

READING BOROUGH COUNCIL
REPORT OF DEPUTY CHIEF EXECUTIVE

TO:	POLICY COMMITTEE		
DATE:	23 SEPTEMBER 2021		
TITLE:	BURIAL LAND OPTIONS AND CONSIDERATIONS		
LEAD COUNCILLOR:	CLLR RUTH MCEWAN	PORTFOLIO:	CORPORATE AND CONSUMER SERVICES
SERVICE:	REGISTRATION & BEREAVEMENT SERVICES	WARDS:	BOROUGHWIDE
LEAD OFFICER:	ISABEL EDGAR	TEL:	0118 9373357
JOB TITLE:	ASSISTANT DIRECTOR OF CORPORATE IMPROVEMENT AND CUSTOMER SERVICES	E-MAIL:	Isabel.edgar@reading.gov.uk

1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 To present the options and considerations for potential land acquisition for burials beyond 2024/5.
- 1.2 A new set of Cemetery and Crematorium Rules and Regulations have been drafted and consulted upon extensively. They are presented elsewhere on the agenda for consideration. Adoption of the rules and regulations has implications for the types of burial services the Bereavement Service will offer, as well as the longevity of the burial land at Henley Road Cemetery.
- 1.3 In June 2021 Policy Committee committed to review potential options to manage burials beyond the 5 years of burial space within Westfield and 3 years in Mayfield within Henley Road Cemetery.
- 1.4 Appendix 1 - Options for Burials within 20 miles of Reading.

2. RECOMMENDED ACTION

- 2.1 To note currently available burial options outside of the Borough available to Residents and customers within a 20-mile radius.
- 2.2 To agree that officers commission a comprehensive land options appraisal considering options 3, 4, 6, and 7 for the provision of burial land.

3. POLICY CONTEXT

3.1 Local Authorities providing new or maintaining closed cemeteries burial space are known as Burial Authorities. Burial authorities can either be public entities (e.g local authorities and town councils), or private entities (e.g., commercial organisations /Trusts) and can be either secular or non-secular. All burial authorities are required to operate within the legal framework of the Local Authority Cemetery Act 1977 and the Burial Act 1857. Church of England cemeteries (consecrated ground) have some small variations and allowances within the regulations.

3.2 Historically the national picture around provision of land for new burials was not well understood. However there have been a number of surveys and a consultation in the 2000's that have informed this report. In 2004 the Ministry of Justice undertook a burial ground survey to understand the burial land supply. In 2004 the Home Office consulted with Local authorities and the burials industry on a number of key legislative proposals to address existing burial land supply, perceived outdated legislation and impacts of the legislation on the burial industry (Burial Law and Policy in the 21st Century).

3.3 In 2007 the Home Office published their findings of the consultation and predominantly the status quo was maintained. Three of the key outcomes included:

- The agreement that Local Authorities would not be statutorily obliged to provide burial land. However, it recognised that where burial land was provided it need to be inclusive of all denominations and well managed, with a clear service offer.
- That existing legislation provided the correct levers to manage demand and ways of working. However new guidance would be issued for burial managers.
- That existing legislation provided for the re-use of graves in some circumstances.

3.4 The survey of burial grounds concluded that there would be a median remaining lifetime of 30 years (i.e., until 2035) for existing burial grounds if current levels of demand continue. Urban authorities are particularly impacted by a lack of burial ground. In London, the survey results indicate that there is already considerable pressure on the existing burial space. Only half of local authority burial grounds and fewer than a quarter of Church of England burial grounds were open to burials in new graves.

3.5 Reuse of burial ground

3.5.1 Due to the pressure on burial land supply the reuse of graves has been under consideration for some time as a means of addressing this problem. The general position is that buried human remains may not be disturbed without specific authority. In limited circumstances, London burial authorities already have power to disturb graves older than 75 years for the purpose of deepening the grave to allow further burials to take place.

- 3.5.2 During the 2004 consultation the Government proposed a “lift and deepen” method, which involves the exhumation of remains in an existing grave, digging the grave to a greater depth, re-interring the remains (in a fresh coffin, if necessary), and using the rest of the grave for fresh burials. The proposal to reuse graves had a mixed reception. Legislation remains unchanged and has been kept under review by successive governments.
- 3.5.3 Section 25 of the Burial Act 1857 makes it an offence to remove buried human remains without a licence from the Secretary of State or, in relation to ground consecrated according to the rites of the Church of England. Therefore, it is not currently lawful to use the lift and deepen method. There may be some circumstances however where re-use is lawful.
- 3.5.4 When a grave is purchased; this generally refers to the “exclusive right of burial” for that grave space and not to the purchase of the actual land. A burial authority may grant an exclusive right of burial, usually for a period not exceeding 100 years. RBC currently provide the exclusive right of burial for 75 years. The general effect of purchasing the exclusive right of burial is that no one may be buried in the grave without the owner’s permission for this 75-year period.
- 3.5.5 Rights may sometimes be ended by burial authorities, generally if they have not been exercised for 75 years and the relevant notice has been given.
- 3.5.6 Where the exclusive right to bury has not been used for 75 years or more, and there remains space within the grave (e.g the grave has been dug to double depth, however only one interment has taken place), City of London burial authorities have been granted authority to use the additional space and grant exclusive right of burial for a further 75 years to a new grave owner.
- 3.5.7 During the 2004 consultation while there was overall support for the reuse of graves within the industry, there was a large majority, predominantly the public, that were not in favour, and it was accepted that decisions around this strategy should remain local and extensively consulted upon.
- 3.5.8 If councils outside of the City of London are granted the power to re-use graves, there is an expectation the council will explore grave reuse. However, until an extensive investigation into each burial plot takes place, the number of years of additional burial capacity is yet unknown. The cost of undertaking reuse on an individual grave basis may also not represent value for money, as these costs could not be passed onto new grave owners.

4. THE PROPOSAL

4.1 Current Position:

4.2 Henley Cemetery

- 4.2.1 The Council operates 3 cemeteries and has adopted a further 5 closed churchyards. The new Rules and Regulations only apply to 3 cemeteries as these are under our full control. They also apply to the Reading Crematorium and Gardens of Remembrance based in Henley Road Cemetery.

- 4.2.2 In 2016 the Council approved a change of use of recreational land located within the Henley Cemetery boundaries to be converted to burial land to extend the longevity of the cemetery. Although the original land had been purchased for the purpose of burial land in 1924, since that time the land had been used as recreational ground. However, due to the lack of capacity at the Henley Road Cemetery, it was agreed on 2 November 2015 Policy Committee that this land would become the new area for burials.
- 4.2.3 The projected lifespan for burials at Henley Cemetery is 5 years within Westfield, and 3 years within Mayfield. This takes into account the new regulations and updated burial numbers. Second interments in existing graves can still take place throughout the rest of the cemetery where there is only one coffin/cremated remains within the grave.
- 4.2.4 Currently RBC offer burials to customers living outside of the Borough boundary. Over the past 3.5 years (Jan 2018 - Apr 2021) 112 out of 799 total burials related to out of area residents. Out of area burials incur additional charges, this is typical practice for Burial Authorities, and therefore Reading residents would incur additional charges should they wish to bury outside the Borough boundary.
- 4.2.5 There are circa 670 burial plots for cremated remains, with scope to increase this number considerably. It is estimated that there is capacity for over 40 years.

4.3 Alternative burial options for RBC Residents

- 4.3.1 It is estimated that there is around 15 years total burial space available across the Southeast. However, this varies significantly between local authority area.
- 4.3.2 In an APSE state of the market survey, it is estimated that 63% of local authorities are seeking to increase availability of cemetery land over the next 5 years. This is perhaps in some part a reflection of the increased need for burial space during the current Coronavirus pandemic. However, it is reflective of the decrease in burial land generally.
- 4.3.3 The way new land is being sought varies between local Authorities. Options include looking to purchase adjoining land to existing cemeteries; including future burial land provision in the Local Development Plan; looking to purchase land in neighbouring authorities; sharing or purchasing land with neighbouring authorities.
- 4.3.4 There are over 150 cemeteries in a 20-mile radius of Reading. Of these cemeteries, most are closed churchyards. The Institute of Cemeteries and Crematorium Management is currently developing a cemetery map to show local authority, faith and private burial land availability across England and Wales.
- 4.3.5 A short study has been undertaken with neighbouring authorities/councils on burial land and their plans around managing burials once their cemeteries close for new internments. We have only considered the primary local authority or parish council cemeteries, and where it's been possible to identify private cemeteries, we have included those. Please see Appendix 1.

4.3.6 In summary there are multiple options for residents to arrange for burials in neighbouring council run cemeteries or in private cemeteries, and both faith and non-faith would be able to be catered for. However, these options would incur significant costs for Reading residents, except for burial at private natural burial cemeteries, where costs are lower than most LA cemetery prices (including RBC's). Furthermore, travelling distances may be prohibitive for many families.

4.4 Land options adjacent to Henley Cemetery

4.4.1 There are limited opportunities to expand Henley Road Cemetery any further for full body burials. In 2015 three land options were considered: Caversham Park land (BBC land) to the rear of the cemetery, allotments land (originally purchased as burial ground) adjoining the cemetery and the recreation ground (now Westfield). At this time only the recreation ground was considered a viable option for expansion, although the report noted that the non-statutory allotment land should be retained for future consideration of burial ground.

4.5 Henley Road Allotments

4.5.1 This is currently non-statutory temporary allotments measuring 2.65 hectares in total. Of the 2.65 ha some 1.63ha is taken up by allotments with the remaining 1.02 ha comprising paths/access and wooded areas which are not suitable for allotments. 2.65 hectares would provide up to a further 14 years of burial ground, although this assumes that all wooded areas would be cleared to make way for burials.

4.5.2 Henley Road is the largest allotment provision in the Borough and the number of people on waiting lists far exceeds the amount of allotment space available. The table below shows allotments within the borough, occupancy and waiting list numbers.

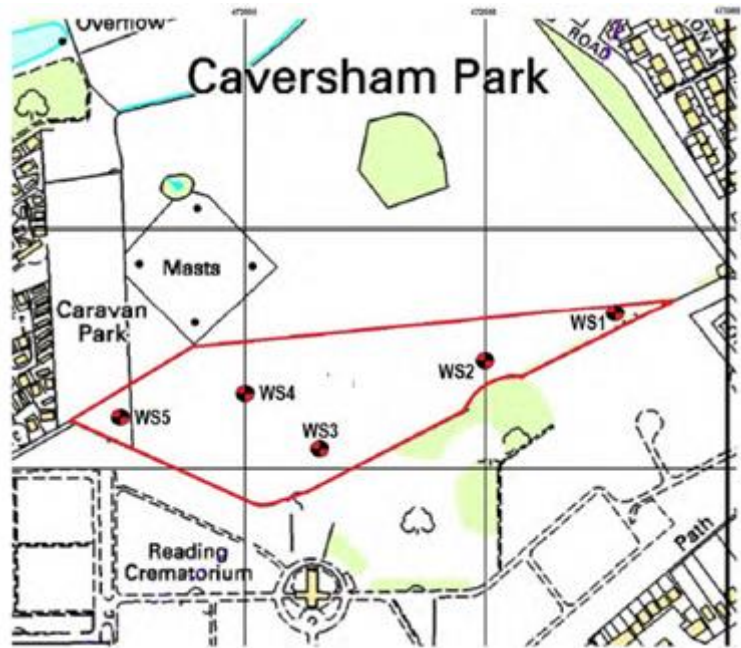
Location	No. Allotments	Occupancy	Waiting List Nos.
Henley Road (Site C)	123	121 (98%)	192
Emmer Green	61	60 (99%)	186
Oakley Road	31	28 (98%)	185
Victoria Road	25	22 (90%)	142
Baltimore	31	29 (94%)	181
Data accurate as of May 2021			

4.6 Caversham Park Land

4.6.1 Originally the options for acquiring this land were based on a land swap and this is no longer viable, due to temporary housing being sited on the piece of land the Council had intended to swap. However, there are currently no active planning applications within this site. Contact has been made with the developer on this site, however we have not received any further information about their plans.

4.6.2 The land is around 3.7 hectares and would provide an additional 15 - 18 years of burial space. In 2015 a ground investigation survey was carried out which concluded that the area of land surveyed as per the map below would not pose

any risk to groundwater or controlled waters, and therefore could potentially be used as burial ground.



Map showing land north of Henley Road Cemetery.

4.6.3 It is worth noting that Policy CA2 of the Local Plan (adopted November 2019) relates to Caversham Park and states:

4.6.4 Any development or conversion proposals should open as much of the park as possible up to public access, including reinstatement of any historic public footpaths where possible and appropriate. This policy does not allocate the site for additional development over and above conversion of the house.

4.6.5 There may be scope for some limited development on previously developed land within the site, which will need to be justified at application stage. Such development must comply with the criteria below:

- No development will negatively affect the significance of heritage assets and their setting.
- Development will not detract from the character or appearance of the important landscape; and
- Development will not negatively affect significant trees or areas of biodiversity importance.

4.6.6 The policy protects the existing open space within the park which suggests that the southern boundary may be protected from development. However, this may not exclude the potential for burial land or natural burials, as these are regarded as Public Open space and is more likely to be seen to be in keeping with the landscape and continue to support the ecology and biodiversity of area. See section below for further information about natural burials

4.7 Natural Burial

- 4.7.1 Natural burial is a term used to describe the burial of human remains where the burial area creates habitat for wildlife or preserves existing habitats (woodland, species rich meadows, orchards, etc), or improves and creates new habitats which are rich in wildlife (flora and fauna). Where a funeral precedes such burial, it would typically seek to minimise environmental impact and people are buried in biodegradable coffins, without embalming chemicals, and without a memorial headstone. The sites are often in an unspoilt meadow, or part of establishing new woodland by the planting of memorial trees.
- 4.7.2 The cost of burials at private natural burial sites are like lawn grave costs, and do not tend to incur out of area charges. This is a commercial decision for these providers. Maintenance of these sites is significantly less than the traditional LA cemetery as the primary purpose is to keep the area wild. It should be noted however that the quality of such areas is still a vital element of the service provision rather than simply providing an area which receives little or no maintenance on the pretext that it is a 'natural area.'
- 4.7.3 There are around 250 natural burial sites in the UK. They are becoming increasingly popular and are seen as an environmentally friendly and sustainable way to manage burials. Frequently agricultural, pasture and arable land is converted to natural burial sites. Examples of nearby natural burial grounds can be seen at <http://www.naturaldeath.org.uk/>
- 4.7.4 Local authorities are increasingly adopting natural burial ground services as an alternative to traditional burial practices and recently an APSE survey noted that between 10 and 20% of customers are now indicating that natural burials are a preferred choice.
- 4.7.5 No further study of land availability has been undertaken at this stage. However, the sale of agricultural, arable or pastoral land is roughly £7,000 - £15,000 per acre in surrounding areas. Planning permission would need to be sought to change the use of the land and consideration for management, access, and buildings/facilities to enable funerals to happen effectively. Whilst funerals are likely to happen off site, many families opt to have the funeral at the graveside, this is particularly relevant for faith burials.
- 4.7.6 Typical Natural Burial Ground with Memorial Trees.



4.8 Faith Burials

- 4.8.1 While the vast majority of funerals handled by the Council are cremations, these are not suitable for everyone. Faith or cultural burial traditions often

require that only burials are an acceptable way to manage the deceased. These groups include Islamic, Catholic, Jewish, Gypsy and Traveller and Black and Caribbean burial traditions. As at the 2011 census, these faith or cultural groups make up around 9.5% of Reading's population. Anecdotal data indicates there is an increase in population representation in these groups across the borough, which will be confirmed by the 2021 census to be released in 2022.

4.8.2 The Council's Cemetery Rules and Regulations have been updated to reflect the wider requirements of our communities, and one of the core principles of the Charter for the Bereaved, is to increase the types of burials, cremations, and funerals available to the bereaved.

4.9 Land acquisition

4.9.1 Identifying, purchasing, securing planning, and implementing infrastructure for burial sites can take several years prior to receiving the first burial. This is a significant investment of resources, therefore identifying smaller parcels of land may be cost prohibitive due to set up and maintenance cost for individual sites.

4.9.2 As with previous land acquisition by the Council for burials, in 1924 a large area of 23 hectares was secured. This has allowed burials for around 100 years at Henley Cemetery. It should be noted that space requirements for graves has increased due to changes in legislations/health and safety, as well as the general increase in height and weight of the population.

4.9.3 Identifying parcels of land that provide in excess of 40 years will allow the council to increase the range of burials and grave types, whilst still maintaining a well laid out and peaceful environment for the bereaved. Larger parcels of land can be divided into sections for say natural burials and faith sections, as well as providing more opportunities around grave types.

4.9.4 Depending on the shape and layout of the site around 8-10 hectares would provide 40 years of burial space, a further 2-3 hectares would be needed to allow for access roads and paths.

4.9.5 There would be a number of minimum requirements for the suitability of the land including:

- Ecology surveys would be required to ensure that burials did not impact on the surrounding environment. For example, ground water levels would need to be deep enough to allow sufficient space between the grave and ground water level
- Access to the site from main roads and throughout the site
- Relatively level (no steep slopes) to allow for maximum number of burials

4.10 Options Appraisal

Option 1 - Cost neutral		Do Nothing	
Description	Strengths	Weakness	
<p>Burials for new interments would cease in around 8 years (2029)</p> <p>Second interments could continue for all existing cemetery users (40+ years)</p> <p>Interment of ashes to continue (40 + years)</p> <p>Primary service offer would be cremations.</p>	<p>No new costs associated with land acquisition, operating and maintenance.</p>	<p>No provision for faith burials. This particularly impacts BAME and gypsy and traveller communities where burial is preferred or often required.</p> <p>Costs to Reading Borough residents for burying out of area would see a 2 to 3 times increase in fees, unless choosing a private cemetery or natural burial</p>	
Option 2 - Cost £		Reuse of Burial Land	
Description	Strengths	Weakness	
<p>Both Reading Old and Henley Cemetery have potential reuse opportunities - once research is complete to establish capacity. Reuse described in section 3.5</p>	<p>Will provide additional years of potential space.</p> <p>Keeps burial provision within Reading Borough</p> <p>No additional or new maintenance costs for existing cemeteries</p>	<p>Unlikely to meet the needs of the Muslim and Gypsy Traveller Community as they tend to have double/treble depth. Black Caribbean communities will often use caskets which requires deeper graves.</p> <p>Would prevent family graves</p> <p>Negative perception by customers</p> <p>Operating costs increase per burial (due to exhumation and reinternment costs)</p> <p>Each grave would need to be investigated to see whether reuse would be viable.</p>	
Option 3 - Cost £££		Land Acquisition in Reading	
Description	Strengths	Weakness	
<p>Identify land within Reading Borough to purchase</p>	<p>Services remains local to Reading residents</p> <p>Customers would not incur out of area premium costs.</p>	<p>Land prices in Reading carry premium prices</p> <p>Any land availability will be competing with housing</p> <p>Smaller parcels of land will add to overall opex</p>	

		costs due to baseline infrastructure. Any area less than 1 hectare (5 years) is likely to be cost prohibitive in long term. No other suitable areas of land available (search carried out in Summer 2021)
Option 4 - Cost ££	Land acquisition within 10 miles of Reading	
Description	Strengths	Weakness
Purchase agricultural or pastureland within 10 miles of Borough Boundary.	<p>Burial services remain within a 30-minute travel time</p> <p>Land availability and larger plots easier to identify</p> <p>Lower cost per hectare</p> <p>Opportunity to increase service offer to provide natural burials, more faith sections, grave types</p> <p>No additional costs for RBC customer burying out of area</p> <p>Opportunity to provide burials to a wider customer base. Increase income.</p> <p>Land acquisition for maintaining burial ground as natural open space may be more attractive to LA's / Town Councils than housing land.</p> <p>Supports Councils ambition to secure green infrastructure.</p>	<p>Increase opex for maintenance and operations outside of area. To offset this, it would be proposed to purchase enough land to provide long term burial services (40 years +)</p> <p>Planning permission not guaranteed</p> <p>Competing with other local natural burial sites.</p> <p>Potential requirement to outsource grounds maintenance if using internal teams is not VFM due to the distance to the new cemetery</p>
Option 5 Cost ££	Shared existing burial land with neighbouring LA	
Description	Strengths	Weakness
Approach LA's with 30 years plus burial land availability	<p>Negotiate out of area burial costs to keep costs reduced for Reading Customers</p> <p>Infrastructure already in place</p> <p>Potential for this to be a short-term option.</p>	<p>No increase in burial capacity across wider area. Therefore, not addressing core issue.</p> <p>Other LA will be impacted by potential loss of income arising from out of area resident burials. RBC would need to offset 3rd Party losses</p> <p>Other LA impacted by reduction in burial</p>

		capacity for their residents. Income loss for RBC No overall control of service offer
Option 6 Cost ££	Shared land acquisition with neighbouring LA	
Description	Strengths	Weakness
Identify LA partner to commission land for both LA's to use.	Land availability potentially on boarder Shared CAPEX/OPEX costs with another LA Positive joint venture to increase burial land for both communities and increase capacity No RBC or other LA customers incurring out of area costs Potential to purchase larger plot	No overall control of service Requirement to align service across both LA's Appetite not tested and early no early indications that this would be favourable to LA's with significant land holdings already Loss of income from out of area burials using RBC sites.
Option 7 - Cost £ - £££	Extension of Burial Land at Henley Road Cemetery - Caversham Park Only	
Description	Strengths	Weakness
Explore options relating to Caversham Park Land	Boarders the cemetery so no major infrastructure would be needed to bring this site into operation Has the correct geology to allow burials to take place. Maintains service within Reading.	Caversham Park land likely to be expensive per hectare Unclear position regarding planning for Caversham Park. Site relatively small providing from 15 to 18 years capacity
Option 8 - Cost £	Extension of Burial Land at Henley Road Cemetery - Allotment Land Only	
Description	Strengths	Weakness
Explore options relating Allotment land	Allotment land already owned by RBC and originally purchased for the purpose of burial land. Maintains service within Reading. Boarders the cemetery so no major access issues and has the correct geology to allow burials to take place. Land is not statutory allotment land. No additional land acquisition costs to the council. Would become a significant income generating opportunity.	To bring site into use would result in woodland areas to be cleared to allow for burials. If woodland areas not cleared would only provide 5-6 years burial capacity. Loss of well used and oversubscribed allotment land would be unpopular with 200 users Nowhere identified to provide alternative allotment land

4.10.1 It is recommended that the council takes forward the following options concurrently: 3, 4, 6 and 7. This will provide the council with multiple avenues to explore and do further analysis to understand the best overall option to take forward. Therefore, the commissioned work will cover:

- Explore potential land options in the Borough
- Open discussions with Caversham Park developer
- Open discussions with neighbouring LA to acquire more land in partnership
- Identify land up to a 10-mile radius of Reading to provide 40 plus years of burial provision.

4.10.2 It is not proposed to explore option 8 at this time (turning the allotment land back into burial ground). However, this is an important land holding for the Council that was originally purchased for the purpose of burials. Therefore, consideration of using this land for burial provision in the future should be revisited if and when appropriate.

4.10.2 Is anticipated that the project can be initially led by RBC Service Teams in both Bereavement Services and the Property and Development Team, and it is suggested that the progress of the options appraisal is monitored through the Land, Property and Development Board, chaired by the Chief Executive.

5. CONTRIBUTION TO STRATEGIC AIMS

5.1 The purpose of this section is to ensure that proposals contained in reports are in line with the overall direction of the Council by meeting at least one of the Corporate Plan priorities:

- Healthy Environment
- Thriving Communities
- Inclusive Economy

5.2 Healthy environment

5.2.1 Securing new land for burials, particularly if natural burials are an option, will contribute to both the Council tackling climate change and investing in green infrastructure.

5.3 Thriving Communities

5.3.1 Securing further burial land supports the Council's aim to be an inclusive society, regardless of cultural, social, ethnic and religious background. Furthermore, the work undertaken through the service review and consultation has helped to build relationships with community groups that may have been marginalised by previous Council policy's relating to burials and cremations.

6. ENVIRONMENTAL AND CLIMATE IMPLICATIONS

6.1 The Council declared a Climate Emergency at its meeting on 26 February 2019 (Minute 48 refers). There are no climate change or environmental impacts relating to commissioning a burial land survey, however the outcome of this

piece of work will be subject to an Environmental Impact assessment and will need to consider a broad range of environmental impacts including but not limited to:

- Ecology and geology surveys to determine the suitability of the site for burials and impacts to existing biodiversity within the site.
- Impacts of travel to the site by customers and the service.
- Potential to improve and increase biodiversity within an agricultural setting
- Potential to improve and increase woodland areas
- Potential to divert customers that may have opted for cremation to other/natural burials, which will have less associated carbon emissions.

7. COMMUNITY ENGAGEMENT AND INFORMATION

7.1 At this stage community consultation is not required, although depending on the recommendations of the commissioning work, a further consultation will be needed.

7.2 During the public consultation undertaken as part of the Proposed Cemetery Rules and Regulations we asked several questions about customers experience of the service. We asked customers whether they had made plans for when they or a family member died. 255 people responded saying that they had made plans. Of these 30% indicated that their preferred plan was burial, while 41% indicated cremation was their preferred option.

7.3 The survey also asked whether they had considered using Reading Crematorium or Henley Road Cemetery, 60% of respondents stated they wanted to use Reading Crematorium or Cemetery.

8. EQUALITY IMPACT ASSESSMENT

8.1 Under the Equality Act 2010, Section 149, a public authority must, in the exercise of its functions, have due regard to the need to—

- eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

8.2 As part of the overall service design an equality impact assessment (EIA) was undertaken. The EIA specifically considers faith and cultural burial or cremation traditions.

8.3 The EIA has identified that not securing further burial land may adversely impact some protected groups because:

- Land available for Muslim faith burials is restricted to around 3 or 4 years in Reading.
- Although there is faith burial land within 20 miles of reading, it is likely that this will incur additional costs to those family burying out of area.

9. LEGAL IMPLICATIONS

9.1 None at this stage.

10. FINANCIAL IMPLICATIONS

10.1 The cost of land acquisition is unknown at this time as it would entirely depend on where, what type and how the land was acquired (e.g RBC alone or with a partner). However, the table illustrates some costs that the council is likely to incur as a result of increasing burial land capacity.

Item	Capital Cost
Agricultural Land acquisition (circa 12 hectares)	84,000 - 180,000
Land in Reading (potential cost per hectare)	£1,000,000
Set up Costs (planning, ecology surveys, access, paths, roads, facilities etc)	£100,000 - £250,000
Item	Revenue Cost
Maintenance	£30,000 - £60,000
Staffing	£30,000 - £60,000

Item	Revenue income
50 Burials per year at current lawn grave costs*	£95,000
100 Burials per year at current lawn grave costs*	£191,500

*Current Lawn Grave costs are made up of the exclusive right of burial £1075 and an internment fee £840. Total £1915.

11. BACKGROUND PAPERS

11.1

- Burial Law and Policy in the 21st Century:
https://www.iccm-uk.com/iccm/wp-content/uploads/2020/09/iccm_burial-law-policy-MoJ-2.pdf
- Guide for Burial Ground Managers (Department for Constitutional Affairs):
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/326370/burial-ground-managers.pdf
- House of Commons Briefing Paper - Reuse of grave June 2017:
<https://researchbriefings.files.parliament.uk/documents/SN04060/SN04060.pdf>
- MoJ Burial Ground Survey:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/217909/burial_grounds_web_pg1-14.pdf
- Cemeteries and Crematoria State of the Market 2021 (APSE)

11.2 Appendix 1

Location	Service	Info
Wokingham	Traditional	Longevity 18 years Out of area incur 3x standard charges
Earley Town Council	Lawn Graves Only, Muslim section (Earley Residents only)	Longevity unknown Out of area incur 3x and 4x standard charges depending on grave type
Abingdon	Lawn Graves only	Longevity unknown Out of area incur 3x standard charges
Bracknell Forest	Lawn, traditional Designated faith sections	18 months, but options for 40-year longevity due to land holding Out of area incur 3x standard charges
Newbury Town Council	Lawn Graves Only	Longevity unknown Out of area incur 3x standard charges
Thatcham Town Council	Lawn Graves only	Longevity unknown Out of area incur 3x standard charges
Oxford City Council	Lawn and traditional graves Designated faith sections	18 months but options for 50-year longevity due to land holding Out of area incur 3x standard charges
Slough	Lawn Graves Only Designated faith sections	Longevity unknown Out of area incur 2x standard charges. Weekend and Bank holiday incur 3x standard charges
Windsor and Maidenhead	Lawn and Traditional Designated faith areas	Longevity unknown Out of area incur 2x standard charges
Rotherfield Greys, Henley on Thames	Natural only	Longevity unknown No out of area additional charges
Hungerford, Berks	Natural only	Longevity unknown No out of area additional charges
Witney, Oxen	Natural only	Approx. 4 years based on 200 burials per year
Ipsen, Hampshire	Natural only	Approx. 2 years based on 200 burials per year