

Yeovil Crematorium & Cemetery Committee



**Town House
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Somerset
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The Meeting... Yeovil Crematorium and Cemetery Committee

The Time... 6.00pm

The Date... Wednesday 20th July 2016

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

Amanda Card
Clerk to the Committee
14 July 2016

To: All Members of Yeovil Crematorium and Cemetery Committee

Bob Brookes

Roger Brown

Philip Chandler

Gye Dibben

Nigel Gage

Alf Hill

Graham Oakes

Manny Roper

Tony Lock

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

Peter Herridge (Humanist Celebrants' Representative - co-opted non-voting)

Peter Down (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 (at the Chairman's discretion up to 15 minutes)

1. **ELECTION OF CHAIRMAN**
To elect a Chairman for the Municipal Year 2016/17.
2. **ELECTION OF VICE CHAIRMAN**
To appoint a Vice-Chairman for the Municipal Year 2016/17.
3. **APOLOGIES FOR ABSENCE**
4. **DECLARATIONS OF INTEREST**
5. **MINUTES**
To confirm as a correct record the Minutes of the previous meeting held on 20th April 2016 (previously circulated).
6. **FINAL ACCOUNTS 2015/16**
To consider the report from the Management Accountant at SSDC attached at pages 2 to 24.
7. **UPDATE ON PERFORMANCE IN YEOVIL CEMETERY**
To consider the report from the Streetscene Manager at SSDC attached at pages 25 to 26.
8. **CEMETERY AND CREMATORIUM – WORKS PLAN**
To note the report from the Property & Engineering Services Manager at SSDC attached at pages 27 to 30.
9. **CREMATORIUM MANAGEMENT**
To note the report from the Environmental Health and Crematorium Manager at SSDC attached at pages 31 to 32.
10. **STATISTICS APRIL 2016 – JUNE 2016**
To note the report from the Registrar/Admin Manager at Yeovil Crematorium attached at pages 33 to 34.
11. **ANY OTHER BUSINESS**

Public Comment (at the Chairman's discretion up to 15 minutes)

Yeovil Crematorium & Cemetery Committee Final Accounts for 2015/16

Purpose of Report

To present the 2015/16 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**
- (b) note the independent audit report from Darkin Miller. Appendix A.**
- (c) note that the balance of the deficit that occurred in the Cemetery's budget has been transferred from the reserve.**
- (d) 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.**
- (e) note the capital expenditure on the Cemetery and Crematorium.**

Background

Historically the Audit Commission Act 1998 required joint committees to produce an annual set of accounts to be audited. In February 2015 a notification was received that advised that The Local Audit and Accountability Act 2014 had resulted in the closure of the Audit Commission and that Joint committees may voluntarily decide to continue to prepare accounts and arrange for their own audit.

As local taxpayers expect the Joint Burial Committee to be open and transparent about how public money is handled. It is considered best practice that the accounts continue to be independently scrutinised. On 20th January 2016 the Joint Burial Committee elected to have the services of Darkin Miller to externally examine the 2015/16 accounts. The external examination took place on 27 June 2016.

The Committee can also take some assurance that SWAP Ltd (South West Audit Partnership) has also conducted an internal audit of the accounts.

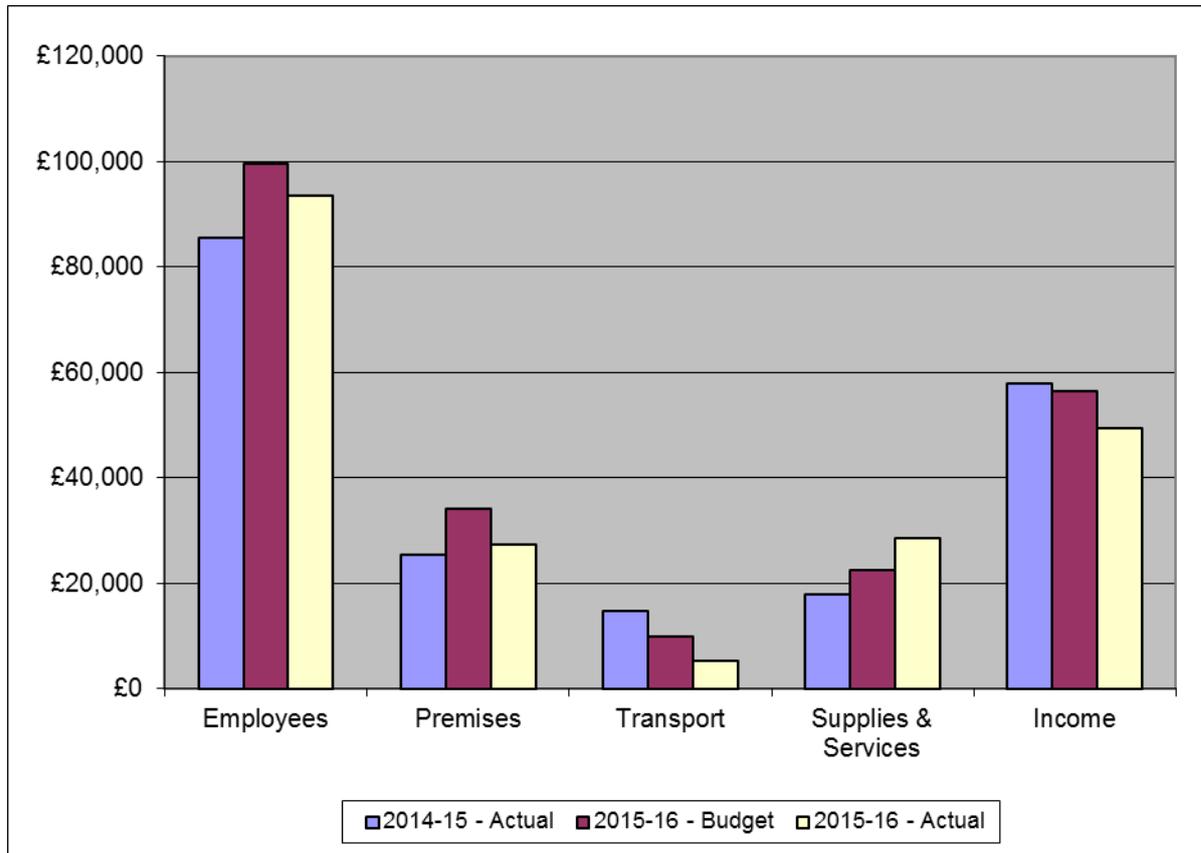
Cemetery

The actual net expenditure on the Cemetery in 2015/16 was £111,861, which is £6,281 (6%) over the approved budget. After allowing for interest received of £808 in respect of the balance in the Cemetery Reserve, the transfer from the reserve was £5,472.

For 2015/16 South Somerset District Council 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 2014/15.

Yeovil Cemetery - Comparison of Outturn to Budget for 2015-16



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Training	£1,842	This budget is over spent to enable a member of staff to participate on a Management Course as part of the development of the Cemetery Foreman role.
Routine Maintenance - Buildings	(£6,551)	This budget is set based on routine maintenance and an average of ad hoc spends over a 2 year period. This underspend has occurred due to a significant reduction of ad hoc work required for 2015/16.
Purchase of Plant	(£1,586)	An under spend has occurred due to 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.
Consultants and Professional Fees	£3,724	No budget was set for this expenditure. It has been necessary to appoint consultants to conduct surveys and appraise the land known as 'Five Ways' and to look at other future Cemetery options.
Repairs and Maintenance - Vehicles	(£1,904)	This budget is based on routine maintenance and contingency based on historic expenditure. There has been no requirement for major repairs

		during 2015/16. Efficiency savings have also been made by a change of service provider.
Equipment Tools and Materials	£2,103	This budget is over spent as it has been necessary to procure grave shoring equipment to meet Health and Safety regulations.
Fees and Charges	£6,936	Income decreased by 11.8% compared with the previous year. There was a shortfall of the budget due to a decrease in demand for services, as graves can no longer be selected or pre-purchased.

The constituent Parish Councils were invoiced for the budgeted deficit in October 2015 and March 2016.

Capital Expenditure

During 2015/16 the Cemetery spent nil on capital items and schemes.

Reserve Funds

The Cemetery Reserve Fund has a balance of £156,065 to be used for financing one-off repairs and projects. Movements on the Reserve are shown in the table below:

Cemetery Reserve Fund	2015/16	2016/17
	Actual £	Projected £
Reserve Fund Balance as at 1 April	161,536	156,065
Interest Earned	0	780
Transfer of Revenue Operating Surplus		12,970
Transfer from Reserve	(5,472)	0
Available for Use in Year	156,065	169,815
<u>External</u>		
Repairs to Boundary Walls		(3,650)
<u>Chapels</u>		
Repairs to External Stonework		(3,150)
Redecorate Main Chapel		(13,400)
Renew Gutters		(4,660)
Reslate Roofs		(27,930)
VAT		(317)
Agreed Capital expenditure		(53,107)
Reserve Fund Balance as at 31 March	156,065	116,708

Note figures in brackets show expenditure and therefore reduce overall reserves

Crematorium

The total expenditure on the Crematorium in 2015/16 was £701,723. The table below shows a comparison of revised budget to actual expenditure.

	Revised Budget £	Actual £	Variance £
Expenditure	648,700	701,723	53,023
Income	(939,350)	(1,039,487)	(100,137)
Net	(290,650)	(337,764)	(47,114)

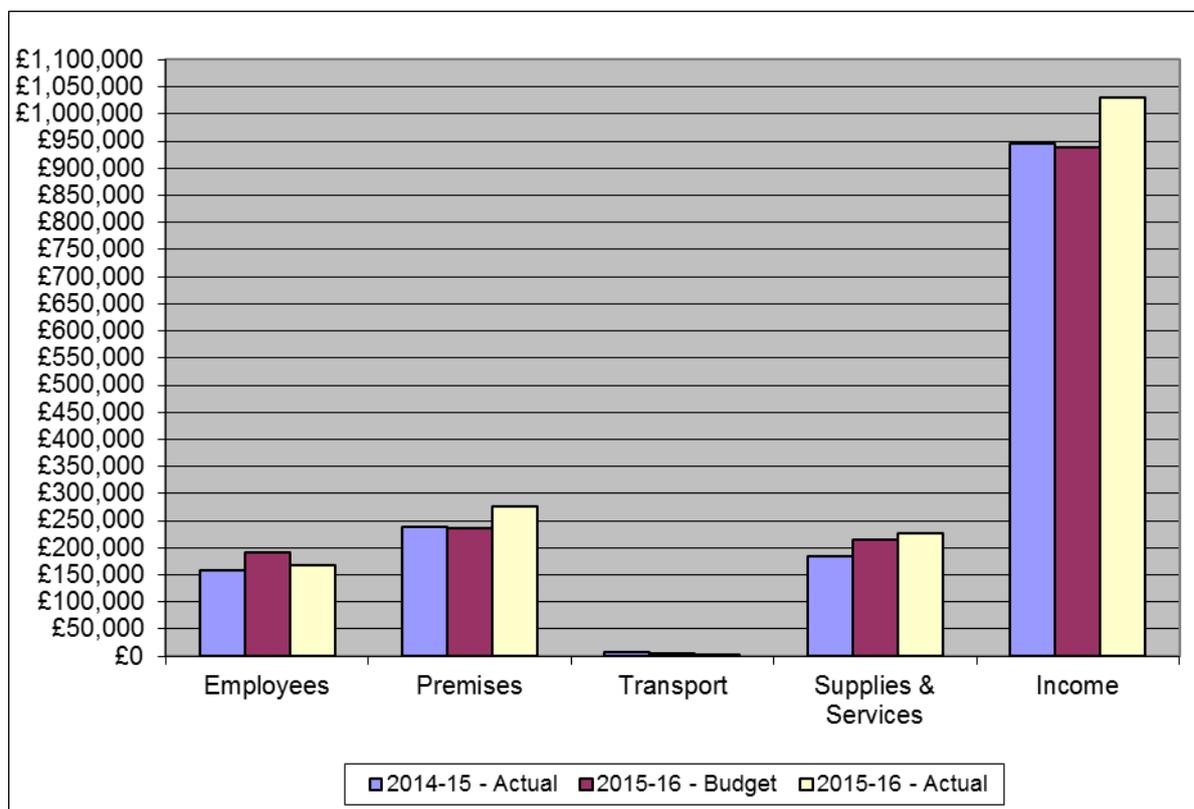
Note figures in brackets show underspends or income

Against 2015/16 budgets, expenditure was over spent by £53,023 and income saw an increase of £100,137 (or 10.6%).

The net under spend of £47,114 has increased the budgeted contribution to the reserve from £290,650 to £337,764 for 2015/16.

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 2015-16



The reason for significant variances is detailed below: -

Description	(Under)/Overspend	Comment
Repairs and Maintenance – Buildings	£14,753	This budget was over spent due to necessary major refurbishments during 2015/16. This was reported to the Burial Committee in October 2015.
Grounds Maintenance	£31,185	This budget was over spent due to major works to the pond area at the Crematorium. This was reported to the Burial Committee in January 2016, where it was agreed that the reserves would fund part of this project.

Gas	(£10,026)	An under spend has occurred due to a significant decrease in the cost of supply. The budget for 2016/17 has been reduced to reflect this.
Contract Cleaners	£4,497	A budget provision was not made in respect of contract cleaners. As part of the review for the Crematorium, contract cleaners were appointed after a successful trial period. A budget provision has been made for 2016/17.
Security and Alarms	£1,406	This budget was over spent due to the necessary replacement of the CCTV recorder, after having found that this equipment was beyond repair.
Repairs and Maintenance - Vehicles	(£1,329)	This budget is based on routine maintenance and contingency based on historic expenditure. There has been no requirement for major repairs during 2015/16.
Network Charges	£1,042	This is over spent due to the cost of upgrading the broadband to support the current operating systems at the Crematorium.
IS External	(£2,170)	This budget was based on a possible requirement for consultancy costs in relation to a system upgrade, this has not been required.
Consultant & Professional Fees	£4,441	This budget is over spent due to expenditure in respect of the business rate appeal which brought significant savings of £115k for the previous 4 years to the crematorium.
Uniform/Protective Clothing	(£1,166)	This budget is under spent as it has not been necessary to replace protective clothing.
Management Agreement/Expenses	£4,141	This was over spent due to a requirement of additional property service's officers time spent on the major refurbishments at the Crematorium.
Equipment, Tools and Materials	(£4,430)	This budget is based on an average spend over a 2 year period. An under spend occurred due to a reduction in demand from this budget. The budget for 2016/17 has been reduced to reflect this decrease.
Seeds and Plants	(£1,669)	This budget has been under spent due to a review of the planting schemes at the Crematorium.
Purchase of Memorial Tablets	£10,271	This is a demand led budget; this expenditure will be offset by an increase in future income.
Book of Remembrance	£1,777	This is a demand led budget; this expenditure will be offset by an increase in future income.
Fees and charges (Standard)	(£5,410)	Income has been higher than budgeted, due to an increase in demand of memorials.
Cremation Fees	(£80,057)	Income has been higher than budgeted, which reflects an increase in the demand for services.

Capital Expenditure

During 2015/16 the Crematorium spent £15,737 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	2015/16	2016/17
	Actual £	Projected £
Reserve Fund Balance as at 1 April	220,536	227,615
Interest Earned	2,102	1,138
Contribution From Revenue Account (11%)	36,855	51,950
Available For Use In Year	259,493	280,703
Capital Expenditure (11%)	(1,731)	(10,009)
Withdrawal of Reserve	(30,147)	
Reserve Fund Balance as at 31 March	227,615	270,694

Yeovil without Parish Council Cremator Reserve	2015/16	2016/17
	Actual £	Projected £
Reserve Fund Balance as at 1 April	61,423	62,037
Interest Earned	614	310
Reserve Fund Balance as at 31 March	62,037	62,347

Note figures in brackets show expenditure and therefore reduce reserves.

Paula Jeffery, Management Accountant, 01935 462271
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Yeovil Crematorium & Cemetery Committee

Statement of Accounts 2015-16

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Annual Report and Statement of Accounts

2015/2016
(1 April 2015 to 31 March 2016)

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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

2015/2016

<u>Name</u>		<u>District Represented</u>
Mr Manny Roper	Chairman	Yeovil Town Council
Mr Philip Chandler	Vice – Chairman	Yeovil Town Council
Mr Nigel Gage		South Somerset District Council
Mr Bob Brookes		Brympton Parish Council
Mr Gye Dibben		Yeovil Without Parish Council
Mr Alfred Hill		Yeovil Without Parish Council
Mr Roger Brown		Yeovil Without Parish Council
Mr Graham Oakes		South Somerset District Council
Mr Tony Lock		Yeovil Town Council
Mr Clive Wakely	Funeral Directors' Representative - co-opted (non-voting)	
Mr Peter Down	Clergy Representative - co-opted (non-voting)	
Mr Peter Herridge	Humanist Celebrants' Representative – co-opted (non-voting)	

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE
Consolidated Income and Expenditure Account for the Year Ended
31 March 2016

2014/15		Notes	2015/16
£			£
	INCOME		
896,795	Cremation Fees		932,473
51,164	Burial Fees & Grave Maintenance Income		45,134
34,770	Books of Remembrance & Tablet/Rose Sales		43,520
11,714	Tablet and Rose Rights		15,428
478	Donations		486
4,350	Rent & Wayleaves		4,200
1,272	Feed In Tariff		1,103
8,647	Misc Income		16,581
-----			-----
1,009,190			1,058,925
	EXPENDITURE		
244,916	Staff	3	261,743
32,131	Pension costs		38,395
101,503	Administration		120,241
20,422	Building Maintenance		31,482
62,181	Utilities		59,194
74,835	Equipment		61,036
6,031	Books of Remembrance		7,047
13,125	Tablets		30,721
1,483	Rose and Plaques		1,113
2,038	Urns and Caskets		3,050
20,797	Ground Maintenance		49,388
85,000	Rent (Business Rates)		85,000
27,964	Medical referees		39,845
2,263	Audit Fees	2	2,288
38,244	Mercury Abatement		44,980
2,296	Miscellaneous Expenditure		216
697	Refunds		0
-----			-----
735,926			835,739
-----			-----
273,264	Surplus for the Year		223,186
3,365	Add - Interest Receivable		3,524
-----			-----
276,629	OPERATING SURPLUS FOR THE YEAR		226,710
=====			=====
	SUBSIDY FROM CONSTITUENT COUNCILS IN RESPECT OF YEOVIL CEMETERY		
129,230	Contribution to budgeted deficit		105,581
(36,560)	Transfer to Reserve		0
	Transfer from Reserve		5,472
	APPROPRIATIONS TO RESERVES IN RESPECT OF YEOVIL CREMATORIUM		
(326,519)	Transfer to SSDC (89%)		(298,192)
	Transfer from Reserve		
(42,698)	Transfer to Reserve of YWPC (11%) *		(38,957)
(82)	Transfer to Cremator Reserve		(614)
-----			-----
276,629	Net Appropriations		226,710
=====			=====

* 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 2016

2014/15		2015/16
£		£
	INCOME	
51,164	Burial Fees & Grave Maintenance Income	45,134
4,350	Rent & Wayleaves	4,200
3,768	Misc Income	2,821
-----		-----
59,282		52,155
	EXPENDITURE	
85,664	Staff	93,444
9,207	Pension costs	9,442
16,907	Administration	20,172
4,249	Building Maintenance	3,009
4,046	Utilities	4,267
18,737	Equipment	20,129
10,823	Ground Maintenance	9,002
603	Audit Fees	611
2000	Miscellaneous	216
0	Consultant and Professional Fees	3,724
658	Refunds	0
-----		-----
152,894		164,016
-----		-----
(93,612)	Surplus/ (Deficit) for the Year	(111,861)
942	Add - Interest Receivable	808
-----		-----
(92,670)	OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	(111,053)
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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 2016

2014/15		2015/16
£		£
	INCOME	
896,795	Cremation Fees	932,473
34,770	Books of Remembrance & Tablet/Rose Sales	43,520
11,714	Tablet and Rose Rights	15,428
479	Donations	486
1,272	Feed In Tariff	1,103
4,878	Misc Income	13,760
-----		-----
949,908		1,006,770
	EXPENDITURE	
159,252	Staff	168,299
22,924	Pension costs	28,953
84,596	Administration	100,069
16,173	Building Maintenance	28,473
58,134	Utilities	54,927
56,098	Equipment	40,907
6,031	Books of Remembrance	7,047
13,125	Tablets	30,721
1,483	Rose and Plaques	1,113
2,038	Urns and Caskets	3,050
9,974	Ground Maintenance	40,386
85,000	Rent	85,000
27,964	Medical referees	36,121
1,660	Audit Fees	1,677
38,244	Mercury Abatement	44,980
297	Miscellaneous Expenditure	0
39	Refunds	0
-----		-----
583,032		671,723
-----		-----
366,876	Surplus for the Year	335,047
2,423	Add - Interest Receivable	2,716
-----		-----
369,299	OPERATING SURPLUS FOR THE YEAR	337,763
-----		-----

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Statement of Financial Position as at 31 March 2016

2014/15 £		Notes	£	2015/16 £
	CURRENT ASSETS			
5000	Stock		5,000	
11,979	Government Debtor	4	18,312	
155,998	Other Debtors	5	83,456	
3,575	Payments in Advance	8	0	
2,830	Investments	6	2,830	
328,305	Cash and Bank		403,474	
-----			-----	
507,687				513,072
	CURRENT LIABILITIES			
(22,871)	Creditors	7	(21,420)	
(41,320)	Government Creditors	4	(45,935)	
0	Receipts in Advance		0	
-----			-----	
(64,191)				(67,355)
-----				-----
443,496	NET CURRENT ASSETS			445,717
=====				=====
	Financed by:			
	RESERVES			
220,537	Crematorium Reserve			227,615
161,536	Cemetery Reserve			156,065
61,423	Cremator Replacement Reserve			62,037
-----				-----
443,496	TOTAL NET WORTH			445,717
=====				=====

I confirm these accounts were approved by the Burial Committee at the meeting held on 20th July 2016.

Signed: _____

Date: _____

Chairman of Burial Committee

YEOVIL CREMATORIUM AND CEMETERY COMMITTEE

Cash Flow Statement for the year ended 31 March 2016

2014/15 £	Notes	£	2015/16 £
	REVENUE ACTIVITIES		
	<u>Cash Outflows</u>		
(277,047)	Cash paid to/on behalf of employees	(300,138)	
(494,095)	Other operating cash payments	(526,072)	
-----		-----	
(771,142)			(826,210)
	<u>Cash Inflows</u>		
986,801	Cash received for goods and services	947,459	
143,977	Other operating cash receipts	127,951	
-----		-----	
1,130,778			1,075,410
-----			-----
359,636	Net cash inflow arising from Revenue Activities		249,200
-----			-----
	RETURNS ON INVESTMENT & SERVICING OF FINANCE		
	<u>Cash Outflows</u>		
(30,700)	Reserve withdrawal	(30,147)	
	<u>Cash Inflows</u>		
3,365	Interest received	3,524	
-----			-----
(27,335)	Net cash outflow arising from Servicing of Finance		(26,623)
-----			-----
	CAPITAL ACTIVITIES		
	<u>Cash Outflows</u>		
(575)	Yeovil Cemetery	0	
(56,945)	Yeovil Crematorium	(15,737)	
-----		-----	
(57,520)			(15,737)
	<u>Cash Inflows</u>		
50,681	Capital Receipt from SSDC	14,006	
-----		-----	
50,681			14,006
-----			-----
(6,839)	Net cash outflow arising from Capital Activities		(1,731)
	PAYMENTS TO SSDC		
	<u>Cash Outflows</u>		
(326,519)	Revenue Cash Payment	(298,193)	
-----		-----	
(326,519)	Net cash outflow from payments to SSDC		(298,193)
-----			-----
(1,057)	NET INCREASE IN CASH		(77,347)
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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.

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

	2014/15	2015/16
	£	£
Audit costs payable to Grant Thornton UK LLP	2,263	2,288

The above fees apply to the previous years accounts, 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

	2014/15	2015/16
	£	£
Debtor - HM Revenues & Customs (VAT eligible for claiming)	(11,979)	(18,312)
Creditor – HM Revenues & Customs (VAT due for settlement)	41,320	45,935
	-----	-----
	29,341	27,623
	-----	-----

5. Other Debtors

	2014/15	2015/16
	£	£
Feed in Tariff	373	796
Utilities	1,743	0
Cremation Fees	86,700	75,425
Right to Place Tablet	0	1,106
Book of Remembrance	0	284
Sale of Tablets	0	2,028
Cemetery Fees	4,642	3,535
Urns/Containers/Vase	0	51
Cemetery Deficit	62,540	0
Donations	0	17
Plant Right	0	214
	-----	-----
	155,998	83,456
	-----	-----

6. Investments

The Committee holds the following investments: -

	2014/15	2015/16
	£	£
3.5% War Loan	80	80
Worthing Borough Council	2,750	2,750
	-----	-----
	2,830	2,830
	-----	-----

7. Creditors

	2014/15	2015/16
	£	£
Overtime	356	426
Electric Supply	5,500	0
Gas Supply	3,700	3,000
R & M Buildings	3,815	6,260
R & M Plant	7,434	4,375
Memorial Tablets	0	3,899
Uniform/Protective Clothing	0	0
Equipment Tools and Materials	0	1,920
Consultant and Professional Fees	1,800	1,540
Telephone Cost	26	0
Network Charges (Broadband)	79	0
Multi-Functional Device Charges	69	0
Petrol	92	0
	-----	-----
	22,871	21,420
	-----	-----

8. Payments in advance

	2014/15	2015/16
	£	£
Memorial Tablets	3,575	0

DRAFT FOR DISCUSSION v2

External Examination Report 2015/16

Visit 1 of 1

YEOVIL CREMATORIUM & CEMETERY COMMITTEE

Date: 29th June 2016

Report author: R Darkin-Miller
Email: r.darkin@darkinmiller.co.uk

Introduction

This report contains a note of the recommendations made to the Yeovil Crematorium and Cemetery Committee following the carrying out of the external examination on site on the 27th June 2016

My examination was carried out in accordance a programme agreed with the Committee which focussed on the testing of the Committee's financial statements after the year-end with a view to giving some assurance over the accuracy of the statements. An examination includes a review of the accounting records kept by the Committee and a comparison of the accounts presented by those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Committee Members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

The examination does not include a detailed review of the Committee's financial controls as this work is carried out by the South West Audit Partnership (SWAP). SWAP has issued their final report for 2015/16 and has deemed that each financial control tested is operating satisfactorily.

Examination Opinion

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records; and
 - b. to prepare accounts which accord with the accounting records and to comply with the generally accepted accounting requirementshave not been met; or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

External Examination Recommendations

Recommendations made during the examination are shown in appendix one to this report. Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	0
Medium	2
Low	3
Information	1
TOTAL	6

I would like to thank Paula Jeffery, Management Accountant at South Somerset District Council for her assistance during this examination.

Darkin Miller ~ Chartered Accountants
2015/16 EXTERNAL EXAMINATION OF YEOVIL CREMATORIUM & CEMETERY COMMITTEE
DRAFT REPORT VISIT 1 OF 1: 28th JUNE 2016

Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
1.1 – Difference on P/E creditor	<p>As part of the review of the financial statements, I checked a sample of balance sheet items back to supporting evidence. I found that the year-end partial exemption VAT creditor was £744.45 more than the supporting calculation of VAT due at 31 March 2016. The management accountant reviewed the accounting records and confirmed that this balance appears to be a brought forward difference which dates back at least six years. The VAT accountant confirmed that this is likely to relate to a time when the Finance team were required to make provision for the year-end VAT balance based on the estimated amount owing at the year-end.</p> <p>It is recommended that the difference be investigated and resolved, with an appropriate adjustment made to the accounts, in order to ensure the accuracy of the financial statements.</p>	M		Paula Jeffery	Aug 2016

<p>1.2 – Check that 3.5% war loan has not been repaid</p>	<p>The investments figure comprises two balances: an £80 3.5% war loan, and £2,750 relating to a bank account. Many of the war loans held by public bodies have been repaid during the year.</p> <p>It is recommended that the Committee confirm whether or not this balance is still held as a war loan, or if the related monies have been repaid.</p>	<p>L</p>		<p>Amanda Card/Paula Jeffery</p>	<p>Aug 2016</p>
<p>1.3 – Completion of transfer of bank account funds and recognition of interest</p>	<p>There have been difficulties accessing the funds held in the bank account due to the death of one of the two remaining signatories. The accountant is currently arranging with the surviving signatory to complete the necessary paperwork to have the funds paid over to South Somerset District Council (who hold funds on behalf of the Committee). The most recent bank statement for this account (May 2012) shows a balance of £2,762. The accounts show a balance of £2,750. The difference is not material to adjust in this financial year.</p> <p>It is recommended that the Accountant proceeds as planned with the steps to recover the money in the bank account, and that the interest due is accounted for in 2016/17 in order to ensure the</p>	<p>M</p>		<p>Donna Parham/Paula Jeffery</p>	<p>Aug 2016</p>

	accuracy of the financial statements.				
1.4 – Adjusted classification	The draft financial statements classified the funds held by South Somerset District Council on behalf of the Committee as 'Cash and bank'. As the funds are held by SSDC and are embedded within the District Council's accounts, it is more appropriate that they be referred to as 'Funds held by a third party'. This amendment has been agreed.	Info	This has been noted and will be applied to the accounts for year ending 2016/17	Paula Jeffery	July 2016
1.5 – Difference on cash movements per cashflow statement and balance sheet	The cash increase shown at the bottom of the cashflow statement (£75,169) does not agree to the increase in third party funds year on year per the balance sheet (£77,347). The Accountant has reviewed the calculations and concluded that the difference is likely to relate to the adjustments made to debtor provisions in 2014/15. It is recommended that the difference is resolved and necessary adjustments made.	L		Paula Jeffery	July 2016
1.6 – Consideration of form and content of financial statements	It is further recommended that the Committee consider whether the current form and content of the financial statements (including the cashflow statement) continue to be useful to them as Members charged with	L		Committee	July 2016

	governance, and to officers, and Members of the Public. Many smaller bodies dispensed with the cashflow statement on the transition from SoRP accounts.				
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South Somerset District Council

Yeovil Crematorium and Cemetery Committee – July 2016

Report Title - Update on performance in Yeovil Cemetery

Lead Officer: Glenn Ford Cemetery Foreman
Chris Cooper Streetscene Manager
Contact Details: glenn.ford@southsomerset.gov.uk or (01935) 423742
chris.cooper@southsomerset.gov.uk or (01935) 462840

Purpose of the Report

To update and inform the Committee on the performance of the Cemetery team in the period May 2016 – July 2016

Recommendation

Members are invited to take part in routine performance monitoring with officers

Report

The major focus of the service so far for this period, are listed below.

- Routine grave digging and grounds maintenance
- Excavator training
- Trialling new approach to mowing

Since the 5th April > 30th June this year, we have carried out the following burial services;

- 4 New Graves
- 4 Reopeners
- 3 Ashes internment
- 0 Baby Graves

This leaves the projected current cemetery capacity at 67 grave spaces of which 47 would be machine accessible and 20 would require hand digging.

The team has started following the annual work schedule and we are currently on schedule. As part of this we have made changes to the mowing operations, moving from collecting all of the mowing arisings to 'fly cutting' specific areas of the cemetery and only collecting grass arisings from heavily used areas. This has made a considerable time saving in the operation, of three days labour each cut for the whole team and will make further savings on the cost of skips. We are confident that the quality of the cemeteries appearance has not suffered as a result of this change.

While much of the focus so far this year has been on grass cutting, we are now starting our hedge cutting operation and this will take place through July.

Earlier in the spring period we engaged Cemetery Training Services to carry out refresher training on grave digging for the team and we took the opportunity to train three members of the horticultural team at the same time. This provides us with a much wider pool of staff who can be used to carry out the key parts of the service should they be required.

As part of this training we found that in order to meet current health and safety best practice, we now need to remove the excavated soil from the vicinity of the grave to reduce the chance of the grave collapsing under the additional weight of this spoil. We have made changes to the systems of work to accommodate this and believe that this will have minimal impact on the cemetery team.

Whilst CTS were on site, I took the opportunity to discuss the issue of securing monuments and will engage the company to review monument security across the cemetery which will enable us to make the best informed decisions regarding how we can address this issue.

We have also started the review of our risk management regarding fire in the cemetery and have acquired a new fire safe which will store our fuel and we are looking for fire proof cabinets to store our historical documents as the loss of this information as a result of a fire would be unacceptable. We are also considering the potential benefits of transferring all of the cemetery information onto a specific computer system to provide better security and accessibility of information. We have also renewed the chemical storage boxes that the team use.

The planted areas around the cemetery have also been planted with bedding plants ready for the summer, while the shrub planted areas have been prepared for new plants over the coming month as the old plants were showing severe signs of decline.

What's coming next?

- We will be carrying out benchmarking of our fees and charges and make suggestions for members to consider
- Introduction of a performance monitoring system
- Meeting with the consultant into securing headstones that are in poor repair
- Some arboricultural works including the removal of the Quercus ilex that was identified through the tree risk assessment process.
- Further work on the business continuity plan

Financial Implications

All of the matters highlighted in the report have been achieved within the services' projected budget.

Implications for Corporate Priorities

**Continue to deliver schemes with local communities that enhance the appearance of their local areas.*

Background Papers

Progress reports to the Committee on the Performance of the Cemetery Service

Yeovil Crematorium and Cemetery Committee

Wednesday 20th July 2016

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 16/17 as attached.

Revenue

The service chapel roof has been repaired following inspections. We are looking at investigating the storage chapel roof in a similar manner and carrying out any repairs in due course. The report on the service chapel roof shows that it is now in good condition. Slates are very firmly fixed with no signs of nail rot or similar and it should not require further works for the foreseeable future. This will result in a saving on the capital sum allocated in the works programme to re-slate the roof along with renewing the gutters

All other works have been completed

Capital works

The service chapel is to be decorated but this has to wait until October because of the potential bat occupation.

Money is allocated for boundary wall repairs and to the external stonework of the chapel and store and these areas are being monitored prior to any works being placed

All other identified works are completed.

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

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

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 16/17 as attached.

Revenue

The order has been placed for new seating in the waiting room and are expected within 5 weeks time

A quotation is due for the painting of the street lighting columns and subject to costs will be authorised in due course

Capital works

Specialist contractors have been appointed to look at the replacement and enhancement of the fishponds. This work has been deferred until August when a closedown period is to be agreed.

An order has been placed for the refurbishment of the Crematory (sound lock room)

A report on the condition of the boiler is being commissioned prior deciding on its replacement

The new Wesley sound system and video links has been installed but not commissioned due to issues with the broadband links

All other capital works to be planned during the financial year

On Street Parking

A site meeting was held with SCC highways to discuss the issues of on street parking around the exit to the Crematorium and the problems this causes vehicles trying to leave the site

SCC have agreed to implement no waiting restrictions on both sides of the road from the junction of Preston Road/Lufton Way to the exit junction of the Crematorium to resolve the situation. This will be completed later in the year as part of SCC's review of the traffic regulations in Yeovil in general.

Installation of PV Panels

From 7 January to 5 July the PV system has produced the following performance data:

Energy Generated (kWh) 3,315.2

Design Output (kWh) 3,355.0

CO2 saved (kg) 1,792.0

Income (£) 662.09p

Cumulative Income since installed is (£) 4,123.87p

The system is performing at 98.4% of its design performance for this year but only achieved 82.3% in June alone

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

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

Cemetery Ten Year Plan

YB002

Capital Project	Officer Comments	Year 5				Year 6	Year 7	Year 8	Year 9	Year 10
		2016/17 Estimated Spend	Actual Spend to	2016/17 Remaining Budget	2016/17 Committed (Orders)	2017/18	2018/19	2019/20	2020/21	2021/22
External										
Repairs to boundary walls (including Fencing)		3,650		3,650		3,000	3,000	3,000		
Resurfacing of footpaths/slabs								51,090		
Chapels										
Repairs to external stonework	Rolled forward from 2015/16	3,150		3,150		3,480				
Renew gutters	Refer to item 8 below	4,660		4,660						
Redecorate main chapel	Rolled forward from 2015/16	13,400		13,400						
Reslate roofs	Refer to email from Morgan Sindall this can be re-profiled following repairs	27,930		27,930						
Vehicles										
Dumper	Purchased in 2007								11,750	
Digger	Purchased in 2004						15,000			
Annual totals		52,790		52,790		6,480	18,000	54,090	11,750	
Add VAT 20%		317		317		39	108	325	71	
Gross Annual Totals		53,107		53,107		6,519	18,108	54,415	11,821	

Crematorium Ten Year Plan

YB003

CAPITAL

Ref	Line No.	Location	Officer Comments	Year 5				Year 6	Year 7	Year 8	Year 9	Year 10
				Estimated Spend 2016/17	Actual Spend	Remaining Budget 2016/17	Commitments 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Crematory												
	1	Replacement Hearth to Cremator No. 2		25,582		25,582		34,000				
14.4-6	2	Refurbishment of Crematory	Order placed for works to sound lock	4,453		2,725	1,728					
Boiler Room												
	3	Boiler	Inspection report commissioned to determine need to removal and replace boiler and timescales	12,000		12,000						
Structure												
	4	Tower Structure for emissions testing	Under review	22,290		22,290						
Fire and Intruder Alarms												
	5	Upgrade fire and intruder alarms	Awaiting quotation	3,000		3,000						
Hall of Remembrance												
	6	Remove and replace automated door and controls										4,000
Garden of Remembrance												
29.8-9	7	Fishpond replacement	Deferred in 2015/16 to 2016/17	8,500		8,500						
Mechanical works												
	8	Chapel air conditioning									9,000	
	9	Cold water supply and associated works	Further investigations to be carried put	6,343		6,343						
		Annual totals		75,825		74,097	1,728	34,000			9,000	4,000
		Add VAT (20%)		15,165		15,165		6,800			1,800	800
		Gross annual totals		90,990		89,262	1,728	40,800			10,800	4,800
Division of Funding												
		South Somerset District Council		80,981		79,443	1,538	36,312			9,612	4,272
		Yeovil Without Parish Council		10,009		9,819	190	4,488			1,188	528
				90,990		89,262	1,728	40,800			10,800	4,800

Crematorium Management

Since the last meeting work has continued on a range of fronts to improve the facility and the service provided to the public. This report concentrates on work currently planned or underway.

New General Manager

Paul Rayson has been appointed as the new General Manager for Yeovil Crematorium. Paul has been working for Taunton Deane Borough Council as their Crematorium and Cemeteries Manager for over twenty five years and is an extremely experienced manager. We are very pleased to have him on board. He is due to start work on August 30th. He will be working closely with Alasdair to take forward the plans to continue to improve the facilities and services provided at the crematorium. He has been invited to attend the meeting to meet members.

Future plans for the Crematorium and Cemetery

Martin Street of Rose Consultants has been appointed to carry out a review of the future operation and use of the crematorium and cemetery as previously agreed by the committee. He has been asked to examine the present operation of the crematorium including equipment, buildings etc and look at future demands and needs for the next 25-50 years. He has also been asked to look at the capacity in Yeovil Cemetery and future demand. We have had site meetings with Martin and his work is currently well underway. He hopes to have prepared his draft report by mid-late July that will be circulated to members for consideration.

Alasdair will give a verbal update at the meeting of the present position. A meeting has recently taken place with Ric Pallister, Manny Roper and Charlie Fields, SCC land agent to discuss options for extending cemetery provision using SCC land. Other options that were highlighted by Clive Miller in his report are also being considered. A visit was recently made to Salisbury Crematorium by Alasdair, Peter Gubbins, Henry Hobhouse and Laurence Willis to see how Salisbury District Council has recently updated and refurbished their crematorium. This was very informative and will help when it comes to making decisions as to how we proceed.

The Crematorium buildings and fittings

The Wesley audio/visual system has now been installed in the crematorium to allow the downloading of music and to provide other facilities. It will allow participants at funerals to choose any music they wish and will fall in line with all the other crematoriums in the area. It will also allow services to be filmed and be shown in real time on smart phones etc. This will be of interest to the younger more technically aware generation. A television screen has been installed in the chapel where slides and videos of the deceased person can be shown to those attending. In addition other screens have been installed in the reception area so that in the event of a large overflow service people can stand in the reception area and view the service in progress.

Most of the other planned improvements to the crematorium building do with redecorating, the installation of new pictures, carpets, chairs etc have now been completed and the crematorium is now looking pretty good.

Operational Equipment

Following a recent PPC inspection of the emission equipment on the cremators it became apparent that the monitoring apparatus on the stacks were not performing as required.

Discussions have taking place with the engineering manager and the equipment supplier and future options are being considered. What we ultimately do will also depend on any decisions made following the publication of Martin Street's report.

Staffing issues

Dave Taylor, one of the operational staff has been on long term sick leave and Steve Maynard also from the operational staff has recently retired. This has put extra pressure on the rest of the team. Neil Stuart who was working part time is now working full time and is being trained up to operate the cremators. To help cover the grounds maintenance work we have had to make more use of Chris Cooper and his team that has pushed up our costs. In addition Nicki Loader from the admin team has gone on a six month secondment to another SSDC department and Paula and her team are having to cover for her absence. I would like to thank both Tom, Paula and the rest of the staff for stepping up the mark and helping to provide the cover necessary.

Grounds maintenance

Chris Cooper's Team led by Steve Fox, the Principal Horticulture Officer recently undertook works in the pond area immediately behind the Cloisters. They felled some old Leylandii trees which has let in more light and transformed the area. A complete new scheme of planning was carried out, the pond was cleaned out and has since been replanted with new aquatic plants. New fencing has been erected behind the pond. Several of the banks near the car park have been re-turfed. Further landscaping works have been carried out to the front of the building.

The previous plans to refurbish the pond in the Cloisters area have been put on hold awaiting the outcome of Martin Street's review. It is now thought that instead of just refurbishing the pond that we could undertake more extensive improvements to that area of the crematorium that could include reducing or filling in the pond as well as re-paving the area.

IT/Website

Work has been carried out to link the crematorium's computer system to the main SSDC operational system. This will improve the operational ability of the system as well as back up and resilience. A review of the CAS booking system will be undertaken as, from the end of the year, it is understood that the existing system will no longer be supported.

Website. A new separate website is currently being developed that provides up to date information on all facilities offered at the crematorium.

As can be seen work is on-going on a number of fronts and regular updates will continue to be presented to the committee at future meetings.

RECOMMENDATIONS

That the committee note all of the above.

*Alasdair Bell, Environmental Health and Crematorium Manager
July 2016*

STATISTICS

Crematorium

The number of cremations for April – June 2016 were 422 compared to 415 for the same period last year

Cemetery

The number of burials for April – June 2016 were 17 compared to 23 for the same period last year. This comprises of 8 full burials and 9 Burials of Ashes

The breakdown for the 8 full burials over this period is:-

New graves - 4

Re-Open - 4

CREMATORIUM & CEMETERY REVENUE

See attached.

Paula Taylor Registrar/Admin. Manager 01935 476718

