

# Yeovil Crematorium & Cemetery Committee



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

The Time... **7.00pm**

The Date... **Wednesday 21 January 2009**

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

15 January 2009

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

**Yeovil Crematorium and Cemetery Committee**

**To: All Members of Yeovil Crematorium and Cemetery  
Committee**

J Vincent Chainey

Julian Freke (Vice-Chairman)

Dave Gooding

John Hann

Alf Hill

Ruth Kendall (Chairman)

David Recardo

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

Public Comment

1. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 15 October 2008 (previously circulated).

2. **APOLOGIES FOR ABSENCE**

3. **DECLARATIONS OF INTEREST**

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4. **CAPITAL PROGRAMME - CREMATORIUM**

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(Report of Property Services Team Leader to follow)

5. **CAPITAL PROGRAMME - CEMETERY**

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(Report of Property Services Team Leader to follow)

6. **ORIGINAL BUDGET ESTIMATES 2009/10**

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7. **AUDIT COMMISSION ANNUAL RETURN**

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8. **CAR PARK LIGHTING**

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9. **STATISTICS – APRIL 2008 TO DECEMBER 2008**

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10. **FUTURE MEETINGS**

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**Crematorium Ten Year Plan**

		Year 2													
		2008/09	Actual	2008/09	2008/09	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+	
Project	Officer Comments	Estimated Spend	Spend to 13/01/2009	Remaining Budget	Committed (Orders)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17		
<b>External</b>															
1	Enhanced Car Park Lighting		Completed - awaiting final invoices	17,400	4,119	13,281				2,430		2,820			
2	Enhancement of paths/new paths	2,535	Completed	2,535	0	2,750	3,030		3,340		3,680		4,058		
3	External redecorations						1,145								
4	New Front & Rear Gates	3,195	Completed	3,195	0										
5	Replacement Garages							32,210							
6	Green Burials					39,000	40,000								
<b>Building</b>															
7	Roof insulation to chapel						7,000								
8	DDA requirements - upgrade doors/windows	19,000		19,000				7,140					9,120		
9	Enhanced windows					6,620									
10	New upgraded roof to Cloisters					19,400									
11	Rooflight replacement	1,500		1,500			1,500								
12	New seating for chapel	630	Now complete	630	0										
13	Internal Alterations									11,530					
14	Rainwater holding tank		Moved into 09/10.			6,000									
<b>Cremator works</b>															
15	Replacement parts	15,000		-189	15,189	22,030	20,410	34,280	38,990	33,500	35,180	36,940	38,790		
16	New replacement cremator													200,000	
<b>Electrical works</b>															
17	Ext & Int Lighting - high efficiency replacement luminaries									10,720					
18	Emergency lighting						1,860					2,370			
19	Lightning protection - upgrade system					4,000	2,000		2,000						
<b>Mechanical works</b>															
20	Refurbish mains cold water supply		Moved into 09/10 & 10/11			3,000		3,040							
21	Cold water - refurbish pipework system & upgrade insulation		Moved into 09/10 & 10/11			2,000		1,150							
22	Cold water - replacement of low flow outlets									8,040					
23	Hot water - high efficiency heaters										3,100				
24	Hot water - refurbish pipework system & upgrade insulation		Moved into 09/10 & 10/11			2,000		1,150							
25	Hot water - replacement of low flow outlets									5,090					
26	Enhance refrigeration systems for body store						4,630								
27	Upgrade local ventilation plant - heat recovery units					2,620			1,660						
28	Contingency					24,314									
<b>Annual totals</b>		<b>59,260</b>	<b>10,291</b>	<b>48,969</b>		<b>133,734</b>	<b>81,575</b>	<b>81,400</b>	<b>45,990</b>	<b>68,880</b>	<b>44,780</b>	<b>39,310</b>	<b>51,968</b>	<b>200,000</b>	
Add Consultants costs (5%)		2,963	515	2,448		6,687	4,079	4,070	2,300	3,444	2,239	1,966	2,598	10,000	
Add VAT (17.5%)		7,326	26	7,300		24,574	14,989	14,957	8,451	12,657	8,228	7,223	9,549	36,750	
<b>Gross annual totals</b>		<b>69,549</b>	<b>10,831</b>	<b>58,718</b>	<b>0</b>	<b>164,994</b>	<b>100,643</b>	<b>100,427</b>	<b>56,740</b>	<b>84,981</b>	<b>55,247</b>	<b>48,499</b>	<b>64,116</b>	<b>246,750</b>	
<b>Division of Funding</b>															
South Somerset District Council		61,898	9,640	52,259		146,845	89,572	89,380	50,499	75,633	49,170	43,164	57,063	219,608	
Yeovil Without Parish Council		7,650	1,191	6,459		18,149	11,071	11,047	6,241	9,348	6,077	5,335	7,053	27,143	
		69,549	10,831	58,718	0	164,994	100,643	100,427	56,740	84,981	55,247	48,499	64,116	246,750	

**Cemetery Ten Year Plan**

**YB002**

**Jan-09**

		Year 2				Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Project	Officer Comments	2008/09 Estimated Spend	Actual Spend to 13/01/2009	2008/09 Remaining Budget	2008/09 Committed (Orders)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
<b>External</b>													
1	Resurface entrance bellmouth												58,590
2	Resurfacing of footpaths/slabs												
3	Repairs to boundary walls	20,940	0	20,940		30,460	2,720		3,000		3,310		3,650
<b>Lodge</b>													
4	Reslate roof, timber repairs	90	90	0									
5	DDA requirements						6,300						
<b>Chapels</b>													
6	Repairs to stonework						2,600	2,860		3,150		3,480	
7	Renew gutters					2,250				4,020			4,660
8	Reslate roofs							21,880					27,930
9	Repair plaster to storage chapel						2,500						
10	Redecorate main chapel						11,030			13,400			
<b>Mess building</b>													
11	Reroof					4,410							
<b>Garages</b>													
12	Replacement garages						14,610	15,340					
13	Tractor					5,000							
Annual totals		<b>21,030</b>	<b>90</b>	<b>20,940</b>	<b>0</b>	<b>42,120</b>	<b>39,760</b>	<b>40,080</b>	<b>3,000</b>	<b>20,570</b>	<b>3,310</b>	<b>3,480</b>	<b>94,830</b>
Add Consultants costs (2.5%)		526	2	524	0	1,053	994	1,002	75	514	83	87	2,371
Add VAT (17.5% on unrecoverable max of 3%)		97	0	97	0	227	214	216	16	111	18	19	510
<b>Gross Annual Totals</b>		<b>21,653</b>	<b>93</b>	<b>21,560</b>	<b>0</b>	<b>43,400</b>	<b>40,968</b>	<b>41,298</b>	<b>3,091</b>	<b>21,195</b>	<b>3,411</b>	<b>3,586</b>	<b>97,711</b>
<b>Total for Year 2 to Year 10 incl Consultant costs and VAT</b>													<b>£276,311</b>

## ORIGINAL BUDGET ESTIMATES 2009/10

### 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 2009.

### RECOMMENDATION

That the Committee approve the following:

- (a) The budgets outlined in Appendix A for 2009/10 are considered and approved;
- (b) The fee increase of 8% for burial, which will result in a fee of £356, as detailed at paragraph 3-4;
- (c) The fee increase of 4.8% for cremations, which will result in a fee of £461 as detailed at paragraph 19;
- (d) The other fee increases outlined in paragraphs 15-17;
- (e) The Service Level Agreement for 2009/10 shown in Appendix D is approved and signed;
- (f) Note the current position on Reserves detailed in paragraphs 7-8 and 18-20.

### 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 2009-10 pay award (estimated at 2%) and the outcome of the Job Evaluation exercise. Inflationary increases have been made where appropriate at a level of 2%.

<b>Cemetery Summary Budget</b>	<b>2008/09 £</b>	<b>2009/10 Estimate £</b>
Expenditure	164,820	170,590
Income	44,650	50,420
<b>Deficit</b>	<b>120,170</b>	<b>120,170</b>

2. The constituent Councils contribution to the proposed budget deficit will be increased as follows: -

<b><u>Cemetery Deficit</u></b>	<b>2008/09 Estimate £</b>	<b>2009/10 Estimate £</b>	<b>Increase £</b>	<b>Increase %</b>
Yeovil Town Council	93,349	93,398	49	0.05
Yeovil Without Parish Council	22,944	22,904	-40	-0.17
Brympton Parish Council	3,877	3,868	-9	-0.23
	<b>120,170</b>	<b>120,170</b>		

## Fees

3. Following discussions with the Chairman, it is proposed that fee income for Interment be increased by £26 and the Memorial Fee increased by £50. All other Memorial Charges will remain the same as 08/09. See paragraph 4.

The proposed increase in the Memorial Fee to £100 follows on from the decision made last January to bring these fees more into line - over a stepped period of two years - with those charges by other cemeteries in the area. The present average memorial fee is £120, and 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.

4. The average fee currently charged for burials across the area is £356. The proposed increase in the fees for 09/10, is the cost of inflation and an increase in standard fee, which will contribute towards the rising costs and demands on the Capital Costs and revenue maintenance of the Cemetery. These include the unexpected repair of a section of the boundary wall, the estimated costs of which may amount to £50,000 – as reported elsewhere on the agenda. The proposed fee increase will bring the fees more in line with the average fees across the area.
5. The estimates for 2009/10 are shown in detail in Appendix A

## Support Service Costs

6. 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.

## Reserves

7. Taking into account the issues above, the contribution to the Cemetery Reserve has been adjusted to £27,410. This has decreased 14% and is due to the outcome of the Job Evaluation and overtime requirements to incorporate Statutory Stake Safety Checks.
8. The balance on the reserve is expected to be £76,127 as at the 1<sup>st</sup> April 2009 and £63,182 at the 31<sup>st</sup> March 2010, the basis of these estimates are detailed in Appendix C.

## Capital

9. The capital spending proposed for 2009/10 forms part of a new 10-year capital programme of works. A report regarding the initial findings of the Boundary wall will be presented and made available at the next meeting. Ian Johns, Property Services Team Leader will present this plan and give a verbal update on capital works.

## **CREMATORIUM**

10. 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 2009/10 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% has been added where appropriate.

<b>Crematorium Summary Budget</b>	<b>2008/09 Revised £</b>	<b>2009/10 Estimate £</b>
Running Expenses	556,910	599,670
Fee Income	<u>755,390</u>	<u>790,500</u>
<b>Net Surplus to SSSDC &amp; YWPC Reserve</b>	<b>198,480</b>	<b>190,830</b>

11. The proposed fee for the rose sales for 2009/10 has remained unchanged from 2008/9. This is due to a shortfall, resulting in a forecast of 25 predicted rose sales for 2008/9. The Committee may need to address the price of the roses and/or increase the renewal period.
12. The VAT Partial Exemption Moratorium will end on 31 March 2009. Therefore we will be liable for VAT, commencing 1 April 2009.
13. The most significant individual variances for 2009/10 are detailed below (figures are quoted excluding VAT for comparative purposes): -
  - Salaries has increased by £11,000, this is due to the outcome of the Job Evaluation.
  - Electricity costs has increased by £1,810. This increase reflects an estimated 20% rise in the contract price. Contract is due to be re-negotiated in 2009/10.
  - Gas consumption is estimated to increase by 42%, by the sum of £16,310. This contract is due to be re-negotiated in 2011.
  - Business Rates (NDR) has increased by £1,980 due to the rise in the rateable £.
  - Printing and Stationery has been increased by £1900, to enable production of a new colour brochure.
  - IS Purchases has decreased by £1,100, due to requirements for 2009/10 consisting of one PC.
  - Seeds, plants and fertilizers have increased by £1,610 due to a rise in market prices.
  - Burial Supplies are estimated to increase by £1,030, due to a rise in market prices and demand.

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

### Fees

14. Following discussions with the Chairman, it is proposed to increase cremation fees from £440 to £461. This increase will keep the charge within the average across the area, which currently stands at £475. This will contribute towards the Capital Programme and rising revenue costs.
15. As mentioned in paragraph 12, it is proposed to freeze the fee for the planting of rose bushes, due to them not selling as well as anticipated. Previous proposals

have resulted in a reduction to the original cost from £200 to £150, and a reduction in the cost of the 5 year maintenance from £100 to £50. In order to compensate customers it has also been proposed that those 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.

16. All other fees and charges have been increased by inflation at 4%, with the exception of the Memorial Rose and Plaques which has remained at the same cost as 08/09. Details of the proposed new fees and charges are set out in Appendix F.

#### Support Service Costs

17. 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.

#### Reserve

18. 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.
19. The 2009/10 surplus is estimated at £190,830. Of this estimate £169,839 (89%) will be transferred to SSDC. The remaining £20,991 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.
20. Estimates of balances on reserves and transfers can be seen in detailed in Appendix C.

#### Capital

21. The capital spending proposed for 2009/10 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.

***(Paula Jeffery, Management Accountant – 01935 462271)***

***(Paula.Jeffery@southsomerset.gov.uk)***

#### Appendices

Appendix A	Cemetery and Crematorium Detailed Budgets
Appendix B	Allocation of Cemetery Deficit
Appendix C	Reserves
Appendix D	Service Level Agreement
Appendix E	Service Level Fees
Appendix F	Cemetery and Crematorium Fees Operative from 1 <sup>st</sup> April 2009

**YEOVIL CEMETERY**

**Appendix A**

Mgt Code	Nominal	Description	2007-08 Outturn	2008-09 Budget	2009-10 Budget
BB971	0100	Salaries - Basic	61,673	77,900	84,710
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	7,680	9,630
BB971	0200	Wages	1,720	0	0
BB971	0500	Training - External	640	800	800
BB971	0800	Pension Increase Acts Payments	1,317	1,530	1,560
BB971	0801	Pensions Add Yrs & Early Retir	0	0	0
BB971	1000	R & M Buildings Routine	270	400	400
BB971	1001	R & M Buildings Non-routine	10,076	8,100	8,100
BB971	1002	R & M Plant Routine	0	0	0
BB971	1080	Health and Safety at Work	45	80	80
BB971	1100	Grounds Maintenance Routine	2,500	3,300	3,400
BB971	1220	Electricity Standing Charge	145	800	950
BB971	1221	Electricity Consumption	510	0	0
BB971	1230	Gas Standing Charge	0	950	1,330
BB971	1231	Gas - consumption	795	0	0
BB971	1260	N N D R	3,702	5,100	5,350
BB971	1270	Sewerage Standing Charge	7	700	710
BB971	1271	Sewerage Usage	0	0	0
BB971	1272	Water Standing Charge	15	750	760
BB971	1273	Water Consumption	28	0	0
BB971	1390	Skip Hire	1,768	1,860	1,870
BB971	1470	Security and Alarms	2,329	2,560	2,590
BB971	2000	Purchase of Plant	2,415	2,900	2,300
BB971	2020	R and M Labour	2,381	2,400	2,400
BB971	2130	Gas Oil	175	500	500
BB971	2140	Derv	33	0	0
BB971	2150	Petrol	429	620	630
BB971	2300	Travelling Allowances	250	290	390
BB971	3000	Printing and Stationery	121	120	120
BB971	3030	Books and Publications	0	0	0
BB971	3040	Postages	61	40	40
BB971	3060	Telephones Rentals & Calls	272	350	350
BB971	3062	Mobile Rentals & Calls	113	170	170
BB971	3370	Protective Clothing	551	580	580
BB971	3390	Subscriptions	225	250	350
BB971	3607	Management Agreements/Expenses	11,164	8,480	8,680
BB971	3630	Audit Fees	717	750	750
BB971	3700	Equipment Tools and Materials	2,004	1,900	1,900
BB971	3730	Chemicals	880	790	820
BB971	3731	Seeds Plants and Fertilizers	1,077	960	960
BB971	3980	Contributions to Funds & Resvs	21,204	31,210	27,410
BB971	3990	Misc Exp / Projects	6,616	0	0
BB971	7300	RCCO's	7,480	0	0
<b>Expenses Subtotal</b>			<b>163,705</b>	<b>164,820</b>	<b>170,590</b>
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	-42,120	-47,810
BB971	9423	Donations - Outside scope	0	0	0
BB971	9532	Rents and Wayleaves - Exempt	-1,790	-1,880	-1,960
BB971	9902	Interest Received Gross - Exem	-1,191	0	-650
BB971	9997	Internal Burial FRS17 Contra	-2,924	-650	0
<b>Income Subtotal</b>			<b>-53,755</b>	<b>-44,650</b>	<b>-50,420</b>
<b>VAT</b>					
<b>Total</b>			<b>109,950</b>	<b>120,170</b>	<b>120,170</b>

**CREMATORIUM**

**Appendix A**

Mgt Code	Nominal	Description	2007-08 Outturn	2008-09 Budget (Inc VAT)	2009-10 Budget (Inc VAT)
BB972	800	Agency	770		
BB972	0100	Salaries - Basic	132,451	154,780	165,780
BB972	0102	Salaries Super	15,430	0	0
BB972	0104	Current service pension FRS17	20,479	0	0
BB972	0107	Removal of Eers Contrib FRS17	-17,633	0	0
BB972	0115	Overtime	3,361	2,490	2,740
BB972	0200	Wages	2,718	4,030	4,120
BB972	0500	Training - External	0	500	500
BB972	601	Advertising for Staff	1,369		970
BB972	0800	Pension Increase Acts Payments	115	130	130
BB972	0801	Pensions Add Yrs & Early Retir	0	0	0
BB972	1000	R & M Buildings Routine	2,391	1,230	1,230
BB972	1001	R & M Buildings Non-routine	11,492	14,190	14,170
BB972	1002	R & M Plant Routine	3,469	10,330	10,320
BB972	1003	R & M Plant Non routine	3,027	7,810	7,800
BB972	1080	Health and Safety at Work	603	780	820
BB972	1100	Grounds Maintenance Routine	2,645	4,000	3,990
BB972	1220	Electricity Standing Charge	10,451	9,520	12,510
BB972	1230	Gas Standing Charge	32,438	40,780	63,420
BB972	1250	Rent	65,000	65,000	65,000
BB972	1260	N N D R	38,406	39,970	41,950
BB972	1270	Sewerage Standing Charge	659	660	670
BB972	1272	Water Standing Charge	74	550	560
BB972	1370	Cleaning and Domestic Supplies	899	1,230	1,210
BB972	1390	Skip Hire	3,065	3,430	4,110
BB972	1470	Security and Alarms	3,085	3,690	3,610
BB972	2000	Purchase of Plant	0	4,280	3,430
BB972	2020	R and M Labour	1,486	1,790	1,730
BB972	2050	R and M Vehicle Breakdown	6		0
BB972	2130	Gas Oil	231	400	390
BB972	2150	Petrol	360	450	520
BB972	2300	Travelling Allowances	473	720	700
BB972	3000	Printing and Stationery	1,264	2,230	4,370
BB972	3040	Postages	832	920	950
BB972	3060	Telephones Rentals & Calls	1,730	1,920	1,910
BB972	3100	I.S.Consumables	190	530	520
BB972	3130	I.S. Purchases / Hire	48	2,260	940
BB972	3180	I.S. External	1,500	1,820	1,850
BB972	3190	Computer Software	934	760	750
BB972	3203	Office Furniture	60	0	0
BB972	3240	Professional Fees	26,103	33,420	33,360
BB972	3360	Hospitality	313	650	380
BB972	3370	Protective Clothing	1,213	1,560	1,480
BB972	3371	Laundry	29	30	50
BB972	3390	Subscriptions	756	810	890
BB972	3603	Licences	1,034	1,220	1,270
BB972	3607	Management Agreements/Expenses	24,409	33,660	33,760
BB972	3610	Bank Charges - Cash Collection Fee	360	1,020	1,000
BB972	3630	Audit Fees	1,580	2,060	2,010
BB972	3700	Equipment Tools and Materials	9,312	12,340	12,320
BB972	3701	Equipment Hire	1,187	1,350	1,390
BB972	3730	Chemicals	50	60	140
BB972	3731	Seeds Plants and Fertilizers	3,721	2,670	4,460
BB972	3800	Burial Supplies	1,809	2,350	3,480
BB972	3801	Purchase of Memorial Tablets	13,669	20,680	20,240
BB972	3802	Book of Remembrance	1,754	3,850	3,770
BB972	3980	Contributions to Funds & Resvs	221,488	198,480	190,830
BB972	3989	Project Expenditure	11,000		0
BB972	3990	Misc Exp / Projects	2,303	0	0
BB972	4990	Payments to Third Parties	55,055	56,000	56,000
<b>Expenses Subtotal</b>			<b>723,024</b>	<b>755,390</b>	<b>790,500</b>
BB972	9173	Contributions from Burial	0		0
BB972	9203	Sales general - Outside Scope	-4,000		0
BB972	9300	Fees and Charges - Standard	-30,096	-37,140	-37,140
BB972	9302	Fees and Charges - Exempt	-681,372	-717,650	-752,760
BB972	9423	Donations- Outside Scope	-466	-600	-600
BB972	9532	Rents and Wayleaves - Exempt	-12	0	0
BB972	9902	Interest Received Gross - Exem	-4,232	0	0
BB972	9997	Internal Burial FRS17 Contra	-2,846	0	0
<b>Income Subtotal</b>			<b>-723,024</b>	<b>-755,390</b>	<b>-790,500</b>
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

**Breakdown of 3980 Contributions to Reserve**

Transfers to Yeovil Without Parish Council Capital Reserve	20,991
Transfers to SSDC	169,839
	<u>190,830</u>

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

		<b>2008-09 Original Estimate £</b>	<b>2009-10 Original Estimate £</b>
Total Deficit		<b><u>120,170</u></b>	<b><u>120,170</u></b>
Gross Expenditure		164,820	170,590
Less: Fees		<u>44,650</u>	<u>50,420</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 '08		96,136	96,136
	Y.T.C	22,885	77,169
	Y.W.P.C	<u>5,612</u>	<u>18,967</u>
		<u>28,497</u>	<u>96,136</u>
20% by 3 Parishes based on electorate @ Dec '08		24,034	24,034
	Y.T.C	22,885	16,180
	Y.W.P.C	5,612	3,977
	B.P.C.	<u>5,466</u>	<u>3,877</u>
		<u>33,963</u>	<u>24,034</u>
<b>Allocation of Deficit</b>			
	Y.T.C	<b>93,349.00</b>	<b>93,398.27</b>
	Y.W.P.C	<b>22,944.00</b>	<b>22,903.70</b>
	B.P.C.	<b>3,877.00</b>	<b>3,868.03</b>
		<b><u>120,170.00</u></b>	<b><u>120,170.00</u></b>

## Appendix C

<b>YWPC Crematorium Reserve Fund</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>
<b>Reserve Fund Balance as at 1 April</b>	<b>61,898</b>	<b>76,003</b>	<b>87,039</b>	<b>99,675</b>
Interest Earned	3,421	3,040	3,482	3,987
Contribution From Revenue Account (11%)	23,525	21,833	21,833	21,833
Available For Use In Year	88,844	100,876	112,354	125,495
Capital Expenditure (11%)	12,841	13,837	12,678	4,062
<b>Reserve Fund Balance as at 31 March</b>	<b>76,003</b>	<b>87,039</b>	<b>99,675</b>	<b>121,433</b>

<b>YWPC Cremator Replacement Reserve Fund</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>
Reserve Fund Balance as at 1 April	9,317	9,815	10,208	10,616
Interest Earned	498	393	408	425
<b>Reserve Fund Balance as at 31 March</b>	<b>9,815</b>	<b>10,208</b>	<b>10,616</b>	<b>11,041</b>

<b>CAMEO Reserve Fund</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>
<b>Reserve Fund Balance as at 1 April</b>	<b>5,303</b>	<b>11,672</b>	<b>18,299</b>	<b>25,191</b>
Transfer of fee from Revenue Account	6,056	6,160	6,160	6,160
Interest Earned	313	467	732	1,008
<b>Reserve Fund Balance as at 31 March</b>	<b>11,672</b>	<b>18,299</b>	<b>25,191</b>	<b>32,358</b>

<b>Cemetery Reserve Fund</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>
<b>Reserve Fund Balance as at 1 April</b>	<b>42,291</b>	<b>64,010</b>	<b>76,127</b>	<b>63,182</b>
Interest Earned	2,101	2,560	3,045	2,527
Budgeted Revenue Contributions to Capital	44,648	31,210	27,410	27,410
Available For Use In Year	89,040	97,780	106,582	93,119
Capital Outlay During Year	25,030	21,653	43,400	40,968
<b>Reserve Fund Balance as at 31 March</b>	<b>64,010</b>	<b>76,127</b>	<b>63,182</b>	<b>52,151</b>

*Figures shown in italics are estimates*

**SERVICE LEVEL AGREEMENT**

**BETWEEN**

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

**PERIOD COVERED:** 1<sup>ST</sup> APRIL 2009 – 31<sup>ST</sup> MARCH 2010

**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: 1<sup>ST</sup> APRIL 2009 – 31<sup>ST</sup> MARCH 2010**

<b>Service</b>	<b>Basis of Charge</b>	<b>Amount £</b>
<b>Financial Services</b>	<b>Fixed annual amount</b>	<b>8,700.00</b>
<b>Audit</b>	<b>Fixed annual amount</b>	<b>2,320.00</b>
<b>Cashiers / Misc Income</b>	<b>Fixed annual amount</b>	<b>310.00</b>
<b>Payroll</b>	<b>Per Payslip produced</b>	<b>10.00</b>
<b>Personnel</b>	<b>Fixed annual amount</b>	<b>2,120.00</b>
<b>Safety Officer</b>	<b>Fixed annual amount</b>	<b>570.00</b>
<b>Insurance</b>	<b>Fixed up to 50 hours legal services, then per hour</b>	<b>3,680.00 52.00</b>
<b>Legal</b>	<b>Fixed up to 50 hours legal services, then per hour</b>	<b>2,580.00 51.50</b>
<b>Property Services</b>	<b>Manager (per hr) Surveyor (per hr)</b>	<b>30.00 25.60</b>
<b>IS Services</b>	<b>Fixed annual amount</b>	<b>1,880.00</b>

**YEOVIL CREMATORIUM AND CEMETERY COMMITTEE****FEEES OPERATIVE FROM 1st APRIL 2009 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 .....	356.00
(ii) for the burial of cremated remains .....	159.00
(iii) for the scattering of cremated remains (uncontained burial) .....	36.00

**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 .....	49.00
(ii) in the remainder of the cemetery .....	329.00
(iii) in a selected site .....	473.00
(iv) in a grave for cremated remains only .....	229.00

**MEMORIAL APPROVAL FEES**

(i) For the erection of a memorial or vase .....	100.00
(ii) For any inscription on a memorial after the first .....	20.00

**FEEES FOR THE MAINTENANCE OF GRAVES inc.VAT**

(i) Grass cutting only .....	41.00
(ii) Grass cutting and planting twice a year .....	58.00

**SEARCHING REGISTERS** for a period of not more than one year ..... 21.00  
for each additional year ..... 17.00

**CERTIFICATE OF ENTRY IN THE BURIAL REGISTER** ..... 17.00

**YEOVIL CREMATORIUM AND CEMETERY COMMITTEE****FEES OPERATIVE FROM 1st APRIL 2009 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 .....	461.00
(ii) For extended time for use of chapel or use of chapel only ..	133.00
(iii) For the cremation of body parts .....	50.00

**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 .....	35.00
(ii) Temporary deposit of cremated remains per month (first month free of charge)....	16.00
(iii) For the removal of cremated remains from the Garden of Remembrance (under Home Office Licence) .....	46.00
(iv) Witnessing the interment of cremated remains .....	26.00

**3. CONTAINERS**

(i) Baby urn (white) .....	18.00
(ii) Urn .....	22.00
(iii) Casket .....	32.00

**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) .....	48.00
5. Certificate of cremation (the first is issued free of charge) .....	16.00
6. Certified extract from the cremation register .....	16.00

**7. MEMORIAL FEES**

(i) Rose Bush and Plaque to include 5 year maintenance .....	150.00
(ii) Renewal of Rose Bush maintenance for 5 year term .....	50.00

## **AUDIT COMMISSION ANNUAL RETURN FOR YEAR ENDED 31 MARCH 2008**

### **PURPOSE OF REPORT**

The purpose of this report is to advise the Committee on points raised by the External Auditors on the statement of accounts for 2007/08.

### **RECOMMENDATIONS**

1. That the Committee consider and ensure the recommendations made in the table below are endorsed, in order to satisfy external audit requirements.

### **REPORT**

In October 2008, the annual return for the year ending 31 March 2008 was returned from the external auditors with an unqualified opinion. However within their report, they detailed other matters not affecting their opinion but which they wish to draw the attention of the committee to. These are detailed in the table below.

<b>Issue</b>	<b>Recommendation</b>	<b>Comments</b>
Engagement letter not received from Internal Auditor	The council should ensure it obtains a letter of engagement from the internal auditor in the future.	SSDC Financial Services will ensure this is received from South West Audit Partnership.
Limited risk assessments carried out	The joint committee needs to develop a more comprehensive risk assessment, which covers all areas of risk.	The auditor did state that the clerk has confirmed that the joint committee are in the process of producing this document and it should be in place by 31 March 2009.  <i>(This extended document, which is currently being prepared, will consolidate all the practices and arrangements that are in place to mitigate against risk and, in line with advice previously issued by the Audit Commission, will be based on the recognised Practitioner's Guide for Local Councils).</i>

**Nicola Brine, Corporate Accountant – 01935 462612  
([nicola.brine@southsomerset.gov.uk](mailto:nicola.brine@southsomerset.gov.uk))**

## **CAR PARK LIGHTING**

A fault occurred in the lights that illuminate the main car park, exit road and Anniversary Tribute area in the Crematorium at the beginning of November. The fault was traced to the original supply cable from the building that was installed in 1971.

Replacing this cable would have been totally impracticable, so emergency work was carried out to install a new supply cable taking a different route and 'back feeding' the affected lights. The cost of this work amounted to £6,631.

Tests were carried out on the remaining stretches of cables installed in 1971, the results of which do not comply with 17<sup>th</sup> edition IEE wiring Regulations; therefore it is proposed that new cables be installed. This additional work has been costed at £10,769.

During the period of the non-operation of the lights in the Anniversary Tribute area, temporary lighting was set up in order that members of the public could continue to use the area safely. Due to the nature of the work carried out, the overall costs involved of £17,400 will be funded from the Capital Budget.

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

*(Tom Pullin, Operations Manager - 01935 476718)*

## **STATISTICS – APRIL 2008 TO DECEMBER 2008**

Cremations for the period April 2008 to December 2008 were 1176 compared to 1115 for the same period in the last financial year, an increase of 61.

The number of burials over this period was 41, compared to 34 over the same period during the previous financial year – an increase of 7.

A breakdown of income is attached at page xx.

*(Joy Coombs, Administration Manager – 01935 476718)*

Yeovil Crematorium Revenue Report April 2008 - Dec 2008

	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	143	62920.00	802.00	39.73	0.00	1136.00	2942.00	768.00		42.00	0.00	100.00	200.00	68949.73	
May	118	51920.00	546.00	74.07	0.00	710.00	1824.00	565.00	17.00	0.00	0.00	50.00	100.00	55806.07	plus 2 NRF
June	123	53680.00	384.00	32.40	0.00	568.00	1701.00	1184.00	68.00	0.00	0.00	200.00	400.00	58217.40	plus 1 baby
July	131	57640.00	837.00	50.25	0.00	923.00	1921.00	585.00	64.00	0.00	0.00	150.00	300.00	62470.25	plus 1 NRF
Aug.	117	51040.00	459.00	39.67	0.00	568.00	1065.00	735.00	85.00	0.00	0.00	0.00	0.00	53991.67	inc. 1 child plus 1 NRF
Sept.	125	54560.00	497.00	22.72	0.00	781.00	1898.00	1051.00	30.00	30.00	0.00	50.00	100.00	59019.72	inc. 1 child plus 2 NRF
Oct.	136	59840.00	492.00	76.20	0.00	781.00	1564.00	336.00	60.00	0.00	0.00	250.00	400.00	63799.20	
Nov.	111	48400.00	90.00	62.77	0.00	497.00	984.00	611.00	17.00	0.00	0.00	50.00	100.00	50811.77	inc. 1 child plus 2 NRF
Dec.	172	75680.00	132.00	105.48	0.00	284.00	894.00	695.00	60.00	57.00	0.00	150.00	300.00	78357.48	plus 1 NRF
Jan.															
Feb.															
Mar.															
<b>Total</b>															
	1176	68949.73	4239.00	503.29	0.00	6248.00	14793.00	6530.00	401.00	129.00	0.00	1000.00	1900.00	551423.29	
Yeovil Cemetery Revenue Report April 2008 - June 2008															
	No of		Burial of												
Month	Burials	Interm.	Ashes	Purch.	Mems.	Total									
April	6	1980.00	459.00	1087.00	190.00	3716.00									
May	4	1320.00	459.00	756.00	290.00	2825.00									
June	4	1320.00	459.00	2388.00	100.00	4267.00									
July	4	1320.00	612.00	1608.00	350.00	3890.00									
Aug.	4	1320.00	0.00	455.00	240.00	2015.00									
Sept.	6	1980.00	306.00	1215.00	170.00	3671.00									
Oct.	5	1650.00	1224.00	1608.00	200.00	4682.00									
Nov.	7	2310.00	612.00	1388.00	500.00	4810.00									
Dec.	1	330.00	612.00	1570.00	310.00	2822.00									
Jan.															
Feb.															
Mar															
<b>Total</b>	<b>41</b>	<b>13530.00</b>	<b>4743.00</b>	<b>12075.00</b>	<b>2350.00</b>	<b>32698.00</b>									
Number of Cremations							Number of Burials								
Month	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	Month	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09		
April	150	155	157	131	127	143	April	4	3	8	4	2	6		
May	147	113	126	130	123	118	May	4	5	2	7	7	4		
June	120	144	124	118	119	123	June	2	2	4	5	5	4		
July	124	143	133	123	124	131	July	9	4	7	7	3	4		
Aug.	109	121	137	93	122	117	Aug.	7	5	4	0	2	4		
Sept.	116	123	113	128	101	125	Sept.	6	2	3	5	0	6		
Oct.	153	119	123	126	129	136	Oct.	7	6	6	8	10	5		
Nov.	125	140	143	134	149	111	Nov.	3	1	3	6	4	7		
Dec.	128	117	151	135	121	172	Dec.	4	1	6	7	1	1		
Jan.	175	145	185	169	191		Jan.	8	3	14	0	7			
Feb.	125	128	141	138	153		Feb.	5	7	5	7	2			
March	146	155	165	150	121		March	4	7	4	4	4			
<b>Total</b>	<b>1618</b>	<b>1603</b>	<b>1698</b>	<b>1575</b>	<b>1580</b>	<b>1176</b>	<b>Total</b>	<b>63</b>	<b>46</b>	<b>66</b>	<b>60</b>	<b>47</b>	<b>41</b>		

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 15 April 2009*

*Wednesday 15 July 2009 (6.00pm - followed by Committee Inspection)*

*Wednesday 14 October 2009*

*Wednesday 20 January 2010*

The Committee is **RECOMMENDED** to consider the suggested meeting/inspection arrangements for 2009/10.

*(Alan Tawse, Town Clerk – 01935 382424)*