

Taunton Deane Borough Council

Executive – 7 September 2017

Supplementary Budget Request - Cemeteries and Crematorium

This matter is the responsibility of Executive Councillor Patrick Berry

Report Author: Chris Hall

1 Executive Summary

This report seeks additional funding for a number of improvements in the Cemeteries and Crematorium. The total funding requested is £94,000 and will bring income in the region of £360,000 over the next 20 years.

2 Recommendations

2.1 It is recommended that Members support the recommendation to Full Council to:-

- a) Approve a supplementary capital budget of £94,000 for the improvements to the Cemeteries and Crematorium as identified in the report.
- b) Approve the transfer of £94,000 from the Waste Earmarked Reserve to add to the Revenue Contribution to Capital (“RCCO”) budget to provide the funding for the Capital Supplementary Estimate.

3 Risk Assessment

Risk Matrix

Description	Likelihood	Impact	Overall
Loss of income to service once all plots have been sold	4	4	16
<i>The report proposes increasing the numbers of plots for sale protecting that income stream</i>	2	2	4
Loss of plot availability to the public and Wellington site being closed	4	4	16
<i>The report proposes increasing the numbers of plots for sale to the public</i>	2	2	4
Project resources are not sufficient	3	3	9
<i>The project will be delivered using the in house team to oversee contractors and undertake some works themselves.</i>	2	3	6

4 Background and details of the request

- 4.1 The service has identified a number of areas which require investment beyond that achievable in the revenue maintenance budget. The maintenance budget allows for the continuation of day to day service and not service improvements or asset life extension. The existing budgets go towards the operation of all Council operated cemeteries and the crematorium.
- 4.2 This report highlights the need for an additional budget to enhance the services offered to the public and extend the life of some assets through the creation of new plots and new income opportunities. By making this investment we can continue to offer burial services and receive the resulting income.
- 4.3 Each request has the ability to deliver income greater than the initial cost, with the exception of the children and baby memorial gardens where the cost would be recovered but without surplus. Income for these services will remain demand led but without new burial plots becoming available we will have to stop offering this service in some locations, Wellington would have no further plots by the end of 2017.
- 4.4 Income achievable is based upon the charging profile for this year, the period of time for achieving the return on investment is dependent on the time taken to sell the newly created plots and memorial opportunities but should be considered as a long term investment in the ongoing provision of services rather than a financial quick win.
- 4.5 The bereavement service provides a significant contribution to the Council each year. In 2016/17 the surplus was £584,580 which was £115,000 more than the budget, this reflects an increasing demand on the service and burial plots.

5 Wellington Cemetery Grave Spaces - £23,000 investment - Income generated upwards of £100,000

- 5.1 We currently have only 4 new grave spaces remaining, once these have been sold the site will no longer generate income but will still need to be maintained to the current standard.
- 5.2 With an investment of £23k we would be able to remove the hard standing located at the centre of the cemetery to free up land for new burial spaces. It is estimated that 100 full grave spaces could be released from this work ensuring that Wellington has capacity for full burial for the next 8 – 10 years. The income generated from this would be upwards of £100k for the sale of graves, memorial rights and interments. There would be an opportunity to provide some cremated remains placement options which would further enhance choice and generate income.
- 5.3 Having a further 100 graves will allow a continuation of service whilst further options for land are identified in the Wellington area.

6 St Mary's new Cemetery Grave Spaces - £26,000 investment – Income generated upwards of £120,000

- 6.1 £26k invested in this site would allow for much of the main drive to be removed and re-laid to create full new grave spaces. The area from the small roundabout leading to the boundary wall adjacent to the hospital will yield 120 new full graves.
- 6.2 By carrying out these works it would mean a further choice to the bereaved for grave locations and allow traditional type memorials (full kerbed memorials) on the plot - this is something we no longer provide but is requested frequently. The income generated from this site at present is generated solely from reopening graves and goes little towards the maintenance of the site. The income generated from this project would be upward of £120k.
- 6.3 At the current rate of burials 120 graves would extend the life of this service to around 2037.

7 Cremation Memorial Walkway and Cremation Plots - £24,000 investment – Income generated upwards of £70,000

- 7.1 Our post cremation memorials and plots are limited in choice and older in fashion. Releasing an area that has never previously been looked at and memorialising closer to the car park in a prime location would generate further interest and retain more cremated remains on site and therefore further income generation.
- 7.2 Setting out the area in a formal garden arrangement using set, installed memorials would create a tranquil and modern reverent area for remembrance. This would provide additional choice, lengthen the life of the cemetery and create a further income stream.

8 New Children and Babies Garden - £15,000 investment – break-even

- 8.1 The present baby garden is adjacent to the workers' yard. There is little choice to memorialise or remember the deceased that are laid to rest there. Many crematoria have formalised, dedicated gardens for this specialist area that are very popular and give great comfort to the bereaved. The current area is very municipal in its feel and would benefit from investment. Memorials can be provided for a longer term at a cost that would only recover the cost of purchase and installation.
- 8.2 The service could work with local child bereavement charities to ensure that they have input into its design and layout and explore the possibility of some third party funding from them.

9 Natural Burial/Remembrance Area - £6,000 investment for 110 metres of Memorial Boardwalk - Income generated £55,000 (@£500 per metre).

- 9.1 We have been setting out an area of Taunton cemetery (which has previously been a small wooded area and unkempt scrubland) to create a natural spinney/copse for interments of ashes and some full interments. Tree works and planting have taken place to provide an alternative to the formal memorial and burial sections our cemeteries offered.

- 9.2 This will be a very different area in feeling and memorialisation and offer something that has not previously been provided by the service. The current gardens of remembrance are nearly at capacity for interring ashes retained by the crematorium and we may have to consider strewing remains rather than interring them there. The formalisation of this natural area will give relief to the high usage the current garden of remembrance has seen and extend the life of onsite ashes interments that are not witnessed.
- 9.3 We wish to install a hardwood boardwalk where each board can be memorialised at a cost of £200 per tread for 10 years, this then becomes a working memorial and allows year round access to this site, without anyone walking through the planting. This will also provide further memorial options within the area and access to them.

10 Links to Corporate Aims / Priorities

- 10.1 The proposal links to the stated desire to make the best use of our assets, in this case by increasing the time they can remain open and offering enhanced services. "Make better use of our land and property assets; investing in, transferring or selling assets where it makes sense to do so"

11 Finance / Resource Implications

- 11.1 If approved the projects would be overseen by the bereavement manager and the onsite team, although the ground works and waste disposal would likely be contracted out.
- 11.2 As stated within the report this is a long term investment of the facilities and whilst there is a healthy financial return on the money invested, by the nature of this being an extension to the life of the assets it will take a number of years for the full recovery to occur. The length of time this will take will be dependent on the demand and therefore the sales of burial plots and memorials in the coming years.
- 11.3 At the point when the last burial plots are sold in Wellington the income from these sales will also end. The Council will continue to maintain the closed site to the same standard without the receipt of any income. This maintenance unsupported by continuing income will cause future budget pressures.
- 11.4 The recommendation is to use money identified from the review of the earmarked reserves to support this funding bid. It is proposed to take the requested £94k from the waste collection contract earmarked reserve which currently stands at £134k. This will leave an adequate balance in the reserve to cover current commitments. The Deputy S151 office has reviewed the report and supports the proposals.

	Investment	Income achievable	Net benefit
Wellington grave spaces	£23k	£100k	£77k
St Mary's grave spaces	£26k	£120k	£94k
Memorial walkway and cremation plots	£24k	£70k	£46k

Children and baby garden	£15k	£15k	£0
Memorial Boardwalk	£6k	£55k	£49k
Total	£94k	£360k	£266k

12 Scrutiny Comments

- 12.1 The Corporate Scrutiny Committee considered this item on 17 August 2017 and were supportive of the recommendations.
- 12.2 One Member raised concerns as to why we had allowed the situation at Wellington to become so urgent. The Committee was informed that the service, working with Asset Management had been looking for suitable land at Wellington for many years. To date no suitable additional land has been identified and the option to increase capacity within the existing land was now considered as the most appropriate solution to buy more time for land search and acquisition. It has been established that whilst the Task and Finish Group made suggestions to create additional plots in the way suggested in this report, a bid had previously been presented to Council that was rejected at that time.
- 12.3 There were concerns that the report was written as a financial Business Case and that this should be considered as a service to the public and not a decision led by money. It was explained to the Committee that whilst this may be a heart lead decision it was only right that in requesting additional funds the impacts on the Council's accounts were transparent. In this case the impact was a positive one.
- 12.4 A number of Members raised concerns about the boardwalk and the level of maintenance this would require to prevent it being coming slippery. It was reported to the Committee that the service was aware of the increase in maintenance responsibilities but considered that this was manageable and worthwhile to be able to offer this type of memorial.

13 Legal Implications

- 13.1 This is a discretionary service with no requirements for the local authority to provide burial plots.

14 Environmental Impact Implications

- 14.1 This proposal seeks to improve the availability of burial plots and offer a number of enhanced services to the public which will also improve the feel of the cemetery and crematorium.

15 Safeguarding and/or Community Safety Implications

- 15.1 There are no identified implications as a result of this report.

16 The Equality and Diversity Implications

- 16.1 There are no identified implications as a result of this report.

17 Social Value Implications

17.1 There are no identified implications as a result of this report.

18 Partnership Implications

18.1 There are no identified implications as a result of this report.

19 Health and Wellbeing Implications

19.1 There are no identified implications as a result of this report.

20 Asset Management Implications

20.1 There is no burden placed on the asset management team as a result of this report or Member approval of the recommendations. It is proposed that the improvements are managed within the service.

21 Consultation Implications

21.1 It is noted in the report that if approved we would want to consult with local child bereavement charities in exploring options and layout of the children and baby memorial garden.

Democratic Path:

- **Scrutiny– Yes**
- **Cabinet – Yes**
- **Full Council – Yes**

Reporting Frequency : **Once only**

Contact Officers

Name	Chris Hall	Name	Garry Bowles
Direct Dial	01823 356499	Direct Dial	01823
Email	c.hall@tauntondeane.gov.uk	Email	g.bowles@tauntondeane.gov.uk