

Burials at Easthampstead Park Cemetery & Crematorium

Introduction

As of spring 2022, there will be no space left at Easthampstead Park Cemetery & Crematorium (EPC&C) for new graves to be created. The council needs to decide how it is going to respond to this situation. First and foremost, it must consider whether BFC is going to continue to make provision for burials and if so, which of the following options presents the best scenario given the current budget circumstances of the council:

- EPC&C Bungalow
- Downshire Golf Course: Pitch and Putt
- Downshire Golf Course: Driving Range
- Great Hollands Recreation Ground
- Land at Beaufort Park

Land situated further away from EPC&C could be purchased but this would come at a significant cost and is less practical as it would be located further away from the existing infrastructure.

The aim of the following information is to summarise the various land options being considered to support you, as Overview and Scrutiny Members, to provide recommendations to the Executive with regards to next steps.

Supporting Information

EPC&C is very successful from an organisational and public perspective and it serves the needs of an area well beyond the Borough boundary. The addition of a second chapel in 2018/19 has provided increased capacity for funeral services at the site. However, the 2019/20 financial performance of EPC&C is currently projected to fall short on the revised income target.

The burial ground at EPC&C was opened in December 1971. In the years since, the facilities have developed a reputation for quality and sensitivity. There are now around 3,700 people buried with a further 19,000 interred remains within the grounds. Easthampstead Park Cemetery is the only land that BFC currently has for such purposes.

There is no obligation upon a Council to provide a burial (or even a crematorium) facility. At current burial rates, its estimated that the cemetery will run out of burial space by Spring 2022.

Were the Council minded to source and provide additional burial space, there are both timing and cost implications to consider and the Council would be liable for all ongoing maintenance costs for a minimum of 75 years after the last grave plot is utilised.

Current Financial Context

With the addition of a second chapel, the theoretical maximum number of chapel services per day has increased from 9 to 14. The 2019/20 income target for the site is approximately £400,000 higher than in 2018/19 – a reflection of the increased capacity. This increased income target was set based on expectations of eight additional services per week.

However, current levels of demand mean that there is an emerging income pressure of £187k on the site (as at the end of November). Site management have already put measures in place to mitigate the shortfall but the budget gap is unlikely to close.

Income from new burials (i.e. all burials excluding those in which a second coffin is placed into an existing grave) currently account for around £132k of income for EPC&C. Once all burial space is used, that income will no longer be collected and the revenue pressure for the site will further increase as the area will require ongoing maintenance.

Cremations currently make up approximately 92% of all funeral services, but the current demand for burials is stable and certain religious groups will not countenance cremations.

Burial Space in the Borough

As well as managing the cemetery at Easthampstead Park, Bracknell Forest Council is also responsible for the maintenance and upkeep of two closed Church of England burial sites – Priory Road Ascot and St Michael and Mary Magdalene, Easthampstead. The current grounds maintenance costs for these two is £10,000 p.a. and the liability is ad infinitum. More church yard cemeteries are likely to close in the next few years with maintenance responsibilities potentially falling to the Borough.

Of the various churchyards within a 5 to 7 mile radius of Easthampstead cemetery and crematorium only two – All Saints in Binfield and St Michael The Archangel in Warfield - have capacity for burials beyond the next 5 to 10 years. Each church will only accept burials for their own parishioners.

There are no known proposals to make any additional burial provision in the Borough. Bracknell Town Council’s own cemetery at Larges Lane is full and they only allow the interment of cremated remains or the use of already purchased / family owned burials.

Whilst cremations remain the largest element of our service, the number of new burials has been maintained at around 65 per annum as the table below shows.

Table 1: Number of new burials and cremations per annum at EPC&C

| Year | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| No. of new burials | 63 | 77 | 72 | 53 | 59 |
| No of cremations | 1,861 | 1,916 | 1,997 | 1,899 | 1,966 |

The remaining adult grave space used for non-specific denominations is 130 graves. Whilst the majority of the national and local population favours cremation, burials are still in demand and some religions recognise nothing else. Within the existing cemetery specific provision is made for Muslims and Baha’i Faith - each of which buries their deceased. There is capacity for another 8 Muslim and 22 Baha’i burials. At current demand levels we will provide for such needs for a further 3-4 years for the Muslim faith and 15 years for the Baha’i faith. The cemetery also provides a specific area for children in which 150 graves remain providing capacity for a further 5-7 years before the cemetery is full.

Furthermore the Borough is seeing significant growth in housing and the population from across the facility’s catchment area is expected to increase over the next 20 years. In addition there is increased demand from areas towards London as families look for cheaper and potentially more attractive burial grounds.

In order to better manage the remaining burial space, BFC no longer allows the purchase of single depth graves; all new grave plots are double depth only. A double depth grave allows

for the subsequent burial of a second coffin by the grave owner on top of an original burial. Based on current practices, we are predicting that the adult non-specific denomination grave spaces will be full by the end of the 2021/22 financial year. Using projected income and expenditure figures for 2020/2021, this would mean that from 2021/22 to 2022/23, annual burial income would decrease from £199.4k to £56.7k as the only burials taking place would be those in which a second coffin was put into a family grave. Over time, the £56.7k worth of burial income would further decrease as plots became full.

Projected grounds maintenance costs for 2020/2021, which include staffing, use and maintenance of vehicles and equipment, materials, fuel and utility costs, equate to £143.4k. The council remains responsible for maintaining the land for 75 years after the final burial is made at Easthampstead Park.

Burial Authorities (outside of London) cannot re-sell a grave even after 75 years have passed. Given this, and the points made above, the cemetery will go from a positive budget position of £56k to a negative budget position of -£86.7k once existing burial space runs out (see table 2 below). The net budget position will worsen as second burials cease to continue.

Table 2: Cemetery budget position before and after burial ground is full (using 20/21 income and expenditure figures and assuming no increase in burial space)

| | 2021/22 | 2022/23 |
|----------------------------|----------------|----------------|
| Burials Income | £199,383 | £56,694 |
| Burials Expenditure | £143,396 | £143,396 |
| Net Position | £55,987 | -£86,702 |

The options on the current site are now extremely limited. Whilst it may seem that there is still a large area of space within the existing grounds – for example, the large green to the right-hand side of the entrance drive, the options to do anything here are restricted. Providing increased capacity here comes with some risk as some of this area has been used in the past for the scattering of ashes under the planting of memorial trees. BFC could take this risk (upsetting several families who have emotional attachments to this part of the grounds) but the openness of the grounds – it doesn't look or feel like a cemetery on arrival - is also a significant element of the Unique Selling Point when it comes to the offer BFC provides. In addition, as part of this area has been taken by the flower terrace for the Wellington chapel it would now be difficult to locate new graves in close proximity to service attendees on the terrace itself. In short, utilising any of this area wouldn't provide too many more burial spaces anyway and would only delay the inevitable.

Identifying Suitable Land

Given the ground conditions at the site EPC&C currently fit around 1,100 grave plots per hectare of land. In order to provide sufficient burial capacity for a further 50 years (at current levels of demand for burial) the council would therefore need to purchase 3- 4 hectares of suitable land.

The location of such land would be a key issue. Proximity to the current site and its chapels would be preferable as the greater the travel distance from the site the less attractive a chapel service at Easthampstead Park would become in the eyes of the Funeral Directors and the more expensive a funeral package would become for the bereaved. In addition were additional space located away from the current site then infrastructure needs/costs will be higher as you have to factor in new utility installations, grounds equipment storage/security plus public conveniences.

A number of potential local sites have therefore been looked at as illustrated in Annex 1. The first and smallest plot of land is that occupied by the cem & crem bungalow, combined with undeveloped woodland between that plot and the boundary with Beaufort Park. This potentially offers around 0.3 hectares of space. Use of this plot for burials would entail demolition of the existing building and garage plus clearing the woodland area. If this plot was not utilised the bungalow could be sold as a one-off capital receipt. Current property estimates place that value as £350,000.

The next two alternatives are the pitch and putt or driving range land plots at Downshire Golf Course. Each of which provide approximately 2 hectares of space. Obtaining this land comes with the following issues:

- Downshire Golf Course is outsourced for at least the next 9 to 14 years. The council would be required to negotiate with Everyone Active over its desire to remove either facility from EA's management. Once an agreement was made, which would include a reduction in EA's management fee, it would need to be made legally binding through a formal deed of variation and partial surrender to the head lease and the sub lease. These processes would result in the council incurring legal fees.
- The land at Downshire Golf Course was transferred from two land owners to Easthampstead District Council and Wokingham District Council in 1970, and then to Bracknell Forest Council in 1999. Permission would be required from the original land owners and Wokingham Council to change the use of the land from a golf course to a cemetery, and should this be granted, the council would likely be subject to two clawback fees (a legal opinion as to the enforceability of the 1970 covenants would need to be obtained). These clawbacks are based on the then market value of the land relative to the now open market value of the land, and a district valuer would be required to determine these values. Due to the complexities mentioned here, further investigation of the potential use of DGC's land for a burial ground comes at a significant risk to the council – it is not known what the likely financial and resource requirements would be to complete each process, a feasible timescale cannot be determined as nothing is known about the position of the transferors in relation to the council's proposals, and it is not possible to estimate the current open market value of the land to understand whether a cost effective outcome could be achieved (there is a lack of evidence of transactions of sites for use as cemeteries in the market and while it could be argued that there would be very little interest in the property as a cemetery, Wokingham will be aware of the value of the site to the council and could take advantage of the complexity of the covenants which leave their entitlements unclear). Should the decision be made to further investigate this option, Wokingham Borough Council would need to be unofficially consulted with as soon as possible.
- In order for the council to change the purpose (use) of its land, it would be required to advertise its intentions to the public for two weeks and then consider any feedback or objections received during the consultation period.
- Lastly, the 'value' of the driving range in particular to Everyone Active should not be underestimated. Of the two patches of land under consideration the loss of that facility would have a significantly greater impact on their business model than the pitch and putt land.

A fourth alternative is land on the opposite side of South Road, forming part of Great Hollands Rec. Patches of land ranging from 0.9 hectares up to approximately 4.1 hectares could be available. As with the land at DGC, further investigation of this option comes at a significant risk to the council – the resource, time and financial requirements to complete the

investigation processes are unknown, as is the likelihood of a positive and cost-effective outcome. Issues include:

- This land is owned freehold by BFBC and let on a long lease to BTC. The freehold is subject to a clawback payment being made to Homes England, should any changes be made to the use of the land. This diminishing clawback inures for a period of fifty years from 1983 and is based on the uplift in value of the land. The value of the land is not yet known but would equate to market value.
- The land is also subject to a long-term lease arrangement with Bracknell Town Council. Whilst part or the whole of this land could be reclaimed after a six-month notice period if it was argued and agreed that the land was required for development, or purposes arising out of the new town of Bracknell, it is felt that use as a cemetery is highly unlikely to fall within that definition. Any partial surrender of the land would therefore be wholly subject to Bracknell Town Council's consent and consideration would therefore need to be given as to whether the changes being made to the land would seriously affect or interfere with the use of any of the remaining land left with Bracknell Town Council. If it would, Bracknell Forest Council would be required to pay Bracknell Town Council reasonable compensation in respect of any building equipment or other works erected on the land that are rendered unusable - Bracknell Town Council has recently invested in a pavilion at the site so this would require careful consideration.
- Parts of the land in question are currently in use as two football pitches. Should a change of use planning application be submitted for it, Sport England would be a statutory consultee and they will automatically oppose the loss of playing pitches in accordance with their policy. In order to gain their approval, the council would need to provide evidence that there is a surplus of playing fields in the borough, or offer alternative space for this, prior to the changes being made. In the Playing Pitch Strategy for Bracknell 2016-23, the current supply of football pitches was considered to be adequate but the recommendation was put forward for the council to create new provisions. An assessment would be required to determine the likely impact of removing two football pitches from the borough and should the council fail to then meet the requirements of Sport England, it is highly unlikely that approval would be gained from the organisation. In the planning process, Sport England's feedback has significant importance.
- BFC would need to publicly advertise its intentions to appropriate public open space, which is legally defined as "any land laid out as a public garden or used for the purposes of public recreation", for two successive weeks in a newspaper circulating in the area. It would then need to consider any objections made to the intended appropriation.

A final option would be to utilise land at Beaufort Park, immediately adjacent to the current cemetery and crematorium. There is potentially anything up to 10 hectares of land available, but the land is not owned by Bracknell Forest Council and is currently allocated for housing within the Draft Bracknell Forest Local Plan. The value of the land for purchasing is estimated to be in the region of £2.67M per hectare. Part of Beaufort Park is already sold for housing needs so consideration would also need to be given with regards to establishing a new cemetery in close proximity to new housing.

The suitability of any land potentially used as a cemetery is another consideration. The height of water tables varies between geographic locations. In addition, groundwater drainage and contaminants would require checking in order to ensure there are no environmental risks to local watercourses.

A phase 1 Environmental Site Assessment (ESA) is the minimum survey requirement for any potential site. This is largely a desk top exercise to determine the potential for contamination risks to human health and controlled waters. It also seeks to identify liabilities associated with any contamination for the site owner. Each phase 1 ESA would be estimated to cost circa £2,000.

The next stage is phase 2 ESA which requires sinking dipwells into the area you have identified as the potential new cemetery. The council would be required to monitor the dipwells itself (probably for a year but most certainly over the winter months) and send the information back to the contractor we have engaged to fulfil the requirements of the Environment Agency. It would be sensible to identify and monitor more than one land area at a time. If you didn't, should one monitored area fail (for example a high water table), you would need to begin again somewhere else and thereby lose time. Each phase 2 ESA would cost circa £20k.

It is estimated that the completion of both sets of surveys could take up to 18 months to complete.

Set up of new burial grounds

Assuming suitable burial land can be identified and acquired the Council must then consider the cost of putting in the relevant infrastructure required.

The most basic of requirements would include roads, parking and pathways, boundary fencing, grounds clearance/grass lawns, water / electric supply, refuse/waste arrangements and grounds maintenance equipment (and storage thereof). Property Services have provided estimates for these costs based on utilising the pitch and putt course land at Downshire Golf Course. These cost estimates are shown in Annex 2. The grounds maintenance equipment/storage plus public conveniences are not currently costed given the close proximity of each land plot to the existing site.

In summary, there are still several unknown costs associated with obtaining local land. Were the Council looking to establish the infrastructure for a new 2 hectare cemetery the capital set up costs would be circa £1.9M. At current burial rates it is estimated that such a 2 hectare addition would extend burial provision for a further 25-30 years.

Maintenance costs and forward revenue budgeting

The council will be responsible for all ongoing management costs associated with maintaining the burial grounds. Families of the bereaved will have certain expectations with regards to the quality of the landscaping and grounds maintenance. The current burial grounds are tended to by a team of 2.5FTE grounds operatives who are supported by additional volunteers. At times of peak growth (Spring/Summer) they find it increasingly difficult to get around the site in sufficient time to prevent excessive grass and weed growth. At 2019 costs the annual grounds maintenance budget is £139k.

Whilst those costs can initially be offset by the income collected from the lease of new graves, under the Local Authorities' Cemeteries Order (1977) there is the requirement for the council to cover all grounds maintenance costs for a period of 75 years after the last grave plot is used up.

Current burial charges for residents comprise the cost of the interment plus the cost of the Exclusive Rights of Burial (deed/lease). Non-residents currently pay treble on the interment fee, plus the cost of the deed. These charges do not fully recover the full cost associated with the service over the full term of the liability.

Assuming that the Council looks at the costs of maintaining a full cemetery, (full apart from income generated from second interments) then the net cost of the cemetery would be -£86,702. Were the Council minded to provide additional burial capacity then, excluding the costs involved in acquiring the land, that subsidy would decrease slightly to -£78,297 (based on proposed 20/21 pricing). Note that this financial modelling has been conducted on the pitch and putt land at Downshire Golf Course - see annex 3 option 2a. Were the Council to increase costs associated with new burials by a further 10%, then the subsidy would decrease further to -£64,166 (see annex 3 option 2b). In order to fully recover the costs, fees associated with new burials would need to increase by 56% (see annex 3 options 2c).

Table 3: Net budget positions for cemetery attributed to each option (expenditure excludes costs associated with acquiring the land for option 2a, 2b and 2c)

| | Option 1 (no more burials) | Option 2a (DGC land acquired, 20/21 prices) | Option 2b (DGC land acquired, increase 20/21 prices by 10%) | Option 2c (DGC land acquired increase 20/21 prices by 56%) |
|----------------------------|---------------------------------------|--|--|---|
| Resident Burial Fee | N/A | £2,425 | £2,668 | £3,783 |
| Income | £56,694 | £199,383 | £213,514 | £278,516 |
| Expenditure | £143,396 | £277,680 | £277,680 | £277,680 |
| Net Position | -£86,702 | -£78,297 | -£64,166 | £836 |

It is important to note that the table above makes no allowance for the cost of capital relating to the clawbacks and lease changes associated with land at Downshire Golf Course or the costs associated with acquiring land at Great Hollands Recreation Ground, or the costs of demolition and land/tree clearance on the bungalow option.

Summary

Easthampstead Park Cemetery is projected to run out of new burial space by March 2022. The provision of burial space is not a mandatory council function. Were the Council minded to continue to provide burial space, it would necessitate identifying and testing suitable land, permission costs (or possible land purchase), and cemetery set up costs.

Specifically, acquiring the pitch and putt or driving range land at Downshire Golf Complex would:

- Require negotiations with Everyone Active that would result in a reduction in EA's management fee
- Require a district valuer to value the land at a cost to the council
- Subject the council to at least one clawback fee (potentially two)
- Require a public consultation
- Incur legal fees

Acquiring land at Great Hollands Recreation Ground would:

- Subject the council to a clawback fee
- Require a district valuer to value the land at a cost to the council
- Result in the council having to compensate Bracknell Town Council
- Require a public consultation
- Incur legal fees

- Require the council to allocate replacement football pitches to satisfy Sport England requirements

Acquiring land at Beaufort Park would:

- Require purchase of land at an approx. cost of £2.67M per hectare

Utilising the bungalow plot plus the woodland area beyond would:

- Require demolition and clearing of current building plus garage
- Require clearing of woodland
- Negate any potential capital receipt from sale of bungalow / plot

Regardless of the option chosen, the Council will continue to accept long term grounds maintenance responsibilities. Were BFC to look to minimise the revenue budget subsidy associated with burials, it would need to significantly alter burials pricing above current proposed levels. This is especially true given that the figures presented in table 3 and annex 3 do not yet include costs of acquiring any land.