



High Wycombe Town Committee

Special Expenses Draft Budget 2023/24 for consideration

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Date: 17th January 2023

1 Executive Summary

- 1.1 A separate fund is maintained for Special Expenses for High Wycombe Town Committee (HWTC). Income is raised by a precept on the town's residents and interest is credited on the fund balance.
- 1.2 A HWTC Budget Sub-Group has been set up to discuss and contribute to the building of the 2023/24 budget for the HWTC. These sub-group meetings were held on 15th November 2022 and 5th January 2023. The Budget Sub-Group has considered the draft budget with requests to make the following changes to the proposed budget items:
 - 1.2.1 £12k that used to go to Hilltop Community Centre to go towards events in the HW town centre to help HW BidCo (to contribute to, for example, Frog Fest, more markets and to attract more people into the town centre).
 - 1.2.2 High Wycombe Cemetery - Cost of concrete burial chambers – remove income to reflect that only one plot is available
- 1.3 Proposed fees and charges have been reviewed in detail.
- 1.4 The impact of the precept, interest on balances and balance brought forward has been determined and discussed in detail at the second sub-group meeting on 5th January 2023.
- 1.5 Following the budget sub-group meetings, the draft 2023/24 budget is now recommended to the HWTC who ultimately recommend the budget to Cabinet for Full Council approval.
- 1.6 This report sets out the draft budget for 2023/24 for HWTC Special Expenses and the impact on the precept. A summary of the draft budget is outlined in Table 1 with the details attached at Appendix A. Proposed fees and charges are included in Appendix B.

2 Recommendations

- 2.1 It is recommended that the HWTC:
 - (i) Notes the draft budget by expense line for 2023/24 (Appendix A) and that these figures take account of the impact of indexation on the grounds maintenance contract, proposed fees and charges (which have been reviewed and considered with respect to competitiveness) and the council tax base.
 - (ii) Notes and recommends 9% increase in Fees & Charges where no fee review is carried out, in line with September 2022 RPI. For cemetery fees, a full fee review was undertaken.
 - (iii) Notes the Council Tax base and the precept as set out in the paper. The Council Tax Base is set at Band D equivalent for 2023/24 with respect to Special Expenses for the unparished area of High Wycombe Town.
 - (iv) Notes that the Council Tax Base for Band D equivalent for 2023/24 has increased by 507.26 to 24,033.51 properties for HWTC.
 - (v) Notes and recommends Option 5 to Cabinet for setting 2023/24 precept for the unparished area of High Wycombe Town at £17.66 (Band D equivalent). This option covers up to 84% of the net budgeted expenditure for 2023/24 and requires a drawdown on reserve of £59,046 to cover expenditure. Despite use

of reserves, this option will still give HWTC continued financial sustainability over the medium-term.

- (vi) Puts forward the draft budget for recommendation to Cabinet who will then recommend it to Full Council.

3 Options and Risks – Council tax and precept

- 3.1 **Option 1:** An increase of £3.30 to Band D tax for HWTC to £20.12 would raise £483,520 in precept which would cover 96% of the net budgeted expenditure for 2023/24 and combined with forecast interest receipts of £21,486 would result in a minimal drawdown from reserve of £18.00 and the reserve balance would remain above the minimum recommended level of £150,000. In terms of precept cost cover for HWTC and therefore helping HWTC continue to be financially sustainable in the future, **this option is recommended for consideration (as an alternative choice after the preferred Budget Sub-group recommendation in 3.5).**
- 3.2 **Option 2:** An increase of £4.19 to Band D tax for HWTC to £21.01 would raise £504,988 in precept which would cover 100% of the net budgeted expenditure for 2023/24. This option would put the most pressure on the rest of the Council to find additional savings to cover the increase. In terms of precept cost cover for HWTC, **this option is recommended for consideration (as an alternative choice after the preferred Budget Sub-group recommendation in 3.5)** as all costs are covered for HWTC Special Expenses and no reserve drawdown would be required.
- 3.3 **Option 3:** A nil increase to Band D tax for HWTC will have further adverse impact on the HWTC reserve in the future and it would not result in a precept that funds the net budgeted expenditure for 2023/24. As properties have increased by 507.26 to 24,033.51, the precept will increase by £8,531.64 despite remaining at £16.82 for Band D tax, which has an inadequate impact on covering the net budgeted expenditure for 2023/24. A reserve drawdown of £79,258 would be required to cover the net expenditure of £504,988. This option would result in a reserve balance lower than the recommended £150,000 for future years from 2027/28, assuming precept remains the same over the medium term and there are no further pressures on the budget from next year onwards. This option is therefore not financially sustainable as the HWTC reserve would be reduced to unacceptable levels in the medium. This option is **NOT** recommended.
- 3.4 **Option 4:** A decrease of £1.06 to Band D tax for HWTC to £15.76 would raise £347,284 in precept which would only cover 69% of the net budgeted expenditure for 2023/24. A drawdown from reserve of £136,217 would be required in 2023/24 and beyond to cover costs fully. By 2025/26, assuming

the same rate of expenditure and precept, the reserve levels will diminish to below the recommended minimum of £150,000. This option is **NOT** recommended.

3.5 **Option 5:** An increase of £0.84 (5%) to Band D tax for HWTC to £17.66 would raise £424,455.82 in precept which would cover 84% of the net budgeted expenditure for 2023/24 and, combined with the forecast interest receipt of £21,486, would result in a drawdown from reserve of £59,046 to cover a shortfall in precept. This option would result in a reserve balance lower than the recommended £150,000 for future years from 2029/30 assuming precept remains the same in that year and there are no further pressures on the budget from next year onwards. **This option is a recommended option of the Budget Sub-group.**

3.6 It should be noted that special expenses impact on the Council's overall referendum limit so increasing above 4.99% will impact on the Council's overall council tax increase.

4 Detailed Report

4.1 The 2023/24 draft budget is summarised in Table 1 which assumes Option 5 proceeds.

Table 1 – 2023/24 Draft Budget based on Option 5

High Wycombe Town Committee Draft Budgets for 2023/24						
SUMMARY - SPECIAL EXPENSES						
2022/23	2022/23		2023/24	2023/24	2023/24	Commentary
Approved Budget	Net Forecast		Gross Expenditure	Gross Income	Net Expenditure	
£	£		£	£	£	
130,100	130,100	Recreational Grounds (Local)	143,975	0	143,975	Increase resulting from Idverde contract Indexation
32,940	32,940	Allotments	36,330	(60)	36,270	Increase resulting from Idverde contract Indexation
181,244	168,666	Cemeteries	478,616	(253,341)	225,275	Increase resulting from Idverde contract Indexation
3,000	3,000	Town Twinning	3,000	0	3,000	
20,000	20,000	Financial Assistance to Voluntary Groups	20,000	0	20,000	
3,000	3,000	War Memorial	3,000	0	3,000	
1,800	1,800	Footway Lighting and Bus Shelter	1,800	0	1,800	
56,002	56,001	Management & Support	59,667	0	59,667	
0	0	Town Centre Events	12,000	0	12,000	Proposed Grant funding
428,086	415,508	Total Special Expenses	758,388	(253,401)	504,988	
(3,750)	(16,222)	Interest on balances			(21,486)	As per BC Treasury
424,336	399,286	Total Including Interest and Capital Charges			483,502	
424,336	399,286	Net Spending for Year			483,502	
(540,726)	(540,726)	Balance brought forward			(537,152)	
424,336	399,286	Net Spend			483,502	
(395,712)	(395,712)	Collection Fund precept			(424,456)	
(512,102)	(537,152)	Balance carried forward			(478,106)	
23526.25	23526.25	Council Tax base			24033.51	
16.82	16.82	Band D charge			17.66	

- 4.2 For 2023/24, the estimated Net Cost of Services is £504,988. After adjusting for the estimated interest on working balance, the annual net spend is estimated at £483,502.
- 4.3 The net estimated spend is expected to increase by **£76,902** compared to the 2022/23 approved budget, due to an increase in contract indexation for the Idverde grounds maintenance contract (£61k), addition of new budget for Town Centre events (£12k) and an inflation increase for Management & Support (£4k).
- 4.4 Interest on working balances reserve is forecast to increase to £21,486 after applying a higher interest rate of 4% on opening balance per Council treasury recommendation.
- 4.5 The estimated working balance as at the end of March 2024 is £478,106. This working balance is set aside as an earmarked reserve and therefore ring-fenced for HWTC.
- 4.6 The proposed Band D equivalent charge of £17.66 is marginally higher than prior year Band D equivalent of £16.82. This will generate a precept of £424,456 and with the forecast interest receipts of £21,486 a minimal use of reserve of £59,046 is required to cover the net budgeted expenditure of £504,988.

5 Management & Support Recharge

- 5.1 The management recharge reflects the cost of management and support functions carried out by officers at the Council. The charge is not an exact science as officers do not record exact time spent on HWTC related work. However, the Council endeavours to recharge a proportion of costs which reasonably reflects work performed by officers. As it is a recharge from one publicly funded body to another, estimations are used in the calculation rather than actual costs.
- 5.2 On the proposed budget, the management recharges have increased by 6.5% due to inflationary increase on salaries and changes in employment terms and condition post Unitary. Since 2017/18 the management recharge has reduced by 47%. The recharges to HWTC over the last 5 years are outlined below:

Table 2 – Management Recharge Analysis over past 5 years

Financial Year	Management Recharge (£)	Commentary
2017/18	111,600	
2018/19	91,890	
2019/20 (original)	97,400	

2019/20 (revised)	91,210	
2020/21 (original)	93,030	
2021/21 (revised)	83,690	Revised following thorough review as proposed by Committee
2021/22 (approved budget)	86,636	3.5% increase over revised 2020/21
2021/22 (forecast outturn)	84,846	Forecast outturn based on time spent for cemeteries and reduction in management fee for Grant officer
2022/23 (approved budget))	56,002	35% reduction mainly due to new cemetery management plan
2022/23 (forecast outturn)	56,002	Per budget
2023/24 (proposed budget)	59,667	6.5% increase linked to salaries and changes in terms and conditions

5.3 Management & support is constantly reviewed to ensure that it provides value for money. For example:

- i. Following the HWTC on 19 January 2021 a thorough review of the charges was carried out and the charge was revised downwards for 2020/21 from the original figure of £93,030 to a revised £83,690, a decrease of £9,340 and a saving of over 10%.
- ii. The 2021/22 charge was then increased by 3.5%.
- iii. Furthermore, when the budget for 2019/20 was agreed at HWTC in January 2019, the agreed management recharge was £97,400. During the year 2019/20, the calculations were revisited, and the management recharge was reduced to £91,210, a saving of £6,190 (6%).
- iv. The 2022/23 budget had a 35% reduction mainly due to a new cemetery management plan. There were reductions in grant administration management fees.
- v. For 2023/24 the draft budget proposes a 6.5% increase linked to salaries and changes in terms and conditions for some employees.

5.4 The regular activities carried out by various departments within the Council are summarised below.

5.4.1 Grounds – General and Management of Contractor, for example,

- i. Hampden Road Cemetery - maintenance of the cemetery and office; management of burials; provision of a full-time BC Cemeteries manager (at least 0.5FTE allocated to Wycombe area); invoicing and banking of income.
- ii. Allotments; management and letting of allotments (via contractor).
- iii. Recreation at local sites – Totteridge, Shelley, Booker; sports bookings (via contractor); maintenance of grounds and play areas.
- iv. All Saints closed churchyard - maintenance of grounds.
- v. Tree management for all sites via Arboriculture Officers.
- vi. Maintenance of main war memorials at All Saints, Kings Road and Cemetery.

- vii. Town Twinning - payment of annual charge for town twinning to High Wycombe Town Twinning Association.

5.4.2 Democratic Services:

- i. Arrange meetings (which now include webcasting).
- ii. Organise and support officers in report preparation.
- iii. Support and respond to Member queries.
- iv. Prepare agendas.
- v. Attend meetings.
- vi. Advise Members on governance procedures.
- vii. Prepare minutes of meetings.
- viii. Respond to public queries when required.

5.4.3 Finance:

- i. Budget monitoring support throughout the year.
- ii. Preparation of quarterly special expenses report.
- iii. Preparation of annual budget including fees & charges and calculation of precept (for Committee and Budget Sub-Group).
- iv. Finance support on capital projects, if any.
- v. Calculation of management and support cost.
- vi. Finance support on any queries arising.

5.4.4 Grants Officers:

- i. Management of grants programme in line with agreed and audited process:
 - Managing all aspects of the grants programme including publishing of information and criteria, online application function, carrying out application assessments, producing assessment reports and recommendations for HWTC Chair, corresponding with applicants (both potential and pending) as required, carrying out eligibility checks, processing payment, requesting and assessing grant award reports and monitoring budget.
 - The HWTC grant programmes and their processes are also subject to audit. The Grants Officer is responsible for responding to the auditor's requests for information and implementing subsequent procedures, processes and policies as a result of auditor recommendations.
- ii. Assessment of grant application against agreed criteria and preparation of recommendation for HWTC Chair:
 - Assessment of the grant application includes reviewing all the information provided by the applicant to gain a clear and robust understanding of how a grant would be utilised and if it meets the HWTC grant programme criteria. Depending on the volume and depth of information provided within the application, this can also include requesting additional or more transparent information from the applicant in order to

- ensure a full assessment can be carried out. On occasion, this can also include providing further support and guidance to the applicant in assisting them to understand the criteria and complete the application in full.
- With regards to facility grant applications, further assessment steps are taken to ensure matched funding has been achieved (as detailed in the criteria).
- iii. Carry out applicant eligibility checks (i.e., ensuring organisation is properly constituted and has a valid bank account with at least 2 signatories):
 - Organisations are subject to eligibility checks as part of the grant award process. This includes obtaining a copy of the organisation's constitution when needed as well as carrying out informal background research about the organisation, particularly if they have been newly formed or are a new applicant to the grant programmes. Where deemed necessary, this can also include requesting further information on the organisation's financial status by requesting up-to-date copies of financial accounts.
 - iv. Oversee payments
 - Carrying out bank detail checks, processing a payment request and ensuring transaction has been processed on SAP.
 - v. Respond to all queries in relation to grant programme, criteria, and process
 - The grants officer is responsible for responding to all queries with regards to the HWTC grant programmes, including its criteria and processes. This includes monitoring the grants inbox and providing additional guidance and support to both prospective and pending applicants when needed. Queries can at times be in depth and time-consuming.
 - vi. Monitor grant budget
 - The grants officer is responsible for monitoring the awarding of grants in line with set annual budgets. This includes capturing all applications for funding and subsequent payments made.

6 2023/24 Budget with Management & Support Costs

- 6.1 At the HWTC meeting on 19 January 2021 it was requested that an option be presented to the Committee with all the management and support costs taken out of the budget. It has been assumed that this will be a continuing requirement for the 23/24 budgets.
- 6.2 The 2023/24 budget without management and support costs is £445,320.
- 6.3 It should be noted that although the costs have been excluded in 6.2 above, there will be a management & support charge for providing the items outlined in paragraph 5, including facilities and functions to operate, and run the Committee.

6.4 Appendix A provides detail of costs by service area with each related management and support cost by service area.

7 Fees & Charges 2023/24

7.1 Fees and charges are proposed to be increased in general by 9% (with the gross amount rounded to the nearest £1) unless they are subject to fee review where increases could be higher or new fees recommended (e.g., for columbarium vault rights)

7.2 Appendix B shows proposed fees and charges for 2023/24.

8 Legal Requirements

8.1 Under section 35(2) (d) of the Local Government Act 1992 any expenses incurred by the Authority in performing a part of the Council functions performed elsewhere in the Council by a Parish Council are Special Expenses unless a contrary resolution is in force.

8.2 The Council has a statutory requirement to set a Special Expense precept for 2023/24. The Committee is an advisory body and does not have decision making powers in respect of either executive or non-executive functions. The High Wycombe Town Committee (HWTC) is an advisory body and therefore its decision for setting precept is a recommendation to the Cabinet who will recommend to the Council for the final decision.

Appendices

Appendix A - Draft Budget for year ending 31 March 2024 (with management fees included within service area)

Appendix B – Proposed Fees and Charges 2023/24

Appendix A

Draft Budget for year ending 31 March 2024 (with management fees included within service area)

HIGH WYCOMBE TOWN COMMITTEE Budgets for the year ending 31st March 2024

RECREATION GROUNDS (LOCAL)				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
<i>Premises Related Expenses</i>				
Maintenance to Grounds	125,000	125,000	125,000	138,875
Tree Works	3,000	3,000	3,000	3,000
Communal Lighting	200	200	200	200
<i>Supplies and Services</i>				
BC Management Fee	13,985	18,871	18,871	20,836
Cleansing Contract Payment	1,900	1,900	1,900	1,900
GROSS CONTROLLABLE EXPENDITURE	144,085	148,971	148,971	164,811
<i>Recharges</i>				
Capital Charges	0	0	0	0
GROSS NON-CONTROLLABLE EXPENDITURE	0	0	0	0
NET EXPENDITURE	144,085	148,971	148,971	164,811

ALLOTMENTS				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
<i>Premises Related Expenses</i>				
Maintenance to Grounds	8,725	30,000	30,000	33,330
Tree works	2,000	2,000	2,000	2,000
<i>Supplies and Services</i>				
Software/Computer Expenses	1,000	1,000	1,000	1,000
BC Management Fee	8,705	12,429	12,429	13,604
GROSS CONTROLLABLE EXPENDITURE	20,430	45,429	45,429	49,934
Income				
Rent	(60)	(60)	(60)	(60)
TOTAL CONTROLLABLE INCOME	(60)	(60)	(60)	(60)
NET CONTROLLABLE EXPENDITURE	20,370	45,369	45,369	49,874
NET EXPENDITURE	20,370	45,369	45,369	49,874

HIGH WYCOMBE CEMETERY				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
Salaries	42,636	55,453	55,453	58,780
<i>Premises Related Expenses</i>				
Repairs & Maintenance	10,000	10,000	10,000	10,000
Maintenance to Grounds	198,900	173,900	173,900	193,203
Tree Works	3,500	3,500	3,500	3,500
Reactive Maintenance	3,500	3,500	3,500	3,500
Electricity	300	300	300	300
Gas	500	500	500	500
Rates	12,000	12,000	12,000	12,000
Water Charges	100	100	100	100
<i>Supplies and Services</i>				
Equipment	1,000	1,000	1,000	1,000
Equipment - Hire/Lease	1,000	1,000	1,000	1,000
Printing	200	200	200	200
Concrete burial chamber expenditure	0	0	0	0
Telephones	600	600	600	600
Mobile Phones	100	150	150	150
Computer Software	3,000	2,000	2,000	2,000
BC Management Fee	57,010	16,452	16,452	16,870
Cleansing	3,400	3,400	3,400	3,400
GROSS CONTROLLABLE EXPENDITURE	337,746	284,055	284,055	307,103
Income				
Interment Fees-Private	(50,455)	(38,976)	(49,792)	(42,484)
Concrete Chamber income	(25,735)	(25,735)	(12,240)	(720)
Monument Fees	(12,860)	(9,934)	(15,342)	(10,828)
Rents	(8,755)	(8,755)	(8,755)	(8,755)
Burial Rights Purchase	(79,810)	(61,653)	(71,503)	(67,202)
Other Income	(4,635)	(3,581)	(3,581)	(3,903)
TOTAL CONTROLLABLE INCOME	(182,250)	(148,635)	(161,212)	(133,893)
NET EXPENDITURE	155,496	135,420	122,842	173,211

PENN ROAD CEMETERY				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
Salaries		18,484	18,484	19,593
<i>Premises Related Expenses</i>				
Repairs & Maintenance		0	0	0
Maintenance to Grounds		50,000	50,000	55,550
Tree Works		3,500	3,500	3,500
Reactive Maintenance		3,500	3,500	3,500
Electricity		2,040	2,040	2,040
Gas		0	0	0
Rates		12,000	12,000	12,000
Water Charges		1,500	1,500	1,500
<i>Supplies and Services</i>				
Equipment		1,000	1,000	1,000
Equipment - Hire/Lease		2,500	2,500	2,500
Printing		200	200	200
Burial chamber expenditure		42,000	42,000	81,400
Telephones		600	600	600
Mobile Phones		100	100	100
Computer Software		1,500	1,500	1,500
BC Management Fee		5,484	5,484	5,623
Cleansing		3,400	3,400	3,400
GROSS CONTROLLABLE EXPENDITURE		147,808	147,808	194,007
Income				
Interment Fees-Private		(12,992)	(12,992)	(12,992)
Chamber income		(42,000)	(42,000)	(81,400)
Monument Fees		(3,311)	(3,311)	(3,311)
Burial Rights Purchase		(20,551)	(20,551)	(20,551)
Other Income		(1,194)	(1,194)	(1,194)
TOTAL CONTROLLABLE INCOME		(80,048)	(80,048)	(119,448)
NET EXPENDITURE		67,760	67,760	74,559

FOOTWAY LIGHTING				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
Repairs and Maintenance	1,800	1,800	1,800	1,800
NET EXPENDITURE	1,800	1,800	1,800	1,800

TOWN TWINNING				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
Grant - Town Twinning Committee	3,001	3,000	3,000	3,000
NET EXPENDITURE	3,001	3,000	3,000	3,000

FINANCIAL ASSISTANCE TO VOLUNTARY GROUPS				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
<i>Supplies and Services</i>				
Financial assistance-Community/Village Halls	20,000	20,000	20,000	20,000
BC Management Fee	6,936	2,765	2,765	2,733
NET EXPENDITURE	26,936	22,765	22,765	22,733

WAR MEMORIAL				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
<i>Supplies and Services</i>				
Commemorative Services -General	3,001	3,000	3,000	3,000
NET EXPENDITURE	3,001	3,000	3,000	3,000

TOWN CENTRE EVENTS				
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN FORECAST £	2023/24 PROPOSED BUDGET £
<i>Supplies and Services</i>				
Contribution to High Wycombe BidCo		0	0	12,000
NET EXPENDITURE	0	0	0	12,000

HWTC GRAND TOTAL	367,690	428,086	415,508	504,988
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Appendix B

		Schedule of Fees and Charges applicable from 1 April 2021		Schedule of Fees and Charges applicable from 1 April 2022		Schedule of Fees and Charges applicable from 1 April 2023	
		Aylesbury Vale £	Wycombe £	Aylesbury Vale £	Wycombe £	Aylesbury Vale £	Wycombe £
Fees are inclusive of VAT where applicable							
Ref	Service						
	High Wycombe Town Committee - Special Expenses - SUBJECT TO COMMITTEE RECOMMENDATION IN JANUARY 2023						
SE1	Leisure						
	High Wycombe Town Committee						
	Football Pitch Senior		£38.00		£38.00		£41.00
	Changing Room, Nets & Pegs Senior		£30.00		£30.00		£33.00
	Football Pitch Junior		£19.00		£19.00		£21.00
	Changing Room, Nets & Pegs Junior		£15.00		£15.00		£16.00
	Football Pitch Mini		£10.00		£10.00		£11.00
	Changing Room Mini		£15.00		£15.00		£16.00
	Football Pitch 9v9		£19.00		£19.00		£21.00
	Changing Room 9v9		£15.00		£15.00		£16.00
SE2	Allotments						
	125m2		£24.00		£24.00		£26.00
	250m2		£48.00		£48.00		£52.00
	125m2 without water		£18.00		£18.00		£20.00
	250m2 without water		£36.00		£36.00		£39.00
	125m2 60+		£12.00		£12.00		£13.00
	250m2 60+		£24.00		£24.00		£26.00
SE3	High Wycombe & Penn Rd Cemetery*						
	* Fees are doubled for non-residents						
	Purchase of burial rights - adult*		£771.00		£821.00		£895.00
	Purchase of burial rights - child* 24 weeks and above		£386.00		£0		£420.00
	Purchase of burial rights - cremated remains*		£450.00		£500.00		£545.00
	Purchase of burial rights - Products of Conceptions or Non Viable Foetus up to 24 weeks		£0		£0		£0
	Adult interment - new grave		£343.00		£366.00		£399.00
	Child interment - new grave* 24 weeks and above		£0.00		£0.00		£280.00
	Child interment - new grave - Products of Conceptions or Non Viable Foetus up to 24 weeks		£0.00		£0.00		£0.00
	Cremated remains interment - new grave		£181.00		£76.00		£83.00
	Reopen grave adult interment				£308.00		£336.00
	Reopen grave child interment				£231.00		£252.00
	Concrete burial chamber interment - new grave		£680.00		£814.00		£887.00
	Burial chamber interment				£781.00		£851.00
	Burial vault interment				£966.00		£1,053.00
	Saturday adult interment - new grave				£547.00		£596.00
	Saturday child interment - new grave* 24 weeks and above				£0.00		£347.00
	Saturday child interment - Products of Conceptions or Non Viable Foetus up to 24 weeks				£0.00		£0.00
	Saturday cremated remains interment - new grave				£190.00		£207.00
	Saturday concrete burial chamber interment - new grave				£934.00		£1,018.00
	Saturday burial chamber interment				£962.00		£1,049.00
	Saturday burial vault interment				£1,147.00		£1,250.00
	Plaque on Communal Bench - 5 Year Lease period						£257.00
	Memorial permit - adult*		£206.00		£212.00		£231.00
	Memorial permit - child* 24 weeks and above		£101.00		£0.00		£113.00
	Memorial permit - child* - Products of Conceptions or Non Viable Foetus up to 24 weeks		£0.00		£0.00		£0.00
	Memorial permit - cremated remains*		£101.00		£104.00		£113.00
	Right to erect kerb/headstone - adult		£206.00		£212.00		£231.00
	Right to erect full size kerb set - adult						£231.00
	Right to erect kerb/headstone - child		£101.00		£0.00		£0.00
	Right to erect kerb/headstone - cremated remains		£101.00		£104.00		£113.00
	Right to erect vase/tablet - cremated remains		£101.00		£104.00		£113.00
	Right to add inscription after first		£39.00		£40.00		£44.00
	Transfer of rights		£26.00		£27.00		£29.00
	Certified copy of records		£26.00		£27.00		£29.00
	Replacement deed		£26.00		£27.00		£29.00
	Grave maintenance - annual		£55.00		£57.00		£62.00
	Grave reservation - booking fee*		£237.00		£244.00		£266.00
	Grave reservation - annual charge*		£184.00		£190.00		£207.00
	Interment extra large casket/coffin additional charge		£159.00		£164.00		£179.00
	For the Right to a columbarium ashes above ground vault for a period of 5 years*				£284.00		
	For the Right to a columbarium ashes above ground vault for a period of 10 years*				£497.00		
	For the Right to a columbarium ashes above ground vault for a period of 20 years*				£993.00		
	Provision of an inscribed plaque fixed on a columbarium above ground vault up to 150-				£1,058.00		
	Provision of an inscribed plaque fixed on a columbarium above ground vault with over 150-				£1,128.00		
	Right to columbarium vault including inscription upto 150 characters - 5 years						£600.00
	Right to columbarium vault including inscription upto 150 characters - 10 years						£950.00
	Right to columbarium vault including inscription upto 150 characters - 20 years						£1,500.00
	Inscriptions over 150 characters POA						POA
	Inscribed motifs form				£88.00		£96.00
	Replacement columbarium inscribed plaque for an additional inscription with up to 150-				£490.00		
	Replacement columbarium inscribed plaque for an additional inscription with over 150-				£561.00		
	Additional inscription on an existing columbarium inscribed plaque				£78.00		£85.00
	Photoplaque form				£177.00		£193.00
	Handcrafted designs						POA