

Yeovil Town Council



Town House
19 Union Street
Yeovil
Somerset
BA20 1PQ

Finance & Policy Executive

Finance & Policy Executive

Tuesday 14th January 2025

7:00pm

Hybrid Meeting:

**Face-to-face at Town House, 19 Union Street, Yeovil
BA20 1PQ; and virtual using Zoom meeting software**

For further information on the items to be discussed, please contact town.clerk@yeovil.gov.uk.



Amanda Card,
Chief Executive / Town Clerk
8th January 2025

This information is also available on our website: www.yeovil.gov.uk

Members of Yeovil Town Council are summoned to attend:

Tareth Casey

Karl Gill

Andy Kendall (*Ex-officio*)

Tony Lock (*Ex-officio*)

Jane Lowery

Graham Oakes

Evie Potts-Jones

Ashley Richards

Andy Soughton (Chair)

Royston Spinner

Rob Stickland (*Vice Chair*)

Adrian Wilkes

Dave Woan

Public Comments at meetings

Members of the public may attend the meeting either physically or via zoom.

If you would like to join the meeting via zoom, please e-mail ytic@yeovil.gov.uk by 9:00am on Tuesday 14th January 2025. Instructions will be sent to you to view the meeting.

Equality Act 2010

The general public sector equality duty places an obligation on a wide range of public bodies (including town and parish councils) in the exercise of their functions to have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- Advance equality of opportunity between people who share a protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not

The protected characteristics are:

Age	Race
Disability	Religion or Belief
Gender Reassignment	Sex
Marriage and Civil Partnership	Sexual Orientation
Pregnancy and Maternity	

Recording of Council Meetings

The Local Audit and Accountability Act 2014 allows both the public and press to take photographs, film and audio record the proceedings and report on all public meetings (including on social media).

Any member of the public wishing to record or film proceedings must let the Chair of the meeting know prior to, or at the start of, the meeting and the recording must be overt (i.e. clearly visible to anyone at the meeting), but non-disruptive. Please refer to our Policy on audio/visual recording and photography at Council meetings at www.yeovil.gov.uk. This permission does not extend to private meetings or parts of meetings which are not open to the public.

Members of the public exercising their right to speak during the time allocated for Public Comment who do not wish to be recorded or filmed, need to inform the Chair who will instruct those taking a recording or filming to cease doing so while they speak.

A G E N D A

Public Comment (15 Minutes)

Due to the confidential nature of the business of item 11/262 – 11/265, under the Public Bodies (Admission to Meetings) Act 1960 s3, a motion to exclude members of the public and press during discussion of this item will be considered by the Councillors. *Public Bodies (Admission to Meetings) Act 1960 s3*

11/252 APOLOGIES FOR ABSENCE AND TO CONSIDER THE REASONS GIVEN

Council to receive apologies for absence and to consider the reasons given. *LGA 1972 s85(1)*

11/253 DECLARATIONS OF INTEREST

Members to declare any interests, including Disclosable Pecuniary Interests (DPI) they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any requests from members for Dispensations that accord with Localism Act 2011 s33(b-e). (NB this does not preclude any later declarations).

11/254 MINUTES

To approve as a correct record the Minutes of the meeting held on 26th November 2024.

11/255 GRANTS

Applications received from (circulated separately):

- Youth Adventure Trust - £1,377.55
- Citizens Advice Somerset - £2,325.00

11/256 WESTFIELD YOUTH SERVICES

Members to consider the Youth Drop in Westfield update report as attached at pages 6 to 8.

11/257 2024/25 BUDGET MONITORING REPORT FOR THE PERIOD ENDING 31ST DECEMBER 2024 (MONTH 1 – 9)

Members to consider the report of Chief Executive / Town Clerk and Deputy Responsible Finance Officer as attached at pages 9 to 17.

11/258 INTERNAL AUDIT REPORT

Members to consider the report of the Internal Auditor as attached at pages 18 to 29.

11/259 INSURANCE 2025/26

Members to consider the report of the Chief Executive/Town Clerk attached at page 30.

11/260 DRAFT BUDGET 2025/26

Members to consider the draft Budget for the financial year 2025/26 and to recommend the budget and precept to Town Council for approval (budget attached at pages 31 to 40). *Account & Audit Regulations 2015*

11/261 EXCLUSION OF PRESS AND PUBLIC

The Committee will consider passing a resolution to exclude the press and public from the *next items* 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.

11/262 NOVATION OF CONTRACT (COMMERCIAL IN CONFIDENCE)

Members to consider the confidential report of the Chief Executive / Town Clerk regarding novation of contracts relating to devolution as attached at pages 41 to 45.

11/263 CARD PAYMENT SERVICES (COMMERCIAL IN CONFIDENCE)

Members to consider the confidential report of the Chief Executive / Town Clerk. (report to follow).

11/264 PROCUREMENT CARDS (COMMERCIAL IN CONFIDENCE)

Members to consider the confidential report of the Chief Executive / Town Clerk (report to follow).

11/265 OCTAGON THEATRE (CONFIDENTIAL)

Members to consider the confidential report of the Chief Executive / Town Clerk (report to follow)



The Hangout



Westfield Youth Report: January 2025

Our groups are:

The Hangout – Wednesdays 4-5.30pm for school years 4-7, 6-7.30pm for school years 7-11

Drop Into – Thursdays 4-5.30pm for 11-18s.

Since our last report back in July, a few big changes have happened the main one being that our Youth assistant Karl who had been with us from the start had to step down from this



role. Many of our young people struggled with this and we have had to work hard to support them with this especially the lads who really need a good male figure. We managed to recruit and since the start of October have Kate on board who brings a very different skill set such as arts and crafts, background in social media and cooking to our team which are hoping to put to good use. This has meant we have had a good opportunity to evaluate and assess what we are doing and why, and to really start to work with individuals within our groups. An

example of this is a year 8 girl who really struggles with behaviour and main stream school, however she is an amazing artist who every week comes to show us her art which also gives us an opportunity to ask her how school is and how often she has been etc. We hope by encouraging her and supporting her in her skillset will help her in personal life.

The Hangout which is our group that is split into two ended term very well with both groups having high numbers with 15-20 attending a week. Unfortunately, the break over the summer holidays changed this with our numbers depleting in the younger group. This has happened for a couple of reasons, one is because our largest group of young people that attended the younger group moved into year 8, meaning they are now too old to attend the group. Two because some of the other young people that attended have moved away meaning they can no longer attend. We did a big advertisement push at one of our local primary schools and hope to do the same thing at other local primary schools that we have connections with and others that we hope to build connections with. We still feel that this younger hangout is of great importance within our work, especially as there is not a lot of groups like this aimed at that age group.

The **older Hangout** group this keeps going from strength to strength and we often have one or two new young people each week. The young people really enjoy the freedom they have during this group and ability to have a place to hang with their friends that is safe. We know this to be the case as we have a group of 5-10 young people who come up to the community centre straight after school and sit in our doorway or outside until they are allowed in at 6pm.



They do this before every group they attend during the week. We have asked them why especially as the cold weather is coming and some of them told us it's because of where they live and by the time they get home it be time to walk back, others just do not want to go home and prefer to be at the centre no matter the weather. Two of the girls prefer it because they can come and tell leaders about progress in their lives or things that are happening without everyone being around, they like the fact there is someone who is able to ask about their day and listen to them.

Drop into has been a little bit harder than the other groups for two reasons. One there are a few young people do a dance club straight after school and are coming at 4:30 meaning we can't get straight into activities. Secondly, despite us asking the young people what activities they want to drop into there has been push back on doing



said activities. I believe some of this is due to us not being able to get started from the off due to the dance club. I also think the change in leaders, not only Karl leaving but changes in volunteers has had more of an affect than we expected. We are continually monitoring how we run this group and tweaking things as we go forward to see if we can get it working again before seeing if we need to change the format again to make it work for the group we currently have. Despite this we have had some good sessions through outside providers which is something we want to build on and use to give our young people different experiences. In September we had someone from the Autin Dance group come and do a



session as part of their work with the Giant Wheel at the Super Saturday. They got the young people to come up with different aspects of the dance then taught them some of the dance they would be doing on the day. They then invited the young people to go down and be a part of the dance on the day which a number of our young people attended. In September we also went down to Ninesprings where Ed took us to the Robins Willow area, where he taught them how to start fires using a flint, how to make charcoal using Willow and showed them how to pond dip.

Over the Christmas period we challenged our young people to help start fundraising for them to be able to go to Spree, a summer youth camp held in Devon to which 16 of them went in 2024. We held a Christmas card design competition where the winner's cards were printed and sold, we also got them to do various crafts for them to make that we could also sell. The young people then attended the community centre's Christmas fair where they had a table to sell the things they and leaders had been making, as well as running a few games to draw people in. The young people managed to make over £200 doing this and have since suggested other ways they could fundraise. Our young people also attended an Christmas event put on by the Community Centre and Abri,



which was multigenerational, wrapping and mince pie event, with volunteers from Abri, the community and WCA. The young people were tasked in making mince pies and decorating gingerbread whilst the volunteers wrapped presents for our pantry members. We made a number of mince pies in all shapes and sizes which were shared with the volunteers.



Going forward we hope to include our young people in more of the running and planning of groups as well as using their ideas to fundraise for them to be able to go back to Spree and possibly other camps for young people in the South west. We also hope to ensure that all the work we are doing is meeting the young people's needs and providing them with a space and support to feel like they belong and help them find their purpose. As well as giving them opportunities and experiences they wouldn't get elsewhere.

A final comment: this youth work on Westfield was originally set up, with support from the Town Council and Yeovil Without Parish Council, in response to a spate of anti-social behaviour on Westfield involving young people during 2022. According to data from Yeovil Police, anti-social behaviour on Westfield in 2023 was 60% down on 2022 levels, and has remained at that level in 2024. This is within an overall drop in crime on Westfield of 15%. Within the youth groups and the Community Centre as a whole, we work closely with the local police and PCSOs, and we are delighted to see this tangible benefit from the work that we do, and which you generously support.

Thank you for your continued support.

Ruth Glendinning and team.

11/257 2024/25 BUDGET MONITORING REPORT FOR THE PERIOD ENDING
31ST DECEMBER 2024 (MONTH 1 – 9)

Purpose of Report

The purpose of this report is to provide Members with the current projections of the expected spending and income against the Council's approved budget for the financial year 2024/25, and to explain significant variances against budget.

Background

The 2024/25 budget was approved by Town Council on 30th January 2024. The 2024/25 budget has since been restated to reflect the change in Service Committees in line with the recently approved Scheme of Delegation.

Committee	Original Budget £	Restated Budget £
Policy, Resources and Finance	649,567	0
Buildings and Civic Matters	326,780	0
Grounds and General Maintenance	273,610	0
Planning	1,000	1,000
Promotions and Activities	208,400	0
Finance & Policy Executive	0	653,922
Infrastructure (Property & Assets)	0	323,180
Leisure & Environment	0	875,311
Culture, Events & Promotions	0	607,310
Devolution	1,001,366	0
Total Committees Budget	2,460,723	2,460,723
Joint Burial Committee	76,688	76,688
Total Budget Requirement	2,537,411	2,537,411

This report focuses on the Total Committees Budget (figures for the Joint Burial Committee are excluded).

Summary of expected spending and income against budget

The projected position as at 31st March 2025 is **£2,314,445** against the budget of **£2,460,723** shows an **underspend of £157,257 (6.4%)**. This is summarised within below. The detail and the significant variances are highlighted within Appendix A.

Committee	Restated Budget	Projected Position at 31/03/2025	Variance (over) / under	Variance (over) / under
	£	£	£	%
Planning	1,000	0	1,000	100
Finance & Policy Executive	653,922	751,668	(97,746)	(14.9)
Infrastructure (Property & Assets)	323,180	291,453	31,727	9.8
Leisure & Environment	875,311	676,181	199,130	22.7
Culture, Events & Promotions	607,310	584,164	23,146	3.8
Total Committees Budget	2,460,723	2,314,445	157,257	6.4

The projected position has been very difficult to predict. This is due to the following reasons:

- The Council is predicting expenditure and income for 8 months of activity based on 5 months of activity for the services that have devolved from Somerset Council. Since the services are new, the Council do not have the historical data of actuals and trends throughout the year.
- Due to capacity issues, not all income collected at the sites has been reconciled and posted in the finance system

(Amanda Card, Chief Executive / Town Clerk – amanda.card@yeovil.gov.uk)
(Jacky Pang, Deputy Responsible Finance Officer – jacky.pang@yeovil.gov.uk)

Planning Committee

2024/25

	Budget	Month 1 - 9 spent 31/12/2024	Full year estimated spend to 31/03/2025	Estimated (over) / under spend £	Notes
EXPENDITURE					
Planning	1,000	0	0	1,000	
Total Expenditure	1,000	0	0	1,000	
INCOME					
Total Income	0	0	0	0	
	-	-	-	-	
Net Expenditure	1,000	0	0	1,000	

Finance & Policy Executive

	2024/25				Notes
	Budget	Month 1 - 9 spent 31/12/2024	Full year estimated spend to 31/03/2025	Estimated (over) / under spend £	
EXPENDITURE					
Finance & Admin Team					
Agency Staff	0	5,304	11,704	(11,704)	
Salaries - Basic	320,754	308,907	425,914	(105,160)	Pay Award 2024/25
Salaries - Pension	26,000	0	0	26,000	
Pension Compensation	0	473	5,676	(5,676)	
Advertising	500	1,843	1,743	(1,243)	
Audit fees	3,500	3,176	5,260	(1,760)	Additional Internal Audit Days
Books/periodicals	240	288	385	(145)	LGC Periodical
Bank Charges	0	573	573	(573)	
Carbon Management	25,000	0	25,000	0	
Contingencies	117,178	0	10,000	107,178	
Cost of Elections	15,500	12,556	12,556	2,944	Elections every 4 year. Budget to collect 1/4 each year and add to reserve to cover charge from SSDC every 4 years.
Costs of Democracy	31,200	10,026	30,830	370	
Training	5,000	2,099	2,500	2,500	
Franking Machine	500	399	500	0	
Furniture, office equipment & servicing	4,000	4,630	8,000	(4,000)	New desks, seats and office setting for increase in team numbers
Grants	10,000	0	2,000	8,000	
Insurance	7,200	15,041	20,000	(12,800)	
Devolution Legal Costs	0	110,455	150,000	(150,000)	There will be more but recommend to pay from contingencies as not on going costs.
Devolution Professional costs	0	2,260	2,260	(2,260)	
HR Costs	0	2,495	4,000	(4,000)	
Miscellaneous	0	2,536	2,610	(2,610)	
New Initiatives Fund	15,000	0	5,000	10,000	Drop kerbs - agreed 23/24
IT Support	14,100	2,510	14,319	(219)	
IT Recharge - SC	0	4,380	4,380	(4,380)	Costs during transitioning to YTC IT
IT Hardware	0	54,699	57,699	(57,699)	Infrastructure costs and new hardware for increased team
Postage	2,000	1,317	1,700	300	
Professional Subscriptions					
Sage	4,000	3,331	4,394	(394)	
Other	800	919	1,000	(200)	NSALG, South West Councils, Zoom, ICO, CIPD
SALC	3,000	2,919	3,000	0	
SLCC	1,000	1,196	1,196	(196)	
YCRT	1,200	1,104	1,104	96	
Employee Travelling Costs	0	354	500	(500)	
Ski Centre	500	2,184	3,276	(2,776)	
Sponsorship (Octagon Theatre - SLA)	1,000	1,000	1,000	0	
Stationery/supplies	2,000	1,333	1,600	400	
Telephone	2,500	2,609	4,000	(1,500)	
Treasury Management	8,000	8,240	8,240	(240)	Treasury Management Advisors contracted (agreed 30/05/23)
Website	750	765	765	(15)	
Yeovil 4 Families		12,500	25,000	(25,000)	
Yeovil Twinning Association	0	1,500	1,500	(1,500)	
Youth Council	7,000	0	2,000	5,000	
Youth Services - YMCA	40,600	28,060	40,600	0	
Youth Services - Youth Drop In	15,000	15,000	15,000	0	
Total Expenditure	685,022	623,678	907,080	(222,058)	
INCOME					
Investment Interest	(30,000)	(12,360)	(63,734)	33,734	
Devolution Legal Costs Reimbursement (Somerset Council)	0	0	(90,000)	90,000	
Community Infrastructure Levy	0	(303)	(578)	578	Not guaranteed income.
Salary Recharge	(1,100)	0	(1,100)	0	Salary recharged to Yeovil Crematorium and Cemetery budget for Town Clerk
Total Income	(31,100)	(12,663)	(155,412)	124,312	
Net Expenditure	653,922	611,015	751,668	(97,746)	

Infrastructure (Property & Assets)

	2024/25				Notes
	Budget	Month 1 - 9 spent 31/12/2024	Full year estimated spend to 31/03/2025	Estimated (over) / under spend £	
EXPENDITURE					
Band Costs	3,500	3,500	3,500	0	
Community Ambassadors:					
Salaries - Basic	63,000	45,200	48,341	14,659	Pay Award 2024/25. Vacancies.
Salaries - Pension	12,000	0	0	12,000	
Other Staff Costs	900	799	799	101	
Other Costs	9,100	8,071	8,071	1,029	
Milford Hall:					
Repairs and Maintenance Buildings	1,000	2,059	2,500	(1,500)	
Milford Hall - Business Rates	5,700	4,996	6,196	(496)	
Electricity	30,000	12,540	25,000	5,000	
Milford Hall - Running Costs	12,770	14,192	16,000	(3,230)	Gas/Water/Cleaning/sanitary units/insurance
CCTV	1,000	197	400	600	
Milford Hall - Security	460	220	500	(40)	
Salaries - Basic	13,070	8,353	11,076	1,994	Pay Award 2024/25
Millennium Clock	570	0	570	0	
Monmouth Hall capital	60,000	0	60,000	0	
Public noticeboards	1,000	2,029	2,100	(1,100)	
Defibrillator	12,420	9,302	12,420	0	
Litter/Grit bins	700	0	250	450	
CCTV	32,490	49,669	49,669	(17,179)	New SLA
Speed Indicator Device installations	1,250	0	1,250	0	
War memorials	750	7	757	(7)	Risk assessed and cleaned every 2 years. Budget to collect 1/2 each year and add to reserve to cover charge every 2 years
Peter Street Public Toilets:					
Repairs & Maintenance	0	1,310	1,747	(1,747)	
Cleaning (inc toilet rolls)	8,300	5,780	8,334	(34)	
Security	7,680	5,120	7,680	0	
Other Running costs (electric/water)	9,990	2,411	6,000	3,990	
Refurbishment	10,000	0	0	10,000	
Petters Way Public Toilets:					
Repairs & Maintenance	0	644	1,000	(1,000)	
Other Running costs (electric/water)	6,810	3,460	6,810	0	
Security	7,680	5,120	7,680	0	
Cleaning (inc toilet rolls)	8,300	97	8,179	121	
St Georges Day Parade	100	100	100	0	End of SLA
Town House					
Repairs and Maintenance	10,000	3,036	5,000	5,000	
Cleaner	3,750	2,968	3,958	(208)	Pay Award 2024/25
CCTV Reserve	500	0	500	0	Build up a reserve to repair/replace CCTV BCM 17/11/20
Business rates	12,000	9,282	11,602	398	
Security - Fire & Intruder	800	581	1,000	(200)	
Electricity	3,500	1,988	3,500	0	
Gas	2,200	418	1,500	700	
Water charges	400	239	300	100	
Other costs	2,450	875	2,450	0	
Total Expenditure	356,140	204,563	326,738	29,402	
INCOME					
Milford Hall					
Anchor Tenant	(18,070)	(6,023)	(18,070)	0	
Hall Bookings	(14,890)	(11,927)	(16,715)	1,825	
Town House	0	(368)	(500)	500	
Total Income	(32,960)	(18,318)	(35,285)	2,325	
Net Expenditure	323,180	186,245	291,453	31,727	

Leisure & Environment					
2024/25					
	Budget	Month 1 - 9 spent 31/12/2025	Full year estimated spend to 31/03/2025	Estimated (over) / under spend £	Notes
EXPENDITURE					
Director of L&E:					
Salaries - Basic	58,780	33,780	51,864	6,916	Pay Award 2024/25 + 2.5%
Salaries - Pension	10,720	0	0	10,720	
Allotment Maintenance:					
Contract	13,800	8,871	8,871	4,929	
Other Costs	0	5,191	13,691	(13,691)	Removal of Monksdale Hedge and replacement fence (phase 1)
Equipment, Tools and Material	3,000	320	500	2,500	
Allotment - Health & Safety	5,000	0	0	5,000	
Allotments - Fence Repairs	2,000	11	2,000	0	
Best Kept Allotments Competition	250	52	300	(50)	
Community Heritage Officer	10,000	0	10,000	0	Community Heritage Officer at Yeovil Country Park
Electric Van	8,000	0	8,000	0	Lease of electric van (estimate) - will go through the procurement process
Protective Clothing	100	42	50	50	
Maintenance Vehicle	1,800	1,847	2,000	(200)	
Water charges	1,000	641	1,000	0	
Leases - Turners Barn	350	0	350	0	
Goar Knap - Building					
Building	90	94	200	(110)	
Electricity	700	546	800	(100)	
Business Rates	1,410	1,130	1,412	(2)	
Labour:					
Salaries - Basic	27,000	22,010	33,007	(6,007)	Pay Award 2024/25 + 2.5%
Salaries - Pension	6,000	0	0	6,000	
Open Spaces & Play Areas:					
Salaries - Basic	0	0	0	0	Pay Award 2024/25 + 2.5%
Salaries - Pension	0	0	0	0	
Travel	0	0	0	0	
Maintaining Open Spaces	133,480	133,480	133,480	0	
Door Step Green	7,000	2,400	4,500	2,500	Lighting, repair of pathway
Lights for Milford Park	400	0	0	400	
Play Areas	0	0	0	0	
Play and Landscape Officers	15,510	15,510	15,510	0	
Play Area Repairs/Enhancements	14,170	14,170	14,170	0	
Play Area Upgrade	3,340	3,340	3,340	0	
Playpark Programme	10,000	10,000	10,000	0	
Yeovil Country Park:					
Salaries - Basic	73,690	27,085	49,026	24,664	Pay Award 2024/25
Salaries - Pension	11,610	0	0	11,610	
Overtime	600	0	300	300	
Subsistence	220	0	110	110	
Wages (Casual)	12,450	3,728	8,480	3,970	
Training	1,740	925	1,000	740	
Advertising for staff	0	374	374	(374)	
Repairs and Maintenance Buildings	3,530	17	2,353	1,177	
Health & Safety at work	160	1,087	1,500	(1,340)	
Grounds Maintenance	0	2,850	4,000	(4,000)	
Tree works	0	8,265	15,000	(15,000)	
Landscaping	200	0	200	0	
Vandalism	70	0	70	0	
Electricity	210	1,485	1,800	(1,590)	
Sewerage	60	23	60	0	
Water	40	5	40	0	
Cleaning	5,170	417	3,447	1,723	
Skip Hire	440	615	615	(175)	
Security - Fire and Intruder	0	652	652	(652)	
Internal Ground Comm Charge	8,970	2,702	5,980	2,990	
Vehicles	10,090	1,564	6,727	3,363	
Printing and Stationery	2,160	56	1,440	720	
Photographic work	60	0	40	20	
IT	0	606	21	(21)	
Consultant & professional fees	4,090	1,200	2,727	1,363	
Uniform / Protective clothing	820	810	1,000	(180)	
Volunteer Expenses	1,550	179	1,033	517	
Events Expenditure	1,820	0	1,213	607	
Adverts/Promotions	1,090	0	727	363	
Equipment, Tools and Materials	6,450	510	4,300	2,150	
Equipment Hire	130	0	87	43	
Seeds, plants and plaques	2,530	0	1,687	843	
Misc Expenditure	2,740	0	1,827	913	
Payment to Contractors	16,480	200	10,987	5,493	
Waste collection	0	30	30	(30)	
Website	0	852	852	(852)	
Mobile phone	0	304	304	(304)	
Nines Prings Café					
Salaries - Basic	65,780	26,871	40,767	25,013	Pay Award 2024/25
Salaries - Pension	12,170	0	0	12,170	
Overtime	15,940	0	10,627	5,313	
Wages (Casual)	41,490	24,776	60,272	(18,782)	
Training	0	32	32	(32)	
Repairs and Maintenance Buildings	7,600	657	5,067	2,533	
Repairs and Maintenance Plant	550	109	367	183	
Equipment Maintenance	0	2,877	4,000	(4,000)	
Ten year plan maintenance	810	0	540	270	
Health & Safety at work	210	0	140	70	
Electricity	12,210	2,530	8,140	4,070	
Business Rates	5,010	0	3,340	1,670	
Sewerage	1,290	599	860	430	
Water	1,600	774	1,067	533	
Skip Hire	6,070	105	4,047	2,023	
Cleaning & Domestic Supplier	0	111	265	(265)	
Sanitary	0	271	100	(100)	
Security - Fire and Intruder	1,470	2,400	1,742	(272)	
CCTV	0	225	225	(225)	
Operational Costs	2,010	0	1,340	670	
Printing & Stationery	1,270	881	900	370	
IT	170	812	3,802	(3,632)	
Provisions	166,430	50,620	101,240	65,190	
Catering Equipment	230	116	153	77	
Hospitality	60	0	40	20	
Uniform / Protective clothing	660	0	440	220	
Electronic Bank Charges	5,600	1,475	3,733	1,867	
Money Collection Service	0	86	200	(200)	
Equipment Tools & Materials	1,490	0	993	497	
Payment to Contractors	4,470	0	2,980	1,490	

Yeovil Recreation Centre					
Salaries - Basic	167,910	99,800	167,514	396	
Salaries - Pension	31,210	0	0	31,210	Pay Award 2024/25 Includes Staff budgetted from Internal Ground Comm Charge
Overtime	800	0	533	267	
Wages (Casual)	14,160	1,388	4,000	10,150	
Advertising for staff	0	300	300	(300)	
Training	20	3	13	7	
Repairs and Maintenance Buildings	36,040	9,383	24,027	12,013	
Repairs and Maintenance Equipment	0	2,688	3,000	(3,000)	
Health & Safety at work	690	740	2,500	(1,810)	
Grounds Maintenance	0	144	144	(144)	
Electricity	40,950	17,281	27,300	13,650	
Gas	9,650	3,795	6,433	3,217	
Business Rates	7,700	0	5,133	2,567	
Sewerage	2,170	455	1,447	723	
Water	3,630	884	2,420	1,210	
Cleaning & Domestic	860	408	573	287	
Sanitary	150	129	100	50	
Skip Hire	3,190	1,010	2,127	1,063	
Internal Ground Comm Charge	136,621	0	0	136,621	Costs included in salary
Printing & Stationery	200	43	600	(400)	
Waste	0	60	500	(500)	
Security - Fire and Intruder	3,750	2,690	2,800	950	
CCTV	0	246	246	(246)	
Repairs and Maintenance Vehicle	0	2,629	3,000	(3,000)	
IT Support	220	1,697	4,244	(4,024)	
Consultant & professional fees	50	0	33	17	
Coaching Fees	2,180	0	1,453	727	
Provisions	1,230	0	820	410	
Uniform / Protective clothing	420	829	829	(409)	
Electronic Bank Charges	4,310	417	2,873	1,437	
Equipment, Tools & Materials	28,420	432	18,947	9,473	
Cleaning and Domestic Equipment	1,020	0	680	340	
Sports & Play Equipment	430	1,408	1,600	(1,170)	
Misc	510	963	952	(442)	
Payment to Contractors	4,650	0	3,100	1,550	
The Rec Café					
Salaries - Basic	65,780	28,692	45,606	20,174	
Salaries - Pension	12,170	0	0	12,170	Pay Award 2024/25
Overtime	13,860	0	9,240	4,620	
Wages (Casual)	51,110	28,307	56,524	(5,414)	
Training	20	32	32	(12)	
Repairs and Maintenance Buildings	3,200	0	2,133	1,067	
Repairs and Maintenance Plant	200	0	133	67	
Ten year plan maintenance	5,660	0	3,773	1,887	
Repairs and Maintenance Equipment	0	395	1,000	(1,000)	
Electricity	5,100	0	3,400	1,700	
Business Rates	3,200	0	2,133	1,067	
Sewerage	270	0	180	90	
Water	1,500	0	1,000	500	
Skip Hire	2,650	516	1,767	883	
Security - Fire and Intruder	550	0	367	183	
Operational Costs	1,850	0	1,233	617	
Printing & Stationery	230	90	153	77	
IT	0	205	300	(300)	
Provisions	110,910	40,054	73,940	36,970	
Catering Equipment	0	412	299	(299)	
Money Collection Service	0	86	86	(86)	
Equipment, Tools & Materials	7,230	0	4,820	2,410	
Project Expenditure	4,260	0	2,840	1,420	
Holiday Playscheme contribution	11,400	1,000	1,000	10,400	
Yeovil in Bloom:					
Officers	24,800	24,800	24,800	0	
Working Budget	16,440	16,440	16,440	0	
Water Mains Refurbishment/Repairs	2,200	0	2,200	0	Water mains refurbishment/repairs budget was allocated to meet planned programme of phased; now in a reserve to use when necessary
Total Expenditure	1,705,381	717,156	1,248,115	457,266	
INCOME					
Yeovil Rec					
Contribution from Yeovil Without Parish Council	0	0	(10,000)	10,000	Amount in principle - tbc
Sales of Meals/Refreshments - Std	0	(1,048)	(1,048)	1,048	
Fees & Charges - Std	(62,860)	0	(41,907)	(20,953)	
Hire Fee - Football	0	(2,420)	(2,420)	2,420	
Hire Fee - Athletics	0	(6,534)	(6,534)	6,534	
Hire Fee - AGP	(41,840)	(12,373)	(27,893)	(13,947)	
Licences	0	(180)	(180)	180	
Car Park Rental	0	0	(7,000)	7,000	
Community Room Hire	(8,060)	(1,498)	(5,373)	(2,687)	
Sports Coaching	(8,770)	0	(5,847)	(2,923)	
Rents	(80)	(180)	(180)	100	
Yeovil Country Park					
Contribution from Yeovil Without Parish Council	0	0	(10,000)	10,000	Amount in principle - tbc
Agency Reimbursements	(41,690)	0	(5,993)	(35,697)	
Commuted Sums	(10,880)	0	0	(10,880)	Commuted sum payments have expired
Sales - Std	(1,890)	0	(1,200)	(690)	
Sales - O	(80)	0	(53)	(27)	
Fees & Charges - Std	(2,150)	0	(1,433)	(717)	
Ice Cream Van Licence	(1,490)	0	(993)	(497)	
Grazing Rights	(770)	0	(513)	(257)	
Rents	(110)	0	(73)	(37)	
Ninesprings Café					
Sales - Std	(70)	0	(47)	(23)	
Sales of Meals/Refreshments - Std	(367,970)	0	(245,313)	(122,657)	
Sales of Meals/Refreshments - Z	(2,080)	0	(1,387)	(693)	
The Rec Café					
Sales - Std	(360)	0	(240)	(120)	
Sales of Meals/Refreshments - Std	(252,930)	(458)	(168,620)	(84,310)	
Fees & Charges - Std	(190)	0	(127)	(63)	
Allotments					
Taps & keys	(100)	(97)	(100)	0	
Rent	(22,200)	(21,262)	(22,000)	(200)	
Lease	(2,090)	0	(2,088)	(2)	Income of £2,090 pa receivable from lease of land at Higher Ryalls
Water Charge	(1,500)	(3,260)	(3,370)	1,870	
Total Income	(830,070)	(48,261)	(571,934)	(258,136)	
Net Expenditure	875,311	668,894	676,181	199,130	

Culture, Events and Promotions

	2024/25				Notes
	Budget	Month 1 - 9 spent 31/12/2024	Full year estimated spend to 31/03/2025	Estimated (over) / under spend £	
EXPENDITURE					
Director of CEP:					
Salaries - Basic	64,670	34,894	54,894	9,776	Pay Award 2024/25
Salaries - Pension	12,920	0	0	12,920	
Mayoral allowance	12,400	9,252	12,400	0	
Travel Costs - Ex Officios	0	138	200	(200)	
Mace Bearer Salary	0	0	160	(160)	
Christmas Lights:					
Hire, Installation & Safety Checks	52,000	55,400	66,460	(14,460)	New scheme for 2024
Christmas Lights Competition	30	0	0	30	
Christmas Lights Switch On Event	2,000	8,069	(8,069)	10,069	
Community Heritage:					
Salaries - Basic	33,340	17,685	27,995	5,345	Pay Award 2024/25
Salaries - Pension	5,890	0	0	5,890	
Travelling	70	0	47	23	
Printing & Stationery	1,740	843	1,160	580	
IT	10	1,105	3,730	(3,720)	
Uniform / Protective clothing	10	0	7	3	
Volunteer Expenses	10	20	20	(10)	
Subscriptions	10	0	7	3	
Events Expenditure	1,860	396	1,240	620	
Equipment, Tools & Materials	320	57	213	107	
SC - Overheads recharge	15,000	0	10,000	5,000	
SLA - South West Heritage Trust	0	0	11,675	(11,675)	
Customised souvenirs	650	0	650	0	
Eats:Festival	5,000	2,450	4,550	450	
Love Yeovil	1,000	750	750	250	
Resourcing Yeovil Celebrates....	75,000	(12,490)	(12,490)	87,490	
D Day	0	3,070	3,070	(3,070)	
V E Day	0	0	0	0	
Super Saturday	10,000	8,179	8,179	1,821	2 x Super Saturdays
Town Crier	1,260	2,170	2,170	(910)	
Yeovil Open Town Crier Competition	1,820	1,761	1,761	59	
Regalia	2,000	54	2,000	0	
Remembrance Sunday	1,600	1,353	1,500	100	Stewards and Road Closure and PA System
Westlands:					
Salaries - Basic	310,630	280,084	469,423	(158,793)	Pay Award 2024/25 Includes FOH Staff costs - but need to split
Salaries - Pension	52,360	0	0	52,360	
Wages (Casual)	50,000	21,219	45,120	4,880	
Training	220	671	1,000	(780)	
Repairs and Maintenance Buildings	58,010	5,062	38,673	19,337	
Repairs and Maintenance Plant	16,090	12,694	16,090	0	
Health & Safety at work	600	3	400	200	
Electricity	66,340	35,433	44,227	22,113	
Gas	28,470	0	18,980	9,490	
Business Rates	27,780	0	18,520	9,260	
Sewerage	5,830	0	3,887	1,943	
Water	5,380	0	3,587	1,793	
Cleaning & Domestic Supplies	16,560	1,343	11,040	5,520	
Skip Hire	0	874	875	(875)	
Maintenance Agreement Charges	240	0	160	80	
Security - Fire and Intruder	40,590	3,436	27,060	13,530	
Security - Events	0	1,552	1,800	(1,800)	
Travelling Allowance	150	0	100	50	
Stationery	0	1,708	2,000	(2,000)	
Printing of Publications	30	21,687	21,687	(21,657)	
Photographic Work	270	4,245	5,000	(4,730)	
Postage	0	955	1,000	(1,000)	
Phone	0	304	304	(304)	
IT	280	17,857	18,000	(17,720)	
Office Furniture	2,980	0	1,987	993	
Consultant & professional fees	3,710	0	2,473	1,237	
Restaurant Provisions - café bar	750	1,051	1,200	(450)	
Purchases for resale	0	231	231	(231)	
Events Expenditure	110	968	948	(838)	
Performance Rights Licence	8,110	3,226	5,407	2,703	
Licences	90	44	60	30	
Adverts/Promotions	31,160	31,872	34,000	(2,840)	
Subscriptions	0	325	150	(150)	
Electronic Bank Charges	7,570	701	5,047	2,523	

Performance Costs	287,270	394,747	400,000	(112,730)	
Equipment, Tools & Materials	60	23,871	25,000	(24,940)	
Equipment hire	14,280	2,880	9,520	4,760	
Floral Decorations	130	0	87	43	
Project Expenditure	3,940	6,013	2,627	1,313	
Money Collection Service	0	173	173	(173)	
Payment to Contractors	1,490	0	993	497	
Uniform / Protective clothing	0	770	770	(770)	
Waste collection	0	57	57	(57)	
Website	0	672	672	(672)	
Westlands Front of House:					
Salaries - Basic	253,220	0	0	253,220	See Westlands above
Salaries - Pension	49,750	0	0	49,750	
Wages (Casual)	216,010	101,114	200,936	15,074	
Training	0	88	88	(88)	
Repairs and Maintenance Buildings	390	317	400	(10)	
Health & Safety at work	190	35	127	63	
Repairs and Maintenance Equipment	4,220	1,924	2,813	1,407	
Environmental Levy	0	20	20	(20)	
Cleaning	4,640	2,970	3,093	1,547	
Printing & Stationery	290	134	193	97	
Printing of Publications	30	0	20	10	
IT	0	567	700	(700)	
Icecream Provision	3,120	5,714	6,000	(2,880)	
Confectionery Purchase	200	0	133	67	
Restaurant Provisions café bar	146,780	55,860	97,853	48,927	
Provisions (FOH)	870	11,273	13,000	(12,130)	
Bar purchases	95,210	42,918	63,473	31,737	
Purchases for resale	220	3,806	3,806	(3,586)	
Rental Catering Machines	1,500	2,253	2,500	(1,000)	
Catering Equipment	7,010	3,211	4,673	2,337	
Hospitality	180	0	120	60	
Uniform / Protective clothing	140	58	93	47	
Events Expenditure	40	0	27	13	
Subscriptions	0	790	800	(800)	
Equipment, Tools & Materials	1,220	28	813	407	
Equipment hire	2,360	320	1,573	787	
Cleaning and domestic equipment	140	0	93	47	
Floral decorations	30	0	20	10	
Misc Expenditure	910	0	607	303	
Service Charge - Front of House	0	10	10	(10)	
Octagon	2,265,680	0	0	2,265,680	
Yeovil Art Space (SLA)	5,000	5,000	5,000	0	Agreed PR&F 28/06/22
Yeovil Together	2,000	2,000	2,000	0	SLA for 3 years 2024 - 2026
Total Expenditure	4,403,440	1,297,950	1,845,597	2,557,843	
INCOME					
Recharge of Director of CPE to SC	0	0	(10,979)	10,979	One day a week to SC
Westlands:					
Joint Financing Conts	(44,710)	0	(29,807)	(14,903)	
Sales - Std	(180)	0	(120)	(60)	
Fees & Charges - Std	(3,010)	(113)	(2,007)	(1,003)	
Equipment Hire	(14,290)	(2,254)	(9,527)	(4,763)	
Advertising	(670)	(4,874)	(5,000)	4,330	
Commission	(2,120)	(260)	(1,413)	(707)	
Rents	(2,840)	(2,835)	(2,835)	(5)	
Room Hire	0	(2,526)	(2,581)	2,581	
Misc Income	(1,050)	0	(700)	(350)	
Admission Charges Theatre - Std	(519,480)	(39,992)	(346,320)	(173,160)	
Admission Charges Theatre - E	(150)	(3,510)	(3,510)	3,360	
Ticket Levy	(58,230)	(2)	(38,820)	(19,410)	
Venue Hire	(67,110)	(21,269)	(44,740)	(22,370)	
Room Hire - E	(55,470)	(17,211)	(36,980)	(18,490)	
Dance Class/Community Choir	(1,570)	(2,042)	(1,047)	(523)	
HIRE Ticket Sales	0	(69,286)	(75,000)	75,000	
HIRE ticket deposits	0	(5,625)	(6,000)	6,000	
Holding Merchandise	0	2,921	1,978	(1,978)	
Dept for Education Apprenticeship contribution	0	0	0	0	
Westlands Front of House:					
Sales of meals	(784,030)	(29,640)	(522,687)	(261,343)	Income likely to be higher due to panto income not known at this stage
Bar Sales - Std	(182,190)	(160)	(121,460)	(60,730)	
Equipment Hire	(390)	0	(260)	(130)	
Octagon	(2,056,210)	0	0	(2,056,210)	
Community Heritage:					
Fees & Charges - Std	(1,860)	0	(1,240)	(620)	
Donations	(570)	0	(380)	(190)	
Total Income	(3,796,130)	(198,677)	(1,261,433)	(2,534,697)	
Net Expenditure	607,310	1,099,273	584,164	23,146	

FINAL

Internal audit report 2024/25

Visit 1 of 5

YEOVIL TOWN COUNCIL

Date: 22nd December 2024

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

Introduction

This report contains a note of the audit recommendations made to Yeovil Town Council following the carrying out of internal audit testing on site on 5th, 6th and 16th December 2024 2024.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as amended by the later requirements of the IA section of the AGAR.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

As this audit report is an interim one, no audit opinion is offered at this stage.

The report issued after the final visit for 2024/25 (which will be in June 2025) will contain the audit opinion.

The following areas were reviewed during this audit visit:

1. Proper book-keeping
2. Risk Management (WIP)
3. Budgetary Control (WIP)
4. Petty Cash (Town Hall)
5. Payroll
6. Exemption
7. Public Rights
8. Publication

Audit Recommendations

Recommendations made during the audit 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	6
Medium	1
Low	6
TOTAL	13

I would like to thank Amanda Card – Town Clerk/Chief Executive and RFO, and Jacky Pang – Deputy RFO for their assistance during this audit.

Auditor comment

During 2024/25 the Council took on the running of a number of large leisure and recreation facilities following the devolution of those services from Somerset Council. The impact on the Council's daily operations has been significant: the Council's budget has nearly doubled since 2023/24, and will increase further when all operations are fully devolved. Data shows that the number of accounts payable transactions has increased from an average of 68.5 to 283.3, with the average monthly value increasing from £37k to £237k. The establishment head count went from 13 to 44 (for permanent salaried staff), which increases up to around 180 when zero hour staff wages are included.

Whilst the Council anticipated the need for an increased number of finance staff to manage the increased volume and value of transactions, the initial addition of 2 full time staff to the original part time employee proved insufficient, especially following the long-term sickness absence of one member of the team. Prompt processing has also been impacted by the move to a cloud-based system (to link the various operational sites), which forced the

adoption of a different finance system. In addition, the promised timely transfer of card collection income from the devolved sites has not occurred, leaving the Council receiving income in arrears and reliant on Somerset Council for reconciliation reports.

As a result, whilst the payroll is being processed on time, payments made and income collected; the Council is months behind on processing the transactions onto the finance system. The transfer of opening balances to the new system has only been partly completed, and no bank reconciliations have been carried out since the end of the last financial year. This means that a number of key financial controls including bookkeeping, budget monitoring and bank reconciliation will require 'no' responses on the Annual Internal Audit Report for 24/25, as the controls were not operating effectively for a large part of the financial year. Whilst it is an unwanted side effect of devolution, this result is not unexpected given the scale of the changes undertaken by the Council in order to preserve valued services.

The Council has recognised that additional staff are needed to process the backlog of transactions and allow for the various reconciliations to be carried out in a timely manner. To that end, it agreed to recruit 2 additional staff (equivalent to 1.5 FTE). The Town Clerk/Chief Executive has confirmed that this will allow the Council to bring the accounts up to date as at 31/03/25 in order to produce the statutory accounts before the deadline of 30/06/25.

This should also help to ensure that the adverse impact on the financial controls is limited to the 24/25 financial year.

<p>1.1 – Ensure opening balances brought into accounts, and bank reconciliations completed</p>	<p>I checked to see that the cashbook was maintained and up to date. I found that, due to the significant increase in work and changes to the finance system following the Council taken on various large services from Somerset Council under devolution, the Council appears to be up to date on day to day transactions (such as the payment of staff and suppliers), but has not yet fully rolled forward the 23/24 closing balances and has not reconciled the bank accounts since the end of March 2024. The Clerk and Deputy RFO recognise that both pieces of work need to be completed as soon as possible.</p> <p>I recommend that the remaining opening balances are brought onto the finance system, and the bank reconciliations brought up to date as soon as possible in order to ensure that balances are correctly stated in the accounts, and to reduce the risk of fraud and error.</p>	<p>H</p>	<p>As with most of the recommendations, this comes as no surprise.</p> <p>This will be essential for year-end and completion of AGAR.</p>	<p>Chief Executive / Town Clerk & Deputy RFO</p>	<p>March 2025</p>
<p>3.1 – Amend, approve, sign and publish minutes where this has not yet been done</p>	<p>I reviewed the minutes to confirm that there was no unusual financial activity. I found no such activity but did note: Council - From September onwards the minute that documents the consideration of Committee minutes changed due to an oversight, and no longer resolve to note the minutes of</p>	<p>L</p>	<p>Agreed</p>	<p>Clerks to Committees</p>	<p>March 2025</p>

	<p>the recent Committees or ratify any resolutions or recommendations therein.</p> <p>PRF - Minutes 14/05/24 not on website</p> <p>P&A/CEP - Minutes 14/05/24 not on website - Minutes 11/156 of the meeting of 17/09/24 approved the minutes of 12/03/24 (which had been approved at a previous meeting), 14/05/24 and 17/06/24, but the minutes of 28/05/24 have not yet been approved.</p> <p>Planning - Minutes 14/05/24 not on website and the file copy is unsigned</p> <p>GGM/L&E - Minutes 14/05/24 not on website and have not yet been approved - Minutes 11/11/24 were not on the website (the agenda papers were linked instead)</p> <p>I recommend that the missing minutes are published on the website, approved and signed and that any required amendments are made in order to ensure that the minutes are a complete, approved record of Council business and decisions.</p>				
3.2 – Check contents cover	I checked to see that insurance cover is appropriate and adequate. I found that, following the transfer of the	L	Will review and action as appropriate	Deputy RFO	March 2025

	<p>operation of various leisure and recreation sites to the Council as part of the devolution process, the Council's insurance cover was increased to include the contents of those sites plus a number of related vehicles. I noted that insurance appeared appropriate for the additions, but that the cover for contents at Yeovil Recreation Centre appeared to be over-stated as compared to the values provided by Somerset Council.</p> <p>I recommend that the contents value is checked and that any adjustment necessary is made with the insurer in order to ensure that it is set at an appropriate level.</p>				
4.1 – Bring finance system up to date to improve accuracy of budget monitoring reports	<p>I checked to see that actual expenditure against the budget is regularly reported to the Council. I found that a budget report has been taken to the PRF/FPE Committee twice in 24/25 (to report the 23/24 outturn, and the results of month 7). However, due both to the increase in workload resulting from the Council taking on significant services from Somerset Council and the absence of one of the finance team at this critical time, the Council is behind in processing payments and receipts and carrying out month-end reconciliations on the finance system. The Town Clerk/Chief Executive has built budget monitoring reports using records of payments and receipts, but as the system has not been fully reconciled there is a risk that income and expenditure is not correctly stated. This reduces the assurance provided by the budget monitoring reports.</p> <p>The Town Clerk/Chief Executive has reviewed the finance</p>	H	Agree. This supports the need for additional staff.	Chief Executive / Town Clerk & Deputy RFO	March 2025

	<p>team's structure now that the staffing requirement for the devolved services is known, and Council has agreed to add two more financial administrators to the team. This should allow the Council to process the backlog of postings on the finance system and bring the accounts and budget monitoring reports up to date in time for the Council's approval of the 24/25 statutory accounts.</p> <p>I recommend that the Council proceed as planned in order to bring the system back up to date and improve the accuracy of the budget monitoring reports.</p>				
6.1 – Process petty cash expenditure in the ledger and investigate small difference	<p>I performed a count of the petty cash tin and reception float held at the Town Hall. I found that the total value of cash and receipts was £253.59, against a value of £252.54 shown in the finance system (an increase of £1.05). I noted that whilst folios and receipts were held to support expenditure of £160.68 for 2024/25, the petty cash had not been formally processed in the finance system, and no petty cash reimbursements had been made during the year. I also noted that the VAT on a mileage claim did not appear to have been calculated using the advisory fuel rate figures for August 2024.</p> <p>I recommend that the difference is investigated, with an appropriate adjustment being made to the ledger; and that the petty cash receipts are formally posted to the ledger and reported to Council at the earliest opportunity. This will ensure that Council expenditure is up to date, and that the amount held in the tin agrees to the ledger.</p>	H	<p>Agree.</p> <p>Process to be reviewed.</p>	Deputy RFO	March 2025

6.2 – Review petty cash procedures and consider balance required	<p>I found that petty cash has been used to repay key deposits (for which no receipts are obtained as money is paid to former allotment holders), to refund a customer for hall hire, and to pay mileage and other reimbursed expenses to staff. Ideally all refunds to customers and expenses reimbursements to staff should be processed via bank transfer in order to ensure that a clear audit trail is in place. The new Deputy RFO is in the process of reviewing how petty cash is used, which may mean that the amount of petty cash required by the Town Hall is lower in future.</p> <p>I recommend that procedures are put in place to limit the use of petty cash for appropriate reimbursements only, and that the Council considers whether a reduced balance is required in future. This will help to improve the audit trail and reduce the risk of fraud and error.</p>	H	Agree and already being reviewed.	Deputy RFO	March 2025
6.3 – Consider how to treat funds held	<p>I noted that the petty cash tin is used to securely store cash and cheque takings pending banking. The amounts included £15 that had been paid in cash to the Council relating to damage for which a court order for damages was obtained. The cash should not have been paid to the Council, but the related damages have not been paid through the court.</p> <p>I recommend that the Council considers how to deal with this money in order to ensure that it does not remain in the tin for an undue period.</p>	L	<p>This matter has been outstanding for a few years and it is unlikely that any further repayment for the damages will be made to the Court.</p> <p>Council to bank £15 as misc income.</p>	Deputy RFO	March 2025
7.1 – Ensure salary amounts	I checked to see that all payments and deductions were correctly coded and that suspense accounts were	H	Agree	Deputy RFO	March 2025

<p>and monies paid are coded to the finance system as soon as possible</p>	<p>promptly cleared. I found that following an upgrade to the finance system and a change of coding structure, the payroll figures have not been posted to the finance system since July 2024. Budget monitoring reports are being manually updated for salary figures.</p> <p>I recommend that the payments and deductions for the missing months are posted as soon as possible in order to ensure that all figures are correctly stated on the system for year-end accounts and budget monitoring purposes, and to allow for the reconciliation of amounts due and paid to staff, members, HMRC and the pension fund.</p>				
<p>7.2 – Ensure first aid allowances are correct</p>	<p>I checked to see that other payments to employees were reasonable, properly supported and approved by the Council. I found that the payments and deductions appeared to be correctly calculated with the exception of:</p> <p>1. First aid</p> <ul style="list-style-type: none"> - One employee who transferred from Somerset Council appeared to have been paid a first aid allowance for the sample month of August, but was not shown as entitled to the allowance according to the data provided by the former employer. The Deputy RFO noted that it was possible that this individual became first aid qualified after the transfer. <p>I recommend that this is confirmed in order to ensure that the employee is entitled to the allowance.</p> <ul style="list-style-type: none"> - One employee is paid at a different rate. It is not clear why. 	<p>L</p>	<p>Agree</p>	<p>Deputy RFO</p>	<p>March 2025</p>

	I recommend that this is checked in order to ensure that staff are paid the correct amount.				
7.3 – Check backpay calculation	<p>2. Back pay - One employee was regraded with effect 01/08/24, but the change was not actioned on the payroll system until October 2024, at which point back pay was calculated and applied. I was unable to agree the back pay calculation and it appears that the employee may have been overpaid by £62.16.</p> <p>I recommend that this is checked in order to ensure that staff are paid the correct amount.</p>	L	Immaterial amount. The situation should not occur again.		
7.4 – Ensure August student loan deductions are correct	<p>3. Student loans - A few of the transferring staff are required to make repayments of their student loans through the PAYE system. The Council was unaware of the obligations at the point in time when the first post-transfer payroll was run. The deductions were set up the following month. Although the Council has been in touch with HMRC to confirm how they wish the monies due to be collected and reported, HMRC has yet to advise.</p> <p>I recommend that the Council ensures that the August liability is calculated, reported and paid over prior to the end of the financial year in order to ensure that the Council's accounts and the employee's loan accounts are correctly stated.</p>	M	Awaiting advice from HRMC and will action as appropriate.	Deputy RFO	On receipt of appropriate advice.

7.5 – Amend coding of VAT balance	<p>I found that the control account for PAYE had a balance of £113k on it. The Deputy RFO confirmed that this was related to VAT, had been coded to PAYE in error, and that this would be corrected by journal transfer.</p> <p>I recommend that the balance is journaled to the correct code as planned in order to ensure that control account balances are correct.</p>	L	Agree	Deputy RFO	March 2025
13.1 – Ensure accounts published on time and that the public rights period includes the first 10 working days in July	<p>I checked to see that the authority provided the proper opportunity for the exercise of public rights as per the Accounts and Audit Regulations 2015. I found that the figures for the Yeovil Crematorium and Cemetery were provided late, which meant that the Council was unable to meet the statutory deadline of 30/06/24 for the approval of its consolidated accounts. The Council was also unable to comply with the requirements of the public rights rules which included making the accounts available for the first ten working days in July, and publishing the public rights notice and ss1-2 of the unaudited AGAR at least one day before the start of the public rights period. As a result, I have responded 'no' to both the public rights and publication tests. The Town Clerk has been assured that the figures required for the consolidation will be provided within the statutory deadline in future, but compliance is ultimately in the hands of a third party.</p> <p>I recommend that the Council continues to do what it can to ensure compliance with its statutory requirements for public rights and publication.</p>	H	Agree	Chief Executive / Town Clerk	On-going

11/259 INSURANCE

In 2021, Yeovil Town Council undertook a procurement exercise for its insurance provision.

On 1st April 2021, Yeovil Town Council entered a 3-year agreement with Zurich. Ordinarily, the Council would have looked to undertake another procurement exercise for the period 1st April 2024.

The procurement exercise is a lengthy task which involves assessing all of the Council's assets and functions. At this point in time, the Council were not in a position to provide all this information due to asset and service devolution.

The following was resolved at the meeting of the Policy, Resources and Finance Committee held on 23rd January 2024

11/171 INSURANCE 2024/25

Members considered the report of the Town Clerk regarding deferring the procurement of the insurance provision until 2025/26 and continuing with the current provision for another year.

RESOLVED: to note the report.

With the additional devolution of all Open Spaces, Play areas and Yeovil in Bloom, the Council are still not in a position due to timings to provide all information for a full procurement exercise. It makes sense to roll the existing provision over for another year, adding the additional assets and services when required. The full procurement exercise will take place in January – March 2026, to enter a contract with the agreed insurance provider from 1st April 2026.

Please note that the additional risks will be added to the insurance provision by the current provider – Zurich.

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

(Amanda Card, Town Clerk – 01935 382424 or amanda.card@yeovil.gov.uk)

Yeovil Town Council - 2025/26 Budget

	£	£	£	£	£	£	£	£	£	£	£	£
Committee	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25 Restated	2025/26
Policy, Resources and Finance	378,964	391,504	426,890	346,670	409,270	437,230	486,630	448,280	502,470	532,390	0	0
Buildings and Civic Matters	122,070	126,960	96,780	186,239	184,250	204,490	218,680	252,820	231,720	326,780	0	0
Grounds and General Maintenance	234,716	238,617	222,520	234,822	239,680	266,710	251,580	339,770	281,370	273,610	0	0
Planning	5,360	13,250	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0	0
Promotions and Activities	67,990	69,280	95,330	92,866	92,000	127,550	102,550	101,040	183,780	208,400	0	0
Devolution of Assets and Services	0	0	0	0	0	0	0	0	0	1,001,366	0	0
Finance and Policy Executive	0	0	0	0	0	0	0	0	0	0	536,745	691,510
Infrastructure (Property and Assets)	0	0	0	0	0	0	0	0	0	0	323,180	320,990
Leisure and Environment	0	0	0	0	0	0	0	0	0	0	875,311	1,272,520
Planning	0	0	0	0	0	0	0	0	0	0	1,000	1,000
Culture, Events and Promotions	0	0	0	0	0	0	0	0	0	0	607,310	779,048
Sub Total	809,100	839,611	841,520	860,597	926,200	1,036,980	1,060,440	1,142,910	1,200,340	2,343,546	2,343,546	3,065,068
Contingency	39,347	40,551	68,463	48,517	46,310	51,849	53,022	57,146	60,017	117,177	117,177	153,253
Total Committees' Budget	848,447	880,162	909,983	909,114	972,510	1,088,829	1,113,462	1,200,056	1,260,357	2,460,723	2,460,723	3,218,321
Joint Burial Committee	80,420	80,398	58,284	60,016	61,007	63,760	63,814	73,384	75,336	76,688	76,688	78,618
Total Budget Requirement	928,867	960,560	968,267	969,130	1,033,517	1,152,589	1,177,276	1,273,440	1,337,045	2,537,411	2,537,411	3,296,939
Funded By:	£	£	£	£	£	£	£	£	£	£	£	£
Grant from Billing Authority (CTRS)	(94,180)	(81,920)	(26,370)	(8,680)	0	0	0	0	0	0	0	0
Net Precept	(834,687)	(878,640)	(941,897)	(960,450)	(1,033,517)	(1,152,589)	(1,177,276)	(1,273,440)	(1,337,045)	(2,537,411)	(2,537,411)	(3,296,939)
Use of Unallocated General Fund Balances	0	0	0	0	0	0	0	0	0	0	0	0
Total Funding	(928,867)	(960,560)	(968,267)	(969,130)	(1,033,517)	(1,152,589)	(1,177,276)	(1,273,440)	(1,337,045)	(2,537,411)	(2,537,411)	(3,296,939)
Divided by Tax Base	8,733.72	9,013.54	9,055.91	9,142.80	9,108.12	9,107.50	9,104.62	8,930.76	9,203.53	9,199.49	9,199.49	9,492.17
Band D Charge	£95.57	£97.48	£104.01	£105.05	£113.47	£126.55	£129.31	£142.59	£145.28	£275.82	£275.82	£347.33

Planning Committee

	2024/25				2025/26	
	Budget	Month 1 - 9 spent 12/31/2024	Full year estimated spend to 3/31/2025	Estimated (over) / under spend £	Proposed Budget	Notes
EXPENDITURE						
Planning	1,000	0	0	1,000	1,000	
Total Expenditure	1,000	0	0	1,000	1,000	
INCOME						
	0	0	0	0	0	
Total Income	-	-	-	-	-	
Net Expenditure	1,000	0	0	1,000	1,000	

Finance & Policy Executive

	2024/25				2025/26	
	Budget	Month 1 - 9 spent 12/31/2024	Full year estimated spend to 3/31/2025	Estimated (over) / under spend £	Proposed Budget	Notes
EXPENDITURE						
Finance & Admin Team						
Agency Staff	0	5,304	11,704	(11,704)	0	
Salaries - Basic	320,754	308,907	425,914	(105,160)	412,020	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024
Salaries - Pension	26,000	0	0	26,000	83,450	
Pension Compensation	0	473	5,676	(5,676)	0	
Advertising	500	1,843	1,743	(1,243)	2,000	
Audit fees	3,500	3,176	5,260	(1,760)	5,400	Additional Internal Audit Days
Books/periodicals	240	288	385	(145)	240	LGC Periodical
Bank Charges	0	573	573	(573)	0	
Carbon Management	25,000	0	25,000	0	25,000	
Contingencies	117,178	0	10,000	107,178		
Cost of Elections	15,500	12,556	12,556	2,944	14,000	Elections every 4 year. Budget to collect 1/4 each year and add to reserve to cover charge from SSDC every 4 years.
Costs of Democracy	31,200	10,026	30,830	370	31,600	Members Allowance to increase in line with staff awards (2.5%)
Training	5,000	2,099	2,500	2,500	5,000	
Franking Machine	500	399	500	0	500	
Furniture, office equipment & servicing	4,000	4,630	8,000	(4,000)	4,000	New desks, seats and office setting for increase in team numbers
Grants	10,000	0	2,000	8,000	10,000	
Insurance	7,200	15,041	20,000	(12,800)	25,000	
Devolution Legal Costs	0	110,455	150,000	(150,000)	0	There will be more but recommend to pay from contingencies as not on going costs.
Devolution Professional costs	0	2,260	2,260	(2,260)	0	
HR Costs	0	2,495	4,000	(4,000)	0	
Miscellaneous	0	2,536	2,610	(2,610)	1,500	
New Initiatives Fund	15,000	0	5,000	10,000	15,000	Drop kerbs - agreed 23/24
IT Support	14,100	2,510	14,319	(219)	16,500	
IT Support - Phones	0	0	0	0	13,000	Looking into split across Committees
IT Recharge - SC	0	4,380	4,380	(4,380)	0	Costs during transitioning to YTC IT
IT Hardware	0	54,699	57,699	(57,699)	0	Infrastructure costs and new hardware for increased team
Postage	2,000	1,317	1,700	300	1,500	
Professional Subscriptions						
Sage	4,000	3,331	4,394	(394)	4,500	
Other	800	919	1,000	(200)	1,200	NSALG, South West Councils, Zoom, ICO, CIPD
SALC	3,000	2,919	3,000	0	3,000	
SLCC	1,000	1,196	1,196	(196)	1,000	
YCRT	1,200	1,104	1,104	96	1,200	
Employee Travelling Costs	0	354	500	(500)	500	
Employee Costs Contingency	0	0	0	0	15,000	Temporary cover for key tasks
Ski Centre	500	2,184	3,276	(2,776)	500	
Sponsorship (Octagon Theatre - SLA)	1,000	1,000	1,000	0	1,000	
Stationery/supplies	2,000	1,333	1,600	400	1,200	
Telephone	2,500	2,609	4,000	(1,500)	2,500	
Treasury Management	8,000	8,240	8,240	(240)	8,450	Treasury Management Advisors contracted (agreed 30/05/23)
Website	750	765	765	(15)	750	
Yeovil 4 Families		12,500	25,000	(25,000)	25,000	
Yeovil Twinning Association	0	1,500	1,500	(1,500)	1,500	
Youth Council	7,000	0	2,000	5,000	4,000	
Youth Services - YMCA	40,600	28,060	40,600	0	40,600	
Youth Services - Youth Drop In	15,000	15,000	15,000	0	15,000	
Total Expenditure	685,022	623,678	907,080	(222,058)	792,610	
INCOME						
Investment Interest	(30,000)	(12,360)	(63,734)	33,734	(100,000)	
Devolution Legal Costs Reimbursement (Somerset Council)	0	0	(90,000)	90,000	0	
Community Infrastructure Levy	0	(303)	(578)	578	0	Not guaranteed income.
Ski Centre	0	0	0	0	0	
Salary Recharge	(1,100)	0	(1,100)	0	(1,100)	Salary recharged to Yeovil Crematorium and Cemetery budget for Town Clerk
Total Income	(31,100)	(12,663)	(155,412)	124,312	(101,100)	
Net Expenditure	653,922	611,015	751,668	(97,746)	691,510	

Infrastructure (Property & Assets)

	2024/25				2025/26	
	Budget	Month 1 - 9 spent 12/31/2024	Full year estimated spend to 3/31/2025	Estimated (over) / under spend £	Proposed Budget	Notes
EXPENDITURE						
Band Costs	3,500	3,500	3,500	0	3,500	
Community Ambassadors:						
Salaries - Basic	63,000	45,200	48,341	14,659	66,530	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024
Salaries - Pension	12,000	0	0	12,000	13,190	
Other Staff Costs	900	799	799	101	0	
Other Costs	9,100	8,071	8,071	1,029	1,000	
Milford Hall:						
Repairs and Maintenance Buildings	1,000	2,059	2,500	(1,500)	1,000	
Milford Hall - Business Rates	5,700	4,996	6,196	(496)	6,200	Inflationary increase
Electricity	30,000	12,540	25,000	5,000	20,000	Utility Aid estimate
Milford Hall - Running Costs	12,770	14,192	16,000	(3,230)	13,660	Gas/Water/Cleaning/sanitary units/insurance
CCTV	1,000	197	400	600	500	
Milford Hall - Security	460	220	500	(40)	1,000	
Salaries - Basic	13,070	8,353	11,076	1,994	11,170	Pay Award 2024/25 + 2.5%
Millennium Clock	570	0	570	0	570	Inflationary increase
Monmouth Hall capital	60,000	0	60,000	0	60,000	
Public noticeboards	1,000	2,029	2,100	(1,100)	500	
Defibrillator	12,420	9,302	12,420	0	9,000	
Litter/Grit bins	700	0	250	450	500	
CCTV	32,490	49,669	49,669	(17,179)	51,000	New SLA
Speed Indicator Device installations	1,250	0	1,250	0	1,300	Inflationary increase
War memorials	750	7	757	(7)	750	Risk assessed and cleaned every 2 years. Budget to collect 1/2 each year and add to reserve to cover charge every 2 years
Peter Street Public Toilets:						
Repairs & Maintenance	0	1,310	1,747	(1,747)	1,000	
Cleaning (inc toilet rolls)	8,300	5,780	8,334	(34)	8,590	Inflationary/Cost of Living increase
Security	7,680	5,120	7,680	0	7,950	Inflationary increase
Other Running costs (electric/water)	9,990	2,411	6,000	3,990	7,000	
Refurbishment	10,000	0	0	10,000	10,000	
Petters Way Public Toilets:						
Repairs & Maintenance	0	644	1,000	(1,000)	1,000	
Other Running costs (electric/water)	6,810	3,460	6,810	0	7,000	
Security	7,680	5,120	7,680	0	7,950	Inflationary increase
Cleaning (inc toilet rolls)	8,300	97	8,179	121	8,590	
St Georges Day Parade	100	100	100	0	0	End of SLA
Town House						
Repairs and Maintenance	10,000	3,036	5,000	5,000	10,000	
Cleaner	3,750	2,968	3,958	(208)	4,050	Pay Award 2024/25 + 2.5%
CCTV Reserve	500	0	500	0	500	Build up a reserve to repair/replace CCTV BCM 17/11/20
Business rates	12,000	9,282	11,602	398	12,420	Inflationary increase
Security - Fire & Intruder	800	581	1,000	(200)	1,000	
Electricity	3,500	1,988	3,500	0	3,000	
Gas	2,200	418	1,500	700	2,000	
Water charges	400	239	300	100	400	
Other costs	2,450	875	2,450	0	2,500	
Total Expenditure	356,140	204,563	326,738	29,402	356,320	
INCOME						
Milford Hall						
Anchor Tenant	(18,070)	(6,023)	(18,070)	0	(18,070)	
Hall Bookings	(14,890)	(11,927)	(16,715)	1,825	(17,260)	
Town House	0	(368)	(500)	500	0	
Total Income	(32,960)	(18,318)	(35,285)	2,325	(35,330)	
Net Expenditure	323,180	186,245	291,453	31,727	320,990	

Leisure & Environment						
	2024/25				2025/26	
	Budget	Month 1 - 9 spent 12/31/2024	Full year estimated spend to 3/31/2025	Estimated (over) / under spend £	Proposed Budget	Notes
EXPENDITURE						
Director of L&E:						
Salaries - Basic	58,780	33,780	51,864	6,916	64,510	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024
Salaries - Pension	10,720	0	0	10,720	12,650	
Allotment Maintenance:						
Contract	13,800	8,871	8,871	4,929	10,500	Inflationary increase
Other Costs	0	5,191	13,691	(13,691)	5,000	Removal of Monksdale Hedge and replacement fence (phase 1)
Equipment, Tools and Material	3,000	320	500	2,500	500	
Allotment - Health & Safety	5,000	0	0	5,000	2,000	
Allotments - Fence Repairs	2,000	11	2,000	0	2,000	If not spent will be put in reserve to use when necessary
Best Kept Allotments Competition	250	52	300	(50)	250	
Community Heritage Officer	10,000	0	10,000	0	10,000	Community Heritage Officer at Yeovil Country Park
Electric Van	8,000	0	8,000	0	8,000	Lease of electric van (estimate) - will go through the procurement process
Protective Clothing	100	42	50	50	100	
Maintenance Vehicle	1,800	1,847	2,000	(200)	2,000	
Water charges	1,000	641	1,000	0	1,500	
Leases - Turners Barn	350	0	350	0	350	
Goar Knap - Building						
Building	90	94	200	(110)	200	
Electricity	700	546	800	(100)	750	
Business Rates	1,410	1,130	1,412	(2)	1,460	Inflationary increase
Labour:						
Salaries - Basic	27,000	22,010	33,007	(6,007)	29,400	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024
Salaries - Pension	6,000	0	0	6,000	5,850	
Open Spaces & Play Areas:						
Salaries - Basic	0	0	0	0	45,930	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024
Salaries - Pension	0	0	0	0	9,250	
Travel	0	0	0	0	100	
Maintaining Open Spaces	133,480	133,480	133,480	0	254,770	Incremental increase year on year, additional monies for routine clearing of pathway from Monmouth Road to Doorstep green
Door Step Green	7,000	2,400	4,500	2,500	4,500	
Lights for Milford Park	400	0	0	400	0	
Play Areas	0	0	0	0	182,570	
Play and Landscape Officers	15,510	15,510	15,510	0	0	
Play Area Repairs/Enhancements	14,170	14,170	14,170	0	0	
Play Area Upgrade	3,340	3,340	3,340	0	0	
Playpark Programme	10,000	10,000	10,000	0	0	
Yeovil Country Park:						
Salaries - Basic	73,690	27,085	49,026	24,664	78,640	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024
Salaries - Pension	11,610	0	0	11,610	15,540	
Overtime	600	0	300	300	620	
Subsistence	220	0	110	110	220	
Wages (Casual)	12,450	3,728	8,480	3,970	13,000	
Training	1,740	925	1,000	740	1,740	
Advertising for staff	0	374	374	(374)	0	
Repairs and Maintenance Buildings	3,530	17	2,353	1,177	3,660	3.5% inflationary increase
Health & Safety at work	160	1,087	1,500	(1,340)	160	
Grounds Maintenance	0	2,850	4,000	(4,000)	0	
Tree works	0	8,265	15,000	(15,000)	0	
Landscaping	200	0	200	0	200	
Vandalism	70	0	70	0	70	
Electricity	210	1,485	1,800	(1,590)	630	Utility Aid Estimate
Sewerage	60	23	60	0	60	
Water	40	5	40	0	40	
Cleaning	5,170	417	3,447	1,723	5,350	3.5% inflationary increase
Skip Hire	440	615	615	(175)	460	3.5% inflationary increase
Security - Fire and Intruder	0	652	652	(652)	100	
Internal Ground Comm Charge	8,970	2,702	5,980	2,990	8,970	
Vehicles	10,090	1,564	6,727	3,363	10,440	3.5% inflationary increase
Printing and Stationery	2,160	56	1,440	720	2,240	3.5% inflationary increase
Photographic work	60	0	40	20	60	
IT	0	606	21	(21)	0	
Consultant & professional fees	4,090	1,200	2,727	1,363	4,230	3.5% inflationary increase
Uniform / Protective clothing	820	810	1,000	(180)	850	3.5% inflationary increase
Volunteer Expenses	1,550	179	1,033	517	1,600	3.5% inflationary increase
Events Expenditure	1,820	0	1,213	607	1,880	3.5% inflationary increase
Adverts/promotions	1,090	0	727	363	1,130	3.5% inflationary increase
Equipment, Tools and Materials	6,450	510	4,300	2,150	6,680	3.5% inflationary increase
Equipment Hire	130	0	87	43	140	3.5% inflationary increase
Seeds, plants and plaques	2,530	0	1,687	843	2,530	
Misc Expenditure	2,740	0	1,827	913	2,740	
Payment to Contractors	16,480	200	10,987	5,493	17,060	3.5% inflationary increase
Waste collection	0	30	30	(30)	0	
Website	0	852	852	(852)	0	
Mobile phone	0	304	304	(304)	0	
Ninesprings Café						
Salaries - Basic	65,780	26,871	40,767	25,013	73,300	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024. Increase in National Living Wage
Salaries - Pension	12,170	0	0	12,170	14,580	
Overtime	15,940	0	10,627	5,313	7,000	
Wages (Casual)	41,490	24,776	60,272	(18,782)	103,800	
Training	0	32	32	(32)	0	
Repairs and Maintenance Buildings	7,600	657	5,067	2,533	7,870	3.5% inflationary increase
Repairs and Maintenance Plant	550	109	367	183	570	3.5% inflationary increase
Equipment Maintenance	0	2,877	4,000	(4,000)	0	
Ten year plan maintenance	810	0	540	270	840	3.5% inflationary increase
Health & Safety at work	210	0	140	70	220	3.5% inflationary increase
Electricity	12,210	2,530	8,140	4,070	12,310	Utility Aid Estimate
Business Rates	5,010	0	3,340	1,670	5,190	3.5% inflationary increase
Sewerage	1,290	599	860	430	1,340	3.5% inflationary increase
Water	1,600	774	1,067	533	1,660	3.5% inflationary increase
Skip Hire	6,070	105	4,047	2,023	6,280	3.5% inflationary increase
Cleaning & Domestic Supplier	0	111	265	(265)	0	
Sanitary	0	271	100	(100)	100	
Security - Fire and Intruder	1,470	2,400	1,742	(272)	1,520	3.5% inflationary increase
CCTV	0	225	225	(225)	0	
Operational Costs	2,010	0	1,340	670	2,080	3.5% inflationary increase
Printing & Stationery	1,270	881	900	370	1,310	3.5% inflationary increase
IT	170	812	3,802	(3,632)	5,700	
Provisions	166,430	50,620	101,240	65,190	172,260	3.5% inflationary increase
Catering Equipment	230	116	153	77	240	3.5% inflationary increase
Hospitality	60	0	40	20	60	
Uniform / Protective clothing	660	0	440	220	660	
Electronic Bank Charges	5,600	1,475	3,733	1,867	5,800	3.5% inflationary increase
Money Collection Service	0	86	200	(200)	0	

Equipment Tools & Materials	1,490	0	993	497	1,540	3.5% inflationary increase
Payment to Contractors	4,470	0	2,980	1,490	4,630	3.5% inflationary increase
Yeovil Recreation Centre						
Salaries - Basic	167,910	99,800	167,514	396	212,380	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to
Salaries - Pension	31,210	0	0	31,210	42,350	budget statement 2024. Increase in National Living
Overtime	800	0	533	267	820	Wage
Wages (Casual)	14,150	1,388	4,000	10,150	4,000	
Advertising for staff	0	300	300	(300)	0	
Training	20	3	13	7	20	
Repairs and Maintenance Buildings	36,040	9,383	24,027	12,013	37,300	3.5% inflationary increase
Repairs and Maintenance Equipment	0	2,688	3,000	(3,000)	0	
Health & Safety at work	690	740	2,500	(1,810)	710	3.5% inflationary increase
Grounds Maintenance	0	144	144	(144)	0	
Electricity	40,950	17,281	27,300	13,650	42,570	Utility Aid Estimate
Gas	9,650	3,795	6,433	3,217	10,140	Utility Aid Estimate
Business Rates	7,700	0	5,133	2,567	7,970	3.5% inflationary increase
Sewerage	2,170	455	1,447	723	2,250	3.5% inflationary increase
Water	3,630	884	2,420	1,210	2,500	3.5% inflationary increase
Cleaning & Domestic	860	408	573	287	890	3.5% inflationary increase
Sanitary	150	129	100	50	160	3.5% inflationary increase
Skip Hire	3,190	1,010	2,127	1,063	3,300	3.5% inflationary increase
Internal Ground Comm Charge	136,621	0	0	136,621	0	Costs included in salary
Printing & Stationery	200	43	600	(400)	210	3.5% inflationary increase
Waste	0	60	500	(500)	500	3.5% inflationary increase
Security - Fire and Intruder	3,750	2,690	2,800	950	3,880	3.5% inflationary increase
CCTV	0	246	246	(246)	0	
Repairs and Maintenance Vehicle	0	2,629	3,000	(3,000)	0	
IT Support	220	1,697	4,244	(4,024)	7,450	
Consultant & professional fees	50	0	33	17	50	
Coaching Fees	2,180	0	1,453	727	2,260	3.5% inflationary increase
Provisions	1,230	0	820	410	1,270	3.5% inflationary increase
Uniform / Protective clothing	420	829	829	(409)	440	3.5% inflationary increase
Electronic Bank Charges	4,310	417	2,873	1,437	4,460	3.5% inflationary increase
Equipment, Tools & Materials	28,420	432	18,947	9,473	29,420	3.5% inflationary increase
Cleaning and Domestic Equipment	1,020	0	680	340	1,060	3.5% inflationary increase
Sports & Play Equipment	430	1,408	1,600	(1,170)	450	3.5% inflationary increase
Misc	510	963	952	(442)	530	3.5% inflationary increase
Payment to Contractors	4,650	0	3,100	1,550	4,810	3.5% inflationary increase
The Rec Café						
Salaries - Basic	65,780	28,692	45,606	20,174	74,110	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to
Salaries - Pension	12,170	0	0	12,170	14,730	budget statement 2024. Increase in National Living
Overtime	13,860	0	9,240	4,620	8,500	Wage
Wages (Casual)	51,110	28,307	56,524	(5,414)	96,770	
Training	20	32	32	(12)	20	
Repairs and Maintenance Buildings	3,200	0	2,133	1,067	3,310	3.5% inflationary increase
Repairs and Maintenance Plant	200	0	133	67	210	3.5% inflationary increase
Ten year plan maintenance	5,660	0	3,773	1,887	5,860	3.5% inflationary increase
Repairs and Maintenance Equipment	0	395	1,000	(1,000)	0	
Electricity	5,100	0	3,400	1,700	5,280	3.5% inflationary increase
Business Rates	3,200	0	2,133	1,067	3,310	3.5% inflationary increase
Sewerage	270	0	180	90	280	3.5% inflationary increase
Water	1,500	0	1,000	500	1,550	3.5% inflationary increase
Skip Hire	2,650	516	1,767	883	2,740	3.5% inflationary increase
Security - Fire and Intruder	550	0	367	183	270	3.5% inflationary increase
Operational Costs	1,850	0	1,233	617	1,920	3.5% inflationary increase
Printing & Stationery	230	90	153	77	240	3.5% inflationary increase
IT	0	205	300	(300)	0	
Provisions	110,910	40,054	73,940	36,970	114,790	3.5% inflationary increase
Catering Equipment	0	412	299	(299)	500	3.5% inflationary increase
Money Collection Service	0	86	86	(86)	0	
Equipment, Tools & Materials	7,230	0	4,820	2,410	7,480	3.5% inflationary increase
Project Expenditure	4,260	0	2,840	1,420	4,410	3.5% inflationary increase
Holiday Playscheme contribution	11,400	1,000	1,000	10,400	11,800	3.5% inflationary increase
Yeovil in Bloom:						
Officers	24,800	24,800	24,800	0	0	See below
Working Budget	16,440	16,440	16,440	0	71,240	Estimated costs
Water Mains Refurbishment/Repairs	2,200	0	2,200	0	0	Water mains refurbishment/repairs budget was allocated to meet planned programme of phased; now in a reserve to use when necessary
Total Expenditure	1,705,381	717,156	1,248,115	457,266	2,119,510	
INCOME						
Yeovil Rec						
Contribution from Yeovil Without Parish Council	0	0	(10,000)	10,000	(10,000)	Amount in principle - tbc
Sales of Meals/Refreshments - Std	0	(1,048)	(1,048)	1,048	-	
Fees & Charges - Std	(62,860)	0	(41,907)	(20,953)	(65,060)	3.5% inflationary increase
Hire Fee - Football	0	(2,420)	(2,420)	2,420	0	
Hire Fee - Athletics	0	(6,534)	(6,534)	6,534	0	
Hire Fee - AGP	(41,840)	(12,373)	(27,893)	(13,947)	(43,300)	3.5% inflationary increase
Licences	0	(180)	(180)	-	-	
Car Park Rental	0	0	(7,000)	7,000	(11,600)	
Community Room Hire	(8,060)	(1,498)	(5,373)	(2,687)	(8,340)	3.5% inflationary increase
Sports Coaching	(8,770)	0	(5,847)	(2,923)	(9,080)	3.5% inflationary increase
Rents	(80)	(180)	(180)	100	(80)	3.5% inflationary increase
Yeovil Country Park						
Contribution from Yeovil Without Parish Council	0	0	(10,000)	10,000	(10,000)	Amount in principle - tbc
Agency Reimbursements	(41,690)	0	(5,993)	(35,697)	(9,300)	3.5% inflationary increase
Commuted Sums	(10,880)	0	0	(10,880)	0	
Sales - Std	(1,800)	0	(1,200)	(600)	(1,860)	3.5% inflationary increase
Sales - O	(80)	0	(53)	(27)	(80)	3.5% inflationary increase
Fees & Charges - Std	(2,150)	0	(1,433)	(717)	(2,230)	3.5% inflationary increase
Ice Cream Van Licence	(1,490)	0	(993)	(497)	(1,540)	3.5% inflationary increase
Grazing Rights	(770)	0	(513)	(257)	(800)	3.5% inflationary increase
Rents	(110)	0	(73)	(37)	(110)	3.5% inflationary increase
Ninesprings Café						
Sales - Std	(70)	0	(47)	(23)	(70)	3.5% inflationary increase
Sales of Meals/Refreshments - Std	(367,970)	0	(245,313)	(122,657)	(380,850)	3.5% inflationary increase
Sales of Meals/Refreshments - Z	(2,080)	0	(1,387)	(693)	(2,150)	3.5% inflationary increase
The Rec Café						
Sales - Std	(360)	0	(240)	(120)	(370)	3.5% inflationary increase
Sales of Meals/Refreshments - Std	(252,930)	(458)	(168,620)	(84,310)	(261,780)	3.5% inflationary increase
Fees & Charges - Std	(190)	0	(127)	(63)	(200)	3.5% inflationary increase
Allotments						
Taps & keys	(100)	(97)	(100)	0	(100)	
Rent	(22,200)	(21,262)	(22,000)	(200)	(24,500)	
Lease	(2,090)	0	(2,088)	(2)	(2,090)	Income of £2,090 pa receivable from lease of land at Higher Ryalls
Water Charge	(1,500)	(3,260)	(3,370)	1,870	(1,500)	
Total Income	(830,070)	(48,261)	(571,934)	(258,316)	(846,990)	
Net Expenditure	875,311	668,894	676,181	198,950	1,272,520	

Culture, Events and Promotions

	2024/25				2025/26	
	Budget	Month 1 - 9 spent 12/31/2024	Full year estimated spend to 3/31/2025	Estimated (over) / under spend £	Proposed Budget	Notes
EXPENDITURE						
Director of CEP:						
Salaries - Basic	64,670	34,894	54,894	9,776	69,610	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due
Salaries - Pension	12,920	0	0	12,920	13,650	
Mayoral allowance	12,400	9,252	12,400	0	12,770	Mayoral Allowance to increase annually in line with CPI
Travel Costs - Ex Officios	0	138	200	(200)	200	
Mace Bearer Salary	0	0	160	(160)	1,000	
Christmas Lights:						
Hire, Installation & Safety Checks	52,000	55,400	66,460	(14,460)	54,840	New scheme for 2024
Christmas Lights Competition	30	0	0	30	30	
Christmas Lights Switch On Event	2,000	8,069	(8,069)	10,069	8,000	
Community Heritage:						
Salaries - Basic	33,340	17,685	27,995	5,345	36,820	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024
Salaries - Pension	5,890	0	0	5,890	6,340	
Travelling	70	0	47	23	70	3.5% inflationary increase
Printing & Stationery	1,740	843	1,160	580	1,800	
IT	10	1,105	3,730	(3,720)	7,000	
Uniform / Protective clothing	10	0	7	3	10	3.5% inflationary increase
Volunteer Expenses	10	20	20	(10)	10	3.5% inflationary increase
Subscriptions	10	0	7	3	10	3.5% inflationary increase
Events Expenditure	1,860	396	1,240	620	1,500	3.5% inflationary increase
Equipment, Tools & Materials	320	57	213	107	330	3.5% inflationary increase
SC - Overheads recharge	15,000	0	10,000	5,000	15,530	3.5% inflationary increase
SLA - South West Heritage Trust	0	0	11,675	(11,675)	28,020	
Customised souvenirs	650	0	650	0	0	
Eats:Festival	5,000	2,450	4,550	450	4,700	
Love Yeovil	1,000	750	750	250	1,000	
Resourcing Yeovil Celebrates....	75,000	(12,490)	(12,490)	87,490	0	
D Day	0	3,070	3,070	(3,070)	0	
V E Day	0	0	0	0	4,000	
Super Saturday	10,000	8,179	8,179	1,821	10,000	Inflationary increase 2 x Super Saturdays
Town Crier	1,260	2,170	2,170	(910)	1,260	Inflationary increase
Yeovil Open Town Crier Competition	1,820	1,761	1,761	59	1,820	Inflationary increase
Regalia	2,000	54	2,000	0	1,000	
Remembrance Sunday	1,600	1,353	1,500	100	1,500	Stewards and Road Closure and PA System
Westlands:						
Salaries - Basic	310,630	280,084	469,423	(158,793)	645,220	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024. Includes FOH Staff costs - but need to split
Salaries - Pension	52,360	0	0	52,360	127,880	
Wages (Casual)	50,000	21,219	45,120	4,880	67,300	Pay Award 2024/25 + 2.5%. Inc. changes in NICs due to budget statement 2024.
Training	220	671	1,000	(780)	230	
Repairs and Maintenance Buildings	58,010	5,062	38,673	19,337	60,040	3.5% inflationary increase
Repairs and Maintenance Plant	16,090	12,694	16,090	0	16,650	3.5% inflationary increase
Health & Safety at work	600	3	400	200	620	3.5% inflationary increase
Electricity	66,340	35,433	44,227	22,113	108,350	Utility Aid Estimate
Gas	28,470	0	18,980	9,490	29,470	3.5% inflationary increase
Business Rates	27,780	0	18,520	9,260	28,750	3.5% inflationary increase
Sewerage	5,830	0	3,887	1,943	6,030	3.5% inflationary increase
Water	5,380	0	3,587	1,793	5,570	3.5% inflationary increase
Cleaning & Domestic Supplies	16,560	1,343	11,040	5,520	17,140	3.5% inflationary increase
Skip Hire	0	874	875	(875)	0	3.5% inflationary increase
Maintenance Agreement Charges	240	0	160	80	250	3.5% inflationary increase
Security - Fire and Intruder	40,590	3,436	27,060	13,530	42,010	3.5% inflationary increase
Security - Events	0	1,552	1,800	(1,800)	0	3.5% inflationary increase
Travelling Allowance	150	0	100	50	160	
Stationery	0	1,708	2,000	(2,000)	0	3.5% inflationary increase
Printing of Publications	30	21,687	21,687	(21,657)	30	3.5% inflationary increase
Photographic Work	270	4,245	5,000	(4,730)	280	3.5% inflationary increase
Postage	0	955	1,000	(1,000)	1,000	
Phone	0	304	304	(304)	0	
IT	280	17,857	18,000	(17,720)	20,000	
Office Furniture	2,980	0	1,987	993	3,000	
Consultant & professional fees	3,710	0	2,473	1,237	3,840	3.5% inflationary increase
Restaurant Provisions - café bar	750	1,051	1,200	(450)	780	3.5% inflationary increase
Purchases for resale	0	231	231	(231)	0	
Events Expenditure	110	968	948	(838)	110	3.5% inflationary increase
Performance Rights Licence	8,110	3,226	5,407	2,703	8,400	3.5% inflationary increase
Licences	90	44	60	30	90	3.5% inflationary increase
Adverts/Promotions	31,160	31,872	34,000	(2,840)	32,250	3.5% inflationary increase
Subscriptions	0	325	150	(150)	0	
Electronic Bank Charges	7,570	701	5,047	2,523	7,840	3.5% inflationary increase
Performance Costs	287,270	394,747	400,000	(112,730)	297,230	3.5% inflationary increase
Country Music Festival	0	0	0	0	5,000	Agreed CEP 19/11/2024

Equipment, Tools & Materials	60	23,871	25,000	(24,940)	60	
Equipment hire	14,280	2,880	9,520	4,760	14,780	3.5% inflationary increase
Floral Decorations	130	0	87	43	130	
Project Expenditure	3,940	6,013	2,627	1,313	4,080	3.5% inflationary increase
Money Collection Service	0	173	173	(173)		
Payment to Contractors	1,490	0	993	497	1,540	3.5% inflationary increase
Uniform / Protective clothing	0	770	770	(770)	0	
Waste collection	0	57	57	(57)	0	
Website	0	672	672	(672)	0	
Westlands Front of House:						
Salaries - Basic	253,220	0	0	253,220	0	See Westlands above
Salaries - Pension	49,750	0	0	49,750	0	
Wages (Casual)	216,010	101,114	200,936	15,074	294,000	3.5% inflationary increase
Training	0	88	88	(88)	0	
Repairs and Maintenance Buildings	390	317	400	(10)	400	3.5% inflationary increase
Health & Safety at work	190	35	127	63	200	3.5% inflationary increase
Repairs and Maintenance Equipment	4,220	1,924	2,813	1,407	4,370	3.5% inflationary increase
Environmental Levy	0	20	20	(20)	0	
Cleaning	4,640	2,970	3,093	1,547	1,800	3.5% inflationary increase
Printing & Stationery	290	134	193	97	300	3.5% inflationary increase
Printing of Publications	30	0	20	10	30	3.5% inflationary increase
IT	0	567	700	(700)	0	3.5% inflationary increase
Icecream Provision	3,120	5,714	6,000	(2,880)	3,230	3.5% inflationary increase
Confectionery Purchase	200	0	133	67	210	3.5% inflationary increase
Restaurant Provisions café bar	146,780	55,860	97,853	48,927	151,920	3.5% inflationary increase
Provisions (FOH)	870	11,273	13,000	(12,130)	900	3.5% inflationary increase
Bar purchases	95,210	42,918	63,473	31,737	98,540	3.5% inflationary increase
Purchases for resale	220	3,806	3,806	(3,586)	230	3.5% inflationary increase
Rental Catering Machines	1,500	2,253	2,500	(1,000)	1,550	3.5% inflationary increase
Catering Equipment	7,010	3,211	4,673	2,337	7,000	
Hospitality	180	0	120	60	190	3.5% inflationary increase
Uniform / Protective clothing	140	58	93	47	150	3.5% inflationary increase
Events Expenditure	40	0	27	13	40	3.5% inflationary increase
Subscriptions	0	790	800	(800)	0	3.5% inflationary increase
Equipment, Tools & Materials	1,220	28	813	407	1,260	3.5% inflationary increase
Equipment hire	2,360	320	1,573	787	2,440	3.5% inflationary increase
Cleaning and domestic equipment	140	0	93	47	150	3.5% inflationary increase
Floral decorations	30	0	20	10	30	3.5% inflationary increase
Misc Expenditure	910	0	607	303	940	3.5% inflationary increase
Service Charge - Front of House	0	10	10	(10)	0	3.5% inflationary increase
Octagon	2,265,680	0	0	2,265,680	2,265,680	
Yeovil Art Space (SLA)	5,000	5,000	5,000	0	5,000	Agreed PR&F 28/06/22
Yeovil Together	2,000	2,000	2,000	0	2,000	SLA for 3 years 2024 - 2026
Total Expenditure	4,403,440	1,297,950	1,845,597	2,557,843	4,681,490	
INCOME						
Recharge of Director of CPE to SC	0	0	(10,979)	10,979	(16,652)	One day a week to SC
Westlands:						
Joint Financing Conts	(44,710)	0	(29,807)	(14,903)	(46,280)	3.5% inflationary increase
Sales - Std	(180)	0	(120)	(60)	(190)	3.5% inflationary increase
Fees & Charges - Std	(3,010)	(113)	(2,007)	(1,003)	(3,120)	3.5% inflationary increase
Equipment Hire	(14,290)	(2,254)	(9,527)	(4,763)	(14,790)	3.5% inflationary increase
Advertising	(670)	(4,874)	(5,000)	4,330	(700)	3.5% inflationary increase
Commission	(2,120)	(260)	(1,413)	(707)	(2,190)	3.5% inflationary increase
Rents	(2,840)	(2,835)	(2,835)	(5)	(2,940)	3.5% inflationary increase
Room Hire	0	(2,526)	(2,581)	2,581	0	3.5% inflationary increase
Misc Income	(1,050)	0	(700)	(350)	(1,090)	3.5% inflationary increase
Admission Charges Theatre - Std	(519,480)	(39,992)	(346,320)	(173,160)	(537,660)	3.5% inflationary increase
Admission Charges Theatre - E	(150)	(3,510)	(3,510)	3,360	(160)	3.5% inflationary increase
Ticket Levy	(58,230)	(2)	(38,820)	(19,410)	(90,000)	
Venue Hire	(67,110)	(21,269)	(44,740)	(22,370)	(69,460)	3.5% inflationary increase
Room Hire - E	(55,470)	(17,211)	(36,980)	(18,490)	(57,410)	3.5% inflationary increase
Dance Class/Community Choir	(1,570)	(2,042)	(1,047)	(523)	(1,630)	3.5% inflationary increase
HIRE Ticket Sales	0	(69,286)	(75,000)	75,000	0	3.5% inflationary increase
HIRE ticket deposits	0	(5,625)	(6,000)	6,000	0	3.5% inflationary increase
Holding Merchandise	0	2,921	1,978	(1,978)	0	
Dept for Education Apprenticeship contribution	0	0	0	0	1,000	
Westlands Front of House:						
Sales of meals	(784,030)	(29,640)	(522,687)	(261,343)	(811,470)	3.5% inflationary increase
Bar Sales - Std	(182,190)	(160)	(121,460)	(60,730)	(188,570)	3.5% inflationary increase
Equipment Hire	(390)	0	(260)	(130)	(400)	3.5% inflationary increase
Octagon	(2,056,210)	0	0	(2,056,210)	(2,056,210)	
Community Heritage:						
Fees & Charges - Std	(1,860)	0	(1,240)	(620)	(1,930)	3.5% inflationary increase
Donations	(570)	0	(380)	(190)	(590)	3.5% inflationary increase
Total Income	(3,796,130)	(198,677)	(1,250,455)	(2,545,675)	(3,902,442)	
Net Expenditure	607,310	1,099,273	595,142	12,168	779,048	

Total Reserves and General Fund Balances

	As at 31/03/2024	Movement in year	As at 31/03/2025
	£	£	£
Total Earmarked Reserves	545,959	112,716	658,675
Unallocated General Fund Balance	896,880		
Estimated Underspend /(Overspend) for 2024/25		146,098	
Total Unallocated General Fund Balance			1,042,978
	1,442,839	258,814	1,701,653

Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide, which sets out the 'proper practices' for how the council must maintain its accounts, recommends that the minimum level of general reserves should be between three and twelve months of net revenue expenditure

3 months	£ 824,235
12 months	£ 2,472,705

Maintaining Open Spaces

Yeovil Town Council - Estimated Reserves as at 31/03/25

Earmarked Reserve	Balance as at 31/03/23 (£)	Movement in Year In (£)	Balance as at 31/03/24 (£)	Movement in Year In (£)	Estimated Balance as at 31/03/25 (£)
Major Projects	984	0	984	0	984
Water Mains Refurbishments/Repairs	12,732	2,200	14,932	2,200	17,132
Allotment Fence Repairs	605	1,989	2,594	1,989	4,583
Regalia	13,623	1,946	15,569	1,946	17,515
Custom Souvenirs	2,726	650	3,376	650	4,026
Youth Council	8,384	2,000	10,384	7,000	17,384
Monmouth Hall site	275,494	59,957	335,451	60,000	395,451
Community Infrastructure Levy	3,267	956	4,223	578	4,801
Costs of Elections	1,500	0	1,500	1,500	3,000
War Memorial	2,209	750	2,959	750	3,709
Sidney Gardens Fountain	12,600	0	12,600	0	12,600
Defibrillators	6,779	950	7,729	3,346	11,075
CCTV	1,000	500	1,500	500	2,000
Climate Change	50,000	25,000	75,000	25,000	100,000
Community Safety	17,500	12,500	30,000	7,257	37,257
Christmas lights	0	26,079	26,079		26,079
	410,482	135,477	545,959	112,716	658,675

Maintaining Open Spaces