

# 2025/26 CEMETERIES AND FOOTBALL PITCH FEES AND CHARGES

## AGENDA ITEM NO. 8

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**MEETING:** POLICY AND RESOURCES COMMITTEE

**DATE:** 22<sup>ND</sup> JANUARY 2025

**REPORT BY:** FINANCE MANAGER

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### **1.0 Purpose of the Report**

1.1 The purpose of the report is to provide information to support the reconsideration of the fees and charges levied for the cemeteries and football pitches services for the 2025/26 financial year.

### **2.0 Background to the Report**

- 2.1 The fees and charges for the various services provided by the Council were considered at the Special Policy and Resources Committee Meeting on 13<sup>th</sup> November 2024 and the proposed increases for the 2025/26 financial year agreed.
- 2.2 The fees and charges increases for the allotments, pre-schools, sports complex and golf complex were all agreed and ratified at the Full Council Meeting on 11<sup>th</sup> December 2024.
- 2.3 However, it was resolved at the Full Council Meeting that the fees and charges for the cemeteries and football pitches be reconsidered at this meeting.
- 2.4 This was due to concerns regarding the level of increase recommended for these service areas, particularly bearing in mind that the agreed approach to balancing the 2025/26 Revenue Budget was not reliant on such a high increase in these fees and charges.
- 2.5 This report therefore takes the relevant sections and appendices from the previous report and copies them below for reconsideration.
- 2.6 The report provides details of the current cemeteries and football pitch fees and the background to the setting of these charges, compares the Council's fees against those levied by other local authorities and private sector service providers, and provides information on current usage, demand, and income trends over the past few years.
- 2.7 The report then sets out officers' recommendations for any changes to the fees and charges that are considered relevant for the 2025/26 financial year.
- 2.8 As highlighted earlier, a key consideration in reviewing the fees and charges this year is the setting of the 2025/26 Revenue Budget and the fact that the Council will likely be considering an increase of up to 5% in the Town Council Tax in order to offset the budget pressures and funding cuts faced.

- 2.9 Members may therefore wish to consider increasing cemeteries and football pitches fees by at least the same amount, to ensure that service users, as well as council tax payers, are making a contribution towards the ongoing financial pressures that the Council is facing.
- 2.10 Members may also wish to bear in mind the increases already agreed in relation to other services including the pre-school, allotments, sports complex and golf complex, which have ranged from 5% to 15%.
- 2.11 A schedule of the proposed fees and charges for the cemeteries and football pitches for 2025/26 is attached in Appendix 1.
- 2.12 For comparison purposes, a schedule of the existing 2024/25 fees and charges is attached in Appendix 2.

### **3.0 Cemeteries Fees**

- 3.1 Cemeteries fees were subject to a comprehensive review back in 2015.
- 3.2 This review resulted in burial and purchase fees being increased by 25% per year between 2016 and 2018, to bring the charges more in line with the actual cost of providing the cemeteries service, thereby reducing the net cost to the local council taxpayer for running the two cemeteries.
- 3.3 This policy was ceased in 2019/20 and 2020/21 when cemeteries fees were increased by 5%. The Council then took the decision to freeze cemetery charges in 2021/22 due to the Coronavirus pandemic, while an increase of 5% was implemented in 2022/23, with an increase of 15% in 2023/24 in recognition of the budget pressures faced and high levels of inflation. Last year, cemeteries fees were increased by 5%.
- 3.4 The net running cost of the cemeteries in 2024/25 is likely to total £80,200, which is a net subsidy from local taxpayers of 63%, and an increase on 2023/24. The increase, in net subsidy from previous years, is as a result of a downturn in income from burial fees and advance purchases of graves, and works section recharges, which relate to works staff time charged to the cemeteries budget via the weekly timesheets, being realigned to represent actual time worked in the cemeteries. The level of subsidy is now comparable again to the subsidy of more than 60% back in 2015/16.
- 3.5 A financial summary for the cemeteries service showing actual running costs for 2022/23 and 2023/24, the expected outturn for 2024/25, as well as the draft budgeted costs for 2025/26 is attached at Appendix 3.
- 3.6 The draft budgeted income for 2025/26 has been adjusted for the downturn in income and has assumed a 10% increase in fees and charges, in an attempt to reduce the net subsidy in providing the cemeteries service.
- 3.7 The financial summary attached at Appendix 3 goes on to calculate the approximate burial and purchase fees that would need to be charged in order to fully recover the current net cost of running the cemeteries service i.e. to break even and run the cemeteries service at no cost to the local council taxpayer.

- 3.8 This calculation indicates that the Council would have needed to set the total charge i.e. the purchase fee and burial fee for a double depth purchased grave, in the region of £1,567 this year to break even. This represents a 44% increase on the current charge.
- 3.9 The above calculation takes into account the fact that purchase fees are regularly paid in advance, interments relating to half plots and children are offered free of charge, and second burials and cremations are offered at discounted rates, ranging from 40% to 50% of the full rate.
- 3.10 Another key consideration in coming to an opinion on the Council's cemeteries charges for next year, are the fees charged by other councils.
- 3.11 A benchmarking exercise has been undertaken by officers to compare the Council's cemeteries fees and charges against other councils in the area.
- 3.12 This exercise revealed that the Council's current cemeteries charges are significantly higher than those charged by other town councils, but substantially lower than those charged by Durham County Council and other principal councils.
- 3.13 Durham County Council charges are significantly higher than those charged by the Town Council. For example, a standard interment with exclusive rights at a County Council cemetery is currently £2,395.
- 3.14 This is higher even than the increased level of charge highlighted in paragraph 3.8 that would be required to run the Council's cemeteries service at no cost to the local council taxpayer.
- 3.15 If the Town Council brought its fees in line with Durham County Council's charges this would result in the cemeteries service over recovering its costs and generating a surplus, which would not be lawful for a statutory service area.
- 3.16 **All things considered, a policy of increasing cemeteries charges by 10% in 2025/26 (rounded up or down to the most relevant usable figure) is recommended.** This is reflected in the cemeteries fee schedule attached at Appendix 1.
- 3.17 **In real terms this would result in an increase of £110 on the purchase fee and burial fee for a double depth purchased grave and £40 on the purchase fee and burial fee for a cremation.**
- 3.18 **It is further proposed to remove the second and subsequent burial fee and have only one adult grave burial fee.** A review of other cemetery fees has identified that most burial authorities do not offer a reduced second burial fee. In addition to this the work required for a second burial, in most instances, is equivalent to the work needed for a first interment.
- 3.19 **The alternative course of action in relation to cemeteries fees would be that the Policy and Resources Committee considers implementing a higher increase to help offset actual costs pressures on the Revenue Budget and to help deliver a break-even situation on the cemeteries more quickly.**

## **4.0 Football Pitch Hire Charges**

- 4.1 Current charges for football pitch hire range from £585 to £830 per season for adult teams, while junior teams are currently charged at £450 per season, which equates to approximately 55% of the adult price.
- 4.2 The reason that the charges vary is due to the differing standards of changing accommodation facilities at the three football pavilions. For example, the changing rooms at Simpasture do not have showering facilities and therefore the football pitch hire fees are charged at a lower rate of £585 per season.
- 4.3 The current adult prices work out at between £30.80 and £43.70 per game, on the basis of 19 home games a season. This equates to between £1.71 and £2.43 per player per game, based on a squad of 18 players. This compares to a cost of £4.75 per player for a game of five-a-side at the Sports Complex, based on the hall hire charge of £47.50 per hour for non-members.
- 4.4 There are currently five senior teams and eleven junior teams using the Council's football pitches.
- 4.5 Income from football pitch hire fees is expected to amount to £9,200 in 2024/25.
- 4.6 Officers have undertaken a review of the current cost of the football pitches service and a financial summary showing actual running costs for 2022/23 and 2023/24, the expected outturn for 2024/25 as well as the draft budgeted costs for 2025/26 is attached at Appendix 4.
- 4.7 As can be seen, the total cost for maintaining the pitches and running the changing room premises is projected at £26,200 for the 2024/25 financial year. The income from football pitch hire charges is £9,200, and therefore the service is being provided at a very high subsidy from the local taxpayer of 65%.
- 4.8 Another key consideration in coming to an opinion on the Council's football pitches charges for 2025/26 is the fees charged by other councils.
- 4.9 Officers have undertaken a review of the football pitches fees charged by neighbouring town and parish councils. This comparison revealed the Council's current charges for football pitches to be higher than those charged by other town councils. However, this is not a 'like for like' comparison due to the widely differing standards of pitches and the provision (or not) of changing facilities.
- 4.10 Because of the low price per match and high level of subsidy made by council taxpayers towards the net cost of running the Council's football pitches, it has been considered by the Policy and Resources Committee and Charges Working Group in previous years, that the Council's football pitch charges are too low.
- 4.11 Football pitch charges for adult teams have been increased by 5% per year in recent years, in order to begin to address the very high level of subsidy. However, the Council froze and subsequently waived the football pitch hire fees in 2021/22 in light of the Coronavirus pandemic. Fee increases were reintroduced in 2022/23 at a lower increase of 2%. In 2023/24 an increase of 15% was implemented and in 2024/25 an increase of 5% was approved.

- 4.12 The high rate of subsidy and low cost per player per match in respect of the football pitch hire continues to be an issue, although it must be borne in mind that increased competition now exists in the form of Greenfield Community College, Woodham Academy and Forest Park School, as well as other outdoor football facilities throughout the county. However the Council's football pitch fees do remain very competitive compared to these providers.
- 4.13 **All things considered it is recommended that the annual football pitch hire fees are increased by a minimum of 3% in 2025/26, which is broadly in line with the currently forecast increase in council tax. A 3% increase has been built into the draft 2025/26 Football Pitch Income Budget.**
- 4.14 Applying a 3% increase would increase the charges for School Aycliffe and Moore Lane football pitches, i.e. those that have showering facilities, to £855, and for Simpasture football pitches, which do not currently have showering facilities, to £605, (increases of £25 and £20 respectively).
- 4.15 However, a 3% increase would be below forecast wages increases and potentially the council tax increase bearing in mind the increases in national insurance costs.
- 4.16 **The alternative course of action would be that the Policy and Resources Committee considers implementing a higher increase to help offset higher than inflationary cost pressures and reduce the level of subsidy.**
- 4.17 **The table below sets out the options of increasing the fees by 3%, 5.5% and 7%. The Works and Environment Manager's recommendation and preferred option would be Option 3:**

<b>Football Pitch Venue</b>	<b>2024/25 Rate</b>	<b>Option 1 2025/26 Fee 3%</b>	<b>Option 2 2025/26 Fee 5%</b>	<b>Option 3 2025/26 Fee 7%</b>
School Aycliffe	£830.00	£855.00	£875.00	£890.00
Moore Lane Park	£830.00	£855.00	£875.00	£890.00
Simpasture Park	£585.00	£605.00	£615.00	£625.00

- 4.18 **Members may also wish to consider a higher percentage increase for those pavilions where hot shower facilities are available in light of the increased cost of utilities, over the last few years, which are required to heat the water.**
- 4.19 Fees for junior teams are currently at £450 which currently represents 54% of the full rate. This lower charge reflects the smaller size of the pitches and the importance of supporting and subsidising youth football.
- 4.20 However, it should be noted that the cost of preparing and maintaining junior pitches is in reality no less, in terms of staff time and other costs, than the cost of preparing and maintaining adult pitches.
- 4.21 **The same three options for increasing the junior charges are set out in the table below. The Works and Environment Manager's recommendation and preferred option would be Option 3:**

<b>Football Pitch Venue</b>	<b>2024/25 Rate</b>	<b>Option 1 2025/26 Fee 3%</b>	<b>Option 2 2025/26 Fee 5.5%</b>	<b>Option 3 2025/26 Fee 7%</b>
Junior Teams (Any Venue)	£450.00	£465.00	£475.00	£480.00

- 4.22 **It is recommended that the rate for the casual hire of the pitches, e.g. one-off matches, is fixed at the non-member rate for a game of five a side football at the sports complex, which is currently £47.50, with a proposed increase to £50.00 for 2025/26.**

## **5.0 Impact on Great Aycliffe Town Council**

- 5.1 Members are requested to consider the review of fees and charges set out in the report and the proposals made in respect of the cemeteries and football pitches services and agree recommendations as to the preferred course of action in respect of each.
- 5.2 The proposals set out in the report take into account the levels of demand for each service area and benchmarking of prices against similar providers in the area.
- 5.3 They also consider the high levels of subsidy from local taxpayers in some service areas, rates of inflation and pay awards, and the fact that the Council has provisionally agreed to increase the Town Council Tax by up to 5% next year.
- 5.4 Members may therefore wish to consider increasing cemeteries and football pitches fees by at least the same amount, to ensure that service users, as well as council tax payers, are making a contribution towards the ongoing financial pressures that the Council is facing balanced against the need to encourage increased use of Council facilities and deliver value for money services.
- 5.5 Members may also wish to bear in mind the increases already agreed in relation to other services including the pre-school, allotments, sports complex and golf complex, which ranged from 5% to 15%.

## **6.0 Policy Implications**

- 6.1 The consideration of the Council's fees and charges for services contributes towards the achievement of Strategic Aim 2 within the Council's Service Delivery Plan *"To manage the Council's finances and assets in a responsible manner"*.

## **7.0 Staffing Implications**

- 7.1 The proposed fees and charges set out in this report have been discussed and agreed with the relevant service managers.
- 7.2 Officers will implement any changes to the fees and charges that are approved by Members to take effect from 1st April 2025.

## **8.0 Financial Implications**

- 8.1 The Council's 2025/26 Revenue Budget, as reported to this meeting, has assumed a 3% increase in sports pitch fees, and a 10% increase in cemetery fees.
- 8.2 Any additional income generated from price increases over and above those budgeted for, would therefore provide additional resources within the 2025/26 Revenue Budget, although, as highlighted earlier, the previously agreed approach to balancing the 2025/26 Revenue Budget is not reliant on higher increases to the cemeteries and football pitch fees and charges being implemented.

- 8.3 Budget provision has been made for changes in demand for services where relevant, for example, the impact of the reduction in the number of burials and purchases have been provided for in the 2025/26 Cemeteries Revenue Budget.
- 8.4 The proposed increases in the fees and charges for the cemeteries and football pitches have all been made with the aim of reducing the high level of subsidy from the council taxpayer in each service area.
- 8.5 The recommended increases to cemeteries and football pitch fees and charges would generate between £3,150 and £3,500 in additional income next year, most of which has already been incorporated into the 2025/26 Revenue Budget, depending upon what option Members agree, working on the assumption of existing levels of usage, as detailed below:-

<b>Service Area</b>	<b>Option 1</b>	<b>Option 2 where applicable</b>	<b>Option 3 where applicable</b>
Cemeteries *	£2,900	£2,900	£2,900
Football Pitches *	£250	£450	£600
<b>Total Additional Income</b>	<b>£3,150</b>	<b>£3,350</b>	<b>£3,500</b>
Less increases already incorporated in 2025/26 Revenue Budget:			
Cemeteries	(£2,900)	(£2,900)	(£2,900)
Football Pitches	(£250)	(£250)	(£250)
<b>Total Additional Income</b>	<b>£0</b>	<b>£200</b>	<b>£350</b>

## **9.0 Crime and Disorder Implications**

9.1 None.

## **10.0 Equal Opportunities Implications**

10.1 None.

## **11.0 Environmental, Biodiversity and Climate Change Implications**

11.1 None

## **12.0 Risk Management Implications**

- 12.1 Any proposed change to the Council's fees and charges each year presents an inevitable risk to the Council's finances in terms of the impact that the increase or decrease may have on demand and usage levels.
- 12.2 Officers have benchmarked the Council's fees and charges against similar providers and confirmed that they continue to compare favourably with those of neighbouring Council's and other service providers.
- 12.3 The level of risk has been taken into consideration in the review of fees and charges for 2025/26, with a key objective being to ensure that the Council's fees and charges remain appropriate and competitive, thereby reducing the risk of a negative impact on usage as a result of a price increase.

12.4 In no case is it considered that the proposed fees and charges for 2025/26 will have a significant detrimental impact upon the levels of income provided for in the 2025/26 Revenue Budget.

**13.0 General Data Protection Regulation (GDPR)**

13.1 There is no personal or sensitive data required for this proposal which may have any implications for GDPR.

**14.0 Recommendations**

14.1 That the Policy and Resources Committee considers the report and makes decisions in respect of the following specific fees and charges proposals:-

**Cemeteries**

- a) The proposed 10% increase in cemeteries fees for 2025/26, taking into account the review of current costs and charges.
- b) The proposed removal of the second and subsequent burial fee and therefore have only one adult grave burial fee from 2025/26.

**Football Pitches**

- c) Advise and agree the preferred option for the increase in relation to football pitches fees for 2025/26, taking into account the review of current costs and charges:

**Adult Football Pitches:**

<b>Football Pitch Venue</b>	<b>Option 1 2025/26 Fee 3%</b>	<b>Option 2 2025/26 Fee 5.5%</b>	<b>Option 3 2025/26 Fee 7%</b>
School Aycliffe	£855.00	£875.00	£890.00
Moore Lane Park	£855.00	£875.00	£890.00
Simpasture Park	£605.00	£615.00	£625.00

**Junior Football Pitches:**

<b>Football Pitch Venue</b>	<b>Option 1 2025/26 Fee 3%</b>	<b>Option 2 2025/26 Fee 5.5%</b>	<b>Option 3 2025/26 Fee 7%</b>
Junior Teams (Any Venue)	£465.00	£475.00	£480.00

- d) That the casual hire of the pitches, e.g. one-off matches, is fixed at the non-member rate for a game of five a side football at the sports complex, which is currently £47.50, with a proposed increase to £50.00 for 2025/26.