



REPORT TO: MORAY COUNCIL ON 27 MARCH 2024

SUBJECT: CHARGING FOR SERVICES

BY: DEPUTE CHIEF EXECUTIVE (ECONOMY, ENVIRONMENT AND FINANCE)

1. REASON FOR REPORT

- 1.1 To ask Council to approve revised charges for Council services for 2024/25.
- 1.2 This report is submitted to Council in terms of Section III (B) (1) and (48) of the Council's Scheme of Administration relating to financial policy and the setting of charges.

2. RECOMMENDATION

- 2.1 **Subject to noting that a review of the out of area policy will be undertaken as set out in para 3.10 of the report, it is recommended that Committee approves the charges for Council services for 2024/25 set out in paragraphs 3.3.**

3. BACKGROUND

- 3.1 The current Charging for Services Policy was approved by Council on 12 December 2023 (paragraph 7 of the draft Minute refers). Under the policy, an annual revision of charges is required. In order to preserve the Council's financial position, charges within the control of this council are generally inflated annually and Council at the same meeting agreed that the default increase for 2024/25 would be 5.7%.
- 3.2 When charges for 2024/25 were approved by Council on 24 January 2024 (paragraph 8 of the minute refers) it was noted that two charges remained to be considered: Fit Life and burial grounds. Fit Life charges were reported to Council on 6 March 2024 and charges for burial grounds are recommended below at paragraph 3.3.
- 3.3 **G: Waste Management, Land and Parks**
G2 Burial Grounds. As part of the savings approved by Council on 25 October 2023, it was approved that burial grounds charges would be set to achieve full cost recovery for that service.

- 3.4 The income for the burial service is made up of three income streams. These are:
- Interment charges
 - Lair charges
 - Other fees (such as lair transfers)
- 3.5 Within the overall total income on average 81% comes from interment charges, 15% derives from lair sales and 4% from the 'other fees'. Those percentages are then made up of different income elements. For example, within the 81% of income from interment charges, 81% of that income is from Moray resident full interments, 13% from non-Moray interments, 3% from Moray resident ashes interments and 3% from non-Moray ashes interments.
- 3.6 The model used to calculate the 2024/25 fees and charges is based on this income profile. It is considered that calculating the charges based on the income profile, rather than applying a blanket percentage increase across all income streams, is the more appropriate way to calculate the charges.
- 3.7 A peer assessment has been undertaken to determine where the Council currently sits in the Local Authority rankings with regards burial charges. The assessment showed that out of the 32 Scottish Local Authorities the Council is (highest is ranked 1st):
- 8th for full interment charges
 - 17th for ashes interments charges
 - 21st for lair charges
 - 14th for ashes plot charges
- 3.8 A full overview of the 2024/25 charges for other local authorities was not available at the time the peer comparison assessment was undertaken. However, a comparative analysis has been undertaken to determine how the Council's rankings would change based on the proposed charges for 2024/25 when compared with the current 2023/24 charges. The exercise showed that:
- The proposed charges for 2024/25 would not significantly affect the Council's ranking
 - A number of other local authorities currently have higher charges in 2023/24 than the proposed charges for Moray Council in 2024/25
- 3.9 It is anticipated that most local authorities will increase their charges for 2024/25. Should this occur, the likely result would be that the Council would move back towards the current ranking positions.
- 3.10 Part of the current charging arrangements includes setting a charge for the burial of people who were not resident in Moray at the time of their death – an 'out of area' charge. The Council currently has a policy position with regards the qualifying criteria for an exemption to the 'out of area' charge. The current exemptions are shown at point 7 of the following minute ([Minute of Economic Growth, Housing and Environmental Sustainability Committee 8 June 2021](#)).

Officers are aware that it is some time since this policy was fully reviewed, and on this basis propose to carry out such a review. During the first six months of 2024/25, Officers will undertake an options appraisal to identify other potential exemption criteria, and the associated cost implications, in line with the provision of a cost neutral service. A report will be presented to ED&I Committee for consideration of any amendments to be incorporated in the charges for 2025/26.

3.11 On the basis of the above information, the following charges are proposed as achieving full cost recovery (all charges are net of VAT):

G2	Burial Grounds	Current charge	Proposed charge 2024/25
G2a	Sale of Lair Non-Resident Sale of Lair Fee for transfer of lair Non-Resident Fee for transfer of Lair	£906.58 £1,919.74 £50.49 £930.14	£1,119 £2,370 £60 £120
G2b	Interment Charges Under 18 years of age Over 18 years of age Fee for Non-Moray Resident	Nil £1,044.58 £1,917.50	Nil £1,228 £2,254
G2c	Additional charge for interments Saturday (over 18 years) Non-Moray Resident Sunday (over 18 years) Non-Moray Resident	£522.85 £959.31 £1,044.58 £1,917.50	£614 £1,127 £1,228 £2,254
G2d	Purchase of Cremated Remains Lair in Garden of Remembrance Non-Moray Residents Fee for interment of casket Fee for Non-Moray Resident Additional charge for Caskets: Saturday Non-Moray Resident Sunday Non-Moray Resident Scattering of Ashes on Grave Non-Moray Resident	£520.61 £1,181.47 £246.84 £561 £123.42 £280.50 £246.84 £561 £42.64 £105.47	£643 £1,453 £290 £659 £145 £330 £290 £659 £70 £140

G2e	Fee for digging foundations for headstone	£120.05	£144
	Non-Resident Fee for digging foundations for headstone	£346.70	£415
G2f.	Search Fee	£74.05	£79
G2g	Disinterments	Individually assessed	Individually assessed

4. **SUMMARY OF IMPLICATIONS**

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

The levying of charges for Council services is an essential component of delivering Council priorities on a sustainable basis.

(b) Policy and Legal

The current policy for charging for Council services was approved by this Council on 25 October 2023. There are no legal implications arising from this report. Some charges are set or limited by legislation.

(c) Financial implications

Increased income from charges will contribute to the Council's financial sustainability. The additional income will provide for a cost recovery burial service as was approved by Members as part of the budget saving initiatives for 2024/25.

(d) Risk Implications

There are no risk implications arising directly from this report.

(e) Staffing Implications

There are no staffing implications arising directly from this report.

(f) Property

There are no property implications arising from this report.

(g) Equalities/Socio Economic Impact

There are no equalities implications or implications for the socio-economic duty arising from this report. It is considered that there are mitigations available for those adversely impacted by increased burial charges. A link to the Integrated Impact Assessment is included here: [IIA Burial Charges](#)

(h) Climate Change and Biodiversity Impacts

There are no implications for climate change or biodiversity arising from this report.

(i) Consultations

All services have been consulted as to recommended charges and reasons for any departures from the default increase.

5. CONCLUSION

5.1 Proposed charges for burial grounds for 2024/25 are itemised above.

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Background Papers:
Ref: SPMAN-1293228629-1062