

## Report to Stanwick Parish Council meeting 15<sup>th</sup> September 2022

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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 2021 and effective from 1<sup>st</sup> November and 1<sup>st</sup> January 2022 (Minute 21.88 e).

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 13.1%.

2.3 There is an additional levy of 100% on all these fees for non-residents (effective 1<sup>st</sup> 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 1<sup>st</sup> 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 met 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

4.2 These fees have been in place since 1<sup>st</sup> April 2018.

4.3 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 <sup>2</sup>	0.008	20	531.52
Ind.Shrubs	15	nr	5.50	1	82.50
Gr.Prep	52	m <sup>2</sup>	0.95	1	49.40
Gr.Prep	52	m <sup>2</sup>	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 <sup>2</sup>	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 <sup>2</sup>	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 <sup>2</sup>	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 13.1%

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 (31<sup>st</sup> 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 1<sup>st</sup> November 2022.**

## 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. 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 Income records:

For the period 01.04.22 to 31.08.22

Total	Exclusive right of burial	Interment	Memorial
£4100.00	£1600.00	£2400.00	£100.00

For the period 01.04.21 to 31.03.22

Total	Exclusive right of burial	Interment	Memorial
£3495.00	£2280.00	£1035.00	£180.00

For the period 1.04.20 to 31.03.21

Total	Exclusive right of burial	Interment	Memorial
£510.00	£500.00	£0	£10

For the period 01.04.2019 to 31.03.2020

Total	Exclusive right of burial	Interment	Memorial
£3187.50	£1125.00	£1762.50	£300.00

## 7. Action required

7.1 Determine whether there should be any change in fee levels

<b>Review of Cemetery Fees September 2022</b>									
<b>Base line costs per Contract</b>			<b>Method of review</b>					<b>Total</b>	
Single depth	240	x	13.10%	=	31.44	=	271.44		
Double depth	320	x	13.10%	=	41.92	=	361.92		
Using an existing grave	220	x	13.10%	=	28.82	=	248.82		
Cremated remains	100	x	13.10%	=	13.10	=	113.10		
<b>North Northamptonshire Council On-costs</b>								<b>PC costs</b>	<b>Existing fee</b>
Single depth	271.44	x	14.00%	=	38.00		309.44	330.00	
Double depth	361.92	x	14.00%	=	50.67		412.59	440.00	
Using an existing grave	271.44	x	14.00%	=	38.00		309.44	330.00	
Cremated remains	113.10	x	14.00%	=	15.83		128.93	140.00	