

## For Publication

### Cemeteries Fees and Charges 2022/23

<b>Meeting:</b>	Cabinet
<b>Date:</b>	14 <sup>th</sup> December 2021
<b>Cabinet portfolio:</b>	Health and Wellbeing
<b>Directorate:</b>	Leisure, Culture and Community Wellbeing
<b>For publication</b>	

#### 1.0 Purpose of the report

- 1.1 To set the Council's cemeteries fees and charges for the financial year commencing 1 April 2022.

#### 2.0 Recommendations

- 2.1 It is recommended that the 2022/23 fees and charges as detailed in Appendix A, be approved.
- 2.2 That a new fee of £25.00 is introduced for the Transfer of the Exclusive Right of Burial (ERB).
- 2.3 That a new fee of £150.00 is introduced for the 'top up' of 50 years on the Exclusive Right of Burial (ERB) after expiry.
- 2.4 That a new fee of £45.00 is introduced for the removal of a memorial from the grave prior to digging where it is safe and straightforward to do so.
- 2.5 That a new fee of £45.00 is introduced for the making safe of a memorial where it is safe and straightforward to do so and where the nearest surviving relatives can be traced.

#### 3.0 Reason for recommendations

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

#### 4.0 Report details

4.1 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.

4.2 Cemeteries fees and charges are subject to annual review, with revised fees and charges implemented on 1<sup>st</sup> April each year.

4.3 In preparing this report, the Council's adopted general guidelines on charging for services have been considered.

4.4 The Cemeteries Service is currently subsidised with approximately 93% of controllable costs expected to be recovered from fees and charges in the current Financial Year. In setting the annual fees and charges for Cemeteries, the following have been considered.

- (a) The reduction in the number of burials taking place in recent years (*cremation -v- burial currently 80% -v- 20% both locally and nationally*).
- (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.

4.5 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 2021

Authority	Interment Fee	Exclusive Right of Burial	Exclusive Right of burial (CR)	Interment Fee (CR)	Non-resident fees?
Mansfield	£653	£1379.50	£765	£190	No
Ipswich	£1112	£1593	£1593	£228	No

Worcester	£1091 double depth	30/99 years £834 / £2121	30/99 years £417 / £803	£350	Yes
Gloucester	£1098	50/75/99 years £752/£1143/£1905	£296.50	£239	No
Carlisle	£803	30/50 years £764 / £1282	30/50 years £268 / £446	£245	No
Newcastle U Lyme	£960	50 years £1294	£640	£421	Yes
<b>Average Fee</b>	£952.83	£1595.75	£757.25	£278.83	4 No 2 Yes
Chesterfield Borough Council	£954	£1181	£428	£321	Yes

Table 2: Fees of "Local" Comparator Authorities as at 1 April 2021

<b>Authority</b>	<b>Interment Fee</b>	<b>Exclusive Right of Burial</b>	<b>Exclusive Right of burial (CR)</b>	<b>Interment Fee (CR)</b>	<b>Non-resident fees?</b>
Amber Valley Borough Council	£850	£745	£275	£185	Yes
Sheffield City Council	£1250	£1460	£655	£210	No
Derby City Council	£844	£1195	£340	£134	No
Derbyshire Dales District Council	£751.20	£669	£215.40	£158.10	Yes
Erewash Borough Council	£830	£887	£230	£210	No
High Peak Borough Council	£813	£700	£350	£210	Yes

North East Derbyshire District Council	£777	£638	£381	£155.50	Yes
South Derbyshire District Council	£499	£692	£332	£146	Yes (Triple)
Mansfield	£653	£1379.50	£765	£190	No
Average Fee	£807.46	£929.50	£393.71	£177.62	5 Yes 4 No
<b>Chesterfield Borough Council</b>	£954	£1181	£428	£321	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*

- 4.6 Members will note that the Council's fees, whilst being above the local average, are still below the family group average. Most comparator authorities will almost certainly increase their fees again in 2022-23.
- 4.7 The new fee of £25.00 is recommended to be introduced for the Transfer of the Exclusive Right of Burial (ERB). Only the registered owner has the right to allow a burial to take place in the grave or apply for memorialisation. Ownership can transfer to another person whilst the owner is alive or after their death. A transfer can be legally effected on the production of a Grant of Probate or Letters of Administration. If one or the other of these legal documents have not been issued a Statutory Declaration made by the lawful next of kin must be completed. On investigation, all other authorities within the family group charge for providing the service when transfer of ownership takes place and given the administration costs to support this it is considered appropriate to introduce this charge.
- 4.8 The new fee of £150.00 is recommended to be introduced for the 'top up' of 50 years on the Exclusive Right of Burial (ERB) after expiry. The ERB was

originally issued for 50, 75 or 100 years. Having considered charges applied by family group and the associated costs involved in supporting the top up request, it is considered appropriate to introduce this charge.

- 4.9 The new fee of £45.00 is recommended to be introduced for the removal of a memorial from the grave prior to digging where it is safe and straightforward to do so. This work is usually completed by a Stonemason, but on occasion the Cemeteries Team have been required to do this work and as such given the costs associated with this work it is considered appropriate to introduce this charge.
- 4.10 The new fee of £45.00 is recommended to be introduced for the making safe of a memorial where it is safe and straightforward to do so and where the nearest surviving relatives can be traced. The work may follow memorial safety testing where the cemetery team repair as many memorials as possible, rather than lying flat or cordoning off by re-bonding or digging in the memorial. Given the costs associated with this work it is considered appropriate to introduce this charge.
- 4.11 Should members approve fees and charges for 2022/23, as set out in Appendix A, it is anticipated that the service will move towards approximately 100% of controllable costs being recovered, assuming no changes to demand or expenditure base for the year 2022/23.

## **5.0 Alternative options**

- 5.1 Members could decide not to increase fees and charges; however, the cemeteries service is already subsidised and this would result in a budget pressure.
- 5.2 A larger increase could be applied to fees; however, this may result in burial being an unaffordable option, in turn seeing a reduction in the number of burials and a drop in income generated.
- 5.3 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.

## **6.0 Implications for consideration – Financial and value for money**

6.1 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

6.2 The proposed fees and charges for 2022/23 therefore aim to ensure that the service continues to move towards controllable cost recovery.

## 7.0 Implications for consideration - Legal

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

## 8.0 Implications for consideration - Human resources

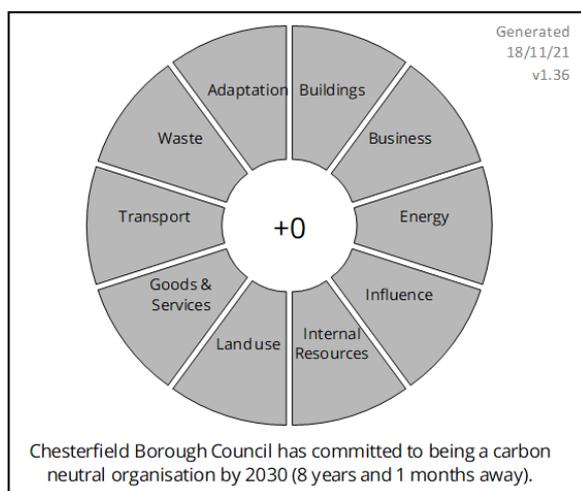
8.1 There are no Human Resources implications arising from this report.

## 9.0 Implications for consideration - Council plan

9.1 The fees and charges recommended within this report ensure that access to cemeteries remain affordable. The recommendations providing value for money services by ensuring services are competitively priced.

## 10.0 Implications for consideration - Climate change

10.1 A climate change impact assessment has been undertaken for this report the results of which show no negative impact as outlined below.



## 11.0 Implications for consideration – Equality and diversity

- 11.1 The bereaved could receive a Funeral Expenses Payment if receiving certain benefits and need help paying for a funeral that they are arranging.

However, the Funeral Expenses Payment will be deducted from any money received from the deceased's estate.

More information on what the payment can help pay for can be found here.

<https://www.gov.uk/funeral-payments>

## 12.0 Implications for consideration – Risk management

Description of the Risk	Impact	Likelihood	Mitigating Action	Impact	Likelihood
Below expected number of burials	High	Medium	Price sensitivities can be a factor hence regular benchmarking - Fees will be comparable with national and neighbouring authorities.	Med	Low
Users choosing facilities elsewhere	High	Medium	Most bereaved families have a connection to local cemeteries.  Continue to build relationships with Funeral Directors.  Continued provision of quality cemetery environments.	Med	Low

### Decision information

<b>Key decision number</b>	1059
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<b>Wards affected</b>	All
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**Document information**

<b>Report author</b>	
Bereavement Services Manager Leisure Culture and Community Wellbeing	
<b>Background documents</b>	
<b>Appendices to the report</b>	
Appendix 1	Proposed Table of Fees and Charges for 2022/23