

**EAST AYRSHIRE COUNCIL**  
**CABINET – 26<sup>TH</sup> MARCH 2008**  
**BURIAL CHARGES 2008/09**

**Report by Executive Director of Neighbourhood Services**

**1. PURPOSE OF REPORT**

- 1.1 To seek Cabinet approval for the 2008/09 charges for the Councils range of burial and cemetery services.

**2. BACKGROUND**

- 2.1 In December 1998, the Policy and Resources Committee approved a policy on charging which was based on the Accounts Commission publication 'The Challenge of Charging' (March 1998) and since that date charges have been developed in accordance with the principles of this policy, taking into account such factors as current markets, comparable costs of other local authorities and the impact on customer demand.
- 2.2 However in September 2006 the Accounts Commission Best Value and Community Planning Audit Report for East Ayrshire Council identified under the heading 'Effective use of Resources' the need to "ensure maximum efficiency across Council services, maintain accurate information on activity costs and redistribute resources in line with community planning priorities and to address the recommendations arising out of the current spending review."
- 2.3 The Councils approach for taking this matter forward was to undertake a comprehensive Strategic Review of its Revenue Budget (SRRB) process. At its meeting of the 08 February 2006, the Council's Policy and Resources Committee approved the appointment of Professor Arthur Midwinter as Consultant and Independent Advisor to the SRRB Exercise.
- 2.4 The Strategic Review of the Revenue Budget process included a review of the Council's Burial Services as the Council currently allocates a budget significantly in excess of its GAE assessment to this service.
- 2.5 The Cabinet report of 24 January 2008 – Strategic Review of the Revenue Budget – Progress Update Report indicated that the high level messages contained in Professor Midwinter's third paper included:

"There is no strong financial or policy grounds for the significant degree of spending over GAE in a whole range of Neighbourhood Services programmes, such as.....Burial Grounds".

"A more realistic approach to charging for services is necessary, especially in Neighbourhood Services – the evidence is such that in most services where charging is standard practice in local government, the Council's levels of charges are well below the Scottish average".

- 2.6 In response to the SRRB exercise findings a budget savings proposal requiring a saving of £50,000 over three years was agreed for Burial Services. In order to avoid service reductions it was proposed that this sum would be met from increases in charges which would also bring the Councils charges closer to the national average over the next three years.

### **3. BURIAL CHARGE PROPOSALS**

- 3.1 Appendix 1 of this report sets out the Councils current burial charges, which have been benchmarked against the Scottish average along with the proposal to move charges closer to the national average in 2008/09.
- 3.2 Appendix 2 of this report sets out in detail the burial charges levied by all 32 local authorities in Scotland along with the Scottish Averages for comparison purposes. It should be noted that several Councils are currently considering significant price rises to bring them into line with the national average.
- 3.3 By way of example it should be noted that the charge for the purchase of a lair in East Ayrshire is currently £252 that is £108 less than the national average of £360.
- 3.4 It is therefore proposed to move to the national average price over the next two years which would require an increase of £70 for 2008/09 and a further increase of at least £40 in 2009/10.
- 3.5 In projecting the effect of these price rises it is assumed that current uptake levels will remain constant, however if demand falls it may require further price adjustments in 2009/10 and 2010/11 to secure the £50,000 per year saving without reducing service quality levels.

### **4. FINANCIAL IMPLICATIONS**

- 4.1 The burial charges proposed will allow the Council to implement the recommendations of Professor Midwinter's report which underpins the Strategic Review of the Revenue Budget and meet the savings target set by the Review.

### **5. COMMUNITY PLANNING IMPLICATIONS**

- 5.1 Adjusting burial charges to meet the targets set by the Strategic Review of the Revenue Budget will allow funds to be re-distributed to other services with a higher priority within the Community Plan.

### **6. LEGAL AUTHORITY / POLICY IMPLICATIONS**

- 6.1 The Local Government in Scotland Act 2003 introduced new statutory duties relating to Best Value and Community Planning and the Council must work towards identifying clear priorities for spending resources in a way that best responds to the needs of communities. The outcomes of the SRRB allow the Council to be better organised to deliver on priorities and the adjustments to Burial prices follow the recommendations of the SRRB.

## **7. RECOMMENDATIONS**

7.1 It is recommended that Cabinet:

- (i) approve the Burial Charges proposed for 2008/09 (as detailed in Appendix 1); and
- (ii) otherwise note the content of this report

William Stafford  
Executive Director of Neighbourhood Services

WS/JAG/BMcC  
26<sup>th</sup> February 2008

### **LIST OF BACKGROUND PAPERS**

1. SRRB Progress Update Report – Cabinet 24<sup>th</sup> January 2008

Any person wishing to inspect the background papers listed above should telephone 01563 578178 and ask for John Griffiths, Head of Leisure Services

Implementation Officer – ([john.griffiths@east-ayrshire.gov.uk](mailto:john.griffiths@east-ayrshire.gov.uk))

**BURIAL CHARGES**

	<b>East Ayrshire Existing 2007/08</b>	<b>Scottish Average 2007/08</b>	<b>East Ayrshire Proposed 2008/09</b>
Purchase of Lair	<b>£252.00</b>	<b>£360.00</b>	<b>£330.00</b>
Purchase of Cremation Casket Lair	<b>£124.50</b>	<b>£200.00</b>	<b>£175.00</b>
Interment of Adult	<b>£252.00</b>	<b>£343.00</b>	<b>£330.00</b>
Interment of Child	<b>No Charge</b>	<b>No Charge</b>	<b>No Charge</b>
Interment of Ashes	<b>£89.00</b>	<b>£96.00</b>	<b>£95.00</b>
Duplicate Lair Certificates	<b>£16.00</b>	<b>£20.00</b>	<b>£20.00</b>
Monumental Permit Full Fee (Includes Foundation)	<b>£121.00</b>	<b>£130.00</b>	<b>£130.00</b>
Monumental Permit (small book, plaque, bible, vase etc) Up to and Inclusive of 24" X 18"	<b>New Charge Agreed at Cabinet 22-08-2007</b>	-	<b>£50.00</b>
Monumental Permit (small book, plaque, bible, vase etc) Over 24" X 18" and inclusive of 30"X 24"	<b>New Charge Agreed at Cabinet 22-08-2007</b>	-	<b>£75.00</b>
Transfer of lair papers	<b>£16.00</b>	-	<b>£20.00</b>
Search of records (Public)	<b>£10.50 Per Hour or Part Hour</b>	-	<b>£15.00</b>
Purchase of Individual Lair – Baby Section. Kilmarnock Cemetery	<b>£121.00</b>	-	<b>£130.00</b>
Single Lair, Baby Sections – Kilmarnock+Cumnock	<b>No Charge</b>	<b>No Charge</b>	<b>No Charge</b>
Name on Baby Section Plaque. Kilmarnock Cemetery	<b>£20.00</b>	-	<b>£25.00</b>
Memorial Ancillary Permit (Allows upgrading, re- lettering etc)	<b>No Charge</b>	-	<b>£25.00</b>

**SATURDAY INTERMENTS  
PUBLIC HOLIDAYS**

**100% SURCHARGE  
100% SURCHARGE**

**There is also a 100% surcharge on all of the above for persons who have resided outside East Ayrshire for 2 years or more.**