

Agenda Item

Executive Board

12 April 2006

JT



Cemetery Charges – Proposed Fee Increases

Summary

This report recommends increases to the current cemetery fees to take effect from 1 May 2006 in respect of Sidmouth, Seaton and Sidbury Cemeteries, which are owned and operated by East Devon District Council.

Recommendation

1. That the cemetery fees be increased as shown in the attached Appendix A from 1 May 2006 and
2. Thereafter the fees to be raised annually on the 1 April by the Retail Price Index inflation rate or 2.5% whichever is the greater

a) Reasons for Recommendation

To increase the income in order to help to offset the cost of maintaining the District Council's cemeteries

b) Alternative Options

To leave the charges unchanged or adopt a different rate

c) Risk Considerations

None

d) Policy and Budgetary Considerations

None

1 Main Body of the Report

- 1.1 The District Council is responsible for maintaining its own cemeteries at Sidmouth, Seaton and Sidbury. This includes the maintenance and the interment of bodies or cremated remains. The District Council additionally has responsibility for various closed churchyards within the district.
- 1.2 The authority is also responsible for the maintenance of the burial records relating to the Sidmouth, Seaton and Sidbury Cemeteries.
- 1.3 The current charges as shown in **Appendix A** were agreed by the Executive Board on 9 March 2005 and subsequently confirmed by full Council. These charges have been imposed since 1 May 2005. At the same meeting it was also resolved that the cemetery fees be adjusted annually on 1 April each year to maintain the average of the fees charged by the burial authorities used for comparison purposes in the original report to the Executive Board.

- 1.4 The authorities/councils used for comparison are Exeter, Mid Devon, Dorchester, Teignbridge, Torbay, Cullompton, North Devon and Taunton. A summary of their charges is attached for information at **Appendix B**. These authorities were used as they are those responsible for burials within a reasonable travelling distance of the District and largely surround the District.
- 1.5 It is difficult to draw a direct comparison with some charges levied by other authorities as no one authority operates in the same manner. Some areas provide more services than others and some have different time spans on the exclusive rights to buy a grave. Set out in **Appendix C** is a comparison of the total charges made by this authority and three other Devon authorities for the burial of a body. Unusually East Devon District Council does not dig the graves for interments preferring to leave this to an outside contractor. The undertaker pays the contractor direct for this service. For this reason the cost in all examples in **Appendix C** (including those for this Council) have been modified to include the grave digging costs in order to provide a direct comparison. Council staff dig ashes graves.
- 1.6 For comparison purposes the cost of a cremation at Exeter Crematorium is currently £418.00. This is the fee for a cremation and does not include the cost of burying or scattering. In many cases the ashes are brought back to the district and either buried or scattered in one of the council's cemeteries. The fees for burial and scattering of ashes are included in **Appendix A**.
- 1.7 The total anticipated expenditure for the upkeep of the authority's three cemeteries and all the closed graveyards in East Devon for the year – 2005/06 will be £131,020. It is anticipated the total income from cemetery fees for the whole financial year 2005/06 will amount to £58,000 leaving a net expenditure of £73,020 to be found from other sources.
- 1.8 **Appendix B** shows the Council's current and proposed fees, together with for comparison purpose, the fees levied by the eight neighbouring authorities.
- 1.9 On the 1 March 2006 I presented a report to the Fees and Charges Task and Finish Forum in which I set out the proposed cemetery fees for 2006/2007 based on last year's Executive Board resolution for the fees to be raised annually on the 1 April to maintain the average of the fees charged by the burial authorities used for comparison and listed in paragraph 1.4. The resolution also stated that where the fee approved in 2005 exceeded the average, that fee level to be maintained until reached by the average fee and then raised annually on the 1 April annually to maintain the average of the fees charged by the burial authorities used for comparison in my report.
- 1.10 If the proposals outlined in paragraph 1.9 were approved the increased the fees would raise approximately £2,600 per annum extra.
- 1.11 The Forum noted that the number of existing plots in the cemeteries far outweighed the number of new burials. This means there is bound to be an imbalance in the income compared to the total upkeep expenditure. The Forum considered that an allowance needed to be made in the burial fees for the costs of future maintenance of cemetery plots.
- 1.12 Therefore the Forum recommends an increase in the current cemetery fees, which is greater than those, approved by the Executive Board in 2005. The proposals are sent out in both **Appendix A and B**. The proposals include raising the majority of the existing fees by the Retail Price Index (2.2%). The exceptions are listed below:

| | Current Fees | Proposed Fees |
|--------------------------|--------------|---------------|
| Adult Internment | £265 | £300 (13%) |
| Exclusive Rights (Adult) | £350 | £450 (29%) |
| Exclusive Rights (Ashes) | £145 | £200 (38%) |
| Plaques* | £140 | £140 (Nil) |

*It is proposed not to increase the fee for plaques as the current fee for this item is already well above the average.

1.13 If the Fees and Charges Task and Finish Forum's recommendations are approved the increased fees would raise approximately £9,650 per annum based on the current fee levels.

1.14 The Fees and Charges Task and Finish Forum additionally recommended that in the future the cemetery fees should be raised annually by the Retail Price Index inflation rate or 2.5% whichever is the greater.

Legal Implications

The Council has the power to set fees at a level which reflects the costs of the service.

Financial Implications

The proposed net expenditure for 2006/07 is £86,450, compared with the £73,020 budgeted in 2005/06 referred to in paragraph 1.7.

Appendices

- | | |
|---|------------|
| <input type="checkbox"/> Cemetery Fees – current and proposed from 1 May 2006 | Appendix A |
| <input type="checkbox"/> Comparison of Charges with other local authorities in the area | Appendix B |
| <input type="checkbox"/> Comparison of Charges for Body Burials | Appendix C |

Background Papers

Tables of Fees from other burial Authorities consulted.

John Tippin
Licensing Manager

Executive Board
12 April 2006