

For publication

Review of Cemeteries Fees and Charges 2020/21

Meeting:	Cabinet
Date:	3 December, 2019
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 2020.

2.0 Recommendations

2.1 It is recommended that the 2020/21 fees and charges as detailed in Appendix A, be approved.

2.2 That Members note the introduction of the Children's Fund for England and the amendment of the Fees and Charges Table at Appendix A. A note has been added against any fee relating to the burial of a child under the age of 18 years. The note clearly states that fees will not be payable by the bereaved families, rather claimed from the Government Fund.

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 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 2019

Authority	Interment Fee	Exclusive Right	Exclusive Right of burial (CR)	Interment Fee (CR)	Non-resident fees?
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		of Burial			
Mansfield	£595	£1326	£740	£180	No
Ipswich	£982 Purchased £787 Non-purchased	£1406 £208 Extra depth	£1406	£214	No
Worcester	£900 single depth £1060 double depth	30/99 years £810 / £2080	30/99 years £405 / £780	£340	Yes
Gloucester	£1046 £458 Extra depth	50/75/90 years £715/£1088/£1813	£282	£227	No
Carlisle	£760	30/50 years £721 / £1209	30/50 years £253 / £421	£231	No
Newcastle U Lyme	£896	50 years £1207	£597	£392	No
Average Fee	<i>£884</i>	<i>£1441</i>	<i>£658</i>	<i>£267</i>	2 Yes 5 No
Chesterfield Borough Council	<i>£849</i>	<i>£1051</i>	<i>£382</i>	<i>£286</i>	Yes

Table 2: Fees of "Local" Comparator Authorities as at 1 April 2019

Authority	Interment Fee	Exclusive Right of Burial	Exclusive Right of burial (CR)	Interment Fee (CR)	Non-resident fees?
Amber Valley Borough Council	£691	£611	£305	£129	Yes
Sheffield City Council	£1200	£1400	£630	£210	No

Derby City Council	£931	£1126	£320	£126	No
Derbyshire Dales District Council	£722	£643	£207	£152	Yes
Erewash Borough Council	£810	£865	£225	£205	No
High Peak Borough Council	£790	£680	£320	£204	Yes
North East Derbyshire District Council	£704.50	£578.50	£345.50	£141	No
South Derbyshire District Council	£454	£629	£302	£132.50	No
Mansfield	£595	£1326	£740	£180	No
Average Fee	£774.65	£890.95	£377.65	£176.55	4 Yes 6 No
Chesterfield Borough Council	£849	£1051	£382	£286	Yes

**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, whilst being above the local average, are still below the family group average. Comparator authorities will almost certainly increase their fees again in 2020-21.

3.7 For 2019/20 the controllable cost of cemeteries is forecast to be around **£288,560** and the income is expected to be approximately £246,150, meaning that there is an expected net

subsidy of £42,410, and that income now covers around 85.30% of the controllable cost of the service.

3.8 Should members approve fees and charges for 2020/21, as set out in Appendix A, it is estimated that burial numbers will continue to be consolidated and approximately 86.92% of controllable costs will be recovered.

3.9 The % of controllable costs recovered has risen from 49.43% in 2012/13 to 85.16% in 2018/19. This is due to higher increases in 2013-2015 and a review of grounds maintenance arrangements. However, since 2012, there has been a steady decline in the interment numbers.

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 helping to ensure we provide an affordable service.

6.0 Children's Funeral Fund for England

Earlier in 2019, the Government established a Funeral Fund for grieving parents who have lost their child. Under the scheme, parents will no longer have to meet the costs of burials or cremations. Fees will be waived by all Local Authorities and met instead by Government funding.

For many years, Chesterfield Borough Council has not charged for the interment of a child (the fees associated with preparing the grave). There has however, been a charge for parents wishing to purchase the Ownership Rights to the Grave along with a fee to permit the erection of a headstone.

From immediate effect, bereaved families will no longer be charged for these costs, instead the Manager will complete a claim to recover the costs from the Government and the Fees and Charges table for 2020/21 has been amended accordingly.

7.0 Legal and data protection implications

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

8.0 Risk management

8.1 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.

9.0 Equalities Impact Assessment (EIA)

9.1 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. From Spring 2020, the maximum amount a family can claim to help meet the costs of funeral expenses will rise by 43% to £1000.00.

10.0 Alternative options and reasons for rejection

10.1 Members could decide not to increase fees and charges, however, the cemeteries service is already subsidised.

10.2 A larger increase could be applied to fees, however, this may result in burial being an unaffordable option.

10.3 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.

11.0 **Recommendations**

11.1 It is recommended that the 2020/21 Fees and Charges as detailed in Appendix A, be approved.

11.2 That Members note the introduction of the Children's Fund for England and the amendment of the Fees and Charges Table at Appendix A with a note against any fee relating to the burial of a child under the age of 18 years. The note clearly states that fees will not be payable by the bereaved families, rather claimed from the Government Fund.

12.0 **Reasons for Recommendations**

12.1 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 the fees set out at Appendix A, burial numbers will be consolidated and the service will move closer towards cost recovery.

12.2 To generate income to contribute to the costs of providing and maintaining a burial service.

Decision information

Key decision number	911
Wards affected	All
Links to Council Plan priorities	To provide value for money services

Document information

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Appendices to the report	
Appendix A	Proposed fees and charges for 2020/21

APPENDIX A

	RESIDENT 2019/20	2020/21 PROPOSED	NON- RESIDENT 2019/20	2020/21 PROPOSED
INTERMENTS				
Interment of Stillborn *	No Charge	£350.00	No Charge	£350.00
Interment of Child *	No Charge	£350.00	No Charge	£350.00
Interment of Adult	No Charge	£900.00	£1698	£1800.00
Interment of Cremated Remains	Charge	£303.00	£286	£303.00
Scattering of Cremated Remains	£849.00	£59.00	£112	£118.00
	£286.00			
	£56.00			
*Claimed by the Council from the Government's Children's Funeral Fund. Not charged to the Bereaved				
EXCLUSIVE RIGHT OF BURIAL				
Children's Grave *	£90.00	£95.00	£180.00	£190.00
Graves 9' x 4' – 50 Years	£1051	£1114.00	£2102.00	£2228.00
Cremated Remains	£382	£404.00	£382.00	£404.00
*Claimed by the Council from the Government's Children's Funeral Fund. Not charged to the Bereaved				
MEMORIALS (FOR A PERIOD OF 30 YEARS)				
Headstone (3') and Footstones	£240	£254	£240	£254
Kerbstone/Other Memorial	£128	£136	£128	£136
Exceeding 3' Additional	£173	£183	£173	£183
Additional Inscription	£52	£55	£52	£55
Temporary Memorial Scheme	£101	£107	£101	£107
Communal Headstone Inscription	At Cost	At Cost	At Cost	At Cost
Headstone and Kerbs	£356	£377	£356	£377

Cremated Remains Plaque and Surrounds	£254	£269	£254	£269
OTHER CHARGES				
Grave Planting	£128	£135	£128	£135
Searching Burial Register (Per Name)	£6	£6	£6	£6
	£202	£214	£202	£214
Saturday Surcharge – Full Burial	£119	£126	£119	£126
Saturday Surcharge – Cremated Remains	£286	£303	£286	£303
Exhumation of Cremated Remains	£54	£57	£54	£57
Burials from 3.30pm Onwards (Additional Fee)				