

WPC.23.11.07 – Review of Cemetery Fees & Charges

Review of Cemetery Fees & Charges

Fees and Charges for the Cemetery were last reviewed and set by the Parish Council at its meeting in November 2022 (Min 22.11.18 refers).

The Sole operator appointed in January 2022 (**Min. 22.01.10.3 refers**) has also been re-appointed in 2023.

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 repairⁱ.

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.

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

	2019/20		2020-21		2021/22		2022-23		2023-24		Year to September '23		Anticipated Year End		2024-25 Budget	
	6	5	6	5	6	5	6	5	6	3.00	6.00					
Interments																
Grounds Maintenance	£5,394.00		£4,500.00	£	5,000.00	£	1,700.00	£	3,240.00	£2,245.00	£	3,170.00	£		3,529.80	based on c
Other maintenance spending							£	1,321.82	£	750.00	£	647.49	£	1,162.49	£	500.00
Memorial Inspections & Maintenance															£	500.00
Cemetery Refurbishment															£	250.00
Electricity - Chapel of Rest	£95.68		£90.00	£	100.00	£	134.05	£	150.00	£	-	£	72.00	£	150.00	
Administration @ 4 hours/interment	£264.00		£234.60	£	275.00	£	280.00	£	334.80	£	330.00	£	330.00	£	330.00	
Mileage/interment (0.45*28.48 miles)	£51.00		£45.00	£	55.00	£	54.00	£	54.00	£	38.88	£	77.98	£	194.94	
Software support			£150.00	£	215.00	£	197.00	£	375.00	£	206.78	£	206.78	£	225.00	
NNDR																
Total	£5,804.68		£4,869.60	£	5,645.00	£	3,686.87	£	4,903.80	£3,138.15	£	5,019.25	£		5,679.74	
cost per interment	£1,024.36		£973.92	£	1,129.00	£	614.48	£	358.97	£	679.38	£	836.54	£		
Income																
Interment Fees																
Memorial Fees																
Grave Space Fees																
Total	£2,480.00		£675.00	£	3,525.00	£	3,000.00	£	2,750.00	£1,100.00	£	2,200.00	£		3,440.00	
Balance	-£3,324.68		-£4,194.60		-£2,120.00		-£686.87		-£2,153.80	-£2,038.15		-£2,819.25			-£2,239.74	

Table 1.

There is currently £1300 in Earmarked Reserves available for maintenance of the Cemetery, Churchyard and Memorial Garden. Some of this may need to be used to fund the cost of laying flat memorials identified as unsafe in the July audit, where it has not been possible to identify deed holders or their relatives, or they have not responded (most recent quote from Abbey Memorials to lay flat is £15 plus VAT).

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.

Hilary Workman
Clerk & RFO
November 2023

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Current fees and charges at cemeteries which are either local or of a similar size are shown at Appendix A. 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 parish has amended 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).

Fees and charges have been increased to take account of the current rate of inflation (6.3%). Charges for contractors and materials have increased over the past year. Increases relating to children have been held below the rate of inflation. The proposed changes to fees and charges, therefore, are:

		Person 18 years plus	Still born child or a child under 18 years *
Part 1.	Interments		
a)	standard lawn type grave(for depth one, or two)	£300.00	£130.00
b)	of cremated remains	£215.00	£90.00
Part 2	Exclusive Right of Burial – for a period of 75 years from first interment		
a)	In an earthen grave in any full-size plot approximately 8' x 4' (2440 mm x 1220 mm)	£300.00	£130.00
b)	for cremated remains within the Cremated Remains area in a cremated remains plot approximately 3' x 3' (910 mm x 910 mm)	£300.00	£90.00
Part 3	Monuments, Gravestones, Tablets & Inscriptions		
a)	A headstone	£185.00	£75.00
b)	A tablet on a cremated remains plot	£185.00	£75.00
c)	Each inscription after the first	£130.00 ** this fee cannot be claimed for from CFF	
Part 4	Other		
a)	Exhumation	Double the current relevant interment fee	
b)	Surrender of Grave Space	Buy back at half the current listed Exclusive Right of Burial Fee	
c)	Transfer of Exclusive Right of Burial (ERB) and drafting of statutory declaration for lost deed	£60.00	
d)	For every certified copy of an entry in the registers	£30.00	
e)	For every search covering a period of not more than one year	£30.00	
f)	for every search covering a period of more than one year	£30.00	
	for the first year	£15.00	
	for every additional year	£15.00	

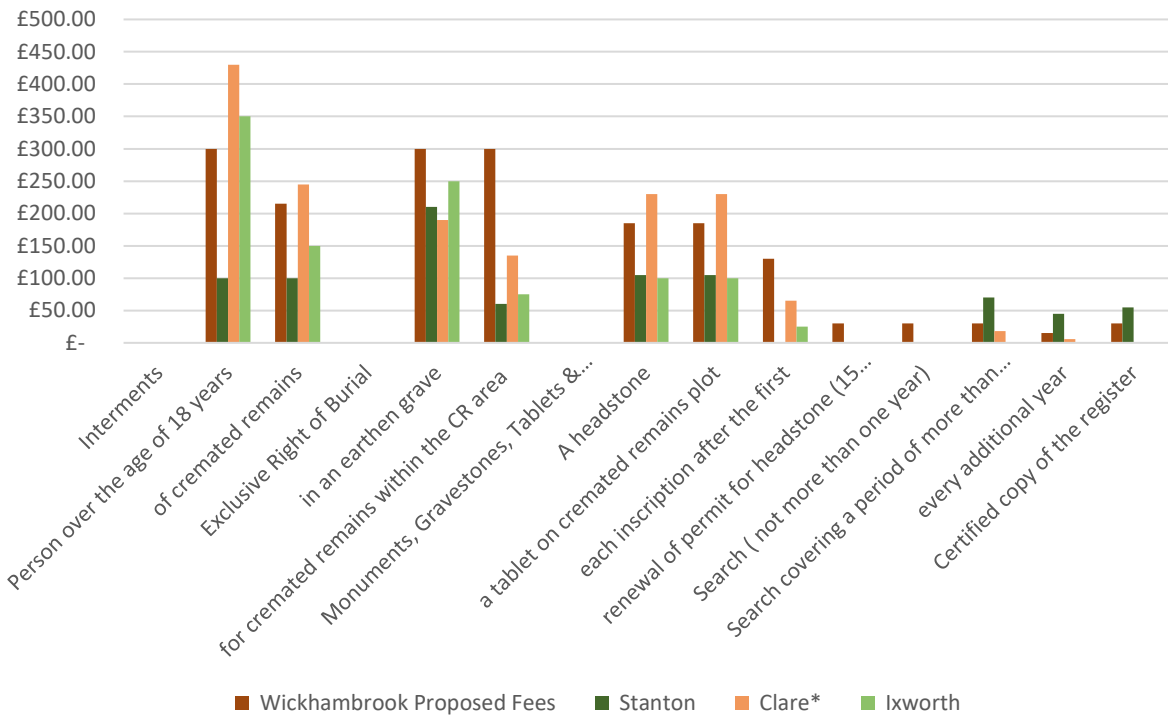
Table 2.

The Estates Committee considered the proposed fees and charges at its meeting on 2nd November (**Min. EC.23.11.09** refers) and agreed fees as proposed, noting that fees and charges should be kept in line with inflation.

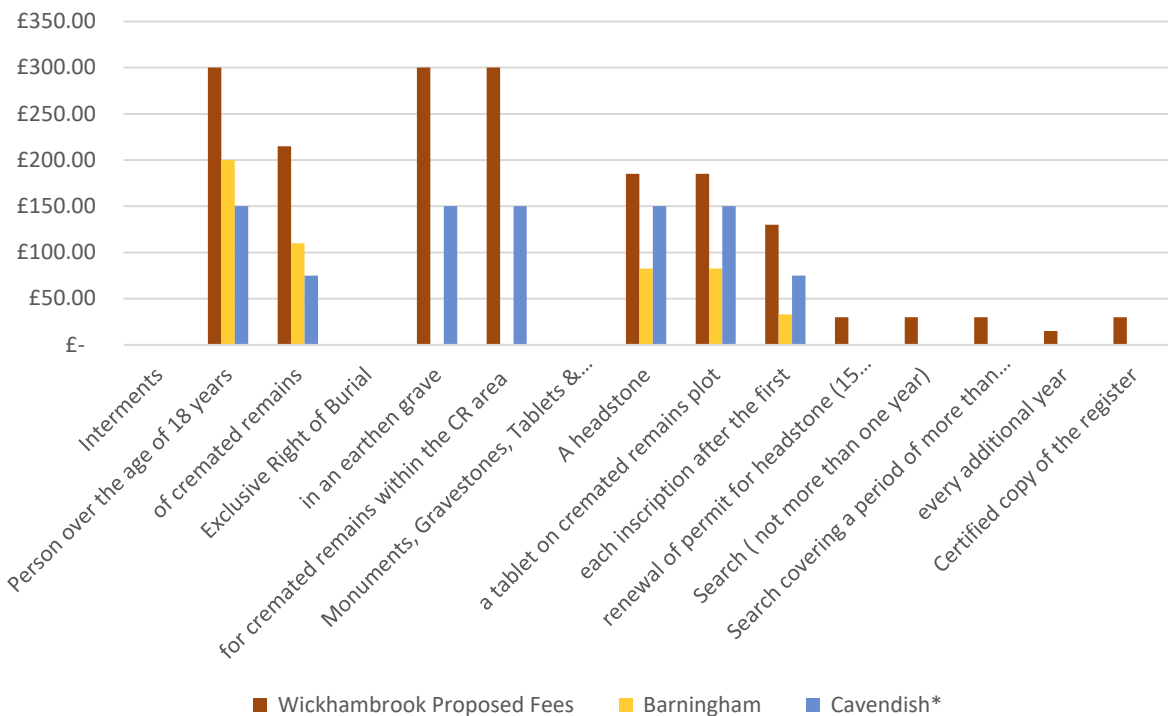
Comparisons with fees of other cemeteries in West Suffolk and neighbouring districts are attached as Appendix A.

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

Comparison with Key Service Centres



Comparison with Local Service Centres



Comparison with Other Centres

