

To set the Burial Authority Committee Fees and Charges for the year 2026/27
recommending to the Services Committee

Report to: Burial Authority Committee

Date of Report: 8 October 2025

Officer Writing the Report: Finance Officer

Officers Recommendations -

To increase the fees and charges set out in the Summary of the report below. This is to ensure the council aligns closely with the actual cost to deliver the service whilst ensuring cost recovery and affordability.

Report Summary

The Finance Officer conducted a cost exercise to ensure that the Fees & Charges for Churchtown Cemetery reflects the true cost of the service delivered. Costs include the following:

- Burial Authority budgeted operating expenditure for 26/27
- Burial Authority budgeted Ear Marked Reserves expenditure for 26/27
- Staff time for both Administration and Service Delivery

Conclusion:

This cost exercise highlighted the following fees and charges are not covering the costs of the Town Council:

| Description of Service | Cost of Service | Current F&C | | Recommended F&C | |
|--|-----------------|-------------|----------|-----------------|----------|
| Renewal of Exercise Rights of Burial | £59.82 | £28.00 | | £60.00 | |
| | Excl VAT | Excl VAT | Incl VAT | Excl VAT | Incl VAT |
| Rose Bush and memorial plaque - 10 year lease | £98.00 | £83.33 | £120.00 | £100.00 | £120.00 |
| Supply, fit and maintain memorial bench & plaque - 10 year lease | £490.00 | £450.00 | £540.00 | £500.00 | £600.00 |

All other costs are being covered adequately by the current fees and charges for 2025/26.

Comparison of Fees & Charges for Plymouth City Council and Cornwall Council

A comparative analysis of burial service fees charged by Saltash Town Council against those of neighbouring authorities—Plymouth City Council (**Appendix A**) and Cornwall Council (**Appendix B**) was undertaken. The aim is to assess the competitiveness and sustainability of Saltash's current fee structure.

Saltash Town Council's fees are notably lower across most service categories. This is largely due to Saltash not being subject to the higher overhead costs faced by the adjoining councils. Among the three, Plymouth charges the highest fees, while Cornwall's rates fall between Plymouth and Saltash.

One key difference lies in the duration of Exclusive Rights of Burial (ERB): Plymouth and Cornwall offer terms ranging from 25 to 50 years, whereas Saltash provides a 10-year term. Although shorter, this approach promotes ongoing engagement with residents and ensures continued value and flexibility recommended by the Institute of Cemetery and Crematorium Management (ICCM).

Signature of Officer:

Finance Officer