

For publication

**Commercial Services Fees and Charges for Cemeteries 2018/19
(HW000)**

Meeting: Cabinet

Date: 13 March 2018

Cabinet portfolio: Health and Wellbeing

Report by: Commercial Services Manager

For publication

1.0 Purpose of report

- 1.1 To set the Council's cemeteries fees and charges for the financial year commencing 1 April 2018.

2.0 Recommendations

- 2.1 It is recommended that the 2018/19 fees and charges as detailed in Appendix A, be approved.

3.0 Report details

- 3.1 Chesterfield Borough Council are responsible for the management of four Council cemeteries; Brimington, Staveley, Boythorpe and Spital. The cemeteries service is managed within the Bereavement Services Section who also manage the

crematorium on behalf of the Chesterfield, North East Derbyshire and Bolsover Councils.

- 3.2 Cemeteries fees and charges are subject to annual review, with revised fees and charges implemented on 1st April each year.
- 3.3 In preparing this report, the Council's adopted general guidelines on charging for services have been taken into account.
- 3.4 The Cemeteries Service is currently subsidised with approximately 80% of controllable costs recovered from fees and charges. In setting the annual fees and charges for Cemeteries, proposals in this report have been taken into account;
 - (a) The reduction in the number of burials taking place in recent years.
 - (b) The need for the Council to achieve a balanced budget.
 - (c) The level of fees and charges levied by other authorities in our family group and local cemeteries providers.
 - (d) Broader value for money considerations.
- 3.5 A Comparison of charges has been carried out, reviewing fees and charges made by other authorities in our family group.

Table 1: Fees of "Family Group Comparator Authorities 1 April 2017

Authority	Interment Fee	Exclusive Right of Burial	Exclusive Right of burial (CR)	Interment of cremated remains
Mansfield	£565.00	£1270.00	£710.00	£170.00
Chesterfield Borough Council	£800.00	£990.00	£360.00	£270.00
Ipswich	£850.00	£1300	£1300.00	£185.00
Worcester	£860.00	£775.00	£385.00	£325.00

Gloucester	£995.00	£680.00	£268.00	£215.00
Carlisle	£716.00	£1140.00	£397.50	£217.00
Newcastle U Lyme	£832.00	£1221.00	£554.00	£364.00
Average Fee	£803.00	£1039.00	£586.00	£249.00

**Note to Tables:*

"Interment fee" is the price for each burial in a grave and is payable in addition to the Exclusive Right of Burial Fee"

"Exclusive Right of Burial Fee" is the price to purchase the right of burial in a grave. The owner of this right must authorise each burial in the grave and has the automatic right to be buried in the grave at the time of his or her own death.

"CR" – cremated remains

- 3.6 Members will note that the Council's fees are still below the family group average. Comparator authorities will almost certainly increase their fees again in 2018-19.
- 3.7 For 2017/18 the controllable cost of cemeteries is forecast to be around £288,490 and the income is expected to be approximately £232,020, meaning that there is an expected net subsidy of £56,470, and that income now covers around 80% of the controllable cost of the service.
- 3.8 Should members approve fees and charges for 2018/2019, as set out in Appendix A, it is estimated that burial numbers will be consolidated and approximately 84% of controllable costs will be recovered.
- 3.9 The table below explains how the Cemetery Fees and Charges have increased over 5 years from 2012 to 2017. The higher than average increases have seen the % of controllable costs recovered rise from 49.43% in 2012/13 to an estimated 84% in

2018/19. However, over the same period, the number of interments has fallen.

	2012/13	2013/14	2014/15	2015/16	2016/17
INTERMENTS	290	243	241	227	210
FEE INCREASE		+10%	+30%	+5%	+3%
% CONTROLLABLE COSTS RECOVERED	49.43%	50.01%	74.62%	76.65%	73.97%

4.0 Human resources/people management implications

4.1 There are no human resource implications arising from this report.

5.0 Financial implications

5.1 The Council's general guidelines for charging include an aim to recover the full cost of the service except where:

- There is an opportunity to maximise income; or
- Members determine that a reduction or subsidy should be made for specific reasons

5.2 The proposed fees and charges for 2018/19 therefore aim to ensure that:

- The service continues to move towards cost recovery
- Our fees remain competitive and affordable, helping to ensure we provide an affordable service and that burials continue to be an affordable option for the bereaved.

6.0 Legal and data protection implications

6.1 There are no legal or data protection implications arising from this report.

7.0 Risk management

7.1 Details of the risks associated with increasing fees and charges are given below.

Description	Impact	Probability	Controls to be Implemented
Below expected take up of services generally	Reduced income	Medium	Income from cemeteries is largely subject to fluctuations in the death rate, however, price sensitivities can be a factor. Proposed fees will be comparable with neighboring authorities.
Users choosing to use facilities elsewhere	Reduced income	Low	Families have a connection to local cemeteries and proposed increases still represent good value for money. Continue to build sound relationships with Funeral Directors who may influence the final decision.
Adverse publicity	Criticism of authority	Medium	Prepare good reasoning for the increase in fees and charges and that they remain below comparable authorities. Improve standards in cemeteries.

8.0 Equalities Impact Assessment (EIA)

8.1 Funeral payments are normally the first costs to come out of the deceased's estate. Where there is a shortfall a DWP Funeral Payment, an element of the Social Fund, provides help to people receiving specified income-related benefits and tax credits. This can provide a contribution towards the costs of a simple, respectful, low cost funeral. The payment covers the full cost of specified expenses (i.e. cemetery fees and charges) plus up to £700 for Funeral Director expenses.

9.0 Alternative options and reasons for rejection

- 9.1 Members could decide not to increase fees and charges, however, the cemeteries service is already subsidised.
- 9.2 A larger increase could be applied to fees, however, this may result in burial not being an affordable option.

10.0 Recommendations

- 10.1 It is recommended that the 2018/18 fees and charges as detailed in Appendix A, be approved.

11.0 Reasons for Recommendations

- 11.1 There has been a decline in burial numbers over recent years which has coincided with above average fee increases. It is expected that by applying an average increase, burial numbers will be consolidated.
- 11.2 To generate income to contribute to the costs of providing and maintaining a burial service.

Decision information

Key decision number	807
Wards affected	All
Links to Council Plan priorities	Value for money

Document information

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Background documents These are unpublished works which have been relied on to a material extent when the report was prepared.	

Appendices to the report	
Appendix A	Proposed fees and charges for Cemeteries in 2018/2019