

ANNUAL FEES AND CHARGES – CEMETERY FEES FOR 2015/16

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Wards affected: All High Wycombe Town Wards

PROPOSED RECOMMENDATIONS TO CABINET

That the following be recommended to Cabinet for approval for charges from 1 April 2015:

- (i) The proposed charges as detailed in paragraphs 11 to 15 for burial rights, memorial charges, Saturday fees and steel framed burials be agreed; and
- (ii) The Committee decides upon its preferred option to recommend to Cabinet for interment fees from the three options set out in paragraphs 17 – 19 of the report.

Corporate Implications

1. The Council, as a burial authority for the purpose of Section 214 of the Local Government Act 1972, is authorised by the Local Authorities' Cemeteries Order 1977 (as amended) to charge such fees as it thinks proper, and in fixing fees may take account of the fact that cost in connection with High Wycombe Town Cemetery are designated Special Expenses.

Executive Summary

2. High Wycombe Town Committee is asked to consider prices for charging at High Wycombe Cemetery in 2015/16 and make recommendations to Cabinet for approval.

Sustainable Community Strategy / Council Priorities - Implications

3. This links to the Council's priority to deliver value for money.

Background and Issues

4. The report outlines the current charges and the proposed charges for 2015/16. For inflationary based price increases, the Consumer Price Index (CPI) for September 2014 has been used (1.2%).
5. The income budget for interments was reduced to £29,400 in 2014/15 (2013/14 - £71,600) following the Committee's recommendation. A summary of the 2014/15 Cemetery budget is as follows:

	2014/15 Budget
Gross Controllable Expenditure	£111,300
Gross Controllable Income	(£100,300)
Grounds Maintenance	£125,900
Central Overheads	£24,500
NET TOTAL	£161,400

6. The budget estimates for 2015/16 are still being worked on so all mentions in the report to 2015/16 budgets are based on current working estimates which will not be finalised until next February 2015.

Burial Data

7. The number of burials (excluding children) in 2013/14 increased from the previous year as shown in the table below.

Number of burials					
Year	Standard Adult Burial	Steel Frame	Ashes	Total	Child/Snowdrop
2010/11	60	23	46	129	25
2011/12	75	20	22	117	20
2012/13	68	19	35	122	27
2013/14	73	36	25	134	17
Average number	69	24	32	125	22

8. It needs to be noted that the number of burials varies year on year, and for the first six months of 2014/15 there have been 21 additional interments compared to 2013/14. While more burials will increase income in a given year they will also result in the cemetery becoming full more quickly than predicted.

Interment Income

9. The income being achieved for interments during 2014/15 is exceeding the current estimates. Predicted income has been reviewed and the figures in the following table are based on the average number of burials over the past four years and the 2014/15 interment charges.

Year	Standard Adult Burial	Steel/ Concrete Frame	Ashes	Total	Child/ Snowdrop
Average number	69	24	32	125	22
2014/5 Interment charge	£310	£184.25 *	£164		Zero
Income	£21,390	£4422	£5,248	£31,060	

Note * – The charge for an interment in a burial chamber is £1,057 which is made up of £184.25 costs and a further £872.75 which is going back into HWTC reserves where the cost of chamber installation was funded from at the outset.

10. Based on current predicted estimates for 2015/16, the current fees for interments will cover the costs of the interments based on average burial rates. However it should be remembered that the budgets for 2015/16 will not be considered by the Committee until January 2015.

Proposed Prices for 2015/16

11. Burial Rights – The burial rights fee is charged for each grave and provides the owner with an Exclusive Right of Burial (Deed) for 50 years. This is not ownership of the land but the right to be buried in a specific grave; authorise further burial(s) in the grave or the interment of cremated remains where space allows and erect or place a memorial on that grave. The proposed increase for 2015/16 is based on 1.2% inflation (September 2014 CPI).

Burial Rights	2014/15 Charge	Proposed 2015/16 Charges
Adult	£698	£706
Child	£349	£353
Ashes	£407	£412

12. Memorial Permit – The memorial charges were benchmarked with other cemeteries in late 2013. The proposed increase for 2014/15 is based on 1.2% inflation.

Memorial Permit	2014/15 Charge	Proposed 2015/16 Charges
Adult	£186	£188
Child	£91	£92
Ashes	£91	£92

13. Saturday Fee – There is a fee for interments which occur on a Saturday. This fee is based on the costs of staff from the Council and contractor being on standby and overtime. In the last financial year there were 8 burials on a Saturday. The proposed increase for 2014/15 is based on 1.2% inflation.

Saturday Fee	2014/15 Charge	Proposed 2015/16 Charges
One off Fee	£119	£120

14. Steel Frames – There has been increases in the cost of the steel frames recently so it is proposed to increase the costs by 1.2% inflation.

Steel Frame (in addition to the adult interment charge)	2014/15 Charge	Proposed 2015/16 Charges
One off Fee	£891	£902

15. Interment fees – The current policy is that no interment fees are charged for child burials. No change is proposed.

Options for Interment Fees

16. Last year the High Wycombe Town Committee recommendation to reduce the interment charges was approved by Cabinet. The options for interment fees detailed below for consideration are: do nothing and make no change; increase charges by inflation; and increase charges by 5%.

Option One – Do nothing and make no change

17. This option leaves the prices at the 2014/15 level. The only predicted increase in expenditure for the cemetery budget is staff inflation increase (currently a 1.2% increase is being budgeted for). The interment income is estimated to be £31,100 for this option. The net 2015/16 estimated budget required to fund the cemetery would be £159,700 compared with £161,400 in 2014/15.

Option One	2014/15 Charges	Proposed 2015/16 Charges
Interment - Adult	£310	£310
Interment - Child	£0	£0
Interment - Ashes	£164	£164
Interment – Concrete	£1,057	£1,057

Option Two – Current Charge plus Inflation

18. This option uses the current pricing structure plus inflation (1.2%). If this option is supported the estimated interment income for 2015/16 would increase by 1.2% and be £31,500. The net 2015/16 estimated budget required to fund the cemetery would be £159,300 compared with £161,400 in 2014/15.

Option Two	2014/15 Charges	Proposed 2015/16 Charges
Interment - Adult	£310	£314
Interment - Child	£0	£0
Interment - Ashes	£164	£166
Interment – Concrete	£1,057	£1,070

Option Three – Current Charge plus 5%

19. This option is based on the current pricing structure plus 5%. If this option is supported the estimated interment income for 2015/16 would increase by 5% and be £32,700. The net 2015/16 estimated budget required to fund the cemetery would be £158,100 compared with £161,400 in 2014/15.

Option Three	2014/15 Charges	Proposed 2015/16 Charges
Interment - Adult	£310	£325
Interment - Child	£0	£0
Interment - Ashes	£164	£172
Interment – Concrete	£1,057	£1,110

Conclusions

20. The Committee is asked to consider the proposed charges as set out in the report above and agree the recommendations for Cabinet.

Next Steps

21. If approved by Cabinet the charges will take effect from 1 April 2015.

Background Papers

None