

Report to Stanwick Parish Council meeting 21st September 2023

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Financial Report – Cemetery

1. Background

1.1 The Council charges fees to cover the cost of grave excavation, for the purchase of exclusive Right of Burial and on applications to erect a memorial.

1.2 The legislation covering these practices is the Local Authorities Cemeteries Order 1977.

1.3 The current fees were set in September 2022 and effective from 1st November 2022.

1.4 The Council reviews the fees on an annual basis.

2. Interments

2.1 On page 4 are details showing actual costs incurred for interments and the fee collected. Where costs incurred increase without a corresponding increase in fee, the Council would be subsidising burials

2.2 The current economic climate suggests that the ‘method of review’ calculator is likely to increase in the short term. It is currently set at 31.2%

2.3 There is an additional levy of 100% on all these fees for non-residents (effective 1st January 2022).

3. Purchase of Exclusive Right of Burial

3.2 The fees for purchase of exclusive right of burial:

Grave plot £250.00

Ashes plot £100.00

3.3 These fees have been in place since 1st April 2018.

3.4 The fee to transfer of ownership of an Exclusive right of Burial from a living owner is £25.00.

3.5 There is an additional levy of 100% on all these fees for non-residents and do not meet the residency rule.

4. Memorial fees

4.1 Fees are charged where an application is made to erect a memorial:

Headstone £90 Vase £10 Kerbstones £110 Additional inscription £10

Kerbs with headstone £200.00

4.2 These fees have been in place since 1st April 2018.

4.3 There is not a fee differential between memorials on graves and ashes plots, although there are size restrictions

4.4 Additional levy of 100% on all cemetery costs for non-residents of Stanwick.

5. Cemetery costs for the Council

5.1 Grounds maintenance

The summer work schedule for the cemetery, 26 Feb to 28 Oct is:

Grass	3322	m ²	0.008	20	531.52
Ind.Shrubs	15	nr	5.50	1	82.50
Gr.Prep	52	m ²	0.95	1	49.40
Gr.Prep	52	m ²	1.60	1	83.20
Planting	360	nr	0.25	1	90.00
Planting	360	nr	0.25	1	90.00
Fl.Beds	52	m ²	0.26	14	189.28
R.Hedges	47	lm	0.70	1	32.90
R.Hedges	79	lm	0.60	1	47.40
Spray h/s	323	m ²	0.10	8	258.40
Litter Bins	2	nr	2.50	35	175.00

Total £1629.60

The winter schedule 30 Oct 2018 to 25 Feb:

Winter edging included in grass cutting rates				1	0.00
Ind.Shrubs	15	nr	5.50	1	82.50
Fl.Beds	52	m ²	0.32	0	0.00
R.Hedges	47	lm	0.70	1	32.90
R.Hedges	79	lm	0.60	1	47.40
Litter Bins	2	nr	2.50	17	85.00

Total £247.80

5.1.1 These are the base line contract costs and are subject to the 'method of review' uplift in accordance with the contract. The method of review is currently 31.2%

5.1.2 There is also the East (North) Northamptonshire Council supervision costs calculated as a percentage of the total monthly cost. These are 'principal partner's administration charge' at 5% and 'principal partner's contract supervision charge' at 9%.

5.1.3 There may be other grounds maintenance costs.

5.1.4 Due to the expiry of the current grounds maintenance contract (31st October 2022) and the delay caused by North Northants Council tendering for a new contract, it is not known what the grounds maintenance costs and burial costs will be from 1st January 2024. Interim arrangements are in place at present.

5.2 Water costs

The water supply is on a metre and the monthly direct debit is £5.00 per month, (£60.00 per annum).

5.3 Burial costs

Burials are self-funded in that the Council charges for the costs incurred. However the Statutory Instrument ‘The Social Fund (Children’s Funeral Fund for England) Regulations 2019 No 1064’ embodies the expectation that burial and cremations of those under 18 years or over 24 weeks gestation will be ‘free’ to the family. The Burial Authority (the Parish Council) can recover reasonable costs incurred from the government fund (conditions apply).

5.4 Other costs

Irregular costs include works to trees, the boundary works, painting of the bench, headstones (to make safe), and pathway repairs.

6. Income

6.1 The cemetery fee structure is detailed on page one.

6.2 None of the income can be regarded as guaranteed. Memorial fees and Exclusive Right of Burial fees will only be paid when someone decides to take those options.

6.3 The non-resident levy is retained by the council and contributes to maintenance costs.

6.4 The year on year cemetery income is variable on the basis of the number of burials required and this will fluctuate.

6.5 The Council should be aware that once the cemetery is ‘full’, the revenue will be curtailed.

7. Action required

7.1 Determine whether there should be any change in fee levels

7.2 The should consider the financial implications of the cemetery being ‘full’.

Review of Cemetery Fees September 2023									
Base line costs per Contract				Method of review				Total	
Single depth		240	x	31.20%	=	74.88	=	314.88	
Double depth		320	x	31.20%	=	99.84	=	419.84	
Using an existing grave		220	x	31.20%	=	68.64	=	288.64	
Cremated remains		100	x	31.20%	=	31.20	=	131.20	
North Northamptonshire Council On-costs								PC costs	Existing fee
Single depth		315.00	x	14.00%	=	44.10		359.10	350.00
Double depth		420.00	x	14.00%	=	58.80		478.80	465.00
Using an existing grave		289.00	x	14.00%	=	40.46		329.46	300.00
Cremated remains		132.00	x	14.00%	=	18.48		150.48	145.00