

Yeovil Crematorium & Cemetery Committee



**Town House
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Yeovil
Somerset
BA20 1PQ**

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The Meeting... Yeovil Crematorium and Cemetery Committee

The Time... 6.00pm

The Date... Wednesday 18 June 2014

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

12 June 2014

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

Mary Evered

Nigel Gage

Alf Hill

Kaysar Hussain

Maurice Lamb

Graham Oakes

David Recardo (Vice-Chairman)

Manny Roper

Alan Smith (Chairman)

Clive Wakely (Funeral Directors' Representative - co-opted non-voting)

Vacancy (Clergy Representative - co-opted non-voting – awaiting nomination)

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 2014/15.

2. **APPOINTMENT OF VICE-CHAIRMAN**

To appoint a Vice-Chairman for the Municipal Year 2014/15.

3. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 16 April 2014 (previously circulated).

4. **APOLOGIES FOR ABSENCE**

5. **DECLARATIONS OF INTEREST**

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6. **FINAL ACCOUNTS – 2013/14**

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7. **CEMETERY – WORKS PLAN**

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8. **CREMATORIUM – WORKS PLAN**

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9. **STATISTICS**

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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.

10. **STAFFING ISSUES**

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6. FINAL ACCOUNTS - 2013/14

Purpose of Report

To present the 2013/14 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 17)**
- (b) approve the Audit Commission return, in particular Section 1 on Statement of Accounts and Section 2 on Statement of Annual Governance (pages 18 to 23)**
- (c) note the independent audit report, which accompanies section 3 of the Audit Commission return.**
- (d) note that the balance that 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.**

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 Ltd (South West Audit Partnership) in the independent report outlined in section 3. Both documents will be audited by Grant Thornton UK LLP and a qualified or unqualified opinion will be given. Any material amendments will be reported back to this committee.

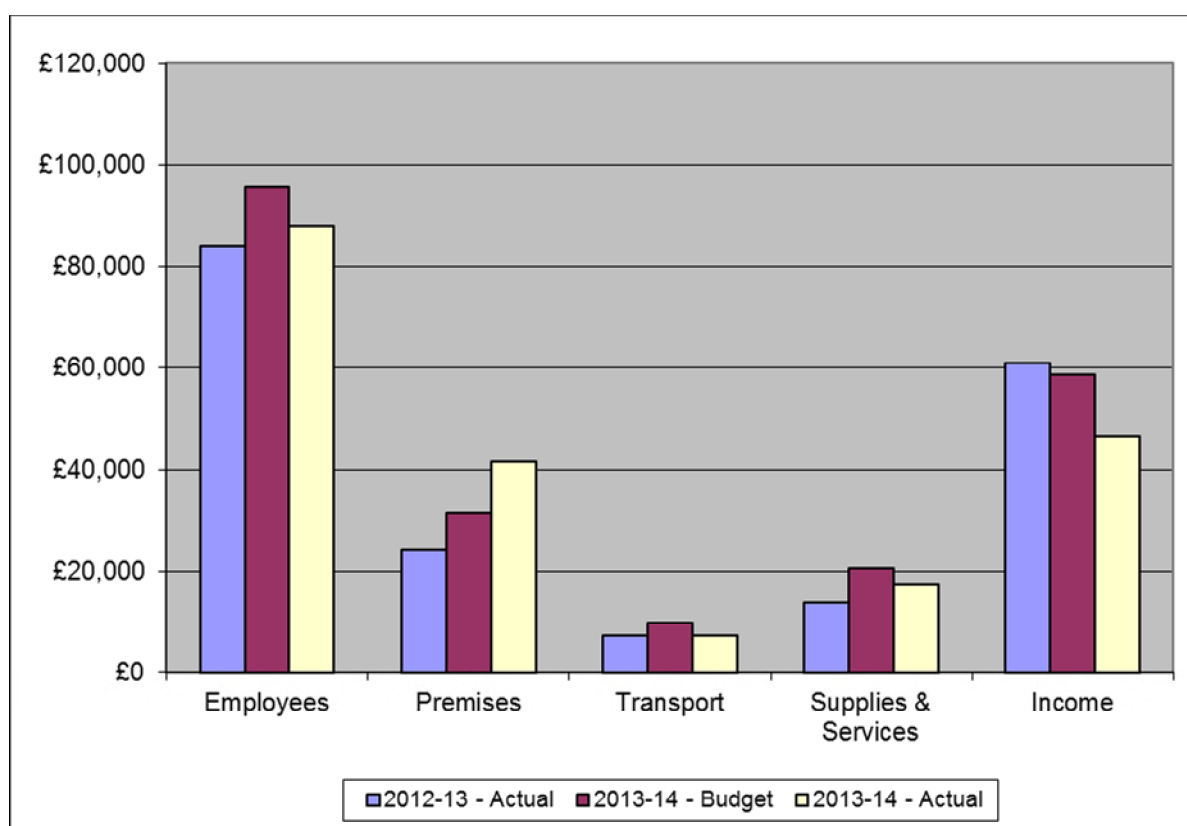
Cemetery

The actual net expenditure on the Cemetery in 2013/14 was £163,880, which is £37,180 (29.3%) above the approved budget. After allowing for interest received in respect of the balance in the Cemetery Reserve, the transfer to the reserve was £12,646 a decrease of £13,894 over the budgeted transfer of £26,540.

For 2013/14 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 2012/13.

Yeovil Cemetery - Comparison of Outturn to Budget for 2013-14



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Salaries	(£3,227)	This budget was set making a provision for a change in legislation for pensions. This underspend is mainly due to an individual electing to enter the scheme and then requested to opt out during the trial period.
Grounds Maintenance Routine	£12,197	This budget was overspent due to adverse weather conditions, causing significant damage to the trees on site.
Purchase of Plant	(£1,776)	Under spend has occurred due the on-going maintenance of the existing plant extending its useful life, it has therefore reduced the necessity to replace some of the plant during the year.
Management Agreement/ Expenses	(£2,668)	This was under spent due to not requiring property service's officers for all of the hours estimated within the budget for revenue and capital.
Burial Fees	£12,254	This budget has been underachieved due to the nature of its service in that it is demand led. Demand for the Cemetery services have reduced by 21%.

The constituent Parish Councils were invoiced for the budgeted deficit in October 2013 and March 2014.

Capital Expenditure

During 2013/14 the Cemetery spent £7,345 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 £125,551 to be used for financing one-off repairs and projects. Movements on the Reserve are shown in the table below:

Cemetery Reserve Fund	2013/14	2014/15
	Actual £	Projected £
Reserve Fund Balance as at 1 April	120,250	125,551
Interest Earned	962	929
Transfer of Revenue Operating Surplus	11,684	23,620
Available for Use in Year	132,896	150,100
<u>External</u>		
Repairs to Boundary Walls	(5,363)	(3,310)
<u>Chapels</u>		
Repairs to External Stonework		(3,150)
<u>Lodge</u>		
Boiler Replacement	(1,939)	
Consultants		(161)
VAT	(43)	(40)
Agreed Capital expenditure	(7,345)	(6,661)
Reserve Fund Balance as at 31 March	125,551	143,439

Note figures in brackets show expenditure and therefore reduce overall reserves

Crematorium

The total expenditure on the Crematorium in 2013/14 was £609,207. The table below shows a comparison of revised budget to actual expenditure.

	Revised Budget £	Actual £	Variance £
Expenditure	607,120	609,207	2,087
Income	(840,200)	(899,216)	(59,016)
Net	(233,080)	(290,009)	(56,929)

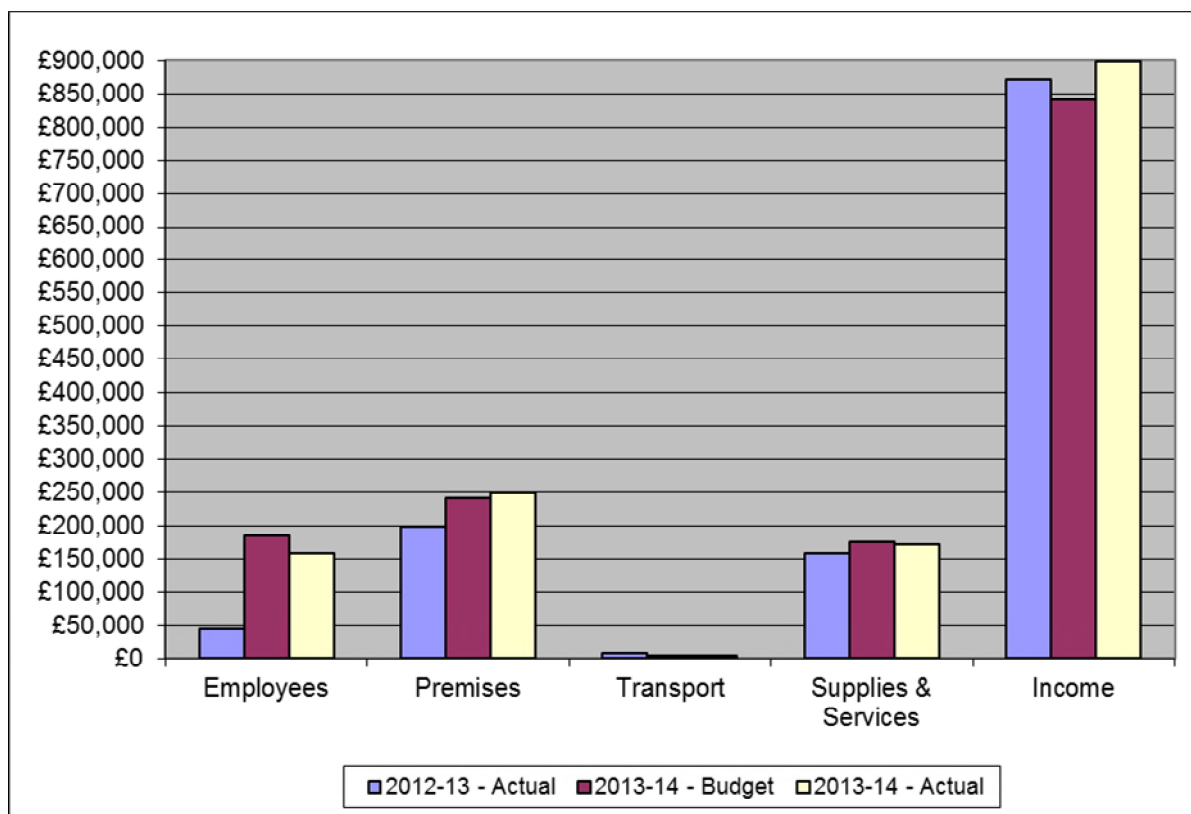
Note figures in brackets show underspends or income

Against 2013/14 budgets, expenditure was over spent by £2,087 and income saw an increase of £59,016 (or 7.2%).

The net under spend of £56,929 has increased the budgeted contribution to the reserve from £233,080 to £290,009 for 2013/14.

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 2013-14



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Salaries	(£5,235)	The salary budget for 2013/14 was set taking into account the change to Pension rights. Some employees decided to opt out of the pensions scheme.
Overtime	(£2,947)	Under spend has occurred due to overtime not being necessary to fulfil additional activities and tasks.
R & M Buildings	(£3,288)	Under spend has occurred due to efficiencies of managing the servicing requirements of this budget.
R & M Plant	£2,691	The crematory plant and equipment receives two services per annum. Due to on-going investigations with regards to current emissions, it has been necessary to conduct an additional service to enable collation of baseline data for monitoring requirements.
Grounds Maintenance	£11,969	This budget was over spent due to adverse weather conditions, which resulted in additional tree works.
Electricity	(£2,322)	This budget is under spent due to a change of contract, resulting in a more economical supply for this service.
Gas	(£7,407)	This budget is under spent due to on-going saving due to a change of contract, resulting in a more economical supply for this service.

Skip Hire	£3,014	This over spend is as a result of additional skips and equipment hire being required due to the adverse weather conditions producing debris.
Security and Alarms	£2,743	This over spend has occurred due to the replacement of cameras and equipment during the year.
Repairs and Maintenance of Vehicles	£1,234	This over spend has occurred due to a significant increase in the amount of repairs which were required for mowing equipment.
IS Purchases Hardware & Software	£1,660	A Budget was not set for this purchase, this expenditure was due to a necessity to upgrade the existing IT equipment for the cremator monitoring
Equipment, Tools and Materials	(£2,031)	An under spend occurred due to a reduction in demand from this budget.
Purchase of Memorial Tablets	£5,613	Due to the demand for this service an over spend has occurred, this is offset by the income generated under Fees and Charges.
Management Agreement/Expenses	(£12,228)	This was under spent due to not requiring property service's officers for all of the hours estimated within the budget for revenue and capital.
Miscellaneous Agency Payments (CAMEO)	£4,887	This budget was over spent as the budget was based on the CAMEO charge for 1650 cremations and the actual number of cremations carried out from January to December were 1764
Fees and charges (Standard)	(£3,984)	Income has been higher than budgeted, due to an increase in demand of memorial tablets, roses and plaques.
Cremation Fees	(£44,430)	Income has been higher than budgeted, which reflects an increase in the demand for services.
PV Feed in Tariff	(£1,342)	This income is offset against electricity during the budget setting process.

Capital Expenditure

During 2013/14 the Crematorium spent £34,639 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	2013/14	2014/15
	Actual £	Projected £
Reserve Fund Balance as at 1 April	185,615	215,271
Interest Earned	1,827	1,593
Contribution From Revenue Account (11%)	31,640	28,529
Available For Use In Year	219,082	245,393
Capital Expenditure (11%)	(3,811)	(10,344)
Withdrawal of Reserve		(30,700)
Reserve Fund Balance as at 31 March	215,271	204,349

Yeovil Without Parish Council Cremator Reserve	2013/14	2013/14
	Actual £	Projected £
Reserve Fund Balance as at 1 April	10,838	10,925
Interest Earned	87	80
Reserve Fund Balance as at 31 March	10,925	11,005

Yeovil Without Parish Council CAMEO	2013/14	2013/14
	Actual £	Projected £
Reserve Fund Balance as at 1 April	49,486	49,947
Transfer of fee from revenue account (11%)	0	0
Interest Earned	461	370
Reserve Fund Balance as at 31 March	49,947	50,317

SSDC CAMEO Reserve	2013/14	2013/14
	Actual £	Projected £
Reserve Fund Balance as at 1 April	362,812	362,812
Transfer of fee from revenue account (89%)	0	0
Reserve Fund Balance as at 31 March	362,812	362,812

Note figures in brackets show expenditure and therefore reduce reserves.

Audit of Accounts

The District Auditor has set the 20th June 2014 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.uk

Yeovil Crematorium & Cemetery Committee

Statement of Accounts 2013-14

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Annual Report and Statement of Accounts

**2013/2014
(1 April 2013 to 31 March 2014)**

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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

2013/2014

<u>Name</u>		<u>District Represented</u>
Mr Alan Smith	Chairman	Yeovil Town Council
Mr David Recardo	Vice – Chairman	South Somerset District Council
Mr Nigel Gage		South Somerset District Council
Ms Mary Evered		Brympton Parish Council
Mr Kaysar Hussain		Yeovil Town Council
Mr Alfred Hill		Yeovil Without Parish Council
Mr Maurice Lamb		Yeovil Without Parish Council
Mr Graham Oakes		South Somerset District Council
Mr Manny Roper		Yeovil Town Council
Mr Clive Wakely	Funeral Directors' representative - co-opted (non-voting)	
Vacant	Clergy representative - co-opted (non-voting – awaiting nomination)	

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Consolidated Income and Expenditure Account for the Year Ended 31 March 2014

2012/13 £		Notes	£	2013/14 £
	INCOME			
811,517	Cremation Fees		835,005	
56,843	Burial Fees & Grave Maintenance Income		42,106	
42,204	Books of Remembrance & Tablet/Rose Sales		37,584	
16,201	Tablet and Rose Rights		15,255	
541	Donations		403	
4,200	Rent & Wayleaves		4,296	
722	Feed In Tariff		1,341	
9,667	Misc Income		9,715	
-----			-----	
941,895				945,705
	EXPENDITURE			
239,883	Staff	3	247,452	
33,610	Pension costs		32,744	
83,236	Administration		111,504	
19,195	Building Maintenance		19,357	
61,482	Utilities		62,453	
51,021	Equipment		63,933	
4,357	Books of Remembrance		4,955	
19,982	Tablets		23,172	
1,378	Rose and Plaques		1,415	
1,773	Urns and Caskets		2,671	
14,154	Ground Maintenance		43,065	
85,000	Rent (Business Rates)		85,000	
29,307	Medical referees		31,569	
2,924	Audit Fees	2	2,269	
0	Mercury Abatement		41,527	
48,389	Revenue Contributions to Capital Reserves			
-----				-----
695,691				773,086
-----				-----
246,204	Surplus for the Year			172,619
2,013	Add - Interest Receivable			3,337
-----				-----
248,217	OPERATING SURPLUS FOR THE YEAR			175,956
=====				=====
	SUBSIDY FROM CONSTITUENT COUNCILS IN RESPECT OF YEOVIL CEMETERY			
125,520	Contribution to budgeted deficit			126,700
	Transfer to Reserve			(12,646)
	APPROPRIATIONS TO RESERVES IN RESPECT OF YEOVIL CREMATORIUM			
(331,183)	Transfer to SSDC (89%)			(255,994)
(42,554)	Transfer to Reserve of YWPC (11%) *			(33,929)
	Transfer to Cremator Reserve			(87)
-----				-----
248,217	Net Appropriations			175,956
=====				=====

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

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Comprehensive Income and Expenditure Statement

Schedule 1 – Yeovil Cemetery

Income and Expenditure Account for the Year Ended 31 March 2014

2012/13			2013/14
£		£	£
	INCOME		
56,843	Burial Fees & Grave Maintenance Income	42,106	
4,200	Rent & Wayleaves	4,296	
3,297	Misc Income	2,462	
-----		-----	
64,340			48,864
	EXPENDITURE		
84,127	Staff	88,012	
12,665	Pension costs	9,691	
18,574	Administration	21,079	
6,489	Building Maintenance	7,325	
4,841	Utilities	4,635	
9,789	Equipment	11,470	
4,624	Ground Maintenance	21,064	
754	Audit Fees	604	
48,389	Revenue Contributions to Capital Reserves		
-----		-----	
190,252			163,880
-----			-----
(125,912)	Surplus/(Deficit) for the Year		(115,016)
392	Add - Interest Receivable		962
-----			-----
(125,520)	OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		(114,054)
-----			-----

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Comprehensive Income and Expenditure Statements (continued)

Schedule 2 - Yeovil Crematorium

Income and Expenditure Account for the Year Ended 31 March 2014

2012/13 £		£	2013/14 £
	INCOME		
811,517	Cremation Fees	835,005	
42,205	Books of Remembrance & Tablet/Rose Sales	37,584	
16,201	Tablet and Rose Rights	15,255	
541	Donations	403	
722	Feed In Tariff	1,342	
6,370	Misc Income	7,252	
-----		-----	
877,556			896,841
	EXPENDITURE		
155,756	Staff	159,440	
20,946	Pension costs	23,053	
64,661	Administration	90,425	
12,707	Building Maintenance	12,032	
56,641	Utilities	57,818	
41,232	Equipment	52,463	
4,358	Books of Remembrance	4,955	
19,982	Tablets	23,172	
1,378	Rose and Plaques	1,415	
1,773	Urns and Caskets	2,671	
9,530	Ground Maintenance	22,001	
85,000	Rent	85,000	
29,307	Medical referees	31,569	
2,170	Audit Fees	1,666	
0	Mercury Abatement	41,527	
-----		-----	
505,441			609,207
-----			-----
372,115	Surplus for the Year		287,634
1,622	Add - Interest Receivable		2,375
-----			-----
373,737	OPERATING SURPLUS FOR THE YEAR		290,009
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YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Statement of Financial Position as at 31 March 2014

2012/13 £		Notes	£	2013/14 £
	CURRENT ASSETS			
11,294	Government Debtor	4	13,989	
88	Other Debtors	5	4,850	
37	Payments in Advance		0	
2,830	Investments	6	2,830	
397,918	Cash and Bank		483,244	
-----			-----	
412,167				504,913
	CURRENT LIABILITIES			
(6,623)	Creditors	7	(57,152)	
(39,355)	Government Creditors	4	(42,000)	
(0)	Receipts in Advance	8	(4,066)	
-----			-----	
45,978				103,218
-----				-----
366,189	NET CURRENT ASSETS			401,695
=====				=====
	Financed by:			
	RESERVES			
235,101	Crematorium Reserve			265,219
120,250	Cemetery Reserve			125,551
10,838	Cremator Replacement Reserve			10,925
-----				-----
366,189	TOTAL NET WORTH			401,695
=====				=====

I confirm these accounts were approved by the Burial Committee at the meeting held on 18th June 2013.

Signed:.....

Date:

Chairman of Burial Committee

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Cash Flow Statement for the year ended 31 March 2014

2012/13 £		Notes	£	2013/14 £
	REVENUE ACTIVITIES			
	<u>Cash Outflows</u>			
(273,494)	Cash paid to/on behalf of employees		(280,197)	
(385,864)	Other operating cash payments		(447,174)	
-----			-----	
(659,358)				(727,371)
	<u>Cash Inflows</u>			
919,228	Cash received for goods and services		934,054	
140,649	Other operating cash receipts		142,455	
-----			-----	
1,059,877				1,076,509
-----				-----
400,519	Net cash inflow arising from Revenue Activities			349,138
-----				-----
	RETURNS ON INVESTMENT & SERVICING OF FINANCE			
	<u>Cash Inflows</u>			
2,013	Interest received		3,338	
-----				-----
2,013	Net cash inflow arising from Servicing of Finance			3,338
-----				-----
	CAPITAL ACTIVITIES			
	<u>Cash Outflows</u>			
(5,138)	Yeovil Cemetery		(7,345)	
(39,822)	Yeovil Crematorium		(34,640)	
-----			-----	
(44,960)				(41,985)
	<u>Cash Inflows</u>			
35,442	Capital Receipt from SSDC		30,829	
-----			-----	
35,442				30,829
-----				-----
(9,518)	Net cash outflow arising from Capital Activities			(11,156)
	PAYMENTS TO SSDC			
	<u>Cash Outflows</u>			
(331,183)	Revenue Cash Payment		(255,994)	
-----			-----	
(331,183)	Net cash outflow from payments to SSDC			(255,994)
-----				-----
(61,831)	NET INCREASE IN CASH			(85,326)
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YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Notes to the Core Financial Statements

1. VAT

A partial exemption calculation has been done and VAT has been applied to the accounts since 2009/10.

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

	2012/13	2013/14
	£	£
Audit costs payable to the Audit Commission in 2012/13	2,924	
Audit costs payable to Grant Thornton UK LLP		2,269

The above fees, payable to Grant Thornton UK LLP, 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/Creditor

	2012/13	2013/14
	£	£
HM Revenues & Customs (VAT due for settlement)	28,060	28,011
	-----	-----
	28,060	28,011
	-----	-----

Debtors

	2012/13	2013/14
	£	£
Feed in Tariff	87	198
Utilities		1,743
Cremation Fees		1,040
Right to Place Tablet		486
Book of Remembrance		192
Sale of Tablets		934
Cemetery Fees		257
	-----	-----
	87	4,850
	-----	-----

5. Investments

The Committee holds the following investments: -

	2012/13	2013/14
	£	£
3.5% War Loan	80	80
Worthing Borough Council	2,750	2,750
	-----	-----
	2,830	2,830
	-----	-----

6. Creditors

	2012/13	2013/14
	£	£
Overtime	0	463
Printing and Stationery	8	23
Electric Supply	1,100	1,000
Gas Supply	4,000	3,800
R & M Buildings	1,500	5,717
R & M Plant	0	2,773
Skip Hire	0	172
Security and Alarms	0	210
Uniform/Protective Clothing	0	540
Equipment Tools and Materials	0	506
Consultant and Professional Fees	0	384
Miscellaneous Agency Payments (CAMEO)	0	41,528
Telephone Cost	15	12
Mobile Telephone	0	24
	-----	-----
	6,623	57,152
	-----	-----

7. Receipts in advance

	2012/13	2013/14
	£	£
Memorial Tablets	0	2,925
Book of Remembrance	0	1,141
	-----	-----
	0	4,066
	-----	-----

Small Bodies in England

Annual return for the financial year ended 31 March 2014

Small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their annual activities at the end of each financial year.

The annual return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the body.
- Section 3 is completed by the external auditor appointed by the Audit Commission.
- Section 4 is completed by the body's internal audit provider.

Each body must approve this annual return no later than 30 June 2014.

Completing your annual return

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

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

Send the annual return, together with your bank reconciliation as at 31 March 2014, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your external auditor will identify and ask for any additional documents needed for audit. Therefore, unless requested, 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. You must publish or display the audited annual return by 30 September 2014.

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 2013/14 for:

Enter name of
reporting body here:

YEOVIL CEMETERY AND CREMATORIUM COMMITTEE

	Year ending		Notes and guidance
	31 March 2013 £	31 March 2014 £	
1 Balances brought forward	284,765	366,190	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 local taxation and/or levy	125,520	126,700	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 (+) Total other receipts	943,908	941,043	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	273,494	280,197	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	—	—	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other payments	714,509	760,040	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	366,109	401,696	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	400,682	486,074	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 plus other long term investments and assets	NIL	NIL	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March
10 Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2014 the accounting statements 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.

Signed by Responsible Financial Officer:

Date

I confirm that these accounting statements were approved by the body on:

and recorded as minute reference:

Signed by Chair of meeting approving these accounting statements:

Date

Section 2 – Annual governance statement 2013/14

We acknowledge as the members of **YOVL CEMETERY AND OBITUARY COMMITTEE** 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 accounting statements for the year ended 31 March 2014, that:

	Agreed –		'Yes' means that the body:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	Yes		prepared its accounting statements in the way prescribed by law.
2 We 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 took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the body to conduct its business or on its finances.	Yes		has only done what it has the legal power to do and has complied with proper practices in doing so.
4 We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes		during the year has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 We carried out an assessment of the risks facing the body and took 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 maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	Yes		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body.
7 We took appropriate action on all matters raised in reports from internal and external audit.	Yes		responded to matters brought to its attention by internal and external audit.
8 We 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.	Yes		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 by:

Chair

dated

Signed by:

Clerk

dated

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the body will address the weaknesses identified.

Section 3 – External auditor certificate and opinion 2013/14

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of:

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 in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2014; 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 report

(Except for the matters reported below)* on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices 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 signature

External auditor 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 2013/14 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 2014.

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 one of the following		
	Yes	No*	Not covered**
A Appropriate accounting records have been kept properly throughout the year.	YES		
B The body's financial regulations have been met, payments were supported by invoices, all 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, all 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 accounting basis (receipts and payments or income and expenditure), agreed to 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, CMIA

Signature of person who carried out the internal audit: AEll Date: 13/06/2014

*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 2013/14 annual return

- 1 You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guides* which are updated from time to time and contain everything you should need to prepare successfully for your financial year-end and the subsequent audit. Both NALC and SLCC have helplines if you want to talk through any problem you may encounter.
- 2 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 drawn to the attention of and approved by the body, properly initialled and an explanation is provided to the external auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
- 3 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 to the external auditor.
- 4 Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must notify the external auditor of any change of Clerk, Responsible Financial Officer or Chair.
- 5 Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your body holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the Accounting statements. You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guides*.
- 6 Explain fully significant variances in the accounting statements on page 2. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guides* to assist you.
- 7 If the external 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.
- 8 Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2013) equals the balance brought forward in the current year (Box 1 of 2014).
- 9 Do not complete section 3. The external auditor will complete it at the conclusion of the audit.

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 2014 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' Guides, is available from NALC and SLCC representatives or Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guides, is available from the ADA at The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL or from the NALC, SLCC or ADA websites - see page 1 for addresses.

7. **CEMETERY – WORKS PLAN**

Details of the various ongoing planned and capital works are set out below. The spreadsheet detailing future works are included in the updated Ten Year rolling programme including 2014/15 is attached at page 25.

Revenue

New container required for equipment. Quotation obtained in sum of £2,800 for new container including installation, and disposal of old. Order has been placed.

Perimeter repairs to the boundary walls have been completed.

Investigation into the relocation of the water meter in the garden of a property in Southway Crescent, that serves the water supply to the northern section of the Cemetery, has revealed that the responsibility and cost for moving the meter lies with the owner of the land with a 'lift and shift' clause in the land registry title.

As a result of this no further works are scheduled and Yarlinton Homes, the present owners of the land, have been informed and sent the land registry details. The present occupier of the property has also been notified of this detail. If further instructions are received from the landowner to relocate the meter this will be programmed and the cost recharged accordingly.

Capital works

All identified works completed, quotations being obtained for works in 2014/15 programme.

The Committee is **RECOMMENDED** to note the above matters

(Garry Green, Property and Engineering Services Manager – 01935 462066)

Cemetery Ten Year Plan

YB002

Capital	Project	Officer Comments	Year 3				Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
			2014/15 Estimated Spend	Actual Spend to	2014/15 Remaining Budget	2014/15 Committed (Orders)	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	External												
1	Repairs to boundary walls (including Fencing)		3,310	571	2,739		3,000	3,650	3,000	3,000	3,000		
2	Resurfacing of footpaths/slabs										51,090		
	Chapels												
4	Repairs to external stonework		3,150		3,150				3,480				
5	Renew gutters							4,660					
7	Redecorate main chapel						13,400						
8	Reslate roofs							27,930					
	Vehicles												
9	Dumper	Purchased in 2007										11,750	
10	Digger	Purchased in 2004								15,000			
	Annual totals		6,460	571	5,889		16,400	36,240	6,480	18,000	54,090	11,750	
	Add Consultants costs (2.5%)		162		147		410	906	162	450	1,352	294	
	Add VAT 20%		40		36		101	223	40	111	333	72	
	Gross Annual Totals		6,661	571	6,072		16,911	37,369	6,682	18,561	55,775	12,116	

8. **CREMATORIUM - WORKS PLAN**

Details of the various ongoing planned and capital works are set out below. The spreadsheet detailing future works are included in the updated Ten Year rolling programme including 2014/15 is attached at pages 27 to 28.

Revenue

No works outstanding

Capital works

A quotation for upgrading the fault recognition system has been received and an order has been placed. Cost is £3,300 and awaiting a start date for the works.

A quotation for an extractor fan in the front toilets is being obtained along with the tiling of the Cremator room.

Installation of PV Panels

Attached at page 29 is the progress report from 1st April 2014 until 30th April 2014 as monitored by Anesco under the maintenance agreement, with individual performance details for the month.

The system at the Crematorium is currently performing at 88.1% of the projected design output.

The Committee is **RECOMMENDED** to note the above matters.

(Garry Green, Property and Engineering Services Manager – 01935 462066)

YB003

CAPITAL

[illegible]

Ref	Line No.	Location	Officer Comments	Estimated Spend 2014/15	Actual Spend	Year 3 Remaining Budget 2014/15	Commitments 2014/15	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
								2015/16	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
		Exit Waiting Room												
	14	Replacement of hand dryers in waiting area toilets						2,110						
		Building												
	15	DDA requirements - upgrade doors	Failsafe mechanism for waiting room door	7,140					9,120					
		Mechanical works												
	16	Cold water supply and associated works	£3,243 rolled forward from 2013/14.	6,343		6,343								
	17	Upgrade ventilation plant - heat recovery units	£2,620 rolled forward from 2013/14.	4,280		4,280								
	18	Chapel air conditioning						9,000						
		Rear Service Yard												
	19	Replace of garage roofs						1,320						
	20	Demolish and replace existing compost heap bunds							2,730					
		Annual totals		74,633		74,633		90,860	38,127					4000
		Add Consultants costs (5%)		3,732		3,732		4,543	1,906					200
		Add VAT (20%)		15,673		15,673		19,081	8,007					840
		Gross annual totals		94,038		94,038		114,484	48,040					5,040
		Division of Funding												
		South Somerset District Council		83,693		83,693		101,890	42,756					4,486
		Yeovil Without Parish Council		10,344		10,344		12,593	5,284					554
				94,038		94,038		114,484	48,040					5,040

PV System Monthly Performance Report – Yeovil Crematorium



PV System Monthly Performance Report

PV System Key Information



System: Yeovil Crematorium, Bunford Lane, Yeovil

Owner: Garry Green

Reporting Period covered: 01 April to 30 April 2014

Contract/Portfolio: SSDC

System Size (kWp): 8.0

Portfolio Size (kWp): 167.9

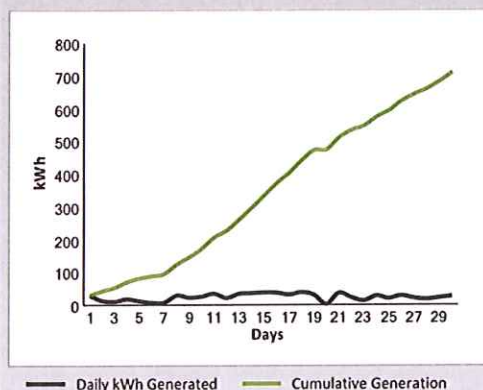
April Performance

88.1%
of design output



April System Output

Power Generated (kWh)	710.3
Design Output (kWh)	805.9
CO2 saved (kg)	383.9
April Income (£)	138.40



PV System Faults in Month: **None Recorded**

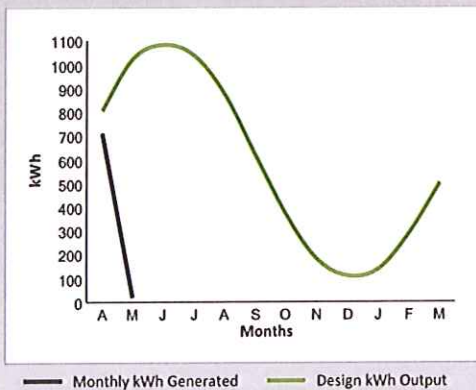
Performance Year to Date

88.1%
of design output



YTD System Output

Power Generated (kWh)	710.3
Design Output (kWh)	805.9
CO2 saved (kg)	383.9
YTD Income (£)	138.40



PV System Faults YTD: **None Recorded**

9. **STATISTICS**

The number of cremations from April 2014 to May 2014 was 273 compared to 318 for the same period in the previous financial year, a decrease of 45.

The number of burials was 12 compared to 10 over the same period, which represents an increase of 2. For this period there have also been 10 interments of ashes compared with 5 for the same period last year – an increase of 5.

A breakdown of income over these two months is attached at page 31.

(Paula Taylor, Registrar/Administration Manager - 01935 476718)

Crematorium Revenue			April 2014 - March 2015																
Month	No Crem	Cremation	Other reven	Donations	Tab.Right	Tablet	B.o R.	Urns	Misc.	Rose right	Rose	TOTAL							
April	128	66960.00	245.00	57.60	581.00	1358.00	79.00	42.00	0.00	0.00	0.00	69322.60	inc 3 NRF & 1 Baby						
May	145	75600.00	834.00	41.07	332.00	986.00	94.00	0.00	0.00	116.00	144.00	78147.07	inc 3 NRF & 2 Baby						
June												0.00							
July												0.00							
Aug												0.00							
Sept												0.00							
Oct												0.00							
Nov												0.00							
Dec												0.00							
Jan												0.00							
Feb												0.00							
Mar												0.00							
Total	273	142560.00	1079.00	98.67	913.00	2344.00	173.00	42.00	0.00	116.00	144.00	147469.67							
	Cemetery Revenue		April 2014 - March 2015																
	No of																		
Month	Burials	Interm.	Chapel	Purch.	Ashes	Memorials	Total												
April	6	2400.00	168.00	1276.00	1080.00	476.00	5400.00												
May	6	2000.00	252.00	1520.00	720.00	676.00	5168.00	inc 1 baby											
June							0.00												
July							0.00												
Aug							0.00												
Sept							0.00												
Oct							0.00												
Nov							0.00												
Dec							0.00												
Jan							0.00												
Feb							0.00												
Mar							0.00												
Total	12	4400.00	420.00	2796.00	1800.00	1152.00	10568.00												
Number of Cremations							Number of Burials												
Month	2008/09	2009/10	2010/11	2010/11	2012/13	2013/14	2014/15	Month	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13		2013/14		2014/15	
														Burial	Ashes	Burial	Ashes	Burial	Ashes
April	143	142	149	149	146	165	128	April	2	6	5	7	2	6	2	6	2	6	6
May	118	154	105	105	135	153	145	May	7	4	5	7	5	6	4	4	3	6	4
June	123	139	128	128	103	128		June	5	4	3	4	4	4	1	4	4		
July	131	138	147	147	125	122		July	3	4	3	5	3	3	3	0	3		
Aug.	117	108	121	121	130	117		Aug.	2	4	4	4	8	4	4	4	5		
Sept.	125	127	120	120	121	102		Sept.	0	6	2	1	8	1	7	1	1		
Oct.	136	136	132	132	142	136		Oct.	10	5	2	4	3	6	4	2	2		
Nov.	111	129	139	139	143	160		Nov.	4	7	4	6	3	5	4	5	5		
Dec.	172	123	145	145	112	133		Dec.	1	1	9	4	5	4	4	2	1		
Jan.	206	180	180	180	159	143		Jan.	7	13	7	7	6	4	0	6	1		
Feb.	144	155	143	143	131	114		Feb.	2	7	10	4	2	1	2	2	4		
March	142	138	162	162	159	136		March	4	5	5	9	5	7	4	2	2		
Total	1668	1669	1671	1671	1606	1609	273	Total	47	66	59	62	54	51	39	38	33	12	10