



Report to Policy Committee

Author/Lead Officer of Report: Ellie Fraser,
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Report of: *Ajman Ali*

Report to: *Communities, Parks and Leisure*

Date of Decision: *13/03/2023*

Subject: *Bereavement Services Fees and Charges*

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? <i>(Insert reference number)</i>				
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:-				

Purpose of Report:

The Bereavement Services team proposes to increase fees by 4% for burials, cremations and memorials from 1st April 2023, with some exceptions (as outlined within the report).

The purpose of this report is to provide detail on, and seek agreement for, the proposed price increases.

Recommendations:

That the Communities, Parks, and Leisure Committee:

- Agree a general 4% increase (rounded up) to all Bereavement Services fees and charges from 1st April 2023, alongside the specific changes listed within the report.

Background Papers:

N/A

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: Kerry Darlow
		Legal: Louise Bate
		Equalities & Consultation: <i>Ed Sexton</i>
		Climate: <i>n/a</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	SLB member who approved submission:	<i>Ajman Ali</i>
3	Committee Chair consulted:	<i>Richard Williams</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 SLB member indicated at 2. In addition, any additional forms have been completed and signed off as required at 1.	
	Lead Officer Name: <i>Ellie Fraser</i>	Job Title: <i>Head of Coronial and Bereavement Services</i>
	Date: <i>23/02/2023</i>	

1. PROPOSAL

1.1 Bereavement Services undertakes cremations and burials across the city

of Sheffield, managing and maintaining 16 cemeteries, 1 garden of remembrance and 2 crematoria.

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

1.2 The services provided by Operational Services 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.

1.4 Bereavement Services has benchmarked its fees and charges against neighbouring authorities and other core cities as detailed in appendix one. Neighbouring authorities are expected to increase their fees between 4% and 10% in April 2023 with at least one authority also adding a temporary additional fuel surcharge to their cremation fee.

Bereavement services proposes to increase its fees by 4% for burials, cremations and memorials (rounded up to maintain a simple pricing structure), with some exceptions as outlined in appendix two. Once prices have been rounded accordingly the average percentage increase across all items, excluding the exceptions listed, is 4.4%.

1.5 Bereavement Service proposes to increase fees from 1st April 2023, honouring prices on existing bookings until 16th April 2023, which is in accordance with the Funerals Market Investigation Order 2021 which places a requirement on cremation authorities to publish and circulate changes to prices a minimum of 15 days before the changes take effect.

2. HOW DOES THIS DECISION CONTRIBUTE ?

2.1 Every resident in Sheffield will experience a bereavement at some time in their lives. Providing a high-quality, professional, caring and dignified bereavement service contributes to the wellbeing of Sheffield's population, building healthier communities and neighbourhoods.

Investing in and managing cemetery green spaces well adds a different offer to the city's green estate, connecting spaces and providing another opportunity to improve biodiversity and respond to the nature emergency.

Increasing fees to offset cost pressures protects the delivery of a vital service for residents and supports 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 2023-24 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 ensures that our prices are comparable and fair. Applying a consistent percentage increase across all items means that 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 Council's 2023/2024 budget setting process identified the need for inflationary increases in fees and charges across the services provided by Operational Services, including Bereavement Services.

4.2.3 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 Not increasing fees would lead to a significant reduction in the quality of services provided.

5.2 Increasing fees by more than 4% to match inflation would be beneficial for the development and delivery of the service but would provide an additional financial burden on bereaved customers when accessing this essential service at a time when cost of living is already increasing significantly.

6. REASONS FOR RECOMMENDATIONS

6.1 Raising fees as outlined is recommended in order to minimise the impact delivery cost increases will have on the service delivered to customers.

Appendix 1: 2022/23 Fee Comparison Table

Fee Comparisons (2022-23 figures)	Sheffield	Grenoside	Rotherham	Barnsley	Doncaster	Chesterfield	Leeds	Sheffield PROPOSAL (+4%)
Burial Fee. Price of Exclusive Right and first internment fee	£2380 (50 yr lease)	n/a	£2,268	£1931	£2185	£2260	£2897	£2430
Cremations	£975	£837 increased 04/01/23	£999	£898	£935 increased 04/01/23	£980	£1016	£1015

Appendix 2: Exceptions Table

Item	Current Fee	Proposed Fee	Reason
Direct to cremation	£650	£500	We are very expensive compared to other neighbouring authorities. It is proposed we reduce our fees to attract more business and become competitive with other crematoria. We need to attract 28 more cremations per year to achieve a neutral budget position. By matching fees it is predicted we can exceed this.
Saturday cremations	£975	£1115	We do not currently charge extra for Saturday services however we incur additional staffing costs to provide this offer. It is proposed that £100 is added to the standard cremation fee to help cover this additional cost. This remains competitive with other Crematoria.
Cremation of body part	£63	£150	We carry out very few of these services and the current fee does not cover our costs.

Ashes scattered in our gardens after cremation elsewhere: 1) No attendance 2) With attendance	1) £55 2) £100	1) £100 2) £150	We want to actively discourage people from using other Crematoriums and our Garden of Remembrance
Transfer of grave ownership	£55	£75	£75 is more reflective of the actual staffing cost incurred
Additional fee for coffins 600mm – 7600mm	n/a	£125	We currently only charge a standard coffin fee, and a casket (coffin over 7600mm) fee. This leads to funerals being booked for the largest coffin size available as standard which in turn leads to graves being dug larger than required unnecessarily. The consequence of this is that we incur substantial extra costs with regards to manual labour, H&S precautions and soil disposal. Charging an additional £125 for larger coffins will deter funerals from being automatically booked for a bigger size than is required and will help towards our additional costs where this is needed.
Concrete lining and additional digging fee	1) £845 2) £304	1) £1000 2) £350	We are currently losing money on the provision of concrete linings which are requested by some of the Muslim community. This increase is greater than the standard 4% but does not cover the full cost (which is substantially more). Further work is needed in consultation with the committee and the Muslim community to review the current service offer. In the meantime, this increase is recommended to help contribute towards the costs incurred.
Two or more internments at the same time	£50	£75	Where two people are buried at the same time there are additional statutory administration requirements. This increase is recommended to help meet the additional costs.

Burial of cremated remains: 1) No attendance 2) With attendance	1) £167 2) £220	£200 £250	At the moment our charge for this service does not cover our staffing costs to deliver these appointments
Burial of body parts	£860	£1355	This is not a common service. Where burial is required, we must inter to normal coffin depth and therefore the normal interment fee should apply.
Public graves	£545	£1355	Public funerals are less common than they used to be meaning that graves must now be refilled between funerals. This means the interment costs to the service are the same as for other funerals and as such the fee should match. This increase does not affect the public.

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