

Yeovil Crematorium & Cemetery Committee



Please note change in
venue for the meeting

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

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

The Time... **6.00pm**

The Date... **Wednesday 15 July 2009**

The Place... **Waiting Room, Yeovil Crematorium, Bunford Lane
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

09 July 2009

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)

The venue for the meeting has been changed to facilitate the annual inspection of the Crematorium and the Cemetery facilities at the conclusion of the meeting

A G E N D A

Public comment

1. **ELECTION OF CHAIRMAN**

To elect a Chairman for the Municipal Year 2009/10.

2. **APPOINTMENT OF VICE-CHAIRMAN**

To appoint a Vice-Chairman for the Municipal Year 2009/10.

3. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 15 April 2009 (previously circulated).

4. **APOLOGIES FOR ABSENCE**

5. **DECLARATIONS OF INTEREST**

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6. **FINAL ACCOUNTS 2008/2009**

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7. **CREMATORIUM - CAPITAL PROGRAMME**

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8. **CEMETERY - CAPITAL PROGRAMME**

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9. **CREMATION TIMES**

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10. **STATISTICS - APRIL 2009 TO JUNE 2009**

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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.

11. **QUAKER BURIAL GROUND**

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6. YEOVIL CREMATORIUM & CEMETERY COMMITTEE **FINAL ACCOUNTS - 2008/09**

Purpose of Report

To present the 2008/09 Annual Statement of Accounts to the Yeovil Crematorium and Cemetery Committee for approval.

Recommendations

Members are recommended to:

- (a) approve the draft Statement of Accounts (pages 8 to 18)**
- (b) approve the Audit Commission return, in particular Section 1 on Statement of Accounts and Section 2 on Statement of Annual Governance (pages 19 to 21)**
- (c) note the independent audit report which accompanies section 3 of the Audit Commission return.**
- (d) note that the general underspend which occurred in the Cemetery's budget has been transferred to the reserve.**
- (e) note that the general underspend which occurred in the Crematorium's budget has been split with 11% transferred to YWPC reserve, and 89% transferred to SSDC.**
- (f) note the capital expenditure on the Cemetery and Crematorium.**
- (g) note the capital programmes for 2009/10 onwards.**

Background

The Statement of Accounts for Yeovil Crematorium & Cemetery Committee and the return to the Audit Commission are approved annually by the Joint Burial and Cemetery Committee. A copy of the Statement of Accounts and Audit Commission Return are attached to this committee agenda. The Committee can take some assurance for the Audit Commission return through the work of SWAP (South West Audit Partnership) in the independent report outlined in section 3. Both documents will be audited by the Audit Commission and a qualified or unqualified opinion will be given. Any material amendments will be reported back to this committee.

Cemetery

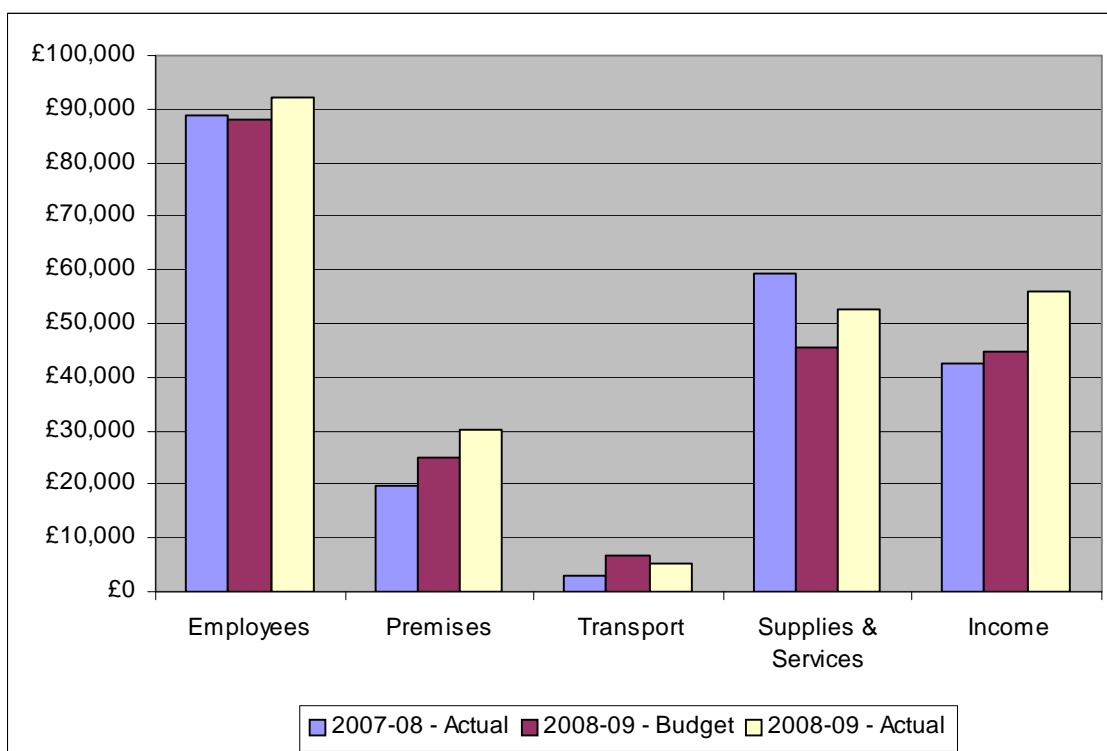
The actual net expenditure on the Cemetery in 2008/09 was £118,772, which is £1,398 (1%) below the approved budget. However, after allowing for interest received in respect of the balance in the Cemetery Reserve, the transfer to the reserve was £36,800 an increase of £5,590 over the budgeted transfer of £31,210.

The moratorium was extended on 2008/9 accounts for VAT, which means this local authority will not have to undertake the 5% calculation for the year ended 31 March 2009. The 5% limit relates to whether the VAT claimed back on supplies are used to

generate more than 5% of exempt related income. For 2009/10 this local authority will be responsible for the payment of VAT.

The chart below highlights the variations between the actual amounts spent in the various categories and the budgeted expenditure in each category, and shows comparative figures for 2007/08.

Yeovil Cemetery - Comparison of Outturn to Budget for 2008-09



The reasons for significant variances are detailed below: -

Description	(Under)/Overspend	Comment
Salaries/Wages	£6,705	Wages - no budget provision is made for wages, this cost represents the employment of agency staff to cover a period of sickness during the year. Salaries - No budget provision was made on salaries for Job Evaluation, as the results were still pending during the budgets setting period. This was a contributory factor to the overspend. Pension costs also increased due to a change in their accounting treatment on how they are valued.
Grounds Maintenance Routine	£1,457	Overspend was due to essential tree work.
Skip Hire	£2,394	Budget was overspent due to additional essential work being carried out on the Preston Road Cemetery wall site. The work involved the clearance of rubbish and debris, which were a contributing factor to some of the problems being experienced in this area.

Purchase of Plant	(£1,695)	Underspend has occurred due to determining that it was not necessary to replace some of the existing plant.
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The constituent Parish Councils were invoiced for the budgeted deficit in October 2008 and March 2009.

Capital Expenditure

During 2008/09 the Cemetery spent £11,839 on capital items and schemes. The capital expenditure was funded from the Cemetery Reserve, which is shown below.

Reserve Funds

The Cemetery Reserve Fund has a balance of £88,970 to be used for financing one-off repairs and projects. Movements on the Reserve are shown in the table below:

Cemetery Reserve Fund	2008/09	2009/10
	Actual £	Projected £
Reserve Fund Balance as at 1 April	64,010,	88,970
Interest Earned	4,192	3,559
Transfer of Revenue Operating Surplus	32,608	27,410
Available for Use in Year	100,810	119,939
Repairs to Boundary Walls	(10,594)	
Reslate Roof & Timber Repairs	(90)	
Chapel Extension	(1,156)	
Budgeted Capital expenditure		(43,400)
	(11,839)	(43,400)
Reserve Fund Balance as at 31 March	88,970	76,539

Note figures in brackets show expenditure and therefore reduce overall reserves

Crematorium

The total expenditure on the Crematorium in 2008/09 was £553,456. The table below shows a comparison of revised budget to actual expenditure.

	Revised Budget £	Actual £	Variance £
Expenditure	556,910	553,456	(3,454)
Income	(755,390)	(788,687)	(33,297)
Net	(198,480)	(235,231)	(36,751)

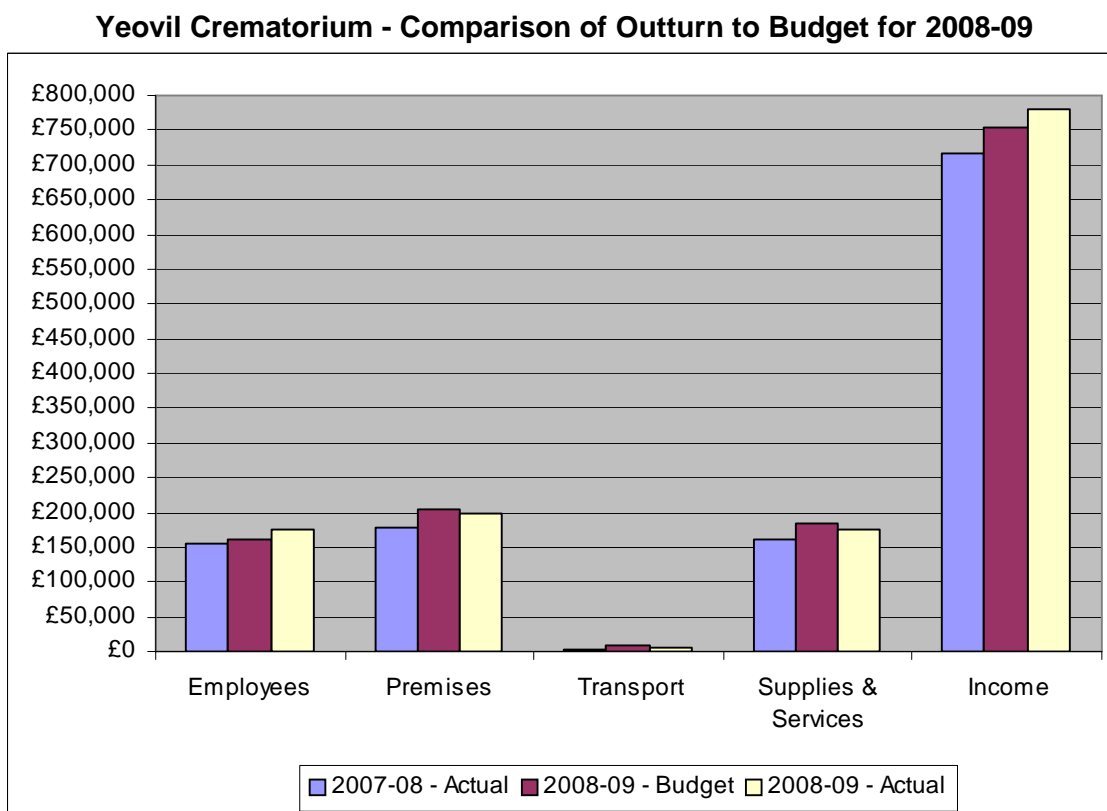
Note figures in brackets show underspends or income

Expenditure was underspent by £3,454 and income saw an increase of £33,297 (or 4.4%).

The net Underspend of £36,751 has increased the budgeted contribution to the reserve from £198,480 to £235,231 for 2008/09.

The moratorium was extended on 2008/9 accounts for VAT, which means this local authority will not have to undertake the 5% calculation for the year ended 31 March 2009. The 5% limit relates to whether the VAT claimed back on supplies are used to generate more than 5% of exempt related income. For 2009/10 this local authority will be responsible for the payment of VAT.

The chart below highlights the variations between the actual amounts spent in the categories and the budgeted expenditure in each category.



The reasons for significant variances are detailed below: -

Description	(Under)/Overspend	Comment
Salaries/Wages	£8,548	No budget provision was made on salaries for Job Evaluation, as the results were still pending during the budgets setting period. This was a contributory factor to the overspend. Pension costs also increased due to a change in their accounting treatment on how they are valued.
Overtime	£4,165	Overspend due to covering of staff vacancies.
Electricity charges	£2,573	This overspend was due to a significant rise in energy costs.
Gas Consumption	£3,748	This overspend was due to a significant rise in energy costs.
Microfilming/Scanning	£5,949	No budget provision was made. The committee agreed this in January 2008.
Professional Fees	£2,205	This overspend was due to an increase in

		demand for medical services.
Seeds Plants and Fertilizers	£2,941	This overspend was due to an increase in expenditure for plants and decorative displays.
Miscellaneous Agency Payments	£1,785	Overspend due to an increase in the number of cremations, as this represents the revenue contribution transferred to the reserve for Cameo.
Repairs and Maintenance Buildings Non-Routine	(£3,228)	Under spent as a result of no additional ad hoc work required on the Crematorium
Purchase of Plant	(£1,000)	Under spend has occurred due to determining that it was not necessary to replace some of the existing plant.
IS Purchases Hardware	(£1,314)	Under spent was due to a determining that replacement of some of the PC equipment was not necessary.
Management agreement/expenses	(£7,263)	Under budget, as a result of VAT being recoverable and the works at the crematorium not requiring property services officers for all the hours predicted within budget.
Equipment, Tools and Materials	(£3,652)	Under spend due to fewer requirements for the need of supplies from this budget.
Purchase of memorial tablets	(£7,097)	Under spend due as this is a demand led expense and therefore there was a decrease in requests for this service.
Book of Remembrance	(£1,013)	Under spend due as this is a demand led expense and therefore there was a decrease in requests for this service.
Fees and charges (non Cremation fee income)	£8,422	Lower than budgeted due to this income being linked to cremations, which was lower than budgeted for 2008/09.
Fees and charges (Cremation fee income)	(£30,322)	Higher than budgeted due to an increase in the number of cremations.
Insurance Claim Settlement	(£1,262)	Higher than budgeted, as there was no budget provision made

Capital Expenditure

During 2008/09 the Crematorium spent £22,691 on capital items and schemes.

The capital expenditure was funded by 11% from Yeovil Without Parish Council's reserve and 89% by South Somerset District Council.

Reserve Funds

Movements on the Reserves are shown in the table below:

Yeovil Without Parish Council Crematorium Reserve	2008/09	2009/10
	Actual £	Projected £
Reserve Fund Balance as at 1 April	76,003	103,305
Interest Earned	4,567	4,132
Contribution From Revenue Account (11%)	25,231	21,833
Available For Use In Year	105,801	129,270
Capital Expenditure (11%)	(2,496)	(18,149)
Reserve Fund Balance as at 31 March	103,305	111,121

Yeovil Without Parish Council Cremator Reserve	2008/09	2009/10
	Actual £	Projected £
Reserve Fund Balance as at 1 April	9,815	10,327
Interest Earned	512	413
Reserve Fund Balance as at 31 March	10,327	10,740

Yeovil Without Parish Council CAMEO Reserve	2008/09	2009/10
	Actual £	Projected £
Reserve Fund Balance as at 1 April	11,672	18,804
Transfer of fee from revenue account (11%)	6,356	6,160
Interest Earned	776	752
Reserve Fund Balance as at 31 March	18,804	25,717

Note figures in brackets show expenditure and therefore reduce reserves.

Audit of Accounts

The District Auditor has set the 27th July 2009 as the date on or after which local government electors may exercise their rights to question the auditor about or make objections to the accounts. The appointed day is effectively the start of their audit of the accounts.

Paula Jeffery, Management Accountant, 01935 462271
E-mail: paula.jeffery@southsomerset.gov

Yeovil Crematorium & Cemetery Committee

Statement of Accounts 2008-09

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Annual Report and Statement of Accounts

**2008/2009
(1 April 2008 to 31 March 2009)**

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

Tel: (01935) 462462

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Members

2008/2009

<u>Name</u>		<u>District Represented</u>
Miss Ruth Kendall	Chairman	South Somerset District Council
Mr Julian Freke	Vice – Chairman	South Somerset District Council
Mr Dave Gooding		Yeovil Town Council
Mr Alan Smith		Yeovil Town Council
Mr Alfred Hill		Yeovil Without Parish Council
Mrs Barbara Strong		Yeovil Without Parish Council
Mrs Mary Thomas		Brympton Parish Council
Mr John Hann		South Somerset District Council
Mr J Vincent Chainey		South Somerset District Council
Mr David Recardo		South Somerset District Council
Mr Clive Wakely	Funeral Directors' representative - co-opted (non-voting)	
Rev Ed Bangay	Clergy representative - co-opted (non-voting)	

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Income and Expenditure Account for the Year Ended 31 March 2009

2007/08		Notes	2008/09
£			£
	INCOME		
669,678	Cremation Fees	736,764	
40,219	Burial Fees & Grave Maintenance Income	53,912	
30,096	Books of Remembrance & Tablet/Rose Sales	28,718	
11,306	Tablet and Rose Rights	10,407	
736	Donations	621	
1,842	Rent & Wayleaves	1,892	
8,989	Misc Income	8,969	
-----		-----	
762,866			841,283
	EXPENDITURE		
220,375	Staff	234,798	
29,017	Pension costs	34,505	
88,171	Administration	103,932	
16,326	Building Maintenance	21,829	
46,602	Utilities	62,145	
30,216	Equipment	45,518	
1,755	Books of Remembrance	2,836	
13,669	Tablets	13,757	
1,809	Urns and Caskets	2,494	
13,777	Ground Maintenance	16,492	
65,000	Rent	65,000	
26,103	Medical referees	35,625	
2,258	Audit Fees	2,500	
57,748	Revenue Contributions to Capital Reserves	36,800	
	Refunds	253	
-----		-----	
612,826			678,484
-----			-----
150,040	Surplus for the Year		162,799
6,333	Add - Interest Receivable		10,047
-----			-----
156,373	OPERATING SURPLUS FOR THE YEAR		172,846
=====			=====
	SUBSIDY FROM CONSTITUENT COUNCILS IN RESPECT OF YEOVIL CEMETERY		
120,170	Contribution to budgeted deficit		120,170
	APPROPRIATIONS TO RESERVES IN RESPECT OF YEOVIL CREMATORIUM		
(239,339)	Transfer to SSDC (89%)		(255,573)
(37,204)	Transfer to Reserve of YWPC (11%) *		(37,443)
-----			-----
156,373	Net Appropriations		172,846
=====			=====

* Yeovil Without Parish Council is entitled to 11% of the net surplus plus the interest earned on its reserve.

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Income and Expenditure Accounts Notes

Schedule 1 – Yeovil Cemetery

Income and Expenditure Account for the Year Ended 31 March 2009

2007/08		Notes	2008/09
£			£
	INCOME		
40,219	Burial Fees & Grave Maintenance Income		53,912
1,830	Rent & Wayleaves		1,880
2,025	Misc Income		2,659
-----			-----
44,074			58,451
	EXPENDITURE		
79,706	Staff		81,397
10,626	Pension costs		13,104
11,419	Administration		17,813
2,443	Building Maintenance		9,310
2,980	Utilities		3,960
4,976	Equipment		12,465
6,769	Ground Maintenance		6,961
678	Audit Fees		750
46,748	Revenue Contributions to Capital Reserves		36,800
0	Refunds		253
-----			-----
166,345			182,813
-----			-----
(122,271)	Surplus/(Deficit) for the Year		(124,362)
2,101	Add - Interest Receivable		4,192
-----			-----
(120,170)	OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		(120,170)
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YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Income and Expenditure Accounts Notes (continued)

Schedule 2 - Yeovil Crematorium

Income and Expenditure Account for the Year Ended 31 March 2009

2007/08		Notes	2008/09
£			£
	INCOME		
669,678	Cremation Fees	736,764	
30,096	Books of Remembrance & Tablet/Rose Sales	28,718	
11,306	Tablet and Rose Rights	10,407	
466	Donations	621	
12	Rent & Wayleaves	12	
7,234	Misc Income	6,310	
-----		-----	
718,792			782,832
	EXPENDITURE		
140,669	Staff	153,401	
18,391	Pension costs	21,401	
76,752	Administration	86,119	
13,883	Building Maintenance	12,519	
43,622	Utilities	58,184	
25,240	Equipment	33,053	
1,755	Books of Remembrance	2,837	
13,669	Tablets	13,757	
1,809	Urns and Caskets	2,494	
7,008	Ground Maintenance	9,531	
65,000	Rent	65,000	
26,103	Medical referees	35,625	
1,580	Audit Fees	1,750	
11,000	Revenue Contributions to Capital Reserves	0	
-----		-----	
446,481			495,671
-----			-----
272,311	Surplus for the Year		287,161
4,232	Add - Interest Receivable		5,855
-----			-----
276,543	OPERATING SURPLUS FOR THE YEAR		293,016
-----			-----

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Balance Sheet as at 31 March 2009

2007/08		Notes	£	2008/09
£			£	£
	CURRENT ASSETS			
14,328	Government Debtor	4	7,228	
29,438	Other Debtors	5	8,390	
1,476	Payments in Advance	6	3,087	
2,830	Investments	7	2,830	
173,279	Cash and Bank		226,575	
-----			-----	
221,351				248,111
	CURRENT LIABILITIES			
(54,986)	Creditors	8	(20,195)	
0	Government Provision		0	
(4,863)	Receipts in Advance	9	(6,509)	
-----			-----	
(59,849)				(26,704)
-----				-----
161,501	NET CURRENT ASSETS			221,407
=====				=====
	Financed by:			
	RESERVES			
87,676	Crematorium Reserve			122,110
64,010	Cemetery Reserve			88,970
9,815	Cremator Replacement Reserve			10,327
-----				-----
161,501	TOTAL NET WORTH			221,407
=====				=====

I confirm these accounts were approved by the Burial Committee at the meeting held on 15th July 2009.

Signed:

Date:

Ruth Kendall, Chairman of Burial Committee

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Cash Flow Statement for the year ended 31 March 2009

2007/08		Notes	2008/09
£			£
	REVENUE ACTIVITIES		
	<u>Cash Outflows</u>		
(244,923)	Cash paid to/on behalf of employees	(273,062)	
(357,099)	Other operating cash payments	(357,336)	
-----		-----	
(602,022)			(630,398)
	<u>Cash Inflows</u>		
746,428	Cash received for goods and services	852,966	
131,738	Other operating cash receipts	131,652	
-----		-----	
878,166			984,618
-----			-----
276,144	Net cash inflow arising from Revenue Activities	12	354,220
-----			-----
	RETURNS ON INVESTMENT & SERVICING OF FINANCE		
	<u>Cash Inflows</u>		
6,333	Interest received	10,047	
-----		-----	
6,333	Net cash inflow arising from Servicing of Finance		10,047
-----			-----
	CAPITAL ACTIVITIES		
	<u>Cash Outflows</u>		
(18,630)	Yeovil Cemetery	(18,239)	
(109,839)	Yeovil Crematorium	(57,350)	
-----		-----	
(128,469)			(75,589)
	<u>Cash Inflows</u>		
103,895	Capital Receipt from SSDC	20,195	
-----		-----	
103,895			20,195
-----			-----
(24,574)	Net cash outflow arising from Capital Activities		(55,394)
	PAYMENTS TO SSDC		
	<u>Cash Outflows</u>		
0	Capital Cash Payment	0	
(242,729)	Revenue Cash Payment	(255,573)	
-----		-----	
(242,729)	Net cash outflow from payments to SSDC		(255,573)
-----			-----
15,174	NET INCREASE IN CASH		(53,299)
-----			-----

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Notes to the Core Financial Statements

1. VAT

Following a review of SSDC's partial exemption calculation, it was agreed that a separate VAT registration be made in respect of the Crematorium and Cemetery from 1st April 2007.

During 2007/08, HMRC announced that there was no requirement for Section 33 bodies to complete a partial exemption calculation for the year to show any VAT liability payable, therefore the figures for 2007/08 exclude VAT, this was then extended to apply to the year 2008/9. However the provisions made for 2008/09 for income have had a calculation, which is required, as there will be a liability to pay VAT in 2009/10 to HMRC.

2. Surplus/(Deficit) for the year is stated after charging

	2007/08	2008/09
	£	£
Audit costs payable to the Audit Commission.	2,258	2,258

The above fees, payable to the Audit Commission, are with regard to external audit services carried out by the appointed auditor.

3. Officers emoluments

No officers are employed directly by the committee, but are employees of South Somerset District Council and Yeovil Town Council.

4. Government Debtors

	2007/08	2008/09
	£	£
HM Revenues & Customs (VAT claimed but not received)	14,328	7,228
	-----	-----
	14,328	7,228
	-----	-----

5. Debtors (De-Minimus of £1000)

	2007/08	2008/09
	£	£
Wakely Brothers	9,158	0
Eason	4,563	3,520
W S Brister	4,200	0
A J Wakely	3,808	0
P Jackson	2,940	0
A E Stoodley	2,100	0
G H Cook	1,829	2,200
O Clarke	840	0
David Rivett Undertakers	0	0
W J Trotman	0	2,200
	-----	-----
	29,438	7,920
	-----	-----

6. **Payments in Advance (De-Minimus of £1000)**

	2007/08	2008/09
	£	£
Water & Sewage Rates	1,476	1,568
Business Rates	0	1,195
	-----	-----
	1,476	2,763
	-----	-----

7. **Investments**

The Committee holds the following investments: -

	2007/08	2008/09
	£	£
3.5% War Loan	80	80
Worthing Borough Council	2,750	2,750
	-----	-----
	2,830	2,830
	-----	-----

8. **Creditors**

	2007/08	2008/09
	£	£
Mechanical Engineering Contract	23,241	0
Electrical Contractor	7,250	0
Sundry Creditors (e.g Temp staffing, security, machine services)	6,662	3,170
Cemetery Lodge Roof	6,400	0
New Rooflights	2,878	0
Tree works	1,575	2,385
New Gates at Crematorium	1,450	0
Fees for Mechanical & Electrical works	1,290	0
Scaffolding Hire	1,025	0
Memorial Tablets	1,010	1,120
Cremator Door Replacement	1,000	0
Electric Supply	900	1,400
Hilton Studio	305	0
Gas Supply	0	4,000
Audit Fees	0	0
Medical Costs	0	8,120
	-----	-----
	54,986	20,195
	-----	-----

9. **Receipts in advance**

	2007/08	2008/09
	£	£
Memorial Tablets	4,863	6,509
	-----	-----
	4,863	6,509
	-----	-----

10. **Capital Commitments**

There were no capital commitments as at 31st March 2009.

11. **Cash Flow**

Reconciliation of net surplus to net cash inflow arising from revenue activities.

	2007/08	2008/09
	£'000	£'000
Net surplus per income and expenditure account	156,373	172,846
Constituent Councils contribution to Cemetery deficit	120,170	120,170
(Increase)/Decrease debtors	(20,532)	26,536
Increase/(Decrease) creditors	(31,282)	7,914
Less interest receivable	(6,333)	(10,047)
Add non cash adjustment (transfer to reserves)	57,748	36,800
	-----	-----
	276,144	354,220
	-----	-----

Section 1 – Statement of accounts for:

TEOVIL CREMATORIUM AND CEMETERY COMMITTEE

In completing the boxes below please explain any significant variances on a separate sheet and send this to the external auditor together with a copy of your bank reconciliation as at 31 March 2009.

	Year ending		Notes and guidance
	31 March 2008 £	31 March 2009 £	
1 Balances brought forward	118,808	161,499	Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from taxation and/or levy	120,170	120,170	Total amount of tax and/or levy received in the year including funding from a sponsoring body.
3 (+) Total other receipts	769,199	851,331	Total receipts or income as recorded in the cashbook less income from taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	249,392	269,303	Total expenditure or payments made to and on behalf of all body employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) Total other payments	597,286	642,290	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	161,499	221,407	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	176,109	229,405	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets and long term assets	0	0	The recorded book value at 31 March of all fixed assets owned by the body and any other long term assets e.g. loans to third parties and any long-term investments.
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that the statement of accounts contained in this annual return presents fairly the financial position of the body and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2009.

Signed by Responsible Financial Officer:

Date

I confirm that these accounts were approved by the body and recorded as minute reference:

Date

Signed by Chair of meeting approving this statement of accounts:

Date

Section 4 – Annual internal audit report to

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

The body's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2009.

Internal audit has been carried out in accordance with the body's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and, opposite, are the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the body.

Internal control objective	Agreed? Please choose from one of the following Yes/No*/Not covered**
A Appropriate books of account have been properly kept throughout the year.	YES
B The body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	YES
C The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES
D The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES
F Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	YES
G Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	YES
H Asset and investments registers were complete and accurate and properly maintained.	YES
I Periodic and year-end bank account reconciliations were properly carried out.	YES
J Year-end accounts were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with cash book, were supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.	YES

For any other risk areas identified by the body (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit: **ANDREW ELLINS**

Signature of person who carried out the internal audit: **[Signature]** Date: **08/07/2009**

***Note:** If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

7. **CREMATORIUM - CAPITAL PROGRAMME**

A copy of the updated ten-year plan is attached at page 23.

(a) PDA Requirement

Waiting Room Door

These doors have now been installed and the Committee will be able to view them during their site visit.

(b) Replacement Windows

The replacement windows to the Waiting Room, the Hall of Remembrance and the Interview Room have now been installed.

(c) Cremator Works

Following the installation of the Uninterrupted Power Supply (UPS) for the Cremator controlling software, work has now been organised for an air cooling unit to be positioned in the control room.

Facultatieve Technologies are providing an updated assessment of parts replacement for the Cremator, for the "replace in time" programme.

(d) Other Works

Work is continuing with obtaining quotations for other work listed for 2009/10.

The Committee is **RECOMMENDED** to note these developments.

*Ian Johns, Property Management Team Leader
(01935) 462579*

Crematorium Ten Year Plan

		Year 3												
		2009/10	Actual	2009/10	2009/10	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+	
Project	Officer Comments	Estimated Spend	Spend to 30/06/2009	Remaining Budget	Committed (Orders)	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17		
External														
1	Enhanced Car Park Lighting	13,281	10,679	2,602	0		2,430			2,820				
2	Enhancement of paths/new paths	2,750		2,750		3,030		3,340		3,680			4,058	
3	External redecorations					1,145								
4	New Front & Rear Gates													
5	Replacement Garages						32,210							
6	Green Burials	39,000		39,000		40,000								
Building														
7	Roof insulation to chapel					7,000								
8	DDA requirements - upgrade doors/windows	19,000		19,000	0		7,140						9,120	
9	Enhanced windows	6,620	795	5,825										
10	New upgraded roof to Cloisters	19,400		19,400										
11	Rooflight replacement	1,500		1,500		1,500								
12	New seating for chapel													
13	Internal Alterations								11,530					
14	Rainwater holding tank	6,000		6,000										
Cremator works														
15	Replacement parts	24,818		24,818		20,410	34,280	38,990	33,500	35,180	36,940	38,790		
16	New replacement cremator												200,000	
Electrical works														
17	Ext & Int Lighting - high efficiency replacement luminaries								10,720					
18	Emergency lighting					1,860					2,370			
19	Lightning protection - upgrade system	4,000		4,000		2,000		2,000						
Mechanical works														
20	Refurbish mains cold water supply	3,000		3,000			3,040							
21	Cold water - refurbish pipework system & upgrade insulation	2,000		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	2,000		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		2,620				1,660						
28	Contingency	24,314		24,314										
Annual totals		170,303	11,474	158,829		81,575	81,400	45,990	68,880	44,780	39,310	51,968	200,000	
Add Consultants costs (5%)		8,515	574	7,941		4,079	4,070	2,300	3,444	2,239	1,966	2,598	10,000	
Add VAT (17.5%)		31,293	29	31,264		14,989	14,957	8,451	12,657	8,228	7,223	9,549	36,750	
Gross annual totals		210,111	12,076	198,035	0	100,643	100,427	56,740	84,981	55,247	48,499	64,116	246,750	
Division of Funding														
South Somerset District Council		186,999	10,748	176,251		89,572	89,380	50,499	75,633	49,170	43,164	57,063	219,608	
Yeovil Without Parish Council		23,112	1,328	21,784		11,071	11,047	6,241	9,348	6,077	5,335	7,053	27,143	
		210,111	12,076	198,035	0	100,643	100,427	56,740	84,981	55,247	48,499	64,116	246,750	

8. **CEMETERY - CAPITAL PROGRAMME**

A copy of the ten-year plan is attached at page 25.

(a) **BOUNDARY RETAINING WALL**

Following the discussions at the last meeting a quotation for the work in securing the stability of the retaining wall has been obtained. This quotation is from Westpointe Ltd, whose 'Platipus' anchoring system was described at the last meeting.

The quotation consists of the following:

£21,500 for structural repairs
£3,750 for repointing walling in lime mortar
£500 for shrub removal
£3,250 provisional sum for unseen work

Total of £29,000

These costs are within the remaining budgetary estimate for 'repairs to boundary walls', in the sum of £40,705

The company, Westpointe Ltd, who have quoted for this specific work, is the same company who has carried out similar work to secure the walling at NHS in Preston Road.

A complication has arisen with this walling, in that Listed Building Consent is required for the proposals. However, because of the urgent nature of the work, the work can commence and LBC can be obtained through emergency procedures.

This application has already been made.

The Committee is **RECOMMENDED** to note and support the action taken to date in this matter.

(b) **ACCESS RAMP TO CEMETERY LODGE**

At the last meeting it was reported that the estimated cost of the access ramp was £20,000.

Funds available for this work can be met from:

- Underspend of retaining wall estimate
- Omitting work in replacing garages

The Committee is **RECOMMENDED** to note the matter and to approve the seeking of quotations for this work from 3 building contractors.

*Ian Johns, Property Management Team Leader
01935 462579*

Cemetery Ten Year Plan		YB002												Jun-09
		Year 3				Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10		
Project	Officer Comments	2009/10 Estimated Spend	Actual Spend to 30/06/2009	2009/10 Remaining Budget	2009/10 Committed (Orders)	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17		
External														
1	Resurface entrance bellmouth													
2	Resurfacing of footpaths/slabs											58,590		
3	Repairs to boundary walls	40,806	101	40,705		2,720		3,000		3,310		3,650		
Lodge														
4	Reslate roof, timber repairs													
5	DDA requirements					6,300								
Chapels														
6	Repairs to stonework					2,600	2,860		3,150		3,480			
7	Renew gutters	2,250		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					
Mess building														
11	Reroof	4,410		4,410										
Garages														
12	Replacement garages					14,610	15,340							
13	Tractor	5,000		5,000										
Chapel Extension														
Annual totals		52,466	101	52,365	0	39,760	40,080	3,000	20,570	3,310	3,480	94,830		
Add Consultants costs (2.5%)		1,312	3	1,309	0	994	1,002	75	514	83	87	2,371		
Add VAT (17.5% on unrecoverable max of 3%)		282	0	242	0	214	216	16	111	18	19	510		
Gross Annual Totals		54,060	104	53,916	0	40,968	41,298	3,091	21,195	3,411	3,586	97,711		
Total for Year 3 to Year 10 incl Consultant costs and VAT												£265,319		

9. CREMATION TIMES

At present, the Crematorium offers the choice of thirteen 30-minute appointment slots per day Monday to Friday (excluding bank holidays) commencing at 9.00am and finishing at 3.30pm with a 30-minute break for lunch at 1.00pm. On a typical working week this equates to 65 appointment slots.

Longer slots (60-minutes) are available at an additional cost, and their take up is encouraged for funerals which are expected to be well attended and/or involve an extended service.

At present, the average number of cremations per annum is around 1,625, which equates to 31 per week.

At a recent meeting with funeral directors and members of the local clergy, a request was made by all of those present for the appointment slots to be lengthened to 40 minutes to provide for increased flexibility in the delivery of services. Such a system has been successfully adopted by a number of other crematoria in the area.

This request could be accommodated by adopting the following revised schedule of appointments - with the staff involved working on a rota over the lunch period:

Current Appointments (30 minutes)	Proposed Appointments (40 minutes)
9.00am	9.00am
9.30am	9.40am
10.00am	10.20am
10.30am	11.00am
11.00am	11.40am
11.30am	12.20pm
12 Noon	1.00pm
12.30pm	1.40pm
1.30pm	2.20pm
2.00pm	3.00pm
2.30pm	3.40pm
3.00pm	
3.30pm	

The adoption of this proposal would reduce the number of daily appointment slots from 13 to 11. However, given the current level of demand and the capacity of the Crematorium, it is not anticipated that this would have a detrimental effect on the choice of appointment slots, which would be reduced from 65 to 55 per week to meet a weekly average demand of 31 cremations.

The proposal has been discussed with the Operations Manager and the Administration Manager who see no problems in accommodating the request.

Discussions have also taken place with the suppliers of the software that funeral directors/staff use to book appointments, who have indicated that this would need to be adjusted should the Committee support the request. They have confirmed that whilst there would be no costs involved in amending the software, they would require four weeks notice to make the necessary changes.

The Committee is **RECOMMENDED** to note and consider the request.

(Alan Tawse, Town Clerk – 01935 382424)

10. **STATISTICS – APRIL 2009 TO JUNE 2009**

Cremations for the period April to June 2009 were 435 compared to 384 for the same period last financial year, an increase of 51.

The number of burials over this period was 13 compared to 14 for last year.

A breakdown of income is attached at page 29

(Joy Coombs, Administration Manager – 01935 476718)

Yeovil Crematorium/Cemetery Revenue Report April 2009 - March 2010

Month	No Crem	Cremation	Oth Revenue	Donations	P & P	Tab. Right	Tablet	B o R	Urns	Tree plq	Misc.	Rose Right	Rose	TOTAL	
April	142	65462.00	792.00	62.76	0.00	740.00	1814.00	284.00	148.00	0.00	0.00	50.00	100.00	3198.76	
May	154	70994.00	423.00	26.50	0.00	888.00	1864.00	636.00	0.00	0.00	0.00	150.00	300.00	3864.50	Plus 1NRF
June	139	63618.00	525.00	2510.00	0.00	1480.00	2939.00	921.00	54.00	0.00	0.00	50.00	100.00	8054.00	inc.1 baby + 1 NRF
July															
August															
September															
October															
November															
December															
January															
February															
March															
TOTAL	435	200074.00	1740.00	2599.26	0.00	3108.00	6617.00	1841.00	202.00	0.00	0.00	250.00	500.00	15117.26	
Yeovil Cemetery Revenue April 2009 - March 2010															
Month	No Burials	Intern.	Ashes	Purchase	Mems.	TOTAL									
April	5	1780.00	354.00	0.00	260.00	2394.00									
May	5	1780.00	318.00	887.00	840.00	3825.00									
June	3	1068.00	318.00	658.00	200.00	2244.00									
July															
August															
September															
October															
November															
December															
January															
February															
March															
TOTAL	13	4628.00	990.00	1545.00	1300.00	8463.00									
Number of Cremations						Number of Burials									
Month	2005/06	2006/07	2007/08	2008/09	2009/10	Month	2005/06	2006/07	2007/08	2008/09	2009/10				
April	157	131	127	143	142	April	8	4	2	6	5				
May	126	130	123	118	154	May	2	7	7	4	5				
June	124	118	119	123	139	June	4	5	5	4	3				
July	133	123	124	131		July	7	7	3	4					
August	137	93	122	117		August	4	0	2	4					
September	113	128	101	125		September	3	5	0	6					
October	123	126	129	136		October	6	8	10	5					
November	143	134	149	111		November	3	6	4	7					
December	151	135	121	172		December	6	7	1	1					
January	185	169	191	206		January	14	0	7	13					
February	141	138	153	144		February	5	7	2	7					
March	165	150	121	142		March	4	4	4	5					
	1698	1575	1580	1668	435		66	60	47	66	13				