

## INFORMATION BRIEF: Everton Cemetery Capacity & New Site Proposal

### 1. The Challenge: Running Out of Burial Space

- **Current Capacity:** The existing Mattersey Road cemetery (opened 1885, ~1 acre) has only 35 plots remaining.
- **Future Demand:** With a top end forecast of 300 deaths over the next 25 years (approx. 12 per year), and an estimated 42 burials (3.5 burials a year based on a median of researched highest and lowest projections), the current cemetery will be full by around 2035.
- **No Expansion Possible:** Expansion of the current site is not feasible due to recent graves, adjacent residential gardens, and proximity to a water borehole, which triggers strict Environment Agency regulations.

### 2. The Proposed Solution: A New Cemetery on Everton Sluice Lane

After investigating multiple sites since 2005, a 2-acre field on Everton Sluice Lane has been identified as the most viable option.

- **Site Status:** An **Option-to-Purchase** is in place with the landowner (Diocese).
- **Planning & Highways:** A Pre-Application enquiry raised no significant objections. A new access, off-road parking, a passing bay, and footway provision will be required.
- **Key Hurdle - Environment Agency:** As Everton sits on an aquifer, a Groundwater Risk Assessment is mandatory. A Tier 1 report is complete; the next step is specialised borehole investigations to gain EA approval.
- **Projected Capacity:** The 2-acre site is estimated to provide 700 burial plots and +300 ashes plots, securing burial space for the parish for the next 200 years.

### 3. Key Considerations for a New Cemetery

- **Funding:** Development will require a mix of funding methods, likely including the existing sinking fund, precept, grants, and potentially borrowing.
- **Management & Regulations:** A new cemetery allows for the introduction of modern management policies, including exclusive burial leases (e.g., 25-year, renewable), strict controls on memorials for safety, and differentiated fees.
- **Community Impact:** Research on the impact of cemeteries on rural house prices is inconclusive, with studies suggesting a neutral or slightly negative effect. However, a study of six villages near Everton shows that heritage rich areas have a higher property value. The primary benefit remains the provision of an essential service.

### 4. Next Steps & Critical Path

The project is at a critical juncture. Progress is dependent on:

- **Securing Funding:** Approval was given at the April 2024 PC mtg to commission the essential ground investigation borehole work. No further funding has been approved at this time, however, some possible funding routes have been identified at Attachment 1. All development costs will be governed by the Local Government Act 1972, the Accounts and Audit Regulations 2015 and Everton PC Financial Regulations.
- **Environment Agency Approval:** A positive outcome from the groundwater assessment is the primary gate to submitting a planning application.
- **Planning Permission:** Full planning application to be submitted upon successful EA sign-off.

**Conclusion:** Without a new cemetery, Everton will have no burial space within approximately 10 years. The Everton Sluice Lane site presents a feasible solution, but timely action and investment are required to navigate the remaining regulatory and funding challenges. The previously published report, Background and Investigation into Future Cemetery Land Provision, outlines the steps the

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PC has taken over the past two decades to identify potential locations for extra burial space. The report concludes that it is improbable that any other site would be both affordable and appropriate.

Attachments:

1. Cemetery Development: Cost & Funding Brief.
2. Cemetery Development: Revenue Projection Brief.
3. Cemetery Development: Risk Assessment Brief.

## Cemetery Development: Cost & Funding Brief

**1. Project Cost Estimate (Initial High-Level):** Costs for a 2-acre cemetery development are significant. The following provides a preliminary estimate based on typical project components. On going maintenance has not been factored in at this stage.

Cost Category	Estimated Range	Notes / Key Components
<b>Land Acquisition</b>	£20,000 - £20,000	Based on agricultural land value for 2 acres. The Option-to-Purchase should lock this in.
<b>Professional &amp; Consultancy Fees</b>	£11,000 - £15,000	Essential for success. Includes: Environmental Consultant (Groundwater Risk Assessment), Planning Advisor, Topographical Survey, Legal Fees.
<b>Site Investigation &amp; EA Compliance</b>	£11,000 - £15,000	Cost for the Tier 2 intrusive borehole work and reporting required by the Environment Agency.
<b>Highways &amp; Infrastructure</b>	£60,000 - £100,000+	<b>Largest potential cost.</b> Includes new access road, off-road parking for ~10 cars, turning area, passing bay, and footway provisions.
<b>Landscaping &amp; Setup</b>	£10,000 - £20,000	Fencing, gates, initial landscaping, drainage, and basic service installation.
<b>Contingency (15-20%)</b>	£25,350 - £33,800	Critical for unforeseen issues, especially given site-specific unknowns. Based on mid-range
<b>TOTAL ESTIMATE</b>	<b>£134,000 - £204,000</b>	<b>A mid-range estimate is approximately £169,000.</b>

## 2. Funding Methods for a Parish Council

Method	Description	Applicability for Everton
<b>Sinking Fund / Reserves</b>	Using existing savings.	A sinking fund was established in 2015. This will form the initial capital.
<b>Precept</b>	Raising funds through the local council tax.	A reliable source but may need to be increased significantly, impacting households. Likely essential.
<b>Grant Funding</b>	Applying for external grants.	Potential sources could include heritage, community infrastructure, or environmental grants. Requires research and strong applications.
<b>Borrowing</b>	Taking a long-term loan from the PWLB or a bank.	A common way for councils to fund capital projects, spreading the cost over many years (e.g., 25-50 years).
<b>Community Fundraising</b>	Local events, donations, etc.	Can demonstrate community support and raise smaller amounts, but unlikely to cover major costs.
<b>Section 106 Agreements/CIL Fund</b>	Contributions from housing developers.	Unlikely for Everton given the scale of recent/planned development but should be explored if possible.
<b>Land Rental</b>	Rent the land until required for development	This will generate approximately £1000
<b>Existing Parish land</b>	Existing Parish land could be sold to offset some of the cost	Exact value unknown at this stage.

**Conclusion:** The financial challenge is substantial. A blended funding strategy will be necessary, likely combining a significant portion of the existing sinking fund, a phased increase in the precept, a long-term loan, and a proactive search for grant opportunities. The immediate financial priority is to fund the ground investigation to de-risk the project's largest uncertainty: Environment Agency approval. Approved funding April 2024.

## Cemetery Development: Revenue Projection Brief

### 1. Core Assumptions

- **Usable Plots:** The 2-acre site provides a **net capacity of 1,000 plots** (using the mid-point estimate from initial research).
- **Burial vs. Cremation Mix:** Based on the forecast of 350 burials and 150 ashes internment over 100 years, the usage is split:
  - **Traditional Burials (Coffin):** 70% (350 burials)
  - **Cremated Remains (Ashes):** 30% (150 ashes internment)
- **Sales Period:** It is assumed plots are sold over a **100-year period** to reflect slower initial uptake and long-term sustainability. It should be noted that the cemetery would have a potential 200+ year capacity.
- **Fee Structure:** Fees are based on common practices cited (lease terms, differential pricing) and comparisons with other local authority cemeteries. All figures are in today's prices and would need to be inflated annually.
- **Client Base:** For the initial scoping exercise burials and ash internment are assumed to be residents only. This can be expanded to ensure greater revenue.

## 2. Revenue Projection Model

Revenue Stream	Number of Plots	Price per Plot (Est.)	Total Revenue	Notes
<b>Plot Sales (One-off)</b>			<b>£166,500</b>	
• Coffin Burial Plot	350	£390	£136,500	Exclusive Right of Burial for a 25-year lease. Larger, more expensive plot.
• Ashes Interment Plot	150	£200	£30,000	Exclusive Right of Burial for a 25-year lease. Smaller plot, but can be sold at a similar premium due to high demand.
<b>Interment Fees (Per Service)</b>			<b>£161,300</b>	Charged each time a burial or interment of ashes takes place.
• Coffin Interment Fee	350	£250	£87,500	Covers administrative and grave-digging costs for a full burial.
• Ashes Interment Fee	150	£200	£30,000	Covers administrative and smaller interment costs.

Revenue Stream	Number of Plots	Price per Plot (Est.)	Total Revenue	Notes
<b>Memorial Permits &amp; Fees</b>			<b>£70,000</b>	Assumes 80% of plots install a memorial. Permit fee covers admin and safety inspection.
• Memorial Permit Fee	500	£140	£70,000	One-off fee per memorial installed. Critical for ongoing safety management.
<b>Lease Renewals (Future Income)</b>	500	£150 (est.)	<b>£75,000</b>	Revenue from renewing the 25-year lease after its term. This is a future revenue stream post-Year 25.
<b>TOTAL PROJECTED REVENUE</b>			<b>£472,800</b>	

### 3. Key Financial Conclusions

1. **Significant Revenue Potential:** The projected revenue of **~£500,000** over 100 years exceeds the estimated development cost of **£134,000 - £204,000**. This indicates the project is financially viable in the long term.



2. **Perpetual Care Fund:** A portion of the revenue from plot sales (e.g., 15-25%) should be legally set aside in a **Perpetual Care or Sinking Fund**. This fund, invested wisely, will generate income to maintain the cemetery in perpetuity, long after all plots are sold, addressing the "maintenance and upkeep" challenge identified in the initial research.
3. **Ongoing Income vs. Capital:** The model shows an adequate stream of ongoing income from interment fees and memorial permits, which can cover annual administrative and maintenance costs, reducing the future burden on the precept.
4. **Managing "Funeral Poverty":** The council can introduce policy options, as mentioned in the research, such as differentiated fees for children's burials or a capped-cost public health funeral option, to ensure the service remains accessible to all residents.

**Summary:** While the upfront capital cost is substantial, the new cemetery is not a cost centre but a long-term community asset that can be self-sustaining and potentially revenue-generating, securing burial services for future generations while minimising the future financial burden on the parish. Given the potential surplus of plots, additional revenue can be generated by releasing them to clients from outside the parish area.

## Cemetery Development: Risk Assessment Brief

Risk Category	Specific Risk	Likelihood	Impact	Mitigation Strategy
<b>Regulatory &amp; Environmental</b>	<b>Groundwater Contamination:</b> Site fails Environment Agency (EA) criteria after borehole investigation.	Medium	High	Commission specialist environmental consultants. Proceed with Tier 2 borehole investigation as the next critical step to obtain a definitive EA decision.
	<b>Planning Permission Refused:</b> Objections from LPA, Highways, or community derail the application.	Low-Medium	High	Continue pre-application dialogue. Ensure designs address Highways requirements. Conduct non-statutory community consultation to gauge and address concerns.
<b>Financial</b>	<b>Project Cost Overruns:</b> Initial budget is insufficient due to inflation, unforeseen site works, or stricter requirements.	High	High	Develop a detailed project budget with a significant (15-20%) contingency fund. Phased development to manage cash flow.
	<b>Funding Shortfall:</b> Inability to secure necessary funds via precept, grants, or loans.	Medium	High	Actively investigate multiple funding streams concurrently (grants, community fundraising, S106, borrowing).

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	<b>Sensitivity to Demand:</b> It is critical to note that this model remains highly sensitive to the achieved demand rate. If annual demand is lower, the revenue will decrease proportionally over the long term.	High	High	A more detailed review of demand must be conducted to provide a final financial projection.
	<b>Maintenance:</b> Maintenance cost exceeds anticipate revenue and investment gain.	Medium	High	Ensure maintenance costs are reviewed annually and any fee increases required made.
<b>Programme &amp; Delivery</b>	<b>Significant Delays:</b> EA process, planning appeals, or legal purchase agreements take longer than anticipated.	High	Medium	Build a realistic project timeline with buffer for key stages. Secure the Option-to-Purchase agreement to lock in the land price and terms during this period.
<b>Operational &amp; Reputational</b>	<b>Loss of Current Service:</b> Existing cemetery reaches full capacity before new site is operational.	Medium	High	Treat the project with urgency. Monitor plot sales closely and communicate timeline transparently with the community to manage expectations.
	<b>Community Opposition:</b> Local concerns over traffic, aesthetics, or property values lead to opposition.	High	High	

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