

# Yeovil Crematorium & Cemetery Committee



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

The Time... **6.00pm**

The Date... **Wednesday 29 June 2011**

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

23 June 2010

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

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**Yeovil Crematorium and Cemetery Committee**

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

J Vincent Chainey

Peter Dutton

John Hann

Alf Hill

Graham Oakes

David Recardo

Manny Roper

Alan Smith (Vice-Chairman)

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 2011/12.

2. **APPOINTMENT OF VICE-CHAIRMAN**

To appoint a Vice-Chairman for the Municipal Year 2011/12.

3. **MINUTES**

To confirm as a correct record the Minutes of the previous meeting held on 13 April 2011 (previously circulated).

4. **APOLOGIES FOR ABSENCE**

5. **DECLARATIONS OF INTEREST**

**PAGE**

6. **FINAL ACCOUNTS 2010/11**

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7. **CEMETERY – WORKS PLAN**

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8. **CREMATORIUM – WORKS PLAN**

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9. **BUNFORD LANE ENTRANCE – ACCESS**

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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. **CREMATOR REPAIR**

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11. **TECHNICAL SUPPORT**

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12. **STAFFING ISSUES**

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(Confidential reports circulated to Members and Officers only)

## **Yeovil Crematorium & Cemetery Committee Final Accounts for 2010/11**

### **Purpose of Report**

To present the 2010/11 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 22)**
- (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 split 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 (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.

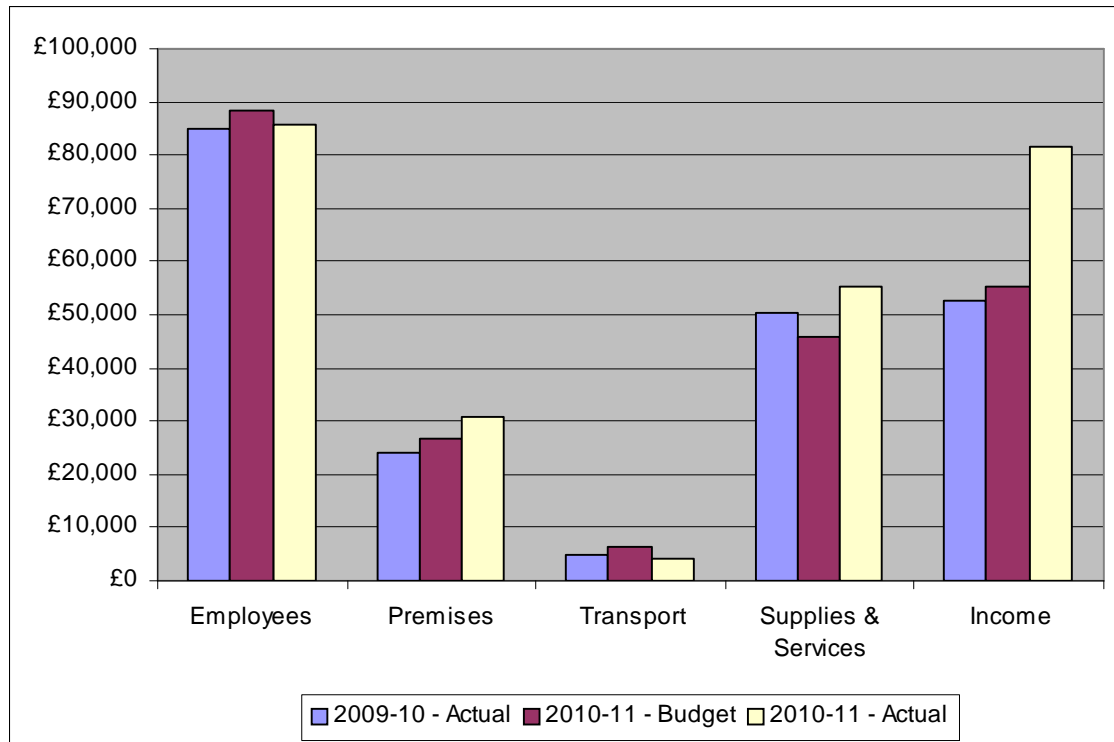
### **Cemetery**

The actual net expenditure on the Cemetery in 2010/11 was £114,334, which is £5,836 (5.1%) below the approved budget. After allowing for interest received in respect of the balance in the Cemetery Reserve, the transfer to the reserve was £36,740 an increase of £6,610 over the budgeted transfer of £30,130.

For 2010/11 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 2009/10.

### Yeovil Cemetery - Comparison of Outturn to Budget for 2010-11



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Repairs and Maintenance Buildings Non-Routine	£4,402	Overspent due to non-routine heating maintenance and refurbishment to Cemetery lodge.
Repairs and Maintenance Plant	(£1,283)	Under spend has occurred due to efficiencies of managing the servicing requirements of the existing plant. This has been taken into consideration on the setting of the budget for 2011-12.
Income	(£7,163)	Surplus to budget due to the demand of Cemetery services.

The constituent Parish Councils were invoiced for the budgeted deficit in October 2010 and March 2011.

## Capital Expenditure

During 2010/11 the Cemetery spent £19,268 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 £88,054 to be used for financing one-off repairs and projects. Movements on the Reserve are shown in the table below:

<b>Cemetery Reserve Fund</b>	<b>2010/11</b>	<b>2011/12</b>
	Actual £	Projected £
Reserve Fund Balance as at 1 April	<b>70,581</b>	<b>88,054</b>
Interest Earned	775	484
Transfer of Revenue Operating Surplus	35,966	26,660
<b>Available for Use in Year</b>	<b>107,322</b>	<b>115,198</b>
<b><u>External</u></b>		
Repairs to Boundary Walls	(3,494)	
DDA – Ramp	(14,589)	
<b><u>Lodge</u></b>		
DDA Requirements	(1,088)	
VAT	(97)	
Agreed Capital expenditure	(19,268)	(68,569)
<b>Reserve Fund Balance as at 31 March</b>	<b>88,054</b>	<b>46,629</b>

Note figures in brackets show expenditure and therefore reduce overall reserves

## Crematorium

The total expenditure on the Crematorium in 2010/11 was £604,802. The table below shows a comparison of revised budget to actual expenditure.

	<b>Revised Budget £</b>	<b>Actual £</b>	<b>Variance £</b>
Expenditure	644,830	604,802	(40,028)
Income	(809,790)	(856,451)	(46,661)
Net	<b>(164,960)</b>	<b>(251,649)</b>	<b>(86,689)</b>

Note figures in brackets show underspends or income

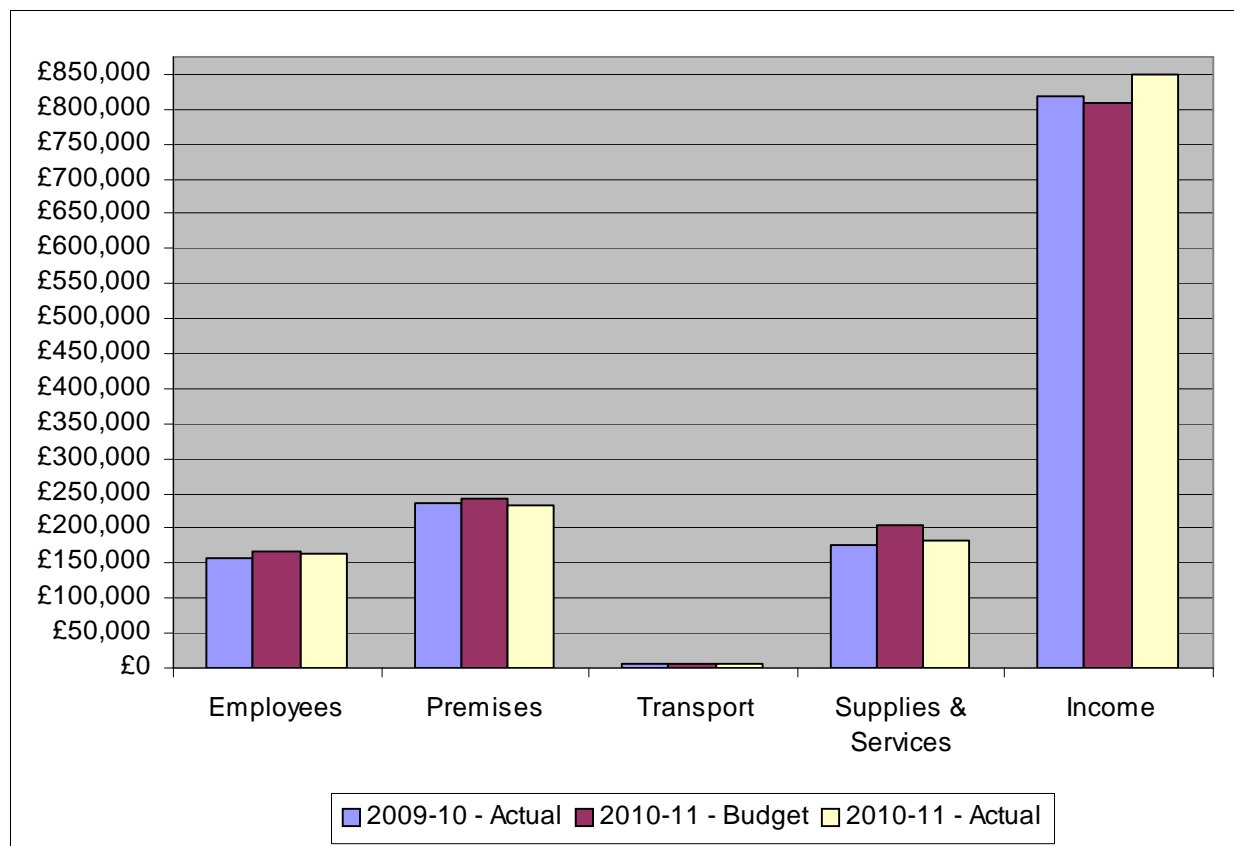
Against 2010/11 budgets, expenditure was under spent by £40,028 and income saw an increase of £46,661 (or 5.7%).

The net Underspend of £40,028 has increased the budgeted contribution to the reserve from £164,960 to £251,649 for 2010/11.

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 2010-11



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Employees	(£8,280)	This is under spent due to staff changes during the year and the allowance for gate opening budget was under spent.
Gas	(£5,045)	This is under spent due to setting a contingency within the budget for an anticipated rise, which did not materialise.
Plant and Machinery	(£2,483)	This is under spent, as the Wessex Trailer was not replaced during the year, as cost was higher than expected.
Management Agreement/Expenses	(£7,127)	This was under spent due to not requiring property service's officers for all of the hours predicted within the budget.
Equipment, tools and	(£1,945)	This was under spent due to fewer

Material		requirements for a need for supplies from this budget.
Fees and charges (Cremation fee income)	(£38,094)	This income line has received 4.9% higher than budgeted, which is due to an increase in the fees, which will be utilised in the maintenance of the crematorium under the capital requirements.
Fees and charges (Standard)	(£1,261)	Income has been received higher than budgeted, due to an increase in demand of memorial tablets, roses and plaques.

### **Capital Expenditure**

During 2010/11 the Crematorium spent £72,281 on capital items and schemes.

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

### **Reserve Funds**

Movements on the Reserves are shown in the table below:

<b>Yeovil Without Parish Council Crematorium Reserve</b>	<b>2010/11</b>	<b>2011/12</b>
	Actual £	Projected £
<b>Reserve Fund Balance as at 1 April</b>	122,801	144,073
Interest Earned	1,850	2,176
Contribution From Revenue Account (11%)	27,373	14,347
<b>Available For Use In Year</b>	<b>152,024</b>	<b>160,596</b>
Capital Expenditure (11%)	(7,951)	(17,896)
<b>Reserve Fund Balance as at 31 March</b>	<b>144,073</b>	<b>142,700</b>

<b>Yeovil Without Parish Council Cremator Reserve</b>	<b>2010/11</b>	<b>2011/12</b>
	Actual £	Projected £
<b>Reserve Fund Balance as at 1 April</b>	10,503	10,636
Interest Earned	133	161
<b>Reserve Fund Balance as at 31 March</b>	<b>10,636</b>	<b>10,797</b>

<b>Yeovil Without Parish Council CAMEO Reserve</b>	<b>2010/11</b>	<b>2011/12</b>
	Actual £	Projected £
<b>Reserve Fund Balance as at 1 April</b>	27,224	36,244
Transfer of fee from revenue account (11%)	8,202	8,202
Interest Earned	818	1,066
<b>Reserve Fund Balance as at 31 March</b>	<b>36,244</b>	<b>45,512</b>



<b>SSDC CAMEO Reserve</b>	<b>2010/11</b>	<b>2011/12</b>
<b>Reserve Fund Balance as at 1 April</b>	Actual £ 196,171	Projected £ 262,533
Transfer of fee from revenue account (89%)	66,363	66,083
<b>Reserve Fund Balance as at 31 March</b>	<b>262,534</b>	<b>328,616</b>

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 1<sup>st</sup> 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](http://www.cameoonline.org.uk/benefits.html)

### **Audit of Accounts**

The District Auditor has set the 1st July 2011 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](mailto:paula.jeffery@southsomerset.gov.uk)

# **Yeovil Crematorium & Cemetery Committee**

## **Statement of Accounts 2010-11**

# **YEOVIL CREMATORIUM AND CEMETERY COMMITTEE**

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

**2010/2011  
(1 April 2010 to 31 March 2011)**

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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

2010/2011

<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

## Consolidated Income and Expenditure Account for the Year Ended 31 March 2011

2009/10 £		Notes	£	2010/11 £
<b>INCOME</b>				
772,057	Cremation Fees		799,520	
49,196	Burial Fees & Grave Maintenance Income		58,110	
32,054	Books of Remembrance & Tablet/Rose Sales		34,201	
14,650	Tablet and Rose Rights		14,378	
555	Donations		628	
1,971	Rent & Wayleaves		4,212	
2,026	Misc Income		7,164	
-----			-----	
872,509				918,213
<b>EXPENDITURE</b>				
240,528	Staff	3	245,477	
29,505	Pension costs		33,779	
106,382	Administration		112,212	
25,253	Building Maintenance		26,330	
81,719	Utilities		82,843	
58,778	Equipment		47,490	
2,517	Books of Remembrance		3,247	
18,681	Tablets		14,814	
1,423	Urns and Caskets		2,207	
15,313	Ground Maintenance		14,420	
65,000	Rent (Business Rates)		65,000	
19,476	Medical referees	2	28,471	
2,754	Audit Fees		2,714	
33,910	Revenue Contributions to Capital Reserves		36,740	
210	Refunds		0	
-----			-----	
701,449				715,744
-----			-----	
171,060	Surplus for the Year			202,469
4,535	Add - Interest Receivable			3,575
-----			-----	
175,595	<b>OPERATING SURPLUS FOR THE YEAR</b>			206,044
=====				=====
<b>SUBSIDY FROM CONSTITUENT COUNCILS IN RESPECT OF YEOVIL CEMETERY</b>				
120,170	Contribution to budgeted deficit			120,170
<b>APPROPRIATIONS TO RESERVES IN RESPECT OF YEOVIL CREMATORIUM</b>				
(260,393)	Transfer to SSDC (89%)			(287,838)
(35,372)	Transfer to Reserve of YWPC (11%) *			(38,376)
-----			-----	
175,595	Net Appropriations			206,044
=====				=====

\* 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 2011

2009/10		2010/11
£		£
	<b>INCOME</b>	
49,196	Burial Fees & Grave Maintenance Income	58,111
1,959	Rent & Wayleaves	4,200
1,590	Misc Income	2,252
-----		-----
52,745		64,563
	<b>EXPENDITURE</b>	
83,725	Staff	82,749
11,151	Pension costs	12,294
19,319	Administration	22,031
5,007	Building Maintenance	14,011
5,656	Utilities	4,304
9,100	Equipment	7,449
5,432	Ground Maintenance	5,175
752	Audit Fees	755
33,910	Revenue Contributions to Capital Reserves	36,740
210	Refunds	0
-----		-----
174,262		185,508
-----		-----
(121,517)	Surplus/(Deficit) for the Year	(120,945)
1,347	Add - Interest Receivable	775
-----		-----
(120,170)	<b>OPERATING SURPLUS/(DEFICIT) FOR THE YEAR</b>	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 2011

2009/10 £		£	2010/11 £
	<b>INCOME</b>		
772,057	Cremation Fees	799,520	
32,054	Books of Remembrance & Tablet/Rose Sales	34,201	
14,650	Tablet and Rose Rights	14,378	
555	Donations	628	
12	Rent & Wayleaves	12	
436	Misc Income	4,911	
-----		-----	
819,764			853,650
	<b>EXPENDITURE</b>		
156,804	Staff	162,728	
18,354	Pension costs	21,485	
87,064	Administration	90,181	
20,246	Building Maintenance	12,319	
76,063	Utilities	78,539	
49,678	Equipment	40,041	
2,517	Books of Remembrance	3,247	
18,681	Tablets	14,814	
1,423	Urns and Caskets	2,207	
9,882	Ground Maintenance	9,245	
65,000	Rent	65,000	
19,474	Medical referees	28,471	
2,002	Audit Fees	1,959	
-----		-----	
527,188			530,236
-----			-----
292,576	Surplus for the Year		323,414
3,189	Add - Interest Receivable		2,800
-----			-----
295,765	<b>OPERATING SURPLUS FOR THE YEAR</b>		326,214
-----			-----

# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

## Balance Sheet as at 31 March 2011

2009/10 £		Notes	£	2010/11 £
	<b>CURRENT ASSETS</b>			
11,354	Government Debtor	4	47,682	
17,022	Other Debtors	5	55,599	
0	Payments in Advance		0	
2,830	Investments	6	2,830	
266,015	Cash and Bank		281,278	
-----			-----	
297,221				387,389
	<b>CURRENT LIABILITIES</b>			
(24,702)	Creditors	7	(27,064)	
(36,027)	Government Creditors	4	(76,989)	
(5,382)	Receipts in Advance	8	(4,328)	
-----			-----	
(66,111)				108,381
-----				-----
231,110	<b>NET CURRENT ASSETS</b>			279,008
=====				=====
	Financed by:			
	<b>RESERVES</b>			
150,026	Crematorium Reserve			180,318
70,582	Cemetery Reserve			88,054
10,502	Cremator Replacement Reserve			10,636
-----				-----
231,110	<b>TOTAL NET WORTH</b>			279,008
=====				=====

I confirm these accounts were approved by the Burial Committee at the meeting held on 30<sup>th</sup> June 2011.

Signed:.....

Date: .....

Chairman of Burial Committee



# YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

## Cash Flow Statement for the year ended 31 March 2011

2009/10 £		Notes	£	2010/11 £
	<b>REVENUE ACTIVITIES</b>			
	<u>Cash Outflows</u>			
(270,033)	Cash paid to/on behalf of employees		(279,256)	
(357,540)	Other operating cash payments		(392,751)	
-----			-----	
(627,574)				(672,007)
	<u>Cash Inflows</u>			
857,727	Cash received for goods and services		866,579	
124,722	Other operating cash receipts		132,174	
-----			-----	
982,449				998,753
-----				-----
354,876	<b>Net cash inflow arising from Revenue Activities</b>	9		326,746
-----				-----
	<b>RETURNS ON INVESTMENT &amp; SERVICING OF FINANCE</b>			
	<u>Cash Inflows</u>			
4,535	Interest received		3,575	
-----				-----
4,535	<b>Net cash inflow arising from Servicing of Finance</b>			3,575
-----				-----
	<b>CAPITAL ACTIVITIES</b>			
	<u>Cash Outflows</u>			
(52,299)	Yeovil Cemetery		(19,268)	
(66,485)	Yeovil Crematorium		(72,281)	
-----			-----	
(118,784)				(91,549)
	<u>Cash Inflows</u>			
59,204	Capital Receipt from SSDC		64,330	
-----			-----	
59,204				64,330
-----				-----
(59,580)	<b>Net cash outflow arising from Capital Activities</b>			(27,219)
	<b>PAYMENTS TO SSDC</b>			
	<u>Cash Outflows</u>			
(260,393)	Revenue Cash Payment		(287,838)	
-----			-----	
(260,393)	<b>Net cash outflow from payments to SSDC</b>			(287,838)
-----				-----
<b>(39,438)</b>	<b>NET INCREASE IN CASH</b>			<b>(15,264)</b>
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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

	2009/10	2010/11
	£	£
Audit costs payable to the Audit Commission.	2,754	2,714

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/Creditor

	2009/10	2010/11
	£	£
HM Revenues & Customs (VAT claimed but not received)	24,673	29,308
	-----	-----
	24,673	29,308
	-----	-----

### 5. Debtors

	2009/10	2010/11
	£	£
Eason	1,911	4,800
Appleby & Childs	140	224
C Wakely	0	27,116
H F Miles	7,509	5,280
David Rivett Undertakers	0	40
W S Brister	0	4,320
Irish & Denman	0	1,456
Forsey & Son	3,688	7,680
G H Cook	3,774	3,723
W J Trotman	0	960
	-----	-----
	17,022	55,599
	-----	-----

## 6. Investments

The Committee holds the following investments: -

	2009/10	2010/11
	£	£
3.5% War Loan	80	80
Worthing Borough Council	2,750	2,750
	-----	-----
	2,830	2,830
	-----	-----

## 7. Creditors

	2009/10	2010/11
	£	£
Staff Cost	0	199
Sundry Creditors (e.g Temp staffing, security, machine services)	8,156	10,230
Tree works	200	1,150
Memorial Tablets	2,166	848
Electric Supply	1,400	1,250
Gas Supply	5,000	5,500
Medical Costs	7,780	7,887
	-----	-----
	24,702	27,064
	-----	-----

## 8. Receipts in advance

	2009/10	2010/11
	£	£
Memorial Tablets	5,382	4,328
	-----	-----
	5,382	4,328
	-----	-----

## 9. Cash Flow

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

	2009/10	2010/11
	£	£
Net surplus per income and expenditure account	175,595	206,044
Constituent Councils contribution to Cemetery deficit	120,170	120,170
(Increase)/Decrease debtors	(9,671)	(74,904)
Increase/(Decrease) creditors	39,407	42,270
Less interest receivable	(4,535)	(3,575)
Add non cash adjustment (transfer to reserves)	33,910	36,740
	-----	-----
	354,876	326,745
	-----	-----

# **Small Bodies in England**

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

### **31 March 2011**

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**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.

**Each body must ensure this annual return is approved no later than 30 June 2011.**

#### **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 2011, 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](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk)) or from the members area of the Association of Drainage Authorities website ([www.adra.org.uk](http://www.adra.org.uk)).

## Section 1 – Accounting statements for:

TEOVL CEMETERY AND CREMATORIUM COMMITTEE

	Year ending		Notes and guidance
	31 March 2010 £	31 March 2011 £	
1 Balances brought forward	221,407	231,109	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	120,170	120,170	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 (+) Total other receipts	877,044	921,789	Total income or receipts as recorded in the cashbook less income from taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	270,034	279,256	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 (-) All other payments	717,479	714,805	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	231,107	279,007	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	268,845	284,108	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 for the year ended 31 March 2011 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:

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Date DD/MM/YYYY

## Section 2 – Annual governance statement

We acknowledge as the members of **YEOVIL CEMETERY AND CEMETAROLUUM COMMITEE** 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 2011, that:

		Agreed – 'Yes' Yes or No* means that the body:
1	We have 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 have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption <b>and</b> reviewed its effectiveness.	Yes made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3	We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice 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 things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.
4	We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes 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 <b>and</b> taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes considered the financial and other risks it faces and has dealt with them properly.
6	We have maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	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 have taken 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 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.	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

**MINUTE REFERENCE**

dated **DD/MM/YYYY**

Signed by:

Chair **SIGNATURE REQUIRED**

dated **DD/MM/YYYY**

Signed by:

Clerk **SIGNATURE REQUIRED**

dated **DD/MM/YYYY**

**\*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 2011 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 in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2011; 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 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's signature

External auditor's name

Date

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

## Section 4 – Annual internal audit report to

YEovil Cemetery and Crematorium Committee

The body's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2011.

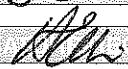
Internal audit has been carried out in accordance with the body's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions 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 kept properly 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 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:  Date: 17/06/2011

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

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



## **7. CEMETERY WORKS PLAN**

Details of various ongoing and planned works are set out below, and a spreadsheet detailing all the works included in the updated Ten Year Programme is attached as an appendix.

### **REVENUE**

#### **Cemetery: General External Works**

North gates and two entrance posts are to be prepared and stained to preserve, with existing door furniture checked and replaced if necessary. Works booked and due to be completed early July 2011.

External tap surrounds to be replaced. Works booked and due to be completed early July 2011.

A disabled parking bay has now been marked adjacent to the Cemetery Lodge, addressing the issues raised by Audit together with marking steps for safety reasons.

#### **Toilet Block**

Gents cubicle door will be re-hung shortly, to open outwards.

An electric supply from the Mess Hut to the Toilet Block will be installed at the end of June, following trenching works. The electric will be used to provide internal and external lighting, hand driers and a hot water supply to the block. A loft hatch will be installed in the gent's toilet area to keep the electrical installations tidy in both toilet areas.

Crewkerne Security has recently installed new security signs to the block.

#### **Cemetery Chapels**

Plasterwork repairs and decorating works have been completed. The hearing induction loop has now also been installed.

Pigeon wire / spikes have been installed on the timbers above the entrances to each chapel to prevent continual bird mess.

Building surveyor instructed to report on overall condition of chapels, including roofs, to identify works required. Site visit completed, awaiting condition reports.

#### **Existing Garage adjacent to Mess Hut**

Building surveyor instructed to report on overall condition of building to identify works required. Site visit completed, awaiting condition reports.

## **CAPITAL**

Details of various ongoing and planned capital works are set out below, and a spreadsheet detailing all the works included in the updated Capital Programme is attached as an appendix.

### **Toilet Block**

A handrail has been installed along the edge of the toilet block to prevent falls from the concrete access pathway. Work complete June 2011.

### **Cemetery Walling – Westfield Boundary**

This project is progressing. 7 affected residents have been advised in writing that new fencing is proposed along the boundary, which will sit just in front of the irreparable railings.

All residents have replied, 5 of which give SSDC permission to access their gardens to erect the fencing. The remaining 2 residents have already addressed the issue and have erected their own fence.

This is an alternative solution to replacing the existing iron railing fencing and will provide privacy and security for the residents. It is anticipated that the maintenance of the fences will transfer to the residents.

### **Disability Access Ramp to Lodge**

This work is now complete aside from the additional length of handrail, which is still under consideration by SSDC Development Control. Decision due to be made 29<sup>th</sup> June. Should consent be granted, Paul Hart is lined up to fabricate and install the handrail as soon as possible.

The costs for the handrail will be met by the DDA element of the Ten Year Programme.

D Callow has re-laid and levelled one of the flagstones at the base of the ramp, which was presenting a trip hazard.

The edges of the new access steps have now been marked with paint to visually aid users of the Lodge.

### **Internal works to Cemetery Lodge**

Remaining carpet to the entrance lobby has now been fitted.

A new low surface temperature radiator has been installed in the waiting room.

The radiator cover for the office fire is on order and will be installed following the sweeping of the chimney. A cover will also be fitted over the waiting room fire.

Glazing to the low level window on Preston Road is booked for replacement.

#### Garage Demolition and Containers

After some discussions it has been decided that the positioning of Containers off what is a narrow cemetery path is not practicable. It is proposed to remove one garage and to refurbish the remaining garage in place of the containers. The refurbishment will include treatment to the timberwork, replacement of garage doors and repairs to the roof where necessary.

Quotation documents currently being prepared for the demolition and refurbishment works. To be sent out to tender end June 2011. Works to commence Aug/Sept 2011.

The dilapidated timber fence panels adjacent to the garages have been replaced within the existing concrete posts. Works completed June 2011.

#### Quotations for 2011/12

Work will be progressing to provide quotations for the following subject to building surveyors report;

- Re-slating of the chapel roofs, if considered necessary by Building Surveyor.
- New Garage for the site, near the Mess Hut.
- Demolition and Refurb of Garages to west of site

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

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

Cemetery Ten Year Plan														
											Jun-11			
REVENUE		BB971 JOB CODE CEM1	Year 2											
			2011/12	Actual	2011/12	2011/12	Year 3	Year4	Year5	Year6	Year 7	Year8	Year9	Year 10
Project	Officer Comments		Estimated Spend	Spend to	Remaining Budget	Committed (Orders)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
<b>External</b>														
1	Resurfacing of footpaths/slabs	Work Completed April 11	1,070	1,070	0			2,500			2,500			51090
2	Repairs to boundary walls		7,430		7,430		6,093	4,500	3,310	3,000	3,650	3000	3000	3000
<b>Lodge</b>					0									
3	DDA requirements	Work in Progress for installation of electrics in the gents and disabled toilets. All other works completed.	3,988	787	3,201								3000	
<b>Chapels</b>					0									
4	Repairs to external stonework	Building Surveyor to be instructed - GG	2,600		2,600		2,860		3,150			3480		
5	Renew gutters				0			4,020			4,660			
6	Repair plaster to storage chapel	Building Surveyor to be instructed - GG	2,500		2,500		2,500							
7	Redecorate main chapel	Work completed in May 11	3,800	4,018	-218					13,400				
Annual totals			21,388	5,875	15,513	0	11,453	11,020	6,460	16,400	10,810	6,480	6,000	54,090
Add Consultants costs (2.5%)			535	147	388	0	286	276	162	410	270	162	150	1,352
Add VAT 20%			132	36	95	0	70	68	40	101	66	40	37	333
Gross Annual Totals			22,054	6,058	15,996	0	11,810	11,363	6,661	16,911	11,147	6,682	6,187	55,775
CAPITAL		YB002	Year 2											
			2011/12	Actual	2010/11	2010/11	Year 3	Year4	Year5	Year6	Year 7	Year8	Year9	Year 10
Project	Officer Comments		Estimated Spend	Spend to	Remaining Budget	Committed (Orders)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
<b>External</b>														
1	Railings	Gents toilet railing completed. Awaiting works to start on safety railing for slope leading to office. Currently awaiting planning permission.	7,230		6,580	650								
<b>Chapels</b>														
2	Reslate roofs	Building Surveyor to be instructed - GG	21,880		20,455	1,425					27930			
<b>Garages</b>					0									
3	Replacement garage	Suggest refurbishment of doors . Building Surveyor to be instructed - Specifications/Quotations being obtained. Checking of asbestos	11,500		11,500									
4	Garage (Small) Demolition	required. Building Surveyor to be instructed - GG	1,000		1,000									
5	Wooden Garage	Demolish concrete shed, keep wooden shed and refurbish. Building Surveyor to be instructed - GG	3,500		3,500									
Annual totals			45110	0	43035	2075	0	0	0	0	27930	0	0	0
Add Consultants costs (2.5%)			1128	0	1076	52	0	0	0	0	698	0	0	0
Add VAT 20%			277	0	265	13	0	0	0	0	172	0	0	0
Gross Annual Totals			46515	0	44376	2140	0	0	0	0	28800	0	0	0
Total Revenue & Capital			68569	6058	60372	2140	11810	11363	6661	16911	39947	6682	6187	55775

## 8. **CREMATORIUM WORKS PLAN**

Details of various ongoing and planned works are set out below, and a spreadsheet detailing all the works included in the updated Ten Year Programme is attached as an appendix.

### **REVENUE**

[Lightning protection - upgrade system](#)

Awaiting condition report

### **CAPITAL**

[Roof insulation to chapel](#)

Report in progress

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

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

Crematorium Ten Year Plan		YB003												March-11	
REVENUE				Year 5											
				2011/12	Actual	2011/12	2011/12	Year 6		Year 7	Year 8	Year 9	Year 10	Year 10+	
				Estimated	Spend to	Remaining	Committed	Year 6		Year 7	Year 8	Year 9	Year 10	Year 10+	
Project		Officer Comments		Spend	17/09/2010	Budget	(Orders)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18		
External															
1	Enhanced Car Park Lighting			2,430		2,430					2,820		4,058		
2	Enhancement of paths/new paths							3,340		3,680					
3	External redecorations			843		843									
Building															
9	Enhanced windows	Carried forward from 10/11		645		645									
10	New upgraded roof to Cloisters			4,811	1,000	3,811									
	DDA requirements - upgrade doors/windows			7,140		7,140							9,120		
Cremator works															
14	Replacement parts			360	360			10,000	10,000	10,000	10,000		15,328		
Electrical works															
17	Emergency lighting											2,370			
18	Lightning protection - upgrade system	Awaiting condition report		2,000		2,000		4,000	2,000						
Mechanical works															
19	Refurbish mains cold water supply			3,040		3,040		3,000							
20	Cold water - refurbish pipework system & upgrade insulation			1,150		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		1,150		2,000							
24	Hot water - replacement of low flow outlets								5,090						
25	Enhance refrigeration systems for body store							4,630							
26	Upgrade local ventilation plant - heat recovery units							2,620	1,660						
Annual totals				23,569	1,360	22,209		31,590	26,790	19,600	12,370	28,506			
Add Consultants costs (5%)				1,178	68	1,110		1,580	1,340	980	619	1,425			
Add VAT (20%)				4,950	249.90	4,700		6,634	5,626	4,116	2,598	5,986			
Gross annual totals				29,697	1,677.90	28,019		39,803	33,755	24,696	15,586	35,918			
Division of Funding															
South Somerset District Council				26,431	1,493	24,937		35,425	30,042	21,979	13,872	31,967			
Yeovil Without Parish Council				3,267	185	3,082		4,378	3,713	2,717	1,714	3,951			
				29,697	1,677.90	28,019		39,803	33,755	24,696	15,586	35,918			

<b>Crematorium Ten Year Plan</b>		<b>YB003</b>										<b>March-11</b>	
				Year 5									
<b>REVENUE</b>		2011/12	Actual	2011/12	2011/12	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+		
		Estimated	Spend to	Remaining	Committed								
Project		Spend	17/09/2010	Budget	(Orders)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18		

<b>CAPITAL</b>				Year 5									
		2011/12	Actual	2011/12	2011/12	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+		
		Estimated	Spend to	Remaining	Committed								
Project		Spend	17/09/2010	Budget	(Orders)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18		
<b>External</b>													
Replacement Garages		32,210		32,210									
Green Burials		40000	Report to be prepared.	40,000			39,000						
<b>Building</b>													
Roof insulation to chapel		21,235	Report in progress	21,235									
Internal Alterations							11,530						
<b>Cremator works</b>													
			Following the removal of refractories in No 2 cremator as part of a re-brick, it has been advised that the flue offtake is in desperate need of replacing. We are awaiting a quotation for this addition work. TP										
<b>Replacement Hearth/Major Works</b>		41,640		-5,697	47,337	10,254	10,254	34,000	34,000	10,254			
New replacement cremator			Report in progress								340,000		
<b>Electrical works</b>													
Ext & Int Lighting - high efficiency replacement luminaries							10,720						
Contingency		37,612		37,612									
<b>Annual totals</b>		172,697		125,360	47,337	10,254	71,504	34,000	34,000	10,254	340,000		
Add Consultants costs (5%)		8,635		8,635		513	3,575	1,700	1,700	513	17,000		
Add VAT (20%)		36,266		36,266		2,153	15,016	7,140	7,140	2,153	71,400		
<b>Gross annual totals</b>		217,598		170,261		12,920	90,095	42,840	42,840	12,920	428,400		
<b>Division of Funding</b>													
South Somerset District Council		193,662		151,532		11,499	80,185	38,128	38,128	11,499	381,276		
Yeovil Without Parish Council		23,936		18,729		1,421	9,910	4,712	4,712	1,421	47,124		
		217,598		170,261		12,920	90,095	42,840	42,840	12,920	428,400		

## 9. **BUNFORD LANE ENTRANCE – ACCESS**

Brympton Parish Council recently discussed the problem of traffic queuing around the roundabout at the junction of Bunford Lane/Preston Road and, having studied the traffic movements, they have concluded “that a major problem is caused by drivers attempting to turn right into the Crematorium entrance, across the traffic flow, thus backing up traffic on all arms of the roundabout.”

The Parish Council considers that a “No Right Turn” sign along with a sign indicating that drivers need to go to the Bluebell Road roundabout and turn around would solve much of the problem.

The Highway Authority have been consulted on the issue and the suggested solution, and they have indicated their willingness to repaint the worn yellow box junction that is currently installed on the western side of Bunford Lane immediately outside the Crematorium entrance. This work should ensure that *queuing* traffic does not block the entrance.

With regard to the specific suggestion put forward by Brympton Parish Council, the Highway Authority has commented that, whilst recognising that the entrance is extensively used, “it would be somewhat unique to consider imposing a prohibited right-turn into what is effectively an access road, which is not part of the highway.”

The Authority has indicated that if such a measure was introduced, the cost of making the necessary traffic orders and providing the required signage would cost in the region of £2,000.

They have also referred to the need to ensure that funeral directors were consulted on this proposal which, if implemented, would require a funeral cortege to pass the Crematorium entrance and then have to return from the opposite direction via the Bluebell Road roundabout which they have pointed out is often congested.

The Committee is **RECOMMENDED** to note the matter and to consider the suggestion put forward by Brympton Parish Council having regard to the comments of the Highway Authority.

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