

Presteigne Cemetery and Burial Board

Report to Full Council July 2017



1. Background: The Town Council has for some years been pressing the County Council to buy additional land to extend the existing cemetery. At current rate of usage it has probably less than four years capacity left. Powys County Council has always refused to purchase additional land saying it has no funds.

The Town Council identified additional land, a willing vendor and applied successfully for planning permission. Arrangements have been made to take out a low cost government loan (via the Public Works Loans Board or PWLB) for up to £50,000 to purchase additional land and provide fencing, paths etc to ensure burial space for the community for about 75 years.

Approximately 500 graves could be laid out per two thirds of an acre. Costs would be incurred for -

- land purchase
- legal fees
- transplanting of hedge
- infrastructure inc turning area
- survey fees
- digital mapping by Pear Technology

The Town Council has been considering submitting a proposal to Powys County Council to take over the existing cemetery as well the Burial Board thus taking full responsibility for the running and maintenance of the entire Cemetery for the community. The TC is automatically a burial board but of course it cannot act on this legal power without land on which burials are permitted.

The two chapels at the Cemetery are in a very poor state of repair and Powys County Council has refused to repair them. One is unused and full of rubbish etc and the other while open does not appear to be regularly cleaned and is not appealing for use for funerals. The Cemetery toilet was closed early in 2015. It is at present unlikely to be re-opened by the County Council although of course this may change. If the Town Council took over the Cemetery it could carry out proper cleaning, open the toilet which is currently closed and try to raise funding for restoration of the chapels (but there would be no guarantees that funding could be obtained).

The present cemetery benefits from an annual payment from the Pryce-Williams Trust. This payment is payable only to the Burial Board (so the TC could not apply say for funds to renovate the chapels or re-open the toilet as things stand). Only income from the Trust may be spent so the capital is intact. Annual payments do vary and of course are not certain. The Charity Commission information is below and shows income over recent years.

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1014433 - PRYCE WILLIAMS TRUST

Financial year end (FYE)	Income	Spending
31 Dec 2015	£11,398	£4,265
31 Dec 2014	£11,196	£12,746
31 Dec 2013	£10,641	£10,162
31 Dec 2012	£12,472	£10,273
31 Dec 2011	£9,476	£9,055

'The Charity pays net income to maintain the cemetery at Presteigne. Payment is made to Powys County Council who carry out the maintenance.'

As part of the bequest certain specific family graves should be maintained by the Burial Board.

The cemetery in Presteigne does not presently benefit from any additional maintenance in comparison to the other sites in Powys. It would seem that the Trust monies are absorbed into general Powys cemetery funds. The specific graves mentioned are not maintained. The Town Council has met with the solicitors for the Trust as it seemed that PCC was not meeting its obligations. The indications were that the Trustees would look favourably on a transfer of the Burial Board to the TC. Since that meeting the Trust has made more attempt to monitor the work of PCC at the cemetery.

2. The Present Situation: The Town Council will complete the purchase of the additional land on 14th July. Monies have at this point been used from the general reserve account but this is temporary as it leaves general reserves too low. Borrowing approval has been obtained from Welsh Government and the monies are ready to draw down with the repayment period to be ten years. To do so would however mean that any early repayment (due for instance to onward sale of the land) would incur early redemption penalties. The PWLB will not allow repayment within one year and will not calculate what the early redemption fee will be until that 12 months has passed. An interest free loan from the County Council is possible to allow a period for negotiation on the possible sale of the land to PCC. The Town Council precepted the equivalent of £6 on a Band D property, just under 12p per week, in 2017/18. A similar sum would be required in future years for the remaining nine years of the loan, a total of £60 per Band D property.

As a comparison currently just over £6 per Band D property is precepted each year to run the two Meadow sites and on average around £7 is precepted each year towards the running of the two toilet blocks (the amount in 2017/18 was reduced for one year due to budget pressures, with reserves to be used).

The County Council is now re-considering its stance on the purchase of burial land and has indicated that it would be willing to purchase the land from the TC.

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However the sale of the land would have an effect on any aspirations of the TC to become the Burial Board and apply for a transfer of the existing site to the TC (likely to be necessary to ensure that the Trust monies would pass to the TC not PCC although this could be clarified with the Solicitors for the Trust.) PCC are unlikely to pay for additional land and then transfer it and the existing site back to the Town Council, losing the burial income whilst incurring the land purchase costs. I am therefore recommending that the two decisions be considered together.

3: Costs: Aside from the land purchase and initial infrastructure cost on the extension there are of course other costs involved in becoming the Burial Board, those of cemetery management.

PCC have supplied their costs for previous years (attached). These have wildly varying figures due I suspect as much to amounts being received late and so after accounting year end periods, payment of trust monies being delayed etc as to an actual fluctuation in spending. There has also been a tendency with past figures to pro rata costs equally across Powys sites with no regard to actual expenditure in a particular area, for example the cemetery toilet had pro rata cleaning costs with all the other sites such as Llandrindod, Brecon etc resulting in a rather large figure indeed! I note in the case of the cemetery a large sum for waste disposal is included - but cannot see what this would actually be for.

I can only estimate costs over a year and have tried to over state these. Some items would not be annual (topple testing for example) but have been included annually as reserves would be needed to build up balances for the future for those periodic costs and to provide a better overall picture.

Rates	£1000
Water (metered)	£100
Grass cutting (Mother's Day to end October, 18 cuts at £400 each)	£7200
Hedge Cutting	£200
Electricity	£200
Administration (100 hours)	£1500
Insurance (included in existing so no cost)	
Membership ICCM	£90
Tree Survey (5 yearly)	£200
Topple Testing (5 yearly)	£300
Software Licences	£200
Cleaning of Cemetery Chapel/Toilet	£360 (approx 3hrs per month, £10 per hour)
Waste Collection	£0
General Maintenance	£2000
Grave Digging (to be arranged and paid for by Funeral Director)	
Sub-Total	£13350
Add 10% Contingency for Unforeseen Issues	£1335
Grand Total	£14685

4. Income: Difficult to be precise as deaths cannot be predicted in advance! There are also many variables including depths of graves, type of interment, burial or cremation for

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example. PCC state an average of 8 burials per year and several cremations. Charges used are those of PCC currently.

Burials (single depth) (5)	£3109.50
Cremations (2)	£393.62
Registration of an interment (5)	£1115.75
Purchase of Exclusive Right of Burial (burials) (5) (presently compulsory in Powys)	£3580.40
Purchase of Exclusive Right of Burial Cremation (2)	£709.60
Monument Registrations (4)	£717.68
Hire of Chapel (1)	£116.70
Possible hire of second chapel for refreshment room	£50
Sub Total	£9793.25
Trust Monies (variable)	£8000
Grand Total	£ 17793.25

Projected Surplus Income £3100 approx.

Cost of Loan Repayments (ten years) £6000 per year.

PCC have a policy of providing a % of the annual costs as a grant to enable the transfer of a service. This is over a limited term although with existing transfers the stated position is that it would be reviewed after the initial period. I have pressed for the current % and from this the precise figures and finally, yesterday was told that PCC are reviewing their position and feel that the cemetery does not come under this remit as the service makes a surplus.

5. Points to Consider:

- sale of the land to PCC would mean that the TC loses control of the site and could not restrict burials to Presteigne, Norton and nearby residents. PCC would be unlikely to agree to such a restriction being placed on a sale.
- sale of the land would almost certainly mean that the TC will never become the Burial Authority. Note the TC does not have to have the existing cemetery to act as Burial Authority but it would need access to the site!
- only the Burial Authority can access the Trust fund income and PCC are unlikely to ever consider spending this money on enhanced work to the cemetery and its chapels.
- the existing cemetery would not be in the control of the town .
- delaying the onward sale would allow more time to see how PCC proceed.
- although a cost to the TC this applies to other services - toilets, recreation ground, grants etc. All could be provided by PCC and have in the past, some still are (grants/public parks).
- as your Clerk I have in the past organised burials for a District Council and so do have some experience albeit some time ago.
- in England it is quite usual for a Parish Council to be in charge of the local cemetery.
- retaining ownership of the land has a cost to the TC and so to residents.
- being a Burial Authority is a big responsibility and does require fairly urgent attention therefore requiring cover for Clerk's holidays/sickness.
- income is uncertain although surplus could be ring fenced for future costs or after a time, when sufficient reserve is built up it could be used to meet the costs of the land purchase loan.

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- in the event of dis-interments an Environmental Health presence is required and would need to be bought in from PCC but this would be recharged.
- there would be a number of set up costs - fencing, pathways, burial register software, digital mapping of cemetery and transfer of data/purchase of software, fire proof storage of burial information and registers in order to do it properly.
- staffing changes would be more difficult as there would be a need to get up to speed very quickly on burial matters.

6. Analysis of Powys Figures

PCC Figures				
Income by Year			Expenditure by Year	
2015-16	5909.55		2015-16	17,047.85
2014-15	18906.49	(Trust £10728.89)	2014-15	17122.59
2013-14	13789.07		2013-14	21374.70
2012-13	24418.56	(Trust £7852.05, £7654.01)	2012-13	18770.15
2011-12	12896.06	(Trust £7659.46)	2011-12	16867.94
	75919.73			91,183.23
Average	15183.95		Average	18,236.65
Surplus by Year				
		-		
2015-16	11138.30			
2014-15	1783.90			
2013-14	-7585.63			
2012-13	5648.41			
2011-12	-3971.88			
		-		
	15263.50			
Average	-3052.70			

7. Conclusion

This is a difficult decision - income can be made from acting as Burial Authority (PCC costs are high, particularly on grounds maintenance) but of course the price of the additional land would then almost certainly have to be met by the Town Council. This would initially mean that even if any surplus income was put towards loan repayments the operating surplus would be wiped out until the load was repaid. Acting as Burial Authority is a significant responsibility.

Originally the TC made the decision to borrow funds to purchase the land because PCC had flatly refused to do so despite several years of pressure from the TC. PCC had indicated that it would not be purchasing cemetery land anywhere in the County despite several areas running very short of space. It appears that this is no longer the case.

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An option might be to require PCC, as a condition of the TC sale of the land, to commit to -

- re-opening the cemetery toilet
- clearing out the unused chapel, repairing the damaged areas of both
- regular cleaning of the used chapel to make it a more welcoming place
- full and proper maintenance of the graves specified in the Trust document
- that Presteigne Cemetery receives some measurable benefit from the Trust fund - additional grass cuts are one example.

Agreements to all the above are unlikely but it must be noted that PCC would be obtaining the additional land, with planning permission at considerably less cost than they were anticipating it would therefore be reasonable to try to add at least some of the above to any negotiation.

PCC would also be required to reimburse the TC for any costs - legal fees, planning permission, administration, fencing etc.

8. Decisions Required

To consider whether or not to consent to the onward sale of the cemetery land subject to approval of the final conditions of sale and remuneration by full Council at a later date.

To consider, if an in principle sale is agreed, whether to require agreement to any or all of the requests above as part of the negotiations.

To consider whether or not to proceed to commence operation as Presteigne Burial Authority and as part of this to submit an Expression of Interest in the existing cemetery. (Note this is realistically only an option if the land is not sold to PCC).

You may defer making these decisions if you wish but should be aware that the land purchase cannot be met from reserves indefinitely and that the borrowing approval is time limited.

Please also note I am taking formal advice on the potential onward sale from One Voice Wales on any possible accounting implications.

Current County Council Burial Charges follow.

Supporting Document - PCC Income and Expenditure Figures.

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POWYS COUNTY COUNCIL
Scale of Cemetery Charges 2017

TABLE OF FEES

1. Registration of Interment - all persons exceeding 12 years old	£223.15
(No charge for children under 12 years old)	
2. a) Excavation, filling and re-opening of graves -(adult over 12 years old)	
- Double depth or re-opening	£783.90
- Single depth	£621.90
b) Burial of cremated remains	£196.81
c) Burial of children over 1 month and under 12 years	£367.52
d) Burial of stillborn and children under 1 month	£188.81
3. a) Purchase of exclusive right of burial (adult over 12 years old)	£716.08
b) Purchase of exclusive right of burial – cremated remains	£354.80
c) Purchase of exclusive right of burial – children over 1 month and under 12 years.	£358.81
d) Purchase of exclusive right of burial – stillborn or under 1 month	£179.42
4. Scattering of ashes (includes Registration)	£223.15
5. Saturday burials (additional charge)	
Burial	£400.00
Cremation	£200.00
NB. Double fees are due in respect of certain persons residing outside Powys.	
6. Hire of Chapel	£116.70
<u>Monument Registrations</u> Note: For headstone with kerbstone both fees are payable.	
Right to erect a headstone and first inscription	£179.42
Right to erect a kerbstone/cover slab	£179.42
Subsequent Inscriptions	£45.52
Memorial Plaque	£83.32

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Exhumation Charges: Burial

Registration of disinterment

£223.15

EHO attendance fee

£223.15