

Yeovil Crematorium & Cemetery Committee



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The Meeting... **Yeovil Crematorium and Cemetery Committee**

The Time... **7.00pm**

The Date... **Wednesday 16 January 2008**

The Place... **Town House, 19 Union Street, Yeovil**

The Committee will be discussing all the items listed overleaf

If you need this information in large print, Braille, audio or another language, please ring 01935 382424

Alan Tawse

Alan Tawse
Clerk to the Committee

9 January 2008

Please contact Alan Tawse at the Town House for more information about this meeting

Yeovil Crematorium and Cemetery Committee

Yeovil Crematorium and Cemetery Committee

Julian Freke (Vice-Chairman)

Dave Gooding

John Hann

Alf Hill

Ruth Kendall (Chairman)

John Richardson

Alan Smith

Barbara Strong

Mary Thomas

Clergy Representative – Rev Ed Bangay (Co-opted non-voting)

Funeral Director's Representative – Clive Wakely (Co-opted non-voting)

A G E N D A

1. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 10 October 2007 (previously circulated).

2. **APOLOGIES FOR ABSENCE**

3. **DECLARATIONS OF INTEREST**

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EXCLUSION OF PRESS AND PUBLIC

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

13. <u>BURIAL REGISTERS</u>	32
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4. **CAPITAL PROGRAMME**

CREMATORIUM

A copy of the current programme is attached at pages 4 to 5.

Work carried out and still to be carried out includes the following.

Car Park CCTV

This has been successfully installed.

The costs have been increased over estimated because of:

- 1) an upgrade to flat screen monitoring technology and,
- 2) additional work required because of radio interference to the installed system from an unknown source.

New Paths

The paving to the Floral Tribute area has been relaid. Work has been carried out to regrade parts of the existing car park area.

New Front Gates

These will be replaced by the end of the financial year.

Disability Discrimination Act: Automation of Waiting Room Door

A technical solution has now been found to allow the work to be carried out and work will be complete before the end of the financial year.

Work to Chapel

Work in providing a new exit door from the chapel and redecoration has been successfully carried out.

New Clergy Exit Door

Work in providing a new clergy exit door has been completed.

Roof Light Replacement

Costs have been obtained for the replacement of 13 roof lights..

New Seating to Chapel

A revised quotation has been received for the installation of the new seats in the Chapel. The proposal is now to install 94 seats in the Main Chapel

Cremator Replacement Parts

Work continues on this in accordance with the agreed rolling programme of work.

Lighting and Heating System Upgrade

Tenders for this work are due to be returned on 19th January 2008
The cooling system for the Chapel has already been installed.;

Operation of Ten Year Plan

To advise the committee that the Ten Year Plan, as it is spent from year to year, can be altered and amended as the committee requires and that any monies unspent in any one year can be carried over to proceeding years, as the totality of the Ten Year Plan is effectively ring-fenced.

The only proviso being that if the Ten Year Plan is varied SSSC Financial Services needs to be advised of any change.

The Committee is **RECOMMENDED** to note the contents of this report.

Ian Johns
Property Management Team Leader

Crematorium Ten Year Plan											Jan 08	
Project	Replacement Year		Year 2 2008/09	Year 3 2009/10	Year 4 2010/11	Year 5 2011/12	Year 6 2012/13	Year 7 2013/14	Year 8 2014/15	Year 9 2015/16	Year 10 2016/17	Year 10+ 2016/17
	Year 1 2007/08	Spend 2007/08										
Production of 10 Year Plan (Adj from previous yr)	144	144										
Kubota Tractor (RCCO from Revenue)	7,000	7,000										
External												
Enhanced lighting			7,350			2,430			2,820			
Installation of Car Park CCTV	15,870	19,043										
Enhancement of paths/new paths	3,000	642	1,000	2,750	3,030		3,340		3,680		4,058	
External redecorations			1,145									
New front gates	3,000		1,000									
Replacement garages						32,210						
New paving to floral tribute area	4,530											
Green burials			40,000	40,000								
Roof insulation to chapel and replacement guttering (from previous yr)	350	350										
Building												
Roof insulation to chapel			7,000									
DDA requirements - upgrade entrance door	12,000	804				7,140					9,120	
New fire exit from Chapel	15,000	3,958										
New Clergy exit door	5,000	4,479										
Enhanced windows			1590	6,620								
New upgraded roof to Cloisters				19,400								
Rooflight replacement	8,860											
New seating for chapel			9,000									
Internal Alterations			11,660					11,530				
Rainwater holding tank	6,000											
Cremator works												
Replacement parts	34,630		9,870	22,030	20,410	34,280	38,990	33,500	35,180	36,940	38,790	
New replacement cremator												200,000
Electrical works												
External & internal lighting - high efficiency replacement luminaries	8,000							10,720				
Emergency lighting					1,860					2,370		
Lightning protection - upgrade system	8,000											
Mechanical works												
Refurbish mains cold water supply			6,040									
Heating system (high efficiency emitters, pipework, insulation, controls)	28,540	8,483										
Cold water services - refurbish pipework system & upgrade insulation			3,150									
Cold water services - replacement of low flow outlets								8,040				
Hot water services - high efficiency heaters									3,100			
Hot water services - refurbish pipework system & upgrade insulation			3,150									
Hot water services - replacement of low flow outlets								5,090				
Enhance refrigeration systems for body store					4,630							
Upgrade local ventilation plant - heat recovery units				2,620			1,660					
Contingency	825	-4,255										
Annual totals	160,749	40,648	101,955	93,420	29,930	76,060	43,990	68,880	44,780	39,310	51,968	200,000

Crematorium Ten Year Plan											Jan 08	
Project	Replacement Year		Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+
	2007/08	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	
Add Consultants costs (5%)	8,181	2,032	5,098	4,671	1,497	3,803	2,200	3,444	2,239	1,966	2,598	10,000
Add VAT (17.5%)	29,563	7,469	18,734	17,166	5,500	13,976	8,083	12,657	8,228	7,223	9,549	36,750
Gross annual totals	198,493	50,149	125,787	115,257	36,926	93,839	54,273	84,981	55,247	48,499	64,116	246,750
Division of Funding												
South Somerset District Council	176,659	44,633	111,950	102,579	32,864	83,517	48,303	75,633	49,170	43,164	57,063	219,608
Yeovil Without Parish Council	21,834	5,516	13,837	12,678	4,062	10,322	5,970	9,348	6,077	5,335	7,053	27,143
	198,493	50,149	125,787	115,257	36,926	93,839	54,273	84,981	55,247	48,499	64,116	246,750

5. **CAPITAL PROGRAMME**

CEMETERY

A copy of the current programme is attached at page 7.

Security Fencing

This work to the boundary of the cemetery has now been completed. The last remaining work here had been final completion of the fencing around the Cemetery Lodge.

Stonework Repairs

Stonework repairs to the western boundary had now been completed.

Plaster Repair to Chapel

Quotations were being obtained for this work.

Re-roofing of Cemetery Lodge

Quotations are being obtained for this work to begin in mid March.

The Committee is **RECOMMENDED** to note the contents of this report.

Ian Johns
Property Management Team Leader

Cemetery Ten Year Plan	YB002										Jan-08
Project	Replacement Year		Year 2 2008/09	Year 3 2009/10	Year 4 2010/11	Year 5 2011/12	Year 6 2012/13	Year 7 2013/14	Year 8 2014/15	Year 9 2015/16	Year 10 2016/17
	Year 1 2007/08	Spend 2007/08									
Production of 10 Year Plan (Adj from previous yr)	253	253									
External											
Resurface entrance bellmouth			5,040								
Resurfacing of footpaths/slabs			2,350								58,590
Repairs to boundary walls				2,600	2,720		3,000		3,310		3,650
Repairs to existing corrugated retaining structure	0										
Cemetery Security & Fencing	3,600	2,426									
Lodge											
Reslate roof, timber repairs	13,650		14,340								
DDA requirements			6,300								
Chapels											
Repairs to stonework	4,700	3,857		2,600		2,860		3,150		3,480	
Renew gutters			3,150					4,020			4,660
Reslate roofs						21,880					27,930
Repair plaster to storage chapel	2,500										
Redecorate main chapel				11,030				13,400			
Mess building											
Reroof				4,410							
Garages											
Replacement garages				14,610	15,340						
Dumper Truck	7,500	11,190									
Contingency		-1,094									
Annual totals	31,950	16,632	31,180	35,250	18,060	24,740	3,000	20,570	3,310	3,480	94,830
Add Consultants costs (2.5%)	799	416	780	881	452	619	75	514	83	87	2,371
Add VAT (17.5% on unrecoverable element max of 3%)	172	89	168	190	97	133	16	111	18	19	510
Gross annual totals	32,921	17,137	32,127	36,321	18,609	25,492	3,091	21,195	3,411	3,586	97,711
Total for Year 0 to Year 10 incl Consultant costs and VAT											£291,600

6. ORIGINAL BUDGET ESTIMATES 2008/09

PURPOSE OF REPORT

The purpose of this report is to advise the Committee on the proposed budgets for the Cemetery and Crematorium for the year commencing 1 April 2008.

RECOMMENDATION

That the Committee approve the following:

- (a) The budgets outlined in Appendix A for 2008/09 are considered and approved;
- (b) The fee increase of 10% for burial, which will result in a fee of £330, as detailed at paragraph 7;
- (c) The fee increase of 4.8% for cremations, which will result in a fee of £440 as detailed at paragraph 20;
- (d) The other fee increases outlined in paragraphs 6-9 and 21-22;
- (e) The Service Level Agreement for 2008/09 shown in Appendix D is approved and signed;

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- (f) Note the current position on Reserves detailed in paragraphs 11-13 and 24-26.

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CEMETERY

1. Each individual budget line has been reviewed and the budget has been amended to reflect as accurately as possible the level of expenditure anticipated. The salary budget has been set at the agreed establishment and includes provision for the 2008-09 pay award (estimated at 3%). Inflationary increases have been made where appropriate at a level of 2.5%.
2. Burial fee income has been increased by 10% in order to cover the capital works needed at the cemetery during the year, and to bring the fees in line with charges made in neighbouring Cemeteries. The cost of a burial for a parishioner will increase from £301 to £330.
3. The 2007/08 budget was set on the basis of the Cemetery being unable to reclaim a large proportion of VAT incurred. Following the repayment of VAT for 2006/07 (of £119.35), further detailed analysis was carried out to establish the budgeted liability for 2007/08 and 2008/09, which is now estimated to be between £200 and £300, significantly less than originally budgeted.
4. The proposed fee increase, together with the reduced budgeted VAT liability ensures that the budget deficit, which is met by the three constituent Councils, will remain the same as 2007/08 (reasons detailed in paragraph 10). The following table details the proposed budget and budget deficit: -

Cemetery Summary Budget	2007/08	2008/09
	£	Estimate
		£
Expenditure	155,940	164,820
Income	42,320	44,650
Deficit	120,170	120,170

5. Under the existing funding arrangements, the constituent Councils' contributions to the proposed budget deficit will be amended as follows: -

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Cemetery Deficit	2007/08 Estimate £	2008/09 Estimate £	Increase £	Increase %
Yeovil Town Council	93,459	93,349	-110	-0.12%
Yeovil Without Parish Council	23,030	22,944	-86	-0.37%
Brympton Parish Council	3,681	3,877	196	5.32%
	120,170	120,170	0	0

Fees

6. Fee income has been increased by 2.5% apart from Burial Interment Fees and Erection of memorials or vases, which are detailed below.

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7. Following discussions with the Chairman, it is proposed that Burial Interment Fees be increased to £330 to bring the fee more in line with the current average of £365 across the area.
8. The fee for erection of memorial or vase has also been increased from £19 to £50. Again this fee was highlighted as being particularly low during the recent comparative analysis of fees, with the average being £110. It is proposed that the fee is brought more in line with the average for the area over a stepped period of 2 years. Given the fact that additional resources now have to be made available to cover the costs of undertaking memorial monitoring and testing, it is felt that such an increase is justified and explains the higher fee already charged in other areas.

9. The estimates for 2008/09 are shown in detail in Appendix A, the income figures shown in the appendix are based on the proposed increases detailed above.

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Support Service Costs

10. Details of the support services costs can be seen in Appendix D & E. The Cemetery total support service recharge is shown on Appendix A under nominal code 3607 Management Agreements/Expenses.

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Reserves

11. In terms of reserves there are three issues that members should bear in mind, which could impact reserves during 2008/09, these are:
- Job Evaluation – the results of which are unknown but once agreed any change in salary will be backdated from 1 April 2007. We are unable to calculate any provision for this at present.
 - GIS Mapping System – the cemetery audit report highlighted the desirability for the cemetery grounds to be electronically plotted/recorded. Estimates for this system are currently being sought.
 - VAT – any unplanned expenditure may impact on the liability payable.
12. Taking into account the issues above, the contribution to the Cemetery Reserve has been adjusted to £31,210. This increase is significantly more than the previous year due to the proposal of not reducing the contribution from the constituent councils. Given the fact that all capital expenditure at the Cemetery is now met from revenue contributions to capital (RCCO's) it is considered prudent to take this approach.

13. The balance on the reserve is expected to be £36,103 as at the 1st April 2008 and £35,577 at the 31st March 2009, the basis of these estimates are detailed in Appendix C.

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Capital

14. The capital spending proposed for 2008/09 forms part of a new 10-year capital programme of works. Ian Johns, Property Services Team Leader will present this plan and give a verbal update on capital works.

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CREMATORIUM

15. A similar budget setting process to the Cemetery has been followed with the Crematorium as the salary budget has been set at the agreed establishment and includes an estimate in respect of the 2008/09 pay award. Each budget line has been reviewed and amended where appropriate to reflect as accurately as possible the level of expenditure anticipated. Inflation of 2.5% has been added where appropriate.

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Crematorium Summary Budget	2007/08 Revised £	2008/09 Estimate £
Running Expenses	550,310	556,910
Fee Income	<u>723,630</u>	<u>755,390</u>
Net Surplus to SSDC & YWPC Reserve	173,320	198,480

16. The most significant change in terms of income and expenditure is again related to the sales of rose bushes for the memorial garden. The predicted sales for 2007/08 were revised to 40 rose sales following a review of sales during 2006/07. As at the end of December, figures show approximately 16 rose bushes have been sold, a number that is under that predicted, prompting a predicted outturn for 2007/08 of approximately 21 roses. Based on these figures, in order to generate increased rose sales, the Committee need to address the price of the roses and/or increase the renewal period.

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17. As mentioned in the Cemetery budget details, the budget does not contain an allowance for job evaluation as the results are unknown and therefore no provision can be made.

18. The most significant individual variances for 2008/09 are detailed below (figures are quoted excluding VAT for comparative purposes): -

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- Gas consumption has increased by £2,310. This increase reflects the increase in the contract price of 6%.
- Business Rates (NDR) has increased by £1,010 due to the rise in the rateable £.
- Purchase of Plant has decreased by £3,950 due to the tractor being part exchanged in 2007/08 for a new one, but no similar expenditure planned for 2008/09.
- IS Purchases has increased by £1,300 due to a laptop as well as one PC due to be replaced in 2008/09.

19. The budget is set out in detail in Appendix A.

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Fees

- | **20.** Following discussions with the Chairman, it is proposed to increase cremation fees from £420 to £440. This increase is higher than an inflationary rise but brings the fee more in line with the current average in the area of £449. **Formatted: Bullets and Numbering**
- | **21.** As mentioned in paragraph 16, it is proposed to decrease the fee for the planting of rose bushes, due to them not selling as well as anticipated. It is proposed to reduce the price from £200 to £150 but keep the budget at 40 rose sales in anticipation that the reduced price will generate these sales. Customers wishing to purchase additional years after 5 years can do so for £50 instead of £100. In order to compensate customers who have already purchased a rose with a 5 year life, it is suggested this life be increased to 10 years, which is effectively the same price. This has been reflected in the relevant expenditure lines (roses and plaques) and in the corresponding income line. **Formatted: Bullets and Numbering**
- | **22.** All other fees and charges have been increased by inflation at 2.5%. Details of the proposed new fees and charges are set out in Appendix F. **Formatted: Bullets and Numbering**

Support Service Costs

- | **23.** Full details of the recharges are shown in Appendix D & E. The Crematorium total support service recharge is shown on Appendix A under nominal code 3607 Management Agreements/Expenses. **Formatted: Bullets and Numbering**

Reserve

- | **24.** The Crematorium Reserve and the Cremator Replacement Reserve hold the 11% retained by Yeovil Without Parish Council, and all assumptions are based on SSDC's 89% share not entering these reserves. **Formatted: Bullets and Numbering**
- | **25.** The 2008/09 surplus is estimated at £198,480. Of this estimate £176,647 (89%) will be transferred to SSDC. The remaining £21,833 will be transferred to Yeovil Without Parish Council's reserve. Any transfer from this reserve to the Cremator Replacement reserve will be done only on their instruction. **Formatted: Bullets and Numbering**
- | **26.** Estimates of balances on reserves and transfers can be seen in detailed in Appendix C. **Formatted: Bullets and Numbering**

Capital

- | **27.** The capital spending proposed for 2008/09 forms part of a new 10-year capital programme of works. Ian Johns, Property Services Team Leader will present this plan and give a verbal update on capital works. **Formatted: Bullets and Numbering**

(Nicola Brine, Corporate Accountant – 01935 462612)
(nicola.brine@southsomerset.gov.uk)

Appendices

- Appendix A Crematorium and Cemetery Detailed Budgets
- Appendix B Allocation of Cemetery Deficit
- Appendix C Reserves
- Appendix D Service Level Agreement
- Appendix E Service Level Fees
- Appendix F Crematorium and Cemetery Fees Operative from 1st April 2008

YEOVIL CEMETERY

Appendix A

Mgt Code	Nominal	Description	2006-07 Outturn	2007-08 Budget	2008-09 Budget
BB971	0100	Salaries - Basic	61,673	78,110	77,900
BB971	0102	Salaries Super	6,685	0	0
BB971	0104	Current service pension FRS17	10,636	0	0
BB971	0107	Removal of Eers Contrib FRS17	-7,712	0	0
BB971	0115	Overtime	8,389	7,430	7,680
BB971	0200	Wages	1,720	0	0
BB971	0500	Training - External	640	680	800
BB971	0800	Pension Increase Acts Payments	1,317	1,350	1,530
BB971	0801	Pensions Add Yrs & Early Retir	0	0	0
BB971	1000	R & M Buildings Routine	270	350	400
BB971	1001	R & M Buildings Non-routine	10,076	7,570	8,100
BB971	1002	R & M Plant Routine	0	0	0
BB971	1080	Health and Safety at Work	45	60	80
BB971	1100	Grounds Maintenance Routine	2,500	4,270	3,300
BB971	1220	Electricity Standing Charge	145	150	800
BB971	1221	Electricity Consumption	510	650	0
BB971	1230	Gas Standing Charge	0	0	950
BB971	1231	Gas - consumption	795	840	0
BB971	1260	N N D R	3,702	4,960	5,100
BB971	1270	Sewerage Standing Charge	7	0	700
BB971	1271	Sewerage Usage	0	620	0
BB971	1272	Water Standing Charge	15	0	750
BB971	1273	Water Consumption	28	680	0
BB971	1390	Skip Hire	1,768	1,790	1,860
BB971	1470	Security and Alarms	2,329	2,640	2,560
BB971	2000	Purchase of Plant	2,415	2,050	2,900
BB971	2020	R and M Labour	2,381	2,670	2,400
BB971	2130	Gas Oil	175	300	500
BB971	2140	Derv	33	0	0
BB971	2150	Petrol	429	550	620
BB971	2300	Travelling Allowances	250	290	290
BB971	3000	Printing and Stationery	121	120	120
BB971	3030	Books and Publications	0	0	0
BB971	3040	Postages	61	30	40
BB971	3060	Telephones Rentals & Calls	272	350	350
BB971	3062	Mobile Rentals & Calls	113	110	170
BB971	3370	Protective Clothing	551	570	580
BB971	3390	Subscriptions	225	250	250
BB971	3607	Management Agreements/Expenses	11,164	8,250	8,480
BB971	3630	Audit Fees	717	600	750
BB971	3700	Equipment Tools and Materials	2,004	1,870	1,900
BB971	3730	Chemicals	880	770	790
BB971	3731	Seeds Plants and Fertilizers	1,077	940	960
BB971	3980	Contributions to Funds & Resvs	21,204	24,070	31,210
BB971	3990	Misc Exp / Projects	6,616	0	0
BB971	7300	RCCO's	7,480	0	0
Expenses Subtotal			163,705	155,940	164,820
BB971	9113	Contribtns SSDC Internal		0	0
BB971	9123	Contribtns OLA's - Outside		0	0
BB971	9137	Contrib from Resvs/Funds Grp 8	-7,480	0	0
BB971	9300	Fees and Charges - Standard	-59	0	0
BB971	9303	Fees and Charges - Outside Sco	-40,311	-39,840	-42,120
BB971	9423	Donations - Outside scope	0	0	0
BB971	9532	Rents and Wayleaves - Exempt	-1,790	-1,830	-1,880
BB971	9902	Interest Received Gross - Exem	-1,191	-650	-650
BB971	9997	Internal Burial FRS17 Contra	-2,924	0	0
Income Subtotal			-53,755	-42,320	-44,650
VAT				6,550	
Total			109,950	120,170	120,170

YEOVIL CREMATORIUM

Appendix A

Mgt Code	Nominal	Description	2006-07 Outturn	2007-08 Budget (Inc VAT)	2008-09 Budget (Inc VAT)
BB972	0100	Salaries - Basic	133,495	154,240	154,780
BB972	0102	Salaries Super	15,227	0	0
BB972	0104	Current service pension FRS17	24,226	0	0
BB972	0107	Removal of Eers Contrib FRS17	-17,565	0	0
BB972	0115	Overtime	3,811	2,440	2,490
BB972	0200	Wages	1,581	3,940	4,030
BB972	0500	Training - External	0	0	500
BB972	0800	Pension Increase Acts Payments	111	120	130
BB972	0801	Pensions Add Yrs & Early Retir	0	0	0
BB972	1000	R & M Buildings Routine	1,197	1,200	1,230
BB972	1001	R & M Buildings Non-routine	11,245	13,850	14,190
BB972	1002	R & M Plant Routine	13,216	10,080	10,330
BB972	1003	R & M Plant Non routine	3,165	7,640	7,810
BB972	1080	Health and Safety at Work	825	730	780
BB972	1100	Grounds Maintenance Routine	5,218	3,900	4,000
BB972	1220	Electricity Standing Charge	8,726	8,980	9,520
BB972	1230	Gas Standing Charge	33,354	38,470	40,780
BB972	1250	Rent	65,000	65,000	65,000
BB972	1260	N N D R	37,432	38,960	39,970
BB972	1270	Sewerage Standing Charge	201	240	660
BB972	1271	Sewerage Usage	423	400	0
BB972	1272	Water Standing Charge	80	90	550
BB972	1273	Water Consumption	958	450	0
BB972	1370	Cleaning and Domestic Supplies	756	1,230	1,230
BB972	1390	Skip Hire	3,191	3,480	3,430
BB972	1470	Security and Alarms	3,406	3,690	3,690
BB972	2000	Purchase of Plant	3,213	8,230	4,280
BB972	2020	R and M Labour	981	1,790	1,790
BB972	2130	Gas Oil	175	520	400
BB972	2150	Petrol	380	430	450
BB972	2300	Travelling Allowances	609	720	720
BB972	3000	Printing and Stationery	1,769	2,230	2,230
BB972	3040	Postages	921	890	920
BB972	3060	Telephones Rentals & Calls	1,471	1,880	1,920
BB972	3100	I.S.Consumables	462	530	530
BB972	3130	I.S. Purchases / Hire	1,550	960	2,260
BB972	3180	I.S. External	1,450	1,860	1,820
BB972	3190	Computer Software	220	710	760
BB972	3203	Office Furniture	120	0	0
BB972	3240	Professional Fees	25,938	32,590	33,420
BB972	3360	Hospitality	620	630	650
BB972	3370	Protective Clothing	809	1,590	1,560
BB972	3371	Laundry	15	30	30
BB972	3390	Subscriptions	749	800	810
BB972	3603	Licences	1,008	1,190	1,220
BB972	3607	Management Agreements/Expenses	25,582	32,780	33,660
BB972	3610	Bank Charges - Cash Collection Fee	0	0	1,020
BB972	3630	Audit Fees	1,675	1,650	2,060
BB972	3700	Equipment Tools and Materials	7,319	12,050	12,340
BB972	3701	Equipment Hire	980	1,350	1,350
BB972	3730	Chemicals	105	60	60
BB972	3731	Seeds Plants and Fertilizers	2,806	2,930	2,670
BB972	3800	Burial Supplies	1,787	2,290	2,350
BB972	3801	Purchase of Memorial Tablets	16,122	20,640	20,680
BB972	3802	Book of Rememberence	3,040	3,850	3,850
BB972	3980	Contributions to Funds & Resvs	706,252	173,320	198,480
BB972	3990	Misc Exp / Projects	18,834	0	0

BB972	4990	Payments to Third Parties	0	56,000	56,000
Expenses Subtotal			1,176,237	723,630	755,390
BB972	9173	Contributions from Burial	-474,623		0
BB972	9300	Fees and Charges - Standard	-38,066	-37,310	-37,140
BB972	9302	Fees and Charges - Exempt	-652,483	-685,650	-717,650
BB972	9423	Donations- Outside Scope	-583	-650	-600
BB972	9532	Rents and Wayleaves - Exempt	-12	-20	0
BB972	9902	Interest Received Gross - Exem	-3,810		0
BB972	9997	Internal Burial FRS17 Contra	-6,660		0
Income Subtotal			-1,176,237	-723,630	-755,390
Total			0	0	0

Breakdown of 3980 Contributions to Reserve

Transfers to Yeovil Without Parish Council Capital Reserve
Transfers to SSDC

21,833

176,647

198,480

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE**ALLOCATION OF CEMETERY DEFICIT**

		2007-08	2008-09
		Original	Original
		Estimate	Estimate
		£	£
Total Deficit		<u>120,170</u>	<u>120,170</u>
Gross Expenditure		162,490	164,820
Less: Fees		<u>42,320</u>	<u>44,650</u>
		120,170	120,170
Less Debt Charges by YTC		<u>-</u>	<u>-</u>
		<u>120,170</u>	<u>120,170</u>
80% by 2 Parishes based on electorate @ Dec '07		96,136	96,136
	Y.T.C	22,572	77,130
	Y.W.P.C	<u>5,548</u>	<u>19,006</u>
		<u>28,120</u>	<u>96,136</u>
20% by 3 Parishes based on electorate @ Dec '07		24,034	24,034
	Y.T.C	22,572	16,329
	Y.W.P.C	5,548	4,024
	B.P.C.	<u>5,408</u>	<u>3,681</u>
		<u>33,528</u>	<u>24,034</u>
Allocation of Deficit			
	Y.T.C	93,459.24	93,349.00
	Y.W.P.C	23,030.08	22,944.37
	B.P.C.	3,680.67	3,876.64
		<u>120,170.00</u>	<u>120,170.00</u>

Appendix C

YWPC Crematorium Reserve Fund	2006-07	2007-08	2008-09	2009-10
Reserve Fund Balance as at 1 April	452,578	61,898	60,012	71,628
Transfer of 89% to SSDC	402,794			
Balance remaining on YWPC Reserve	49,784	61,898	60,012	71,628
Interest Earned	2,383	2,476	2,400	2,865
Contribution From Revenue Account (11%)	20,746	19,065	21,833	21,833
Available For Use In Year	72,913	83,439	84,246	96,326
Capital Expenditure (11%)	11,015	23,427	12,617	12,305
Reserve Fund Balance as at 31 March	61,898	60,012	71,628	84,021

YWPC Cremator Replacement Reserve Fund	2006/07	2007/08	2008/09	2009/10
Reserve Fund Balance as at 1 April	80,707	9,317	9,689	10,077
Transfer of 89% to SSDC	71,829			
Balance remaining on YWPC Reserve	8,878	9,317	9,689	10,077
Interest Earned	439	373	388	403
Reserve Fund Balance as at 31 March	9,317	9,689	10,077	10,480

CAMEO Reserve Fund	2006/07	2007/08	2008/09	2009/10
Reserve Fund Balance as at 1 April	0	5,303	11,675	18,302
Transfer of fees from Revenue Account	4,315	6,160	6,160	6,160
Interest Earned	988	212	467	732
Reserve Fund Balance as at 31 March	5,303	11,675	18,302	25,194

Cemetery Reserve Fund	2006/07	2007/08	2008/09	2009/10
Reserve Fund Balance as at 1 April	24,238	42,291	36,103	37,577
Interest Earned	1,191	1,692	1,444	1,503
Investment & Funds in Perpetuity	4,330			
Budgeted Revenue Contributions to Capital	20,012	24,070	31,210	31,210
Available For Use In Year	49,771	68,053	68,757	70,290
Capital Outlay During Year	7,480	31,950	31,180	35,250
Reserve Fund Balance as at 31 March	42,291	36,103	37,577	35,040

Figures shown in italics are estimates

SERVICE LEVEL AGREEMENT

BETWEEN

**SOUTH SOMERSET DISTRICT COUNCIL AND THE JOINT
BURIAL COMMITTEE**

PERIOD COVERED: 1ST APRIL 2008 – 31ST MARCH 2009

SPECIFICATION:

South Somerset District Council agrees to provide the following services to The Joint Burial Committee for the fees outlined in Appendix E.

Financial Services

- ❖ setting and monitoring of budgets
- ❖ closing of accounts
- ❖ production of full financial statements of Accounts
- ❖ liaising with District Audit on the auditing of the accounts
- ❖ any other financial assistance required
- ❖ Access to QSP (Financial System) for 4 users to enable ordering, payments and budget monitoring (Includes necessary training).
- ❖ VAT administration and advice

Audit

- ❖ perform an audit of the systems in place at the Crematorium and Cemetery

Cashiering/ Miscellaneous Income

- ❖ the fees which are collected at the Crematorium are entered onto the cash receipting system
- ❖ invoices raised as requested

Payroll

- ❖ collecting and entering of data into the payroll system
- ❖ administration of all temporary and permanent variations
- ❖ payment of salaries
- ❖ the provision of an accessible advice service
- ❖ tax, national insurance and pensions information
- ❖ provision of all year end information to employees, Inland Revenue etc
- ❖ compliance with all statutory legislation

Personnel

- ❖ provide the employees with any personnel related matters
- ❖ services for recruitment
- ❖ conditions of service advice/ employment policies/practices

Safety Officer

- ❖ advice on Health & Safety matters
- ❖ annual visits to each establishment

Legal's

- ❖ to provide legal advice when required

Insurance's

- ❖ to insure the buildings and contents under the most cost effective policy
- ❖ to progress claims with insurance companies

Property Services

- ❖ provide plans, bills of quantity, etc for 'works' schemes
- ❖ to provide costings of the projects
- ❖ to supervise the projects in an architectural capacity
- ❖ any other ad-hoc tasks

IS Services

- ❖ to provide helpline support to the Crematorium for the computer systems
- ❖ to maintain computer systems effectively

Signed on behalf of South Somerset District Council

.....

Signed on behalf of The Joint Burial Committee

.....

Appendix E

PERIOD COVERED: 1ST APRIL 2008 – 31ST MARCH 2009

Service	Basis of Charge	Amount £
Financial Services	Fixed annual amount	8,690.00
Audit	Fixed annual amount	2,230.00
Cashiers / Misc Income	Fixed annual amount	300.00
Payroll	Per Payslip produced	9.20
Personnel	Fixed annual amount	2,040.00
Safety Officer	Fixed annual amount	550.00
Insurance	Fixed up to 50 hours legal services, then per hour	3,540.00 50.00
Legal	Fixed up to 50 hours legal services, then per hour	2,480.00 50.00
Property Services	Manager (per hr) Surveyor (per hr)	27.40 24.90
IS Services	Fixed annual amount	1,810.00

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE**FEEES OPERATIVE FROM 1st APRIL 2008 AT YEOVIL CEMETERY**

THE TERM 'PARISHIONER' WHERE USED IN THIS TABLE REFERS TO AN INHABITANT OF THE FORMER BOROUGH OF YEOVIL, THE PARISH OF YEOVIL WITHOUT OR THE PARISH OF BRYMPTON, THE CHARGES FOR INTERMENT, BURIAL AND MEMORIAL RIGHTS AND FOR MEMORIAL APPROVAL ARE SHOWN AS PARISHIONER RATE. IN THE CASE OF A NON PARISHIONER THESE CHARGES WILL BE DOUBLED WHERE INDICATED

INTERMENT FEES

Fees for interment apply where the person to be interred is, or immediately before death was a parishioner. In all other cases the fee will be doubled UNLESS the burial and memorial rights were originally purchased at parishioner rate.

For the burial of the body of: -

(i) a person whose age at the time of death exceeded sixteen years	330.00
(ii) for the burial of cremated remains	153.00
(iii) for the scattering of cremated remains (uncontained burial)	35.00

PLEASE NOTE THERE IS NO CHARGE FOR THE INTERMENT OF BABIES AND CHILDREN UP TO THE AGE OF SIXTEEN YEARS

BURIAL AND MEMORIAL RIGHTS (for a period of 75 years – subject to review)

Fees for burial and memorial rights apply where the person to whom the right is granted is a parishioner, in all other cases the fee will be doubled EXCEPT when the rights are purchased by a non parishioner in respect of a parishioner burial, in which case a parishioner fee will apply.

For the purchase of burial and memorial rights: -

(i) in the children's section	47.00
(ii) in the remainder of the cemetery	316.00
(iii) in a selected site	455.00
(iv) in a grave for cremated remains only	220.00

MEMORIAL APPROVAL FEES

(i) For the erection of a memorial or vase	50.00
(ii) For any inscription on a memorial after the first	20.00

FEEES FOR THE MAINTENANCE OF GRAVES inc.VAT

(i) Grass cutting only	39.00
(ii) Grass cutting and planting twice a year	56.00

SEARCHING REGISTERS for a period of not more than one year 20.00
for each additional year 16.00

CERTIFICATE OF ENTRY IN THE BURIAL REGISTER 16.00

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE**FEES OPERATIVE FROM 1st APRIL 2008 AT YEOVIL CREMATORIUM****1. CREMATION FEES**

For the cremation of the body of: -

- | | |
|--|--------|
| (i) A person whose age at the time of death exceeded sixteen years | 440.00 |
| (ii) For extended time for use of chapel or use of chapel only .. | 128.00 |
| (iii) For the cremation of body parts | 48.00 |

PLEASE NOTE - THERE IS NO CHARGE FOR THE CREMATION OF BABIES AND CHILDREN UP TO THE AGE OF 16 YEARS.

2. DISPERSAL FEES

- | | |
|--|-------|
| (i) For burying cremated remains where cremation did not take place at Yeovil Crematorium | 34.00 |
| (ii) Temporary deposit of cremated remains per month (first month free of charge).... | 15.00 |
| (iii) For the removal of cremated remains from the Garden of Remembrance (under Home Office Licence) | 44.00 |
| (iv) Witnessing the interment of cremated remains | 25.00 |

3. CONTAINERS

- | | |
|----------------------------|-------|
| (i) Baby urn (white) | 17.00 |
| (ii) Urn | 21.00 |
| (iii) Casket | 30.00 |

Note: - if the Funeral Director does not supply a suitable container for the removal of cremated remains, a polytainer will be provided without charge,

- | | |
|--|-------|
| 4. Forwarding cremated remains Via Securicor (inc. P&P) | 46.00 |
| 5. Certificate of cremation (the first is issued free of charge) | 15.00 |
| 6. Certified extract from the cremation register | 15.00 |

7. CEMETERY DEFICIT

Last year, the representative of Brympton Parish Council suggested that a review of the way in which the contributions to meet the annual Cemetery deficit are calculated be undertaken - to reflect the increasing population of Brympton Parish.

The Committee concurred with this suggestion and asked that the findings of the review be reported to a future meeting.

Under the present arrangements, parishioners living within any of the three constituent council areas (Yeovil Town, Yeovil Without or Brympton) are charged the parishioner rate for services provided by the Cemetery. Those living outside the area of benefit pay double the set fees.

At present, the deficit (which represents the overall expenditure less fees) is allocated via the following formula:

- 80% is met by Yeovil Town Council (YTC) and Yeovil Without Parish Council (YWPC) – the joint owners of the Cemetery – on a proportional basis according to their latest respective electorates
- 20% is met by Yeovil Town Council (YTC), Yeovil Without Parish Council (YWPC) and Brympton Parish Council (BPC) – on a proportional basis according to their latest respective electorates

Details of the changes in the electorates of the constituent councils over the past nine years are set out below:

Year	Yeovil Town	Yeovil Without	Brympton	Total
2000	21793	5582	3395	30770
2001	21832	5549	3807	31188
2002	21915	5552	4072	31539
2003	21840	5500	4243	31583
2004	21759	5467	4316	31542
2005	21728	5427	4419	31574
2006	21677	5418	4643	31738
2007	22267	5487	5019	32773
2008	22572	5548	5408	33528

Over this time, the electorate of BPC has increased by almost 60% whereby the electorate of the other two constituent councils has seen a marginal change (3.6% for YTC and -0.6% for YWPC).

Given this trend, a more equitable arrangement may be to increase the proportion shared by all *three* authorities. Examples of the impact of such a change on the proposed 2008/09 revenue budget are set out on pages 23 to 25.

The Committee is **RECOMMENDED** to consider the matter and, if any changes are supported, to refer its suggestions to the constituent councils for comment.

Cemetery Deficit					
First 80% split between YTC and YWPC. Next 20% split between YTC, YWPC and BPC.					
Deficit = £120,170					
Estimate		£120,170.00			
80%		£96,136.00			
20%		£24,034.00			
Total		£120,170.00			
Calculations					
	YTC	YWPC	BPC		
80%	£77,168.63	£18,967.37			£96,136.00
20%	£16,180.37	£3,976.99	£3,876.64		£24,034.00
Total	£93,349.00	£22,944.37	£3,876.64		£120,170.00
Electorate					
YTC	22572	67.32%		YTC	22572 80.27%
YWPC	5548	16.55%		YWPC	5548 19.73%
BPC	5408	16.13%			
Total	33528			Total	28120

Cemetery Deficit						
First 70% split between YTC and YWPC. Next 30% split between YTC, YWPC and BPC.						
Deficit = £120,170						
Estimate		£120,170.00				
70%		£84,119.00				
30%		£36,051.00				
Total		£120,170.00				
Calculations						
	YTC	YWPC	BPC			
70%	£67,522.55	£16,596.45			£84,119.00	
30%	£24,270.56	£5,965.49	£5,814.95		£36,051.00	
Total	£91,793.10	£22,561.94	£5,814.95		£120,170.00	
Electorate						
YTC	22572	67.32%		YTC	22572	80.27%
YWPC	5548	16.55%		YWPC	5548	19.73%
BPC	5408	16.13%				
Total	33528			Total	28120	

Cemetery Deficit						
First 60% split between YTC and YWPC. Next 40% split between YTC, YWPC and BPC.						
Deficit = £120,170						
Estimate						
		£120,170.00				
60%		£72,102.00				
40%		£48,068.00				
Total						
		£120,170.00				
Calculations						
	YTC	YWPC	BPC			
60%	£57,876.47	£14,225.53			£72,102.00	
40%	£32,360.74	£7,953.99	£7,753.27		£48,068.00	
Total						
	£90,237.21	£22,179.52	£7,753.27		£120,170.00	
Electorate						
YTC	22572	67.32%		YTC	22572	80.27%
YWPC	5548	16.55%		YWPC	5548	19.73%
BPC	5408	16.13%				
Total						
	33528			Total	28120	

8. GREEN BURIALS

At the last meeting, the committee gave permission for the appointment of Integrale Geotechnique, who are soil investigation specialists, to carry out an initial investigation of the site in accordance with Environment Agency guidelines.

Integrale have carried out initial surveys of historic land use and geology of the area and visited the site on 4th January for a site survey.

They are currently putting together the details of their report.

Initial findings are as follows:

Ground Water	The site is crossed by a prominent 'aquifer' and the Environment Agency is being consulted on its implications.
Permissions for Planning	Historic planning approvals need to be consulted on permissions already granted and if any further permissions are required.
Land Drainage	The current land drainage system connects to the main drainage system, by permission of the adjoining landowner. Their permission may be needed if contamination of this drainage system is to take place.

Any further update will be made to the meeting. It is likely that Integrale will recommend that detailed trial holes are investigated, prior to the submission of a report to the Environment Agency, unless any of the initial findings rule out the proposals.

Resolved to recommend that the contents of this report are noted.

Ian Johns
Property Management Team Leader

9. **EMISSION TESTING**

For successive years, emission testing has been carried out by Davies & Co, an affiliate company of Facaultative Technologies. They are competitive and are familiar with the building and the needs of the scaffolding necessary to erect around the chimney, to allow the testing to take place.

Permission is sought from the committee to negotiate with Davies & Co to provide emission testing for the next three years.

Details of these costs will be presented to the meeting.

Ian Johns
Property Manager Team Leader

10. **REPLACEMENT VEHICLE**

At the last meeting, consideration was given to the replacement of the dumper used at the Cemetery.

The Committee expressed its support for the acquisition of a new vehicle at an early date, and agreed to delegate a decision to purchase or lease to the Clerk to the Committee – in consultation with the Chairman and Treasurer.

It was further agreed that the identified £7,500 saving in the Cemetery Capital Plan be put towards the cost involved should the vehicle be purchased.

Following on from the meeting, a tender in the sum of £11,190 (plus VAT) was received from Clive Barford Ltd. An option to lease was included in the tender and, following an in-depth analysis of the comparative costs of acquisition, repairs and servicing, it was decided to purchase the vehicle.

The vehicle was delivered in November, and is providing essential support to the Cemetery Team.

Subject to the final outturn, the overall costs of £13,148 will be met from the £2,410 anticipated savings in the current revenue budget and the above-mentioned saving of £7,500 in the Capital Plan - with the balance of £3,238 being met from the Cemetery Reserve.

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

(Alan Tawse, Town Clerk – 01935 382424)

11. **STATISTICS – APRIL 2007 TO DECEMBER 2007**

Cremations for the period April 2007 to December 2007 were 1115 compared to 1118 for the same period in the last financial year, a decrease of 3.

The number of burials over this period was 34, compared to 49 over the same period during the previous financial year – a reduction of 15.

A breakdown of income is attached at page 30.

(Joy Coombs, Administration Manager – 01935 476718)

Yeovil Crematorium Revenue Report April 2007 - Dec 2007

	No of		other							Tree		Rose			
Month	Crem.	Cremation	Revenue	Donations	P & P	Tab.Right	Tablet	B.o R.	Urns	Plaques	Misc.	Right	Rose	TOTAL	
April	127	53340.00	1308.00	40.25	0.00	690.00	1599.00	252.00	20.00	0.00	0.00	0.00	0.00	57249.25	Plus 1 x NRF
May	123	51660.00	2575.00	63.67	45.00	828.00	1903.00	678.00	36.00	0.00	0.00	0.00	0.00	57788.67	Plus 1 x NRF
June	119	49980.00	614.00	25.40	0.00	552.00	1467.00	619.00	56.00	0.00	0.00	300.00	200.00	53813.40	Plus 2 x NRF
July	124	52080.00	43.00	35.65	0.00	966.00	1875.00	727.00	20.00	56.00	0.00	400.00	300.00	56502.65	Plus 2 x NRF
Aug.	122	51240.00	939.00	39.81	0.00	897.00	1992.00	410.00	56.00	56.00	0.00	0.00	0.00	55629.81	Plus 2 x NRF
Sept.	101	42420.00	432.00	7.00	0.00	897.00	1877.00	675.00	40.00	0.00	0.00	100.00	100.00	46548.00	
Oct.	129	53760.00	352.00	35.30	0.00	690.00	1848.00	838.00	47.00	0.00	0.00	300.00	300.00	58170.30	inc.1 child
Nov.	149	62160.00	516.00	19.46	0.00	897.00	1922.00	394.00	0.00	0.00	0.00	100.00	100.00	66108.46	inc.1 child
Dec.	121	50400.00	2295.00	74.18	0.00	483.00	1247.00	420.00	54.00	0.00	0.00	300.00	300.00	55573.18	inc.1 child
Jan.															
Feb.															
Mar.															
Total	1115	467040.00	9074.00	340.72	45.00	6900.00	15730.00	5013.00	329.00	112.00	0.00	1500.00	1300.00	507383.72	
Yeovil Cemetery Revenue Report April 2007 - Dec 2007															
	No of		Burial of												
Month	Burials	Interm.	Ashes	Purch.	Mems.	Total									
April	2	602.00	495.00	1248.00	152.00	2497.00									
May	7	2107.00	630.00	2257.00	152.00	5146.00	Plus 2 Babies								
June	5	1505.00	298.00	1762.00	114.00	3679.00									
July	3	903.00	447.00	874.00	114.00	2338.00									
Aug.	2	903.00	596.00	2808.00	133.00	4469.37	inc.£29.37 misc.								
Sept.	0	0.00	149.00	444.00	247.00	840.00									
Oct.	10	3010.00	0.00	2292.00	95.00	5397.00									
Nov.	4	1204.00	596.00	308.00	209.00	2587.00	inc. £270.00 misc.								
Dec.	1	301.00	481.00	1719.00	209.00	2710.00									
Jan.															
Feb.															
Mar															
Total	34	10535.00	3692.00	13712.00	1425.00	29663.37									
Number of Cremations															
Month	2003/04	2004/05	2005/06	2006/07	2007/08		Number of Burials								
							Month	2003/04	2004/05	2005/06	2006/07	2007/08			
April	150	155	157	131	127		April	4	3	8	4	2			
May	147	113	126	130	123		May	4	5	2	7	7			
June	120	144	124	118	119		June	2	2	4	5	5			
July	124	143	133	123	124		July	9	9	7	7	3			
Aug.	109	121	137	93	122		Aug.	7	7	4	0	2			
Sept.	116	123	113	128	101		Sept.	6	6	3	5	0			
Oct.	153	119	123	126	129		Oct.	7	7	6	8	10			
Nov.	125	140	143	134	149		Nov.	3	3	3	6	4			
Dec.	128	117	151	135	121		Dec.	4	4	6	7	1			
Jan.	175	145	185	169			Jan.	8	8	14	0				
Feb.	125	128	141	138			Feb.	5	5	5	7				
March	146	155	165	150			March	4	4	4	4				
Total	1618	1603	1698	1575	1115		Total	63	46	66	60	34			

12. **FUTURE MEETINGS**

Following on from the success of previous year's arrangements, it is proposed that we continue to meet four times per year at 7.00pm at the Town House, 19 Union Street, Yeovil on the following dates:

Wednesday 16 April 2008

Wednesday 16 July 2008 (6.00pm - followed by Committee Inspection)

Wednesday 15 October 2008

Wednesday 21 January 2009

The Committee is **RECOMMENDED** to consider the suggested meeting/inspection arrangements for 2008/09.

(Alan Tawse, Town Clerk – 01935 382424)