

EAST RENFREWSHIRE COUNCIL

CABINET

29 January 2015

Report by Director of Environment

BURIAL GROUND CHARGES

PURPOSE OF REPORT

1. The Cabinet on 4th December 2014 agreed that a report on burial charges be submitted to the Cabinet meeting on 29th January 2015.
2. The report has been prepared after consideration of a benchmarking exercise with other local authorities to compare burial ground charges.

RECOMMENDATIONS

3. It is recommended that the Cabinet:
 - a) Approve a recommendation to increase cemetery burial charges to the levels specified in Appendix 1; and
 - b) Note the opening of the extended Muslim Section at Cathcart Cemetery shall increase burial income by approximately £46,800 per annum.

BACKGROUND

4. The Parks Service is responsible for the administration and maintenance of cemeteries (Cathcart, Eaglesham, Mearns and Neilston). As part of the Charging for Services process, a benchmarking exercise was undertaken to review charges in comparison to other Councils.
5. An extension to the Muslim Section at Cathcart Cemetery is scheduled for opening early in 2015 and approximately 750 additional lairs will become available.
6. To date, annual price increases for cemeteries lair purchase, burials and related activities have been made in line with corporate recommendations on Charging for Services rates. As a consequence, East Renfrewshire currently has a comparatively low charge for weekday burial under 'Resident' category. A 'Resident' is someone who either resides within East Renfrewshire or has lived within East Renfrewshire for a minimum of 50 years before moving out of the area. All other persons are classed as 'Non Resident'.
7. Lair purchase and burials charges were used as the main aspect of the Cemetery Service for seeking realistic benchmarking comparison with other local authorities. Appendix 1 illustrates the table of charges for the 25 Councils surveyed. Whilst many Councils have at some stage in recent years increased charges beyond inflation, East Renfrewshire has not.
8. 'Resident' lair purchase and subsequent burial is £715 as compared to £1168 which is the average of the other Councils surveyed (Appendix 2).

REPORT

9. As part of the Council's Charging for Services Review, an in depth study showed that, between 2010 and 2013, the number of burials dropped from 293 to 187 per annum. This was mainly attributable to capacity being reached at the Muslim section at Cathcart Cemetery. With the introduction of a new Muslim burial section at Cathcart Cemetery from early 2015, the number of interments is envisaged to rise to approximately 250 per annum. A cost appraisal, based on the Parks Cemetery budget, is shown in Appendix 3.

10. The proposed charges would result in a continuing subsidy of the service, but with the envisaged increase in burials, income generation will rise and close the gap towards a break even position. A Weekend Standby Burial Service cost has also been evaluated and included as part of the scenario plan.

11. It is recommended that the cost of changes to the use of the burial service be met by increasing burial charges generally by 20%. In reference to the benchmarking exercise, the aforementioned increased charges shall not significantly affect the Council's position in terms of offering competitive burial charges and the Council would be 43% cheaper than the average of the other Councils surveyed.

12. The additional income generated for the Council as part of the scenario planning exercise is approximately £27.5k arising from increased charges and £46.8k from increased numbers of interments at Cathcart Cemetery (£69.8k of this sum is committed by the Parks Service as part of the budget reduction exercise).

FINANCE AND EFFICIENCY

13. There will be no further additional costs associated with the revised pricing structure, which will be implemented from 1st April 2015. The majority of added operational costs through increased numbers of interments shall be met by the Parks Service through allocation of resources between interments and cemetery ground-care duties.

CONSULTATION

14. Discussions have been held with the Finance Service.

PARTNERSHIP WORKING

15. There has been no necessity for partnership working as the purpose of the Cabinet report is to review burial charges and this has been based upon a benchmarking comparison with other Scottish local authorities' charges.

IMPLICATIONS OF THE PROPOSALS

16. There are no implications associated with this report in terms of property, legal, IT or equalities.

17. These changes will have no full time staff implications.

CONCLUSIONS

18. Implementing a more representative set of cemetery charges shall generate additional income and allow the Parks Service to achieve budget savings targets.

19. The proposal shall not reduce the effectiveness of service provision in an area that requires good customer care and sensitivity in all aspects of cemetery operations.

RECOMMENDATIONS

20. It is recommended that the Cabinet:

- a) Approve a recommendation to increase cemetery burial charges to the levels specified in Appendix 1; and
- b) Note the opening of the extended Muslim Section at Cathcart Cemetery shall increase burial income by approximately £46,800 per annum.

Director of Environment

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Convener contact details

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January 2015

BACKGROUND PAPERS

4 December 2014, Cabinet Decision on Charging for Services for 2015/16 and 2016/17

KEY WORDS

A report outlining benchmarking survey on burial charges and recommendation of revised charges as part of Charging for Services 2015/6 and 2016/17

Burial charges, interments, burial, lair, benchmarking, resident, non resident, cemetery, scenario planning.

Appendix 1 – Burial Grounds Charges (Current and Proposed)

SERVICE	Current (2014/15)	Proposed (2015/16) (20% increase)
INTERMENTS		
Mondays-Fridays		
Resident	£370.00	£444.00
Non-Resident	£1,110.00	£1,332.00
Saturdays/ Sundays/ Public holidays		
Resident	£850.00	£1,020.00
Non-Resident	£1,355.00	£1,626.00
INTERMENTS IN HEBREW CEMETERY		
Mondays-Fridays		
Resident	£335.00	£402.00
Non-Resident	£1,000.00	£1,200.00
Saturdays/ Sundays/ Public holidays		
Resident	£850.00	£1,020.00
Non-Resident	£1,355.00	£1,626.00
CREMATED REMAINS		
Resident	£110.00	£132.00
Non-Resident	£330.00	£396.00
NEW LAIR COFFIN		
Resident	£345.00	£414.00
Non-Resident	£1260.00	£1,512.00
NEW LAIR CREMATED REMAINS (Neilston only)		
Resident	£240.00	£288.00
Non-Resident	£680.00	£816.00
MISCELLANEOUS CHARGES		
Feasibility Certificate	£125.00	£150.00
Exhumation Coffin	£1,150.00	£1,380.00
Exhumation Cremated Remains	£250.00	£300.00
Lair Certificate	£15.00	£18.00
Duplicate Certificate	£30.00	£36.00
Transfer of Title	£31.00	£37.20
Search Fee	£60.00	£72.00
Memorial Foundation	£68.00+VAT	£81.60+VAT

NOTES

1. The standard burial charge will be reduced by 50% for children 18 and under, with the exception of burials at weekends and on public holidays.
2. There will be no charge for burial of stillborn babies for residents of East Renfrewshire
3. The Non-Resident burial charge will be reduced by 50% for stillborn or children 18 and under, with the exception of weekends and public holidays.
4. Double Interment, second and subsequent coffins or cremated remains 50% of appropriate fee.
5. When a deceased person residing out-with East Renfrewshire has previously resided within the Council area for a minimum of 50 years, the surcharge for burial of non-Resident will not be applied.

Appendix 2

Benchmark Exercise - Lair and Weekday Burial Charges (Resident) (2014/15 charges)

	Purchase Lair	Weekday Interment	Total	Difference from ERC	Weekend & Public Holiday Charges		
					Saturday	Sunday	P/Holiday
East Renfrewshire	£345	£370	£715		£1,195	£1,195	£1,195
Falkirk	£415	£378	£793	10.9%	£869		
North Ayrshire	£413	£413	£826	15.5%			
Highland	£356	£505	£861	20.4%	£987	£1,113.50	
Renfrewshire	£427	£445	£872	22.0%	£1,289.30		
Clackmannan	£465	£450	£915	28.0%			
East Ayrshire	£450	£470.50	£920.50	28.7%	£1,391		
Inverclyde	£429	£505	£934	30.6%	£1,050.50		£1,050.50
Midlothian	£488.50	£465	£953.50	33.4%	£1,162.50		£1,162.50
Moray	£613	£353	£966	35.1%	£1,142.50	£1,319	£1,319
Aberdeenshire	£467	£526	£993	38.9%	£1,256		£2,512
Argyll & Bute	£577.35	£488.65	£1,066	49.1%	£1,247.85	£1,247.85	£1,247.85
Dundee	£578	£509	£1,087	52.0%	£1,350		
West Dunbartonshire	£547	£547	£1,094	53.0%	£1,152		£1,188
Angus	£531.85	£570.90	£1,102.75	54.2%	£1,388.20	£1,388.20	£1,388.20
North Lanarkshire	£564	£541	£1,105	54.5%	£1,294		£1,463
Scottish Borders	£580	£545	£1,125	57.3%	£1,280	£1,505	£1,505
Fife	£581	£560	£1,141	59.6%			
South Ayrshire	£573	£573	£1,146	60.3%	£1,433		
Aberdeen	£819	£531	£1,350	88.8%			
East Lothian	£555	£702	£1,257	75.8%	£1,608	£1,959	£1,959
Stirling	£443	£975	£1,418	98.3%	£1,470		£1,578
South Lanarkshire	£1,120	£763	£1,883	163.4%	£1,956	£1,956	£2,150
Glasgow	£1,120	£842	£1,962	174.4%			
East Dunbartonshire	£1,489.50	£1,227	£2,716.50	279.9%	£3,330	£4,468.50	£4,468.50
Average of 25 Councils	£598	£570	£1,168	63.4%			

Benchmark Exercise - Lair and Weekday Burial Charges (Non Resident)

	Purchase Lair	Weekday Interment	Total	Difference from ERC	Weekend & Public Holiday Charges		
					Saturday	Sunday	P/Holiday
Falkirk	£639	£583	£1,222	-48.2%	£1,338		
Midlothian	£735	£690	£1,425	-39.6%	£1,770		£1,770
Angus	£797.60	£856.30	£1,653.90	-29.9%	£2,082.05	£2,082.05	£2,082.05
Aberdeenshire	£934	£789	£1,723	-27.0%	£2,117.50		£4,235
East Lothian	£832.50	£1,053	£1,885.50	-20.1%	£2,412	£2,938.50	£2,938.50
Aberdeen	£1,170	£807	£1,977	-16.2%			
West Dunbartonshire	£1,383	£847	£2,230	-5.5%	£2,294		£2,328
Clackmannan	£1,820	£450	£2,270	-3.8%			
South Ayrshire	£1,146	£1,146	£2,292	-2.9%	£2,866		
East Renfrewshire	£1,260	£1,100	£2,360		£2,615		£2,615
Renfrewshire	£1,129	£1,355	£2,484	5.3%	£2,901.30		
Average of 11 Councils	£1,077	£880	£1,957	-17.1%	£2,266	£2,510	£2,661

Note: Data for Non Residents extracted from councils that differentiate between Resident & Non Resident. All other councils either do not apply a Non Resident surcharge or do not accept Non Resident burials.

Appendix 3

ENVIRONMENT DEPARTMENT REVIEW OF CHARGES FOR 2015/16

TEMPLATE

SERVICE – PARKS SERVICES – CEMETERY BURIAL CHARGES

Issues	Service																
1. Name of service	Cemetery Service for interments and cemetery maintenance																
2. Summary of service	Provision of a cemetery service for burial preparation, interment and graveside after care for 4 East Renfrewshire cemeteries																
3. Key use statistics / targets	Estimated 2014/15 at 200 p.a. Number of interments and type of cemetery task in variable (e.g. adult interments, stillborn, cremated remains, classification of Resident and Non-resident)																
4. Service budget & income	<p>Note: the Parks Service operates two squads of two operatives on cemetery work. When not directly involved in interments, squads deployed on ground care tasks within cemeteries (e.g. weedkilling, grass cutting etc). The overall budget has been given an estimated split between interments and ground care.</p> <table border="1"> <thead> <tr> <th></th> <th>Total</th> <th>Interments</th> <th>Ground Care</th> </tr> </thead> <tbody> <tr> <td>• Total expenditure</td> <td>£231.1k</td> <td>£127.0k</td> <td>£86.1k</td> </tr> <tr> <td>• Total income</td> <td>£116.0k</td> <td>£116.0k</td> <td>-</td> </tr> <tr> <td>• Total net</td> <td>£97.1k</td> <td>£9.0k</td> <td>-</td> </tr> </tbody> </table>		Total	Interments	Ground Care	• Total expenditure	£231.1k	£127.0k	£86.1k	• Total income	£116.0k	£116.0k	-	• Total net	£97.1k	£9.0k	-
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6. Current charging policy	Market Based over years																
7. Options for change	i) No increase to current charge level ii) Increase charge in line with benchmarked analysis iii) Increase charge by inflation																
8. Constraints and impacts (including income and demand forecast)	Estimated 200 p.a. interments 2014/15 estimated to increase to approximately 250 2015/16 primarily due to opening of extended section of Muslim Section Cathcart Cemetery. This 25% increase will impact upon operational provision of the service by primarily increasing interment work and reducing cemetery ground care (evaluated in 4, above)																

	<ul style="list-style-type: none"> i) Raising income shall have no risk to demand. From benchmarking process, East Renfrewshire 'Resident' charge cheapest of 25 relevant councils surveyed ii) Service can withstand 20% burial charge increase and remain competitive.
9. User views	Generally regarded as competitive to low. Borne out by benchmark appraisal,
10. Policy Issues (i.e. links with Corporate Strategy / Community Plan)	Service links to Environmental themes of the Community plan and of the Corporate Strategy
11. Charge recovery policy	<ul style="list-style-type: none"> i) charge to recover full cost ii) charge to recover part cost iii) charge to make contribution to service revue
12. Summary of recommendations	Increase all burial charges as per attached table (appendix 1) by 20% to reflect ability to recover full cost of burials and grounds maintenance requirements within and around cemeteries. This 20% rise in charges, coupled with added interments from opening of extended Muslim Section at Cathcart Cemetery, shall maintain the council's position of offering more competitive rates than other councils and, in terms of 'Residents' classification that forms the majority of burials, the increased charges shall remain approximately 43% below the average of the 25 local authorities benchmarked against at current rates.