



**Name of meeting:** Cabinet

**Date:** 17 November 2015

**Title of report:** Place Directorate - Review of Fees and Charges

|  |   |
|--|---|
| <b>Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?</b> | <b>Yes</b>  |
| <b>Is it in the Councils Forward Plan?</b>   | <b>Yes</b>  |
| <b>Is it eligible for "call in" by Scrutiny?</b>   | <b>Yes</b>  |
| <b>Date signed off by Director &amp; name</b>  | <b>Jacqui Gedman - 12/10/15</b>                                   |
| <b>Is it signed off by the Director of Resources?</b>  | <b>David Smith - 9/10/15</b>                                      |
| <b>Is it signed off by the Assistant Director - Legal &amp; Governance?</b>  | <b>Julie Muscroft - 12/10/15</b>                                  |
| <b>Cabinet Member Portfolio</b>  | <b>Cllr S Hall - Place (Planning, Highways &amp; Open Spaces)</b> |

**Electoral Wards affected:** All

**Ward councillors consulted:** All

**Public or private:** Public

## 1. Purpose of report

To seek member approval to the review of fees and charges for services provided by Place Directorate.

## 2. Key points

- 2.1 Fees and charges must be reviewed at least once a year. The revisions ensure that charges are in line with, policy decisions, inflationary elements and where necessary stimulate demand for services.
- 2.2 Directors have delegated powers to amend fees and charges to achieve budget targets in line with the annual budget strategy and are permitted to freeze or raise charges by an amount up to the equivalent of the index of retail prices. Changes to charges may also reflect reasonable rounding to relevant prices which might in some cases

mean that certain prices rise by more than the index of retail prices or the budget strategy.

- 2.3 Directors may make amendments to existing Fees and Charges during the financial year to account for changes in legislation, market conditions or to support the local communities or local business following the completion of an appropriate business case, in consultation with the relevant Portfolio Holder and Director of Resources.
- 2.4 Any proposal to implement new fees or charges must be approved by Cabinet (unless the making and quantum of the charge is a statutory obligation).
- 2.5 The majority of the changes are in Bereavement Services where the service needs to mitigate increasing costs associated with improved facilities that have been introduced, new burial and cremation facilities/mercury abatement /etc.). The fees and charges have been compared across the private and public sector providers and it was found that the service was operating below current market levels and attempting to contain additional service costs. It is anticipated, that these revised fees and charges will address these concerns.
- 2.6 The VAT treatment of memorials is currently under review. This follows a policy review by HM Revenue & Customs and a decision made by the First-Tier Tax Tribunal. Not all memorials will be affected by these changes. Clarification will be provided in published fees and charges once the review is complete.

### **3. Implications for the Council**

There may be a reduction in income to the Council for some of these activities.

### **4. Consultees and their opinions**

Place Directorate Management Team

### **5. Next steps**

That the attached schedule of new fees and charges be approved.

### **6. Officer recommendations and reasons**

The fees and charges are approved with the effective date being the 1<sup>st</sup> of December 2015.

### **7. Cabinet portfolio holder recommendation**

The portfolio holder, Councillor Steve Hall, supports the officer's recommendations on fees and charges and for the report to proceed to Cabinet.

**8. Contact officer and relevant papers**

Aidan Hopson - Principal Technical Officer Area Working & Safety:

Tel: 01484 221000

Email: [aidan.hopson@kirklees.gov.uk](mailto:aidan.hopson@kirklees.gov.uk)

**9. Assistant Director responsible**

Joanne Bartholomew - Assistant Director Place

Tel: 01484 221000

Email: [joanne.bartholomew@kirklees.gov.uk](mailto:joanne.bartholomew@kirklees.gov.uk)

| Description of Charge  | 2014/15<br>Prices | 2015/16<br>Proposed<br>Fees | 2015/16<br>Increase | 2015/16<br>Increase |
|--|-------------------|-----------------------------|---------------------|---------------------|
|  | £                 | £                           | £                   | %                   |
| <b>Increases over and above inflation</b>  |                   |                             |                     |                     |
|  |                   |                             |                     |                     |
| <b><u>Bereavement Services</u></b>   |                   |                             |                     |                     |
| <b><u>Cemeteries</u></b>   |                   |                             |                     |                     |
| Infant Grave (under 1 yr) @ Hey Lane Cemetery only   | 510.00            | 537.00                      | 27.00               | 5%                  |
| Adult Grave for 1 or 2 interments - Private Grave (Notification of Death Required)   | 938.00            | 970.00                      | 32.00               | 3%                  |
| Adult Grave for 3 interments - Private Grave (Notification of Death Required)  | 1,224.00          | 1,260.00                    | 36.00               | 3%                  |
| Adult Grave for 4 interments - Private Grave (Notification of Death Required)  | 1,469.00          | 1,510.00                    | 41.00               | 3%                  |
| Pre Purchase of Burial Rights - Adult Grave for 1 or 2 interments (Limited Availability)   | 1,530.00          | 1,600.00                    | 70.00               | 5%                  |
| Pre Purchase of Burial Rights - Adult Grave for 3 interments (Limited Availability)  | 1,979.00          | 2,070.00                    | 91.00               | 5%                  |
| Pre Purchase of Burial Rights - Adult Grave for 4 interments (Limited Availability)  | 2,438.00          | 2,550.00                    | 112.00              | 5%                  |
| Burial of Body in a Private or Public Grave - Infant interment under 1 year Monday - Friday  | 61.00             | 80.00                       | 19.00               | 31%                 |
| Burial of Body in a Private or Public Grave - Young Person interment under 18 years Monday - Friday  | 204.00            | 240.00                      | 36.00               | 18%                 |
| Burial of Body in a Private or Public Grave - Adult Interment Monday - Friday  | 785.00            | 810.00                      | 25.00               | 3%                  |
| Timber for Muslim Burials - Adult Full Set   | 347.00            | 360.00                      | 13.00               | 4%                  |
| Timber for Muslim Burials - Child Full Set   | 122.00            | 126.00                      | 4.00                | 3%                  |
| Timber for Muslim Burials - Adult Half Set   | 173.00            | 180.00                      | 7.00                | 4%                  |
| Timber for Muslim Burials - Child Half Set   | 66.00             | 68.00                       | 2.00                | 3%                  |
| Vaulting Traditional Graves – Single Grave (Limited Availability)  | 648.00            | 670.00                      | 22.00               | 3%                  |
| Vaulting Traditional Graves – Set of flags for a vaulted grave where required (Limited Availability)   | 56.00             | 60.00                       | 4.00                | 7%                  |
| Purchase earth cremation plots (Notice of Death Required)  | 321.00            | 335.00                      | 14.00               | 4%                  |
| Pre Purchase earth cremation plots (50 year agreement)   | 536.00            | 550.00                      | 14.00               | 3%                  |
| Interment of cremated remains - cremated remains plot  | 184.00            | 190.00                      | 6.00                | 3%                  |
| Interment of Cremated Remains in Private Grave - Interment in adult grave 2' deep (soil permitting)  | 184.00            | 190.00                      | 6.00                | 3%                  |
| Interment of Cremated Remains in Private Grave - Interment in adult grave full depth (if coffin burial/s to take place after cremated remains) | 428.00            | 440.00                      | 12.00               | 3%                  |
| Garden of Rest for Cremated Remains - Single memorial stone  | 133.00            | 137.00                      | 4.00                | 3%                  |
| Garden of Rest for Cremated Remains - Single memorial stone with vase  | 189.00            | 195.00                      | 6.00                | 3%                  |
| Garden of Rest for Cremated Remains – New or Replacement Plaque  | 54.00             | 55.00                       | 1.00                | 2%                  |
| Garden of Rest for Cremated Remains – Desktop permit   | 51.00             | 53.00                       | 2.00                | 4%                  |
| Scattering of cremated remains in Kirklees Cemetery (by prior appointment, subject to availability)  | 61.00             | 65.00                       | 4.00                | 7%                  |
| Late cancellation of service / funeral appointment   | 128.00            | 135.00                      | 7.00                | 5%                  |
|  |                   |                             |                     |                     |
|  |                   |                             |                     |                     |
| <b><u>Exhumation Charges</u></b>   |                   |                             |                     |                     |
| Exhumation - Cremated remains from grave 2' depth  | 306.00            | 320.00                      | 14.00               | 5%                  |
| Exhumation - Cremated remains from grave over 2' depth   | 592.00            | 625.00                      | 33.00               | 6%                  |
| Exhumation - From grave plot   | 1,530.00          | 1,600.00                    | 70.00               | 5%                  |
| Exhumation - From grave plot (Infant)  | 765.00            | 805.00                      | 40.00               | 5%                  |
| Grave Planting - 1 year maintenance per grave  | 92.00             | 95.00                       | 3.00                | 3%                  |
| Grave Planting - 10 year maintenance per grave   | 653.00            | 695.00                      | 42.00               | 6%                  |
|  |                   |                             |                     |                     |
|  |                   |                             |                     |                     |
| <b><u>Crematoria Charges</u></b>   |                   |                             |                     |                     |

|   |          |          |       |     |
|---|----------|----------|-------|-----|
| Adult Cremation -18 years and over Including medical referee fees & environmental levy - 30 minute service Monday - Friday (Morning only) | 587.00   | 605.00   | 18.00 | 3%  |
| Adult Cremation -18 years and over Including medical referee fees & environmental levy - 45 minute service Monday - Friday                | 663.00   | 685.00   | 22.00 | 3%  |
| Direct Cremation (no service/no attendees/prior to 9am ltd availability)  | 515.00   | 540.00   | 25.00 | 5%  |
| Infant Cremation - Under 1 year Including medical referee fees & environmental levy Monday - Friday                                       | 61.00    | 65.00    | 4.00  | 7%  |
| Young Person Under 18 years Including medical referee fees & environmental levy Monday- Friday  | 214.00   | 220.00   | 6.00  | 3%  |
| Body part (original cremation elsewhere)  | 61.00    | 65.00    | 4.00  | 7%  |
| Pre-booking of Chapel for Double Service time (add to 9am-9.30-10am only)   | 71.00    | 75.00    | 4.00  | 6%  |
| Pre-booking of Chapel for Double Service time (add to services from 10.30am)  | 143.00   | 150.00   | 7.00  | 5%  |
| Web Streaming of Funeral Service  | 56.00    | 60.00    | 4.00  | 7%  |
| DVD copy of Funeral Service   | 46.00    | 48.00    | 2.00  | 4%  |
| CD copy of Funeral Service  | 40.00    | 42.00    | 2.00  | 5%  |
| Use of Chapel Presentation Screen - photo or video presentations from £30   | 25.00    | 30.00    | 5.00  | 20% |
| Use of chapel facilities for additional time without prior notice (service exceeding allocated time)                                      | 153.00   | 175.00   | 22.00 | 14% |
| Charges for late paperwork from Funeral Directors (48 hours prior to funeral)   | 25.00    | 27.00    | 2.00  | 8%  |
| Hire of chapel for private memorial services (no funeral / coffin) max 45 mins  | 265.00   | 270.00   | 5.00  | 2%  |
| Hire of Chapel of Rest - Huddersfield Crem only (Viewing) - (over 1 hour and price per hour)  | 20.00    | 25.00    | 5.00  | 25% |
| Genealogical Search of Burial or Cremation Registers (data protection applies - max 10 per search)  | 30.00    | 35.00    | 5.00  | 17% |
| Interment of remains in niche / sanctum (included in up front fee)  |          |          | 0.00  |     |
| Late cancellation fee (Less than 48 hours prior to funeral)   | 128.00   | 135.00   | 7.00  | 5%  |
| Pre booking of coffin bearer (48 hours prior to funeral)  | 15.00    | 15.00    | 0.00  | 0%  |
| Same day booking / use of coffin bearer (day of funeral)  | 20.00    | 20.00    | 0.00  | 0%  |
| Temporary Storage of cremated remains after 1 month (per month)   | 40.00    | 45.00    | 5.00  | 13% |
| Supply of additional cremation certificate  | 15.00    | 20.00    | 5.00  | 33% |
| Sanctum Memorial - Memorial for Cremated Remains 20 Year Lease  | 1,010.00 | 1,050.00 | 40.00 | 4%  |
| Sanctum Lease Extension - 10 years (at time of purchase)  | 286.00   | 300.00   | 14.00 | 5%  |
| Sanctum Lease Extension - 20 years (at time of purchase)  | 571.00   | 595.00   | 24.00 | 4%  |
| Sanctum Lease Extension – 10 years (at lease expiry)  | 388.00   | 395.00   | 7.00  | 2%  |
| Sanctum Lease Extension – 20 years (at lease expiry)  | 724.00   | 745.00   | 21.00 | 3%  |
|   |          |          |       |     |
|   |          |          |       |     |
| <b>Octagonal Sanctum</b>  |          |          |       |     |
| Octagonal Sanctum - 20 year agreement   | 724.00   | 750.00   | 26.00 | 4%  |
| Extension of further 10 years (at time of purchase)   | 275.00   | 285.00   | 10.00 | 4%  |
| Extension of further 10 years (at lease expiry)   | 377.00   | 390.00   | 13.00 | 3%  |
| Extension of further 20 years (at lease expiry)   | 510.00   | 525.00   | 15.00 | 3%  |
| Pre-purchase octagonal sanctum (20 year agreement)  | 724.00   | 750.00   | 26.00 | 4%  |
| 2nd Interment of cremated remains (if sanctum purchased prior to Oct 2012)  | 61.00    | 65.00    | 4.00  | 7%  |
| Scattering of cremated remains - None Kirklees Cremation  | 61.00    | 65.00    | 4.00  | 7%  |
| Scattering of cremated remains - Weekends (subject to availability, by prior appointment)   | 122.00   | 125.00   | 3.00  | 2%  |
|   |          |          |       |     |
|   |          |          |       |     |
| <b>Memorials</b>  |          |          |       |     |
| Additional inscription - Renaming - Re-Installation Fee   | 45.00    | 46.00    | 1.00  | 2%  |
| Headstone permit from April 2005 (30 year lease)  | 130.00   | 135.00   | 5.00  | 4%  |
| Headstone permit on private graves prior to April 2000  | 130.00   | 135.00   | 5.00  | 4%  |
| Headstone & Kerbstone Combined Permit   | 224.00   | 235.00   | 11.00 | 5%  |
| Infant memorial plaque  | 54.00    | 55.00    | 1.00  | 2%  |
| Kerbstone permit on private grave   | 130.00   | 135.00   | 5.00  | 4%  |
| Desktop permit (private grave)  | 130.00   | 135.00   | 5.00  | 4%  |
| Burial Chamber - Classic 900  | 1,234.00 | 1,275.00 | 41.00 | 3%  |

|  |          |          |       |     |
|--|----------|----------|-------|-----|
| Burial Chamber Memorial - Heritage Classic Royale  | 1,005.00 | 1,036.00 | 31.00 | 3%  |
| Book of Remembrance Entry – 2 lines single entry   | 76.00    | 85.00    | 9.00  | 12% |
| Book of Remembrance Entry – 5 lines double entry   | 173.00   | 180.00   | 7.00  | 4%  |
| Book of Remembrance Entry – 8 lines treble entry   | 230.00   | 240.00   | 10.00 | 4%  |
| Folded Remembrance Card - 2 Lines Single Entry (The Folded Remembrance Card is a copy of entry in book of remembrance presented on a folded card)    | 51.00    | 55.00    | 4.00  | 8%  |
| Folded Remembrance Card – 5 Lines Double Entry   | 66.00    | 70.00    | 4.00  | 6%  |
| Folded Remembrance Card – 8 Lines Treble Entry   | 81.00    | 85.00    | 4.00  | 5%  |
| Folded Remembrance Card - Additional Crest, badge, floral emblem, shield or coat of arms (only available with 5 and 8 lines entries) prices from £40 | POA      | 40.00    |       |     |
| Memorial Edging Stones – Plaque on a block of 5 for 10 years (Huddersfield Crematorium only)   | 225.00   | 230.00   | 5.00  | 2%  |
| Memorial Edging Stones – Standard kerb Plaque for 10 years   | 265.00   | 275.00   | 15.00 | 6%  |
| Memorial Edging Stones – Renewal (10 years)  | 160.00   | 165.00   | 5.00  | 3%  |
| Memorial Edging Stones – Standard kerb plaque (5 years)  | 189.00   | 195.00   | 6.00  | 3%  |
| Memorial Trees - Memorial tree with plaque (10 year lease)   | 622.00   | 640.00   | 18.00 | 3%  |
| Memorial Trees - Memorial tree with plaque (5 year lease)  | 357.00   | 365.00   | 8.00  | 2%  |
| Memorial Trees - Memorial tree with two plaques (10 year lease)  | 740.00   | 765.00   | 25.00 | 3%  |
| Memorial Trees - Memorial tree with two plaques (5 year lease)   | 475.00   | 485.00   | 10.00 | 2%  |
| Memorial Trees – Standard rose tree with plaque (5 year lease)   | 255.00   | 265.00   | 10.00 | 4%  |
| Memorial Trees - Standard rose tree with plaque (10 year lease)  | 326.00   | 340.00   | 14.00 | 4%  |
| Memorial Trees – Rose bush with plaque (10 year lease)   | 204.00   | 215.00   | 11.00 | 5%  |
| Memorial Trees – Rose bush with plaque (5 year lease)  | 153.00   | 160.00   | 7.00  | 5%  |
| Granite vase block (10 year lease)   | 403.00   | 415.00   | 12.00 | 3%  |
| Granite vase block (5 year lease)  | 300.00   | 310.00   | 10.00 | 3%  |
| Granite Book Plaque - renewal - no changes (10 year lease)   | 112.00   | 115.00   | 3.00  | 3%  |
| Bird Box   | 51.00    | 60.00    | 9.00  | 18% |
| Bird Box with Plaque   | 66.00    | 75.00    | 9.00  | 14% |
| Bird Bath Pedestal – 8 ¾” plaque on tiered memorial (No additional memoriam / tributes, 5 year lease)  | 184.00   | 190.00   | 6.00  | 3%  |
| Bird Bath Pedestal – 10 ½” plaque on tiered memorial (No additional memoriam / tributes, 5 year lease)   | 194.00   | 200.00   | 6.00  | 3%  |
| Arboria Wood, wall plaques – inc 5 lines text (10 year lease)  | 255.00   | 260.00   | 5.00  | 2%  |
| Arboria Wood, wall plaques – inc hand painted motif and text (10 year lease)   | 352.00   | 360.00   | 8.00  | 2%  |
| Arboria Wood, wall plaques – ceramic portrait and text (10 year lease)   | 382.00   | 390.00   | 8.00  | 2%  |
| Arboria Wood, renewal - no changes (10 year lease)   | 200.00   | 205.00   | 5.00  | 3%  |
| Arboria Wood, renewal - no changes (5 year lease)  | 110.00   | 115.00   | 5.00  | 5%  |
| Buxton Granite Seat – 1 plaque recess, shared seat – eternity memorial   | 359.00   | 370.00   | 11.00 | 3%  |
| Buxton Granite Seat – 2 Plaques, whole bench - eternity memorial (2 <sup>nd</sup> bought at same time so not extra cost for inscription)             | 530.00   | 540.00   | 10.00 | 2%  |
| Ornate wall mounted memorial tree (Huddersfield Crem only) - engraved aluminium leaf-shaped plaque   | 86.00    | 90.00    | 4.00  | 5%  |
| Memorial plaque - timber post (Dewsbury Moor Crematoria only)  | 76.00    | 78.00    | 2.00  | 3%  |
| Circular tree seat (shared) including plaque (5 year lease)  | 76.00    | 78.00    | 2.00  | 3%  |

| Description of Charge  | 2014-15 Charges | 2015/16 Proposed Charges | VAT inc   | 2015/16 Increase | 2015/16 Increase |
|--|-----------------|--------------------------|-----------|------------------|------------------|
|  | £               | £                        | (Y/N/N/A) | £                | %                |
| <b>Increases Over And Above Inflation</b>                    |                 |                          |           |                  |                  |
| <b>Highways</b>  |                 |                          |           |                  |                  |
| Construct Crossing within Scheme - fee recalculated          | 250.00          | 305.00                   |           | 55.00            | 22%              |
| <b>Pest Control</b>  |                 |                          |           |                  |                  |
| Wasps' Nests - first visit                                   | 48.00           | 54.00                    |           | 6.00             | 13%              |
| - each extra nest treated on first visit                     | 20.00           | 25.00                    |           | 5.00             | 25%              |
| Call Out Charges – out of hours in addition to fixed charges | 35.00           | 45.00                    |           | 10.00            | 29%              |
| Wasps' Nests (first visit)                                   | 48.00           | 54.00                    |           | 6.00             | 13%              |
| - each extra nest treated on first visit                     | 20.00           | 25.00                    |           | 5.00             | 25%              |
| Call Out Charges - in addition to fixes charges              | 35.00           | 45.00                    |           | 10.00            | 29%              |