

Yeovil Town Council



Town House
19 Union Street
Yeovil
Somerset
BA20 1PQ

Finance & Policy Executive

Finance & Policy Executive

Tuesday 30th September 2025

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.

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

Amanda Card,
Chief Executive / Town Clerk
24th September 2025

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

Members of Yeovil Town Council are summoned to attend:

Tareth Casey

Karl Gill

Andy Kendall

Tony Lock (*Ex-officio*)

Jamie Lock

Graham Oakes

Wes Read (*Ex-officio*)

Jeny Snell

Andy Soughton (*Chair*)

Royston Spinner

Rob Stickland (*Vice Chair*)

Adrian Wilkes

Dave Woan

Public Comments at meetings

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

If you would like to join the meeting via zoom, please e-mail ytic@yeovil.gov.uk by 9:00am on Tuesday 30th September 2025. Instructions will be sent to you to view the meeting.

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)

11/311 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)*

11/312 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).

11/313 MINUTES

To approve as a correct record the Minutes of the meeting held on 29th July 2025.

11/314 GRANTS

To consider applications received. A summary can be found on page 6 and the application forms have been circulated separately.

11/315 CORRESPONDANCE FROM PREVIOUS GRANT APPLICANTS

A representative from Yeovil4Families will give a presentation highlighting the achievements of Yeovil4fFamilies and the impact that Yeovil Town Council's contribution has made.

- Westfield Community Association (page 7)
- Youth Adventure Trust (page 8 to 12)

11/316 APPROVAL OF PAYMENTS

Members to approve payments made by Yeovil Town Council:

- 1st July 2025 – 31st July 2025; and
- 1st August 2025 – 31st August 2025.

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

11/317 BUDGET MONITORING REPORT FOR THE PERIOD ENDING 31st JULY 2025 (MONTH 1 – 4)

Members to consider the budget monitoring report for months 1 – 4 prepared by Chief Executive / Town Clerk and Deputy Responsible Finance Officer (attached at pages 13 to 33).

11/318 BANK RECONCILIATION

Members to approve the formal bank reconciliation as at 31st July 2025 at page 34.

11/319 BALANCE SHEET

Members to approve the Balance Sheet as at 30th June 2025 at page 35 to 36.

11/320 INTERNAL AUDIT REPORT

Members to consider the Internal Report and the management responses as attached at pages 37 to 52.

11/321 COMMUNITY INFRASTRUCTURE LEVY

Members to consider the report of by Chief Executive / Town Clerk as attached at pages 53 to 55.

11/322 RECOMMENDATION FROM LEISURE AND ENVIRONMENT COMMITTEE – ALLOTMENT RENT REVIEW

Members to consider the report of the Deputy Town Clerk as attached at page 56.

11/323 MOTION

Members to consider the motion of Cllr T Casy received on 7th September 2025 *Standing Order s9* as attached at page 57.

11/314 - GRANTS SUMMARY

Name of Applicant	Type	Amount Sought	Purpose of Grant
2 x students at Westfield Academy (siblings)	Individual	£2,500	Transport, kit, club affiliation, training & match fee costs for a pair of aspiring netball players at Westfield Academy.
Fran Wilson	Individual	£2,500	Creation of a local charitable organisation dedicated to transforming lives by providing holistic support for mental health, wellbeing and personal development.
Myron Osio	Individual	£2,500	Travel, accommodation, performance attire, and transportation costs for a hopeful singer who has been invited to compete at the Karaoke World Championships 2025 in Thailand.
Wessex MS Therapy Centre	Organisation	£1,500	Funding to bring an Outreach Project to Yeovil to provide a welcoming and supportive space for people living with Multiple Sclerosis and other Neurological conditions and disabilities.
Yeovil Street Pastors	Organisation	£1,000	Funding for refresher training for existing Street Pastors, to subsidise training and uniform for new Street Pastors and to help pay for organisation fees to the Ascension Trust.



Association

Westfield Community

Treasurer
c/o 36 Westfield Rd
Yeovil
Somerset BA21 3DA

22/08/2025

Yeovil Town Council
The Town House
19 Union Street
Yeovil

Attention of Amanda Card (Town Clerk)

Dear Town Councillors

We, Westfield Community Association would like to extend our thanks and appreciation for your decision to award us a grant of £500, for the installation of a safety barrier outside the Westfield Community Garden – Stiby Rd entrance.

We look forward to the completion of this installation as this will enable the community garden to be as safe as possible for all its visitors and users.

Thank you for the work that you all do for our town and community.

Kind regards

Dinah M Davies
Trustee & Treasurer



Amanda Card
Chief Executive/Town Clerk
Yeovil Town Council

11th August 2025

Dear Amanda,

Please pass on our continued gratitude to Yeovil Town Council for their contribution of £1377.55 towards the young people from Yeovil 's places on the Youth Adventure Trust Resilience Programme Overnight Expedition. I am thrilled to share with you a project report on what the young people experienced on the Overnight Expedition, kindly funded by the Yeovil Town Council.

Five of the thirty young people currently on our Resilience Programme are from Yeovil, attending Westfield Academy. Your generous support has made a huge difference to their lives both now and in the future.

Our year long Resilience Programme is completely free to attend for young people, with all kit provided. We can only offer our programmes free of charge thanks to grants like yours, as well as the support we receive from individuals, local business and the community. Making a massive difference to these young people's lives when they need it most.

If you would like any further information, please get in touch. Equally, if you would like to visit our project or take part in one of our virtual fireside coffees, please let us know and we can happily arrange this.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Emily Bull', with a horizontal line extending to the right.

Emily Bull
Regional Fundraiser
emily@youthadventuretrust.org.uk
07362 641560

Project Report: Youth Adventure Trust: Yeovil Town Council

Background: The Youth Adventure Trust started in Swindon and has been working with vulnerable young people throughout Swindon and Wiltshire for the last 32 years. Our specially designed, long-term programmes combine outdoor adventure with one-to-one support to enable vulnerable 11-15 year olds to lead positive lives in the future. In 2024 we brought our Resilience Programme to Somerset We partnered with 6 schools in Bridgwater, Yeovil, Chard and Stoke-sub-Hamdon inviting each to offer 5 of their young people a place on the Resilience Programme.

Young people on our Resilience Programme attend monthly activity days, receive bespoke one-to-one support and 1-1 take home activities to embed the knowledge they've gained. The aims of the programme are centred on building resilience, to help young people face and manage the challenges in their lives; to help them recognise, build on and make the most of their strengths; understand their personal challenges and to support them to develop the attributes and skills needed to make the most of their potential in the future.



Programme Design: Activity days take place during weekends in term-time, with a couple in school holidays. The Programme manager keeps in close contact with the young people and their family, doing home and school visits with the young people as needed.

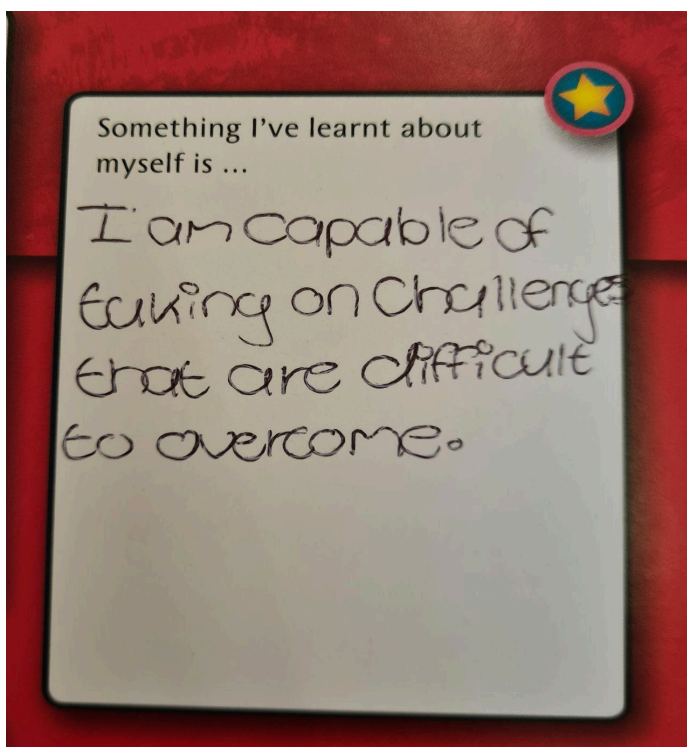
Young people work in Resilience journals each session to help them understand their strengths and challenges; at the beginning of the programme we help them set aims to work towards which helps them take ownership of their progress and practice ways they can build resilience.

Young people are set a Takeaway Challenge each time they see us - this helps the Programme Manager connect with the young person, creates a coherent thread through the programme and ensures the young people are building on the skills they gain on each activity day.. The theme of these challenges is linked to the activity or reflective journal session from the day, they can complete them independently or with their families to showcase what they have been learning about or working on. They are also a great way for families to be more closely involved with their young person's progress, allowing them to see what they are working and provide support

Young people will be invited to take part in the YAT Thrive Award during their summer months. The award consists of three elements: a challenge, some volunteering and creating something. The Programme Manager will meet with young people, along with their parents, to discuss ideas

for the three elements, create a written plan and to offer support. Once completed young people receive a certificate, YAT Thrive Award T-shirt and an outdoor adventure related prize for their efforts, which will be presented at a group celebration towards the end of the year.

Alongside the universal aspects of the programme, including meetings with all young people in their schools, some young people require bespoke support. Young people experiencing new or impactful challenges in their lives at home or school have additional support sessions. In these sessions young people can talk with their Programme Manager who is able to offer support and advice, strategies and ideas, a listening ear and to signpost to other services where appropriate. Examples of issues where additional input was needed include: bullying at school, chaotic home lives, school anxiety and concerns around negative behaviour and inappropriate peer groups. This additional support helps to manage issues early as they crop up and gives young people the tools to communicate better with those around them, enabling them to continue attending the programme where they might have dropped out if extra support wasn't available.



Delivery: Since October we have had successful monthly activity days from archery, team based games, cooking a meal and dessert from scratch, bushcraft, animal care, making and crafting and a fantastic Search and Rescue day.

In July, we took young people on the Resilience Programme on their Overnight Adventure Expedition. At this point we had been working with young people for 10 months, supporting them to build their confidence and resilience, ready to take on this big challenge.

We arrived at our starting point, just north of Dartmouth, where young people embarked on a canoe journey down the River Dart. For some, this was their first experience on a canoe and using a paddle. The conditions were a little windy and required them to work together, paddling in sync, to reach their destination. Along the way, young people were treated to beautiful views along the river, spotting wildlife they hadn't come across before, including a friendly seal at one point!

After a quick lunch stop, they continued to paddle down the river to our secluded base camp in the woods. There we spent the evening doing some bushcraft to make some toasting forks, making pizzas as well as performing camp duties. In the evening, young people explored the area, played games and reflected on their achievements around the campfire, each choosing their highlight and challenge of the day as well as giving praise to someone else for their achievements.

The next day young people toasted their bread on the campfire at breakfast, using toasting forks they had made the day before. Once fuelled for the day, they took part in a tree climbing activity. Past opportunities to try climbing on the programme meant that everyone had a go and were able to push themselves to go further than they had previously gone before.

Next, it was time to set off on our journey home via a zipline over camp. Some were feeling confident whilst for others, this presented a huge challenge. The group were great at encouraging each other and again, remembering how stepping out of their comfort zone in the past has rewarded them with a real sense of accomplishment. All those present managed to complete the zipwire which was a fantastic achievement.

After this, all that was left to do was find their way back to the coach to take them home. Their instructor showed them how to use maps to find their way and one young person, who started the programme too anxious to share ideas in front of the group, confidently led us across fields, giving instructions to others and enjoying the responsibility.



The trip ended with us reflecting on what another successful day we had and introducing the Thrive award to encourage young people to keep doing positive activities that build Resilience and Confidence over the summer.

The Overnight Expedition has been fully funded for Yeovil young people by the Town Council and we want to thank you so much for your support!

This day is a really integral part of the programme, what all of the young people are working towards and the one that a lot of them are really looking forward to. It requires them to really

push themselves out of their comfort zones in multiple ways and to work together as a team using all the skills they've learnt on the programme so far.

What comes next? Young people will have time to explore what they would like to do in the future and will be supported to look for opportunities in their area such as DofE and Cadets. We have a Bursary programme they can apply to, which helps remove financial barriers. Some of the young people graduating from the YAT Resilience Programme in Somerset we have identified as in need of further support, will continue working with us with our Mentoring Programme. They will receive fortnightly one-to-one support from a specially selected, dedicated volunteer mentor who shares similar interests to them. The mentors continue to support young people on a positive path and act as a trusted adult that they can rely on.

The next cohort of young people will start with YAT in September 2025 and the programme will continue to roll from Sept-Sept. Schools have been very welcoming and we're looking forward to cementing those relationships further over the coming year.

In 2026 we are hoping to bring our full Adventure Programme to Somerset, this runs over 3 years from year 7-9 and has 3 residential camps and individual activity days. We are also hoping to expand into new areas: Taunton, Wellington, Highbridge, Glastonbury, Street, Wells, Shepton Mallet as well as increasing the number of places available by adding an additional school, Preston Academy in Yeovil, and continuing our work in Chard, Stoke-sub-Hamdon.

This relies on us securing the funding we need to deliver this, but having seen the huge impact we've had so far in Somerset, we're keen to do more to help more young people.

11/317 2025/26 BUDGET MONITORING REPORT FOR THE PERIOD ENDING 31st JULY 2025 (MONTH 1 – 4)

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 **£3,197,038** against the budget of **£3,294,939** shows an **underspend** of **£97,901 (3.0%)**.

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	844,763	767,372	77,391	9.2
Infrastructure (Property & Assets)	317,490	352,740	436,142	(83,402)	(23.6)
Leisure & Environment	1,260,720	1,225,470	1,147,222	78,248	6.4
Planning	1,000	1,000	0	1,000	100
Culture, Events & Promotions	792,348	792,348	767,683	24,665	3.1
Total Committees Budget	3,216,321	3,216,321	3,197,038	97,901	(3.0)

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 - 4 Spend (£)	Estimated Full year spend to 31/03/2026 (£)	Estimated (Over) / Under Spend (£)
					Finance & Policy Executive						
685,022	839,708	(154,686)	59,500	(214,186)	Expenditure	945,863	0	945,863	323,026	889,150	56,713
(31,100)	(165,645)	134,545	946	133,599	Income	(101,100)	0	(101,100)	(22,209)	(121,778)	20,678
653,922	674,063	(20,141)	60,446	(80,587)	Net Expenditure	844,763	0	844,763	300,816	767,372	77,391
					Infrastructure (Property & Assets) Committee						
385,640	142,309	243,331	214,522	28,809	Expenditure	352,820	35,250	388,070	100,703	472,212	(84,142)
(32,960)	(38,189)	5,229	0	5,229	Income	(35,330)	0	(35,330)	(11,433)	(36,070)	740
352,680	104,119	248,561	214,522	34,039	Net Expenditure	317,490	35,250	352,740	89,270	436,142	(83,402)
					Leisure & Environment Committee						
1,693,981	1,081,096	612,885	235,437	377,448	Expenditure	2,107,710	(35,250)	2,072,460	644,931	2,013,727	58,733
(830,070)	(552,488)	(277,582)	0	(277,582)	Income	(846,990)	0	(846,990)	(409,569)	(866,505)	19,515
863,911	528,608	335,303	235,437	99,866	Net Expenditure	1,260,720	(35,250)	1,225,470	235,362	1,147,222	78,248
					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						
4,418,340	2,182,619	2,235,721	268,456	1,967,265	Expenditure	4,696,790	0	4,696,790	1,121,225	3,313,537	1,383,253
(3,796,130)	(1,632,629)	(2,163,501)	103,202	(2,266,703)	Income	(3,904,442)	0	(3,904,442)	(1,433,938)	(2,545,854)	(1,358,588)
622,210	549,990	72,220	371,658	(299,438)	Net Expenditure	792,348	0	792,348	(312,713)	767,683	24,665
					Burial Committee						
76,688	76,688	0	0	0	Expenditure	78,618	0	78,618	0	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	0	78,618	0
					Total Yeovil Town Council						
7,260,671	4,322,420	2,938,251	777,915	2,160,336	Expenditure	8,182,801	0	8,182,801	2,189,885	6,767,245	1,415,556
(4,690,260)	-2,388,952	(2,301,308)	104,148	(2,405,456)	Income	(4,887,862)	0	(4,887,862)	(1,877,149)	(3,570,207)	(1,317,655)
2,570,411	1,933,468	636,943	882,063	(245,120)	Net Expenditure	3,294,939	0	3,294,939	312,736	3,197,038	97,901

Finance & Policy Executive

2024/25					2025/26				
Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	Under after Earmarked Reserve Contribution (£)	Budget (£)	Month 1 - 4 spent 31/07/2025 (£)	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)	0	1,953	1,953	(1,953)	
320,754	345,148	(24,394)	0	(24,394)	412,020	139,432	418,295	(6,275)	
26,000	69,457	(43,457)	0	(43,457)	83,450	26,836	80,507	2,943	
0	6,897	0	0	0	0	0	0	0	
0	854	0	0	0		321	500	(500)	
0	473	(473)	0	(473)	0	506	506	(506)	
0	622	(622)	0	(622)	500	110	500	0	
500	2,440	(1,940)	0	(1,940)	2,000	0	2,000	0	
3,500	4,136	(636)	0	(636)	5,400	2,112	5,400	0	
240	288	(48)	0	(48)	240	0	300	(60)	
0	1,067	(1,067)	0	(1,067)	0	826	2,000	(2,000)	
25,000	-25,000	50,000	50,000	0	25,000	0	25,000	0	
117,178	0	117,178	0	117,178	153,253	0		153,253	
15,500	-9,189	24,689	5,500	19,189	14,000	0	14,000	0	
31,200	30,693	507	0	507	31,600	10,277	31,600	0	
5,000	3,246	1,754	0	1,754	5,000	121	5,000	0	
500	662	(162)	0	(162)	500	439	438	62	
4,000	6,874	(2,874)	0	(2,874)	4,000	1,060	2,000	2,000	
10,000	3,703	6,297	0	6,297	10,000	835	10,000	0	
7,200	15,041	(7,841)	0	(7,841)	25,000	27,810	27,810	(2,810)	
0	119,315	(119,315)	0	(119,315)	0	0	20,000	(20,000)	
0	2,260	(2,260)	0	(2,260)	0	5,889	3,000	(3,000)	
0	3,095	(3,095)	0	(3,095)	0	0	3,000	(3,000)	
0	9,319	(9,319)		(9,319)	0	0	0	-	
0	4,986	(4,986)	0	(4,986)	1,500	2,322	6,000	(4,500)	
15,000	5,000	10,000	0	10,000	15,000	0		15,000	
14,100	64,491	(50,391)	0	(50,391)	16,500	30,032	90,096	(73,596)	
0	-	-	0	0	13,000		0	13,000	Will need to be split across services and between IT and phones
0	1,000	(1,000)	0	(1,000)	0		0	0	
0	61,680	(61,680)	0	(61,680)	0	4,146	10,000	(10,000)	
2,000	1,951	49	0	49	1,500	300	2,000	(500)	
					Professional Subscriptions				
4,000	4,394	(394)	0	(394)	4,500	9,093	22,666	(18,166)	Including cost for upgrade
800	1,445	(645)	0	(645)	1,200	841	1,600	(400)	Zoom, ICO, CIPD
3,000	2,919	81	0	81	3,000	3,732	4,000	(1,000)	
1,000	1,238	(238)	0	(238)	1,000	355	1,000	0	

1,200	1,104	96	0	96	YCRT	1,200	0	1,104	96	
0	0	0	0	0	Employee Costs Contingency	15,000	0	0	15,000	
500	2,730	(2,230)	0	(2,230)	Ski Centre	500	14	500	0	
1,000	0	1,000	0	1,000	Sponsorship (Octagon Theatre - SLA)	1,000	0	1,000	0	
2,000	3,599	(1,599)	0	(1,599)	Stationery/supplies	1,200	407	1,200	0	
2,500	3,647	(1,147)	0	(1,147)	Telephone	2,500	421	328	2,172	
8,000	8,240	(240)	0	(240)	Treasury Management	8,450	0	8,450	0	
750	1,365	(615)	0	(615)	Website	750		750	0	
	25,000	(25,000)	0	(25,000)	Yeovil 4 Families	25,000	12,500	25,000	0	
0	1,500	(1,500)	0	(1,500)	Yeovil Twinning Association	1,500	0	1,500	0	
7,000	-4,000	11,000	4,000	7,000	Youth Council	4,000	0	2,000	2,000	
40,600	28,060	12,540		12,540	Youth Services - YMCA	40,600	36,588	40,600	0	
15,000	15,000	0	0	0	Youth Services - Youth Drop In	15,000	3,750	17,500	(2,500)	SLA increase to £25k pa (£6,250 pq) from 01/01/26
685,022	839,708	(154,686)	59,500	(214,186)	Total Expenditure	945,863	323,026	889,150	56,713	
					INCOME					
(30,000)	(74,614)	44,614	0	44,614	Investment Interest	(100,000)	(15,595)	(110,000)	10,000	
0	(85)	85	0	85	Miscellaneous		(160)	(245)	245	
0	0	0	0	0	Devolution Contribution		(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	(921)	(6,000)	6,000	Contribution as per Devolution agreement
0	(946)	946	946	0	Community Infrastructure Levy	0	(1,933)	(1,933)	1,933	
(1,100)	0	(1,100)	0	(1,100)	Salary Recharge	(1,100)	(1,100)	(1,100)	0	
(31,100)	(165,645)	134,545	946	133,599	Total Income	(101,100)	(22,209)	(121,778)	20,678	
653,922	674,063	(20,141)	60,446	(80,587)	Net Expenditure	844,763	300,816	767,372	77,391	

Infrastructure (Property & Assets) Committee

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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
					EXPENDITURE							
0	80	(80)	0	(80)	Advertising	0	0	0	460	460	(460)	
					Director of IPA:							
0	0	0	0	0	Salaries - Basic	0	0	0	17,291	51,872	(51,872)	New post
0	0	0	0	0	Salaries - Pension	0	0	0	3,401	10,204	(10,204)	
					Community Wardens:							
63,000	40,554	22,446	0	22,446	Salaries - Basic	66,530	0	66,530	0	77,618	(11,088)	2 x Community Ambassadors budgeted for. There will be 3.
12,000	5,494	6,506	0	6,506	Salaries - Pension	13,190	0	13,190	0	15,388	(2,198)	
900	734	166	0	166	Other Staff Costs	0	0	0	2,300	1,000	(1,000)	
9,100	(20,050)	29,150	28,962	188	Other Costs	1,000	0	1,000	110	2,000	(1,000)	
					Facility Officer:							
27,000	27,288	(288)	0	(288)	Salaries - Basic	0	29,400	29,400	9,937	29,812	(412)	Move from L&E
6,000	5,446	554	0	554	Salaries - Pension	0	5,850	5,850	1,976	5,927	(77)	
0	94	(94)	0	(94)	Other Costs	0	0	0	0	100	(100)	
0	155	(155)	0	(155)	Mobile	0	0	0	0	0	0	
					Milford Hall:							
1,000	2,223	(1,223)	0	(1,223)	Repairs and Maintenance Buildings	1,000	0	1,000	3,193	2,500	(1,500)	Automatic door issue
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	8,018	25,000	(5,000)	
12,770	19,182	(6,412)	0	(6,412)	Milford Hall - Running Costs	13,660	0	13,660	6,414	16,000	(2,340)	
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	250	0	1,000	
13,070	11,138	1,932	0	1,932	Salaries - Basic	11,170	0	11,170	3,925	11,774	(604)	
	2,429	(2,429)	0	(2,429)	Salaries - Pension	0	0	0	810	3,238	(3,238)	Employee has elected to be entered to pension scheme
570	0	570	0	570	Millennium Clock	570	0	570	0	570	0	
60,000	(118,638)	178,638	178,638	0	Monmouth Hall capital	60,000	0	60,000	0	60,000	0	
1,000	2,029	(1,029)	0	(1,029)	Public noticeboards	500	0	500	0	50	450	
0	1,785	(1,785)	0	(1,785)	Bus Shelter	0	0	0	0	0	0	
12,420	22,292	(9,872)	-6,779	(3,093)	Defibrillator & Bleedkits	9,000	0	9,000	113	9,000	0	
700	0	700	0	700	Litter/Grit bins	500	0	500	0	500	0	
32,490	49,669	(17,179)	0	(17,179)	CCTV	51,000	0	51,000	0	51,000	0	
1,250	-	1,250	0	1,250	Speed Indicator Device installations	1,300	0	1,300	0	1,300	0	
750	(1,452)	2,202	2,201	1	War memorials	750	0	750	0	750	0	
					Peter Street Public Toilets:							
0	3,725	(3,725)	0	(3,725)	Repairs & Maintenance	1,000	0	1,000	355	1,000	0	
8,300	8,686	(386)	0	(386)	Cleaning (inc toilet rolls)	8,590	0	8,590	3,125	12,502	(3,912)	National Living Wage increase as per contract

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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
7,680	7,680	0	0	0	Security	7,950	0	7,950	1,280	7,680	270	
9,990	3,381	6,609	0	6,609	Other Running costs (electric/water)	7,000	0	7,000	850	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	4,860	1,000	0	
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	1,280	7,680	270	
8,300	308	7,992	0	7,992	Cleaning (inc toilet rolls)	8,590	0	8,590	3,445	10,336	(1,746)	National Living Wage increase as per contract
100	100	0	0	0	St Georges Day Parade	0	0	0	0	0	0	
					Town House							
10,000	3,997	6,003	0	6,003	Repairs and Maintenance	10,000	0	10,000	2,334	5,000	5,000	Replacement flag pole
3,750	3,958	(208)	0	(208)	Cleaner	4,050	0	4,050	1,319	3,958	92	
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	980	1,000	0	
3,500	3,722	(222)	0	(222)	Electricity	3,000	0	3,000	962	2,886	114	
2,200	1,509	691	0	691	Gas	2,000	0	2,000	365	1,460	540	
400	239	161	0	161	Water charges	400	0	400	133	300	100	
2,450	2,900	(450)	0	(450)	Other costs	2,500	0	2,500	1,817	2,500	0	
385,640	142,309	243,331	214,522	28,809	Total Expenditure	352,820	35,250	388,070	100,703	472,212	(84,142)	
					INCOME							
0	(1,600)	1,600	0	1,600	Defibrillator & Bleed Kits	0	0	0	0	0	0	
					Milford Hall							
(18,070)	(17,873)	(197)	0	(197)	Anchor Tenant	(18,070)	0	(18,070)	(6,915)	(18,070)	0	
(14,890)	(18,349)	3,459	0	3,459	Hall Bookings	(17,260)	0	(17,260)	(4,517)	(18,000)	740	
0	(368)	368	0	368	Town House	0	0	0	0	0	0	
(32,960)	(38,189)	3,629	0	3,629	Total Income	(35,330)	0	(35,330)	(11,433)	(36,070)	740	
352,680	104,119	246,961	214,522	32,439	Net Expenditure	317,490	35,250	352,740	89,270	436,142	(83,402)	

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 - 4 spent 31/07/2025 (£)	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	Salaries - Basic	64,510	0	64,510	20,974	62,922	1,588	
10,720	8,571	2,149	0	2,149	Salaries - Pension	12,650	0	12,650	4,116	12,347	303	
0	294	(294)	0	(294)	Overtime	0	0	0	0	0	0	
0	55	(55)	0	(55)	Other Costs	0	0	0	146	437	(437)	
0	44	(44)	0	(44)	Mobiles phone	0	0	0	0	0	0	
						Allotment Maintenance:						
13,800	11,393	2,407	0	2,407	Contract	10,500	0	10,500	3,802	3,802	6,698	
0	10,861	(10,861)	0	(10,861)	Other Costs	5,000	0	5,000	2,350	12,000	(7,000)	
3,000	789	2,211	0	2,211	Equipment, Tools and Material	500	0	500	735	735	(235)	
0	0	0	0	0	Bank Charges	0	0	0	4	3	(3)	
5,000	75	4,925	0	4,925	Allotment - Health & Safety	2,000	0	2,000	0	0	2,000	
2,000	(24)	2,024	2,024	0	Allotments - Fence Repairs	2,000	0	2,000	0	2,000	0	
250	52	198	0	198	Best Kept Allotments Competition	250	0	250	0	100	150	
10,000	1,825	8,175	0	8,175	Community Heritage Officer	10,000	0	10,000	0	10,000	0	
8,000	0	8,000	0	8,000	Electric Van	8,000	0	8,000	0	5,000	3,000	
100	134	(34)	0	(34)	Protective Clothing	100	0	100	0	100	0	
1,800	2,165	(365)	0	(365)	Maintenance Vehicle	2,000	0	2,000	(84)	500	1,500	
1,000	2,859	(1,859)	0	(1,859)	Water charges	1,500	0	1,500	1,166	2,000	(500)	
350	335	15	0	15	Leases - Turners Barn	350	0	350	0	350	0	
						Goar Knap - Building						
90	1,028	-938	0	(938)	Building	200	0	200	0	800	(600)	
0	126	(126)	0	(126)	Other Costs	0	0	0	389	400	(400)	
700	750	(50)	0	(50)	Electricity	750	0	750	125	375	375	
1,410	1,412	(2)	0	(2)	Business Rates	1,460	0	1,460	1,765	1,765	(305)	
						Labour:						
27,000	27,288	(288)	0	(288)	Salaries - Basic	29,400	(29,400)	0	0	0	0	Move To IPA
6,000	5,446	554	0	554	Salaries - Pension	5,850	(5,850)	0	0	0	0	
0	94	(94)	0	(94)	Other Costs	0	-	0	0	0	0	
0	155	(155)	0	(155)	Mobile	0	0	0	0	0	0	
						Open Spaces & Play Areas:						
0	0	0	0	0	Salaries - Basic	45,930	0	45,930	28,241	169,740	(123,810)	
0	0	0	0	0	Salaries - Pension	9,250	0	9,250	6,386	34,398	(25,148)	
0	923	(923)	0	(923)	Advertising for staff	0	0	0	331	331	(331)	
0	0	0	0	0	Travel	100	0	100	34	100	0	Budget sits within Maintaining open spaces and play areas
0	0	0	0	0	Training	0	0	0	2,850	3,500	(3,500)	

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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
0	0	0	0	0	H & S	0	0	0	56	100	(100)	
0	0	0	0	0	Subscriptions	0	0	0	1,144	1,144	(1,144)	
133,480	133,480	0	0	0	Maintaining Open Spaces	254,770	0	254,770	819	148,532	106,238	This budget line needs to be split.
0	0	0	0	0	Vehicles	0	0	0	3,140	5,000	(5,000)	
0	0	0	0	0	Vehicle Hire	0	0	0	750	750	(750)	
0	0	0	0	0	Printing & Stationery	0	0	0	52	500	(500)	
0	0	0	0	0	IT	0	0	0	46	500	(500)	Budget sits within Maintaining open spaces and play areas
0	0	0	0	0	IT Hardware	0	0	0	23	500	(500)	
0	0	0	0	0	Office Furniture and equipment	0	0	0	56	200	(200)	
0	0	0	0	0	Miscellaneous	0	0	0	181	300	(300)	
0	0	0	0	0	Uniform/Protective clothing	0	0	0	811	700	(700)	
0	0	0	0	0	Purchase of new vehicles	0	0	0	51,000	51,000	(51,000)	2 x New Mowers (funded from reserves)
0	0	0	0	0	Equipment, Tools & Materials	0	0	0	11,364	11,364	(11,364)	
0	0	0	0	0	Equipment Hire	0	0	0	450	5,000	(5,000)	
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	133	4,500	0	
400	0	400	0	400	Lights for Milford Park	0	0	0	0	0	0	
0	0	0	0	0	Play Areas	182,570	0	182,570	0	0	182,570	This budget line needs to be split.
15,510	3,560	11,950	0	11,950	Play and Landscape Officers	0	0	0	0	13,000	(13,000)	Budget sits within Maintaining open spaces and play areas
14,170	8,460	5,710	0	5,710	Play Area Repairs and Maintenance	0	0	0	139	139	(139)	
3,340	3,340	0	0	0	Play Area Upgrade	0	0	0	0	50,000	(50,000)	
10,000	-40,000	50,000	50,000	0	Playpark Programme	0	0	0	0	0	0	
					Yeovil in Bloom:							
24,800	24,800	0	0	0	Salaries - Basic	71,240	0	71,240	9,314	28,210	43,030	This budget line needs to be split.
0	0	0	0	0	Salaries - Pension	0	0	0	1,899	5,616	(5,616)	
0	0	0	0	0	Overtime	0	0	0	122	122	(122)	
0	0	0	0	0	Wages (Casual)	0	0	0	5,793	17,379	(17,379)	
0	0	0	0	0	Vehicle	0	0	0	8,227	10,000	(10,000)	
0	0	0	0	0	Events Expenditure	0	0	0	511	800	(800)	
0	0	0	0	0	Uniform / Protective clothing	0	0	0	40	200	(200)	
0	0	0	0	0	Printing & Stationery	0	0	0	11	100	(100)	
0	0	0	0	0	Equipment Tools & Materials	0	0	0	6,683	10,000	(10,000)	
0	0	0	0	0	Waste	0	0	0	441	1,500	(1,500)	
0	0	0	0	0	Seeds and plants	0	0	0	14,129	10,000	(10,000)	
0	0	0	0	0	Nursery Facilities	0	0	0	2,100	2,100	(2,100)	
0	0	0	0	0	Miscellaneous	0	0	0	365	365	(365)	Planning application for Ski Centre
16,440	23,541	(7,101)	0	(7,101)	Working Budget	0	0	0	0	2,714	(2,714)	
			0		Yeovil Country Park:							
73,690	51,486	22,204	0	22,204	Salaries - Basic	78,640	0	78,640	22,241	66,722	11,918	

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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
11,610	8,262	3,348	0	3,348	Salaries - Pension	15,540	0	15,540	5,477	16,431	(891)	
600	0	600	0	600	Overtime	620	0	620	214	600	20	
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	7,166	21,499	(8,499)	
1,740	965	775	0	775	Training	1,740	0	1,740	16	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	
0	396	(396)	0	(396)	Repairs and Maintenance Equipment	0	0	0	0	800	(800)	
160	1,652	(1,492)	0	(1,492)	Health & Safety at work	160	0	160	1,372	800	(640)	
0	13,631	(13,631)	0	(13,631)	Grounds Maintenance	0	0	0	6,113	10,000	(10,000)	
0	11,165	(11,165)	0	(11,165)	Tree works	0	0	0	0	8,000	(8,000)	
200	0	200	0	200	Landscaping	200	0	200	0	200	0	
70	0	70	0	70	Vandalism	70	0	70	0	70	0	
210	2,607	(2,397)	0	(2,397)	Electricity	630	0	630	2,192	3,200	(2,570)	
60	23	37	0	37	Sewerage	60	0	60	288	500	(440)	
40	5	35	0	35	Water	40	0	40	450	800	(760)	
5,170	2,086	3,084	0	3,084	Cleaning	5,350	0	5,350	0	3,000	2,350	
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)	
8,970	2,702	6,268	0	6,268	Internal Ground Comm Charge	8,970	0	8,970	2,803	3,500	5,470	
10,090	4,011	6,079	0	6,079	Vehicles	10,440	0	10,440	3,761	5,000	5,440	
2,160	147	2,013	0	2,013	Printing and Stationery	2,240	0	2,240	72	500	1,740	
60	0	60	0	60	Photographic work	60	0	60	0	60	0	
0	2,873	(2,873)	0	(2,873)	IT	0	0	0	16	3,500	(3,500)	
4,090	15,964	(11,874)	0	(11,874)	Consultant & professional fees	4,230	0	4,230	0	4,230	0	
820	1,618	(798)	0	(798)	Uniform / Protective clothing	850	0	850	77	1,900	(1,050)	
1,550	295	1,255	0	1,255	Volunteer Expenses	1,600	0	1,600	352	500	1,100	
1,820	0	1,820	0	1,820	Events Expenditure	1,880	0	1,880	200	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	4,787	6,680	0	
130	0	130	0	130	Equipment Hire	140	0	140	0	0	140	
2,530	595	1,935	0	1,935	Seeds, plants and plaques	2,530	0	2,530	0	1,000	1,530	
2,740	1,503	1,237	0	1,237	Misc Expenditure	2,740	0	2,740	57	2,000	740	
16,480	16,331	149	0	149	Payment to Contractors	17,060	0	17,060	650	18,000	(940)	
0	0	0	0	0	Coaching	0	0	0	1,000	900	(900)	
0	1,414	(1,414)	0	(1,414)	Waste collection	0	0	0	405	2,000	(2,000)	
0	2,932	(2,932)	0	(2,932)	Website	0	0	0	341	1,000	(1,000)	
0	63	(63)	0	(63)	Mobile phone	0	0	0	0	200	(200)	
			0		Ninesprings Café							

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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
65,780	73,603	(7,823)	0	(7,823)	Salaries - Basic	73,300	0	73,300	19,057	57,172	16,128	
12,170	6,462	5,708	0	5,708	Salaries - Pension	14,580	0	14,580	4,150	12,449	2,131	
15,940	1,135	14,805	0	14,805	Overtime	7,000	0	7,000	201	3,000	4,000	
41,490	0	41,490	0	41,490	Wages (Casual)	103,800	0	103,800	28,232	84,697	19,103	
0	32	(32)	0	(32)	Training	0	0	0	16	100	(100)	
7,600	2,142	5,458	0	5,458	Repairs and Maintenance Buildings	7,870	0	7,870	4,050	7,000	870	
550	109	441	0	441	Repairs and Maintenance Plant	570	0	570	0	570	0	
0	3,222	(3,222)	0	(3,222)	Equipment Maintenance	0	0	0	(260)	2,000	(2,000)	Ice machine failure
810	0	810	0	810	Ten year plan maintenance	840	0	840	0	1,500	(660)	
210	10	200	0	200	Health & Safety at work	220	0	220	0	500	(280)	
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	0	1,000	340	
1,600	774	826	0	826	Water	1,660	0	1,660	0	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	0	0	0	2,147	3,000	(3,000)	
0	271	(271)	0	(271)	Sanitary	100	0	100	743	500	(400)	
1,470	2,590	(1,120)	0	(1,120)	Security - Fire and Intruder	1,520	0	1,520	613	2,000	(480)	
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	150	3,000	(1,690)	
170	1,929	(1,759)	0	(1,759)	IT	5,700	0	5,700	130	2,500	3,200	
166,430	86,157	80,273	0	80,273	Provisions	172,260	0	172,260	59,025	150,000	22,260	
230	3,610	(3,380)	0	(3,380)	Catering Equipment	240	0	240	209	5,000	(4,760)	
60	0	60	0	60	Hospitality	60	0	60	0	100	(40)	
660	0	660	0	660	Uniform / Protective clothing	660	0	660	227	300	360	
5,600	3,282	2,318	0	2,318	Electronic Bank Charges	5,800	0	5,800	2,021	5,000	800	
0	451	(451)	0	(451)	Misc	0	0	0	(20)	1,000	(1,000)	
0	(29)	29	0	29	Money Collection Service	0	0	0	491	1,473	(1,473)	
1,490	278	1,212	0	1,212	Equipment Tools & Materials	1,540	0	1,540	1,061	1,061	479	
4,470	0	4,470	0	4,470	Payment to Contractors	4,630	0	4,630	0	0	4,630	
			0		Yeovil Recreation Centre							
167,910	138,378	29,532	0	29,532	Salaries - Basic	212,380	0	212,380	65,837	197,512	14,868	
31,210	25,223	5,987	0	5,987	Salaries - Pension	42,350	0	42,350	14,403	43,208	(858)	
800	79	721	0	721	Overtime	820	0	820	5,504	5,000	(4,180)	
14,150	938	13,212	0	13,212	Wages (Casual)	4,000	0	4,000	7,788	3,500	500	
0	0	0	0	0	Travel Allowance	0	0	0	216	500	(500)	
0	300	(300)	0	(300)	Advertising for staff	0	0	0	0	300	(300)	
20	160	(140)	0	(140)	Training	20	0	20	670	500	(480)	
36,040	8,739	27,301	0	27,301	Repairs and Maintenance Buildings	37,300	0	37,300	5,872	12,000	25,300	

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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
0	2,958	(2,958)	0	(2,958)	Repairs and Maintenance Equipment	0	0	0	0	4,000	(4,000)	
0	0	0	0	0	Vehicles	0	0	0	2,964	2,000	(2,000)	
0	6,995	(6,995)	0	(6,995)	Specialist Works	0	0	0	0	7,000	(7,000)	
690	1,030	(340)	0	(340)	Health & Safety at work	710	0	710	702	1,500	(790)	
0	144	(144)	0	(144)	Grounds Maintenance	0	0	0	0	1,000	(1,000)	
0	1,200	(1,200)	0	(1,200)	Tree works	0	0	0	0	2,000	(2,000)	
40,950	41,106	(156)	0	(156)	Electricity	42,570	0	42,570	22,118	50,000	(7,430)	Need to split cost between Café & Rec
9,650	11,270	(1,620)	0	(1,620)	Gas	10,140	0	10,140	3,571	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	5,651	(5,651)	0	(5,651)	Cleaning	0	0	0	1,317	8,000	(8,000)	
0	612	(612)	0	(612)	Gritting	0	0	0	288	500	(500)	
0	0	0	0	0	SLA - Yeovil Olympiads	0	0	0	278	400	(400)	
860	0	860	0	860	Cleaning & Domestic	890	0	890	3,599	10,797	(9,907)	
150	113	37	0	37	Sanitary	160	0	160	1,317	200	(40)	
3,190	1,010	2,180	0	2,180	Skip Hire	3,300	0	3,300	0	1,600	1,700	
136,621	0	136,621	0	136,621	Internal Ground Comm Charge	0	0	0	0	0	0	
200	49.0	151	0	151	Printing & Stationery	210	0	210	211	150	60	
0	2,441	(2,441)	0	(2,441)	Waste	500	0	500	1,020	3,500	(3,000)	
3,750	2,690	1,060	0	1,060	Security - Fire and Intruder	3,880	0	3,880	325	4,000	(120)	
0	634	(634)	0	(634)	CCTV	0	0	0	0	1,000	(1,000)	
0	9,524	(9,524)	0	(9,524)	Repairs and Maintenance Vehicle	0	0	0	524	12,000	(12,000)	
220	2,855	(2,635)	0	(2,635)	IT Support	7,450	0	7,450	160	6,000	1,450	
0	1,607	(1,607)	0	(1,607)	IT Hardware	0	0	0	92	2,000	(2,000)	
50	0	50	0	50	Consultant & professional fees	50	0	50	780	1,000	(950)	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	(33)	500	770	
420	829	(409)	0	(409)	Uniform / Protective clothing	440	0	440	0	1,000	(560)	
					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	2,004	4,000	460	
28,420	3,202	25,218	0	25,218	Equipment, Tools & Materials	29,420	0	29,420	1,932	25,000	4,420	
1,020	29	991	0	991	Cleaning and Domestic Equipment	1,060	0	1,060	153	250	810	
430	17,544	(17,114)	0	(17,114)	Sports & Play Equipment	450	0	450	1,659	4,977	(4,527)	
0	1,581	(1,581)	0	(1,581)	Website	0	0	0	0	1,000	(1,000)	
0	179	(179)	0	(179)	Money Collection Service	0	0	0	208	500	(500)	
510	411	99	0	99	Misc	530	0	530	796	1,000	(470)	
4,650	14,551	(9,901)	0	(9,901)	Payment to Contractors	4,810	0	4,810	1,296	19,000	(14,190)	

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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
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	74,110	0	74,110	15,811	47,433	26,677	
12,170	9,844	2,326	0	2,326	Salaries - Pension	14,730	0	14,730	4,925	14,776	(46)	
13,860	0	13,860	0	13,860	Overtime	8,500	0	8,500	201	603	7,897	
51,110	0	51,110	0	51,110	Wages (Casual)	96,770	0	96,770	26,058	78,175	18,595	
20	64	(44)	0	(44)	Training	20	0	20	0	200	(180)	
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	Ten year plan maintenance	5,860	0	5,860	0	5,000	860	
0	2,380	(2,380)	0	(2,380)	Repairs and Maintenance Equipment	0	0	0	0	4,000	(4,000)	
0	1,712	(1,712)	0	(1,712)	Cleaning & Domestic	0	0	0	629	2,000	(2,000)	
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	0	300	(60)	
0	507	(507)	0	(507)	IT	0	0	0	0	1,000	(1,000)	
110,910	65,455	45,455	0	45,455	Provisions	114,790	0	114,790	51,803	100,000	14,790	
0	587	(587)	0	(587)	Catering Equipment	500	0	500	247	500	0	
0	153	(153)	0	(153)	Money Collection Service	0	0	0	208	300	(300)	
0	265	(265)	0	(265)	Electronic Bank Charges	0	0	0	803	1,000	(1,000)	
0	7	(7)	0	(7)	Miscellaneous	0	0	0	(9)	100	(100)	
7,230	0	7,230	0	7,230	Equipment, Tools & Materials	7,480	0	7,480	0	5,000	2,480	
4,260	0	4,260	0	4,260	Project Expenditure	4,410	0	4,410	0	5,000	(590)	
2,200	(4,400)	6,600	6,600	0	Water Mains Refurbishment/Repairs	0		0	0	0	0	
1,693,981	1,081,096	612,885	235,437	377,448	Total Expenditure	2,107,710	(35,250)	2,072,460	644,931	2,013,727	58,733	
					INCOME							
					Open Spaces & Play Areas:							
					Licences	-		-	(60)	60	(60)	
					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)	-	(10,000)	(10,000)	(10,000)	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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes	
0	(1,640)	1,640	0	1,640	0	0	0	(167)	(1,640)	1,640		
(62,860)	0	(62,860)	0	(62,860)	(65,060)	-	(65,060)	(11,848)	(11,848)	(53,212)		
0	(6,548)	6,548	0	6,548	0	0	0	(5,763)	(10,000)	10,000		
0	(15,251)	15,251	0	15,251	0	0	0	(14,872)	(20,000)	20,000		
(41,840)	(38,465)	(3,375)	0	(3,375)	(43,300)	-	(43,300)	(13,949)	(44,000)	700	Fees split over hire fees	
0	(16,033)	16,033	0	16,033	0	0	0	(25,620)	(22,000)	22,000		
0	(784)	784	0	784	0	0	0	(4,769)	(3,000)	3,000		
0	(180)	180	0	180	0	0	0	0	(180)	180		
0	(800)	800	0	800	(11,600)	-	(11,600)	0	(8,000)	(3,600)		
(8,060)	(4,556)	(3,505)	0	(3,505)	(8,340)	-	(8,340)	(3,315)	(6,000)	(2,340)		
(8,770)	0	(8,770)	0	(8,770)	(9,080)	-	(9,080)	0	0	(9,080)		
(80)	0	(80)	0	(80)	(80)	-	(80)	(80)	(80)	0		
					Yeovil Country Park							
0	(10,000)	10,000	0	10,000	(10,000)	-	(10,000)	(10,000)	(10,000)	0		
(41,690)	0	(41,690)	0	(41,690)	(9,300)	-	(9,300)	0	0	(9,300)		
(10,880)	0	(10,880)	0	(10,880)	0	0	0	0	0	0		
(1,800)	(71)	(1,729)	0	(1,729)	(1,860)	-	(1,860)	0	(100)	(1,760)		
(80)	(101)	21	0	21	(80)	-	(80)	(180)	(2,000)	1,920		
-	(895)	895	0	895	0	0	0	0	0	0		
(2,150)	0	(2,150)	0	(2,150)	(2,230)	-	(2,230)	0	0	(2,230)		
(1,490)	0	(1,490)	0	(1,490)	(1,540)	-	(1,540)	(417)	(417)	(1,123)		
0	0	0	0	0	0	0	0	(292)	(292)	292		
(770)	0	(770)	0	(770)	(800)	-	(800)	(56)	(56)	(744)		
(110)	0	(110)	0	(110)	(110)	-	(110)	0	0	(110)		
					Ninesprings Café							
(70)	(251,684)	251,614	0	251,614	(70)	-	(70)	-	-	(70)		
(367,970)	0	(367,970)	0	(367,970)	(380,850)	-	(380,850)	(171,076)	(380,850)	0		
(2,080)	(223)	(1,857)	0	(1,857)	(2,150)	-	(2,150)	(134)	(200)	(1,950)		
					The Rec Café							
(360)	(125,986)	125,626	0	125,626	(370)	-	(370)	-	-	(370)		
(252,930)	(466)	(252,464)	0	(252,464)	(261,780)	-	(261,780)	(131,612)	(261,780)	0		
0	0	0	0	0	0	0	0	(657)	(657)	657		
(190)	(41,329)	41,139	0	41,139	(200)	-	(200)	(141)	(42,000)	41,800		
					Allotments							
(100)	(97)	(4)	0	(4)	(100)	-	(100)	(154)	(80)	(20)		
(22,200)	(21,720)	(480)	0	(480)	(24,500)	-	(24,500)	(506)	(24,500)	0		
0	(375)	375	0	375	0	0	0	0	0	0		
(2,090)	(2,088)	(2)	0	(2)	(2,090)	-	(2,090)	(1,104)	(2,088)	(2)		
(1,500)	(3,198)	1,698	0	1,698	(1,500)	-	(1,500)	0	(2,000)	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 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
(830,070)	(552,488)	(277,582)	0	(277,582)	Total Income	(846,990)		(846,990)	(409,569)	(866,505)	19,515	
863,911	528,608	335,303	235,437	99,866	Net Expenditure	1,260,720		1,225,470	235,362	1,147,222	78,248	

Planning Committee

2024/25			2025/26					Notes
Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Budget (£)	Month 1 - 2 spent 31/05/2025 (£)	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	Total Expenditure				1,000	
			INCOME					
0	0	0	0	0	0	0		
0	0	0	Total Income				-	
1,000	0	1,000	Net Expenditure				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 (£)	Month 1 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)		
										EXPENDITURE
										Director of CEP:
64,670	46,493	18,177	0	18,177	69,610	22,840	68,519	1,091		Salaries - Basic
12,920	7,879	5,041	0	5,041	13,650	4,742	14,227	(577)		Salaries - Pension
0	173	(173)	0	(173)	0	439	1,000	(1,000)		Other Costs
12,400	12,441	(41)	0	(41)	12,770	(3,795)	1,222	11,548	£11,178 returned by previous Mayor as not spent	Mayoral allowance
0	(83)	83	0	83		20	0	0		Other Mayor Costs
0	138	(138)	0	(138)	200	24	100	100		Travel Costs - Ex Officios
0	98	(98)	0	(98)	1,000	196	588	412		Mace Bearer Salary
3,500	3,500	0	0	0	3,500	0	3,500	0		Band Costs
										Christmas Lights:
52,000	32,194	19,806	19,806	0	54,840	21,816	54,539	301		Hire, Installation & Safety Checks
30	0	30	0	30	30	0	0	30		Christmas Lights Competition
2,000	8,069	(6,069)	0	(6,069)	8,000	0	8,000	0		Christmas Lights Switch On Event
										Community Heritage:
33,340	23,388	9,952	0	9,952	36,820	11,965	35,896	924		Salaries - Basic
5,890	3,952	1,938	0	1,938	6,340	2,060	6,179	161		Salaries - Pension
0	0	-	0	-	0	34	103	(103)		Cleaning & Domestic
70	0	70	0	70	70	0	0	70		Travelling
1,740	904	836	0	836	1,800	0	1,200	600		Printing & Stationery
10	2,232	(2,222)	0	(2,222)	7,000	600	3,500	3,500		IT
0	4,230	(4,230)	0	(4,230)	0	0	5,000	(5,000)		Consultancy
10	0	10	0	10	10	0	0	10		Uniform / Protective clothing
10	20	(10)	0	(10)	10	23	50	(40)		Volunteer Expenses
10	99	(89)	0	(89)	10	0	100	(90)		Subscriptions
1,860	0	1,860	0	1,860	1,500	0	0	1,500		Events Expenditure
320	0	320	0	320	330	0	0	330		Equipment, Tools & Materials
0	541	(541)	0	(541)	0	0	600	(600)		Miscellaneous
0	9,883	(9,883)	0	(9,883)	0	14,845	14,845	(14,845)		Business Rates
15,000	10,000	5,000	0	5,000	15,530		15,000	530		SC - Overheads recharge
0	9,339	(9,339)	0	(9,339)	28,020	18,678	28,020	0		SLA - South West Heritage Trust
650	(996)	1,646	1,646	0	0	0	0	0		Customised souvenirs
5,000	4,750	250	0	250	4,700	750	4,750	(50)		Eats:Festival
1,000	0	1,000	0	1,000	1,000	0	0	1,000		Love Yeovil
75,000	(12,490)	87,490	0	87,490	0	0	0	0		Resourcing Yeovil Celebrates....
0	3,070	(3,070)	0	(3,070)	0	0	0	0		D Day
0	591	(591)	0	(591)	4,000	3,099	3,000	1,000		V E Day
10,000	9,792	208	0	208	10,000	3,617	10,000	0		Super Saturday
1,260	2,249	(989)	0	(989)	1,260	170	1,260	0		Town Crier
1,820	1,761	59	0	59	1,820	1,275	1,820	0		Yeovil Open Town Crier Competition
2,000	(3,534)	5,534	5,534	0	1,000	1,127	1,200	(200)		Regalia
1,600	1,570	30	0	30	1,500	0	1,500	0		Remembrance Sunday

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)	Budget (£)	Month 1 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
11,400	1,000	10,400	0	10,400	Holiday Playscheme contribution	11,800	0	11,800	0
					Westlands:				
310,630	425,837	(115,207)	0	(115,207)	Salaries - Basic	645,220	174,225	522,674	122,547
52,360	72,088	(19,728)	0	(19,728)	Salaries - Pension	127,880	37,985	113,956	13,924
0	3,105	(3,105)	0	(3,105)	Overtime	0	0	0	0
50,000	0	50,000	0	50,000	Wages (Casual)	67,300	42,595	127,784	(60,484)
220	711	(491)	0	(491)	Training	230	0	0	230
58,010	32,455	25,555	6,000	19,555	Repairs and Maintenance Buildings	60,040	17,188	45,000	15,040
16,090	18,208	(2,118)	0	(2,118)	Repairs and Maintenance Plant	16,650	4,840	16,650	0
0	0	0	0	0	Sound/Audio Technician	0	3,323	1,200	(1,200)
0	0	0	0	0	Repairs & Maintenance Equipment	0	2,897	500	(500)
600	186	414	0	414	Health & Safety at work	620	42	200	420
66,340	74,830	(8,490)	0	(8,490)	Electricity	108,350	45,321	108,350	0
28,470	0	28,470	0	28,470	Gas	29,470	0	18,000	11,470
27,780	19,266	8,514	0	8,514	Business Rates	28,750	48,681	29,415	(665)
5,830	0	5,830	0	5,830	Sewerage	6,030	0	4,000	2,030
5,380	0	5,380	0	5,380	Water	5,570	0	4,000	1,570
0	360	(360)	0	(360)	Gritting	0	360	360	(360)
16,560	2,586	13,974	0	13,974	Cleaning & Domestic	17,140	2,611	7,833	9,307
0	874	(874)	0	(874)	Skip Hire	0	239	239	(239)
240	0	240	0	240	Maintenance Agreement Charges	250	0	250	0
40,590	4,838	35,752	0	35,752	Security - Fire / Intruder / Key holding	42,010	2,159	7,500	34,510
0	3,069	(3,069)	0	(3,069)	Security - Events	0	0	5,000	(5,000)
150	0	150	0	150	Travelling Allowance	160	344	160	0
0	4,079	(4,079)	0	(4,079)	Stationery	0	488	5,000	(5,000)
30	39,907	(39,877)	0	(39,877)	Printing of Publications	30	1,040	45,000	(44,970)
270	4,369	(4,099)	0	(4,099)	Photographic Work	280	0	5,000	(4,720)
0	15,146	(15,146)	0	(15,146)	Postage	1,000	1,884	15,000	(14,000)
0	0	0	0	0	Phone	0	0	0	0
280	15,434	(15,154)	0	(15,154)	IT	20,000	926	15,000	5,000
0	3,539	(3,539)	11,000	(14,539)	IT Hardware	0	5,652	5,000	(5,000)
2,980	5,639	(2,659)	0	(2,659)	Office Furniture	3,000	58	3,000	0
3,710	0	3,710	0	3,710	Consultant & professional fees	3,840	195	0	3,840
750	1,093	(343)	0	(343)	Restaurant Provisions - café bar	780	442	1,500	(720)
0	231	(231)	0	(231)	Purchases for resale	0	0	500	(500)
110	1,842	(1,732)	0	(1,732)	Events Expenditure	110	0	2,500	(2,390)
8,110	16,162	(8,052)	0	(8,052)	Performance Rights Licence	8,400	7,779	20,000	(11,600)
90	561	(471)	0	(471)	Licences	90	0	700	(610)
31,160	44,957	(13,797)	0	(13,797)	Adverts/Promotions	32,250	10,642	50,000	(17,750)
0	190	(190)	0	(190)	Subscriptions	0	572	250	(250)
7,570	39,291	(31,721)	0	(31,721)	Electronic Bank Charges	7,840	25,191	50,000	(42,160)
0	497	(497)	0	(497)	Misc	0	3,980	6,000	(6,000)
287,270	607,410	(320,140)	0	(320,140)	Performance Costs	297,230	280,211	800,000	(502,770)
0	0	0	0	0	Country Music Festival	5,000	638	5,000	0
60	24,000	(23,940)	0	(23,940)	Equipment, Tools & Materials	60	47	30,000	(29,940)
14,280	8,640	5,640	0	5,640	Equipment hire	14,780	2,880	10,000	4,780

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Month 1 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
130	0	130	0	130	Floral Decorations	130	0	0	130	
3,940	15,949	(12,009)	0	(12,009)	Project Expenditure	4,080	15,049	20,000	(15,920)	
0	3,568	(3,568)	0	(3,568)	Arts & Engagement	0	0	5,000	(5,000)	
0	679	(679)	0	(679)	Money Collection Service	0	503	1,000	(1,000)	
1,490	277	1,213	0	1,213	Payment to Contractors	1,540	832	500	1,040	
0	770	(770)	0	(770)	Uniform / Protective clothing	0	237	900	(900)	
0	4,102	(4,102)	0	(4,102)	Waste collection	0	2,106	6,000	(6,000)	
0	672	(672)	0	(672)	Website	0	1,372	1,000	(1,000)	
					Westlands Front of House:					
253,220	192,983	60,237	0	60,237	Salaries - Basic	0	25,064	75,193	(75,193)	
49,750	9,266	40,484	0	40,484	Salaries - Pension	0	6,066	18,199	(18,199)	
0	604	(604)	0	(604)	Overtime	0	0	0	0	
216,010	0	216,010	0	216,010	Wages (Casual)	294,000	84,252	252,757	41,243	
0	108	(108)	0	(108)	Training	0	0	0	0	
0	0	-	0	-	Advertising for Staff	0	80	240	(240)	
390	5,308	(4,918)	0	(4,918)	Repairs and Maintenance Buildings	400	8,228	10,000	(9,600)	
190	56	134	0	134	Health & Safety at work	200	82	100	100	
4,220	2,791	1,429	0	1,429	Repairs and Maintenance Equipment	4,370	843	3,500	870	
0	78	(78)	0	(78)	Environmental Levy	0	0	100	(100)	
4,640	6,938	(2,298)	0	(2,298)	Cleaning	1,800	1,814	8,000	(6,200)	
290	566	(276)	0	(276)	Printing & Stationery	300	205	1,000	(700)	
30	0	30	0	30	Printing of Publications	30	0	0	30	
0	0	0	0	0	IT	0	0	0	0	
3,120	12,725	(9,605)	0	(9,605)	Icecream Provision	3,230	3,257	15,000	(11,770)	
200	354	(154)	0	(154)	Confectionery Purchase	210	0	500	(290)	
146,780	112,267	34,513	0	34,513	Restaurant Provisions café bar	151,920	59,334	151,920	0	
870	15,810	(14,940)	0	(14,940)	Provisions (FOH)	900	7,993	8,500	(7,600)	
95,210	94,054	1,156	0	1,156	Bar purchases	98,540	49,253	98,540	0	
220	8,278	(8,058)	0	(8,058)	Purchases for resale	230	0	9,000	(8,770)	
1,500	2,641	(1,141)	0	(1,141)	Rental Catering Machines	1,550	625	3,000	(1,450)	
7,010	5,257	1,753	15,000	(13,247)	Catering Equipment	7,000	2,097	7,000	0	
180	0	180	0	180	Hospitality	190	1,228	0	190	
140	58	82	0	82	Uniform / Protective clothing	150	0	100	50	
40	3,410	(3,370)	0	(3,370)	Events Expenditure	40	2,352	4,500	(4,460)	
0	790	(790)	0	(790)	Subscriptions	0	9,888	12,000	(12,000)	Artifax, OpenTable
	31	(31)	0	(31)	Bank Charges		49	100	(100)	
1,220	177	1,043	0	1,043	Equipment, Tools & Materials	1,260	97	300	960	
2,360	360	2,000	0	2,000	Equipment hire	2,440	4,353	3,000	(560)	
140	22	118	0	118	Cleaning and domestic equipment	150	1,998	40	110	
30	0	30	0	30	Floral decorations	30	0	0	30	
910	18	892	0	892	Misc Expenditure	940	8	40	900	
0	0	0	0	0	Service Charge - Front of House	0	0	0	0	
2,265,680	0	2,265,680	209,470	2,056,210	Octagon	2,265,680	0	209,470	2,056,210	
5,000	5,000	0	0	0	Yeovil Art Space (SLA)	5,000	0	5,000	0	
2,000	2,000	0	0	0	Yeovil Together	2,000	2,000	2,000	0	
4,418,340	2,182,619	2,235,721	268,456	1,967,265	Total Expenditure	4,696,790	1,121,225	3,313,537	1,383,253	

Budget (£)	Month 1 - 12 spend 31/03/2025 (£)	(Over) / Under spend (£)	Earmarked Reserve Contribution (£)	(Over) / Under after Earmarked Reserve Contribution (£)		Budget (£)	Month 1 - 4 spent 31/07/2025 (£)	Full year estimated spend to 31/03/2026 (£)	Estimated (over) / under spend (£)	Notes
					INCOME					
					Westlands:					
(44,710)	(40,000)	(4,710)	0	(4,710)	Joint Financing Conts	(46,280)	(40,000)	(40,000)	(6,280)	
0	(20,000)	20,000	0	20,000	Contribution towards Panto	0	0	0	0	
0	(1,105)	1,105	0	1,105	Recharge	0	0	0	0	
(180)	(12,942)	12,762	0	12,762	Sales - Std	(190)	(61)	(19,000)	18,810	
(3,010)	(1,657)	(1,353)	0	(1,353)	Fees & Charges - Std	(3,120)	(1,392)	(2,000)	(1,120)	
(14,290)	(10,989)	(3,301)	0	(3,301)	Equipment Hire	(14,790)	(7,558)	(150,000)	135,210	
(670)	(8,052)	7,382	0	7,382	Advertising	(700)	(18,925)	(20,000)	19,300	
(2,120)	(49,835)	47,715	0	47,715	Commission	(2,190)	(20,538)	(75,000)	72,810	
(2,840)	0	(2,840)	0	(2,840)	Rents	(2,940)	0	0	(2,940)	
0	(2,526)	2,526	0	2,526	Room Hire	0	0	(3,000)	3,000	
(1,050)	0	(1,050)	0	(1,050)	Misc Income	(1,090)	(98)	0	(1,090)	
(519,480)	(601,144)	81,664	0	81,664	Admission Charges Theatre - Std	(537,660)	(896,875)	(950,000)	412,340	
(150)	(788)	638	0	638	Admission Charges Theatre - E	(160)	(5,260)	(6,000)	5,840	
(58,230)	(103,202)	44,972	103,202	(58,230)	Ticket Levy	(90,000)	(31,460)	(140,000)	50,000	
(67,110)	(880)	(66,230)	0	(66,230)	Venue Hire	(69,460)	(63,819)	(25,000)	(44,460)	
0	(63,670)	63,670	0	63,670	Postage	0	(790)	(60,000)	60,000	
(55,470)	(51,950)	(3,520)	0	(3,520)	Room Hire - E	(57,410)	(18,848)	(70,000)	12,590	
0	(2,883)	2,883	0	2,883	Membership	0	(833)	(3,000)	3,000	
(1,570)	(25,791)	24,221	0	24,221	Dance Class/Community Choir	(1,630)	(28,878)	(30,000)	28,370	
0	(44,739)	44,739	0	44,739	Salary Recharge	(16,652)	(12,783)	(66,000)	49,348	
0	(529)	529	0	529	Donations	0	0	0	0	
0	(500)	500	0	500	Dept for Education Apprenticeship contribution	(1,000)	0	(500)	(500)	
					Westlands Front of House:					
(784,030)	(367,635)	(416,395)	0	(416,395)	Sales of meals	(811,470)	(99,489)	(555,000)	(256,470)	
(182,190)	(219,306)	37,116	0	37,116	Bar Sales - Std	(188,570)	(184,958)	(330,000)	141,430	
(390)	0	(390)	0	(390)	Equipment Hire	(400)	0	0	(400)	
(2,056,210)	0	(2,056,210)	0	(2,056,210)	Octagon	(2,056,210)	0	0	(2,056,210)	
					Community Heritage:					
0	0	0	0	0	Grants	0	(1,000)	(1,000)	1,000	
(1,860)	(1,341)	(519)	0	(519)	Fees & Charges - Std	(1,930)	(115)	(95)	(1,835)	
(570)	(1,166)	596	0	596	Donations	(590)	(259)	(259)	(331)	
(3,796,130)	(1,632,629)	(2,163,501)	103,202	(2,266,703)	Total Income	(3,904,442)	(1,433,938)	(2,545,854)	(1,358,588)	
					Net Expenditure	792,348	(312,713)	767,683	24,665	
622,210	549,990	72,220	371,658	(299,438)						

Total Reserves and General Fund Balances

	As at 31/03/2025	Movement in year	As at 31/03/2026
	£	£	£
Total Earmarked Reserves	1,162,399	0	1,162,399
Unallocated General Fund Balance	893,142		
Estimated Underspend /(Overspend) for 2024/25		97,901	
Total Unallocated General Fund Balance			991,043
Total Reserves and General Fund Balances	2,055,541	97,901	2,153,442

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	£ 823,735
12 months	£ 3,294,939

Reserves and General Fund Balances are predicted to be **£2,153,442** at 31st March 2026 which is between the recommended minimum level and is approximately 8 months of net revenue expenditure.

Reserves as at 31/03/25

Earmarked Reserve	Balance as at 31/03/23 (£)	Movement in Year In (£)	Balance as at 31/03/24 (£)	Movement in Year In (£)	Balance as at 31/03/25 (£)
Major Projects	984	0	984	0	984
Water Mains Refurbishments/Repairs	12,732	2,200	14,932	2,200	17,132
Allotment Fence Repairs	605	1,989	2,594	-570	2,024
Regalia	13,623	1,946	15,569	1,588	17,157
Custom Souvenirs	2,726	650	3,376	650	4,026
Youth Council	8,384	2,000	10,384	0	10,384
Monmouth Hall site	275,494	59,957	335,451	60,000	395,451
Community Infrastructure Levy	3,267	956	4,223	946	5,169
Costs of Elections	1,500	0	1,500	5,500	7,000
War Memorial	2,209	750	2,959	743	3,702
Sidney Gardens Fountain	12,600	0	12,600	0	12,600
Unity in the Community	1,079	0	1,079	0	1,079
Defibrillators & Bleedkits	6,779	950	7,729	(7,729)	0
CCTV	1,000	500	1,500	500	2,000
Climate Change	50,000	0	50,000	25,000	75,000
Community Safety	17,500	12,500	30,000	0	30,000
Play Parks	30,000	0	30,000	10,000	40,000
Christmas lights	0	26,079	26,079	(6,273)	19,806
Peter Street Toilet Refurbishment*	0	0	0	10,000	10,000
Yeovil Recreation Centre Sinking Fund*	0	0	0	164,213	164,213
Westlands Entertainment Venue*	0	0	0	32,000	32,000
Octagon Theatre*	0	0	0	209,470	209,470
Ticket Levy*	0	0	0	103,202	103,202
	440,482	110,477	550,959	611,440	1,162,399

BANK RECONCILIATION

Authority name and reference Yeovil Town Council		
Prepared by:	Name Jacky Pang Job Title DFRO	Date: 18/09/2025
Approved by:	Name Amanda Card Job Title Town Clerk/CEO	Date: 23/09/2025
	£	TOTAL £
Balance brought forward: investments, plus petty cash and floats at 31st July 2025:		5,529,480.78
NatWest Current A/C	1,500.00	
NatWest Business Reserve A/C	176,245.63	
Nationwide Treasury Investment	500,000.00	
DMADF	4,300,000.00	
CCLA Investment Management	25,000.00	
Petty Cash - Town House	198.91	
Petty Cash - Westlands	296.96	
Floats - Westlands	4160	
Floats - Yeovil Rec	100	
Floats - Yeovil Country Park Café (Ninesprings Café)	700	
Floats - Yeovil Rec Café	1000	
Less: any un-presented cheques at 31 July 2025: (List cheque number and value)		
Cash Movement since last report	-	520,279.28
TOTAL – NET BALANCES 31 JULY 2025		5,009,201.50

Balance on Sage as at	31 July 2025	5,006,456.58
Cash banked for End of period, but not yet posted on Sage	3,385.27	
Petty cash spendings not yet posted on Sage	- 10.35	
Float change order not yet received	- 630.00	
Total Not yet posted on sage		2,744.92
		5,009,201.50
Variance		-

From: Month 1, April 2025
To: Month 4, July 2025

Chart of Accounts:

Balance sheet [PARTIAL]

	<u>Period</u>	<u>Year to Date</u>
Fixed Assets		
Land & Buildings	0.00	1,017,905.04
Vehicles, Plants & Equipment	0.00	510,313.44
Community Assets	0.00	84,069.60
	0.00	1,612,288.08
Current Assets		
Debtors B/Fwd	(49,341.50)	104,331.69
Debtors	(130,796.83)	209,243.22
Provision of Bad Debt	4.07	4.07
Natwest Treasury Account	(2,598,703.85)	174,894.24
Temporary Investment	4,300,000.00	4,800,000.00
CCLA	0.00	25,000.00
Cash in Hand	256.22	7,096.22
VAT control account	27,671.94	10,010.72
	1,549,090.05	5,330,580.16
Current Liabilities		
Creditors	(1,202,406.98)	232,142.08
PAYE / NI	10,051.81	47,248.90
Net Wages / Salaries	(793.18)	866.38
Pension Control	(141,621.77)	99.84
HIRE Tickets	14,266.42	14,266.42
Mechandise	(20,761.78)	(20,761.78)
Charity Collections	8,935.70	8,935.70
Callable Deposits	84.17	143.81
Cash in Bank	533.88	533.88
Suspense Accounts	0.00	12,715.15
	(1,331,711.73)	296,190.38
Current Assets less Current Liabilities:	2,880,801.78	5,034,389.78
Total Assets less Current Liabilities:	2,880,801.78	6,646,677.86
Long Term Liabilities		
	0.00	0.00
Total Assets less Total Liabilities:	2,880,801.78	6,646,677.86
Capital & Reserves		
Capital Finance Reserve	0.00	198,064.00
General Reserve B/Fwd	0.00	256,216.51
Profit & Loss	0.00	636,924.51
Fixed Asset Reinstatement Reserve B/Fwd	0.00	1,472,091.52
Fixed Asset Reinstatement Reserve	0.00	9.00
Major Projects	0.00	984.49
Water Mains Refurbishments / Repair	0.00	17,132.00
Allotment Fence Repairs	0.00	2,024.00

Date: 23/09/2025
Time: 15:00:10

Yeovil Town Council
Balance Sheet

Page: 2

From: Month 1, April 2025
To: Month 4, July 2025

Chart of Accounts:

Balance sheet [PARTIAL]

	<u>Period</u>	<u>Year to Date</u>	
Regalia	0.00	17,157.00	
Custom Souvenirs	0.00	4,026.00	
Youth Council	0.00	10,384.00	
Monmouth Hall Refurbishment	0.00	395,451.00	
Unity in the Community	0.00	1,079.00	
Community Infrastructure Levy	0.00	5,169.00	
Costs of Elections	0.00	7,000.00	
War Memorial	0.00	3,701.86	
Sidney Gardens Fountain	0.00	12,600.00	
Defibrillators	0.00	0.01	
CCTV	0.00	2,000.00	
Climate Change	0.00	75,000.00	
Community Safety	0.00	30,000.00	
Christmas Lights	0.00	19,806.00	
Play Parks	0.00	40,000.00	
Peter Street Toilet Refurbishment	0.00	10,000.00	
Yeovil Recreation Centre Sinking Fund	0.00	164,213.00	
Westlands Entertainment Venue	0.00	32,000.00	
Octagon Theatre	0.00	209,470.00	
Ticket Levy	0.00	103,202.00	
P & L Account	3,296,939.00	3,296,939.00	
		3,296,939.00	7,022,643.90



FINAL

Internal audit report 2024/25

Visit 5 of 5

YEOVIL TOWN COUNCIL

Date: 29th July 2025

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 24th and 26th June 2025 with some 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 supplemented by the additional tests required by later AGARs.

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

The internal audit for 2024/25 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

During 2024/25 the Council took on the running of a number of large leisure and recreation facilities following the devolution of those services from Somerset Council. The impact on the Council's daily operations was significant: the Council's budget nearly doubled from 2023/24, and will increase further when all operations are fully devolved. Data shows that the number of accounts payable transactions increased from an average of 68.5 to 283.3, with the average monthly value increasing from £37k to £237k. The establishment head count went from 13 to 44 (for permanent salaried staff), which increases up to around 180 when zero hour staff wages are included.

Whilst the Council anticipated the need for an increased number of finance staff to manage the increased volume and value of transactions, the initial addition of 2 full time staff to the original part time employee proved insufficient, especially following the long-term sickness absence of one member of the team. Prompt processing was also impacted by the move to a cloud-based system (to link the various operational sites), which forced the adoption of a different finance system. In addition, the promised timely transfer of card collection income from the devolved sites did not occur, leaving the Council receiving income in arrears and reliant on Somerset Council for reconciliation reports which were only partially provided. Whilst it is an unwanted side effect of devolution, this result is not unexpected given the scale of the changes undertaken by the Council in order to preserve valued services.

The Council recognised that additional staff are needed to process the backlog of transactions and allow for the various reconciliations to be carried out in a timely manner. To that end, it agreed to recruit 2 additional staff (equivalent to 1.5 FTE) and there has been a significant amount of work undertaken to bring the finance systems back up to date. This work continues into 25/26. This should also help to ensure that the adverse impact on the financial controls is limited to the 24/25 financial year.

Based on the sample testing carried out at this final audit visit and during the year, all of the Council's current financial controls appear to be operating effectively, with the exception of the following:

Internal Auditor note on test A: Bookkeeping

I checked to see that the cashbook was maintained and up to date. I found that, due to the significant increase in work and changes to the finance system following the Council taken on various large services from Somerset Council under devolution, the Council appeared to be up to date during the year on day to day transactions (such as the payment of staff and suppliers), but that there remained an unreconciled balance of £12k on the suspense account following the transfer of prior period data from the old Sage system to the new one. In addition, the Council did not reconcile the cashbook during the year, meaning that the bookkeeping was not up to date. As a result, I have responded 'no'.

Internal Auditor note on test D: Budgetary Control

I checked to see that actual expenditure against the budget is regularly reported to the Council. I found that due both to the increase in workload resulting from the Council taking on significant services from Somerset Council and the absence of one of the finance team at this critical time, the Council was behind in processing payments and receipts and carrying out month-end reconciliations on the finance system during the year. This increased the risk that budget monitoring reports did not include all income and expenditure, which rendered them less effective. As a result, I have responded 'no'.

Internal Auditor note on test E: Income

The Council significantly expanded its operations during the year when it took over the running of a number of devolved services from Somerset Council. This increased non-precept income from £123k to £2.4m. Whilst the systems in operation at the services were reasonably well established, there was a delay to the transfer of cash and card income from Somerset Council to Yeovil Town Council and a lack of supporting documentation to confirm which balances were included within transfers of later monies which have made it impossible for the Town Council to fully reconcile the income received to that due. Robust debt management was hindered by the delays in coding up bank receipts, meaning that the Council has 17% of year-end debt which is over 120 days old. The Council has carried out significant work to bring its ledgers up to debt and has put in place a debt management policy which should see the issues with income collection limited to one financial year. But as a result of the impact on systems for 24/25, I have responded 'no' to this test.

Internal Auditor note on test I: Periodic Bank Reconciliations

The Council was unable to complete monthly bank reconciliations in a timely manner during the year thanks to the increase in volume of transactions and a lack of reconciliation reports following the devolution of services from Somerset Council. Whilst most of the accounts have been fully reconciled at the year-end, there remains a £2k unexplained difference on the Council's current account as between the bank statement and cashbook values. As a result, I have responded 'no' to this test.

Internal Auditor note on test J: Year End Accounting Statements

I checked to see that the accounts were prepared on the correct basis and agreed to underlying records. I found that the correct basis was used, but that the Council's balance sheet accounts had not been fully reconciled by the time that the final figures were drawn up. I found that there were differences on the aged creditor report as compared to the finance system and that there remained differences between amounts due and paid on the payroll control accounts. There was also a suspense account balance of £12k remaining from when the Council was forced to change finance system in the year following a change to the IT system during the transfer of services as part of devolution. This is still to be reconciled.

Following on from issues noted above with bank reconciliations, I was unable to fully agree the year-end bank balances back to supporting statements or reconciliations, with a £2k balance unreconciled on the Council's main current account at 31/03/25.

I noted that considerable work has been undertaken by the Clerk, Deputy RFO and the Finance team in order to resolve the remaining reconciliation errors. Whilst the accounts appear not to be materially misstated given the values involved, the fact that I was unable to fully reconcile the balance sheet and bank accounts means that I have responded 'no' to this test.

Internal Auditor note on test M: Public Rights

I checked to see that the authority provided the proper opportunity for the exercise of public rights as per the Accounts and Audit Regulations 2015. I found that the figures for the Yeovil Crematorium and Cemetery were provided late, which meant that the Council was unable to meet both the statutory deadline of 30/06/24 for the approval of its consolidated accounts, and the requirements of the public rights rules which included making the accounts available for the first ten working days in July. As a result, I have responded 'no' to this test.

Internal Auditor note on test N: Publication

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 01/07/24 (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.

On or before 4 the Council was required to publish the notice of conclusion of audit, and ss1-3 of the AGAR (including the completed external audit report).

I found that the Council complied fully with the requirements to publish the notice of conclusion and ss1-3 of the audited AGAR, but that it was unable to comply with the publication requirements for the public rights period as a delay to receipt of the consolidation figures meant that the statutory accounts were not approved until 16/07/24. Consequently I have responded 'no' to this test.

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	9
Medium	4
Low	3
Info	0
TOTAL	16

The number of recommendations made at all of the audit visits in 2024/25 and their priorities are summarised in the following table:

Rating	Visit 1	Visit 2-4	Visit 5	TOTAL
High	6	8	9	23
Medium	1	5	4	10
Low	6	4	3	13
Information	0	0	0	0
TOTAL	13	17	16	46

I would like to thank Amanda Card – Town Clerk/Chief Executive and RFO, Jacky Pang – Deputy RFO, Martin Hacker – Marketing Manager, Jo Way – Finance & Admin Officer, Luke Chainey – Finance Assistant and Louis Batson – Finance Assistant for their assistance during this audit.

Darkin Miller Chartered Accountants
2024/25 INTERNAL AUDIT OF YEOVIL TOWN COUNCIL
FINAL REPORT VISIT 5 of 5: 29th JULY 2025

Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/ Medium/ High)	Management Response	Responsible Officer	Due Date
2.6 – Ensure invoices and direct debits for supplies paid by DD are correctly treated in the accounts	<p>I found that 1 of the sample invoices uncoded at my last audit visit had still not been coded to the finance system. The invoice was dated 30/08/24, and related to electricity supplies for the period April to August 2024. The invoice had been paid by direct debit instalments and it is the instalments that had been coded to the finance system as expenditure, with an element of that payment recognised as input VAT. What should have happened was that the invoice should have been coded to the purchase ledger (with the correct total shown in expenditure and input VAT), and the direct debit payments set against it to reduce the balance owed.</p> <p>I recommend that the Council reviews the treatment of invoices paid by direct debit to ensure that it is the invoice and not the payment which is coded as expenditure in the accounts. This will ensure that expenditure, input VAT and outstanding balance owed to the supplier are correctly stated.</p>	H	Agreed – Supplier invoice paid by DD Procedure is in place	DRFO	Already Actioned
2.7 – Ensure all payments made are minuted	At the year-end I reviewed the minuting of payments to Council. The Finance & Policy Executive approved payments for April 2024 to February 2025 at its March 2025 meeting. The payments list included all payments except for salaries (which should still be reported as a	M	Agreed – Salary included in in payment report for FPE on 29 th July 2025	RFO / DRFO	29/7/25

	<p>payment, but as a gross total for the month).</p> <p>I recommend that the gross payroll totals for each month are reported to Council as part of the payments reports.</p>				
3.3 – Ensure approved minutes signed	<p>I checked to see that there was no unusual financial activity in the minutes. I found no such activity, but did note that the minutes of the CEP Committee meeting of 13/01/25 were unsigned, although a later set of minutes from the same committee had been signed.</p> <p>I recommend that the minutes are signed as soon as possible in order to ensure that a complete set of approved Council business and decisions is held.</p>	L	Agreed – will arrange	Chief Executive/Town Clerk	16/9/25
5.8 – Ensure VAT treatment of bank interest corrected	<p>I checked to see that VAT output tax had been treated correctly. I found that it had been for most samples, but for 3 samples of bank interest the income had been treated as vatable. In total, 10 bank interest receipts were affected, with £153.12 of bank interest treated in error as output vat (which is paid over to HMRC). This means that the Council has understated bank interest by the same amount.</p> <p>I recommend that this is corrected in the next VAT return.</p>	L	Agreed – to be adjusted on VAT return due on 8 th August 2025	DRFO	8/8/25
5.9 – Check that all hall hires have been invoiced	<p>I checked to see that income had been properly recorded and promptly banked. I found that 19/21 samples were properly recorded but that for 1/21 samples a journal to split out the income, expenditure and VAT from a Westlands performance had not been coded out of the WEV holding account to the constituent lines (meaning</p>	M	Agreed – Both processes to be reviewed	DRFO	30/9/25

	<p>all were still shown in the creditor account at the year-end), and for 1/21 there was no record of an invoice being raised for a sample hall hire at Milford Hall in August 2024.</p> <p>I recommend that:</p> <ol style="list-style-type: none"> 1. The WEV holding account journals are posted in full and that the holding accounts are reconciled periodically and at year end to ensure that all entries due have been posted. 2. A check is done against the bookings diary to confirm that all hall hires have been properly invoiced and the related monies received. 				
5.10 – Check the water recharge calculation and car park hire fee	<p>I checked to see that the correct prices were charged for a sample of receipts. I found that Council prices agreed for 8/21 samples where the Council sets the amounts due, with 9/21 not being applicable as the 'price' was set by a third party (e.g. bank interest). I was unable to agree the price for 3/8 receipts relating to the water recharged to allotment holders for 24/25 as the related calculation had been mislaid. Note that this was checked and found to be correct in 23/24.</p> <p>I was also unable to agree a charge for car parking income made to a third party. The fee was calculated based on the annual rental of an existing lease between the third party and Somerset Council for an adjoining car park, and the respective number of car park spaces in each section of car park, but the calculation was not retained. The fee also covers part of the 25/26 year to</p>	M	Agreed – to be review before the next set of invoices at the end of September	DRFO	30/9/25

	<p>05/06/25, but no rent in advance adjustment has been made in the 24/25 accounts.</p> <p>I recommend that the Council recalculates the water charges based on the previous year's methodology to ensure that it is correct, and that it checks and correctly accounts for the monies charged in relation to car park income.</p>				
10.1 – Resolve reconciliation differences on balance sheet accounts and seek third party confirmation on amount owed by Somerset Council	<p>I checked to see that debtors and creditors had been appropriate recorded. I found that:</p> <p>1. The Council had debtors totalling £494k on the balance sheet at 31/03/25. £239k of trade debtors were agreed to the aged debt report; £101k of other debtors were agreed to a breakdown, with 98% also agreed to supporting working papers; £154k was agreed to a calculation of monies still owing from Somerset Council but there is no separate statement from the third party against which the balance can be checked.</p> <p>2. The Council had creditors totalling £1.69m. I was able to agree £5k of the year end VAT creditor to a manual adjustment, the most recent VAT return (Q4 24/25) and the balance still owing for the Q2 balance. I could not agree the total on the input and output VAT accounts but noted that neither contained outstanding opening balances from the transfer to the new finance system. I found that the aged creditor report totalling £664k, which was £12k higher than the total on the balance sheet. I was able to agree accruals of £187k to a breakdown, with 63% vouched to supporting documents. I noted that the year-end receipts in advance total</p>	H	Agreed – Reconciliation work continues and contacting Somerset Council	DRFO	30/9/25

	<p>included £69k of VAT that had been accrued in error (meaning creditors was overstated and income understated by that amount - note that this is a 4% error compared to the total value of creditors). I was able to agree payroll control accounts totalling £181k to underlying records, but noted that there remained unresolved differences from prior months which formed part of the balance. A balance of £12.7k remained in suspense which had not been fully reconciled at the year end. The net difference on trade creditors and suspense as compared to creditors is 0.02%.</p> <p>I recommend that the remaining difference on the trade creditor and suspense accounts are reconciled and cleared down as soon as possible, and that the various differences between amounts due and paid on the payroll control accounts are investigated and resolved as soon as possible. I further recommend that the Council continues to seek confirmation from Somerset Council of the amounts owed so that it can have confidence that the figures included in income and debtors are correct.</p>				
10.2 – Ensure bank and cash accounts are fully reconciled	<p>I checked to see that cash and bank balances were verified by year end statements. I found that there was a difference of £2030.98 between the amount shown on the current account statement and on the trial balance at the year-end, and that there was no list of reconciling items to prove the balance. There was a £2.54 difference on the value of petty cash on the trial balance and on the most recent count prior to year-end. There was a £2080 difference on the float balances as between the amount</p>	H	Agreed – Reconciliation continues for cash & Card income	DRFO	30/9/25

	<p>shown on the trial balance and the amount proved by year end statements. In total there was an error value of 0.1% compared to the total of funds shown in the accounts, but the fundamental importance of the bank reconciliation means that the difference, although not material in value, is material in nature.</p> <p>I recommend that the current account is fully reconciled as soon as possible and that float statements are obtained and remaining differences investigated and resolved.</p>				
15.1 – Obtain Card receipt breakdown to enable reconciliation of PDQ card income	<p>I was unable to confirm that Café PDQ (card) income had been received. Whilst the PDQ device in theory forms part of the total of card income for the reference ending '24', the figures are not a match which indicates either that there is additional income in the PDQ total for that reference, or that not all income has been received. The total PDQ income for the three sample dates was £11.3k.</p> <p>I recommend that the Council obtains a breakdown of card income from the card provider, and/or checks with Somerset Council what other card income forms part of the total, so that the amount can be reconciled and the related receipts proven.</p>	H	Agreed – Finance to contact Barclaycard for breakdowns	DRFO	30/9/25
15.2 – Check gift voucher balances that may be owed by Somerset Council, and set	<p>I was unable to confirm that gift voucher income and account spend had been received. It appears that the money spent to purchase a gift voucher (card / online transaction) is put into a Liability Account, but it is not clear whether or not the related funds have been transferred across from Somerset Council. It is possible to</p>	H	Agreed	DRFO	30/9/25

<p>up Liability Account as per guidance</p>	<p>run a Balance Sheet Report which shows the Credits, Deposits & Vouchers for certain periods of time. Spektrix provides guidance as to how the liability account should be shown in the finance system. The total of such 'sales' on the three samples tested was £199.50.</p> <p>I recommend that the Council checks with Somerset Council who holds the funds relating to the Liability Account, the total of the balance held at 31/07/24 that should have transferred across to the Council (per the balance report provided during the audit, the balance at 30/09/24 was £12.6k account credit, £27.3k gift vouchers with a total balance of £29.9k), and what funds should have been transferred since. I further recommend that the Council reviews the Spektrix guidance and sets up the Liability Account to ensure that there is clarity over gift card sales and purchases, and account spend.</p>				
<p>15.3 – Investigate potential double counting of invoiced ticket sales and amend if required</p>	<p>I found that there appeared to be double counting of ticket sales relating to sales for which a separate invoice was raised in relation to the panto. £7.3k net/£8.7k gross of panto ticket sales made on 01/11/24 appeared to form part of the total ticket sale income posted for the period. By applying filters to the Spektrix report the Finance Assistant has calculated that the total duplication for the period appears to be £49,341.50.</p> <p>I recommend that the Council confirms whether or not duplicate sales have been recognised, and makes any amendments required in order to ensure that sales</p>	<p>H</p>	<p>Already Actioned</p>	<p>DRFO</p>	

	income, output VAT is correct and the total amount of uncollected income owed to the Council is correct.				
15.4 – Ensure all income due collected	<p>I found that a hirer invoice from 05/12/24 for £968 still had £273 due at 24/07/25.</p> <p>I recommend that the income is collected as soon as possible.</p>	L	Agreed – income Management Policy now in place.		1/8/25
15.5 – Consider whether additional resources are required to fully reconcile income due	<p>I found that there were unexplained differences between the source documents which recorded cash and card sales at Westlands for the three sample dates (till Z readings, cash up sheets etc), the WEV daily returns produced from Spektrix and, for 2/3 samples, the total on the Spektrix month end report from which the finance system journals were created. The total per the cash count/Z read for 02/08/24 was £3936.50, the total per the WEV and month end reports £3942.60. The total per the cash count/Z read of 13/09/24 was £16940.45, the total per WEV £17334.45, the total per the month end report £17128.45. The total per the cash count/Z read for 01/11/24 was £25468.76, per WEV £26168.01, per the month end report £26043.01. The total difference between the amount posted to Sage and the Z readings/cash count for the three dates was £768.35.</p> <p>It is not clear why the differences exist, although they may be timing differences reflecting the different recognition points for card receipts. The Finance & Admin Officer noted that there were previously more staff involved in reconciling the Westlands income (when the centre was still part of the functions of South Somerset</p>	H	Agreed – Finance procedures at Westlands and vacant Finance post to be reviewed	DRFO / RFO	30/9/25

	<p>District Council), but that the staffing complement had been cut prior to the creation of the unitary Council. This meant that there were no longer sufficient resources to carry out a full reconciliation between the different reports.</p> <p>I recommend that the Council considers whether additional resources are required in order to ensure that all necessary checks and reconciliations can be carried out in relation to Westlands Income, bearing in mind that total income per Spektrix from 01/08/24 to 31/03/25 (8 months) was in excess of £2.5m. This will help to ensure that income is correctly stated in the accounts and that all income due is collected.</p>				
16.2 – Ensure breakdown of receipt obtained to enable reconciliation, and ensure remaining monies due are collected	<p>I found that as at the final audit visit in June 2025, the Council had still not received all of the card income due from the Parks Café (Ninesprings), Yeovil Recreation Ground and the Recreation Ground Café, and Westlands. Whilst Somerset Council did make a payment of £1,313,909.28 of the outstanding monies owed, it has not been possible for staff to reconcile the receipt to the various amounts due as no breakdown has been provided.</p> <p>Note that from early in April 2025, the Council was finally able to transfer the card machines into its name, meaning that since that date all card receipts have been correctly paid over.</p> <p>I recommend that the Council continues to press</p>	H	Agreed – Contact Somerset Council	DRFO / RFO	30/9/25

	Somerset Council for a breakdown of the receipt so that the reconciliations can be updated to record the amounts due and amounts still owed, and that it continues to press Somerset Council for payment of the final monies due.				
18.1 – Correct VAT treatment for leisure income and reclaim output VAT paid in error	<p>I checked to see that VAT had been properly treated on a sample of cash and card sales made at the Recreation Ground. I found that cash and card income from Hire Fees for the Artificial Grass Pitch, Athletics training, Athletics Meeting, Football, Golf and the Pitch and Putt fees had been incorrectly treated as standard rated for VAT. The VAT treatment of leisure centre services provided by local authorities changed from standard rated to exempt in March 2023. This means that output tax has been incorrectly declared and paid over to HMRC. Across the six income lines, this amounted to £5149.60 of VAT for the financial year. Hire income that was accounted for by way of debtor invoices has been correctly treated.</p> <p>I recommend that the VAT treatment for such income is corrected in the current year accounts, and a retrospective adjustment is made for prior periods.</p>	H	Agreed – VAT treatment corrected for Sport facilities hire and VAT return due on 8 th August 2025	DRFO	8/8/25
18.2 – Allocate overpayment against later invoices	I checked to see that a sample of diary bookings were properly recorded, promptly banked, that all income was collected and that VAT had been correctly treated. I was unable to test 1/3 samples further as it was noted as 'prepaid' which means that the booking had been paid with cash or card at the time of the booking, and the cash and card records do not detail the payee. For 2/3	M	Agreed – Review process	DRFO	30/9/25

	<p>samples, I found that the income had been properly treated and all monies due collected, but I noted that for one of the samples the original invoice (which was promptly paid) had subsequently had a credit note raised against it and a corrected invoice issued, which was also promptly paid. Subsequent hire invoices for the same debtor do not appear to have been paid by the debtor but have effectively been covered by the previous duplicate payment. At present, the credit note and later hire invoices are shown as unallocated on the debtors system.</p> <p>I recommend that the Council allocates the amounts due against the overpayment in order to ensure that the debtor account correctly records the amount due or owing.</p>				
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11/321 COMMUNITY INFRASTRUCTURE LEVY 2024/25

Background

The Community Infrastructure Levy (CIL) is a tax on new development designed to pay for infrastructure that support growth. It is calculated at £40 per m² for residential development and £100 per m² for out-of-town large retail. There are some exceptions to this – commercial/industrial development is not sufficiently profitable to make CIL contributions; the urban extensions in Yeovil should be exempt from CIL and they will be making equivalent contributions through the S106 requirement relating to the sites themselves; and affordable housing and self builds are normally exempt from the charge.

Proportions for Town and Parish Councils

Town and Parish Councils in South Somerset will receive a proportion of the CIL funds collected in their Town or Parish. These proportions are set nationally. The proportion that will be passed to Town and Parish Councils is:

- Where there is no neighbourhood plan in place 15% of CIL receipts from development within the Town/Parish area up to a maximum of £100 per pre-existing dwelling per annum.
- Where a neighbourhood plan is in place, 25% of CIL receipts from developments within the Town/Parish area, with no maximum amount.

There is no neighbourhood plan for the Parish of Yeovil

Applicable Expenditure

In accordance with the Community Infrastructure Levy (Amendment) Regulations 2014 Sections 59A and 59C – CIL Parish Council Payment can be spent on infrastructure that supports growth. In other words, on anything that deals with the demands that development places on the area, such as:

- Transport infrastructure;
- Open spaces;
- Educational facilities;
- Medical facilities;
- Sporting and other recreational facilities;
- Social and community facilities;
- Affordable housing; and
- Preparation of a neighbourhood plan.

Administration of CIL

Town and Parish Councils are responsible for spending their CIL within five years of the receipt of the funds from South Somerset District Council (SSDC) or Somerset Council

from 1st April 2023. If it chooses to do so, the Planning Authority has powers to recover funds that are not spent within five years.

Town and Parish Councils are required under Regulation 62A of the CIL Regulations to publish via their website (or Somerset Council's website) the amount of CIL received and spent within their area, a summary of the projects on which CIL was spent, details of any CIL returned to SSDC (Somerset Council from 1st April 2023 onwards) and any balances brought forward from previous years. This should occur no later than the 31st December following the reporting year (1st April to 31st March). A copy of the report should be sent to the Section 151 Officer at Somerset Council.

Reporting

The attached spreadsheet will be kept in accordance to the Regulations. To date, Yeovil Town Council has received £5,168.49 (with received £945.88 being received in 2024/25). To date, £2,598.12 (with £1,950 being spent in 2024/25 as a contribution towards a defibrillator and bleedkits) which in accordance with Community Infrastructure Levy (Amendment) Regulations 2014 Sections 59A and 59C is applicable expenditure.

The Committee is **RECOMMENDED**:

- (1) to note the report;
- (2) approve the attached spreadsheet for 24/25 for purposes of publication and reporting to the Section 151 Officer at Somerset Council, in accordance with Regulation 62A of the CIL Regulations.

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

Community Infrastructure Levy Earmarked Reserve for year ended 31st March 2025

Summary of Receipt					Summary of Expenditure				Balance
Planning Reference	Description	CIL receipt (£)	Date of CIL receipt	Date CIL must be spent by	CIL expenditure (£)	Date of CIL Expenditure	Details of expenditure	CIL returned (£)	£
17/02529/FUL	Wyndham Hill Veterinary Centre, Sherborne Road, YEOVIL BA21 4HQ. Change of use from veterinary practice to dwelling together with a single storey extension.	228.00	3/21/2019	3/21/2024	228.00	10/25/2023	Contribution toward the cost of a defibrillator		-
17/01316/FUL	88 Southville, YEOVIL, BA21 4JF. The erection of a new dwelling with associated car parking.	420.12	3/21/2019	3/21/2024	420.12	10/25/2023	Contribution toward the cost of a defibrillator		-
18/01621/FUL	The erection of 2 detached chalet bungalows with a shared detached garage. 1 And 2 Preston Park Mews Preston Road Yeovil Somerset BA20 2EF	1,188.00	4/20/2020	4/20/2025	1,188.00	9/17/2024	Contribution toward the cost of a defibrillator		-
20/00058/FUL	Demolition of shop building & residential garage & replacement with a pair of semi-detached houses 46 Roping Road Yeovil Somerset BA21 4BE	762.00	10/22/2020	10/22/2025	762.00	3/31/2025	Contribution towards the cost of bleed kits		-
19/01389/FUL	6 Home Drive Yeovil Somerset BA21 3JT - The erection of a dwelling with integral garage.	668.82	5/6/2022	5/6/2027					668.82
19/03430/FUL	41 Percy Road, Yeovil, BA21 5AJ - The erection of a dwelling with associated parking and amenities	577.67	7/10/2023	7/10/2028					577.67
18/01704/FUL	47 Rowan Way, Yeovil BA20 2NP - The erection of a dwelling	378.00	2/13/2024	2/13/2029					378.00
23/01534/FUL	Demolition of building and erection of bungalow at The Moose Centre, 148 St Michaels Avenue, Yeovil BA21 4LL	303.20	4/19/2024	4/19/2029					303.20
23/013017/FUL	Workshop 35A Preston Road, Yeovil Somerset BA21 3AE	642.68	10/30/2024	10/30/2029					642.68
Totals		5,168.49			2,598.12			-	2,570.37

11/322 RECOMMENDATION FROM LEISURE AND ENVIRONMENT COMMITTEE – ALLOTMENT RENT REVIEW

Background

The Council reviews allotment rents on an annual basis - the last allotment rent review was carried out in 2024 when it was agreed that the charge would increase from 50p per m² to 53p per m². All tenants were given twelve months' notice of the increase effective from 1st October 2025.

Recommendation

The Leisure and Environment Committee reviewed the allotment rent for 2026/27. Members agreed that they would recommend to Finance and Policy Executive Committee that the allotment rent be increased to 55p per m² for the period 1st October 2026 to 30th September 2027.

The table below shows the impact of increasing the rent.

Charge per sq. metre	53p	55p
Sq. metres	48,970	48,970
Budgeted Income (£)	25,954	26,934
Budgeted Expenditure (£)	26,786	26,786
(Shortfall)/Surplus (£)	(832)	148
(Shortfall)/Surplus (%)	1.5%	0.6%
Average Annual charge (based on 143m²)	75.79	78.65
Average Weekly charge (based on 143m²)	1.45	1.51
% increase (compared to previous year)	5%	4%

The Committee is **RECOMMENDED**:

- 1) to note the report; and
- 2) to agree that the allotment rent be increased to 55p per m² for the period 1st October 2026 to 30th September 2027.

(Lucy Ryder, Deputy Town Clerk lucy.ryder@yeovil.gov.uk)

11/323 MOTION

Notice of motion received from Cllr T Casey on 7th September 2025: *Standing Order s9*

The Council will debate the following motion:

“Motion to Bring Forward – Yeovil Town Resident Discount Card

This Council recognises that residents of Yeovil Town currently pay a significantly higher council tax precept than neighbouring parishes, yet have no preferential access to the services their precept supports. Residents from outside the parish are able to use the same facilities at the same price, despite not contributing to their funding.

Accordingly, I propose that this Council investigates the feasibility of a “Yeovil Town Discount Card” that would entitle all Yeovil Town residents to a 10% discount on services operated by Yeovil Town Council. This would include food and drink (excluding alcohol) at venues such as Westlands Entertainment Venue, Mudford Recreation Centre, Ninesprings Café, and the Octagon Theatre once reopened. Consideration should also be given to expanding the scheme in partnership with local businesses, for example by offering Monday–Thursday discounts, and providing the option for non-residents to purchase membership.

The Town Council could introduce a small administration fee for residents when first signing up, with non-residents paying a higher annual membership fee (for example, £50) to support the services in question.

Evidence from other local schemes suggests that resident discount cards can increase customer loyalty, boost footfall, and generate higher revenues overall, while ensuring fairness for those who are directly contributing to the upkeep and operation of these services. Officers should therefore be asked to bring forward a report on the potential structure, costs, and benefits of a Yeovil Town Discount Card, with recommendations for implementation.

I believe this is of importance enough to reinstate this meeting and may aid the consultation process for the Octagon, which clearly, we all want to see reopened.”