manage the Community Heritage provision (including the South Somerset Heritage Collection);
- (i) To oversee the corporate marketing and communications;
- (j) To oversee the Civic function (including regalia and the Mayor);
- (k) To manage the Town Crier;
- (l) To consider the requests for the use of the Town Crest; and
- (m) To consider the annual budget request of Culture Committee for recommendation to the Executive.

5. Delegation to Chief Executive / Town Clerk

- 5.1** The Chief Executive / Town Clerk is the Proper Officer of the Town Council as defined in law.
- 5.2** Responsibilities are set out in statute and Council policy.
- 5.3** Delegated powers include (but are not limited to):
- (a) Issuing all statutory notifications;
 - (b) Receiving Declarations of Acceptance of Office;
 - (c) Receiving and recording notices disclosing pecuniary interests;
 - (d) Holding the Council's seal and affixing it to documents (in accordance with Standing Orders);
 - (e) Signing notices and other documents on behalf of the Council;
 - (f) Signing the summons to attend meetings;
 - (g) Having responsibility for all Council staff, either directly or indirectly;
 - (h) Ensuring compliance with Standing Orders and Financial Regulations;
 - (i) Determining accounting policies, records and control systems;
 - (j) Managing the provision of Council services, buildings, land and resources;
 - (k) Acting on behalf of the Council in urgent situations and report back to the Council as soon as practicably possible;
 - (l) Dealing dispensation requests from Members under the Code of Conduct;
 - (m) Dealing with matters specifically delegated by Council; Committee or within policies;
 - (n) Appointing all employees in accordance with the Council's staff structure;
 - (o) Authorising additional hours of work for existing staff on a temporary basis to support the business needs of the Council;
 - (p) Maintaining the register of casual workers and volunteers;
 - (q) Managing all budgets in accordance with policy;
 - (r) Issuing press releases in accordance with policy;
 - (s) Determining the outcome of employee probationary periods, following probationary reviews;
 - (t) Ensuring proper administration of the Council's affairs;
 - (u) Agreeing up to five days special leave with pay in any one year for compassionate or other grounds i.e. bereavement and family illness. (Compassionate leave more than five days up to ten days is subject to

- approval of the Mayor, Chair and Vice Chair of the Executive);
- (v) Agreeing the use of Council Chamber and related facilities:
 - (i) by outside organisations or groups associated with public service (excluding any political organisation) for meetings only, subject to any use being restricted to Town Council Office hours and to such use being also restricted to local or identifiable organisations;
 - (ii) free of charge for meetings of groups of Town Councillors, whether political or not, provided that such meetings are directly related to Town Council business; and
 - (iii) free of charge for meetings organised by the Town Council, or any other local authority, involving Members and/or Officers of the Town Council;
 - (w) Chief Executive/Town Clerk granted reasonable discretion to refuse to accept items for inclusion through the Council post where they are:
 - (i) Political, or
 - (ii) Deal with opposing or supporting decisions on items not directly the concern of the Town Council and/or where the Town Council has not reached a view.
 - (x) Responding to urgent planning or street naming matters (after consultation as required).

6. Responsibilities of Councillors

6.1 Attendance at meetings:

- (a) To attend both Council meetings and Committee meetings (to which they have been appointed); and should attendance not be possible, apologies and reasons should be given to the Clerk of the Committee.
- (b) To read agendas and documents before the meeting

6.2 To undertake casework (specific council-related issues) within the ward they represent and to signpost to the appropriate Councillor if any request falls outside of ward; or the appropriate level of Council if the requests fall outside the remit of the Town Council.

6.3 To not give any promises that the Council will undertake to carry out any actions; or that the Council accept or assume any responsibility for a situation. Issues must be raised through the correct channels.

6.4 Unless duly authorised:

- (a) Councillors shall not approach Officers (other than the Chief Executive / Town Clerk; Director of Leisure and Environment; Director of Culture; Director of Property & Community; Deputy Town Clerk; or Deputy Responsible Finance Officer;
- (b) Councillors shall not approach contractors and customers;
- (c) Councillors shall not visit any Council property to undertake evaluation, assessments or carry out any work;
- (d) Councillors attending outside meetings (including Council meetings other than Yeovil Town Council) in their capacity as a Councillor do not represent the Council; and
- (e) Councillors shall not issue orders, instructions or directions to Officers or volunteers.

6.5 To adhere to the Standing Orders, the Code of Conduct and all other policies of the Town Council

6.6 To ensure that the Council's Register of Members' Interest are always kept up to date and to declare any personal, prejudicial or pecuniary interests at Council and Committee meetings.

7. Urgent Business

The Chief Executive / Town Clerk may, after appropriate consultation with the relevant Chair, Mayor and opposition representative(s), take necessary action to protect or advance the interests of the Council.

Any action taken must be reported to the next appropriate meeting in accordance with Standing Orders.

Adopted: March 2026
To be reviewed: March 2027

11/367 BUSINESS DEBIT CARD APPLICATION

The Town Council currently holds petty cash on all sites in accordance with Financial Regulations 10.1–10.5.

The Town Council hold petty cash on all sites.

- 10.1 Services shall maintain petty cash at appropriate levels as agreed by the RFO.
- 10.2 Petty cash can be used for the purpose of defraying operation and other expenses.
- 10.3 Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- 10.4 Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- 10.5 Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

At present, when petty cash requires replenishment, a cheque must be raised and signed by two authorised signatories. While this ensures appropriate financial control, the process can be restrictive and does not always allow for timely access to funds where additional petty cash is required at short notice.

To improve efficiency while maintaining strong internal controls, we are requesting authorisation to apply for one business debit card. The card would be issued in the name of the Deputy Responsible Finance Officer and used solely for the purpose of withdrawing funds to replenish petty cash floats.

Robust internal controls would remain in place, including:

- Reconciliation of all withdrawals to the petty cash records
- Retention of all supporting vouchers and receipts
- Separate banking of any cash income received, in accordance with Financial Regulation 10.4
- Reporting of replenishment payments separately on payment schedules for approval
- Inclusion of all transactions within the scope of internal audit reviews

This approach will provide greater flexibility and operational responsiveness while maintaining transparency, accountability, and compliance with our Financial Regulations.

The Committee is **RECOMMENDED**:

- 1) to note the report; and
- 2) to approve the authorisation of applying for a business debit card.

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

FINAL

Internal audit report 2025/26

Visit 1 of 5

YEOVIL TOWN COUNCIL

Date: 27th February 2026

Report author: R Darkin-Miller
Email: r.darkin@darkinmiller.co.uk

Introduction

This report contains a note of the audit recommendations made to Yeovil Town Council following the carrying out of internal audit testing on site on the 13th and 14th October 2025 with later remote working and a final day of testing (for the areas covered in this report) on 9th February 2026.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as amended by the later requirements of the IA section of the AGAR.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

As this audit report is an interim one, no audit opinion is offered at this stage.

The report issued after the final visit for 2025/26 (which will be in June 2026) will contain the audit opinion.

The following areas were reviewed during this audit visit:

1. Proper book-keeping (including checking opening/closing balances on change to new finance system 01/11/25)
2. Risk Management (WIP)
3. Budgetary Control
4. Income (general)
5. Exemption
6. Public Rights
7. Publication

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report.

Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	2
Medium	5
Low	3
Info	1
TOTAL	11

I would like to thank Amanda Card – Town Clerk/Chief Executive and RFO, Jacky Pang – Deputy RFO, Luke Chainey and Louis Baston - Finance Administrators for their assistance during this audit.

Auditor note

Given the number of control weaknesses recorded last year following the Council's taking on a number of staff and large services from Somerset Council, the first audit visit was focussed on providing assurance to the Council on: Bookkeeping, Budgetary Control (in-year budget monitoring), Income (general), Bank Reconciliation, Public Rights and Publication. I have also reviewed progress with implementing high level recommendations made in 24/25 for those finance systems that are due to be reviewed later in the year.

I found that whilst there are some residual issues from 24/25, the majority of these relate to audit recommendations outside of the Council's control where the Council is relying on action to be taken by Somerset Council and Barclaycard. All but one of the high level recommendations within the Council's control have been implemented, with work on that final recommendation (to recruit an additional finance administrator to support the administration and reconciliation work required to ensure all income is properly accounted for and collected) currently work in progress with a view to completion early in the new financial year.

Work is still ongoing to reconcile and clear the remaining suspense account balances, but the net amount still unreconciled is £865 as at 09/02/26 and staff are looking to clear this final balance before 31/03/26. Recommendations are made in the action plan at appendix 1.

1.1 – Opening balances work	I checked to see that the opening balance agreed to the prior year closing balance. I found that there was a £9 difference on the value of Vehicles, Plant and Equipment and on the Fixed Asset Reinstatement Reserve. This was related to assets that transferred across from Somerset Council in 24/25. These should ideally have been included in the closing balances on the trial balance as at 31/03/25, but as the fixed asset total on the AGAR was correct and the FARA does not form part of the reserves total, there is no adjustment required to the 2024/25 accounts. I noted that work is still underway to resolve the 24/25 differences on the year-end bank reconciliation and suspense accounts with a view to clearing these balances in 25/26, but that the 25/26 balances appear to be properly maintained and up to date.	Info			
1.2 – Transfer of balances to new system in year: ensure remaining suspense account balance is resolved	Following the upgrade of finance system from Sage 50 to Sage Intaact, I checked to see that the closing balances on Sage 50 at 31/10/25 had been correctly transferred to the opening balances on Sage Intaact at 01/11/25. I found that the balances had been correctly transferred but that there was a £5 difference on the Natwest Current account (£1196.10 per Sage 50, £1191.10 per Sage Intaact) which was matched by a £5 difference on bankings overs/unders (£136.52 on Sage 50, £131.52 on Sage Intaact). Per the Finance Assistant a £5 adjustment had been made to the current account reconciliation after the Sage 50 figures were prepared and this	L	Date is set to finalised 2024/25 reconciliations and focus on the current year; Nevertheless, -£330 on suspense is now recognised as the overstatement of float balance, so revised balance for suspense is now £-216.07. Agreed to write	DRFO	31/3/26

	<p>was reflected in the Sage Intaact balance, which is correct.</p> <p>As at 09/02/26, there is a remaining balance of £862.25 on the combined suspense account. This comprises £1408.32 unreconciled bank balance from 24/25 (which was £2030.98 at 31/03/25) and £-546.07 suspense account (which was £-12715.15 at 31/03/25). The Deputy RFO confirms that work in ongoing to reconcile the remaining balance, but that any final unreconciled amount will be written off at 31/03/26 in order to ensure that the year-end figures for 25/26 are clean.</p> <p>I recommend that the final work on the suspense account balances is carried out as planned with any remaining balance to be written off at 31/03/26 so that the year-end accounts are clean.</p>		any remaining balance off on 31/3/26		
3.1 – Minutes amendments and ensure all approved minutes are signed and published on the website	<p>I reviewed the minutes to confirm that there was no unusual financial activity. I found no such activity but did note:</p> <p>Council</p> <ul style="list-style-type: none"> - Minute 11/250 of the Council meeting of 13/05/25 refers to the approval of the minutes of 02/04/24 but these were previously approved. It appears that the minute should have referred to the minutes of 31/03/25 which have not yet been approved. - There are duplicated minute references in the minutes of 06/05/25 and 13/05/25 (11/248 - 11/251) - The link to the minutes of the meeting of 06/05/25 go to the minutes of the Town meeting. <p>FPE, CEP, Planning, L&E, IPA - the minutes of the meeting of 13/05/25 are not on the website.</p> <p>CEP</p> <ul style="list-style-type: none"> - The minutes of the meeting of 13/01/25 are unsigned. 	L	<p>Agreed & Actioned, except for where historically, minutes are not published for special meetings; retrospective publishing is onerous, will ensure future years' are published</p> <ul style="list-style-type: none"> - CEP minute of 13/1/2025 is Signed on 27/5/25 - Planning meeting was not held on 14/4/25; this is now noted on the website 	Town Clerk / Deputy Town Clerk	N/a

	<p>Planning</p> <ul style="list-style-type: none"> - The minutes of the meeting of 14/04/25 are not on the website <p>L&E</p> <ul style="list-style-type: none"> - The minutes of the meeting of 07/07/25 go out of sequence. 11/270 is followed by 11/260 instead of 11/271. - Minutes 11/295 of the meeting of 12/01/26 refers in error to the meeting of 17/11/25. The meeting was on 10/11/25. <p>I recommend that the missing minutes are published on the website, approved and signed and that any required amendments are made in order to ensure that the minutes are a complete, approved record of Council business and decisions.</p>		<ul style="list-style-type: none"> - L&E both minutes have been amended 		
4.1 – Update budget monitoring report total and bring in month end SumUp and Stripe balances	<p>I checked to see that actual expenditure against budget is reported regularly to the Council or delegated Committee and that there were no significant unexplained variances from budget. I found that the FPE Committee has received an outturn report for 24/25 and two 25/26 budget monitoring reports as at 14/10/25 (the most recent report being to 31/07/25). In addition, the budget monitoring report to 30/09/25 has been prepared as part of the work to draw up the 26/27 budget. I found that there were explanations in place for all significant variances, but did note that:</p> <ol style="list-style-type: none"> 1. The total shown on the budget monitoring report for the 24/25 budget agreed by Council was £2k less than the actual budget agreed (an error on 0.1%). 2. The income and banking charges processed via SumUp and Stripe are posted when the relevant sums are transferred to the Council's bank account rather than on the day incurred. As there is a small timing difference this means that the income and charges and related net debtor are slightly understated at 	M	<p>Agreed –</p> <ol style="list-style-type: none"> 1. The £1,000 apprenticeship income budget was set as a £1,000 expenditure instead 2. Already actioned with the help of the new system. 	DRFO	N/a

	<p>the month end.</p> <p>I recommend that:</p> <ol style="list-style-type: none"> 1. The budget monitoring report is updated to reflect the full budget agreed. 2. SumUp and Stripe balances are reconciled at month end and any unpaid income and charges brought into the accounts via a journal. <p>This will help to ensure that the Council that the budget monitoring reports are as accurate as possible.</p>				
4.2 – Process Arts and Entertainment recharge	<p>I also found that charges have been incurred in relation to Arts and Entertainment engagement. As these costs relate to the whole of Somerset, some of the charges should be recharged to Somerset Council as agreed, but this has not yet been done for 25/26.</p> <p>I recommend that an invoice is raised to Somerset Council for recharges due to date. This will help to ensure that the Council receives all income due.</p>	M	This carried out quarterly and already done for quarter 1 and 2. Quarter 3 invoice is raised imminently	DRFO	28/2/26
5.1 – Process necessary adjustments to correct income balances	<p>I reviewed income year on year as at 30/09/25. I was able to agree the value of the precept (59% of total income) to budget. The Council's income increased significantly year on year to that point, which was to be expected given it was reflecting 6 months' worth of income relating to services transferred in (e.g. Westlands, Recreation Ground, Ninesprings) as opposed to the two months to 30/09/24 in the previous year. I did note that:</p> <ol style="list-style-type: none"> 1. £11.8k of receipts were miscoded to income code 912132. This related to a purchase invoice paid at the end of 24/25 which bounced back. The refunded payment should be allocated against the relevant supplier code. 2. At the date of the audit testing, the salary recharge for Q1 	M	<p>Agreed –</p> <ol style="list-style-type: none"> 1. This relates to monies paid to Somerset Council which have been resolved 2. A&E salaries recharged have been made to the correct code. 3. RIA journal to be processed by year end and will be done more regularly going forward. 	DRFO	31/3/26

	<p>and Q2 relating to A&E salaries had not been made (n/c 917306 refers) which meant that income was understated.</p> <p>3. At the date of the audit testing, income relating to Westlands admission charges (n/c 970006) was overstated as it contained receipts in advance relating to 26/27 shows. The income needs to be transferred to the balance sheet.</p> <p>I recommend that the necessary adjustments are made in order to ensure that income is correctly stated in the accounts.</p>				
5.2 – Ensure UV lights issued promptly as planned	<p>I checked to see that security controls over cash were adequate and effective. The Deputy RFO noted that the Council had purchased UV lights for spot checking counterfeit notes at Westlands (which receives the highest volume and value of cash income) and that these would be issued imminently once a 'how to' guide had been created.</p> <p>I recommend that these are issued as planned in order to reduce the risk of accepting forged bank notes.</p>	L	Agreed – notes to finalised and deliver UV light keyrings to sites	DRFO	28/2/26
5.3 – Ensure older debt recovered	<p>I reviewed aged debt year on year. I noted that the value of the aged debt per the report at 30/09/24 (£34103.97) did not match the value shown on the trial balance (£41652.29). A difference was expected given there were a number of manual adjustments made to debtors to bring in opening balances, but the difference was not the same as the one noted during the 24/25 testing. Staff are finalising the reconciliation of the opening balances following the change of finance system and it is expected that any remaining smaller balances will be resolved or written off prior to the year-end.</p> <p>I found that the total value of sales ledger aged debt had increased to £287k at 30/09/25 (which is expected, given the</p>	H	Agreed – Debt management policy implemented. Somerset Council has promised to resolve outstanding card income balances to be transferred before year end Current Devolution Contact is also promising to help with old invoices that are overdue, as they are all devolution related.	DRFO	31/3/26

	<p>Council has now been responsible for administering income and debt relating to devolved services including Westlands for just over a year), plus a brought forward debt of £104k owed by Somerset Council which relates to cash and card income which has not yet been paid over. Of the £287k sales ledger aged debt, £199k was shown as older (28 days +) and £170k of this remains outstanding at 26/01/26. The Deputy RFO has confirmed that Somerset Council has been chased for the outstanding monies owed in relation to devolution and other costs and the unpaid card and cash income; and that a further £40k is due from another debtor which should be forthcoming now that Somerset Council's audited report has been provided.</p> <p>I recommend that the Council continues to take action to recover all monies due.</p>				
<p>9.1 – Ensure satellite sites send month-end float and petty cash statements to finance; and that necessary postings are made in-month where possible</p>	<p>I checked to see that the Council's bank reconciliation balanced and agreed to third party statements. When I first checked the September reconciliation on 13/10/25 I found that it was still a work in progress, with a large difference between the amount showing for the current account on the Council's ledger, and the amount showing on the bank statement. The difference was to do with the way in which unbanked income (card and cash income banked at e.g. Westlands which had not hit the bank account) was recorded in the ledger (as a cash receipt instead of in a holding account pending reconciliation and the transfer from third party holders who managed card and cash income that was in transit). The Council subsequently changed the way it accounted for the monies in transit, which are now held in separate holding accounts to enable reconciliation but in a</p>	<p>M</p>	<p>Agreed - Already action</p>	<p>DRFO</p>	<p>N/a</p>

	<p>way which does not impact on the ability to produce a timely reconciled bank report.</p> <p>I checked the November reconciliation and found that to be in balance but was unable to prove the amounts held as Floats or Petty Cash at the other Council sites as no month end statements had been received by the finance team. I did note that there was a £4.7k difference on one of the investment balances, and a £4.98 difference on Town Hall petty cash, both of which related to posting errors which, due to the immediate closure of the prior month at month end (in order to prevent mispostings), could not be corrected in-month.</p> <p>I then checked the January 2026 bank reconciliation and found that all third party held accounts and internal floats and petty cash balances agreed to the balances held on the ledger.</p> <p>I recommend that Float and PC balances are sent from satellite sites to the finance team at month end in order to support the production of the bank reconciliation, and that postings of petty cash expenditure and corrections to known errors are posted in-month where possible in order to avoid them being noted as timing differences on the reconciliation at month end.</p>				
10.1 – Review of implementation of high level recs from PY audit	<p>Given the number of high level recommendations issued as part of the 24/25 audit reporting, I carried out a desktop review of implementation of agreed actions as part of the first audit visit for 25/26. I found that the majority of high level recommendations had been implemented, with just 6/23 outstanding at 09/02/26. Of those, 5 were actions on which the Council was dependent on a third party: 4/5 where the Council was waiting on information from and the payment of</p>	H	<p>Agreed – As per 5.3 above, Somerset Council has promised to settle overdue payments prior to year-end</p> <p>One vacant finance assistant post which</p>	RFO / DRFO	31/3/26

	<p>monies owed by Somerset Council (current debt estimated as c£104k), and 1/5 where the Council is waiting on information from Barclaycard which will enable the Council to reconcile card receipts. The final outstanding action relates to the potential recruitment of an additional finance administrator in order to support finance administration and the reconciliation of income from Westlands. The Deputy RFO has confirmed that the scope of the job is being set down, with the aspiration to recruit early in the 26/27 financial year.</p> <p>I recommend that:</p> <ol style="list-style-type: none"> 1. The Council escalates the request to Somerset Council for the missing management information to allow it to reconcile income owed and for the final monies due to be paid prior to 31/03/26. 2. The Council escalates the request for information from Barclaycard, without which it is unable to reconcile card income receipts 3. The Council continues to consider what additional staff resources are necessary to ensure that all financial information is accurately and promptly posted to the ledger, fully reconciled, and that all balances due are paid/collected as soon as possible. 		<p>recruitment was delay allowing time for a fuller assessment where the gaps fell within Finance. Starting recruitment process soon, Budget already exists for the post</p> <p>With extra resources, will escalate with Barclaycard or find alternative service provider</p>		
14.1 – Ensure External Audit report and other required documents are published as soon as the report is received	I checked to see that the Council complied with the publication requirements for the previous year's Annual Governance and Accountability Return (AGAR). The Council had to publish before 01/07/25 (the start of the statutory 10 working day public rights period) ss1&2 of the AGAR, and the public rights notice including a declaration that the accounting statements were unaudited. The requisite documents were properly published on 30/06/25.	M	External audit report was published immediately upon receipt and also the external audit report for AGAR 2024/25 was delayed by external auditor which is outside the control of the town council.	RFO / DRFO	

	<p>On or before 30/09/25 the Council was required to publish the notice of conclusion of audit, and ss1-3 of the AGAR (including the completed external audit report). Unfortunately the External Auditor had not completed the year-end audit by that date so the Council was only able to publish the External Auditor's interim report, which was published on 30/09/25.</p> <p>I recommend that the Council publishes the External Audit report along with the audited ss1&2 of the AGAR and the Notice of Conclusion as soon as the External Auditor issues their final report.</p>				
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FINAL

Internal audit report 2025/26

Visit 2 of 5

YEOVIL TOWN COUNCIL

Date: 20th March 2026

Report author: R Darkin-Miller
Email: r.darkin@darkinmiller.co.uk

Introduction

This report contains a note of the audit recommendations made to Yeovil Town Council following the carrying out of internal audit testing on site on the 26th January, 3rd February and 10th February with later remote working.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as amended by the later requirements of the IA section of the AGAR.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

As this audit report is an interim one, no audit opinion is offered at this stage.

The report issued after the final visit for 2025/26 (which will be in June 2026) will contain the audit opinion.

The following areas were reviewed during this audit visit:

1. Payments
2. Minutes review
3. Income
4. Petty Cash (TH, RG & RG Café, Ninesprings)
5. Recreation Ground income

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report.

Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	2
Medium	2
Low	4
Info	1
TOTAL	9

I would like to thank Amanda Card – Town Clerk/Chief Executive and RFO, Jacky Pang – Deputy RFO, Luke Chainey – Finance Assistant, and Louis Baston – Finance Assistant for their assistance during this audit.

2.1 – Ensure all payments minuted for approval by Council and consider report format	<p>I checked to see that a sample of payments in the cashbook were supported by invoice or other paperwork, authorised (by the Clerk or other delegated officer to evidence that the goods/services had been satisfactorily received and that the invoice was cleared for payment) and minuted (for approval by Council). I found that 41/43 were minuted by Council but noted that two prior year invoices (relating to Yeovil in Bloom, transaction number 11993 and 11994) were processed after the time that the report covering April 2024 - February 2025 was run, meaning that they have not yet been reported to Council.</p> <p>I recommend that the next payment report includes a note of the two invoices, and that the Council considers moving to a payments report based on payments made rather than invoices raised in the month.</p>	H	Agreed – This is no longer a problem on the new system, as reports on new system include everything that is posted in the period other than the document date.	DRFO	31/3/2026
2.2 – Consider how to evidence authorisation of payments	I found that 8/43 invoices (all paid by direct debit) were not authorised prior to payment. The Finance Assistant noted that DD payment statements are now being sent to the directors for their information, and that site managers check goods/services on receipt with any issues being addressed with the supplier. However, the lack of formal approval means that such checks are not	M	Agreed – This is already in place prior to migrating to new system. All invoices, regardless of payment method, are forwarded to the relevant	DRFO	N/a

	<p>evidenced.</p> <p>I recommend that the Council considers how it can evidence that budget holders are carrying out appropriate checks prior to payment being made by direct debit. This could include the use of a purchase invoice authorisation system within the finance system, which would record the audit trail electronically.</p>		department for checking / approval		
5.4 – Ensure all fees and charges agreed by Council	<p>I checked to see that the prices charged for a sample of income agreed to those set by the Council. I was able to agree the prices charged for those services provided which were previously operated by the Town Council, but as the prices charged for devolved services are not formally minuted by Council I was unable to confirm that the prices charged agreed with those set by Council.</p> <p>I recommend that the fees and charges for services other than sales of food and drink (which vary in year dependent on the cost of stock) are calculated by senior staff and then formally approved by Council as part of the budget setting process. This will ensure that Council has agreed fees and charges for the provision of Council services, and reduce the risk of fraud and error.</p>	H	Agreed – Fees & charges are going to the relevant committee. Procedure to be finalised	RFO / DRFO	30/4/2026
6.1 – Ensure receipts relating to posted petty cash expenditure are filed	<p>I checked to see that a sample of petty cash spent was recorded and supported by VAT invoices/receipts. I found that all expenditure for the period July - September 2025 for the Town Hall was supported by receipts, properly coded and that VAT had been recovered where applicable. I noted that whilst the majority of the receipts had been coded to the accounts,</p>	M	Agreed	DRFO	30/4/2026

	<p>they were still contained within the petty cash tin (albeit held together by a bulldog clip to indicate they had been processed). Ordinarily when receipts are posted to the ledger (monthly or quarterly depending on value/volume), the related receipts are attached to the petty cash claim/journal for that period and filed, meaning that the petty cash tin then only contains cash and unposted receipts, the total of which agrees to the total of petty cash shown on the ledger. This improves the audit trail and makes it easier to confirm that the current balance is correct.</p> <p>I recommend that when petty cash expenditure for the period is posted to the ledger, that the related receipts are attached to the journal or petty cash reconciliation and filed in order to improve the audit trail.</p>				
18.1 – Ensure Recreation Ground block bookings note the date and amount of the original payment	<p>I checked a sample of diary bookings for the Recreation Ground to confirm that the correct price had been charged, all income had been received in full and promptly banked and that the income was correctly coded with the correct VAT treatment in the accounts. I noted that one of the bookings related to a block booking where the customer paid cash in advance of the session. Whilst the staff were able to identify the customer and the date of the original payment, it would improve the audit trail to include a note on the bookings diary for block bookings of the original payment amount and date. This would ensure that other users of the bookings diary who were not present when the bookings were made would be able to confirm that payment had</p>	L	Agree	DRFO / L&E Director	30/4/2026

	<p>been duly received.</p> <p>I recommend that this information is added.</p>				
18.2 – Ensure the Recreation Ground till settings are updated to reflect the prevailing VAT rate on leisure activities	<p>I noted that the till analysis for some of the Recreation Ground income types still shows VAT due. Whilst the related entries in the Council's finance system correctly noted that VAT is no longer charged on leisure activities, it would improve the audit trail and reduce the risk of fraud and error if the till could also be corrected.</p> <p>I recommend that the till settings are corrected to reflect the current VAT treatment of leisure activities.</p>	L	Agree – investigate how to amend till system	DRFO	30/4/2026
18.3 – Correctly accounting for charges and VAT on tennis income	<p>I checked a sample of annual tennis membership to confirm that the correct price had been charged, all income had been received in full and promptly banked and that the income was correctly coded with the correct VAT treatment in the accounts. I found that 8/10 memberships commenced in 25/26 were all correctly treated in the accounts with income received (net of Clubspark charges), but noted that 2/10 memberships which began in 24/25 (soon after the Council took over the Recreation Ground) were correctly coded but that 1 was accounted for net of charges (meaning both income and related expenditure were understated) and that both had VAT accounted for at the standard rate. A recommendation was made about correcting the VAT treatment of leisure activities in the 24/25 audit.</p> <p>As both errors relate to de minimis figures from the previous year and all current year accounting and VAT</p>	Info			

	treatment is correct, no further recommendations are made on this matter.				
18.4 – Rename the Admissions nominal code	<p>I noted that, following the change of finance system, tennis fees have been coded to a nominal activity code named 'Admission Charges - Theatre - Standard'. The Deputy RFO noted that this code covered all admission fees but that the income is coded to departments within that classification, allowing the Council to split out admission fees by cost centre.</p> <p>I recommend that the Council considers renaming the nominal code in order to clarify that it covers all admission fees. This will help to improve the audit trail.</p>	L	Agreed	DRFO	30/4/2026
18.5 – Amend website and include tennis membership fee on list of fees and charges	<p>I found that the membership fee for the tennis membership was noted as being £36 on the Council's website. The Activities Officer confirmed that this was an error as the current price is £35 for the year. The membership fee was not noted on the schedule of fees and charges.</p> <p>I recommend that the website is updated and that the fee is included on the list of fees and charges.</p>	L	Agreed	DRFO / L&E Director	30/4/2026

11/369 FUNDING THE FLOODLIGHTS AT YEOVIL RECREATION CENTRE

At its meeting held on 9th March 2026, the Leisure and Environment Committee resolved the following:

- to agree the financial and carbon benefits of progressing the replacement floodlights as discussed; to agree to appoint Bidder A (subject to the outcome of the clarification questions and completion of due diligence) to deliver the flood light replacement scheme;
- to agree that should Bidder A not meet clarification or due diligence requirements, the next highest-scoring bidder (Bidder B) be appointed (subject to clarification questions and due diligence) to deliver the flood light replacement scheme (considering quality, experience and environmental and social value as well as price);
- to agree that the project should be funded by £22,000 from the Climate Change Reserve and the remainder from the Yeovil Recreation Centre Sinking Fund; and
- to recommend to the Finance & Policy Executive, that £22,000 should be released from the Climate Change Reserve to be replenished over a 4-year period at £5,500 per annum.

The Committee is **RECOMMENDED**:

- 1) to note the report; and
- 2) to approve that £22,000 should be released from the Climate Change Reserve to be replenished over a 4-year period at £5,500 per annum.

(Amanda Card, Chief Executive/Town Clerk – amanda.card@yeovil.gov.uk)

The report that was considered at the Leisure and Environment meeting is below:

FLOODLIGHT PROCUREMENT FOR YEOVIL RECREATION CENTRE

Introduction

This report gives a summary of the procurement activity undertaken to secure quotations for the replacement of old halide floodlights at Yeovil Recreation Centre with new energy efficient LED units. It makes a recommendation to appoint the most advantageous quotation across the weighted evaluation criteria after the completion of due diligence.

Report

The Director of Leisure and Environment progressed a procurement exercise to replace the old floodlight lamps at the Athletics Arena and on the artificial pitch (AGP) at Yeovil Recreation Centre. The original column floodlights were installed in 2013 and

have increasing maintenance requirements and costs due to their age, plus parts for the original lights are now difficult to source. The high energy costs for the Recreation Centre have driven this project to reduce costs and to provide carbon savings. The project seeks only the replacement of the lamps as the columns remain fit for purpose. The upgrade of the lights would of course provide a significantly better quality of light, with reduced spill, for the purposes of hockey, athletics and football at the facilities. To enable practical project delivery in late summer / early autumn 2026, ready for use in Winter 2026/27, this Committee are being asked to consider now, to ensure sufficient time is available for contract award, consultation with Somerset Development Control and scheduling down time on the facilities for works.

An Invitation to Quote was issued on the 20th January to the existing floodlights supplier and via the .gov.uk Contracts Finder webpages. A number of companies expressed interest and six visited site to see the current arrangements. The closing date for quotations was the 23rd of February 2026 and eleven submissions were received.

The Invitation to Quote set out the following assessment criteria-

Evaluation criteria breakdown		
Cost / price		60%
Quality	Previous equivalent projects Qualifications Preferred contractor status	20%
Environmental and social value	Social value commitment Environmental credentials	20%

The Director of Leisure and Environment supported by the Activities Officer evaluated the quotations. The table below shows the shortlist of quotations following evaluation – they represent the best value across cost, quality and social & environmental credentials.

Company Name/ Bidder	Weighted Evaluation score / 10	Total cost	Comments
Bidder A	8.8	£55,930.00	Cheapest quote with broad range of demonstrable experience. Partner of RFU and WRU for lighting projects. Social and environmental polices broad. Visted site to see infrastructure and so quote robust. Medium sized company completing installation direct.
Bidder B	6.6	£66,569.83	Broad range of past projects and excellent explanations around social value and environment – offering work experience to College for project delivery duration.

Bidder C	6.4	£67,320.00	Some relevant past projects but lack of evidence around qualifications and partners. Strong warranty package for works, some, but limited, information on Social Value and Environment.
Bidder D	6.4	£74,540.69	Partner of Hockey England and Athletics England, relevant past projects, very strong social value policies supporting learners, female skills and SME's. Carbon reduction plan and dark sky accredited luminaries. Large company with effective marketing department.
Bidder E	6	£63,316.28	Competitive price but no evidence of relevant past projects. Limited social value, some limited environmental statements.

On Friday 27th February clarification questions were issued to the shortlist. Responses will provide reassurance around the quotations.

Cost & Carbon Savings

It has become clear through evaluation of energy use at the site and the review of the submissions that although there will be energy cost savings by implementing new LED lights the greater savings will be made from reduced annual maintenance costs (in part due to the much greater longevity of LED light fittings).

All bids identified reduced carbon emissions – estimating 1 tonne of CO2 savings at each location per annum.

All bids identified reduced energy costs of between 40% – 70% . Arena electricity usage costs were £4,000 and for the AGP £7,000 for the current financial year. This excludes the standing charges. This translates into a conservative estimate of **£5,500** saving per annum.

There will be reduced future maintenance costs – current actual annual maintenance costs in 2025/2026 are £8,727 with further invoices pending and in 2024/2025 they were £12,393. This is comprised of £5,000 maintenance contract and the rest as replacement parts. All quotes for LED maintenance came in at £3,000 - £3,500 level with extended warranties on the LED's due their longevity. There can be assumed to be a saving of approximately **£8,000**.

The anticipated total annual savings are **£13,500**.

Financial Implications

Yeovil and Sherborne Hockey club have offered a £10,000 grant towards the floodlight replacement scheme on the AGP.

Yeovil Olympiads have been approached for a grant towards the Arena floodlights.

The Activities Officer has written to Sport England, England Hockey and Athletics England asking if there are any grant funds available towards the project. At the time of writing England Hockey and Sport England had replied and did not have appropriate grant funds, only loans. The Property and Projects Officer has been reviewing available section 106 monies to put towards the project, however at the present time none have been positively identified.

The project is expected to generate annual savings of approximately £13,500, comprising:

- £5,500 in electricity savings; and
- £8,000 in maintenance savings.

Bidder	Capital Cost	Confirmed Grant Contribution	Remainder	Pay back	Yeovil Recreation Centre Sinking Fund	Climate Change Reserve	Replenish £5,500 over
A	55,930	(10,000)	45,930	3.4 years	23,930	22,000	4 years
B	66,570	(10,000)	56,570	4.2 years	34,570	22,000	4 years
C	67,320	(10,000)	57,320	4.3 years	35,320	22,000	4 years
D	74,541	(10,000)	64,541	4.8 years	42,541	22,000	4 years
E	63,316	(10,000)	53,316	3.9 years	31,316	22,000	4 years

Subject to satisfactory responses to the clarification questions and completion of due diligence, Bidder A is identified as the preferred supplier to deliver the floodlight replacement scheme, as it offers the lowest net capital cost and the shortest payback period.

It is proposed that £22,000 of the capital cost is funded from the Climate Change Reserve. The current balance of this reserve is £75,000, with a projected year-end balance of £100,000. The reserve will be replenished through repayment of the annual electricity savings (£5,500) over a four-year period.

The remaining (less any additional grants or contributions secured) will be funded from the Yeovil Recreation Centre Sinking Fund. The current balance of this fund is £164,213.

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