

Cornwall Council

Report to: **Housing and Environment Policy Advisory Committee**

Date: **29 July 2016**

Title: **Future Cemetery Capacity**

Portfolio Area: **Housing and Environment**

Divisions Affected: **All**

Relevant Scrutiny Committee: **Scrutiny Management Committee**

Key Decision: **Y** Approval and clearance obtained: **Y**

Urgent Decision: **N** Date next steps can be taken: **29 July 2016**
(e.g. referral on of recommendation or implementation of substantive decision)

Appropriate pre-decision notification given where an executive Decision? **Y**

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Recommendations to Cabinet, that:

1. Option Two within the report that proposes future cemetery capacity in Cornwall is delivered by Cornwall Council and Town and Parish Councils working in partnership, including actively devolving services to reflect local preferences, be progressed.
2. A Town and Parish Council Cemeteries Working Group be established, supported by Cornwall Council's Bereavement and Localism Services.

1. Executive summary

This report has been prepared by the Strategic Environment Team in conjunction with the Natural Environment Service.

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This report follows a previous report to the Housing and Environment Policy Advisory Committee (PAC) in July 2015 which informed Members of the pressures that exist on cemetery and burial grounds in Cornwall and presented five options to address future provision needs. This report presents the further work that was requested in order to decide the best option going forward.

This further work involved analysing the potential environmental, social and economic risks (PESTLE analysis) of the different options and also investigating the estimated costs associated with each option, in terms of land, development and management costs. These costs are challenging to estimate as they include some predictable and some unknown future variables, such as land value. Therefore, the figures presented use the best available evidence.

Of the five options, Option Two is the preferred option to pursue, as with careful management and facilitated handover, it will allow for community needs to be met as best as they can be at the local level.

Option Two advocates that the cemetery service provision is actively devolved to support local preferences in partnership with Town and Parish Councils. This would involve Cornwall Council working with Town and Parish Councils to explore and consider the local management and administration of cemeteries that is required at the local level. Cornwall Council would then actively support Town and Parish Councils on the agreed long term cemetery service provision.

If this preferred option is agreed by Members, it is proposed that the following work is undertaken:

- Liaison with Localism officer to set up a Cemeteries Working Group for Town & Parish Councils.
- Continued engagement with the Town & Parish Councils in liaison with Cornwall Association of Local Councils (CALC).
- Support where needed, in conjunction with specific Town and Parish Council's. For example, an analysis of land availability, values and development costs.
- Investigation of the consequent requirement for capital and revenue support funding from Cornwall Council to Town and Parishes.

The comments and proposals for further work requested by Members will be acted upon and reported back to the PAC in the autumn.

2. Introduction & Background

For background information about cemetery capacity and management in Cornwall, please see Section 2 of the first PAC report (31 July 2015), attached at Appendix 6 to this report.

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2.1. Options available

The options below were presented to the PAC previously but each proposal required further exploratory work. Each option presented will have different budgetary implications and will provide a varying level of service to residents of Cornwall. The options are presented in an order to reflect the increasing degree of responsibility and cost associated with the provision of future cemetery capacity that the Council will be subject to.

The options are:

1. Do nothing

This option equates to a declining service over time whereby Cornwall Council continues to use up existing grave spaces. This would require others, such as Town and Parish Councils to acquire land to fulfil local need.

2. Service provision is actively devolved in partnership with Town and Parish Councils to support local preferences and service provision

Cornwall Council works with Town and Parish Councils to explore and consider the local management and administration of cemeteries. Town and Parish Councils will be actively supported by Cornwall Council on the agreed long term cemetery service provision.

3. Long term service provision through three regional cemeteries

Cornwall Council invests in regional burial sites in Cornwall to provide the service but not at a local level.

4. Service is provided at a single site without account for locality preferences

Cornwall Council would continue to provide a service through the provision of a single site. This would increase travel times for some areas of Cornwall.

5. Maintenance of existing approach - long term provision of service with wide spatial coverage

Cornwall Council and Town and Parish Councils purchase additional land in all areas (subject to environmental licensing) in order to maintain availability of cemetery space.

2.2. PAC comments on options and next steps taken

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A summary of the comments from the previous PAC meeting are shown in Appendix Two along with the comments and actions that have been taken in response. This report sets out the results so far from the work undertaken.

2.3. Consideration of the options

Five options were outlined in the previous PAC report. A more detailed assessment has been made on the options below. The approximate costs shown below are only estimates at this stage and the preferred option will require further development to allow more detailed costs to be applied.

Factors considered for each option

- Land
- Development
- Maintenance
- Other costs
- Risk assessment
- Overall assessment

Appendix Three provides the methodology used for each factor that has been considered for each of the options. Appendix Four details the specific requirements of land suitable for providing cemetery space.

2.3.1. Option 1: Do nothing

Key issues with this option:

- a) Cornwall Council is compelled by s46(1) of the Public Health (Control of Disease) Act 1984 to dispose of any person who dies within its boundaries where no other funeral arrangements are being made. This legislation permits burial or cremation except where there is reason to believe that cremation would be contrary to the wishes of the deceased. Therefore, a small number of available graves must remain available through Cornwall Council.
- b) Whilst there is no duty for Cornwall Council to provide the service of cemeteries, it is not currently acceptable to wholly withdraw this service whilst cemetery capacity exist within Cornwall Council sites, although that may have to be considered in the future once capacity runs out.
- c) This requires continuing provision of service by Town and Parish Councils without active support of Cornwall Council.

Estimated requirements and costs:

Land

There would be no additional land required for a declining service.

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Development

There would be no additional development required for a declining service.

Maintenance

This option would incur ongoing maintenance costs for existing sites. The current approximate annual cost of the Cornwall Council cemetery service is £490,727 (of which £290,839 is for cemetery maintenance costs and £199,888 is for burial costs). The 4-year budget forecast is shown in table One below for the service.

Table One: Cemeteries service 4-year budget forecast

	2016/17	2017/18 (inc. 2.5% inflation rate)	2018/19 (inc. 2.5% inflation rate)	2019/20 (inc. 2.5% inflation rate)
Cemetery Maintenance Costs	£290,839	£298,110	£305,562	£313,201
Burial Costs	£199,888	£204,885	£210,008	£215,258

Inflation rate used to demonstrate the likely increase in costs annually.

Other costs:

Additional costs to stakeholders both funeral directors and the bereaved would consist of time and travel costs to access a cemetery further away from their homes. Obviously this is not easily quantifiable and dependent on a number of factors such as the funeral director chosen by the families and the homes of the families in relation to the home of the deceased and the cemetery location.

Risk assessment:

PESTLE analysis of the potential risks associated with this option shows that it has a medium overall score. Although this option is economically the cheapest option for the Council, it comes at a higher reputational risk, as a declining service could have negative implications both politically and socially. As cemetery capacity is used up, the bereaved will have to find alternatives further away from where they live.

Overall analysis:

This option has a relatively low additional budget cost yet would have a potentially high reputational risk for the Council as a diminishing service would incur public and political pressure.

2.3.2. Option 2: Service provision is actively devolved in partnership with Town and Parish Councils, accounting for local preferences and service provision.

Cornwall Council actively devolves administration of cemeteries to Town and Parish Councils, who will be encouraged and supported by Cornwall Council to maintain long term cemetery service provision.

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This option aims to put in place a locally provided and managed service with the required technical support from Cornwall Council. This option would involve Cornwall Council gradually handing over cemetery management to Town and Parish Councils in a supportive way. This would see a proactive working relationship over the years facilitated by Cornwall Council's Localism team and a newly formed Cemeteries Working Group.

The procurement, development and maintenance of new sites would be dealt with on a case by case basis, whereby the responsibilities would be split between Cornwall Council and the Town & Parish Councils dependent on local needs. Cornwall Council would provide support to Town & Parish Councils until they can compulsorily purchase land. From that point onwards Town & Parish Councils will indemnify Cornwall Council's reasonable costs.

The methodology for partnership working will be decided through the consultation with the Town & Parish Council's Cemeteries Working Group.

Some exploratory work was undertaken with the Cornwall Association of Local Councils (CALC) to discuss this option. It was felt that CALC had a role to play and working alongside CALC in the early stages of the cemetery provision has enabled the Strategic Environment Team to gain a better insight into the current service provision landscape and to develop a more locally relevant, appropriate and sustainable set of options.

An online survey was undertaken to understand the views of Town and Parish Councils. The response rate of 33.3% is considered above average. Detailed analysis of the survey feedback is shown in Appendix Five. A summary of the key findings are listed below:

- Many parishes play host to a variety of burial services and sites. Not all of which they have responsibility for. Many are space limited and others are on the path to closure which raises questions on future management and care provision.
- The majority of Parishes are not directly responsible for closed burial sites.
- More than half of respondents indicated they do contribute toward the cost of churchyard maintenance. A third of respondents don't currently make any contribution towards churchyard maintenance; hence any devolution of responsibility that may incur costs is likely to be a sensitive matter for those who currently do not have a financial tie to burial grounds or services in the parish.
- The majority of respondents indicated that there is generally more than ten years' worth of space left in a local cemetery. However, the survey was unable to ascertain information about multiple sites so further investigation may be required. Just under half the respondents were unsure of the burial space that remains in the Parish, suggesting that the burial authority or land owners are not in open contact with

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the Parish Council , or perhaps because it isn't yet an issue. It may also be a difficult element to measure or predict. Again further investigation may be required.

- The majority of respondents note that they are unsure as to the ability to extend existing facilities. Therefore, this requires further investigation.
- A third of respondents expressed an interest in being involved in a working group to investigate the issues further.

Key issues with this option:

- a) This is a technical service not provided by all Town and Parish Councils currently.
- b) Town and Parish Councils have already been asked to provide a number of services formerly delivered by Cornwall Council. Careful staffing and management of the relationships between the unitary and local councils would be important to optimise the success of this option.
- c) Cornwall Council is likely to be required to provide financial capital budget (and / or borrowing) support to assist Town and Parish Councils to acquire land and develop infrastructure.

Estimated costs:

Land

It is not anticipated that there will be direct capital purchase costs to the Council with this option. However the Council may need to facilitate capital purchases in partnership with Town and Parish Councils.

Development

It is not anticipated that there will be additional development costs to the Council with this option. However the Council may need to facilitate capital purchases in partnership with Town and Parish Councils.

Maintenance

The Council will continue to incur maintenance costs of the cemeteries it is responsible for. The current service forecast average £5,000.00 per hectare per annum for maintenance. The total cost to the Council will decrease over time as maintenance is moved to the management of Town and Parish Council's. Some costs may continue to be incurred by the Council for the technical services required to assure proper management of the sites, e.g. memorial safety assessments.

Other costs involved in devolution

Some Town and Parish Councils may not have the expertise in running cemeteries and therefore they may require information and guidance from Cornwall Council.

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Some Town and Parish Councils may require assistance with sourcing suitable land.

Risk assessment

PESTLE analysis of the potential risks associated with this option shows that it has a medium overall score. Although this option appears to be economically one of the more reasonable options for the Council, and it could enable people to be buried as locally as possible, it is a potentially controversial option as there may be hidden extra costs and issues associated with devolving the service to Town and Parish Councils, as some areas may be more receptive to the change than others.

Overall analysis

This option is potentially of low to medium cost for the Council depending on the devolution costs involved. The reputational risks are relatively low due to the fact that the deceased would be buried within their locality.

2.3.3. Option 3: Long term service provision through three regional cemeteries

This option requires Cornwall Council to invest in regional burial sites in Cornwall to provide the service but not at a local level in the future once local cemetery space runs out. This option has been introduced in a number of authorities across the country and, although it was met with initial local resistance, has been considered in some areas to be the most practicable option for future service provision.

Key issues with this option:

- a) The number and location and associated costs of the regional cemeteries. Members would need to decide how far is reasonable to travel to a cemetery as well as considering the public opinion of having to travel out of their local area, town/parish to attend the grave of a loved one.
- b) Managing the relationship with residents in localities where the service changes first.
- c) Requirement to use powers of compulsory purchase should acquisition by agreement not be achievable together with associated costs.

Estimated requirements and costs:

Land

Cornwall Council areas in most pressure are Penzance and Fowey (in west and mid Cornwall). Most of Cornwall's population is located in mid Cornwall (see Table Three of Appendix One). It is proposed that the regional cemeteries should be located in the following areas in order to relate to the population dispersal pattern and the pressure areas:

- Camborne / Pool / Redruth (serves West Cornwall)

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- Bodmin (serves mid Cornwall)
- Launceston (serves East Cornwall)

The size of each regional cemetery depends on the population and capacity pressure in the area. Based on the estimated figures in Tables One, Two and Three of Appendix One, the minimum size of the sites should be as follows:

- East – Approximately ½ hectare
- Mid – Approximately 1 hectare
- West – Approximately ¾ hectare

The locations above are near to the A30 which allows for the easiest and quickest of journey times to the cemetery. For cremation provision the rule of thumb, but not a legal requirement, is 30 minutes travel by car. This is not currently achievable for all the population of Cornwall to a crematorium or a cemetery and would certainly not be the case with even as many as three regional cemetery provisions.

It should be borne in mind that whilst the bereaved do make repeat visits to crematoria, usually on special anniversaries or public holidays, that they rarely visit daily. This could be because of the views held by those that chose cremation on memorialisation and the relevance of the deceased's remains after death in the mourning process or because crematoria are not as prevalent as local cemeteries have been in the past so it is not possible to visit them daily. Whatever the reason it is more common for graves to be visited on a more frequent basis than crematoria, even when crematorium memorials are present, and this could further affect the bereaved if they cannot have a local cemetery facility near their homes.

Based on a rate of £125,000 per hectare the approximate cost is £281,250 (excluding professional fees). The cost of this option could be reduced by extending or altering existing sites rather than finding new ones, e.g. purchasing agricultural land adjacent to Penmount Crematorium in the mid part of Cornwall.

Development

The development of a regional cemetery would cost approximately £350,000 per hectare, as estimated by the Council's Natural Environment Team. As 2 ¼ ha is required this would be approximately £787,500.

Maintenance

The ongoing maintenance cost of the cemeteries is approximately on average £5,000 per hectare per annum (or £96,900 per hectare in total over 16 years, assuming an annual inflation rate of 2.5% per annum). Therefore, this is estimated to be £11,250 per annum for the land required. However, the maintenance cost of three regional cemeteries would be less than multiple smaller sites across many locations in Cornwall (as required for Option 5).

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Risk assessment:

PESTLE analysis of the potential risks associated with this option shows that it has a medium overall score. Although this option is economically more reasonable for the Council, it could be potentially more controversial. This option could incur some reputational risk due to the potential inconveniences caused for the public in burying their loved ones farther away than normal.

Overall Analysis:

This option is cost effective in that it would incur potentially less land, development and maintenance costs than the other options. However, it could potentially have more reputational risks due to the negative political and social effects.

2.3.4. Option 4: Service is provided without account for locality preferences

Cornwall Council would continue to provide a service in the most cost effective way for the long term provision by providing one regional cemetery. This would increase travel times in some areas of Cornwall.

Key issues with this option:

- a) Identification of a suitable single site location for long term service provision.
- b) Capital costs to establish a single site location
- c) The reduced revenue costs involved with eventually only providing this service in one place.
- d) The views of residents regarding the Council's provision of services, although not a statutory requirement.
- e) Requirement to use powers of compulsory purchase should acquisition by agreement not be achievable together with associated costs.

Estimated costs:

Land

This option involves finding one piece of land in a central location to accommodate the required number of graves. The approximate land value for a 2 ¼ ha site would be £281,250 (based on a rate of £125,000 per hectare, excluding professional fees). The cost of this option could be reduced by extending or altering existing sites rather than finding a new one e.g. purchasing agricultural land adjacent to Penmount Crematorium.

Development

The development of a regional cemetery would cost approximately £350,000 per hectare. As 2 ¼ ha is required this would be approximately £787,500. The cost of finding one site would be less than finding three

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regional sites or multiple smaller sites across many locations in Cornwall (as required for Options 2&3).

Maintenance

The ongoing maintenance cost of the cemetery is approximately on average £5,000.00 per hectare per annum (or £96,900 per hectare in total over 16 years, assuming an annual inflation rate of 2.5% per annum). Therefore, this is estimated to be £11,250 per annum for the land required. However, the maintenance cost of one regional cemetery would be less than three regional cemeteries (as required for Option 3).

Risk assessment:

PESTLE analysis of the potential risks associated with this option shows that it has a high overall score. Although this option is economically one of the least expensive options for the Council, it is a controversial option which could incur significant reputational risk due to the potential inconveniences caused for the public in burying their loved ones farther away than normal, which could have both political and social negative effects.

Overall analysis:

This option is the most economic option, yet it has a number of high reputational risks due to potential political and social negative effects.

2.3.5. Option 5: Maintenance of existing approach - long term provision of service with wide spatial coverage

This option would require Cornwall Council and Town and Parish Councils to purchase additional land in all areas (subject to environmental licensing) in order to maintain availability of cemetery space indefinitely.

Of the 48 Town and Parish Councils currently operating cemeteries, 11 Councils are planning to extend their existing provision.

Key issues with this option:

- a) This option is likely to be the most expensive in terms of capital and revenue costs.
- b) Extensive investigative and modelling works are required to fully appraise this option.
- c) Some localities may not have any suitable space to land availability and licensing restrictions so the consistency of service may still have to change.
- d) Requirement to use powers of compulsory purchase should acquisition by agreement not be achievable together with associated costs.

Estimated requirements and costs:

Land

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This option would involve purchasing new land to provide for maintaining the existing level of service.

Table Two reflects the most acute pressures in certain cemeteries. If there is no suitable land available within the Parish boundary then there would need to be joint agreements with a neighbouring Parish to provide land.

Table Two: Known capacity pressures in specific cemeteries

Cemeteries with restricted supply	Estimated supply remaining
Cornwall Council:	
Penzance Cemetery	<5 years
Campdowns/Charlestown	14 years
Fowey	8 years
Town and Parish Council:	
Bude	3 years
Falmouth & Penryn	2 years

Table Three gives an estimation of the adjusted pressures when total capacity (Cornwall Council, Town and Parish Council and Church of England space) in the area and population changes are accounted for.

Table Three: Specific areas with overall capacity pressures (accounting for CC cemeteries, T&PC cemeteries and Churchyards)

Area	Total estimated supply of space
Bude	<2 years
Camelford	<3 years
Caradon	No capacity
Helston & The Lizard	No capacity
Launceston	6 years
Falmouth & Penryn	4.5 years
St. Agnes & Perranporth	No capacity
St. Blazey, Fowey & Lostwithiel	< 9 years

Table Three illustrates the uneven distribution of burial space within Cornwall that currently exists. Therefore, in some areas people are already required to travel reasonable distances to burial spaces but not in others.

Table Four below shows the estimated land required, when it is required and the costs associated with each area with capacity pressures. Land value is based on the estimated agricultural land price of approximately £125,000 per hectare which is 5 times the average agricultural land price of £25,000 per hectare, in order to reflect the additional costs of compulsory purchase and an obligation to attempt to purchase by negotiation (this figure doesn't include the estimated legal and

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professional fees of £600 per day that would need to be added on to any land purchase).

Table Four: Land, development and maintenance cost estimations

Specific areas with overall capacity pressure	% of Cornwall's population	Estimated number of Cornwall Council burials per year (using average burial rate of 491 per year)	Hectares of land required to last 25yrs after capacity used up (based on figure of 2000 graves per ha)	When required	Costs: Land, Development of site, Ongoing maintenance of site.
Bude	3	14.7	367.5 graves approx. 1/5 ha	2018	Land = £25,000 Development = £70,000 Maintenance = £1,000pa
Camelford	1	4.9	122.5 graves approx. 1/10 ha	2019	Land = £12,500 Development = £35,000 Maintenance = £500 pa
Caradon	2.9 (just Liskeard)	14.2	355 graves approx. 1/5 ha	2016	Land = £25,000 Development = £70,000 Maintenance = £1,000 pa
Helston & The Lizard	3.6 (just Helston)	17.7	442.5 graves approx. 1/4 ha	2016	Land = £31,250 Development = £87,500 Maintenance = £1,250 pa
Launceston	3.7	18.2	455 graves approx. 1/4 ha	2022	Land = £31,250 Development = £87,500 Maintenance = £1,250 pa
Falmouth & Penryn	9.1	44.7	1,117.5 graves approx. 1/2 ha	2020	Land = £62,500 Development = £175,000 Maintenance = £2,500 pa
St Agnes & Perranporth	2.4	11.8	295 graves approx. 1/6 ha	2016	Land = £20,833 Development = £58,333 Maintenance = £833 pa
St. Blazey, Fowey & Lostwithiel	3.7	18.2	455 graves approx. 1/4 ha	2025	Land = £31,250 Development = £87,500 Maintenance = £1,000 pa
Penzance	5.4	26.5	662.5 graves approx. 1/3 ha	2021	Land = £41,663 Development = £116,666 Maintenance = £1,667 pa
TOTAL			4,272.5 graves approx. 2 1/4 ha		Land = £281,250 (excluding professional fees) Development = £787,500 Maintenance = £11,250 pa

Development

The approximate cost of developing a cemetery is £350,000 per hectare (which includes pathways, a small car parking area, concrete beams for headstones, yet no utilities), which has been estimated from a development from another local authority area. Table Four shows the estimated costs of developing the cemeteries which are required, the total cost being £787,500.

Maintenance

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The ongoing maintenance cost of the cemeteries is approximately on average £5,000.00 per hectare per annum (or £96,900 per hectare in total over 16 years, assuming an annual inflation rate of 2.5% per annum), as estimated by the Council's Natural Environment Team. Table Four shows the estimated total cost of maintaining the required cemeteries per annum to be £11,250.

Risk assessment:

PESTLE analysis of the potential risks associated with this option shows that it has a low overall score. Although this option is economically the most expensive option for the Council, it would have very low reputational risk, as maintaining the existing level of service would have both political and social beneficial effects.

Overall analysis:

To maintain the existing level of service the Council would have to incur high financial costs, approximately £1,068,750 capital costs for land and development and £11,250 revenue costs per annum for ongoing maintenance (excluding inflation). This option does have the benefit of reduced political and social risk, yet the economic risks placed on the Council would seem to outweigh the benefits.

3. Overall Analysis of options

Overall indications of cost are shown in Table Five below. The overall maximum risk score is 850, so each option is very low risk set within a wider perspective. However, for relative comparison, a low, medium and high level has been attributed to each option.

Table Five: Results of PESTLE analysis of options.

Option	Cost	PESTLE risks score and rating (relative to each other)
1 Do nothing	Low The current approximate annual cost of the Cornwall Council cemetery service is £490,727 (of which £290,839 is for cemetery maintenance costs and £199,888 is for burial costs).	174 - Medium
2 Devolve to Town and Parish Councils in partnership	Medium It is not anticipated that there will be direct capital purchase costs to the Council with this option. However the Council may need to facilitate capital purchases in partnership with Town and Parish Councils. The Council may also incur the ongoing maintenance cost of the cemeteries within its management at a cost of approximately on average £5,000.00 per hectare per annum	176 - Medium

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	(or £96,900 per hectare in total over 16 years).	
3. Regional cemeteries	Medium £1,068,750 capital costs for land and development and £11,250 revenue costs per annum for maintenance. However, it is likely that there will be efficiencies against these costs compared to Option 5 as there are only three sites rather than multiple smaller sites.	179 - Medium
4 Single site provision	Medium £1,068,750 capital costs for land and development and £11,250 revenue costs per annum for maintenance. However, it is likely that there will be efficiencies against these costs compared to Options 3 & 5 as there is only one site rather than multiple sites.	189 - High
5 Maintenance of existing approach	High £1,068,750 capital costs for land and development and £11,250 revenue costs per annum for maintenance. However, these costs are likely to be significantly higher than Options 3 & 4 as multiple sites are required across Cornwall, so that there would be no efficiencies across separate sites.	155 - Low

Options 3, 4 and 5 have been estimated to reflect similar fixed costs as the same overall area of land is required but in different configurations. What is presented for these options is the likely minimum costs with the additional variable costs being dependent on specified locations and therefore land values. With the information available this is the extent to which we can estimate potential costs for each option.

Based on the overall analysis Options 1, 2 and 3 provide positive opportunity. It is concluded that Option 2 is the preferred option, as it supports the best provision of services to communities through positive use of the localism agenda.

4. Proposed Way Forward

Of the five options, Option Two is the preferred option to pursue, as with careful management and facilitated handover, it will allow for community needs to be met as best as they can be at the local level.

Therefore, the following recommendations are suggested to Members to support:

1. Option Two within the report that proposes future cemetery capacity in Cornwall is delivered by Cornwall Council and Town and

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Parish Councils working in partnership, including actively devolving services to reflect local preferences.

2. The establishment of a Town and Parish Council Cemeteries Working Group supported by Cornwall Council's Bereavement and Localism Services.

If this is agreed, it is proposed that the following work is undertaken to deliver Option Two:

- Liaise with Localism officer and set up a Cemeteries Working Group for Town & Parish Councils.
- Continue the engagement with the Town & Parish Councils in liaison with Cornwall Association of Local Councils (CALC).
- Support where needed, in conjunction with specific Town and Parish Council's, an analysis of land availability, values and development costs.
- Investigate the consequent requirement for capital and revenue support funding from Cornwall Council to Town and Parishes.

5. Implications

Implications	Relevant to proposals Y/N	Details and proposed measures to address
Legal/Governance	Y	• Provision of cemeteries is not a statutory requirement for councils. • However, once providing the service the Council has a variety of responsibilities to maintain its assets. • Any option requiring the use of compulsory purchase powers will require Cabinet authority in due course. • There are different legal implications associated with each option as follows: <u>Option 1: Do nothing option:</u> This option would be resulting in a declining service, therefore, legal agreements for new sites are not anticipated but there may be work as the service is withdrawn in some locations where we retain responsibility for assets. <u>Option 2: Local Partnership option:</u> New legal arrangements required with Town & Parish Councils to deliver the services, e.g. Town & Parish Councils becoming the burial authority. <u>Option 3: Regional provision option:</u> Cornwall Council would purchase land and take on the responsibilities of the new sites or enter partnership arrangements with existing facility providers to extend

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		services. <u>Option 4: Single site option:</u> Cornwall Council would purchase land and take on the responsibilities of the new site. <u>Option 5: Continue providing provision option:</u> No change, legal support to the service would continue to be required.
Financial	Y	The current Medium Term Financial Strategy makes no provision for the purchase of additional land. Therefore in all options that require capital purchase, additional mitigating savings will need to be found to offset the revenue and capital financing cost There are different financial implications resulting from this report as follows: <u>Option 1: Do nothing option:</u> There would continue to be a revenue requirement to maintain the sites and provide burial services. Income will be generated from burials to off-set some of the revenue costs. This option would incur ongoing maintenance costs for existing sites. The current approximate annual cost of the Cornwall Council cemetery service is £490,727 (of which £290,839 is for cemetery maintenance costs and £199,888 is for burial costs). The 4-year budget forecast is shown in Table One (assuming inflation at 2.5% per annum). <u>Option 2: Local Partnership option:</u> Once devolved the Council would no longer be liable for the on-going maintenance of the cemeteries and provision of burial services. However, the Town & Parish Councils might request financial support to take on this activity. The estimated costs within this report are low, as it has been assumed that there are no land or development costs included, The cost of any financial support to Town and Parish Councils will vary on a case by case basis depending on the size of land and development required and expertise within the devolved Council. The Council will continue to incur the maintenance and burial costs on existing sites until such time as this provision has been devolved. The current budget for the maintenance of existing sites is approximately

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		£490,727 (of which £290,839 is for cemetery maintenance costs and £199,888 is for burial costs). <u>Option 3: Regional provision option:</u> It is expected that this would require the Council to purchase additional land; again this will require significant capital investment. There will then be a revenue impact in financing the capital purchase as well as an on-going revenue requirement to maintain the sites but burial income would also be generated to off-set some of these costs. The estimated capital and revenue costs involved are: Land purchase = Capital cost of £281,250 (and legal fees are £600 per day) Development of additional cemeteries = Capital cost of £787,500 (for 2¼ ha). Maintenance of cemeteries = Revenue cost of approximately £11,250 per annum. The maintenance of existing sites and the burial costs of £490,727 will remain the responsibility of the Council. <u>Option 4: Single site option:</u> This would require expenditure to establish a single site but is likely to be the least costly option in finance terms due to the efficiencies of a single site. However, this option may have implications on staffing to manage the change process with residents. The estimated capital and revenue costs involved are estimated the same as option 3 base of size requirements: Land purchase = Capital cost of £281,250 (and legal fees are £600 per day) Development of additional cemeteries = Capital cost of £787,500 (for 2¼ ha). Maintenance of cemeteries = Revenue cost of approximately £11,250 per annum. However, the costs would be potentially less than Option 3 as only one site is required (as opposed to three regional sites or multiple smaller sites) which is likely to bring efficiencies within the capital and revenue costs. <u>Option 5: Continue providing provision option:</u> It is expected that this would require the Council to
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Cornwall Council

		purchase additional land; this will require significant capital investment. There will then be a revenue impact in financing the capital purchase as well as an on-going revenue requirement to maintain the sites but burial income would also be generated to off-set some of these costs. The estimated capital and revenue costs involved are: Land purchase = Capital cost of £281,250 (and legal fees are £600 per day) Development of additional cemeteries = Capital cost of £787,500 (for 2¼ ha). Maintenance of cemeteries = Revenue cost of approximately £11,250 per annum.												
Risk	Y	• Failure to provide burial space would in all likelihood result in a loss of reputation for the Council. The Public do not distinguish between what is required of the Council by statute and what they are accustomed to having provided by the Council. • Sufficient local burial space is not high on the Publics 'must have' list under normal circumstances but at the time of need they expect the provision to be there. • Whilst local burial space is preferable it may be feasible to make a case for regional burial space being better than no burial provision at all. The risks can be summarised as follows using PESTLE analysis: <table><tr><th>Option</th><th>PESTLE risks score and rating (relative to each other)</th></tr><tr><td>1 Do nothing</td><td>174 - Medium</td></tr><tr><td>2 Devolve to Town and Parish Councils</td><td>176 - Medium</td></tr><tr><td>3 Regional cemeteries</td><td>179 - Medium</td></tr><tr><td>4 Maintenance of existing approach with less local specification</td><td>189 - High</td></tr><tr><td>5 Maintenance of existing approach</td><td>155 - Low</td></tr></table>	Option	PESTLE risks score and rating (relative to each other)	1 Do nothing	174 - Medium	2 Devolve to Town and Parish Councils	176 - Medium	3 Regional cemeteries	179 - Medium	4 Maintenance of existing approach with less local specification	189 - High	5 Maintenance of existing approach	155 - Low
Option	PESTLE risks score and rating (relative to each other)													
1 Do nothing	174 - Medium													
2 Devolve to Town and Parish Councils	176 - Medium													
3 Regional cemeteries	179 - Medium													
4 Maintenance of existing approach with less local specification	189 - High													
5 Maintenance of existing approach	155 - Low													
Comprehensive Impact Assessment Implications														
Equality and Diversity		Cemetery provision is available to all irrespective of any of the protected characteristics under equality legislation. However, there could be a case made for the disabled being disadvantaged if they were not able												

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		to access local burial provision. There could be a case made for those on low incomes being disadvantaged by not being able to access local burial provision.
Safeguarding		There are no safeguarding implications.
Information Management		There are no information management implications.
Community Safety, Crime and Disorder		There are no Community Safety, Crime and disorder implications.
Health, Safety and Wellbeing		There are not direct or widespread health, safety and wellbeing impacts of this report. Although it is acknowledged that in specific circumstances the implications of the report could impact on an individual's choices around burials for family members which could have a detrimental impact.
Other implications		The provision of new cemetery capacity using a natural cemetery management model could have very positive environmental growth impacts, by providing new habitats for wildlife as well as providing services to people.

Supporting Information

Appendices:

Appendix 1 - Burial calculations

Appendix 2 - Summary of comments from PAC meeting July 2015 and action taken

Appendix 3 - Methodology for assessment

Appendix 4 - Cemetery Suitability Criteria

Appendix 5 - An overview of Cornwall's Town and Parish Councils current Burial Grounds and Services Provision by the Cornwall Association of Local Councils (CALC).

Appendix 6 – Background (section 2) of the Housing and Environment PAC 31 July 2015.

Background Papers:

None

Cornwall Council

All reports:

Final report sign offs	This report has been cleared by OR not significant/not required	Date
Legal (if significant/required)	Mark Pearce	19.7.16
Finance Required for all reports	Wayne Rickard	20/7/16
Equality and Diversity		

Cabinet/individual decision reports:

Final report sign offs	This report has been cleared by	Date
Head of Service	Nigel Blackler	21.07.16
Corporate Director		