

Review of Cemetery Fees & Charges

Fees and Charges for the Cemetery were last fully reviewed and set by the Parish Council at its meeting in November 2020 (**Min 20.11.18 refers**). At this time, the parish council also reviewed its cemetery regulations and delegated a decision on the type and style of memorial benches which could be accepted as gifts to the parish council to the Estates Committee (**Min. 20.12.10 refers**).

In the intervening period, a sole operator (grave digger) has been appointed to the cemetery (**Min. 22.01.10.3 refers**) which is working well.

Maintaining the cemetery:

A burial authority may enclose, layout and embellish a cemetery as it thinks fit and improve it and is obliged to keep it and its associated buildings, walls and fences in good repair¹.

There is useful guidance on with respect to maintaining cemeteries and closed churchyards in the National Association of Local Council's Legal Topic Note 64 – Tombstones & Memorials, attached as Appendix B to this report. This makes it clear that it is the occupier's (parish council) responsibility to maintain the cemetery/closed churchyard.

Grave spaces in a cemetery remain in the ownership of the council. A right of burial (including an exclusive right of burial) gives only a right to inter a body and no control over the surface of the grave. The deed owner may then apply for a memorial permit to mark a burial.

Income and expenditure relating to the Cemetery and (closed) Churchyard over the previous financial year, plus the current budget and half year figures are set out below:

	2021/22	2022-23 budget	2022-23 Q's 1 & 2	2023-24 Budget
	5	6	3	6
Interments				
Expenditure				
Grounds Maintenance	£ 2,280.00	£ 1,800.00	£ 1,500.00	£ 1,800.00
Other maintenance spending	£ 200.00	£ 500.00	£ 406.82	£ 500.00
Electricity - Chapel of Rest	£ 135.53	£ 180.00	£ 72.74	£ 200.00
Water	-	£ -	-	-
Administration @ 4 hours/interment	£ 275.00	£ 280.00		£ 288.00
Mileage/interment (0.45*20 miles)	£ 55.00	£ 54.00	£ 35.63	£ 81.00
Software support	£ 215.00	£ 270.00	£ 197.00	£ 270.00
Memorial Safety Checks			£ -	£ 456.00
Memorial Lay flats			£ -	£ 120.00
Total	£ 3,160.53	£ 3,084.00	£ 2,212.19	£ 3,715.00
cost per interment	£ 632.11	£ 514.00		£ 619.17
Income				
Interment Fees	£ 2,250.00	£ 1,275.00		£ 1,425.00
Memorial Fees	£ 1,000.00	£ 550.00		£ 650.00
Grave Space Fees		£ 675.00		£ 1,100.00
Total	£ 3,250.00	£ 2,500.00	£ 1,625.00	£ 3,175.00
		based on six interments, 3 memorials/inscriptions and 4 grav		
Balance	£89.47	-£584.00	-£587.19	-£540.00

There are currently no Earmarked Reserves for the Cemetery and Memorial Garden.

It is good practice to ensure that year on year there is adequate provision for 10 years interments. A brief look at the number of interments over the past 3 years, compared to the space currently available does seem to indicate that there is sufficient provision at present. Members have approached the landowner to the rear of the cemetery with respect to purchase of additional land to extend the burial ground, but at present the landowner

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does not wish to sell. There is currently £3000 set aside in Earmarked Reserves for the Cemetery Extension Project. Members may wish to consider continuing to budget to build up a reserve in order to be able to plan for future provision.

It should be noted that Best Practice Guidance is that fees should be a flat rate, with no difference between parishioners and non-parishioners. In order to manage a 10 year supply of space, the terms of accepting interments are limited to persons who have lived in the parish, or those with a direct familial connection (Grandparent, sibling or child).

Reviewing the current fees against both the income and expenditure for the cemetery over the past 3 years above, and current fees and charges at cemeteries which are either local or of a similar size (**Appendix A refers**), suggests an adjustment of fees and charges should be considered as below and at **Appendix B**:

	2021/22		2022-23		2023-24 Budget	
Cemetery Fees						
Interments						
Still Born Child or child under 18	£	125.00	£	125.00	£	125.00
Person over the age of 18 years	£	250.00	£	250.00	£	275.00
of cremated remains	£	175.00	£	175.00	£	200.00
Exclusive Right of Burial						
in an earthen grave	£	250.00	£	250.00	£	275.00
for cremated remains within the CR area	£	175.00	£	175.00	£	275.00
Monuments, Gravestones, Tablets & Inscriptions						
A headstone	£	150.00	£	150.00	£	175.00
a tablet on cremated remains plot	£	150.00	£	150.00	£	175.00
each inscription after the first	£	100.00	£	100.00	£	125.00
renewal of permit for headstone (15 years)	£	25.00	£	25.00	£	27.50
Other Fees						
Exhumation						
Transfer of exclusive rights/statutory declaration	£	50.00	£	50.00	£	55.00
Search (not more than one year)	£	15.00	£	15.00	£	25.00
Search covering a period of more than one year - 1st year	£	15.00	£	15.00	£	25.00
every additional year	£	7.50	£	7.50	£	10.00
Certified copy of the register	£	25.00	£	25.00	£	25.00

The proposed new fees take into account costs of maintaining the cemetery (grounds), grave space markers, software, officer time and travel, and safety testing of Memorials (based on 20% of headstones in each year).

The Estates Committee considered the proposed revisions to fees and charges and asked the clerk to put these to the parish council for its consideration (Min. EC.22.11.09 refers).

Recommendation:

The parish council adopt the proposed fees and charges, (taking into account any revisions agreed at the meeting) set out at Appendix B to WPC.22.11.09) with effect from 1st April 2023.

ⁱ Arnold Baker on Local Council Administration – ref Local Authorities Cemeteries Order 1977, SI1977/204, art 4(1).