

WPC.EC.23.11.04 – Review of Cemetery Fees & Charges

Amendments to 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	6	3.00	6.00	6	5	
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									

There is currently £1300 in Earmarked Reserves available for maintenance of the Cemetery, Churchyard 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.

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

Hilary Workman
Clerk & RFO
October 2023

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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		
	for the first year	£30.00	
	for every additional year	£15.00	

Action

Estates Committee consider proposed changes to fees and charges to be approved by full council.

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

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Appendix A

	2024-25 Budget	Newmarket	Haverhill & Bury St Edmunds		Sudbury	Skanton	Elmswell	
Interments								
Still Born Child or child under 18	£ 130.00	£ 100.00	£ 100.00	no charge	no charge	£ 71.00		
Person over the age of 18 years	£ 300.00	£ 774.00	£ 774.00	£ 875.00	£ 100.00	£ 155.00		
of cremated remains	£ 215.00	£ 228.00	£ 228.00	£ 400.00	£ 100.00	£ 128.00		
Exclusive Right of Burial								
in an earthen grave	£ 300.00	£ 955.00	£ 955.00	£ 500.00	£ 210.00	£ 188.00		
for cremated remains within the CR area	£ 300.00	£ 672.00	£ 672.00	£ 500.00	£ 60.00	£ 106.00		
Monuments, Gravestones, Tablets & Inscriptions								
A headstone	£ 185.00	£ 218.00	£ 218.00	£ 200.00	£ 105.00	£ 117.00		
a tablet on cremated remains plot	£ 185.00	£ 218.00	£ 218.00	£ 200.00	£ 105.00	£ 117.00		
each inscription after the first	£ 130.00	£ 78.00	£ 78.00	£ 115.00		£ 71.00		
renewal of permit for headstone (15 years)	£ 30.00							
Other Fees								
Exhumation								
Transfer of exclusive rights/statutory declaration	£ 60.00	£ 63.00	£ 63.00	£ 70.00				
Search (not more than one year)	£ 30.00							
Search covering a period of more than one year - 1st year	£ 30.00	£ 30.00	£ 30.00	£ 14.00	£ 70.00			
every additional year	£ 15.00			£ 6.00	£ 45.00			
Certified copy of the register	£ 30.00	£ 10.00	£ 10.00	£ 8.00	£ 55.00			
Annual Care				£ 95.00	(grass cutting and tidying up only)			
All fees relating to a burial (either full or cremated remains) of a child under the age of 18 or a baby stillborn after 24 weeks of pregnancy will be claimed for by West Suffolk Council from the Child Funeral Fund (CFF) which is funded by Central								