

New Cemetery – Phasing and Budget Requirements

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Wards affected: All town wards

RECOMMENDATION TO CABINET

That £404,000 be allocated in 2017/18 from Special Expenses Reserves to fund the first phase of the project. Also that additional funding will be required over the following two years but could be allocated from CIL as well.

Reason for Decision

1. The Town is running out of burial space for children and for chambered burials. The project is needed to meet the legal requirement to be able to provide burials in the High Wycombe Town area.

Corporate Implications

2. In its capacity as a designated burial authority under S214 of the Local Government Act 1972 the Council has power to provide and maintain cemeteries inside or outside its area.
3. Section 149 of the Equality Act 2010 places a duty (“the public sector equality duty”) on the Council, in the exercise of its functions to eliminate discrimination, harassment, victimisation and other conduct prohibited by the Act; to advance equality of opportunity between persons who share a relevant protected characteristic and those who do not; and to foster good relations between persons who share a relevant protected characteristic and those who do not. One of the protected characteristics is religion or belief.
4. An Equalities Impact Assessment describing steps taken to comply with this duty has been completed and is available at <https://www.wycombe.gov.uk/uploads/public/documents/Community/Equality-impactassessments/Community/Equality-impact-assessment-Cemetery-feasibility-study.pdf>
5. The Town Committee has forecast reserves as at 31 March 2017 of £740,507. Allocating £404,000 to Phase 1 of this scheme would reduce the balance to £336,507. The minimum recommended reserves balance for the Town Committee is £150,000.
6. If the Town Committee allocates its remaining reserves to this scheme, reducing balances to their minimum level, this would leave a shortfall of £688,493 for funding future phases of this project in 2018/19 and 2019/20. If agreeing to implement the full scheme the Committee would be agreeing that it would have to make up this shortfall by either:
 - Allocating additional CIL funding in 2018/19 and 2019/20 towards this scheme to make up the shortfall

Or

- Making a recommendation to Cabinet to approve a loan from Wycombe District Council's balances to forward fund the scheme with an agreed repayment plan including the use of CIL and an increased precept over a period of time

Executive Summary

7. The Town Committee received a number of reports on the site options for a new Cemetery, before settling on the Queensway site. The Committee funded a feasibility study into provision of a new Cemetery at this location and this has enabled a cost plan to be put together. This has been reviewed and forms the basis of the financial request to the Committee. Work has been spread over three years to ensure that funding the new Cemetery remains affordable for the Committee. A value engineering exercise has taken place to reduce costs while bearing in mind that the Cemetery will exist for centuries to come and that therefore materials need to be selected for their long term durability.

Sustainable Community Strategy / Council Priorities - Implications

8. Place and People Corporate Strategy priorities – High Wycombe residents expect to be able to be buried locally. This will not be possible for some residents in the near future. The Council has a legal duty to be able to bury the dead. While the Council could meet this by paying non-resident fees only for public health funerals in surrounding cemeteries this will not satisfactorily meet the reasonable expectations of residents.

Background

9. Following the decision in 2015/16 by the Committee to fund feasibility work into bringing the WDC owned land at Queensway into use as a cemetery, ALD (Applied Landscape Design Ltd) were commissioned to design and cost a preliminary scheme.
10. This work was completed in December 2016. Officers were concerned that the initial budget of £1,963,322 was substantial and held a value engineering workshop with ALD, which achieved savings of £283,532, giving a revised capital cost of £1,679,790. For information the changes were as follows: replacing saplings with whips, replacing resin bonded gravel with tarmac and reducing the size of the attenuation ponds. Savings have not been made if they would impact on the quality of the end product. Officers are conscious that the Cemetery will exist for the foreseeable future; even when it becomes full the Council will continue to maintain it and therefore materials have to be capable of lasting for a long time.
11. The Town Committee CIL Working Group recommends that £400k of CIL funds in 2017/18 are awarded to the project. This is insufficient to enable us to commence the project and therefore the Town Committee is being asked to release additional funds from the Special Expense Reserves. Officers have phased works into three phases to spread funding over three financial years to

ensure that the Town Committee can proceed with the project while maintaining its commitment to the other projects it is funding.

12. Works have been packaged as follows

Phase one – 2017/18 – budget £804k

Works include:

- Planning application including consultation
- Access to site and road infrastructure, car park and lighting
- Gates and fencing
- Preparation of the part of the site that will be the child burial area
- New hedges and planting
- Associated fees and contingency

Phase two – 2018/19 – budget £486k*

- Pathways
- Site wide drainage
- Benches
- Memorial garden
- Associated fees and contingency

Phase three – 2019/20 - c£389k*

- Office/toilets/waiting room plus all utilities
- Remaining planting
- Remaining benches
- Attenuation ponds
- Associated fees and contingency

* Costs may increase with inflation

13. Phase one would enable child burials to take place; Phase two would enable Muslim burials to take place; Phase three would complete the scheme.

14. NOTE: the installation of concrete vaults would be funded as now, ie the Committee would be asked to invest in their purchase and installation and the costs would be recovered from burial fees.

15. NOTE: a feature of the site is columbaria, which contain niches for cremated remains. Again the Committee would be asked to invest in their purchase and installation and the costs would be recovered from interment fees. However because these are highly visible, unlike the concrete vaults, they would be purchased in one go to ensure no supply issues are experienced. The cost is currently £212k but inflation will mean this will be higher when the funding request is made in the future. The Committee could decide not to install this feature to avoid this cost or, as per concrete chambers, it could either fund from its Special Expenses reserve or seek a General Fund loan to be paid back from income as niches are sold.
16. NOTE: A future decision to proceed with phases two and three would require the Committee to set aside CIL, Special Expense reserves or to increase its precept in future years to cover the costs of those phases. The Committee could decide only to implement the child burial element of the scheme and not proceed with phases two and three.

Revenue Costs

17. The Committee should note that the new Cemetery will generate a cost to Special Expenses. These include grounds maintenance, building running and maintenance costs, rates and repairs and renewals. The new Cemetery is smaller than the Hampden Road one, where equivalent costs amount to £46k. There would be no additional staffing costs but there would be an increased revenue cost of under £46k. While in time the new Cemetery will generate income this will offset the costs of the burial service not general site maintenance.
18. The initial costs have been validated by an independent quantity surveyor and are summarised in the exempt appendix. This information is confidential as the Council will tender for works in the future.

Options

19. The Committee has three options.
 - Option One - the comprehensive site options appraisal has identified that Queensway is the most suitable and cost effective option. The Committee can support the funding request to enable the project to proceed.
 - Option Two - The Committee can decide to wait until the 2018/19 budget cycle before reserving funding. Given that the project is likely to be implemented in 2 to 3 phases this would mean that the Cemetery could not be brought into full use until 2020/21 or 2021/22. It is anticipated that child and Muslim burials could commence approximately 18 months after project initiation. If the project cannot be started until April 2018 then burials could commence in October 2019. There is 18-24 months of space available for child burials at the current rate of use, which means the Snowdrop Garden will be full at some time between mid 2018 and early 2019.

While space can be created in the current Cemetery for Muslim burials the costs of readying made up ground for chambered burials is high and moving these at an early stage to the new Cemetery should result in more affordable

burials for the town's residents requiring a chambered burial. There is 18 months of space available for chambered burials at the current rate of use, which means the Muslim section could be full by mid 2018.

- Option Three - not to proceed. Residents who belong to the Church of England could continue to be buried for the foreseeable future as there is a significant area of pre-consecrated ground for this faith. Other burials would gradually cease and residents would need to seek burial in other cemeteries around the District or elsewhere. It is likely that this will fail to meet the Council's duty under the Equality Act 2010 as displaced burials will attract non-resident fees, which are significantly higher. It will not be equitable to provide a service for one faith group alone.

Conclusions

20. The Committee is asked to agree to proceed with the new Cemetery project. Waiting to start the project in 2018/19 risks there being insufficient funding to start phase one and risks suspension of child and Muslim burial services for High Wycombe residents, which is likely to be unacceptable. The Committee is asked to request that Cabinet releases £404,000 of Special Expense Reserves in addition to the £400,000 CIL funding already supported by the Town Committee.

Next Steps

21. All timescales are indicative estimates only.
 - Finalise the design (April 2017)
 - Develop the Planning Application, including any consultation, ecological and other survey work (September 2017)
 - Submit/obtain Planning Permission (November 2017)
 - Tender for phase one of site infrastructure works (twin track – contract award in December 2017)
 - Works on site (commence in February/March 2018)
 - Open up eastern end of the new Cemetery for child burials (October 2018)

Background Papers

Previous reports to the Committee on site options appraisal and the feasibility budget.