

<b>Committee(s):</b> Port Health and Environmental Services Committee	<b>Dated:</b> 09/01/2024
<b>Subject:</b> Cemetery and Crematorium Fees and Charges 2023-24	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	4, 5, 11, 12
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>No</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	<b>N/A</b>
<b>Report of:</b> Bob Roberts Interim Executive Director Environment	<b>For Decision</b>
<b>Report author:</b> Graham Holmes Assistant Director and Crematorium	

### Summary

Fees and charges for the services provided at the City of London Cemetery and Crematorium are reviewed annually and this report presents the proposals for 2024/25.

The report proposes price increases of 4% (with some rounding) for most of our services, excluding webcasting/audiovisual, grave care, book of remembrance, genealogy searches and grave transfers. The Cemetery and Crematorium continues to offer a wide range of cremation and burial options, however we are actively looking at improving the range of both services, to ensure that we cater to a range of needs and budgets.

The proposed increases are set to help us in our aim to achieve a full cost recovery position for the Service as far as possible, and ensure our fees are in line with other providers in the local area.

### Recommendations

Members are asked to:

- Agree the fees and charges as set out in this report and shown in Appendix 1 for implementation with effect from 1 April 2024

## **Main Report**

### **Background**

1. The City of London Cemetery and Crematorium carries out an annual review of its fees and charges and the new fees come into force on 1 April each year. This report sets out the proposed fees and charges for the year 2024/25 for your committee's approval.

### **Current Position**

2. The strategy used when setting fees and charges in previous years has been to keep prices affordable, maintain choice and increase income to meet the needs of the service and to operate as close to a break-even position as possible. Last year fees were increased by 4.5% for burials, new graves, cremations, and most other items.
3. When setting fees in a competitive market, it is critical to consider those charged by our competitors. We have therefore reviewed the fees and charges of other local authorities and private companies in the surrounding areas; details are given in Tables 1 and 2 below. We have also looked at what is offered both locally and nationally and have taken the decision to increase the time given to families in chapel from 30 to 40 minutes at no additional cost.
4. The cost of funerals has climbed significantly in recent years but has now stabilised with reductions in some areas. The Cemetery and Crematorium has considered this when offering a range of funeral choices and in the setting of fees and charges. The Service also aims to provide choice and prices to ensure that burial and cremation remains affordable.
5. The Children's Funeral Fund was introduced in England in July 2019 and means that families who suffer the death of a child (up to the age of 18) do not have to meet the cost of the funeral. The Fund is generous and allows for a cremation or burial and for a grave to be purchased that will allow for future adult burials. To date we have processed 43 claims through the Fund.
6. In February 2021 the City introduced live funeral streaming at the modern crematorium, this has been extremely well received and has improved our offer. At the time of writing, we have carried out a total of 1,565 streaming services. We are confident that the live-streaming of funerals continues to be a benefit to the bereaved and an asset to the Cemetery & Crematorium. In 2023 we extended this service to include personalised visual tributes, to be professionally produced by our supplier, Wesley Media. This will add further to our cremation offer, giving families the ability to enhance the service for their loved one in line with most other crematoria. This also adds an additional revenue stream.
7. Tables 1 and 2 provide a comparison of the cremation and lawn grave fees of surrounding local authorities and private companies: these have been provided in detail as indicative benchmarks. A full list of proposed burial and cremation charges at the Cemetery and Crematorium is provided at Appendix 1; these

include a wide variety of funeral options ranging from early morning “drop off” cremation slots with no service, to longer weekend funeral times; and from burial in a public or woodland grave through to large, constructed graves or catacomb loculi with 100-year leases. This wide range helps to ensure choice and that more affordable options remain despite price increases.

**Table 1 – Comparison table of fees and charges for cremation at the city and other local crematoria (December 2024)**

<b>Crematorium</b>	<b><u>Distance from C&amp;C</u></b>	<b><u>Std Fee</u></b>	<b><u>Slot Length</u></b>	<b><u>Early Fee</u></b>	<b><u>Sat Fee</u></b>	<b><u>Sun Fee</u></b>	<b><u>Direct</u></b>
<b>Manor Park</b>	<b>0.5 Miles</b>	£990	30 mins	£655	£1,700	£1,700	£250 (contract)
<b>East London (Dignity)</b>	<b>3.4 Miles</b>	£975	40 mins	£750	£1,304	£1,739	£499
<b>Forest Park (Westerleigh)</b>	<b>6.5Miles</b>	£1,170	40 mins	£815	£1,460	£1,755	£525
<b>New Southgate (Westerleigh)</b>	<b>12.0 miles</b>	£995	40 mins	£745	£1,190	£1,425	£525
<b>Enfield (Dignity)</b>	<b>14.5 Miles</b>	£1,055	40 mins	£750	£1,583	£2,110	£499
<b>South Essex</b>	<b>15.3 Miles</b>	£1,060	40 mins	N/A	£1,855	£1,855	£580
<b>Parndon Wood (Westerleigh)</b>	<b>17.7 miles</b>	£1,170	40 mins	£815	£1,460	£1,755	£525
<b>Bentley (Dignity)</b>	<b>22.6 Miles</b>	£1,115	40 mins	£750	£1,544	£2,088	£499
<b>City of London 2023-2024</b>		£1,040	30 mins	£560	£1,492	£1,492	£520
<b>City of London 2024-2025 - Proposed</b>		£1,082	40 mins	£582	£1,492	£1,726	£495

**Note: City of London Residents will receive a reduction of £541 on the proposed fees**

8. Table 1 shows that the current cremation fee is competitive with other local crematoria, that the proposed fee is in keeping with fees within the general area and continues to provide value for money, whilst providing extra income needed to meet inflationary increases.

**Table 2 - Residential and non-residential adult grave purchase and burial fees (December 2023)**

<b>Cemetery</b>	<b>New lawn grave (30yr lease) resident &amp; non-resident + 1<sup>st</sup> internment</b>	<b>Burial Fee (Current)</b>
<b>East London</b>	Not publicly available	Not publicly available
<b>Manor Park</b>	£4,825	£1,975

Forest Park	(Res) £3,770 (Non-Res) £7,099	(Res) £1,180 (Non-Res) £2,100
South Essex	(Res) £3,728 (Non-Res) £7,456	(Res) £1,462 (Non-Res) £2,924
Enfield	£4,886	£1,515
New Southgate	Standard Grave £4,797	£2,450
City of London (Heritage Grave)	£4,082	£1,812
City of London (virgin soil) Lawn	£5,585	£1,812
<b>Proposed fee for 2024/25</b>	<b>Heritage £4,254 Virgin Soil Lawn £5,814</b>	<b>£1,884</b>
<b>City of London Residents will receive a reduction of £541 on the proposed fees</b>		

9. Table 2 illustrates that there is a significant variation between fees, but the City of London remains in line with those of other nearby local authorities and with our nearest private competitors and that our burial fees are also in keeping. However, the landscape value, service provision and maintenance levels at the site means that it remains the preferred burial location choice for many.

## Proposals

10. Having considered the information set out above and having consulted within the funeral industry and with cemetery staff, we believe that the market can withstand the price increases proposed in the following paragraphs and listed in Appendix 1.
11. The level of increase proposed for 2024/25 is 4% (with some rounding of fees) for most of our services, excluding webcasting, audiovisual, grave care, book of remembrance, genealogy searches and grave transfers. This will increase our cremation fee to £1,082; it is felt that any greater increase at this time would not be prudent. There is no increase for genealogy fees or grave transfers as both are considered appropriate.
12. The Cemetery & Crematorium offers a proposed woodland grave fee, including burial, of £3,294 and a heritage grave (reuse grave) fee of £4,254 which allows for a memorial. At the opposite end of the fee structure the proposed charge for a partly constructed grave will be £25,560. We are introducing a Heritage Roadside grave at a fee of £5,514 which offers premium location whilst still more affordable than a standard virgin lawn grave. This offers a choice to suit a wider range of families.
13. Local charges for funeral streaming, where it is available, range from £60 to £80 and we propose to keep our current fee of £66 as it is reasonable

but not excessive.

14. The Service are only looking to uplift fees and charges to protect our cost recovery model against increased overheads. We do not envisage that this increase will affect our market share due to the level of service provided and proposed improvements to our cremation chapel offers through 2024 and the increases that will be made by our local competitors.
15. Options such as early cremation services at a lower fee ensure that those families on low incomes can still choose the City of London as a choice for the funeral of a loved one and our proposed fee of £495 for funerals with no service means that families choosing to have a funeral service elsewhere (at a local church for example) can do so, whilst bringing us slightly below fees charged at our local competition to attract more business in this currently untapped sector of our business. This means that our proposed cremation fees range from £495 up to £1,726 for those with a full service in our chapel on a Sunday.

## Key Data

16. This report sets out proposals for a 4% increase in fees and charges at the Cemetery and Crematorium for all services excluding webcasting/audiovisual, grave care, book of remembrance, genealogy searches and grave transfers. This proposal is made after careful benchmarking as set out in the tables above and is intended to increase income whilst maintaining the offer of affordable burial and cremation as well as a range of choices to bereaved families in the areas served.

## Options

17. **Option 1** - Agree the proposed scale of charges for the year 1 April 2024 to 31 March 2025 as set out in the main list attached as Appendix 1 and explained within this report. **This is recommended.**
18. **Option 2** - To keep charges as they are. This would be, in effect, a price cut whilst inflationary increases would still apply to our own expenses. **This is not recommended.**
19. **Option 3** - To increase fees and charges higher than those proposed in Appendix 1. This has the risk of putting our fees and charges in the upper / higher end of the market and making us less competitive. This could result in a reduction in the number of burials, cremations and take up of other services provided at the Cemetery and Crematorium as families choose to go to cheaper neighbouring facilities. It could also contribute to funeral debt and funeral poverty.  
**This is not recommended.**

## Corporate and Strategic Implications Strategic Implications

20. The Cemetery and Crematorium services actively contribute to the following Corporate Plan aims and outcomes:

- Communities are cohesive and have the facilities they need
- Businesses are trusted and socially and environmentally responsible
- We have clean air, land and water and a thriving and sustainable natural environment.
- Our spaces are secure, resilient and well-maintained

### **Financial Implications**

21. The Cemetery and Crematorium is expected to operate as a not-for-profit service and to meet all costs, where possible. We will achieve this by introducing a new pricing plan and by careful management of expenditure whilst trying to avoid a reduction in the quality of maintenance and the service provided to bereaved families. The proposed fees and charges should generate additional income of approximately £217,000 which will contribute towards increases in costs.
22. The services we provide are at the point of need and whilst we may retain our percentage share of the market, any regional trend in death rates may create unpredictability around the achievement of income.

### **Resource Implications**

23. None.

### **Legal Implications**

24. The City of London is empowered to make fees and charges for the services provided at the Cemetery and Crematorium under powers provided within Article 15(1) of the Local Authorities Cemeteries Order 1977 and section 9 of the Cremation Act 1902. Such fees must be properly incurred.

### **Risk Implications**

25. The Cemetery and Crematorium business risks are not changed by the recommendations in this report.

### **Equalities Implications**

26. The recommendations in this report should have no impact (positive or negative) on people protected by existing equality legislation – age, disability, gender reassignment, race, religion, sex, sexual orientation, marriage and civil partnership and pregnancy and maternity. There is no fee for the cremation and service of a child up to 16 years and the burial fee for a child is reduced by the current full cremation fee.

### **Climate Implications**

27. There are no climate implications from the recommendations in this report. However, it should be noted that the successful completion of the cremator replacement project in February 2021 means that the emissions from all cremations carried out by the crematorium now are fully abated when all plant is working correctly. The current legal requirement is for 50% abatement.

### **Security Implications**

28. None.

## **Conclusion**

29. As the major provider of burial and cremation services for the City and its neighbours, the Corporation is recognised as one of the UK's leading burial and cremation authorities. In addition to meeting the needs of the bereaved, the Cemetery and Crematorium is an historic and listed open space (the largest in the London Borough of Newham) and one that was originally designed as both a park and an educational resource. The Cemetery and Crematorium is, however, also a business in competition with several local public and privately-owned operators.
30. The above factors have been considered in setting the fees and charges for the Cemetery and Crematorium for implementation in the financial year 2024/25 which I propose for approval by your committee.

## **Appendices**

- Appendix 1 – main items of the Proposed Fees and Charges for 2024/25

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