

Yeovil Crematorium & Cemetery Committee



**Town House
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 30 June 2010**

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

The Committee will be discussing all the items listed overleaf

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

Alan Tawse

Alan Tawse
Clerk to the Committee

23 June 2010

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

Peter Dutton

Julian Freke (Vice-Chairman)

Dave Gooding

John Hann

Alf Hill

Ruth Kendall (Chairman)

Alan Smith

Barbara Strong

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

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

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 2010/11.

2. **APPOINTMENT OF VICE-CHAIRMAN**

To appoint a Vice-Chairman for the Municipal Year 2010/11.

3. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 14 April 2010 (previously circulated).

4. **APOLOGIES FOR ABSENCE**

5. **DECLARATIONS OF INTEREST**

PAGE

6. **FINAL ACCOUNTS 2009/10**

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7. **CEMETERY - CAPITAL PROGRAMME**

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8. **CREMATORIUM - CAPITAL PROGRAMME**

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9. **BUNFORD LANE – PEDESTRIAN CROSSING**

29 - 33

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.

10. **STAFFING ISSUES**

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(Confidential reports circulated to Members and Officers only)

Yeovil Crematorium & Cemetery Committee

Final Accounts for 2009/10

Purpose of Report

To present the 2009/10 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 24)**
- (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 spilt with 11% transferred to YWPC reserve, and 89% transferred to SSDC.**
- (f) note the reserves have now been amended to document the Cameo reserve held by SSDC.**
- (g) note the capital expenditure on the Cemetery and Crematorium.**
- (h) note the capital programmes for 2010/11 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.

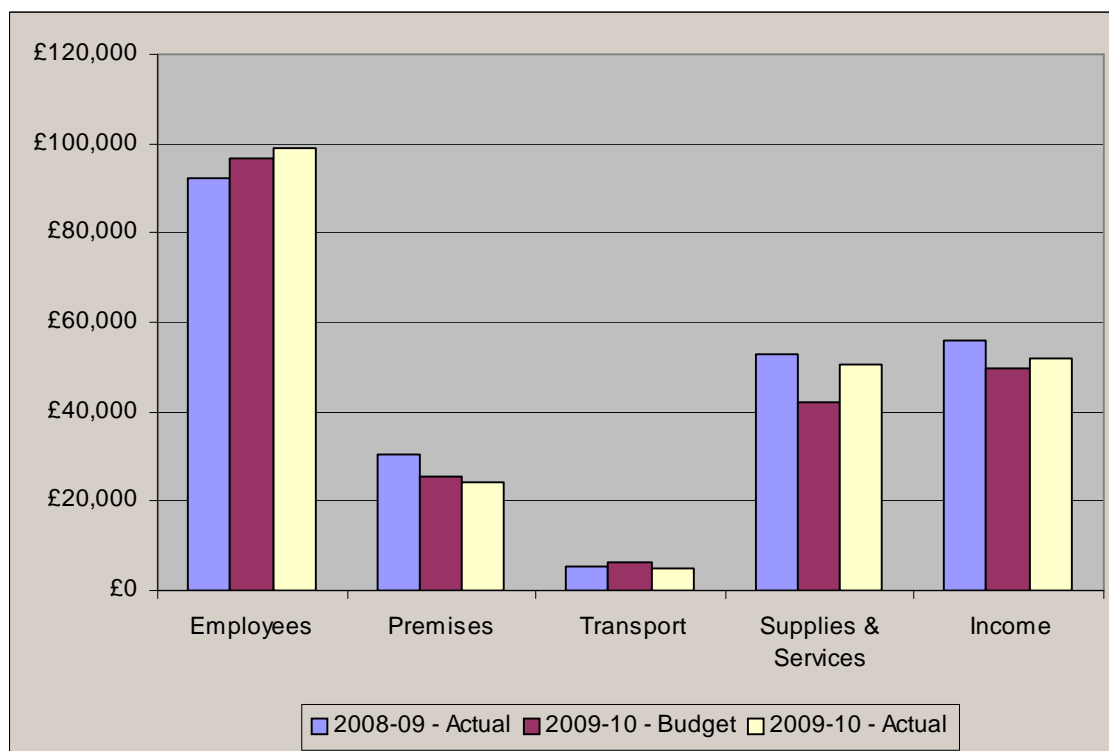
Cemetery

The actual net expenditure on the Cemetery in 2009/10 was £115,016, which is £5,154 (4.3%) below the approved budget. After allowing for interest received in respect of the balance in the Cemetery Reserve, the transfer to the reserve was £33,910 an increase of £6,500 over the budgeted transfer of £27,410.

The VAT moratorium ended in the 2008/09 accounts, which means this local authority had to undertake the 5% calculation for the year ended 31 March 2010. For 2009/10 this local authority is responsible for the payment of VAT. The 5% limit relates to whether the VAT claimed back on supplies are used to generate more than 5% of exempt related income.

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 actual figures for 2008/09.

Yeovil Cemetery - Comparison of Outturn to Budget for 2009-10



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Grounds Maintenance Non-Routine	(£1,341)	Underspend due to a reduced requirement for ad hoc maintenance.
Purchase of Plant	(£1,151)	Underspend has occurred due to determining that it was not necessary to replace some of the existing plant, according to the replacement programme.
Income	(£2,974)	Surplus to budget due to the demand of Cemetery services.

The constituent Parish Councils were invoiced for the budgeted deficit in October 2009 and March 2010.

Capital Expenditure

During 2009/10 the Cemetery spent £52,299 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	2009/10	2010/11
	Actual £	Projected £
Reserve Fund Balance as at 1 April	88,970	70,581
Interest Earned	1,347	2,075
Transfer of Revenue Operating Surplus	32,563	30,131
Available for Use in Year	122,880	102,787
<u>External</u>		
Repairs to Boundary Walls	(28,939)	
Quaker Wall	(3,831)	
DDA – Ramp	(1,442)	
<u>Lodge</u>		
Internal Decorations	(6,146)	
<u>Chapel</u>		
Chapels – Renew Gutters	(2,582)	
<u>Mess Building</u>		
Re-roof	(2,595)	
Wall Tie Failure	(1,639)	
<u>Garages</u>		
Tractor	(5,000)	
VAT	(125)	
Budgeted Capital expenditure	(52,299)	(50,484)
Reserve Fund Balance as at 31 March	70,581	52,303

Note figures in brackets show expenditure and therefore reduce overall reserves

Crematorium

The total expenditure on the Crematorium in 2009/10 was £595,539. The table below shows a comparison of revised budget to actual expenditure.

	Revised Budget £	Actual £	Variance £
Expenditure	599,670	595,539	(4,131)
Income	(790,500)	(822,953)	(32,453)
Net	(190,830)	(227,414)	(36,584)

Note figures in brackets show underspends or income

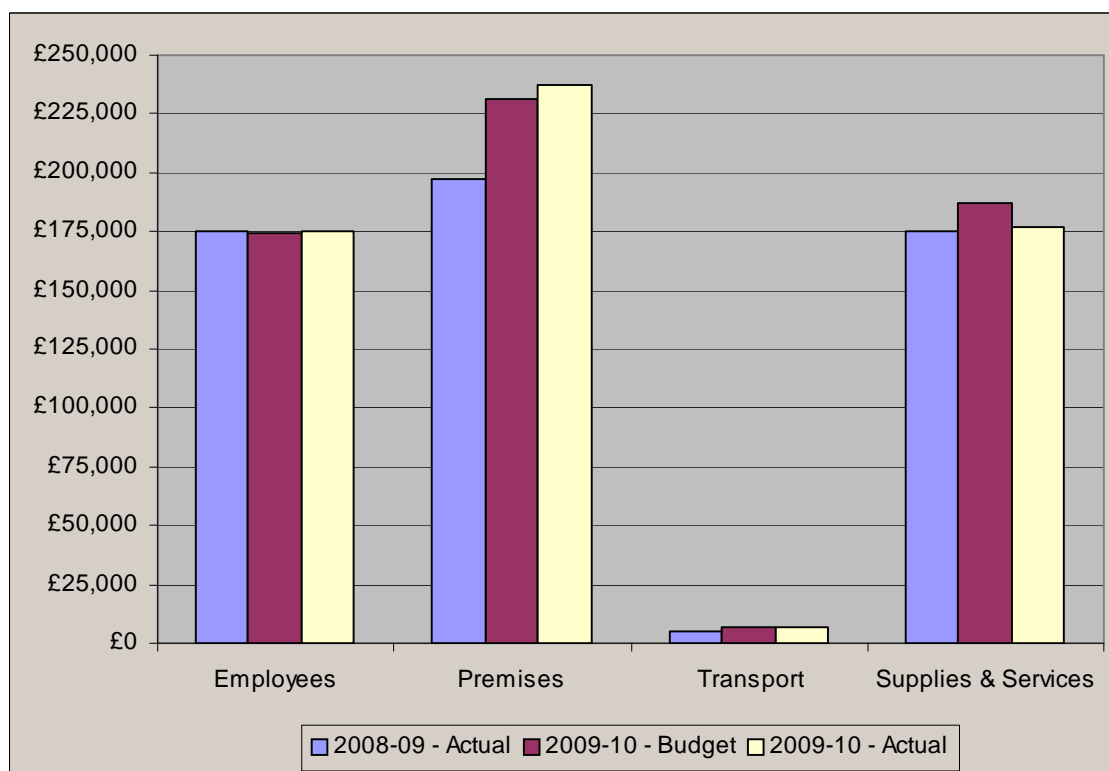
Against 2009/10 budget, expenditure was under spent by £4,131 and income saw an increase of £32,453 (or 4.1%).

The net Underspend of £36,584 has increased the budgeted contribution to the reserve from £190,830 to £227,414 for 2009/10.

As for the Cemetery the VAT moratorium ended in the 2008/09 accounts.

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 2009-10



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Fees and charges (Cremation fee income)	(£34,318)	This income line has received 4.5% more than budgeted, which is due to an increase in the number of cremations.
Fees and charges (Standard)	£5,086	Lower than budgeted due to this being lead by demands on supplies and services.

Capital Expenditure

During 2009/10 the Crematorium spent £66,485 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	2009/10	2010/11
	Actual £	Projected £
Reserve Fund Balance as at 1 April	103,305	122,801
Interest Earned	2,113	3,610
Contribution From Revenue Account (11%)	24,665	18,146
Available For Use In Year	130,083	144,557
Capital Expenditure (11%)	(7,282)	(8,161)
Reserve Fund Balance as at 31 March	122,801	136,396

Yeovil Without Parish Council Cremator Reserve	2009/10	2010/11
	Actual £	Projected £
Reserve Fund Balance as at 1 April	10,327	10,503
Interest Earned	176	309
Reserve Fund Balance as at 31 March	10,503	10,812

Yeovil Without Parish Council CAMEO Reserve	2009/10	2010/11
	Actual £	Projected £
Reserve Fund Balance as at 1 April	18,804	27,224
Transfer of fee from revenue account (11%)	7,519	8,168
Interest Earned	901	800
Reserve Fund Balance as at 31 March	27,224	36,192

SSDC CAMEO Reserve	2009/10	2010/11
	Actual £	Projected £
Reserve Fund Balance as at 1 April	135,338	196,171
Transfer of fee from revenue account (89%)	60,833	66,082
Reserve Fund Balance as at 31 March	196,171	262,253

Note figures in brackets show expenditure and therefore reduce reserves.

Cameo

CAMEO - the Crematoria Abatement of Emissions Organisation, was established in 2006.

The primary purpose of CAMEO has been to provide those cremation authorities that are unable to install abatement plant with an alternative to closure. This will enable cremation authorities to meet the target for the reduction of mercury abatement emissions by 50%. Thus ensuring local communities are able to retain this important service. CAMEO provides this flexibility, enabling such cremation authorities to remain open through supporting those that abate through burden sharing.

Cameo based the contributions for the Burial committee on statistics from the year 2003, on the number of cremations that took place at the Yeovil Crematorium, which were 1657. The contribution is revised on the 1st January for each consecutive year.

Cameo has their own website, should you require any further information their link is as follows: www.cameoonline.org.uk/benefits.html

Audit of Accounts

The District Auditor has set the 20th July 2010 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 2009-10

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Annual Report and Statement of Accounts

**2009/2010
(1 April 2009 to 31 March 2010)**

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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

2009/2010

<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
Mr Peter Dutton		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 2010

2008/09		Notes	2009/10
£			£
	INCOME		
736,764	Cremation Fees		772,057
53,912	Burial Fees & Grave Maintenance Income		49,196
28,718	Books of Remembrance & Tablet/Rose Sales		32,054
10,407	Tablet and Rose Rights		14,650
621	Donations		555
1,892	Rent & Wayleaves		1,971
8,969	Misc Income		2,026
-----			-----
841,283			872,509
	EXPENDITURE		
234,798	Staff		240,528
34,505	Pension costs		29,505
103,932	Administration		106,382
21,829	Building Maintenance		25,253
62,145	Utilities		81,719
45,518	Equipment		58,778
2,836	Books of Remembrance		2,517
13,757	Tablets		18,681
2,494	Urns and Caskets		1,423
16,492	Ground Maintenance		15,313
65,000	Rent (Business Rates)		65,000
35,625	Medical referees		19,476
2,500	Audit Fees		2,754
36,800	Revenue Contributions to Capital Reserves		33,910
253	Refunds		210
-----			-----
678,484			701,449
-----			-----
162,799	Surplus for the Year		171,060
10,047	Add - Interest Receivable		4,535
-----			-----
172,846	OPERATING SURPLUS FOR THE YEAR		175,595
=====			=====
	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		
(255,573)	Transfer to SSDC (89%)		(260,393)
(37,443)	Transfer to Reserve of YWPC (11%) *		(35,372)
-----			-----
172,846	Net Appropriations		175,595
=====			=====

* 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 2010

2008/09		Notes	2009/10
£			£
	INCOME		
53,912	Burial Fees & Grave Maintenance Income	49,196	
1,880	Rent & Wayleaves	1,959	
2,659	Misc Income	1,590	
-----		-----	
58,451			52,745
	EXPENDITURE		
81,397	Staff	83,725	
13,104	Pension costs	11,151	
17,813	Administration	19,319	
9,310	Building Maintenance	5,007	
3,960	Utilities	5,656	
12,465	Equipment	9,100	
6,961	Ground Maintenance	5,432	
750	Audit Fees	752	
36,800	Revenue Contributions to Capital Reserves	33,910	
253	Refunds	210	
-----		-----	
182,813			174,262
-----			-----
(124,362)	Surplus/(Deficit) for the Year		(121,517)
4,192	Add - Interest Receivable		1,347
-----			-----
(120,170)	OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		120,170
-----			-----

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 2010

2008/09		Notes	2009/10
£			£
	INCOME		
736,764	Cremation Fees	772,057	
28,718	Books of Remembrance & Tablet/Rose Sales	32,054	
10,407	Tablet and Rose Rights	14,650	
621	Donations	555	
12	Rent & Wayleaves	12	
6,310	Misc Income	436	
-----		-----	
782,832			819,764
	EXPENDITURE		
153,401	Staff	156,804	
21,401	Pension costs	18,354	
86,119	Administration	87,064	
12,519	Building Maintenance	20,246	
58,184	Utilities	76,063	
33,053	Equipment	49,678	
2,837	Books of Remembrance	2,517	
13,757	Tablets	18,681	
2,494	Urns and Caskets	1,423	
9,531	Ground Maintenance	9,882	
65,000	Rent	65,000	
35,625	Medical referees	19,474	
1,750	Audit Fees	2,002	
0	Revenue Contributions to Capital Reserves		
-----		-----	
495,671			527,188
-----			-----
287,161	Surplus for the Year		292,576
5,855	Add - Interest Receivable		3,189
-----			-----
293,016	OPERATING SURPLUS FOR THE YEAR		295,765
-----			-----

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Balance Sheet as at 31 March 2010

2008/09		Notes	£	2009/10
£			£	£
	CURRENT ASSETS			
7,228	Government Debtor	4	11,354	
8,390	Other Debtors	5	17,022	
3,087	Payments in Advance	6	0	
2,830	Investments	7	2,830	
226,575	Cash and Bank		266,015	
-----			-----	
248,111				297,221
	CURRENT LIABILITIES			
(20,195)	Creditors	8	(24,702)	
0	Government Creditors		(36,027)	
(6,509)	Receipts in Advance	9	(5,382)	
-----			-----	
(26,704)				66,111
-----				-----
221,407	NET CURRENT ASSETS			231,110
=====				=====
	Financed by:			
	RESERVES			
122,110	Crematorium Reserve			150,026
88,970	Cemetery Reserve			70,582
10,327	Cremator Replacement Reserve			10,502
-----				-----
221,407	TOTAL NET WORTH			231,110
=====				=====

I confirm these accounts were approved by the Burial Committee at the meeting held on 30th June 2010.

Signed:

Date:

Ruth Kendell, Chairman of Burial Committee

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Cash Flow Statement for the year ended 31 March 2010

2008/09		Notes	2009/10
£			£
	REVENUE ACTIVITIES		
	<u>Cash Outflows</u>		
(273,062)	Cash paid to/on behalf of employees	(270,034)	
(357,336)	Other operating cash payments	(357,540)	
-----		-----	
(630,398)			(627,574)
	<u>Cash Inflows</u>		
852,966	Cash received for goods and services	857,727	
131,652	Other operating cash receipts	124,722	
-----		-----	
984,618			982,449
-----			-----
354,220	Net cash inflow arising from Revenue Activities	11	354,875
-----			-----
	RETURNS ON INVESTMENT & SERVICING OF FINANCE		
	<u>Cash Inflows</u>		
10,047	Interest received	4,535	
-----			-----
10,047	Net cash inflow arising from Servicing of Finance		4,535
-----			-----
	CAPITAL ACTIVITIES		
	<u>Cash Outflows</u>		
(18,239)	Yeovil Cemetery	(52,299)	
(57,350)	Yeovil Crematorium	(66,485)	
-----		-----	
(75,589)			(118,784)
	<u>Cash Inflows</u>		
20,195	Capital Receipt from SSDC	59,204	
-----		-----	
20,195			59,204
-----			-----
(55,394)	Net cash outflow arising from Capital Activities		(59,580)
	PAYMENTS TO SSDC		
	<u>Cash Outflows</u>		
0	Capital Cash Payment		
(255,573)	Revenue Cash Payment	(260,393)	
-----		-----	
(255,573)	Net cash outflow from payments to SSDC		(260,393)
-----			-----
(53,299)	NET INCREASE IN CASH		(39,438)
-----			-----

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. This has now ended for 2009/10 financial year and a partial exemption calculation has been done and VAT has been applied to the accounts.

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

	2008/09	2009/10
	£	£
Audit costs payable to the Audit Commission.	2,258	2,754

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

	2008/09	2009/10
	£	£
HM Revenues & Customs (VAT claimed but not received)	7,228	11,354
	-----	-----
	7,228	11,354
	-----	-----

5. Debtors - listing greater than £1000

	2008/09	2009/10
	£	£
Eason	3,520	1,911
H F Miles	0	7,509
Forsey & Son	0	3,688
G H Cook	2,200	3,774
W J Trotman	2,200	0
	-----	-----
	7,920	16,882
	-----	-----

6. **Payments in Advance – listing greater than £1000**

	2008/09	2009/10
	£	£
Water & Sewage Rates	1,568	0
Business Rates	1,195	0
	-----	-----
	2,763	0
	-----	-----

7. **Investments**

The Committee holds the following investments: -

	2008/09	2009/10
	£	£
3.5% War Loan	80	80
Worthing Borough Council	2,750	2,750
	-----	-----
	2,830	2,830
	-----	-----

8. **Creditors**

	2008/09	2009/10
	£	£
Electrical Contractor	0	0
Sundry Creditors (e.g Temp staffing, security, machine services)	3,170	8,156
Tree works	2,385	200
Memorial Tablets	1,120	2,166
Electric Supply	1,400	1,400
Gas Supply	4,000	5,000
Medical Costs	8,120	7,780
	-----	-----
	20,195	24,702
	-----	-----

9. **Receipts in advance**

	2008/09	2009/10
	£	£
Memorial Tablets	6,509	5,382
	-----	-----
	6,509	5,382
	-----	-----

10. **Capital Commitments**

	2008/09	2009/10
	£	£
Arch replacement to cremator no. 2	0	10,315
Re-roofing of canteen/shower room	0	2,595
Cemetery walling repairs	0	1,235
	-----	-----
	0	14,145
	-----	-----

11. Cash Flow

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

	2008/09	2009/10
	£	£
Net surplus per income and expenditure account	172,846	175,595
Constituent Councils contribution to Cemetery deficit	120,170	120,170
(Increase)/Decrease debtors	26,536	(9,671)
Increase/(Decrease) creditors	7,915	39,407
Less interest receivable	(10,047)	(4,535)
Add non cash adjustment (transfer to reserves)	36,800	33,910
	-----	-----
	354,220	354,876
	-----	-----

Small bodies in England

Annual return for the year ended

31 March 2010

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 30 June 2010.

Completing your annual return

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

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 your bank reconciliation as at 31 March 2010, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your appointed external auditor by the due date.

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.

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

More guidance on completing this annual return is available in the Practitioners' Guides for either local councils or internal drainage boards. These publications may be downloaded from the National Association of Local Councils (NALC) or Society of Local Council Clerks (SLCC) websites (www.nalc.gov.uk or www.slcc.co.uk) or from the members area of the Association of Drainage Authorities website (www.ada.org.uk).

Section 1 – Accounting statements for:

	Year ending		Notes and guidance
	31 March 2009 £	31 March 2010 £	
1 Balances brought forward	161,499	221,407	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	129,170	120,170	Total amount of tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 (+) Total other receipts	851,331	877,044	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	269,303	270,084	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	642,290	777,471	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	221,407	231,109	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	229,405	268,845	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 accounting statements contained in this annual return present fairly the financial position of the body and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2010.

Signed by Responsible Financial Officer:

Date

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

Date

Signed by Chair of meeting approving these accounting statements:

Date

Section 2 – Annual governance statement

We acknowledge as the members of our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the body's accounting statements for the year ended 31 March 2009, that:

	Agreed – Yes or No*	'Yes' means that the body:
1 we have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.		prepared its accounting statements 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.		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.		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.		during the year has 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.		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.		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.		responded 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 accounting statements.		disclosed everything it should have about its business activity 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

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 2010 of

ENTER NAME OF REPORTING BODY HERE

Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return which:

- summarises the accounting records for the year ended 31 March 2010; 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

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 2010.

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 alongside are the internal audit conclusions on whether, in all significant respects, the 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 accounting records 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 Accounting statements prepared during the year were prepared on the correct basis (receipts and payments/income and expenditure), agreed with the 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: Andrew Ellins Date: 17/06/2010

***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 2010 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 or unexplained amendments will be returned unaudited and may incur additional costs.
- 2 Use the checklist provided below. Use a second pair of eyes, perhaps a member 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 not specifically asked for. Doing so is not helpful. However, you must advise the auditor of any change in Clerk or Chair.
- 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 short-term 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 reconciliation is available in the *Practitioners' Guide**.
- 5 Please **explain fully** significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The auditor wants to know that **you** understand the reasons for all variances. 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 accounting statements add up! Also please ensure that the balance carried forward from the previous year (Box 7 of 2009) equals the balance brought forward in the current year (Box 1 of 2010).
- 8 **Do not complete section 3.** The external auditor will complete it at the conclusion of their audit.
- 9 Use the *Practitioners' Guides** for guidance. These publications are regularly updated and contain 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 the accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2010 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*, is available from NALC and SLCC representatives or *Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guide*, is available from the ADA at The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL.

7. CEMETERY CAPITAL PROGRAMME

A copy of the Cemetery Ten Year Plan is attached at page 26. The following works have been progressed since the last meeting:

Cemetery Walling

Work in connection with the Quaker boundary walling is now complete, and the Quakers have been advised of the situation. The temporary boarding to the Quaker Cemetery land does still remain in place, awaiting the constructing of new gate by the Quakers

Cemetery Chapel

Quotations are being obtained for the redecoration of the Chapel. Quotations are being obtained for external stone work repairs

Cemetery Mess Room

The re-roofing work has been completed

Disability Access Ramp

Discussions are taking place with contractors who submitted quotations to ensure that all costs and the correct specification has been allowed for in order to establish the lowest cost contractor.

Garage Demolition and Container

A specification is being prepared for this work.

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

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

Cemetery Ten Year Plan		YB002													Jun-10	
		Year 1														
		2010/11	Actual	2010/11	2010/11	Year2	Year 3	Year4	Year5	Year6	Year 7	Year8	Year9	Year 10		
Project	Officer Comments	Estimated Spend	Spend to	Remaining Budget	Committed (Orders)	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20		
External																
1	Resurface entrance bellmouth															
2	Resurfacing of footpaths/slabs	2,500		2,500				2,500			2,500			51090		
3	Repairs to boundary walls	6,708		6,708		6,000	3,000	4,500	3,310	3,000	3,650	3000	3000	3000		
4	Quaker Wall	1,235		0	1,235											
5	DDA - Ramp	14,788		14,788												
Lodge																
4	Reslate roof, timber repairs															
5	DDA requirements	5,076											3000			
Chapels																
7	Repairs to stonework	2,600					2,860		3,150			3480				
8	Renew gutters							4,020			4,660					
9	Reslate roofs					21,880					27,930					
10	Repair plaster to storage chapel					2,500	2,500									
11	Redecorate main chapel	11,030								13,400						
Mess building																
12	Reroof	2,595	2,595	0	0											
Garages																
14	Replacement garage					11,500										
15	Garage Demolition & Container	2,500														
16	Tractor			0												
Annual totals		49,032	2,595	23,996	1,235	41,880	8,360	11,020	6,460	16,400	38,740	6,480	6,000	54,090		
Add Consultants costs (2.5%)		1,226	65	600	31	1,047	209	276	162	410	969	162	150	1,352		
Add VAT (17.5% on unrecoverable max of 3%) for 2009/10		226	12	129	6	225	45	59	35	88	208	35	32	291		
Gross Annual Totals		50,484	2,672	24,725	1,272	43,152	8,614	11,355	6,656	16,898	39,917	6,677	6,182	55,733		
Total for Year 3 to Year 10 incl Consultant costs and VAT											£245,669					

8. CREMATORIUM CAPITAL PROGRAMME

A copy of the Crematorium Ten Year plan is attached at page 28. The following works have been progressed since the last meeting:

Cremators

During the course of the September maintenance programme it was discovered that the brick roof lining of one of the cremators was in danger of collapse. This was reported to the Clerk to the Committee who, following consultation with the Chairman, agreed the additional expenditure of £10,300, to be paid for out of the replacement parts element of the Ten Year Plan. This work has now been carried out.

As previously reported work has also been programme to carry out the re-lining of the cremators .The re-lining of the first cremator commenced in June 2010 at a cost of £36,000.

Roof Insulation for Chapel

Investigations are still progressing to find a cost effective technical solution to this matter.

Chapel Extension

An update will be given at the meeting of the practicalities and estimated costs of possibly removing the glazed screen between the Chapel and the entrance porch to help increase the capacity of the Chapel.

Enhanced Windows

Discussions had previously taken place regarding an improved quality of glazing to the Front Hall Way by double glazing. A solution here however is now dependant upon the Committee direction as to the extension to the Chapel area.

Rainwater Holding Tank

Technical proposals have now been produced by our Structural Engineers. Quotations are now being obtained to determine if the costs will be within the available budget.

Outstanding Orders

Orders are being progressed for:

- Additional storage facilities
- Rooflight replacements
- External decorations to the front elevation

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

(Ian Johns - Property Management Team Leader – 01935 462579)

Crematorium Ten Year Plan		YB003											June-10
PROPOSED			Year 4				Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+
Project	Officer Comments	2010/11 Estimated Spend	Actual Spend to 30/09/2009	2009/10 Remaining Budget	2009/10 Committed (Orders)	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17		
External													
1	Enhanced Car Park Lighting					2,430			2,820				
2	Enhancement of paths/new paths						3,340		3,680		4,058		
3	External redecorations		1,145	1,145									
4	New Front & Rear Gates												
5	Replacement Garages					32,210							
6	Green Burials					40,000		39,000					
Building													
7	Roof insulation to chapel		21,235	21,235									
8	DDA requirements - upgrade doors/windows		706	706		7,140					9,120		
9	Enhanced windows		645	645									
10	New upgraded roof to Cloisters		4,811	4,811									
11	Rooflight replacement		3,000	3,000									
12	Internal Alterations							11,530					
13	Rainwater holding tank		6,000	6,000									
Cremator works													
14	Replacement parts		52,315	10,315	5,930	36,070	42,000	20,254	20,254	44,000	44,000	25,582	
15	New replacement cremator											200,000	
Electrical works													
16	Ext & Int Lighting - high efficiency replacement luminaries							10,720					
17	Emergency lighting		1,860	1,860						2,370			
18	Lightning protection - upgrade system		2,000	2,000			4,000	2,000					
Mechanical works													
19	Refurbish mains cold water supply					3,040	3,000						
20	Cold water - refurbish pipework system & upgrade insulation					1,150	2,000						
21	Cold water - replacement of low flow outlets							8,040					
22	Hot water - high efficiency heaters								3,100				
23	Hot water - refurbish pipework system & upgrade insulation					1,150	2,000						
24	Hot water - replacement of low flow outlets							5,090					
25	Enhance refrigeration systems for body store		4,630	4,630									
26	Upgrade local ventilation plant - heat recovery units						2,620	1,660					
27	Diesel Storage Tank		5,000	5,000									
28	Contingency		32,671	32,671									
Annual totals			136,018	10,315	89,633	36,070	129,120	37,214	98,294	53,600	46,370	38,760	200,000
Add Consultants costs (5%)			6,801	516	6,285		6,456	1,861	4,915	2,680	2,319	1,938	10,000
Add VAT (17.5%)			24,993	1895.38	23,098		23,726	6,838	18,062	9,849	8,520	7,122	36,750
Gross annual totals			167,812	12,726.13	119,016		159,302	45,913	121,270	66,129	57,209	47,820	246,750
Division of Funding													
South Somerset District Council			149,353	11,326	105,924		141,779	40,862	107,930	58,855	50,916	42,560	219,608
Yeovil Without Parish Council			18,459	1,400	13,092		17,523	5,050	13,340	7,274	6,293	5,260	27,143
			167,812	12,726.13	119,016		159,302	45,913	121,270	66,129	57,209	47,820	246,750

9. **BUNFORD LANE – PEDESTRIAN CROSSING**

At the last meeting, Members were informed that the Highway Authority had indicated that speed data, which had recently been collected from vehicles using Bunford Lane, was only one of many issues that had to be considered for either a zebra or a light controlled crossing. The Authority had further advised that this data would not in itself preclude a crossing at this location, but would have to be considered in association with many other factors, details of which were set out in a copy email circulated at the meeting.

During the ensuing discussion, Members referred to the increasing difficulties faced by pedestrians wishing to cross Bunford Lane in the vicinity of the Crematorium entrance. As well as Crematorium visitors, this included members of the public using the nearby supermarket and children attending local schools.

To progress matters, it was suggested that the attention of the Highway Authority Transport Implementation Programmer be drawn to the findings of the recent speed study, and the growing number of pedestrians having to cross Bunford Lane in the vicinity of the Crematorium entrance, and the support of the Highway Authority be sought on the early implementation of a pedestrian crossing in this area.

A copy of the letter that was subsequently sent to the Highway Authority and their response is attached at pages 30 to 33. This confirms that detailed feasibility designs (including pedestrian crossings) are being undertaken - using initial funding received from developers - to address a number of issues and requirements of the Yeovil Western Corridor Study, which will facilitate their implementation once the outstanding developer funding is received.

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

(Alan Tawse, Town Clerk – 01935 382424)

Mr Gary Frecknall
 Transport Implementation Planner
 Environment Directorate
 Somerset County Council
 Transport Development C5
 County Hall
 Taunton
 TA1 4DY

26 May 2010

Dear Gary

Yeovil Crematorium, Bunford Lane, Yeovil

Yeovil Crematorium and Cemetery Committee recently met to discuss representations that it has received about the ongoing difficulties faced by pedestrians wishing to cross Bunford Lane, Yeovil.

As well as Crematorium visitors, this includes members of the public using the nearby supermarket and children attending local schools.

The entrance to the Crematorium is located on Bunford Lane and, to help gauge the extent of the problem, the Committee requested the Highway Authority to carry out a vehicle movement analysis.

In response, the Highway Authority provided the following information, which was extracted from the Vehicle Counter Classifier that was installed at Bunford Lane (southbound section between the Asda roundabout and the Crematorium) between Thursday 25 February 2010 and Wednesday 3 March 2010 inclusive:

Date	Number of Vehicles				Speeds (mph)		Total no. of Vehicles
	Up to 30mph	31 – 40mph	41 – 50mph	Over 50mph	Mean	85%ile	
Thurs 25 Feb	4323	721	8	0	25	29	5052
Fri 26 Feb	9191	2313	33	1	25	30	11538
Sat 27 Feb	6595	2291	44	0	26	31	8930
Sun 28 Feb	2311	1596	35	1	28	33	3943
Mon 01 Mar	8665	2581	47	1	26	31	11294
Tues 02 Mar	8814	2588	47	1	26	31	11450
Wed 03 Mar	5575	1609	34	0	26	31	7218
Totals	45474	13699	248	4	26	31	59425

The Committee has also received representations from Brympton Parish Council who are concerned at the growing volume of traffic using this road and the increasing number of pedestrians who need to cross it and who, in the interests of public safety, wish to see a pedestrian crossing installed.

Members feel that in light of all of these representations, the recent and planned expansion of housing in this area and taking into consideration the empirical evidence gathered during the above-mentioned vehicle counter exercise; there is a strong case for installing a pedestrian crossing at an early date.

I would be grateful if you could kindly arrange for the Highway Authority to give consideration to this request and let me know their response.

Yours sincerely

Alan Tawse
Town Clerk

Environment Directorate

Sonia Davidson-Grant Corporate Director
County Hall
Taunton
Somerset
TA1 4DY

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RECEIVED 07 JUN 2010

Yeovil Town Council

File No: BCM/001

please ask for
Gary Frecknall

direct line
01823 358247
GFrecknall@somerset.gov.uk

Alan Tawse
Town Clerk
Yeovil Town Council
Town House
19 Union Street
Yeovil
BA20 1PQ

my reference
TD/0909/T/394139

your reference

4 June 2010

Dear Alan

RE: Crossing Request for Bunford Lane, Yeovil

Thank you for your letter dated 26th May 2010 outlining the difficulties faced by pedestrians wishing to cross Bunford Lane and detailing the vehicle counter data from my colleagues in the Traffic Data Collection Team.

I would like to take this opportunity to explain a little of the background work Somerset County Council has been undertaking to address these concerns. We are very mindful of the importance placed locally for residential and commercial connectivity and enhanced community linkage in the vicinity.

In recent years the Yeovil Western Corridor Study has sought to investigate these and other associated issues, as well as the need to facilitate significant SSDC development planned in the area. The study identified a need for improved pedestrian and cycling facilities along the entire corridor, and several crossing points were identified specifically in the vicinity of the Bunford Lane and adjoining junctions as well as a requirement to improve the capacity of the existing roundabouts.

As a result of this investigation and expressed local concern, Somerset County Council has been undertaking detailed feasibility designs to address the issues and requirements of the corridor in its totality. As a strategically important and multi faceted corridor it is regrettably not possible to simply consider any one of the individual elements such as a signalled controlled pedestrian crossing in isolation as each is inter dependant and influential on the next.

Regrettably, the wider economic climate has significantly slowed development and delayed associated funding, resulting in project delays beyond our control. The total package is considerable and implementation much more expensive than the contributions thus far received. However, with some of the funding received to date,



INVESTOR IN PEOPLE

I trust you will be pleased to learn that we are progressing with the detailed designs. These designs include crossings for pedestrians and cyclists so that subsequent construction drawings can be produced allowing us to press on with the implementation once the outstanding developer funding is received.

I do understand local concerns as during my relatively short time in post I have taken receipt of numerous representations from local residents, Brympton Parish Council, a petition presented to Full Council and briefed Cllr Anthony Trollope-Bellew as to issues with developer contributions which are beyond our control. Please rest assured however that Somerset County Council is doing all it can to move this project forward at the earliest opportunity.

Should you require any further information please do not hesitate to contact me.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Gary Frecknall', written in dark ink.

Gary Frecknall
Transport Implementation Programmer