

Review of Cemetery Fees

Introduction

1. As part of the general review of all cemetery related policies, a review has now been carried out of both the charging structure and fees.

Background

2. The last time the charging structure was reviewed was in March 2018. This resulted in the Parish Council agreeing to the first increase in fees for 4 years. Since then, fees have been reviewed annually as part of the budget setting process, with any increase approved being in line with inflation and effective from 1st April each year. The charging structure has remained unchanged since the 2018 review.

Matters considered during this review

- Independent fee and Exclusive Rights of Burial (EROB) advice provided by CDS Ltd. in its report dated 2016. A summary of this given in the Appendix attached.
- Other local parish council fees and charges
- Our arrangements for internments – free lance grave digger engaged directly by funeral director not the Parish Council
- Our current term of the EROB - 99 years
- Our reducing demand for burial plots (only one new burial new plot in the last year). On average 3 per annum in recent years
- General trend away from burials to cremation – potential increase in demand for cremated remains plots (3 interments since July 2022).
- Our current policy of not to allow plots to be reserved for future use
- Our recently reviewed policies regarding burial plots, memorial safety and grave adornment/personalisation.
- The appropriateness of the level of fees for non residents – currently double
- Government guidance of children's burials
- Costs, affordability and fairness

Conclusions

3. Annual maintenance costs, £6,100 on average in the last 2 years, are rising when the demand for burial plots is slowing. Average income over the last 2 years from cemetery fees is £2500.
4. Given the slowing demand for plots, the current policy of not allowing plots to be reserved for future use is still considered appropriate.
5. Applying the calculation of burial fees proposed by CDS would lead to a substantial increase in fees that may be unaffordable and could reduce the demand for burial plots even further.
6. Comparing our cemetery with the main regional cemeteries with substantially higher costs without considering their current demand and EROB periods seems inappropriate.

7. Whilst reducing the EROB from 99 years to 30- 50 years for all new plots, as suggested by CDS, may increase burial income (if the EROB was renewed on expiry, or allow a plot to be reused if the plot was deep enough to accommodate another burial (s), this would be a substantial change from current practice and residents' expectations. It may however help to increase the longevity of the cemetery.
8. The feasibility of being able to dig new graves deeper to allow future burials when the EROB expires has not been considered as part of this review.
9. This would largely depend on ground conditions. In addition, as the Parish Council does not carry out its own internments the setting of appropriate interment fees to reflect such a policy is not possible.
10. It should also be noted that the EROB deed issue at the time of a burial also includes the exclusive right to erect a memorial on the grave plot. This right would also cease when the exclusive right to be buried in the plot ends. The reuse, and / or removal of a headstone from a grave to allow a future burial would, understandably, be a very emotive and sensitive issue.
11. The recent review of our policies requires a change to our current charging structure to incorporate the following additional memorial fees:
 - The installation of a kerb set (where permitted)
 - The installation of additional memorials to the permitted personalisation area of a grave where some one decides to, "opt out", of having a grave turfed
 - Additional inscription to a headstone
 - Replacement headstone or kerb set where permitted
 - Repair to memorial
12. Many other burial authorities charge a fee to cover the admin charge of issuing a copy of the EROB deed and EROB transfers. Requests for these happen infrequently at West Rainton, but it would seem appropriate that when they do we should charge a fee.

Recommendations

13. The current policy of not allowing plots to be reserved for future use should remain unchanged
14. The current policy of a 99-year period of the EROB should remain unchanged.
15. The proposed charging structure and fees as detailed in Appendix B attached be considered for approval.

Advice Provided by CDS

Exclusive Rights of Burial (EROB)

The exclusive right of burial period is at the discretion of the council (burial authority) historically it was for extended periods or in perpetuity. Modern EROB's are for terms 30 to 50 years max. This should also tie in with the memorial rights period.

The council should provide each purchaser with a certificate of the ERB which details the obligations of council and purchaser.

Even if buying a single grave, the depth of all future burials should be dug to a maximum of 10ft if possible, as this will allow up to 4 burials. This helps to future proof the cemetery. For example, if only one occupant is in a grave at 10ft depth, after the EROB expires further burials can take place on top (similar to church yards) .

Fees

Fees are always a sensitive subject however most local parish cemeteries never charge sufficient to cover the cost of management and operation. For example, as a guide, to be buried in Durham Cemetery the EROB is £1100 plus £750 for the internment. This equates to £1850 for a burial and plot.

Burial Fees should be set as a minimum at the cost of annual maintenance divided by the number of burials per annum plus 50%.

By way of example, if the cemetery maintenance fees are £10,000 per annum and there are 12 EROB sold per annum then the cost of the EROB should be

$$(10000/12) = 833.3 * + 50\% = £1250$$

Internment fees should be charged separately..

Should these figures above be in line with current cemetery costs and burial numbers then they are likely to be in keeping with the region's main cemetery fees and charges.

The site should have separate fees for traditional graves (kerb sets) and lawn burials. Areas where kerb sets are allowed should be in a separate section and fee charges should be at least 2/3 more for traditional plots where kerb sets are allowed.

The Parish Council should not look over the hedge at neighbouring parishes for fee guidance as they are probably getting it wrong also. Once you have set a realistic fee bases, they will look over the hedge at you and set their fees accordingly.