

For Publication

Review of Cemetery Fees and Charges 2023/2024

Meeting:	Cabinet
Date:	17 th January 2023
Cabinet portfolio:	Health and Wellbeing
Directorate:	Leisure, Culture and Community Wellbeing
For publication	

1.0 Purpose of the Report

- 1.1 To set the Council's Cemeteries Fees and Charges for the Financial Year commencing 1 April 2023.

2.0 Recommendations

- 2.1 It is recommended that Cemetery Fees and Charges at Appendix 1 be approved for 2023/24.
- 2.2 That new fees are introduced around the application, permit and installation of memorials on Children and Infants Graves.

3.0 Reason for Recommendations

- 3.1 To generate income which will cover the full costs of providing and maintaining a burial service.
- 3.2 To provide fairer fees for those who experience the unexpected loss of an infant or child. Members may be aware that the Governments Childrens Funeral Fund can help cover the costs of some elements of a funeral but excludes memorial fees.

Currently, bereaved families pay the same memorial permit fees as for an adult grave. However, the memorial is understandably smaller, requires less maintenance around it and the memorial safety risks and testing frequency are lower. The recommendation is to reduce to 50% of an adult fee. In 2020/21, 4 such applications were received and if approved would lead to an annual reduction in income of approximately £1,000.00.

4.0 Report details

Approach to setting fees and charges

- 4.1 In accordance with the Medium-Term Financial Strategy, fees and charges are required to be reviewed on an annual basis to ensure that the cost of providing the service is recovered.
- 4.2 The Medium-Term Financial Plan is constructed on the basis that additional income will be generated from fees and charges. The process being followed for the review of income to be realised includes an assessment of each fee to identify how it meets the Councils strategic purposes and the level of increase that is proposed as well as taking account of present economic conditions. The fees have been based on a robust estimate of the impact of cost increases and demand within the services and the Councils overall financial position. This includes assessing the affordability of any of these increases to our residents and customers. Cost pressures and changes in demand include:
- Increases in energy costs
 - Inflationary increases (October CPI 11.1%) resulting in increases in supplier costs and materials
 - NJC Pay Claim for 2022-23 which has resulted in a higher than budgeted for pay increase for staff and a higher than anticipated budget for the 2023-24 Pay Claim
 - Any specific service issues around cost increases or service usage

Service Specific Context

- 4.3 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.
- 4.4 Cemeteries fees and charges are subject to annual review, with revised fees and charges implemented on 1st April each year.
- 4.5 In preparing this report, the Council's adopted general guidelines on charging for services have been considered.
- 4.6 In setting the annual fees and charges for Cemeteries, proposals in this report 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.

4.7 A Comparison of charges has been carried out, reviewing fees and charges made by other authorities in our family group (Appendix 2) as well as those made by surrounding authorities (Appendix 3).

4.8 The proposed fees for 2023-24 are set out in Appendix 1. Members will note that the Council's fees are below the family group average. Most comparator authorities will almost certainly increase their fees again in 2023-24.

5.0 Alternative options

5.1 A smaller increase could be applied to Fees. However, a larger subsidy from the Council towards the cost of providing the Cemetery Service would be necessary.

5.2 A larger increase could be applied. However, this may further contribute to 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 In accordance with the Medium-Term Financial Strategy, fees and charges are required to be reviewed on an annual basis to ensure that the cost of providing the service is recovered appropriately.

6.2 The Cemeteries Team have carried out other actions in the current Financial Year to reduce the subsidy to the Cemeteries Service from the Council's General Funds. Those actions include the purchase of a mechanical excavator from the renewals fund and cancellation of hire arrangements. Savings have also been achieved from the Memorial Safety Budget whilst the new Fees and Charges introduced last year will raise approximately £2,500. A review of Grounds Maintenance arrangements is also expected to see savings. In total, the revised budget has been reduced by approximately £12,000 from the original budget for 2022/23.

6.3 The revised budget estimates for the current Financial Year indicate that controllable expenditure will be £283,370 and income from fees and charges will be £293,180 with a surplus of £9,810 against those controllable costs (employee, premises, transport, supplies and services). However, the uncontrollable costs (internal recharges) are expected to be around £55,000 with an overall subsidy to the service from the Council of around £45,190.00.

6.4 If the recommended Fees and Charges for 2023/24 at Appendix 1 are accepted, then it is anticipated that the overall subsidy to the Service from the Council

will be reduced to zero and income will cover the full costs of providing the service.

7.0 Implications for consideration – Legal

7.1 There are no legal implications arising from the report.

8.0 Implications for consideration – Human resources

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

9.0 Implications for consideration – Risk management

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

Description of the Risk	Impact	Likelihood	Mitigating Action	Impact	Likelihood
Below expected take up of services generally	Medium	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 family group and neighboring authorities.	Low	Low
Considerable number of users choosing to use facilities elsewhere	Medium	Low	Most bereaved families have a connection to local cemeteries. Continue to build sound relationships with Funeral Directors who may influence the final decision.	Low	Low
Adverse publicity	Medium	Low	Prepare good reasoning for the increase in fees and charges and that they remain below	Low	Low

			comparable authorities.		
			Maintain standards in cemeteries.		

10.0 Equalities Impact Assessment

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

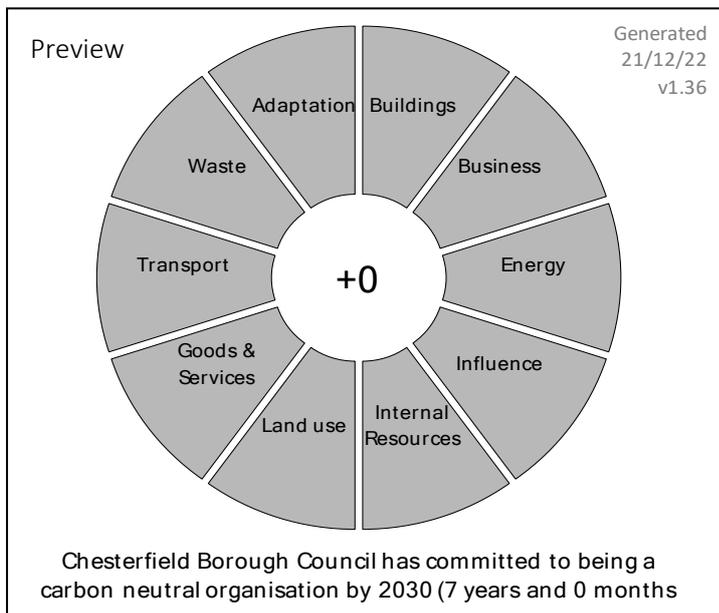
However, the Funeral Expenses Payment will be deducted from any money received from the deceased's estate.

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

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

11.0 Climate Change Impact

There is no Climate Change Impact to this Fees and Charges Report.



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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 1	Table of Fees and Charges
Appendix 2	Family Group Comparison Fees
Appendix 3	Local Group Comparison Fees