

Review of Cemetery Fees & Charges

The current fees and charges were set by Wickhambrook Parish Council in January '19 (**Min. 19.01.15** refers)

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

	2016/17	2017/18	2018/19	2019/20 budget	2019/20 @ six months	2020/21
	4	7	6	6	3	6
Interments						
Expenditure						
Grounds Maintenance	£2,790.00	£2,527.00	£0.00	£3,750.00	£	3,750.00
Electricity - Chapel of Rest	£133.00	£105.00	£67.60	£100.00	£50.76	£ 100.00
Water	£113.00	£47.00	£33.53	£75.00	£981.65	-
Administration @ 4 hours/interment				£255.60	£132.00	£ 275.00
Mileage/interment (0.45*20 miles)				£51.00	£27.00	£ 55.00
Software support						£ 150.00
Total	£3,036.00	£2,679.00	£101.13	£4,231.60	£1,191.41	4,330.00
cost per interment	£759.00	£382.71	£16.86	£746.75	£	721.67
Income						
Interment Fees	£980.00	£2,065.00	£1,735.00	£1,500.00	£1,000.00	£ 2,250.00
Memorial Fees					£405.00	£ 1,000.00
Total	£980.00	£2,065.00	£1,735.00	£1,500.00	£1,405.00	3,250.00
Balance	-£2,056.00	-£614.00	£1,633.87	-£2,731.60	£213.59	-£1,080.00

There is currently £500 in Earmarked funds available for maintenance of the Memorial Garden.

Recent training highlighted that 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, though members may wish to consider setting budgeting to build up a reserve in order to be able to plan for future provision.

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 1 refers), suggests that an initial adjustment of fees and charges could be considered as below:

Current Fees						
Interments						
	Still Born Child	£0.00	£0.00	£0.00	£0.00	£ -
	Person over the age of 18 years	£120.00	£120.00	£120.00	£250.00	£ 250.00
	of cremated remains	£85.00	£85.00	£85.00	£150.00	£ 175.00
Exclusive Right of Burial						
	in an earthen grave	£120.00	£120.00	£120.00	£250.00	£ 250.00
	for cremated remains within the CR area	£70.00	£70.00	£70.00	£150.00	£ 175.00
Monuments, Gravestones, Tablets & Inscriptions						
	A headstone	£105.00	£105.00	£105.00	£150.00	£ 200.00
	a tablet on cremated remains plot	£105.00	£105.00	£105.00	£150.00	£ 200.00
	each inscription after the first	£55.00	£55.00	£55.00	£75.00	£ 100.00

A further review of cemetery fees and charges could then follow for 2021/22, based on:

- A more accurate breakdown of grounds contracts work
 - use of additional budget lines for cemetery income fees and expenditure
- and a review of the cemetery regulations, which would enable Councillors to consider matters such as additional furniture allowed in the cemetery, or requiring new headstones to be marked with the plot number.

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, it would be possible to amend the terms of accepting interments to limit to persons who have lived in the parish, or those with a direct familial connection (Grandparent, sibling or child).

The Estates Committee determined to approve the proposed revision to fees & charges (**MinE19.12.14 refers**), and the fees and charges were subsequently approved in the Budget set for the 2020/21 financial year (**Min 20.01.11.2 refers**).

Recommendation:

To approve the proposal agreed by the Estates Committee on 5th December 2019 (tabled and circulated as WPC20.02.04) to increase the cemetery fees and charges with effect from 1 April 2020 in accordance with the 2020-21 budget adopted by the Parish Council (Min 20.01.11.2 refers).