



EAST STAFFORDSHIRE BOROUGH COUNCIL

REPORT COVER SHEET

Title of Report:	Cemetery Price and Operational Review
Meeting of:	Cabinet
Date:	16 th October 2017
Is this an Executive Decision:	NO
Is this a Key Decision:	NO
Is the Report Confidential:	NO
If so, please state relevant paragraph from Schedule 12A LGA 1972:	N/A
<p>Essential Signatories:</p> <p>ALL REPORTS MUST BE IN THE NAME OF A HEAD OF SERVICE</p> <p>Monitoring Officer: Angela Wakefield</p> <p>Date Signature</p> <p>Chief Finance Officer: Sal Khan</p> <p>Date Signature</p>	

EAST STAFFORDSHIRE BOROUGH COUNCIL

Report to Cabinet

Date: 16th October 2017

REPORT TITLE: Cemetery Price and Operations Review

PORTFOLIO: Cllr Colin Whittaker

HEAD OF SERVICE: Mark Rizk

CONTACT OFFICER: Michael Hovers Ext. No. x1776

WARD(S) AFFECTED: All

1. Purpose of the Report

1.1. This report sets out a detailed review of the pricing structure for Rolleston and Stapenhill Cemetery based on the Council's new Fees and Charges Policy Programme of Review which requires a full review of prices on a 5 year cycle.

2. Executive Summary

2.1. Based on the last three years outturn, income from cemetery fees has recovered on average only 70% of the costs, with the remainder being met by the general taxpayer. In order to fully recover all costs, as per the Fees and Charges policy, existing fees would need to increase by 30%. However this could be phased over a five year period, with annual increases at 6%.

2.2. Data from CIPFA, nearest neighbour groups and a national report surveying Funeral Directors illustrates the following:

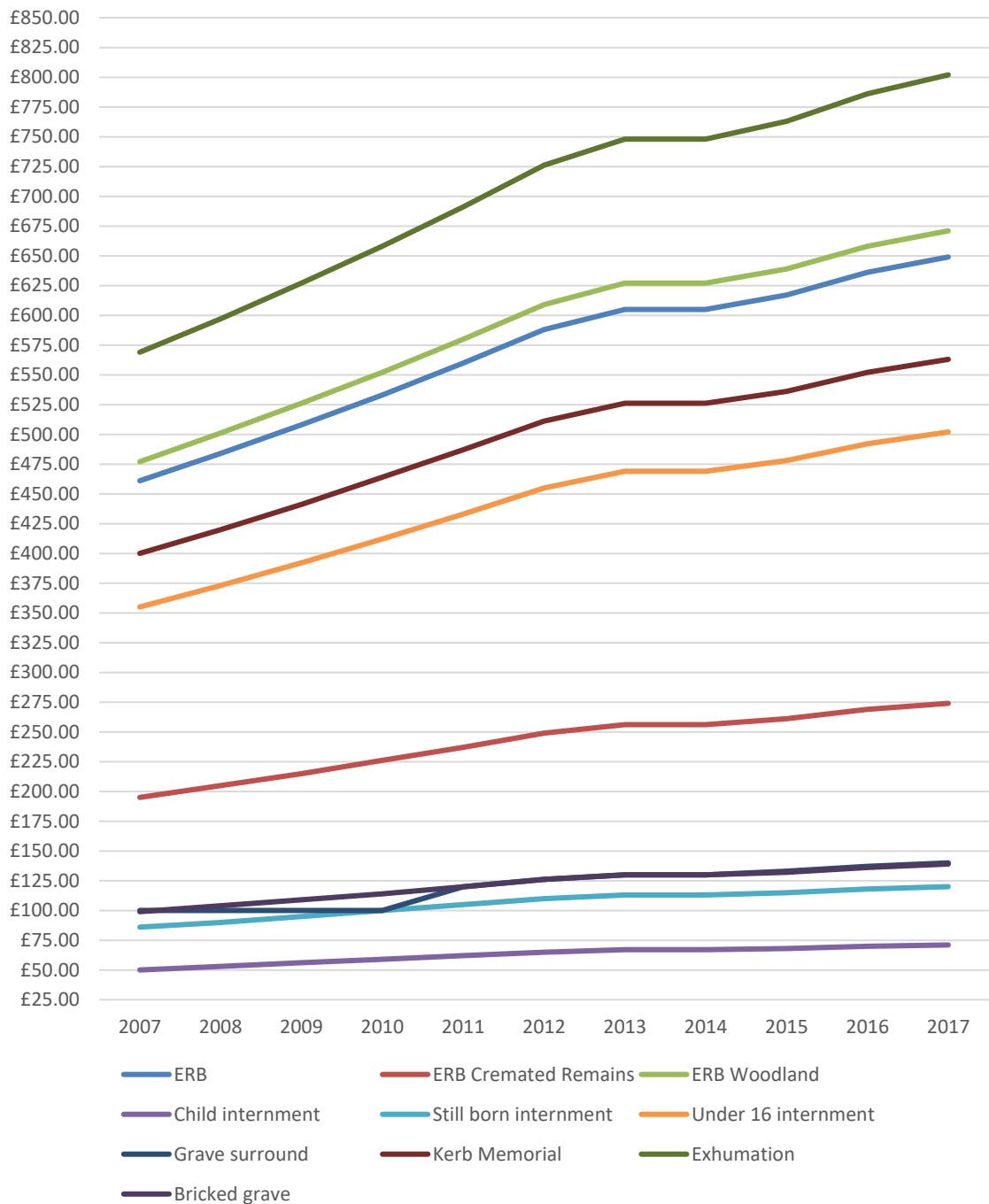
- The majority of ESBC's main fees are towards the lower end of the scale, creating potential to review the present position. Indeed an increase to full cost recovery would raise additional income of £56,000 and still leave ESBC fees amongst the lowest in the West Midlands (see Figure 11).
- The report provides two options for fees increases: full cost recovery, phased full cost recovery or inflationary increases.

- Funeral inflation operates traditionally above regular inflation and has averaged 6% over recent years.(Royal Liverpool Report 2017)
 - That ESBC charging for burial of an under 16 is out of sync with local authority counterparts. Therefore, this report recommends that burial fees are removed for under 16's, with just a small administration charge of £30 applied to children from outside of East Staffordshire.
- 2.3. Additionally, fees that have time limits such as surrounds (5 years) and kerb sets (10 years) are to be replaced with a one off payment that grants the grave owner the right to the surround or kerb set. Having fees that are time limited is difficult to administer and are an additional payment for families. In order to recover full costs, as per the Fees & Charges Policy, existing fees would need to have a 30% increase applied. Grave surround costs would be included in the cost of exclusive right of burial (ERB) giving grave owners the automatic right to install a surround.
- 2.4. Furthermore, based on changing work patterns it is recommended that the Cemetery opening hours are adjusted to be open 9-1 on weekends and bank holidays. At present visitors can only speak to a Council officer during traditional office opening times which appears to be incompatible with the demands of modern working. Having extended opening hours would also remove the need to have an on call service.
- 2.5. Finally, to remove the risks experienced by the Council with the existing practice of bricked graves it is recommended that the Council appoint a contractor to specifically pre-brick graves in advance of burial subject to further engagement.

3. **Background**

- 3.1. East Staffordshire Borough Council operate and run two cemeteries (Rolleston and Stapenhill) in East Staffordshire. Stapenhill opened in 1866 and has seen over 62,000 burials and covers a site of approximately 30 hectares. Rolleston has been operational since 1975 with a footprint size of 0.8 hectares.
- 3.2. Prices for the cemetery are amended annually to take into account rates of inflation. No formal detailed review of the cemetery pricing structure has taken place since at least 1999. These prices cover a wide variety of services ranging from exhumation to full burial.

Figure 1: Selection of price increases since 2007 (see next page)



4. Contribution to Corporate Priorities

4.1. Value for Money Council Services- Protecting your money. This review is part of the Fees & Pricing Policy approved by Cabinet in 2016.

5. Prices and Operations

This report is divided into two parts. The first part examines the current pricing tariffs for Stapenhill & Rolleston Cemetery alongside nearest neighbour

Council's and CIPFA most similar group. Following on from this the second part looks at current operational practices and makes recommendations for enhancing the level of service provided to users of the cemetery.

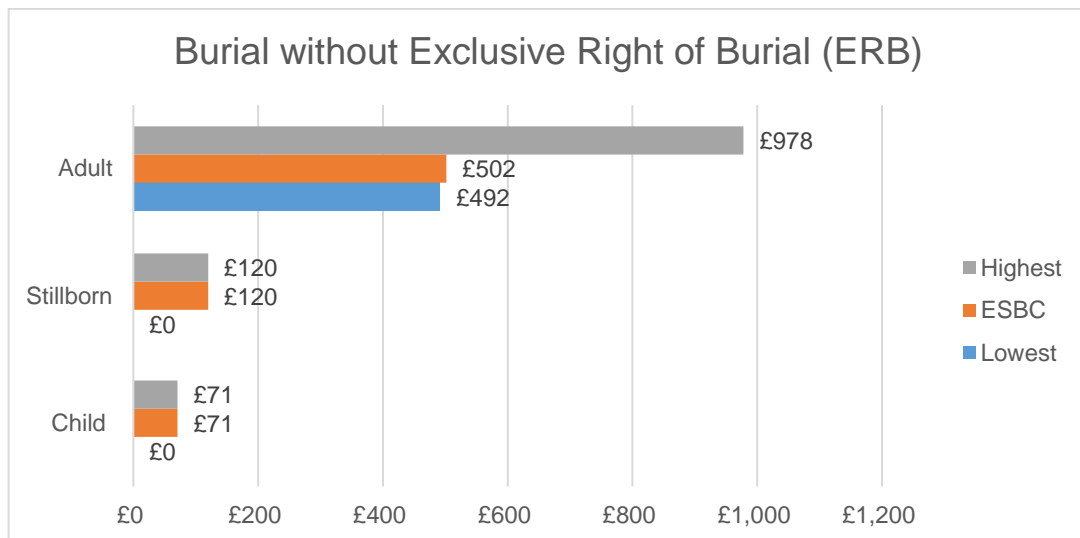
5.1 Part A: Pricing

5.1.1 Pricing options at the cemetery have not had a detailed review since at least 1999. In the intervening years prices have been amended based on inflation rates. A full list of current prices are available in Appendix A. The following sections are set out to reflect these different elements of the pricing structure.

5.1.2 ESBC offer a burial service without an Exclusive Right of Burial (ERB). ERB entitles the purchaser to determine who is buried in a grave plot and enables them to erect a memorial. This figure also covers grounds maintenance costs. Burials that take place without ERB have been historically referred to as "pauper's burial" and people interned without ERB are often described as being buried in a common grave. In these cases the only cost is the internment fee. Where ex-servicemen are to be buried without ERB the Council, in line with the Armed Forces Covenant, will inform the Royal British Legion to ensure that ex-forces or current personnel are present at the burial.

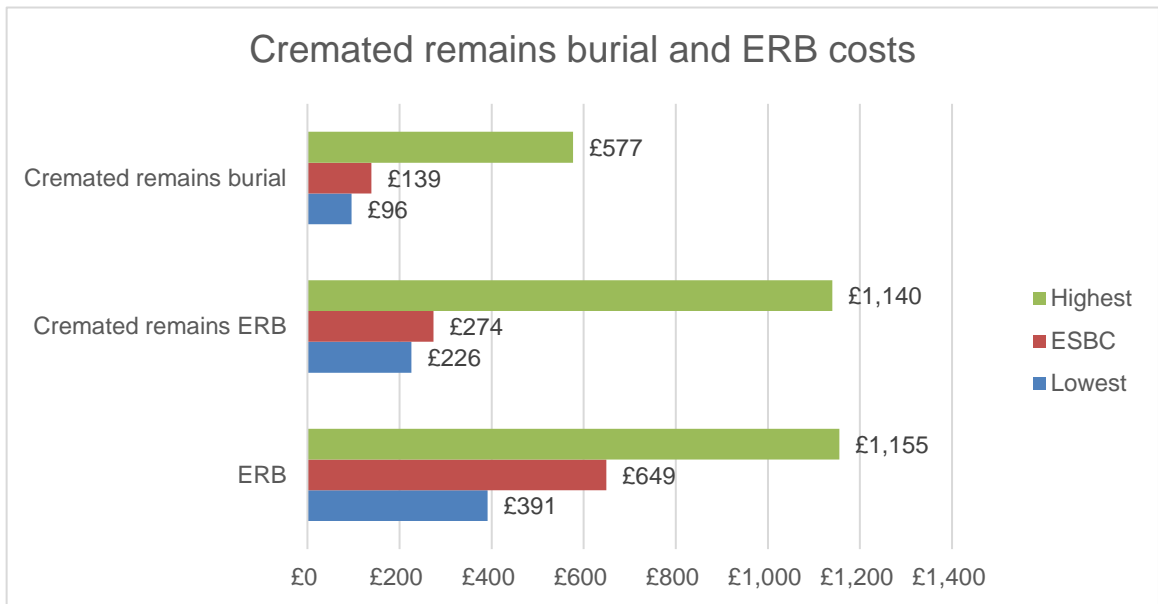
5.1.3 From the table below it can be seen that ESBC provide a good value service for adults buried without an ERB. However, charges for stillborn babies or a child are the highest amongst our nearest neighbours and CIPFA group.

Figure 2: Prices for Burial without purchasing an Exclusive Right of Burial (ERB)



5.1.4 Alongside burial without ERB are those that have purchased the ERB. ERB is purchased as part of these burials and is for a 50 year period to cover grounds maintenance costs. Annual maintenance costs are currently £67,041. These funerals, which are now the most common, have a two part cost. First the ERB at £649, secondly the internment fee £502.

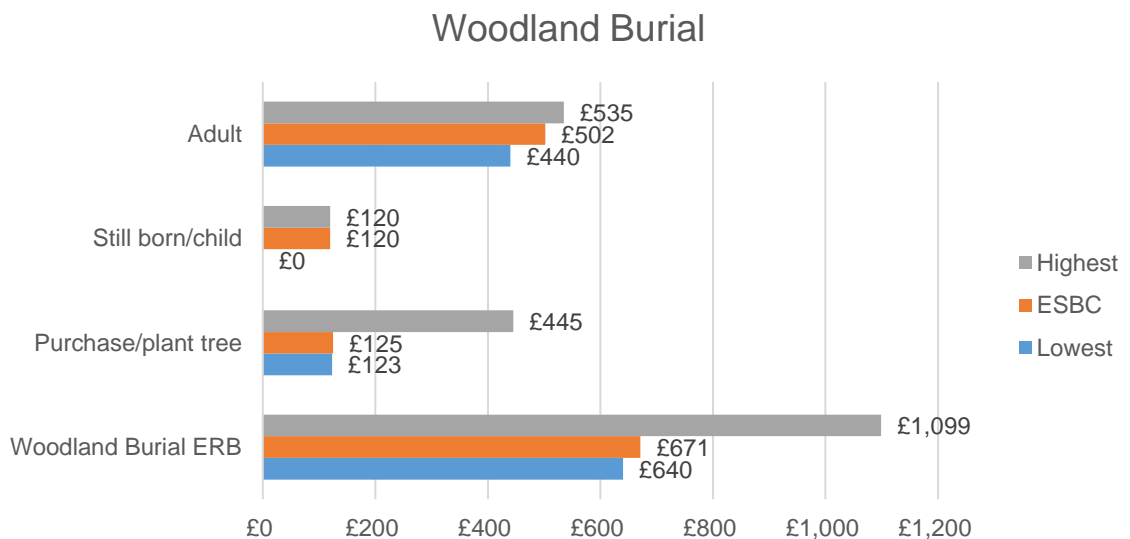
Figure 3: Full burial with ERB purchased



5.1.5 Again, like internment costs, ESBC are very well priced for ERB and the burial of cremated remains and are actually at the lower end of the cost range.

5.1.6 Other types of burial offered by the Council include a Woodland provision. Like other types of burial ESBC are well priced for adults, but are one of very few local authorities which charge for burying a child.

Figure 4: Woodland Burial

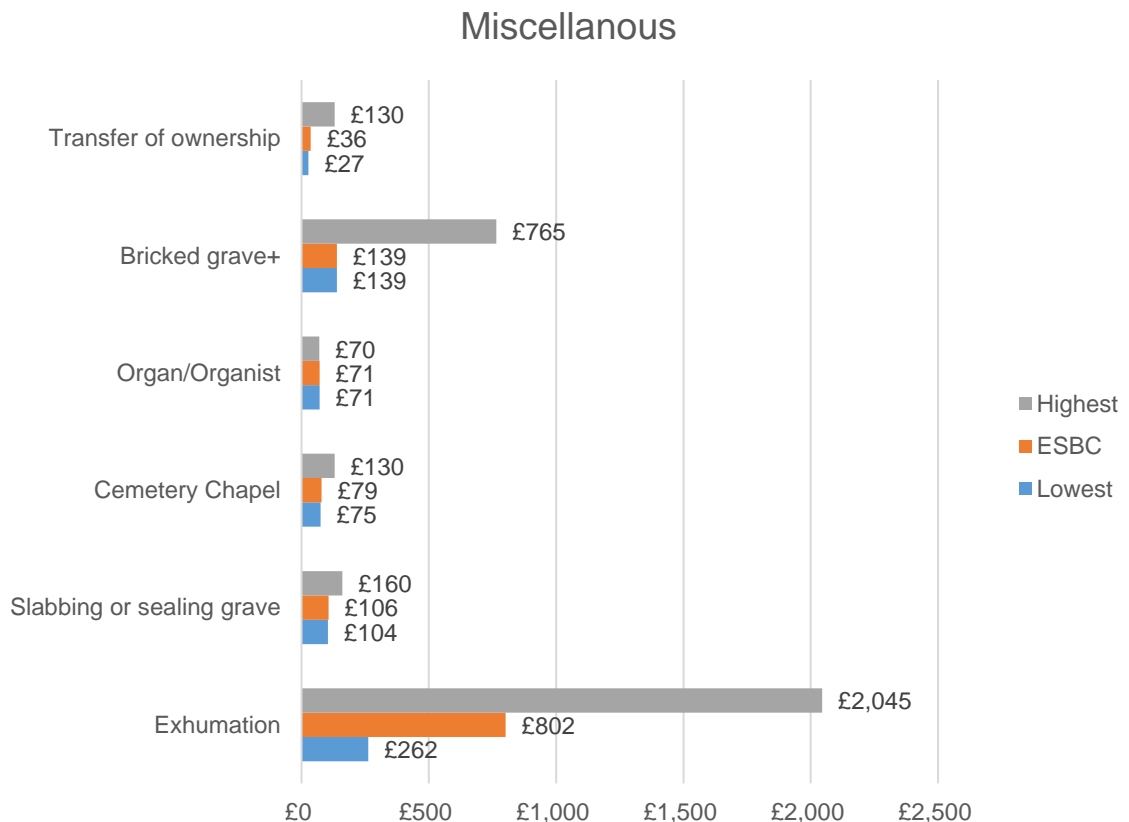


5.1.7 In combination with traditional burial services the cemetery also offer a range of other chargeable functions. These include exhumations, hire of the

cemetery chapel and bricking of graves. The next graph provides an illustration of these costs.

5.1.8 Caution should be exercised when reading the fee for a bricked grave. In East Staffordshire this is just the right to brick a grave and does not include the actual bricking. Other Councils brick the grave and have a minimum 5 day waiting period. Locally, in East Staffordshire, this bricking is done by a contractor appointed by the communities (the service is predominantly used by Muslim communities, although bricking is also used by a small number of Caribbean communities) and is done within 24 hours of a death. This has been standard practice for a number of years and was agreed in collaboration with the Muslim communities. However, this method does pose significant Health & Safety risks to the Council. These are discussed in detail within the operational part of the review.

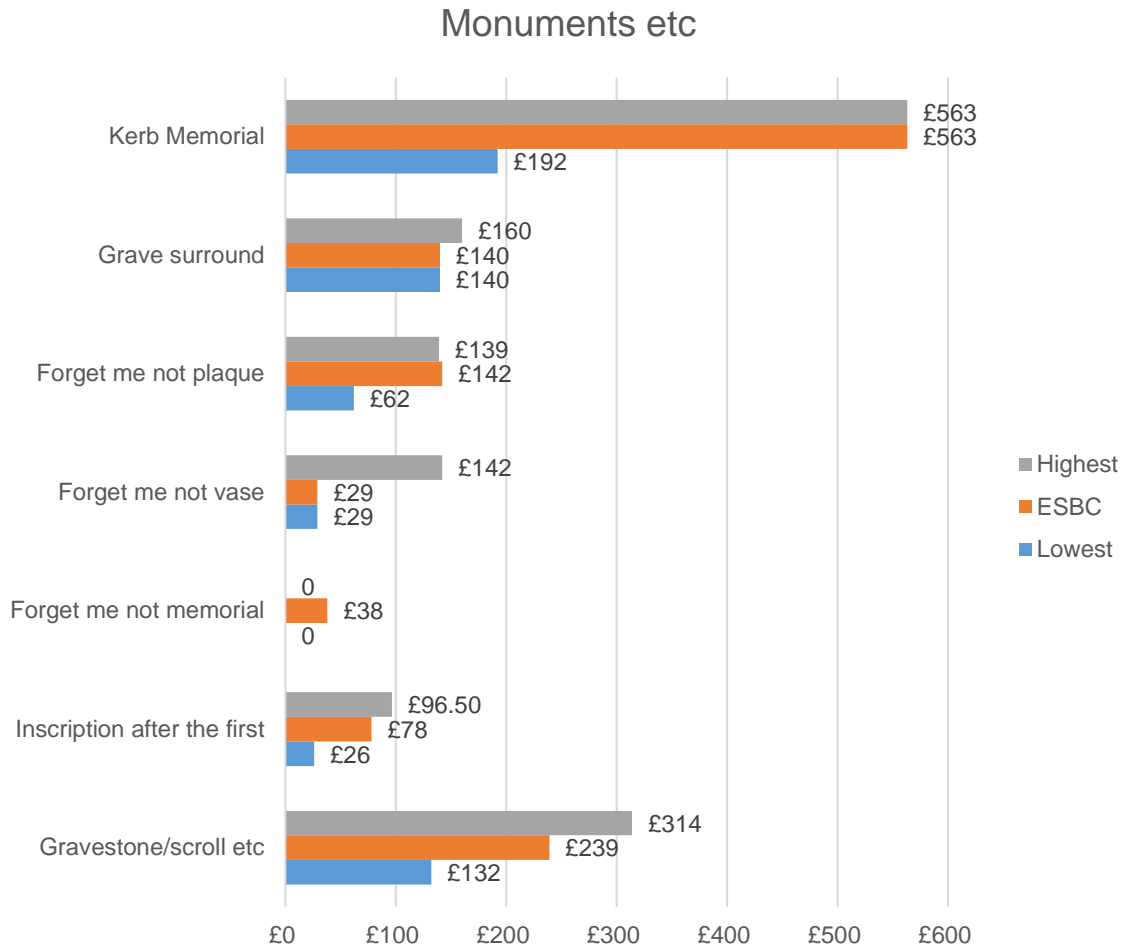
Figure 5: Miscellaneous services



5.1.9 Most grave owners will want a headstone, memorial vase, flowers or some form of monument to mark the resting place of a loved one. These elements also come with a range of fees that the Council has consistently applied for at least the last 15 years. Any fees are set out in the Cemetery Regulations handbook which is sent to all grave owners, along with a customer comment card, two weeks after the funeral. As with the previous pricing sections ESBC fees are in general fair, although one or two elements are towards the top end of the pricing range. However, kerb sets and grave surrounds costs are for the

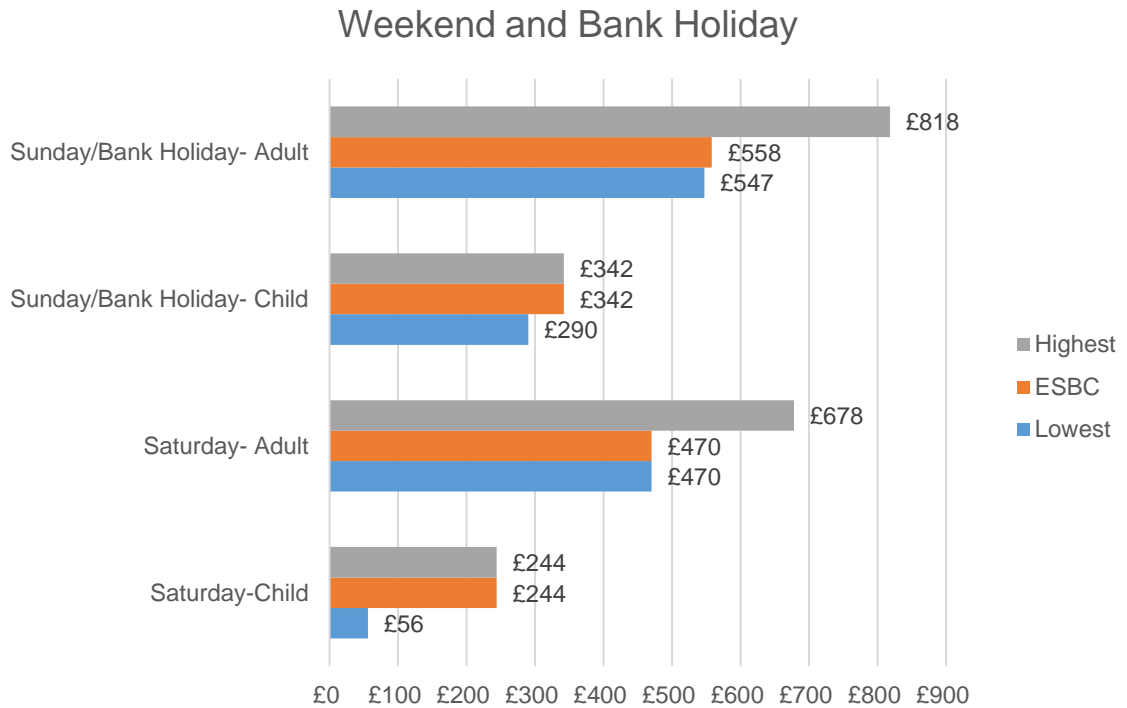
permission/licence to install these items and are currently restricted to 5 or 10 years.

Figure 6: Monuments, Headstones etc.



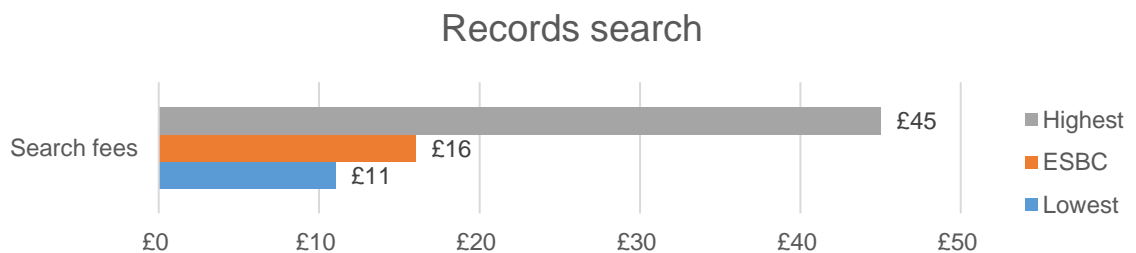
5.1.10 Sometimes residents will want to hold a burial at a weekend or on a bank holiday. Like the provision of bricked graves this is mostly, but not exclusively, used by the Muslim communities. Subsequently, a weekend burial incurs extra charges on top of the internment and ERB fee. The consistent theme of adult and child burial costs is repeated in this section.

Figure 7: Weekend and Bank Holiday prices



5.1.11 The last remaining charge applied by the cemetery is for grave searches. This charge is purely administrative and is normally done on behalf of family members attempting to trace the graves of ancestors and relatives. Searches can be either complex or simple to undertake depending on the time of burial, records to be accessed and information provided by the resident. Again, the Council feature towards the lower end of the charging scale.

Figure 8: Search fees



Pricing Options

5.2.1 The majority of costs are administration fees that have increased steadily over time with inflation. ERB, whilst giving the grave owner certain rights also provides a small and limited contribution to the grounds maintenance of the cemetery.

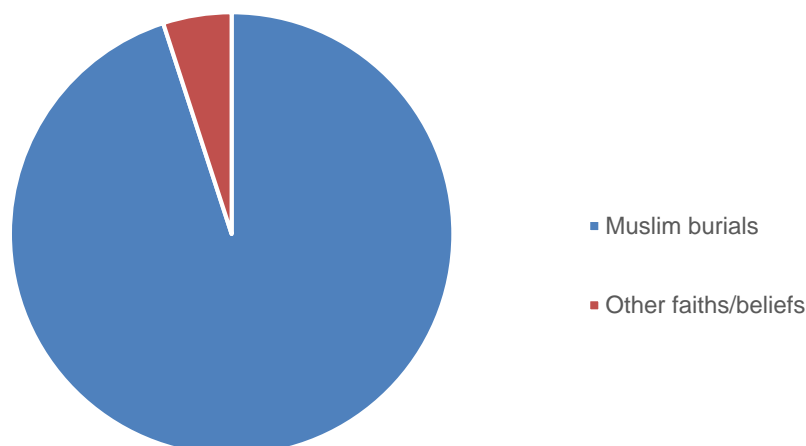
5.2.2 Presently, on average 70% of Cemetery costs are covered through fees and charges (see Figure 9). To ensure full cost recovery, as the set out in the Fees & Charges Policy, fees would have to increase a further 30%. However this could be phased over a period of 5 years, with annual increases of 6%. The impact on charges is illustrated in Appendix B.

Figure 9: Expenditure recovery over the last 3 financial years

	2014/15	2015/16	2016/17	AVG
	Actuals	Actuals	Actuals	
	£'000	£'000	£'000	
Employees	50	54	53	54
Premises Related Expenditure	57	29	46	44
Transport Related Expenditure	1	1	1	1
Supplies & Services	8	9	6	8
Third Party Payments	106	95	83	98
Admin and Central Support	18	27	25	24
Depreciation	13	13	13	13
Gross Expenditure	253	228	227	242
Income	-154	-183	-173	-170
Net Expenditure	99	45	54	72
Average over 3 years			66	
Percentage of expenditure recovered by income	61%	80%	76%	-70%

5.2.3 Amendments to weekend fees and charges would have a disproportionate effect on Muslim communities. In the last 36 months 19 weekend/bank holiday burials have been with Muslim communities. The requirement for a weekend burial is part of a religious requirement to be buried within 24 hours, inevitably Muslim residents will have greater need for such a service.

Figure 10: Weekend burials over the last 3 years: Based on religious domination.



5.2.4 Following consultation with the Deputy Leader the following changes to the price structure options are proposed.

Part 1: Recommendations and Options

Recommendation 1: All Burial fees for Children under 16 are reduced to £0. A small administration charge to be applied to children from outside of East Staffordshire.

- 5.2.5 Having analysed data from other Council's the vast majority do not place a charge for burials of children. Whilst losing a loved one is traumatic at any age it can be especially so in the case of a child. Based on the analysis and the circumstances that surround the burial of a child it is recommended that these fees are removed, with the exception of out of hours burial. Additionally, for children not from East Staffordshire it is also recommended that rather than apply a full burial fee a small administration charge of £30 is applied. On average 21 children/under 16's from East Staffordshire are buried at the Cemetery each year, a further 10 from outside of the Borough are also laid to rest within a financial year. This results in a loss of income estimated to be £3,000 per annum.

Option 2a: All fees are increased by 30% to ensure full cost recovery, with fees rising in line with Funeral inflation for future years

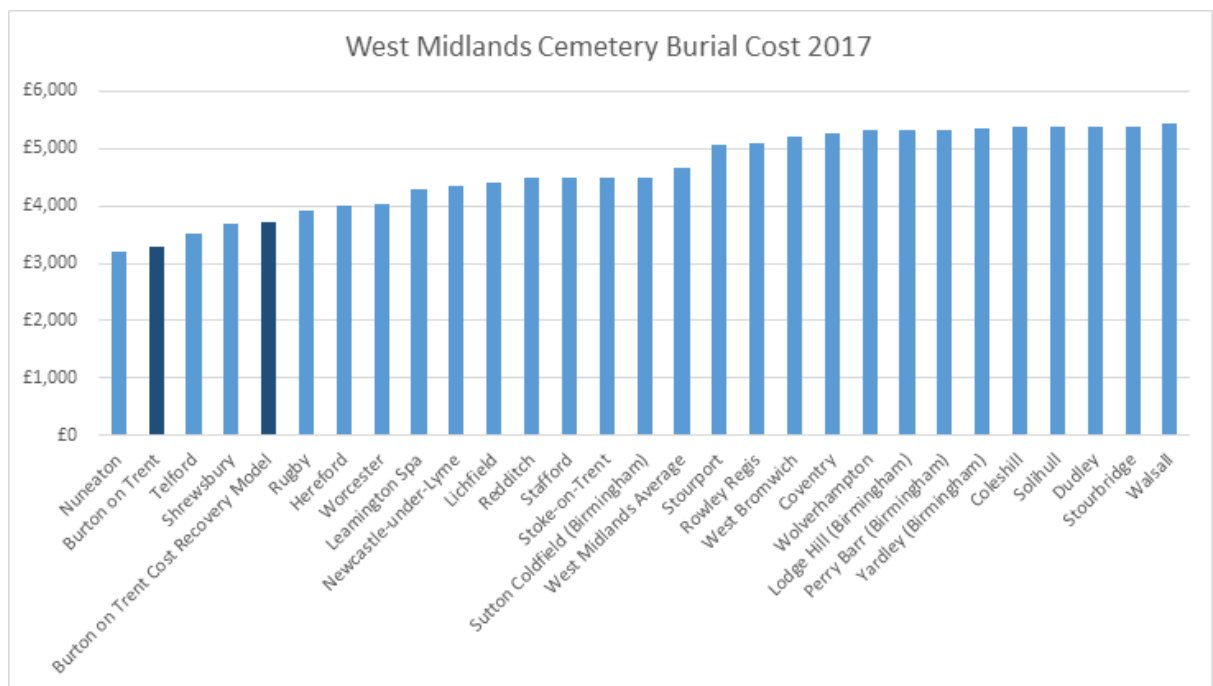
- 5.2.6 In line with the Fees & Charges Policy an increase of 30% is applied to all present fees and charges. This still means that Burton on Trent remain good value with one of the lower fee charges in the West Midlands (see graph below). This would generate an additional £56,000 income per annum.

Or

Option 2b: Implement the move to the Corporate Fees and Charges Policy over the 5 year (6% per year plus the rate of Funeral inflation) duration thereby ensuring full cost recovery by 2022/23

- 5.2.7 Evidence gathered from national statistics demonstrates that since 2010/11 the percentage of total cemetery expenditure identified being recovered by income on a national basis has increased from 61% to 85% (2015/16). East Staffordshire presently only recover 70% of the total costs involved with burial. Implementing the Policy over a 5 year period would mitigate the impact in any one year but would also achieve value for money for the council tax payer identified by the Corporate Fees and Charges Policy. This would generate an extra £11,000 income per annum rising to £56,000 by year 5.

Figure 11: West Midlands Burial cost 2017 (Royal Liverpool Report 2017)



Recommendation 3: Time limits on permissions for kerb sets are removed. Fees for grave surrounds are absorbed into the Exclusive Right of Burial fee (consequently increasing ERB to £789) and offered for the term of the ERB

5.2.8 Currently, grave surround and kerb set permissions have a time limit upon them of 5 and 10 years respectively. At the end of this time period the grave owner has to renew the licence and repay the fee. This is an ongoing extra cost for families which is difficult for Officers to monitor and control over the allotted time periods. It is therefore recommended that this fee for kerb sets become a 'one off' charge and the licence/permission is then held for the duration of the ERB by the grave owner, with the Council reserving the right to tidy or remove kerb sets that become unsightly or unsafe. Grave surrounds costs would be absorbed into the ERB (50 years) increasing this fee to £789 but automatically giving residents the right to place a surround on graves. At present the Council has very limited powers to deal with a grave that has fallen into disrepair. Additionally, rather than Officers sending out cemetery regulations post burial it is recommended that these are provided to Funeral Directors pre-burial so that families can be made aware in advance.

Part B: Operational Considerations

Cemetery Opening hours

- 5.3.1 Traditionally the cemetery at Stapenhill has operated in line with office opening times. This has been supported with Officers being on call for weekend and bank holiday burial. As previously stated, weekend burial has been predominantly used by Muslim communities. Costs for officers being on call are set out below.

Figure 12: On call fees

Saturday on call	£38.20
Sunday/Bank Holiday on call	£47.74
Saturday call out	£143.05
Sunday/Bank Holiday call out	£190.73

- 5.3.2 However, needs are changing and families find it increasingly difficult to visit during normal office hours. Currently, families can only speak with an Officer between Monday to Friday 9-5. Subsequently, it is recommended that office opening hours are reviewed and the on call facility is removed and replaced by opening hours on weekends and bank holidays from 9-1 (with the exception of Christmas, Boxing day and New Year's Day). This would remove the need for a Saturday and Sunday charge but would be replaced by an out of hour's tariff. Week day opening would be from 10-4. This would enable time for inspections and testing of headstones. Opening the cemetery office at weekends would improve the service to all communities in East Staffordshire and would help to fulfil the requirement of Muslim residents to be buried within 24 hours of passing. This would lead to a reduction of income by an estimated £3,500
- 5.3.3 Expanding the opening hours would require the hiring of a part time weekend member of staff. This has the added advantage of increasing staff resilience levels during periods of sickness and holiday. Annual budgets for on call payments total £6,000 this is equivalent to 574 hours for a top of grade 4 post. Weekend staff covering Saturdays, Sundays, Bank Holidays and Christmas week (9-1) would require 464 hours per year. Subsequently, the Cemetery office would only be closed Christmas, Boxing and New Year's Day.

Figure 13: On call costs and budgets compared with part time staff costs

Standby and callout budget 17/18	£6,000
Standby and callout payments 16/17	£5,422.86
Part time Cemetery Officer with on costs	£5,562.00

Muslim burial, pre-bricked graves and burial chambers

- 5.3.4 The Cemetery team and the Muslim communities have an outstanding relationship that has seen the Council work collaboratively with the

communities for a number of years. The Council bury on average 14 Muslim residents a year. Processes in East Staffordshire are incredibly smooth and efficient which enables Muslim residents to be buried within 24 hours of passing way, a religious requirement. Burial at Stapenhill Cemetery is the final part of this process following confirmation of a death from a Funeral Director.

5.3.5 However, recent incidents have raised concerns about the safety of the burial process. Working practice for a number of years has been for ESBC to dig a grave and within hours an outside contractor (hired by the communities) comes in and bricks the grave. This poses a number of risks, not least that of potential grave collapse as the brick work has not set. Should an accident occur all risks and liability rest with the Council.

5.3.6 Since January 2016, cemetery staff have been holding discussions with the representatives of Muslim communities to move from immediately dug and bricked graves to pre-dug and bricked graves. Significant strides have been made, culminating in an agreement for pre-dug graves, and this is largely due to the close working relationship between staff and community representatives. However, all risks are still with the Council.

5.3.7 Alternatives, which remove the risk are the introduction of burial chambers or pre-dug and pre-bricked graves. Burial chambers have previously been rejected by the communities as un-Islamic and against religious practices. Officers can find no direct evidence to support this assertion. However, the practice of concrete burial chambers is common practice in cemeteries across the country with large Muslim populations. Additionally, these cemeteries continue to offer pre-bricked graves but with a 3-5 day wait and are bricked by a contractor employed by the local authority. Such a waiting period would be against religious practice as burial is expected to take place within 24 hours. However, an option could be to have a number (up to six) of pre-dug and pre-bricked graves.

5.3.8 Subsequently, it is recommended (subject to further engagement) that pre-dug and pre-bricked graves (bricked by a Council appointed contractor) are introduced. This will potentially require a procurement exercise which could involve representatives of the communities in drawing up the specification. Other alternatives such as concrete burial chambers require a capital outlay of £18,000 and it is anticipated that this would be funded from the wider Communities & Open Spaces budgets if such an approach was taken.

Figure 14: Indicative, potential Muslim burial costs

	Council appointed contractor to brick grave + proposed ERB	6% increase	30% increase
ERB	£789.00	£836.00	£1,025.00
Internment	£1,130.00	£1,197.00	£1,469.00
Total	£1,919.00	£2,033.00	£2,494.00

Treble fees criteria

5.3.9 Presently, the cemetery regulations charge non-residents triple fees. However, to avoid a triple fee charge there are some exemptions. These are:

- 1) The deceased was a former resident (for a period exceeding five years) who had moved outside the Borough to a residential or nursing home.
- 2) The deceased had previously lived within the Borough for a period exceeding fifteen years.

5.3.10 These exemptions, which have been in place for a number of years, are not infallible and could be applied to the disadvantage of East Staffordshire residents. To illustrate, a person could have been born in East Staffordshire, emigrated abroad at 15-16 and return to the UK in old age to pass away. In this instance the person would still qualify for single fees despite not paying taxes in the Borough for the majority of their lifetime. Therefore, it is recommended that these exemptions are amended.

Part 2: Recommendations

Recommendation 1: Cemetery opening times are amended to Monday to Friday 10-4 and Weekends Bank Holidays 9-1. Burial fees for weekends are replaced with an out of hours charge.

5.3.11 Changing and expanding the opening hours of the Cemetery would improve the service to all East Staffordshire communities. Furthermore, such a move would take into account the shifting working patterns of residents that struggle to visit during traditional office hours. At present contact can only be made with a Council Officer on weekdays between 9-5.

5.3.12 New, opening hours would also negate the need to have the on call service and associated fees, but would require the hiring of weekend staff. Additionally, weekend charges could be removed and replaced by an out of hours tariff. At present Cemetery staff often, at very short notice, stay late into the early evening to oversee burials. Subsequently, an out of hours charge of £175 (contractor costs and staff time) for week days and £250 for weekends could be applied.

Recommendation 2: Pre-dug and pre-bricked graves are introduced for Muslim burials subject to further engagement

5.3.13 Whereas, concrete burial chambers appears to be the norm across a number of local authorities they are also less well regarded by the communities. The current arrangement of pre-dug graves and bricking immediately prior to burial has been the result of constant negotiation and has evolved over a number of years. However, this practice exposes the Council to a number of risks. Subsequently, a fair and practical solution would be to introduce pre-dug and pre-bricked graves (using a Council appointed contractor). This would remove the risk element and also be a fair compromise towards the wishes of the communities.

Recommendation 3: Revise the triple fees exemptions

5.3.14 Non- East Staffordshire residents are currently subject to triple fees. These fees have existing exemptions that take into account contextual circumstances that may see a resident relocate outside of the Borough. However it is recommended that the following amendments are introduced.

- 1) The deceased had previously lived within the Borough within the last 20 years for a period exceeding 5 years
- 2) The deceased was a former resident within the Borough within the last 20 years for a period exceeding 5 years but moved outside the Borough to a rest/nursing home.

6. Financial Considerations

This section has been approved by the following member of the Financial Management Unit: Anya Murray

6.1 Implications of recommendations Part 1:

Revenue	2018/19	2019/20	2020/21
Part 1 Recommendation 1			
Child/Under 16 burial fees (21 per year)	£1,470	£1,514	£1,559
Out of area Child/Under 16 fees (10 per year)	£2,100	£2,163	£2,227
Proposed out of area child/Under 16 administration charge (10 per year)	(£300)	(£309)	(£318)
Overall <u>reduction</u> in income of: Based on existing price policy	£3,270	£3,368	£3,468

Revenue	2018/19	2019/20	2020/21
Alternative mainstream pricing proposals			
Part 1 Recommendation 2a <u>Full cost recovery</u> Increase in fee charges – to full cost recovery plus funeral inflation in future years <u>additional income</u> estimated at:	(£56,000)	(£56,000) plus funeral inflation on expenditure	(£56,000) plus funeral inflation on expenditure
Or Part 1 Recommendation 2b <u>Phased Full cost recovery</u> Increase in fee charges plus funeral inflation over 5 years to achieve full cost recovery <u>additional income</u> estimated at:	+6% (£11,200)	+6% (£22,400) plus funeral inflation on expenditure	+6% (£33,600) plus funeral inflation on expenditure

Revenue	2018/19	2019/20	2020/21
Part 1 Recommendation 3 <u>Additional income</u> from combined ERB and surround fee (estimated additional 29 per year at £140) based on present 2017/18 fees	(£4,060)	(£4,303)	(£4,562)

6.2 If recommendations 2b is adopted, the additional income from the combined ERB and surround fee will contribute towards meeting full cost recovery. This means that, unless it is desired to recover more than full cost, the price increase required across the board will decrease the greater the additional income that is raised from new sources. The converse is true where additional expenditure is incurred (see example in part 2 recommendation 1 below)

6.3 Implications of Part 2 recommendations:

Revenue	2018/19	2019/20	2020/21
Part 2 Recommendation 1 <u>Loss of income</u> following removal of weekend/bank holiday burial charge (8 per year) based on present 17/18 fees	£3,454	£3,557	£3,664

Revenue	2018/19	2019/20	2020/21
Part 2 Recommendation 2 <u>Income from bricked grave service</u> *Additional administrative costs currently anticipated to be absorbed within existing budgets	(£2,840)*	(£3,010)*	(£3,191)*

6.4 Burial numbers have been based on average for the past 3 complete financial years.

6.5 Calculations for gross expenditure have reflected past expenditure patterns and do not take account of implications of additional monies required were there to be insufficient spaces in the cemetery. Currently this is expected to be beyond the 5 years of this price review.

7. **Risk Assessment and Management**

7.1. The main risks to this Report and the Council achieving its objectives are as follows:

7.2. **Positive** (Opportunities/Benefits):

7.2.1. Burial fees and charges are in line with nearest neighbour and CIPFA group

7.2.2. Increased office opening hours enhances the quality of the all-round service that is provided. This will also remove the need for an on call service.

7.2.3. Move to pre bricked graves will reduce the risk exposure on the Council.

7.3. **Negative** (Threats):

7.3.1. Fee and charges at present rates in some parts are out of line with other local authorities, particularly those for children.

7.3.2. Fees have not been formally reviewed in working memory

7.3.3. Fees currently only cover 70% of total costs at the Cemetery.

7.3.4. The local Muslim communities, via the various Welfare Associations, consider concrete burial chambers to be un-Islamic and against religious practice.

7.3.5. Not adopting pre dug and pre bricked graves continues to expose the Council to significant risk.

7.4. The risks do not need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.

8. **Legal Considerations**

*This section has been approved by the following member of the Legal Team:
Angela Wakefield*

8.1. There are no significant legal issues arising from this Report

9. **Equalities and Health**

9.1. **Equality impacts:** The subject of this Report is a policy, strategy, function or service that is new or being revised. An equality and health impact assessment is attached as Appendix C.

9.2. **Health impacts:** The outcome of the health screening question does not require a full Health Impact Assessment to be completed. An equality and health impact assessment is not required.

9.3. The main equality or health issues arising from this Report are as follows:

9.4. The equality and health impact assessment identified the following actions to be carried out:

Is it a Health or Equality action?	Issue/impact identified	Recommendation/Action required	Lead officer and timescale	Resource allocation
Equality	On call service	Replace on call service with weekend/bank holiday opening	April 2018	Part time officer

10. **Human Rights**

10.1. There are no Human Rights issues arising from this Report.

11. **Sustainability** (including climate change and change adaptation measures)

11.1. Does the proposal result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures) N/A

12. **Recommendation(s)**

12.1 All Burial fees for Children under 16 are reduced to £0. A small administration charge to be applied to children from outside of East Staffordshire.

12.2 Option 2a (30% increase) for burial fees is approved by Members with future annual fee increases to follow funeral inflation rates rather than RPI.

12.3 Time limits on permissions for grave surrounds and kerb sets are removed. Costs for grave surrounds are incorporated into ERB fees and rights to install a surround are granted automatically once a grave is purchased.

12.4 Cemetery opening times are amended to Monday to Friday 10-4 and Weekends/ Bank Holidays 9-1. Burial fees for evenings and weekends are replaced with an out of hours charge.

12.5 Pre-dug and pre-bricked graves are introduced for Muslim burial, subject to further engagement.

12.6 Triple fee exemptions are revised.

13. **Appendices**

13.1 Appendix A- Cemetery fees at April 1st 2017

13.2 Appendix B- Proposed Cemetery fees

13.3 Appendix C- Equalities & Health Impact Assessment