

# 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 16 July 2008**

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 2008

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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:**

Peter Dutton

Julian Freke (Vice-Chairman)

Dave Gooding

John Hann

Alf Hill

Ruth Kendall (Chairman)

Hannah Lefeuvre

David Recardo

Alan Smith

Barbara Strong

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 enable Members to inspect the Chapel as part of the discussion on Agenda item 6 (Crematorium Chapel)

Please note that at the conclusion of the meeting an inspection of the Crematorium and the Cemetery will take place.

## **A G E N D A**

Public comment

1. **ELECTION OF CHAIRMAN**

To elect a Chairman for the Municipal Year 2008/09.

2. **APPOINTMENT OF VICE-CHAIRMAN**

To appoint a Vice-Chairman for the Municipal Year 2008/09

3. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 16 April 2008 (previously circulated).

4. **APOLOGIES FOR ABSENCE**

5. **DECLARATIONS OF INTEREST**

6. **CREMATORIUM CHAPEL**

**PAGE**

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7. **CREMATORIUM - CAPITAL PROGRAMME**

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8. **CEMETERY - CAPITAL PROGRAMME**

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9. **FINAL ACCOUNTS 2007/08**

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10. **CEMETERY DEFICIT**

31 - 39

11. **CEMETERY TREE SAFETY ASSESSMENT**

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12. **STATISTICS - APRIL 2008 TO JUNE 2008**

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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. **GREEN BURIALS**

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## **CREMATORIUM CHAPEL**

At the April meeting, the Committee decided that they wished to be provided with detailed costings for the Second Option: the proposal to extend the Chapel into the front porch area.

It was further agreed that these costings be presented to this meeting and that, in view of the additional capacity arising from the installation of new seating in the Chapel, that no action be taken at present to extend the Chapel and that the effectiveness of the new seating arrangements be monitored and assessed over the next six months. A report on this monitoring exercise will be submitted to the October meeting of the Committee.

In the meantime, this proposal has been investigated and detailed costings will be available for the meeting.

In addition it was agreed to look into the level of lighting within the Chapel. There is now an enhanced level of lighting within the Chapel because of:-

- 1) The benefit gained from the new rooflights, which allow a greater spread of natural light into the Chapel, and
- 2) The enhanced maintenance of the reflectors on the existing light fittings, which has added to the lighting levels.

The Committee may wish to view the chapel lighting and decide if further lighting level enhancement is required.

The Committee is **RECOMMENDED:**

- (1) To receive and consider the detailed costings on Option 2; and
- (2) To note the enhanced level of lighting that has already been achieved in the Chapel, and to consider if this needs to be augmented.

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

Project	Replacement Year										Apr-08
	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+	
	Budget 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17		
<b>External</b>											
Enhanced lighting	7,350			2,430			2,820				
Installation of Car Park CCTV											
Enhancement of paths/new paths	3,358	2,750	3,030		3,340		3,680		4,058		
External redecorations	1,145										
New front gates	2,610										
Replacement garages				32,210							
New paving to floral tribute area											
Green burials	39,000	40,000									
<b>Building</b>											
Roof insulation to chapel	7,000										
DDA requirements - upgrade entrance door	11,193			7,140					9,120		
New fire exit from Chapel	2,201										
Enhanced windows	1,590	6,620									
New upgraded roof to Cloisters		19,400									
Rooflight replacement	5,982										
New seating for chapel	2,982										
Internal Alterations	11,660					11,530					
Rainwater holding tank	6,000										
<b>Cremaotor works</b>											
Replacement parts	20,148	22,030	20,410	34,280	38,990	33,500	35,180	36,940	38,790		
New replacement cremaotor										200,000	
<b>Electrical works</b>											
External & internal lighting - high efficiency replacement luminaries	8,000					10,720					
Emergency lighting			1,860					2,370			
Lightning protection - upgrade system	8,000										
<b>Mechanical works</b>											
Refurbish mains cold water supply	6,040										
Heating system (high efficiency emitters, pipework, insulation, controls)											
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	8,000										
<b>Annual totals</b>	<b>158,559</b>	<b>93,420</b>	<b>29,930</b>	<b>76,060</b>	<b>43,990</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%)	7,528	4,671	1,497	3,803	2,200	3,444	2,239	1,966	2,598	10,000	
Add VAT (17.5%)	29,065	17,166	5,500	13,976	8,083	12,657	8,228	7,223	9,549	36,750	
<b>Gross annual totals</b>	<b>195,152</b>	<b>115,257</b>	<b>36,926</b>	<b>93,839</b>	<b>54,273</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	173,685	102,579	32,864	83,517	48,303	75,633	49,170	43,164	57,063	219,608	
Yeovil Without Parish Council	21,467	12,678	4,062	10,322	5,970	9,348	6,077	5,335	7,053	27,143	
	195,152	115,257	36,926	93,839	54,273	84,981	55,247	48,499	64,116	246,750	

<b>Cemetery Ten Year Plan</b>	<b>YB002</b>									<b>Apr-08</b>
	<b>Replacement Year</b>									
<b>Project</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>	
	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	
<b>External</b>										
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										
Cemetery Security & Fencing										
<b>Lodge</b>										
Reslate roof, timber repairs	7,250									
DDA requirements	6,300									
<b>Chapels</b>										
Repairs to stonework	843	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				
<b>Mess building</b>										
Reroof		4,410								
<b>Garages</b>										
Replacement garages		14,610	15,340							
Dumper Truck										
<b>Annual totals</b>	<b>27,433</b>	<b>35,250</b>	<b>18,060</b>	<b>24,740</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%)	686	881	452	619	75	514	83	87	2,371	
Add VAT (17.5% on unrecoverable element max of 3%)	148	190	97	133	16	111	18	19	510	
<b>Gross annual totals</b>	<b>28,266</b>	<b>36,321</b>	<b>18,609</b>	<b>25,492</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 0 to Year 10 incl Consultant costs and VAT</b>										<b>£237,681</b>

## **Yeovil Crematorium & Cemetery Committee Final Accounts for 2007/08**

### **Purpose of Report**

To present the 2007/08 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 12 to 22)**
- (b) approve the Audit Commission return, in particular Section 1 on Statement of Accounts and Section 2 on Statement of Annual Governance (pages 23 to 28)**
- (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 2008/09 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.

Turning to specific matters, the Committee will recall that, in line with a previous recommendation of the Audit Commission, the Town Clerk has agreed to partake in an SSDC-run Controlled Risk Assessment session to start developing a risk register. However, to date this session has not been arranged and consequently this work has been delayed.

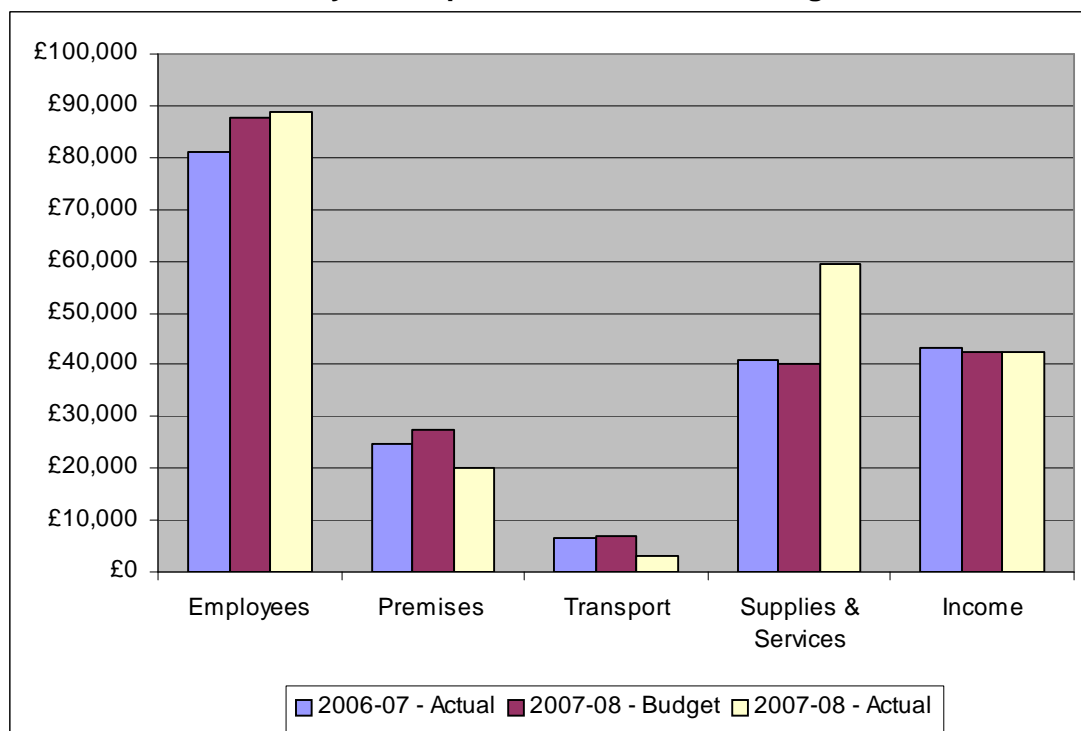
### **Cemetery**

The actual net expenditure on the Cemetery in 2007/08 was £99,593, which is £20,577 (17.1%) 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 £46,748, an increase of £22,678 over the budgeted transfer of £24,070.

Due to a change in VAT treatment for 2007/08 a large transfer to the reserve was expected and reported to the Committee during the year. In summary this was because a moratorium on VAT was announced during the year so VAT on purchases could be recovered although the budget had been set to include VAT on costs. Therefore £22,678 mostly due to VAT was reclaimed.

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 2006/07.

**Yeovil Cemetery - Comparison of Outturn to Budget for 2007-08**



Members should note that general underspends have occurred on every category due to the budgets being set with VAT included.

Significant variances are detailed below: -

- Wages were overspent by £3,524, no budget provision is made for wages, this cost represents the employment of agency staff to cover a period of sickness during the year.
- Buildings maintenance (non routine) was under spent by £7,002, as savings were made here to help fund agency cover, and generally fewer works were required during the year.
- Purchase of Plant was under spent by £2,210 as planned, in order to help fund purchase of Kubota through the capital programme.
- Repairs & Maintenance Labour was under spent by £1,369, as a result of repairs for the year being less than budgeted.
- Equipment, Tools & Materials was under spent by £1,488 due to a general lack of requirement to need supplies from this budget.

- Miscellaneous expenditure was credited with £6,516 as the provision for VAT that was not required.

The constituent Parish Councils were invoiced for the budgeted deficit in October 2007 and March 2008.

### Capital Expenditure

During 2007/08 the Cemetery spent £25,030 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 £64,010 to be used for financing one-off repairs and projects. Movements on the Reserve are shown in the table below:

<b>Cemetery Reserve Fund</b>	<b>2007/08</b>	<b>2008/09</b>
	Actual £	Projected £
Reserve Fund Balance as at 1 April	<b>42,291</b>	<b>64,010</b>
Interest Earned	2,101	2,560
Transfer of Revenue Operating Surplus	44,648	31,210
<b>Available for Use in Year</b>	<b>89,040</b>	<b>97,780</b>
Replacement Fencing & Security	(4,424)	
Reslate Roof & Timber Repairs	(6,400)	
Repairs to Stonework	(3,857)	
Dumper Truck	(11,190)	
Production of 10 Year Plan	(253)	
Contingency	1,094	
Budgeted Capital expenditure		(28,266)
	(25,030)	(28,266)
<b>Reserve Fund Balance as at 31 March</b>	<b>64,010</b>	<b>69,514</b>

Note figures in brackets show expenditure and therefore reduce overall reserves

### Crematorium

The total expenditure on the Crematorium in 2007/08 was £501,535. The table below shows a comparison of revised budget to actual expenditure.

	<b>Revised Budget £</b>	<b>Actual £</b>	<b>Variance £</b>
Expenditure	550,310	501,535	(48,775)
Income	(723,630)	(723,024)	606
Net	<b>(173,320)</b>	<b>(221,488)</b>	<b>(48,168)</b>

Note figures in brackets show underspends or income

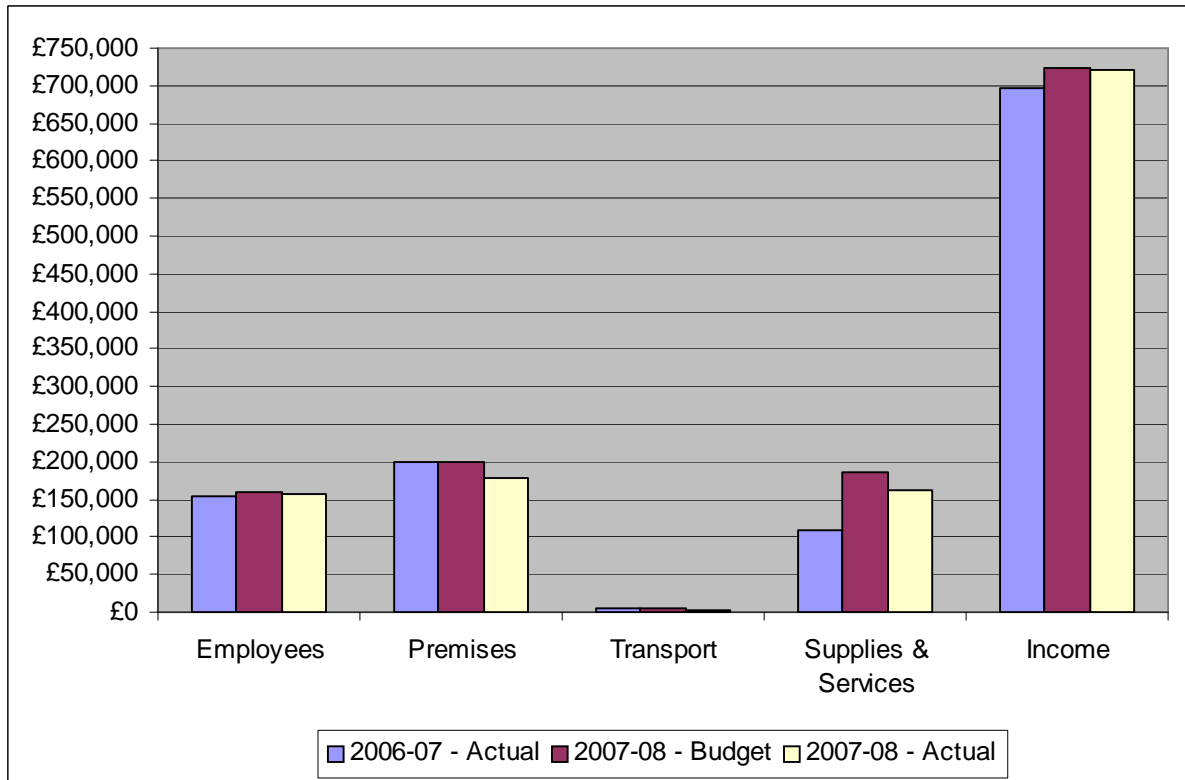
Expenditure was underspent by £48,775 (or 8.9%) and income under achieved by £606 (or 0.08%).

The net underspend of £48,168 has increased the budgeted contribution to the reserve from £173,320 to £221,488 for 2007/08.

Members may recall, that a large transfer to the reserve was expected due to the change in VAT reported to the Committee during the year. In summary, HMRC announced that no partial exemption calculation was required from section 33 bodies (which the Burial Committee is) for 2007/08 therefore no VAT reclaimed on purchases was repayable during the year.

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

**Yeovil Crematorium - Comparison of Outturn to Budget for 2007-08**



Members should note that general underspends have occurred on every category due to the budgets being set with VAT included

Significant variances from budgeted expenditure are detailed below: -

- Salaries and wages are under budget by £3,049, due to a couple of positions being vacant for a number of months during the year.
- Advertising for staff overspent by £1,817, due to no budget being originally allocated for this expense.
- Repairs and maintenance routine plant costs was under the budget by £6,610 and non routine under spent by £4,612, both partly due to VAT being recoverable, and partly due to the large capital expenditure on the cremators this year.
- Gas consumption costs were under spent by £6,031, this was all due to VAT being recoverable.
- Professional fees were £6,487 under spent against the budget, due to the number of cremations being slightly lower than those anticipated.

- Management agreement/expenses are under budget by £8,371, as a result of VAT being recoverable and the works at the crematorium not requiring property services officers for all of the hours predicted within the budget.
- Equipment, Tools and Materials underspent by £2,738 due to less requirement to need supplies from this budget.
- Purchase of memorial tablets was under spent by £6,970, this is a demand led expense and is therefore reflected in the number of cremations being lower than budgeted.
- Fees and charges (non Cremation fee income) was £4,278 lower than budgeted due to this income being linked to cremations, which was lower than budgeted for 2007/08.

### **Capital Expenditure**

During 2007/08 the Crematorium spent £116,736 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:

<b>Yeovil Without Parish Council Crematorium Reserve</b>	<b>2007/08</b>	<b>2008/09</b>
	Actual £	Projected £
<b>Reserve Fund Balance as at 1 April</b>	61,898	76,003
Interest Earned	3,421	3,040
Contribution From Revenue Account (11%)	23,525	19,065
<b>Available For Use In Year</b>	<b>88,844</b>	<b>98,108</b>
Capital Expenditure (11%)	(12,841)	(20,503)
<b>Reserve Fund Balance as at 31 March</b>	<b>76,003</b>	<b>77,605</b>

<b>Yeovil Without Parish Council Cremator Reserve</b>	<b>2007/08</b>	<b>2008/09</b>
	Actual £	Projected £
<b>Reserve Fund Balance as at 1 April</b>	9,317	9,815
Interest Earned	498	393
<b>Reserve Fund Balance as at 31 March</b>	<b>9,815</b>	<b>10,208</b>

<b>Yeovil Without Parish Council CAMEO Reserve</b>	<b>2007/08</b>	<b>2008/09</b>
	Actual £	Projected £
<b>Reserve Fund Balance as at 1 April</b>	5,303	11,672
Transfer of fee from revenue account (11%)	6,056	6,160
Interest Earned	313	467
<b>Reserve Fund Balance as at 31 March</b>	<b>11,672</b>	<b>18,299</b>

Note figures in brackets show expenditure and therefore reduce reserves.

### **Audit of Accounts**

The District Auditor has set the 28<sup>th</sup> July 2008 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.

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

# **Yeovil Crematorium & Cemetery Committee**

**Statement of Accounts 2007-08**

# **YEOVIL CREMATORIUM AND CEMETERY COMMITTEE**

## **Annual Report and Statement of Accounts**

**2007/2008  
(1 April 2007 to 31 March 2008)**

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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

2007/2008

<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 John Richardson		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 2008

2006/07		Notes	2007/08
£			£
	<b>INCOME</b>		
635,386	Cremation Fees	669,678	
40,310	Burial Fees & Grave Maintenance Income	40,219	
44,064	Books of Remembrance & Tablet/Rose Sales	30,096	
16,607	Tablet and Rose Rights	11,306	
583	Donations	736	
1,802	Rent & Wayleaves	1,842	
10,143	Misc Income	8,989	
-----		-----	
748,895			762,866
	<b>EXPENDITURE</b>		
212,129	Staff	220,375	
32,924	Pension costs	29,017	
102,032	Administration	88,171	
26,666	Building Maintenance	16,326	
50,011	Utilities	46,602	
53,619	Equipment	30,216	
3,633	Books of Remembrance	1,755	
18,981	Tablets	13,669	
2,100	Urns and Caskets	1,809	
15,589	Ground Maintenance	13,777	
65,000	Rent	65,000	
25,938	Medical referees	26,103	
2,392	Audit Fees	2,258	
21,203	Revenue Contributions to Capital Reserves	57,748	
-----		-----	
632,217			612,826
-----			-----
5,001	Surplus for the Year		150,040
	Add - Interest Receivable		6,333
-----			-----
121,679	<b>OPERATING SURPLUS FOR THE YEAR</b>		156,373
=====			=====
	<b>SUBSIDY FROM CONSTITUENT COUNCILS IN RESPECT OF YEOVIL CEMETERY</b>		
109,950	Contribution to budgeted deficit		120,170
	<b>APPROPRIATIONS TO RESERVES IN RESPECT OF YEOVIL CREMATORIUM</b>		
(28,871)	Transfer to SSDC (89%)		(239,339)
(202,758)	Transfer to Reserve of YWPC (11%) *		(37,204)
-----			-----
121,679	Net Appropriations		156,373
=====			=====

\* 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 2008

2006/07		Notes	2007/08
£			£
	<b>INCOME</b>		
40,311	Burial Fees & Grave Maintenance Income		40,219
1,790	Rent & Wayleaves		1,830
2,993	Misc Income		2,025
-----			-----
45,094			44,074
	<b>EXPENDITURE</b>		
73,052	Staff		79,706
10,926	Pension costs		10,626
20,693	Administration		11,419
11,992	Building Maintenance		2,443
1,572	Utilities		2,980
10,712	Equipment		4,976
5,368	Ground Maintenance		6,769
717	Audit Fees		678
21,203	Revenue Contributions to Capital Reserves		46,748
-----			-----
156,235			166,345
-----			-----
(111,141)	Surplus/(Deficit) for the Year		(122,271)
1,191	Add - Interest Receivable		2,101
-----			-----
(109,950)	<b>OPERATING SURPLUS/(DEFICIT) FOR THE YEAR</b>		(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 2008

2006/07 £	Notes	£	2007/08 £
	<b>INCOME</b>		
635,387	Cremation Fees	669,678	
44,064	Books of Remembrance & Tablet/Rose Sales	30,096	
16,607	Tablet and Rose Rights	11,306	
583	Donations	466	
12	Rent & Wayleaves	12	
7,149	Misc Income	7,234	
-----		-----	
703,802			718,792
	<b>EXPENDITURE</b>		
139,076	Staff	140,669	
21,998	Pension costs	18,391	
81,340	Administration	76,752	
14,674	Building Maintenance	13,883	
48,439	Utilities	43,622	
42,908	Equipment	25,240	
3,633	Books of Remembrance	1,755	
18,981	Tablets	13,669	
2,100	Urns and Caskets	1,809	
10,221	Ground Maintenance	7,008	
65,000	Rent	65,000	
25,938	Medical referees	26,103	
1,675	Audit Fees	1,580	
0	Revenue Contributions to Capital Reserves	11,000	
-----		-----	
475,983			446,481
-----			-----
277,819	Surplus for the Year		272,311
3,810	Add - Interest Receivable		4,232
-----			-----
231,629	<b>OPERATING SURPLUS FOR THE YEAR</b>		276,543
-----			-----

# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

## Balance Sheet as at 31 March 2008

2006/07		Notes	2007/08
£			£
	<b>CURRENT ASSETS</b>		
0	Government Debtor	4	14,328
23,385	Other Debtors	5	29,438
1,324	Payments in Advance	6	1,476
2,830	Investments	7	2,830
158,105	Cash and Bank		173,279
-----			-----
185,644			221,351
	<b>CURRENT LIABILITIES</b>		
(27,631)	Creditors	8	(54,986)
(35,523)	Government Provision	9	0
(3,680)	Receipts in Advance	10	(4,863)
-----			-----
(66,834)			(59,849)
-----			-----
118,810	<b>NET CURRENT ASSETS</b>		161,501
=====			=====
	Financed by:		
	<b>RESERVES</b>		
67,201	Crematorium Reserve		87,676
42,292	Cemetery Reserve		64,010
9,317	Cremator Replacement Reserve		9,815
-----			-----
118,810	<b>TOTAL NET WORTH</b>		161,501
=====			=====

I confirm these accounts were approved by the Burial Committee at the meeting held on 16<sup>th</sup> July 2008.

Signed:.....

Date: .....

Ruth Kendell, Chairman of Burial Committee



# 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 1<sup>st</sup> 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. However in 2006/07 the calculation was required, therefore some of the figures for 2006/07 in these financial statements include VAT and a provision was made in respect of VAT liability payable to HMRC.

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

	2006/07	2007/08
	£	£
Audit costs payable to the Audit Commission.	2,392	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

	2006/07	2007/08
	£	£
HM Revenues & Customs (VAT claimed but not received)	0	14,328
	-----	-----
	0	14,328
	-----	-----

### 5. Debtors

	2006/07	2007/08
	£	£
Wakely Brothers	11,551	9,158
Eason	0	4,563
W S Brister	0	4,200
A J Wakely	5,200	3,808
P Jackson	0	2,940
A E Stoodley	0	2,100
G H Cook	0	1,829
O Clarke	0	840
David Rivett Undertakers	6,634	0
	-----	-----
	23,385	29,438
	-----	-----

6. **Payments in Advance**

	<b>2006/07</b>	<b>2007/08</b>
	£	£
Water & Sewage Rates	1,325	1,476
	-----	-----
	1,325	1,476
	-----	-----

7. **Investments**

The Committee holds the following investments: -

	<b>2006/07</b>	<b>2007/08</b>
	£	£
3.5% War Loan	80	80
Worthing Borough Council	2,750	2,750
	-----	-----
	2,830	2,830
	-----	-----

8. **Creditors**

	<b>2006/07</b>	<b>2007/08</b>
	£	£
Mechanical Engineering Contract	0	23,241
Electrical Contractor	0	7,250
Sundry Creditors (e.g Temp staffing, security, machine services)	2,048	6,662
Cemetery Lodge Roof	0	6,400
New Rooflights	0	2,878
Tree works	900	1,575
New Gates at Crematorium	0	1,450
Fees for Mechanical & Electrical works	0	1,290
Scaffolding Hire	0	1,025
Memorial Tablets	0	1,010
Cremator Door Replacement	0	1,000
Electric Supply	700	900
Hilton Studio	850	305
Gas Supply	18,541	0
Audit Fees	2,392	0
Davies Engineering	2,200	0
	-----	-----
	27,631	54,986
	-----	-----

9. **Government Provision**

	<b>2006/07</b>	<b>2007/08</b>
	£	£
HM Revenues & Customs (VAT)	35,523	0
	-----	-----
	35,523	0
	-----	-----

10. **Receipts in advance**

	<b>2006/07</b>	<b>2007/08</b>
	£	£
Memorial Tablets	3,680	4,863
	-----	-----
	3,680	4,863
	-----	-----

11. **Capital Commitments**

There were no capital commitments as at 31<sup>st</sup> March 2008.

12. **Cash Flow**

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

	<b>2006/07</b>	<b>2007/08</b>
	£'000	£'000
Net surplus per income and expenditure account	121,679	156,373
Constituent Councils contribution to Cemetery deficit	109,950	120,170
(Increase)/Decrease debtors	(24,272)	(20,532)
Increase/(Decrease) creditors	34,274	
Less interest receivable	(5,001)	(6,333)
Add non cash adjustment (transfer to reserves)	21,203	25,029
	-----	-----
	257,833	304,800
	-----	-----

# **Small bodies** in England

## **Annual return for the year ended**

### **31 March 2008**

---

**Small relevant bodies in England with an annual turnover of £1 million or less must complete an annual return summarising their annual activities at the end of each financial year.**

The annual return on the following pages is made up of four sections:

- **Sections 1 and 2** are to be completed by the person nominated by the body.
- **Section 3** will be completed by the external auditor.
- **Section 4** is to be completed by the body's internal audit provider.

**The body must ensure this annual return is approved no later than 31 July 2008.**

Please complete all sections highlighted in red. Do **not** leave any red box blank. Incomplete or incorrect returns may require additional external audit work and incur additional costs.

Please send the annual return, together with any additional information requested, to your appointed external auditor.

If required, your auditor will identify and ask for any documents needed for audit. Unless requested, please do **not** send any original financial records to the external auditor.

Audited and certified annual returns will be returned to the body for publication or public display of sections 1,2 and 3.

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

It should not be necessary for bodies to contact the external auditor or the Audit Commission directly for guidance.

# Section 1 – Statement of accounts

## YEovil 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 2008.

	Year ending		Notes and guidance
	31 March 2007 £	31 March 2008 £	
1 Balances brought forward	557,523	118,808	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	109,950	120,170	Total amount of tax and/or levy received in the year.
3 (+) Total other receipts	758,227	769,199	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	245,053	249,392	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 related 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	1,061,839	597,286	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	118,808	161,499	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	160,935	176,109	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.
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 2008.

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 the accounts:

Date

## Section 2 – Annual governance statement

We acknowledge as the members of **YEovil CREMATORIUM & CEMETERY COMMITTEE** our responsibility for ensuring that there is a sound system of internal control, including the preparation of the statement of accounts. We confirm, to the best of our knowledge and belief, with respect to the body's statement of accounts for the year ended 31 March 2008, that:

	Agreed – Yes or No?	'Yes' means that the body:
1 we have approved the statement of accounts which has been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	Yes	prepared its statement of accounts in the way prescribed by law.
2 we have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 we have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice which could have a significant financial effect on the ability of the body to conduct its business or on its finances.	Yes	has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.
4 we have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes	has during the year given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 we have carried out an assessment of the risks facing the body and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes	considered the financial and other risks it faces and has dealt with them properly.
6 we have maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems and carried out a review of its effectiveness.	Yes	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body and reviewed the impact of this work.
7 we have taken appropriate action on all matters raised in reports from internal and external audit.	Yes	has to matters brought to its attention by internal and external audit.
8 we have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the body and, where appropriate have included them in the statement of accounts.	Yes	disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the body and recorded as minute reference

dated

Signed on behalf of **YEovil CREMATORIUM AND CEMETERY COMMITTEE**

Signed by: Chair Date

Signed by: Clerk Date

**\*Note:** Please provide explanations to the external auditor on a separate sheet for each 'No' response that has been given, and describe what action is being taken to address the weaknesses identified.

## Section 3 – External auditor’s certificate and opinion

### Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2008 of

ENTER NAME OF REPORTING BODY HERE

### Respective responsibilities of the body and the auditor

The body is responsible for the preparation of the accounts in accordance with the requirements of the Accounts and Audit Regulations and for the preparation of an annual return which:

- summarises the body’s accounting records for the year ended 31 March 2008; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

### External auditor’s report

(Except for the matters reported below)\* on the basis of our review, in our opinion the information contained in the annual return is in accordance with the Audit Commission’s requirements and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the body:

(continue on a separate sheet if required)

External auditor’s signature

External auditor’s name

Date

**Note:** The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission’s publication entitled *Statement of Responsibilities of Auditors and of Audited Small Bodies*.

## 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 2008.

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.

	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/NO
D The annual taxation or levy 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:

Please see attached commentary and, if necessary, 2007/08 Internal Audit Review.

Name of person who carried out the internal audit: IAN BAKER

Signature of person who carried out the internal audit:  Date: 08/07/2008

\*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).

## Guidance notes on completing the 2008 annual return

- 1 Please make sure that your annual return is complete (i.e. no empty red boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are approved by the body, properly initialled and an explanation for them is provided to the auditor. Annual returns containing unapproved and/or unexplained amendments will be returned unaudited.
- 2 Use the checklist provided below. Use a second pair of eyes, perhaps internal audit or the Chair, to review your annual return for completeness before sending it off to the auditor.
- 3 Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
- 4 Make sure that the copy of the bank reconciliation which you send to your auditor with the annual return covers **all** your bank accounts. If your body holds any investments, please note their value on the bank reconciliation. The auditor should be able to agree your bank reconciliation to Box 8 on the Statement of Accounts. **You must provide an explanation for any difference between Box 7 and Box 8.** More help on bank reconciliations is available in the *Practitioners' Guide\**.
- 5 Please **explain fully** significant variances in the statement of accounts. Do not just send in a copy of your detailed accounts instead of this explanation. The auditor wants to know that **you** understand the reasons for the change. Please include a complete analysis to support your explanation. There are a number of examples provided in the *Practitioners' Guide\** to assist you.
- 6 If the auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
- 7 Please make sure that your statement of accounts adds up! Also please ensure that the balance carried forward from the previous year (Box 7 of 2007) equals the balance brought forward in the current year (Box 1 of 2008).
- 8 **Do not complete section 3.** This section is reserved for the external auditor who will complete it at the conclusion of their audit.
- 9 Use the *Practitioners' Guide\** for guidance. This publication is regularly updated and contains everything you should need to prepare successfully for your financial year-end and the subsequent audit. Both NALC and SLCC have helplines open should you wish to talk through any problem you may encounter.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All red boxes have been completed?	
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	
Section 1	Approval by the body confirmed by signature of Chair of meeting approving accounts?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2008 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	✓
Section 4	All red boxes completed by internal audit and explanations provided?	✓

**\*Note:** *Governance and Accountability for Local Councils in England – A Practitioners' Guide 2008 edition*, is available from your local NALC and SLCC representatives or *Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guide*, is available in draft on the ADA website [www.ada.org.uk](http://www.ada.org.uk) or from the ADA at The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL.

Audit Assurance Required	Audit Finding	Satisfactory
Appropriate books of account have been properly kept throughout the year.	This is managed through SSDC financial system QSP. This has been rigorously tested through the Managed Audit Process. Further assurance has been obtained during the 2007/08 Audit Review.	YES
The body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	A sample of transactions was tested during the 2007/08 Audit Review and compliance with Financial Regulations was found to be satisfactory.	YES
The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<p>The 2007/08 audit identified that there were H&amp;S Risk Assessments in place but that at the time of the audit there was no evidence that these had been reviewed since 2004. I have since received confirmation that these have been updated.</p> <p>There was no Fire Assessment for the Cemetery but this was completed in December 2007. Contingency arrangements have been put in place with both Taunton Deane and Weymouth and Portland to deal, on a voluntary basis, with any short term loss of the Cremators.</p> <p><b><i>*While significant risks have been covered there is still scope for the Town Clerk to develop a more comprehensive Risk Register which incorporates the wider range of risk activities such as Financial, Reputation, Legal etc.</i></b></p>	YES/NO*
The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<p>The SSDC Accountant and site officers meet on a regular basis to review and discuss the budget. The budget is set in line with processes applied at SSDC. I have reviewed the zero based budget set for the year and am satisfied that these have been calculated on sound consideration and rationale.</p> <p>Reserves appear to be adequate. It has been agreed that SSDC will annually retain 89% of crematorium surpluses.</p>	YES
Expected income was fully received, based on correct prices, properly recorded and promptly	Income received was tested during the 2007/08 Audit Review. Payments were traced through from billing to payment and onto the Financial	YES

Audit Assurance Required	Audit Finding	Satisfactory
banked; and VAT was appropriately.	Management System; testing proved satisfactory.	
Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	Petty Cash was tested as part of the 2007/08 Audit Review and found to be satisfactory.	YES
Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	All employees of the Crematorium and Cemetery are paid through SSDC Payroll. This service is reviewed as part of the Managed Audit process. Some weaknesses have been identified as part of that process but none to affect the accurate payment of these individuals.	YES
Asset and investments registers were complete and accurate and properly maintained.	<p>The Asset Registers for the Crematorium are held by SSDC and this process is satisfactory.</p> <p>Assets associated with Cemetery are now accounted for by the Town Council in their asset register and accounts.</p>	YES
Periodic and year-end bank account reconciliations were properly carried out.	Independent cash reconciliations are carried out on a quarterly basis to ensure that funds have been received into QSP. Bank reconciliation forms part of the SSDC process which is tested as part of the Managed Audit; all testing proved satisfactory.	YES
Year end accounts were prepared on the correct accounting basis (receipts & payments/income & expenditure), agreed with cash book, were supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.	<p>Year end accounts have been presented to the Yeovil Crematorium and Cemetery Committee in line with correct accounting procedures.</p> <p>The 2007/08 audit review tested supporting procedures and practices and issues were identified around delayed banking and use of a Sundry Debtor system. None of the findings, in my opinion, would significantly impact on the final accounts and the Town Clerk agreed an action plan to address the weaknesses identified.</p>	YES

## **CEMETERY DEFICIT**

At the last meeting of the Committee, further consideration was given to this matter (copy report attached as Appendix A at pages 33 to 38) and it was noted that over the past nine years, the electorate of Brympton Parish Council had increased by almost 60% whilst the electorates of the other two constituent councils were largely unchanged.

During the ensuing discussion, reference was made to the need to establish an equitable recharging formula which was easily understood and which fairly reflected the benefits of the present arrangements to the respective current electorates of the constituent councils.

Although it was acknowledged that an immediate move to a directly proportionate recharging arrangement for the *whole* deficit would result in a substantial increase in the present level of recharge to Brympton Parish Council, it was felt that such an approach, if supported, could be introduced on a gradual basis to avoid any short-term funding problems for that Authority.

The Committee subsequently resolved:

- (1) that the matter be noted;
- (2) that the analysis of the alternative method of allocating the deficit put forward by the representatives of Yeovil Without Parish Council at the previous meeting, which involved the *whole* deficit being recharged on the basis of the proportion of the combined electorate of the three constituent councils residing in each administrative area, along with the financial implications of these alternative proposals be noted;
- (3) that the above-outlined comments of the Committee be drawn to the attention of Brympton Parish Council, and their views be sought on the three alternative funding options identified in the report; and
- (4) that their response be reported to a future meeting at which further consideration be given to the matter.

The matter has now been considered by Brympton Parish Council, and a copy of their response is attached as Appendix B at page 39. The Council has indicated that it considers the present recharge arrangements as fair and "is agreeable to continuing the existing agreement only".

The Council has referred in passing to the maintenance costs of Yeovil Cemetery, which Members will recall were the subject of an extensive review following the retirement of the former Cemetery Foreman in 2004 when, following the purchase of a mechanical digger, it was agreed to reduce the Cemetery establishment by one and to use the resultant annual savings as contributions to capital – thereby enabling a sustainable self-financing approach to be taken to the funding of future capital works.

In terms of overall costs, it should also be noted that the vast majority of other burial grounds are of a much smaller size and consequently have considerably lower grounds maintenance costs.

The Committee is **RECOMMENDED:**

- (1) to note the further developments in this matter; and
- (2) to consider the views of Brympton Parish Council on the present and proposed recharge arrangements, and to decide how to proceed in light of these comments.

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

(Extract from Crematorium and Cemetery Committee Agenda – 16 April 2008)

**8. CEMETERY DEFICIT**

**Background**

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.

**Current Arrangements**

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

**Changes in Electorate**

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

<b>Year</b>	<b>Yeovil Town</b>	<b>Yeovil Without</b>	<b>Brympton</b>	<b>Total</b>
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).

## **Alternative Methods**

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 36 to 38.

The Committee considered these findings at the last meeting in January.

At that meeting, the representatives from Yeovil Without Parish Council put forward an alternative method of allocating the deficit, which involved the *whole* deficit being recharged on the basis of the proportion of the combined electorate of the three constituent councils residing in each administrative area.

The Committee **RESOLVED**:

- (1) that the matter be noted;
- (2) that the alternative method of allocating the deficit put forward by the representatives of Yeovil Without Parish Council at the meeting be noted and, to enable the Committee to carry out an analysis of the merits of these proposals and those put forward by the Clerk to the Committee, the financial implications of these alternative proposals be submitted to the next meeting; and
- (3) that, the views of the constituent councils be sought on the matter after the Committee has had an opportunity to consider and comment upon both sets of proposals.

The impact of adopting this alternative method on the allocation of the 2008/09 deficit is shown on the spreadsheet attached at page 11. If this method were adopted, the current contribution from BPC would increase from £3,877 to £19,383. The impact on the other two authorities is set out in the spreadsheet.

## **Basis of Original Formula**

Further research has revealed that the reason for the original formula was based on the remaining life expectancy of the Cemetery at the time (April 1989) that Brympton Parish joined the Committee and secured agreement that their parishioners be permitted to pay the parishioner rate for cemetery services.

At that time, it was estimated that 20% of the land at the Cemetery remained available for interments, and it was agreed that an equivalent proportion of the overall annual deficit should be apportioned amongst the three constituent authorities based on their respective electorates.

## **Recommendation**

The Committee is **RECOMMENDED** to consider the matter further in the light of this additional information and, if any changes are supported, to refer its suggestions to the constituent councils for comment.

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

<b>Cemetery Deficit</b>					
<b>Existing Arrangement</b>					
First <b>80%</b> split between YTC and YWPC. Next <b>20%</b> split between YTC, YWPC and BPC.					
Deficit = £120,170					
<b>Estimate</b>		£120,170.00			
80%		£96,136.00			
20%		£24,034.00			
<b>Total</b>		£120,170.00			
<b>Calculations</b>					
	<b>YTC</b>	<b>YWPC</b>	<b>BPC</b>		
80%	£77,168.63	£18,967.37			<b>£96,136.00</b>
20%	£16,180.37	£3,976.99	£3,876.64		<b>£24,034.00</b>
<b>Total</b>	<b>£93,349.00</b>	<b>£22,944.37</b>	<b>£3,876.64</b>		<b>£120,170.00</b>
<b>Alternative Arrangement (proposed by representatives of YWPC)</b>					
Deficit is allocated on basis of proportion of combined electorate of YTC, YWPC and BPC					
Deficit = £120,170					
<b>Estimate</b>		£120,170.00			
67.32%	<b>YTC</b>	<b>£80,901.85</b>			
16.55%	<b>YWPC</b>	<b>£19,884.97</b>			
16.13%	<b>BPC</b>	<b>£19,383.18</b>			
<b>Total</b>		<b>£120,170.00</b>			
<b>Electorate</b>					
YTC	22572	67.32%	YTC	22572	80.27%
YWPC	5548	16.55%	YWPC	5548	19.73%
BPC	5408	16.13%			
<b>Total</b>	<b>33528</b>		<b>Total</b>	<b>28120</b>	

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

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



## Brympton Parish Council

**Clerk to the Council, Mrs E M James**

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30 June 2008

Mr A Tawse  
Clerk to the Yeovil Crematorium  
and Joint Committee  
The Town House  
Union Street  
YEOVIL  
Somerset

**BY E-MAIL**

Dear Alan

### CEMETERY DEFICIT

At its meetings held on 19th May and 25th June 2008 Brympton Parish Council considered your letter dated 18th April 2008 regarding the cemetery deficit.

Whilst it is appreciated that it was a representative from this Council who made the original suggestion that the method of allocating the cemetery deficit should be reviewed, this was a personal comment and not that of the Parish Council.

Having reviewed all the statistics for the parish, the Joint Burial Committee will be aware that it was not until the late 1970s, with the commencement of the development at Abbey Manor Park, that the parish began to expand. Until this development the population of Brympton had been less than 500. The Parish Council considered, therefore, that there would not be a large number of former parishioners interred in the cemetery. I was requested to check some burial records at the Crematorium and found that the number of burials recorded as being from the parish of Brympton from 1994 until 2008 was only 77. This number is somewhat spiked by the fact that there are two large old persons home within the parish, residents of whom were not necessarily Brympton parishioners prior to moving to the homes.

The Council cannot justify an increase in the amount paid to enable it to remain in membership of the Joint Burial Committee. The original formula agreed is considered fair and I have to advise, therefore, that after much deliberation by the Parish Council, the Council is agreeable to continuing the existing agreement only.

Incidentally, whilst the Parish Council has been considering the costs of the cemetery deficit, it has also investigated the costs incurred by other Burial Councils in maintaining cemeteries and the costs for Yeovil seem rather high. The Parish Council would be grateful if you could advise when the last review of grounds maintenance staffing levels at the cemetery was carried out.

Yours sincerely

A handwritten signature in black ink, appearing to read 'EM James', is written over a faint, light-colored rectangular stamp.

Mrs E M James  
Clerk

## **YEOVIL CEMETERY - TREE SAFETY ASSESSMENT**

Members will be aware of a variety of arboricultural works that have recently been carried out in the Cemetery in response to concerns about the condition of some of the specimens. In a number of cases, the trees have come to the end of their life, or have suffered storm damage and needed remedial work.

In view of these developments, arrangements have been made for a tree safety assessment to be carried out in the Cemetery. It was felt that a proactive approach – similar to that already undertaken at the Crematorium - would help with the future management of the tree stock. A contribution of £250 towards the £812 costs of the assessment, which was undertaken by an independent qualified Arboricultural Consultant, has been made from the District Council's Insurance Budget.

The report, which was received last month, has confirmed that the vast majority of the 203 specimens are healthy and present little risk to Cemetery users.

The report has however identified the need for work to be carried out at an early date on 13 (6%) of the trees – within varying periods ranging from one to six months.

The most urgent work (two trees) has been put in hand and will be completed within the recommended periods of one and two months respectively at a cost of £1,103. Alternative quotations are being sought for the work to the remaining 11 trees – with a view to this also being carried out within the recommended varying periods of three to six months.

Minor precautionary work has been suggested to some of the remaining 190 (94%) trees, whose condition is considered to pose an acceptable risk. These works are regarded by the assessor as discretionary.

The Committee is **RECOMMENDED**:

- (1) to note the matter and to support the action that has been taken to ensure that the recommended priority work to the 13 trees at most risk is carried out within the recommended timescales; and
- (2) to await a report to the next meeting setting out a proposed strategy for the future management of the Cemetery tree stock

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

## **STATISTICS – APRIL 2008 TO JUNE 2008**

Cremations for the period April 2008 to June 2008 were 384 compared to 369 for the same period in the last financial year, a decrease of 15.

The number of burials over this period was 14, the same as the number over this period last year.

A breakdown of income is attached at page 42.

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

Yeovil Crematorium Revenue Report April 2008 - June 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															
Aug.															
Sept.															
Oct.															
Nov.															
Dec.															
Jan.															
Feb.															
Mar.															
<b>Total</b>	<b>384</b>	<b>68949.73</b>	<b>1732.00</b>	<b>146.20</b>	<b>0.00</b>	<b>2414.00</b>	<b>6467.00</b>	<b>2517.00</b>	<b>85.00</b>	<b>42.00</b>	<b>0.00</b>	<b>350.00</b>	<b>700.00</b>	<b>182973.20</b>	
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															
Aug.															
Sept.															
Oct.															
Nov.															
Dec.															
Jan.															
Feb.															
Mar															
<b>Total</b>	<b>14</b>	<b>4620.00</b>	<b>1377.00</b>	<b>4231.00</b>	<b>580.00</b>	<b>10808.00</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			July	9	4	7	7	3		
Aug.	109	121	137	93	122			Aug.	7	5	4	0	2		
Sept.	116	123	113	128	101			Sept.	6	2	3	5	0		
Oct.	153	119	123	126	129			Oct.	7	6	6	8	10		
Nov.	125	140	143	134	149			Nov.	3	1	3	6	4		
Dec.	128	117	151	135	121			Dec.	4	1	6	7	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>384</b>		<b>Total</b>	<b>63</b>	<b>46</b>	<b>66</b>	<b>60</b>	<b>47</b>	<b>14</b>	