



Report to Policy Committee

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Report of: *Ajman Ali, Executive Director, Operational Services*
Report to: *Communities, Parks and Leisure Committee*
Date of Decision: *13th June 2022*
Subject: *Bereavement Services fee increase*

Has an Equality Impact Assessment (EIA) been undertaken?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
If YES, what EIA reference number has it been given? 992				
Has appropriate consultation taken place?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Has a Climate Impact Assessment (CIA) been undertaken?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Does the report contain confidential or exempt information?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
If YES, give details as to whether the exemption applies to the full report / part of the report and/or appendices and complete below:-				
<p><i>“The (report/appendix) is not for publication because it contains exempt information under Paragraph (insert relevant paragraph number) of Schedule 12A of the Local Government Act 1972 (as amended).”</i></p>				

Purpose of Report:

This report seeks approval for the proposed fee increase for Bereavement Services in 2022-23.

Bereavement services proposes to increase fees by 4% for burials, cremations, and memorials (rounded up to the nearest £5), with some exceptions as outlined below. Fees are rounded to keep prices straight forward and a cap of 5% has been applied to ensure no item is disproportionately affected.

Recommendations:

To agree a general 4% increase (rounded up to the nearest £5 and capped at 5%) to Bereavement Services fees and charges, alongside the specific changes listed below

Background Papers:

(Insert details of any background papers used in the compilation of the report.)

Lead Officer to complete:-		
1	I have consulted the relevant departments in respect of any relevant implications indicated on the Statutory and Council Policy Checklist, and comments have been incorporated / additional forms completed / EIA completed, where required.	Finance: <i>James Lyon</i>
		Legal: <i>Louise Bate</i>
		Equalities & Consultation: <i>Annemarie Johnston</i>
		Climate: <i>(Insert name of officer consulted)</i>
	<i>Legal, financial/commercial and equalities implications must be included within the report and the name of the officer consulted must be included above.</i>	
2	EMT member who approved submission:	<i>Ajman Ali</i>
3	Committee Chair consulted:	<i>(Insert name of relevant Member)</i>
4	I confirm that all necessary approval has been obtained in respect of the implications indicated on the Statutory and Council Policy Checklist and that the report has been approved for submission to the Committee by the EMT member indicated at 2. In addition, any additional forms have been completed and signed off as required at 1.	
	Lead Officer Name: <i>Ruth Bell</i>	Job Title: <i>Head of Parks and Countryside</i>
	Date: <i>31st May 2022</i>	

1. PROPOSAL

(Explain the proposal, current position and need for change, including any evidence considered, and indicate whether this is something the Council is legally required to do, or whether it is something it is choosing to do)

- 1.1 Bereavement Services undertakes cremations and burials across the city of Sheffield, managing and maintaining [16] cemeteries and [2] crematoria. Three of the existing cemeteries are closed to new burial plots and are only utilised when existing graves are reopened for further burial within.

Approximately [3,000] cremations and [850] burials take place annually across these sites (with further specific services such as burial of cremation remains, purchasing and displaying of plaques and niche storage of remains also being offered).

- 1.2 The services provided by the Place portfolio are wide-ranging with a daily and citywide impact on the lives of most people and business in Sheffield. This includes a number of statutory obligations for managing the development, safety, and cleanliness of the city, as well as some discretionary activities that we chose to provide because of the benefits for the city. The income from fees and charges funds the provision of this range of statutory and discretionary services.
- 1.3 The Council strives to mitigate cost inflation by keeping overheads as low as possible and providing services more efficiently. However, the Council does have to seek to recover such increases through adjusting prices where it is not possible to reduce overheads and deliver efficiencies to match the rate of inflation.

To offset budget pressures, for example increased cost of supplies, fuel, machinery etc. the actual percentage increase needed through income to offset budget pressures within Bereavement Services is estimated to be in the region of 4.3%.

- 1.4 Bereavement Services has benchmarked its fees and charges against neighbouring authorities and other core cities as detailed in appendix one. Generally speaking, Sheffield is expensive for cremations and comparable for burials. In April 2022 Barnsley is set to increase fees by 3.2%, Doncaster by 3%, and Rotherham by 4%.

Bereavement services proposes to increase its fees by 4% for burials, cremations, and memorials (rounded up to the nearest £5), with some exceptions as outlined in appendix two. Fees are rounded to keep prices straight forward and a cap of 5% has been applied to ensure no item is disproportionately affected. Once prices have been rounded accordingly the average percentage increase across all items is 4.22%.

- 1.5 The Funerals Market Investigation Order 2021 places a requirement on cremation authorities to publish and circulate changes to prices a minimum of 15 days before the changes take effect, and services are currently being booked at existing prices up to approximately five weeks in advance. Price changes are therefore proposed to take effect from a defined date approximately six weeks after approval is received.

2. HOW DOES THIS DECISION CONTRIBUTE ?

- 2.1 A high-quality bereavement service contributes to the wellbeing of Sheffield's population, building stronger communities and neighbourhoods. Increasing fees to meet the increase of cost pressures will minimise the risk of service standards dropping and will support the council to deliver its statutory responsibilities in years to come.

3. HAS THERE BEEN ANY CONSULTATION?

- 3.1 Sheffield City Council is not required to carry out consultation in respect of its bereavement service fees.
- 3.2 The change in fees will be communicated to all Funeral Directors in the city and published on the SCC website.
- 3.3 Wider consultation took place on the 2022-23 budget which included the principle of fees. No further consultation of specific groups is deemed necessary because the increase proposed has been calculated to offset inflationary budget pressures. This principle has been applied in previous years.

4. RISK ANALYSIS AND IMPLICATIONS OF THE DECISION

4.1 Equality Implications

- 4.1.1 An Equalities Impact Assessment has been completed for this budget saving proposal.
- 4.1.2 As a Public Authority, the Council have legal requirements under Section 149 of the Equality Act 2010. These are often collectively referred to as the 'general duties to promote equality' with particular regard to persons sharing the relevant protected characteristics - age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. Overall, there are no significant differential, positive or negative, equalities impacts from this proposal.
- 4.1.3 There may be more of a financial impact on:
- older people due to the average age of people who die and those who pay for funerals
 - people with a religious/cultural belief that leads them to purchase more services/items

low-income families where the deceased has left no Estate.

- 4.1.4 To minimise the impact, the review of prices charged by other providers ensured that our prices are comparable and fair. Applying a consistent percentage increase across all items means no person or community will be disproportionately affected by these changes.

4.2 Financial and Commercial Implications

- 4.2.1 The Council continues to face significant financial challenges and must make difficult decisions about services that the people of Sheffield care deeply about.
- 4.2.2 The budget implementation plans (BIPs) approved as part of the City Council's 2022/2023 Budget setting process identified the need for inflationary increases in fees and charges across the services provided by the Place portfolio, including Bereavement Services.
- 4.2.3 Although prices are on the higher end of the range, they remain comparable with other authorities in the region.
- 4.2.4 Mounting pressures due to inflation, particularly around energy costs will impact budgets and the proposed price increase will help to alleviate this.

4.3 Legal Implications

- 4.3.1 The Council is a burial authority with functions in respect of cemeteries and burial grounds by virtue of section 214 of the Local Government Act 1972; by the same section it is a burial authority for the purposes of the Cremation Acts 1902 and 1952.
- 4.3.2 The Council's powers of management of its cemeteries are set out in the Local Authorities' Cemeteries Order 1977. Article 15 of the Order provides that a burial authority may charge such fees as they think proper for or in connection with burials in a cemetery and must keep a table (available for inspection by the public at all reasonable times) showing the matters in respect of which fees or other charges are payable to them, and the amount of each such fee or charge.
- 4.3.3 Section 9 of the Cremation Act 1902 empowers a burial authority to demand charges or fees in respect of or in connection with cremation. Section 12 of the Act provides that a fee in respect of a burial service before, at or after cremation may be fixed in a table of fees respecting burials.
- 4.3.4 The Funerals Market Investigation Order 2021 (Part 4) places a requirement on cremation authorities to publish and circulate changes to prices a minimum of 15 days before the changes take effect.

5. ALTERNATIVE OPTIONS CONSIDERED

- 5.1 Increasing fees by 2% would not generate the additional income required to respond to budget challenges and would require a reduction in the quality of services provided.

6. REASONS FOR RECOMMENDATIONS

- 6.1 Raising fees as outlined is recommended to offset additional costs caused by significant rises in inflation and the cost of living, notably on items such as gas, fuel, machinery and supplies.

Appendix One – Fee Comparison

Cremation fees comparison (2021-22 figures)

Item	SCC Current	SCC Proposed	Barn	Donc	Chest	Leeds	Manc	Birm	Notts	Roth	Gren
Cremation	£935	£975	£870	£878	£830	£986	£902	£825	£700	£943	£792
Direct crem	£650	£650	£455	£420	£436	£550	£396	£575	£395	£499	£499
Scattering - ours	£50	£50	£0	£51	£22	£0	£0	£53	£52	£0	£0
Scattering - other	£80	£100	£80	£97	£53	£118	£111	£107	£155	?	?
Ashes burial plot	£655	£685	£375	£541	£428	£793	£650?	£661	?	?	?

Burial fee comparison (2021-22 figures)

Item	SCC Current	SCC Proposed	Barn	Donc	Chest	Leeds	Manc	Birm	Notts	Roth
a) Exclusive rights	£990	£1030	£950	£1125	£1181	£1587	£1879	£2247	£1751	?
b) Standard digging fee	£1250	£1300	£921	£1225	£954	£1225	£0	£1054	£735	?
Total (a + b)	£2240	£2330	£1827	£2350	£2135	£2812	£1879	£3301	£2486	
Muslim liner + additional costs	£1100	£1147	£495			£804	£345 (wooden vault)	£1100	£927	?

Appendix Two – Exceptions

Item	Current Fee	Proposed Fee	Reason
Direct to cremation	£650	£650	We are very expensive compared to other neighbouring authorities. It is proposed that we do not increase our fee. Reducing the gap between us and neighbouring authorities will hopefully increase the amount of business we receive in time. It may be beneficial to reduce our fee in future to generate more business however more research into the number of direct cremations is needed before this can be implemented confidently.
Appointment to choose a grave	£50	£75	Very few of these appointments are provided. The current fee does not cover staffing and associated costs. £75 is more reflective of the actual cost incurred.
Renewal of exclusive rights of burial – 15 years	£330 – full grave £200 – cremated remains plot	n/a	The Council currently offers two term lengths for renewal of exclusive rights: 15 years and 30 years. 15 years was introduced when nationally exclusive rights were purchased on a 30-year term. Over time this has changed and now the standard term is 50 years. It is proposed that we remove the option to renew exclusive rights of burial for 15 years, and instead offer 30 and 50 years. This is in keeping with other areas. To minimise the impact, we propose to only increase the 30-year fee from £545 to £550 (0.9%) for full burials, and from £330 to £335 (1.5%) for cremated remains. Management information on the number of renewals sold is not easily accessible.
Renewal of exclusive rights of burial – 30 years	£545 – full £330 – crem remains	£550 (0.9%) £335 (1.5%)	Lower % increase in recognition of the removal of the cheaper 15-year renewal option

Renewal of exclusive rights of burial – 50 years	n/a	£750 - full £450 - crem	New offer
Transfer of grave ownership	£50	£55	This is consistent with the decision to increase by 4% rounded up to the nearest £5 however as this is a low-cost item this equates to an increase of 10%. For this item a price of £55 feels reasonable and reflective of actual staffing and associated costs.
Internment fee – child in a full-size grave (not charged to the family)	£210	£1300 (charged to the CFF)	We have always significantly discounted all costs associated with children deaths. In 2019 the Children’s Funeral Fund (CFF) was introduced to pay for some of the costs of a funeral for a child, including this internment fee. Since this fund was introduced, we have claimed back our costs directly from the CFF. Where a child is buried in a full-size grave the cost to us is the same, often more, compared to an adult. We propose to remove the specific children’s rate and instead apply the standard adult internment fee to everyone buried within a full-size grave. This change will not impact grieving families as the costs are paid directly from the CFF. Several other authorities already do this, with many not publicising their fees and instead stating ‘that the costs will be recovered from the CFF’.
Two or more internments at the same time in the same grave	£0	£50	At the moment we do not make an additional charge for interring two or more people at the same time (full burial or burial of cremated remains) however there is additional paperwork required for every person interred. We therefore propose to start charging £50 for every additional internment.
Exhumation of cremated remains	£350	Price on application	The exhumation of a full coffin is priced on application. The circumstances and costs associated with exhumations vary depending on the circumstances. Similar applies to the exhumation of cremated remains and therefore it is suggested that the fee is quoted based on the individual

			circumstances and costs involved. We want our pricing to be transparent, and a breakdown of the charge can always be made available.
Scattering of ashes	£50 – our crem £80 another crem £50 – no attendance	£50 – ours £100 – another £55 – no attendance	In comparing our fees with other crematoria, we can see that most other crematoria do not charge for scattering ashes cremated on site, however they charge considerably more to scatter the ashes of people who have been cremated elsewhere. We propose to change our pricing model to bring us more in line with other areas.
Webcast and audio recording of services	£50	£55	This is consistent with the decision to increase by 4% rounded up to the nearest £5 however as these are low-cost items this equates to an increase of 10%. For these items a price of £55 feels reasonable and reflects that these are now optional extras and no longer items to mitigate the impact of restrictions on funeral numbers.
Book of remembrance	£75 for 3 lines £117 for 5 lines £174 for 8 lines	£35 per line	This is more flexible and makes the option accessible to people on all budgets. There is no specific reason to offer only 3,5, or 8-line options. This is one area where we are relatively inexpensive compared with our neighbouring authorities. By changing the pricing model, we can increase our charges to people who wish to have extensive entries but enable those on a smaller budget to have a shorter entry at a lower overall fee.