

**For publication**

**Review of Cemeteries Fees and Charges 2019/20**

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Meeting:	Cabinet
Date:	13 November 2018
Cabinet portfolio:	Health and Wellbeing
Report by:	Assistant Director – Commercial Services

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**1.0 Purpose of report**

- 1.1 To set the Council's cemeteries fees and charges for the financial year commencing 1 April 2019.

**2.0 Recommendations**

- 2.1 It is recommended that the 2019/20 fees and charges as detailed in Appendix A, be approved following an increase of 3% for residents of Chesterfield Borough Council and continued double fees for non-residents.

**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 1<sup>st</sup> 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 85% 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 (table1) as well as those made by surrounding authorities (table 2).

Table 1: Fees of "Family Group Comparator Authorities 1 April 2018

Authority	Interment Fee	Exclusive Right of Burial	Exclusive Right of burial (CR)	Interment Fee (CR)	Non-resident fees?
Mansfield	£576	£1300	£725	£173	No
<b>Chesterfield Borough Council</b>	<b>£824</b>	<b>£1020</b>	<b>£371</b>	<b>£278</b>	<b>Yes</b>
Ipswich	£935 Purchased £715 Non-purchased	£1339 £198 Extra depth	£1339	£204	No
Worcester	£880 single depth £1040 double depth	30/99 years £795 / £2040	30/99 years £395 / £765	£335	Yes
Gloucester	£1041.90	£1041.90	£520.90	£208.40	Yes
Carlisle	£716	30/50 years £680 / £1140	30/50 years £238.50 / £397.50	£217	No
Newcastle U Lyme	£857	50 years £1155	£571	£375	No
Average Fee	£855.70*	£1290*	£670*	£255.80	3 Yes 4 No

Table 2: Fees of “Local” Comparator Authorities as at 1 April 2018

Authority	Interment Fee	Exclusive Right of Burial	Exclusive Right of burial (CR)	Interment Fee (CR)	Non-resident fees?
Amber Valley Borough Council	£589	£583	£216	£123	Yes
<b>Chesterfield Borough Council</b>	<b>£824</b>	<b>£1020</b>	<b>£371</b>	<b>£278</b>	<b>Yes</b>
Sheffield City Council	£1067	£1305	£575	£205	No
Derby City Council	£904	£1093	£311	£122	No
Derbyshire Dales District Council	£701.30	£624.65	£201.10	£147.70	No
Erewash Borough Council	£770	£747.50	£215	£195	No
High Peak Borough Council	£756	£660	£305	£194	Yes
North East Derbyshire District Council	£639.50	£525	£313	£127.24	No
South Derbyshire District Council	£412.50	£524	£252	£120.50	No
Mansfield	£576	£1300	£725	£173	No
Average Fee	£723.90	£838.20	£348.40	£168.50	

*\*Note to Tables: based on the best publically available information at the time of the report*

*“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, whilst being above the local average, are still below the family group average. Comparator authorities will almost certainly increase their fees again in 2019-20.

3.7 For 2018/19 the controllable cost of cemeteries is forecast to be around £280,880 and the income is expected to be approximately

£238,980, meaning that there is an expected net subsidy of £41,900, and that income now covers around 85.08% of the controllable cost of the service.

- 3.8 Should members approve fees and charges for 2019/2020, as set out in Appendix A, it is estimated that burial numbers will be consolidated and approximately 85.51% of controllable costs will be recovered.
- 3.9 The table below explains how the Cemetery Fees and Charges have increased over 6 years from 2012 to 2018. The higher than average increases have seen the % of controllable costs recovered rise from 49.43% in 2012/13 to an estimated 85.08% in 2018/19. However, over the same period, there was a steady decline in interment numbers from 2012-2017, with numbers increasing again in 2017-18.

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
INTERMENTS	290	243	241	227	210	246
FEE INCREASE		+10%	+30%	+5%	+3%	+3%
% CONTROLLABLE COSTS RECOVERED	49.43%	50.01%	74.62%	76.65%	73.97%	84.20%

#### 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 2019/20 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

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.

<b>Description</b>	<b>Impact</b>	<b>Probability</b>	<b>Controls to be Implemented</b>
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.

9.3 Members could abolish or reduce the non-residents fee, however, this could result in greater demand for plots and eventually lead to a decline in available space for residents of the Borough.

## 10.0 **Recommendations**

10.1 It is recommended that an increase of 3% is applied and the 2019/20 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**

<b>Key decision number</b>	<b>838</b>
<b>Wards affected</b>	<b>All</b>
<b>Links to Council Plan priorities</b>	To provide value for money services

### **Document information**

<b>Report author</b>	<b>Contact number/email</b>
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<b>Background documents</b>	
These are unpublished works which have been relied on to a material extent when the report was prepared.	
<b>Appendices to the report</b>	
Appendix A	Proposed fees and charges for 2019/2020

## APPENDIX A

	<b>RESIDENT 2018/19</b>	<b>2019/20 PROPOSED</b>	<b>NON-RESIDENT 2018/19</b>	<b>2019/20 PROPOSED</b>
<b>INTERMENTS</b>				
Interment of Stillborn	<b>No Charge</b>	<b>No Change</b>	<b>No Charge</b>	<b>No Change</b>
Interment of Child	<b>No Charge</b>	<b>No Change</b>	<b>No Charge</b>	<b>No Change</b>
Interment of Adult	<b>£824.00</b>	<b>£849.00</b>	<b>£1648.00</b>	<b>£1698</b>
Interment of Cremated Remains	<b>£278.00</b>	<b>£286.00</b>	<b>£278.00</b>	<b>£286</b>
Scattering of Cremated Remains	<b>£54.00</b>	<b>£56.00</b>	<b>£108.00</b>	<b>£112</b>
<b>EXCLUSIVE RIGHT OF BURIAL</b>				
Children's Grave	<b>£87.00</b>	<b>£90</b>	<b>£174.00</b>	<b>£180</b>
Graves 9' x 4' – 50 Years	<b>£1020.00</b>	<b>£1051</b>	<b>£2040.00</b>	<b>£2102</b>
Cremated Remains	<b>£371.00</b>	<b>£382</b>	<b>£371.00</b>	<b>£382</b>
<b>MEMORIALS (FOR A PERIOD OF 30 YEARS)</b>				
Headstone (3') and Footstones	<b>£233.00</b>	<b>£240</b>	<b>£233.00</b>	<b>£240</b>
Kerbstone/Other Memorial	<b>£124.00</b>	<b>£128</b>	<b>£124.00</b>	<b>£128</b>
Exceeding 3' Additional	<b>£168.00</b>	<b>£173</b>	<b>£168.00</b>	<b>£173</b>
Additional Inscription	<b>£50.00</b>	<b>£52</b>	<b>£50.00</b>	<b>£52</b>
Temporary Memorial Scheme	<b>£98.00</b>	<b>£101</b>	<b>£98.00</b>	<b>£101</b>
Communal Headstone Inscription	<b>At Cost</b>	<b>At Cost</b>	<b>At Cost</b>	<b>At Cost</b>
Headstone and Kerbs	<b>£346.00</b>	<b>£356</b>	<b>£346.00</b>	<b>£356</b>
Cremated Remains Plaque and Surrounds	<b>£247.00</b>	<b>£254</b>	<b>£247.00</b>	<b>£254</b>
<b>OTHER CHARGES</b>				
Grave Planting	<b>£124.00</b>	<b>£128</b>	<b>£124.00</b>	<b>£128</b>
Searching Burial Register (Per Name)	<b>£6.00</b>	<b>£6</b>	<b>£6.00</b>	<b>£6</b>
Saturday Surcharge – Full Burial	<b>£196.00</b>	<b>£202</b>	<b>£196.00</b>	<b>£202</b>
Saturday Surcharge – Cremated Remains	<b>£116.00</b>	<b>£119</b>	<b>£116.00</b>	<b>£119</b>
Exhumation of Cremated Remains	<b>£278.00</b>	<b>£286</b>	<b>£278.00</b>	<b>£286</b>
Burials from 3.30pm Onwards (Additional Fee)	<b>£52.00</b>	<b>£54</b>	<b>£52.00</b>	<b>£54</b>