

<b>TITLE</b>	<b>Burials Review – Update</b>
<b>FOR CONSIDERATION BY</b>	Corporate Services Overview and Scrutiny Panel
<b>DATE</b>	Tuesday 20 March 2012
<b>STRATEGIC DIRECTOR</b>	Mark Moon, Strategic Director Place Services

**OUTCOME**

To update Members on action taken in relation to the recommendations of the Burials Task and Finish Group, submitted to the Executive in 2007. This will result in increased understanding of the issues facing the Council and the potential ways forward. Implementation of the Recommendations will result in improved capacity for burials and greater choice and value for money for residents of the borough.

**RECOMMENDATIONS**

That the Corporate Services Overview and Scrutiny Panel note that the following are being considered further.

1. That the options for increasing capacity in current WBC cemeteries at Shinfield and St Sebastian's be explored further in consultation with local stakeholders.
2. That the options for identifying new burial sites be explored further in consultation with local landowners and Town/Parish Councils.
3. That the development of natural burial sites, either stand alone or within WBC sites, be considered further.
4. That other service initiatives aimed at saving space and widening choice, such as Columbarium Walls and Gardens of Remembrance be pursued.
5. That the current burial space requirements in the Core Strategy be amended to reflect the space requirements in the report via the upcoming Managing Development Delivery Development Plan Document.
6. That other service providers inside and outside the borough be approached to explore opportunities for partnership working in order to deliver new capacity, achieve efficiencies and develop best practice.
7. That the current adequate provision of burial space for Muslim and non-Christian burials be noted.

**SUMMARY OF REPORT**

The Council does not have a statutory duty to provide cemeteries but it does have a

duty to maintain any sites under its control in a fit and proper state. Members have agreed that they wish to continue delivering a cemetery service which will require new capacity to be identified across the borough to meet demand in future years.

The Council currently operates two cemeteries – Shinfield and St Sebastians (Wokingham Without). Both sites have limited capacity and the Council will run out of space in another 5 or 6 years. This reflects the position across the country with, for example, two London boroughs, Hackney and Tower Hamlets, running out of space completely and no longer providing the service.

The nearest crematorium is located at Easthampstead Park in Bracknell.

In September 2007 the Scrutiny Committee Burials Task and Finish Group submitted its report to the Executive. The Task and Finish Group was asked to examine:

- whether there was sufficient burial and cemetery capacity to meet future demand across the borough;
- whether greater provision was needed for non-traditional and non-Christian burials.

The Executive accepted the majority of the Task and Finish Group's recommendations (set out below) and tasked officers to report back on progress relating to their implementation. The most recent update was submitted to the Corporate Projects Overview and Scrutiny Panel in 2010.

A number of potential burial sites have been investigated to date, without success. Development of a new site will require planning permission and there are a range of issues to be considered including transport links, groundwater pollution, archaeology and ecology and the potential impact on neighbours. The cost of developing a new burial site will be significant, estimated at £400k-£450k per hectare. Maximising and, where possible, extending the use of existing sites is, therefore, essential.

In addition to the two Council sites, there are a further 20 burial sites across the borough. Most of these sites are operated by the Diocese of Oxford with individual sites operated by Earley Town Council and Twyford Parish Council. In line with the national position, most of these sites will reach capacity in the next five to ten years.

The report sets out the latest position relating to capacity in WBC controlled and other cemeteries across the borough. It looks at the demand implications arising out of the four Strategic Development Locations and other development sites. It also looks at alternative types of burial provision such as natural or woodland burial and examines other service initiatives which could save space and offer wider choice to residents. These include the development of Columbarium Walls and Gardens of Remembrance within cemetery sites. The report also considers the capacity issues relating to Muslim and other non-Christian burials. Finally, the report looks at the current pricing structure for burial and related services compared to neighbouring authorities.

## **BACKGROUND**

### **Statutory Duties**

Local Authorities do not have a statutory duty to provide cemeteries and crematoria. Under the Local Government Act 1972 (and subsequent orders) a Local Authority may provide and maintain cemeteries inside or outside its area. Under the Local Authorities' Cemeteries Order (1977) a Local Authority must keep any cemetery under its control in good order and repair. The legislation provides for the Council to own and operate cemeteries and to charge fees as it sees fit. In addition, the legislation extends to statutory requirements relating to the keeping of registers and plans of sites.

Other relevant legislation is the Public Health (Control of Disease) Act 1984, which states that a Local Authority is responsible for the disposal of any person who dies within its boundaries and for whom no other funeral arrangements are being made. There is also a statutory duty for Local Authorities to take on the maintenance of a churchyard which is closed to further burials where the relevant Town or Parish Council declines to do so. WBC currently maintains 2 such sites.

There are four main types of burial authority in England and Wales in terms of legislation: the Church of England, the Church in Wales, Local Authorities and Private Burial Authorities. These burial authorities can also be divided into Secular and Religious. Secular burial authorities include all local authorities and most private companies, while religious burial authorities include the Anglican Church, private burial authorities and, within the latter, a wide range of different Faith Groups and Denominations.

### **Current Provision**

Since 1925, the Council has provided a burial service through Council owned cemeteries at St Sebastian's (Wokingham Without) and Shinfield. Analysis carried out in 2007 indicated that, based on current trends, St Sebastian's had capacity up to 2015 and Shinfield had capacity up to 2018. The nearest crematorium is situated at Easthampstead Park and is operated by Bracknell Forest Borough Council.

The 2007 Burials Task and Finish Group looked at:

- Present capacity of the Council's Shinfield and St Sebastian's cemeteries;
- Capacity at Church of England and Town/Parish graveyards;
- Anticipated future demand for burial/cemetery provision based on estimated population figures and death rates to 2030;
- The split between the practices of cremation and burials and the potential growth of non traditional forms of burials;
- Fees and Charges for Burials levied by the Borough Council, neighbouring Borough Councils, Town and Parish Councils and the Church of England;
- A high level analysis of possible cemetery sites, taking into account suggestions made by the Task and Finish Group.

The following Task and Finish Group recommendations were approved by the Executive in 2007:

- 1 That a full review be conducted of the income gained through the sale of burial rights, cost of interment, memorials, etc, to ensure that revenue goes as far as possible in meeting the ongoing maintenance costs of existing plots.
- 2 That consideration be given to the practicality of seeking planning S106 contributions from major development towards future burial provision.
- 3 That, in future planning of Council provision, consideration be given to alternative forms of burial such as Green Burial, alternative faith and non-religious burial.
- 4 That the Council actively seeks to identify a new site/sites for a cemetery and that Officers be authorised to undertake further investigations into the feasibility of sites, including the possible sites identified during the review.
- 5 That opportunities for partnership working with Town and Parish Councils on burial provision be fully explored.
- 6 That options for the use of smaller sites be investigated, in locations such as gaps and wedges in the countryside.

### **Needs Assessment**

Management of cemeteries provides facilities and services to address the loss of human life. The delivery of high quality services help to ensure that the bereavement experience occurs without error or insensitivity and meets the religious, secular, ethnic and cultural needs of the whole community. The service also provides information about funerals and burials which helps to minimise inconvenience and provides support for our residents.

The Burials Task and Finish Group used population projections and aged standardised death rate data from the Office of National Statistics to make an estimate of the number of deaths in the borough between 2007 and 2029, and from that an estimate of the likely demand for burials. This model indicated a total of 23,773 deaths between 2007 and 2029. Assuming the present percentage of burials remains constant (30%) the total number of burials within the Borough is estimated to be 7,132 in the period up to 2029.

The Roger Tym report: The Cost of Funding Growth in South East England (2005) set out calculations on the space requirements and costs relating to new cemetery space. The report stated that, in the UK, roughly 70% of those who die are cremated and the rest are buried. Space for new graves is estimated at around 1,730 grave plots per hectare. The number of people per grave depends on individual Local Authorities, but Tym works on an estimate of 2.5 people per grave which means that 4,325 people can be buried per hectare. For information, a hectare is equivalent to two large football pitches. Using the figure of 7,132 deaths this equates to a need for 1.65 hectares of burial space for the current population of the borough in the period up to 2029.

In terms of cost of new cemetery provision, the Tym report assumes a cost of £428k per hectare. This includes the purchase of land (assumed to be £50k per hectare) drainage, paths, fencing and storage facilities.

### **SDL Implications**

Using the calculations above the Table below outlines the requirements for additional burial space relating to the four Strategic Development Location sites and other non SDL developments. It is proposed that these space requirements be introduced through the upcoming Managing Development Delivery Development Plan Document (MDD DPD).

**Table - Proposed SDL Burial Space Requirements**

<b>Strategic Development Locations(number of Dwellings, population)</b>	<b>Burial plots required</b>	<b>Area required</b>
North Wokingham (1500, 3600)	130	0.03ha/300m <sup>2</sup>
South Wokingham SDL (2500, 6000)	216	0.05ha/500m <sup>2</sup>
South of the M4 (2500, 6000)	216	0.05ha/500m <sup>2</sup>
Arborfield SDL (3500, 8400)	303	0.07ha/700m <sup>2</sup>
Other non SDL development (1000, 2400)	87	0.02ha/200m <sup>2</sup>
<b>Totals</b>	<b>952</b>	<b>0.22ha/2,200m<sup>2</sup></b>

The requirement as calculated above is 36 burial plots per 1000 population. Approximately 1,730 burial plots can be accommodated within 1 hectare which equates to 4,325 people on the basis of 2.5 people per plot.

Combining the burial requirements for the borough set out by the Task and Finish Group and the requirements projected for the SDLs results in a total requirement of around 1.9 hectares for borough for the period up to 2029. This additional capacity will have to be met by the Council and the range of other providers operating in the borough. Ideally, the SDL provision will be integrated within the wider strategic solution. However, developers may end up providing a small burial site in each of the SDLs.

### **Environmental Issues**

Local authorities have a responsibility for control of new cemeteries through the planning process. The Environment Agency is a statutory consultee for any relevant planning applications. The Environment Agency has powers under the Groundwater Regulations 1998 to take action where groundwater pollution occurs, or is likely to occur. Groundwater vulnerability maps and groundwater source protection zones are used to highlight areas where there are likely to be risks to groundwater.

Planning permission is not required for:

- Private, non-commercial burial.
- Burial of a limited number of individuals on their own land – private land or garden burials are not against the law in the UK provided that the landowner gives permission and the relevant Environment Agency guidelines are followed.
- The re-ordering of graves within Anglican churchyards.

Other issues to be considered as part of the planning process include Countryside, Green Belt, Conservation Areas, Great Crested Newt Consultation Zones, Transport Links, Disabled Access, Archaeology and the potential impact on neighbours.

## **Open Space Audit**

In 2010 the Council commissioned Knight Kavanagh & Page (KKP) to carry out an audit of open space (both qualitative and quantitative) across the borough. An extract from the audit is set out at Annex A. This includes a map showing the various sites and a table listing the sites, their ownership and an estimate of capacity.

The open space audit looked at the current provision of burial facilities and found that:

- Availability of provision is considered to be good, with sites being evenly distributed across the borough.
- There are currently no Green Flag Community Award sites. However, St Mary's Church in Wargrave is well positioned to be submitted for a future award.
- There are no significant issues relating to the general quality of provision.
- All cemeteries were assessed as high value, reflecting that provision has cultural/heritage value and provides a sense of place to the local community and the local environment.
- A survey of residents indicated that 44.6% rate the quality of cemeteries as above average.
- Most respondents to the survey would accept travelling up to 30 minutes by transport to visit a cemetery – this equates to a distance of 15 miles.

## **Burial Sites**

As discussed above, a map showing the 22 sites identified is set out at Annex A. An overview of the major burial sites is set out below. A more detailed analysis of the sites, including financial implications, is set out in the Part II paper which accompanies this report.

### **Shinfield Cemetery**

Shinfield Cemetery is operated by WBC and is located in Spencers Wood – a map of the site is set out at Annex B. Current projections indicate that the site has capacity for a further 5-6 years. The cemetery also contains a dedicated area for Muslim burials which has capacity for a further 10 years.

### **St Sebastians**

St Sebastian's cemetery is situated in Wokingham Without – a site map is attached at Annex C. Current projections indicate that the site has capacity for a further 2-3 years. There are some ongoing issues at the site relating to parking for the school run at the primary school next to the cemetery. There are also occasional traffic issues in the area when large GRT (Gypsy, Roma and Traveller) funerals take place.

### **Mays Lane, Earley**

Mays Lane cemetery is maintained by Earley Town Council. The older part of the burial ground was originally owned by St Peters Church. The newer part of site is managed as a lawn cemetery. A small section of the site is unconsecrated and a further section is available for Muslim burials. It is estimated that the cemetery has between 4 and 8 years' capacity dependent on the water table. The cemetery is open to non-Earley residents but there is a differential charging policy. For example, burial in a grave space costs £308 for Earley residents, £530 for Woodley residents and £1,337 for residents outside those areas.

## **Church of England Sites**

### **St James Ruscombe**

The majority of Church of England sites are nearing capacity. However, discussions have taken place recently with Ruscombe Parish Council about a possible partnership approach to increase local capacity. In 2010 a planning application was submitted relating to a proposed change of use of allotment land (600 square metres) to the north of St James Church, Ruscombe (Annex D). The change of use was aimed at extending the current churchyard which is used for burials but is nearing capacity.

## **Other Forms of Burial**

### **Natural Burial**

In recent years there has been a significant growth in "green" or natural burial sites. There are now over 220 sites in the UK. Natural burial relates to the burial of human remains in a location where the burial area creates habitat to wildlife or preserves existing habitats such as woodland, meadows or orchards. Interest in natural burials has grown as people have become more concerned about the emissions and fuel use associated with cremation, the use of stone for memorials and the use of formaldehyde (which affects groundwater) for embalming.

There are two basic types of natural site. Firstly, sites where coffins have to be biodegradable and non-embalming is a requirement. Secondly, sites where a tree is planted as a marker but no other environmentally friendly rules apply. Sites can be mown wild flower meadows, field sites where new woodland is being established, set within existing woodland or parkland settings. The nearest natural burial site is situated at Fairmile Cemetery, Henley on Thames. A part of the existing cemetery has been set aside for natural burials. The specific regulations relating to this site are set out at Annex E. It would be possible to set aside a part of any new or extended cemetery provision for natural burials using this model.

### **Columbarium Walls**

Many cemeteries provide walls (typically of brick) with a rectangular array of niches. Each niche is big enough to accommodate cremated remains. Columbarium walls are a space efficient use of cemetery land compared with burials and can provide a cheaper option to a burial plot. The wall can be designed to accommodate a small flower holder and a plaque which is engraved with a personalised inscription. A number of facilities also provide Gardens of Remembrance where ashes can be scattered which also has less impact on land usage.

## Re-use of Burial Plots

The issue of reusing burial plots was considered by the Task and Finish Group in 2007. This included the "Lift and Deepen" technique where graves are excavated to their deepest depth with all remains placed in a casket and re-interred at the bottom of the grave. Further burials can then take place in the same plot, thereby extending the capacity of the cemetery. Attitudes to the re-use of burial plots vary from country to country. In Australia and New Zealand, for example, "Lift and Deepen" is carried out in urban areas as a matter of routine. After considering the Task and Finish Group recommendations in 2007, the Executive decided that it would be inappropriate to pursue this option. The Labour Government had indicated that it would introduce arrangements to enable Local Authorities to re-use old burial plots (over 100 years old). However, these proposals were subsequently shelved and the Coalition Government has shown no signs of pursuing this idea.

## FINANCIAL IMPLICATIONS

The net cost of the Council's cemeteries service is around £23k per annum.

In 2007 the Executive resolved that a review of income achieved through the sale of burial rights, cost of interment, memorials, etc be conducted to ensure that revenue goes as far as possible towards meeting the ongoing maintenance costs of existing plots. In line with that recommendation adjustments have been made to WBC's Fees and Charges based on benchmarking against comparable authorities. The list of Fees and Charges for 2012/13 is set out in Annex F together with benchmarking information from Bracknell Forest and Windsor and Maidenhead Councils. Annex F indicates that WBC is now making comparable charges to neighbouring Unitaries.

As outlined earlier, there are ongoing difficulties relating to the identification of new burial sites. Consequently, the report makes a number of recommendations relating to new services which use less land such as Columbarium Walls and Memorial Gardens for the strewing of ashes. Fees and Charges could be reviewed further to encourage customers to choose options which have less impact on cemetery capacity.

At present, no Capital or Revenue budgets have been identified for the potential works outlined in the report. As set out above, the Roger Tym report indicates a cost of new cemetery provision of £428k per hectare. In the event that any of the proposals are implemented, appropriate business cases and bids will be submitted as part of the budget setting process.

### Reasons for considering the report in Part 2

The specification is considered a Part 2 document because it contains information relating to the financial or business affairs of the Council

List of Background Papers	
<ul style="list-style-type: none"><li>• Report of the Scrutiny Committee Burials Task and Finish Group – September 2007</li><li>• Environment Agency Guidelines – Assessing Groundwater Pollution</li></ul>	



<b>Contact</b> Neil Carr	<b>Service</b> Neighbourhood Services
<b>Telephone No</b> 0118 974 6349	<b>Email</b> neil.carr@wokingham.gov.uk
<b>Date</b> 12 March 2012	<b>Version No.</b> 1



## Extract from Wokingham Public Open Space and Sports Facilities Audit (KKP, 2011)

Figure: Cemetery sites mapped against analysis areas

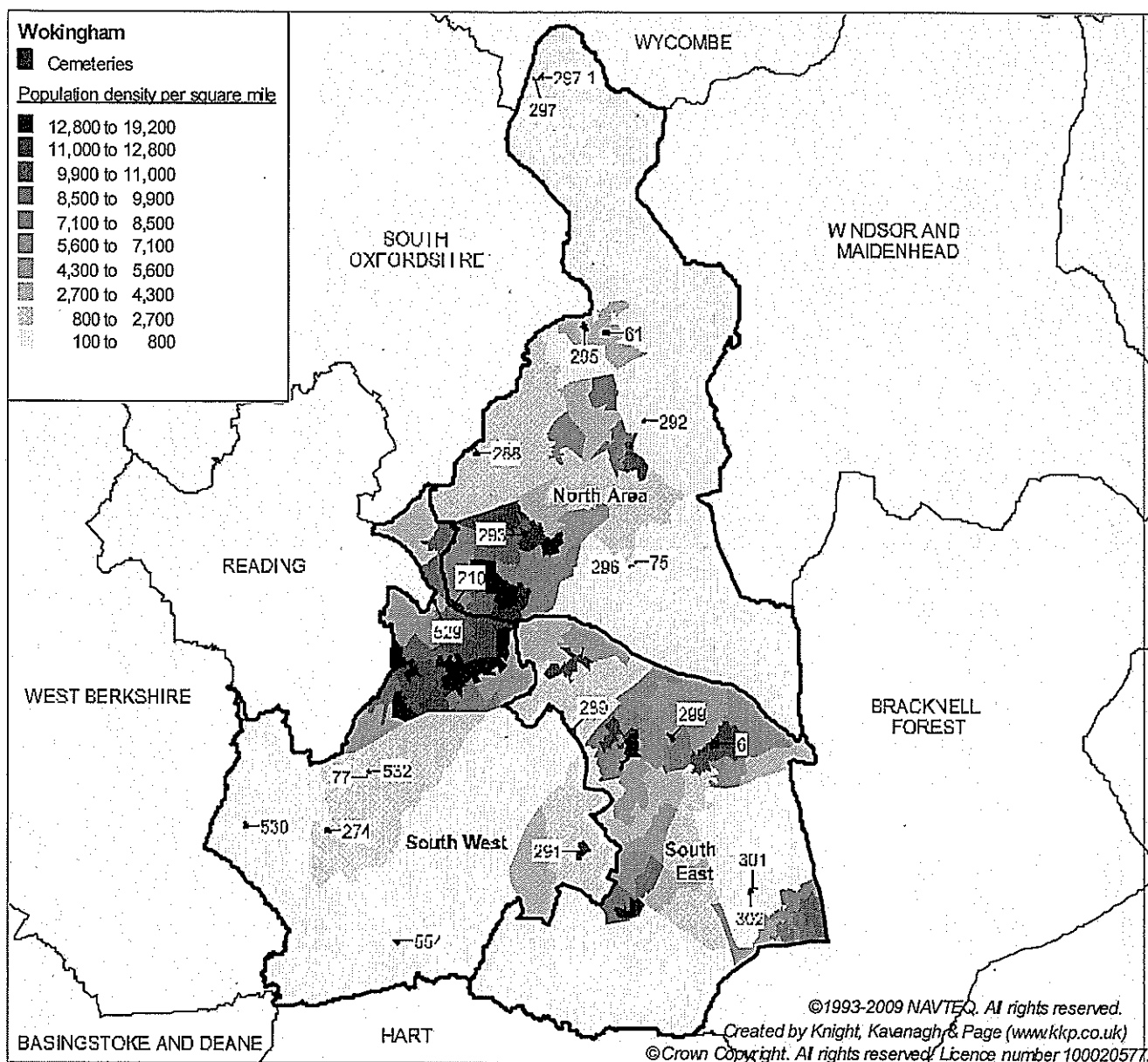


Table: Key to sites mapped

KKP ref	Site	Capacity	Ownership
6	All Saints Church, Wokingham		Diocese of Oxford
61	Cemetery off Baybrooke Road, Wargrave		Other
75	Church Hill, Hurst	Full	Diocese of Oxford
77	Church Lane Cemetery, Shinfield		Diocese of Oxford
210	Mays Lane Burial Ground, Earley	4-8 years	Earley Town Council
274	Shinfield Cemetery, Spencers Wood	5-6 years	WBC
288	St Andrews Church and Graveyard, Sonning		Diocese of Oxford
289	St Catherine's Parish Church Bearwood	5-6 years	Diocese of Oxford
291	St James' Church Barkham	5 years	Diocese of Oxford

KKP ref	Site	Capacity	Ownership
292	St James the Great, Ruscombe	3-4 years	Diocese of Oxford
293	St John the Evangelist, Woodley		Diocese of Oxford
295	St Mary's Church, Wargrave	Full	Diocese of Oxford
296	St Nicholas Church, Hurst		Diocese of Oxford
297	St Nicholas Parish Church, Remenham	Closed	Diocese of Oxford
297.1	St Nicholas Parish Churchyard, Remenham	Closed	Diocese of Oxford
299	St Pauls Church, Wokingham		Diocese of Oxford
301	St Sebastian's Cemetery, Wokingham Without	2-3 years	WBC
302	St Sebastian's Church, Wokingham Without	NA	Diocese of Oxford
529	St Peter's Church, Earley		Diocese of Oxford
530	Holy Trinity Church, Grazeley		Diocese of Oxford
532	St Mary's Church, Shinfield	Ashes only	Diocese of Oxford
554	Nutbean Cemetery, Shinfield	Unused	Swallowfield PC

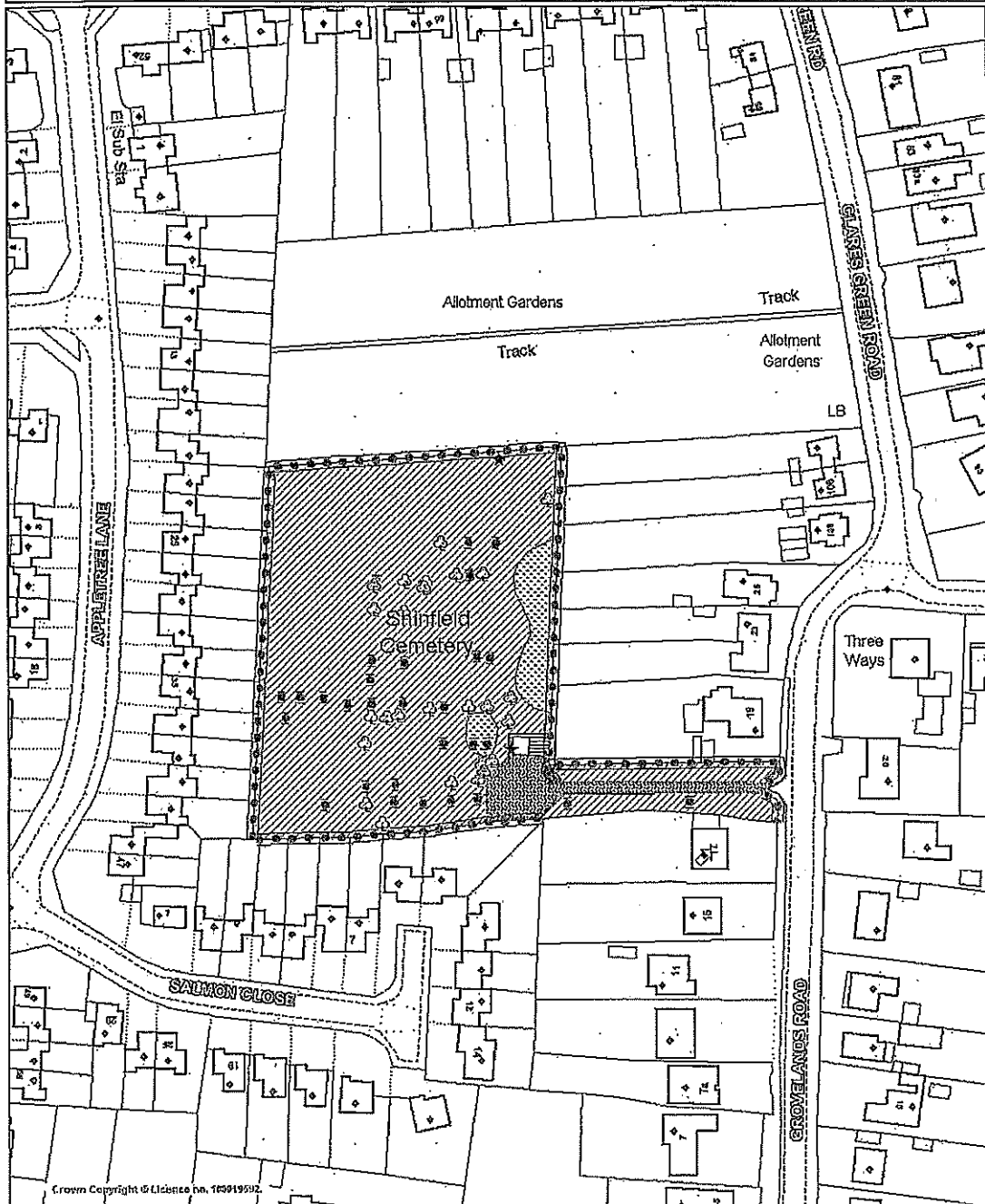
### Notes:

In terms of cemeteries, mapping shows provision is evenly distributed across the Borough. The need for additional provision will be driven by burial capacity requirements.

The resident survey results suggest the overall provision of cemeteries in the Borough is currently adequate. A third of respondents (33%) rate the availability of cemetery provision as good. Another quarter (25.3%) views the current amount of provision as average. Furthermore, only a small proportion of residents consider availability to be poor (2.7%) or very poor (1%).

It is likely that the 18.3% of residents that 'don't know' how they would rate availability is a reflection on those respondents who state, earlier, they have never accessed provision in the last year. It may also be possible that responses may be due to a lack of awareness rather than a deficiency in the actual availability of sites.

# Shinfield Cemetery, Grovelands Road, Shinfield



© Crown Copyright & Licence no. 100019592

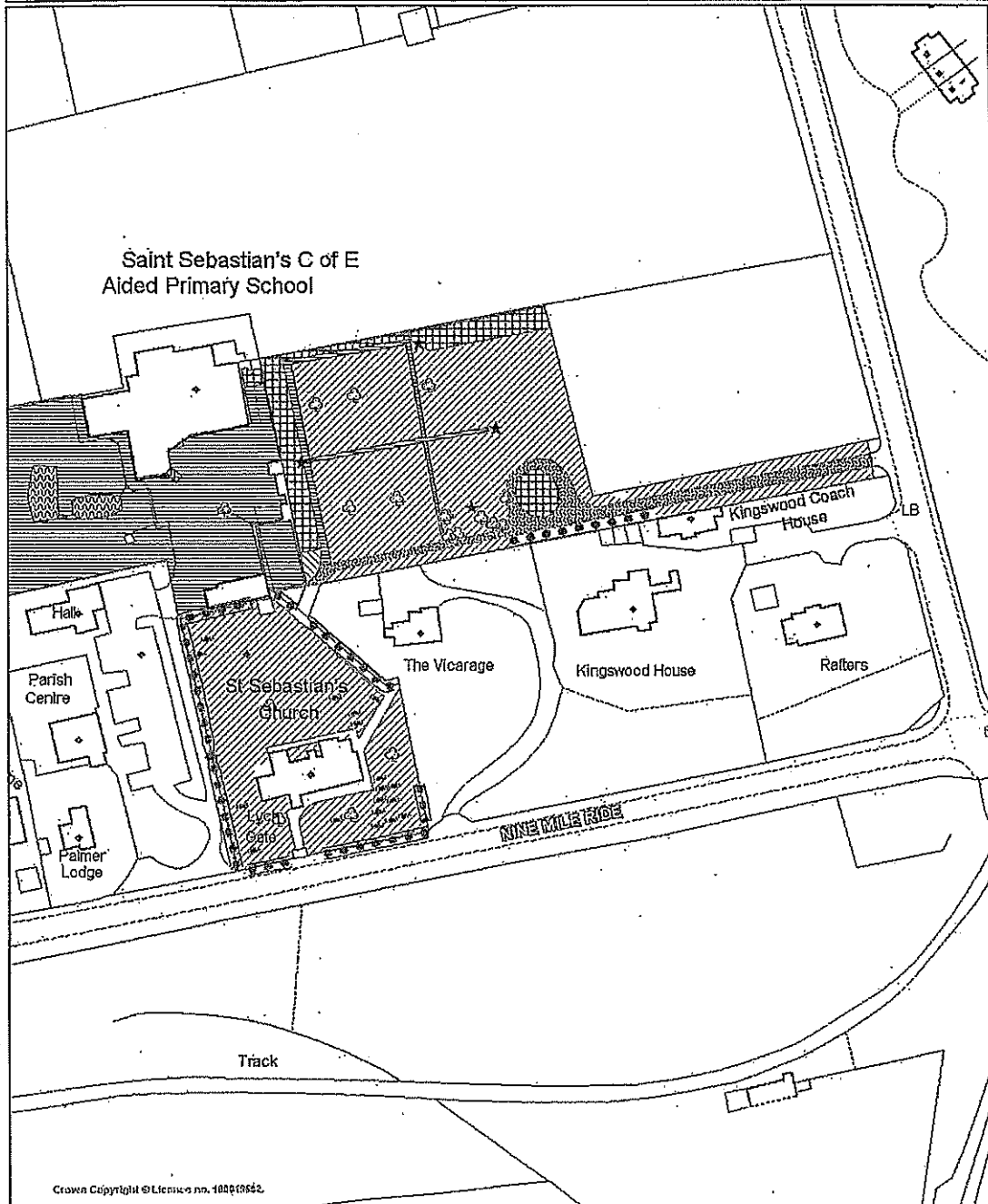


This map is based upon Ordnance Survey material with the permission of Ordnance Survey on behalf of the Controller of HMSO. (c) Crown Copyright. Unauthorised reproduction infringes Crown Copyright and may lead to prosecution or civil proceedings.  
Wokingham Borough Council Licence Number 100019592.



Date 11/8/2010  
Scale 1/1316

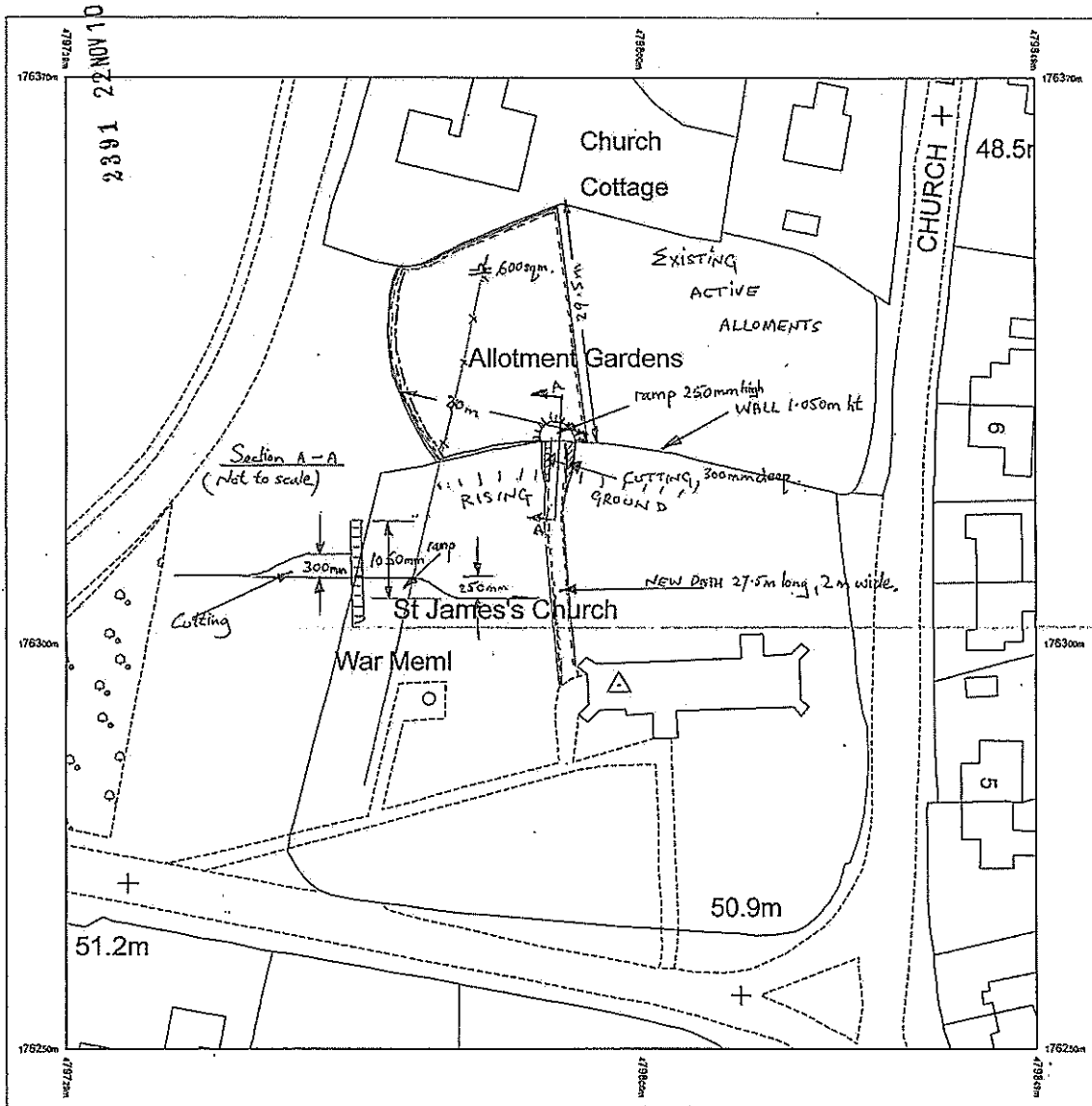


**St Sebastians Cemetery, Heathlands Road, Wokingham Without**



Crown Copyright © Licence no. 100019592.

 <p><b>WOKINGHAM</b> BOROUGH COUNCIL</p>	<p>This map is based upon Ordnance Survey material with the permission of Ordnance Survey on behalf of the Controller of HMSO. (c) Crown Copyright. Unauthorised reproduction infringes Crown Copyright and may lead to prosecution or civil proceedings.</p> <p>Wokingham Borough Council Licence Number 100019592.</p>	<p>Date 11/8/2010</p> <p>Scale 1/1318</p>	
---	--	---	---



Produced 03.11.2010 from the Ordnance Survey National Geographic Database and incorporating surveyed revision available at this date. © Crown Copyright 2010.

Reproduction in whole or part is prohibited without the prior permission of Ordnance Survey.

Ordnance Survey, the OS Symbol and OS Sitemap are registered trademarks of Ordnance Survey, the national mapping agency of Great Britain.

The representation of a road, track or path is no evidence of a right of way.

The representation of features as lines is no evidence of a property boundary.

Part or all of this OS Sitemap is enlarged from mapping produced at one or more of the following scales: 1:1250, 1:2500, 1:10000.



Supplied by: [www.ukmapcentre.com](http://www.ukmapcentre.com)  
Serial number: D1699500  
Centre coordinates: 479780.75 170310.25

Further information can be found on the OS Sitemap information leaflet or the Ordnance Survey web site: [www.ordnancesurvey.co.uk](http://www.ordnancesurvey.co.uk)

Site boundary ———  
Fencing - - - - -  
Hedge - · - · -  
Lime trees, extending existing line from churchyard x

## FAIRMILE CEMETERY, HENLEY ON THAMES

### GREEN BURIALS

#### SUPPLEMENTARY TERMS AND CONDITIONS

1. Fees will be in accordance with the normal scale of cemetery charges as published annually by Henley Town Council.
2. Purchasers have the option to reserve a plot by purchasing an exclusive right for the statutory period of 50 years.
3. Ornaments (including flower containers, windmills, mobiles, chimes, etc.), gravestones, headstones or any other form of monument are not permitted, with the exception of a flat, plain stone tablet set flush with the ground and not exceeding 9" x 4" (23cm x 10cm). Prior to placement of a permanent stone, one temporary marker of dimensions not exceeding 4" x 2" (10cm x 5cm) made of unvarnished wood from a sustainable source is permitted. Wax is the only permitted method of wood preservation in this instance. No bushes (including rose bushes) or shrubs shall be planted on the plot or any part of the green burial section.
4. At the time of burial, the body shall be contained in clothes, wrappings or shroud made of natural materials or an environmentally friendly coffin; agreement may be given for the use of coffins made of solid wood or wood based products provided that the wood has not been obtained from rainforests or other unsustainable sources.
5. Preparation of the grave will be completed by a competent contractor employed by the Council in order to comply with the requirements and specifications laid down by the Council.
6. Within one year from the date of the burial, no more than one tree may be planted within the designated area set aside for green burials, the size and species of the tree to be chosen from a list supplied by Henley Town Council. (See Annex 1) Trees may not be planted directly on a grave but will be positioned in a designated area as close to the grave as possible. Henley Town Council will carry out all tree planting. Wild flower seeds, e.g. primrose, foxglove, cornflower, snowdrop etc. may be scattered on the grave space; however, bulbs, shrubs, rose trees etc. may not be planted.
7. Pre-paid plot fees are not refundable.
8. Henley Town Council retains the right to vary these conditions in order to comply with the terms of the Natural Death Centre or any similar accrediting body.

**Table: WBC Cemetery Fees & Charges for 2012/13**

<b>Service</b>	<b>WBC Charge 2012/13 £</b>	<b>Benchmark Bracknell £</b>	<b>Benchmark Windsor &amp; Maidenhead £</b>
<b>Burial – Interment</b>			
Up to 12 Years	No Charge	110.00 (aged 3-5)	77.25 (up to 6 years old)
Over 12 Years	714.60	725.00 (over 16 yrs old)	618.00
Cremated Remains	300.00	290.00 (over 16 yrs old)	213.00
<b>Exclusive Right of Burial</b>			
Burial	779.10 (deed for 100 years)	800.00 (deed for 75 years)	811.50 (deed for 50 years)
Cremated Remains	350.00	270.00	397.50
<b>Memorials</b>			
Headstone	216.70		
Small Headstone	216.70		
Kerb	216.70		
Vase	216.70		
Memorial Roses	321.80		
Second Inscription	70.00	54.00	
Cremation Tablet/Headstone	216.70	135.00	
Family History/Search of Burial Records	10.00		

**Note:**

- WBC charges treble fees for non-residents.
- Bracknell Forest charges double fees for non-residents.
- Windsor and Maidenhead charges additional fees for each item, e.g. an extra £206 for a burial interment and an extra £270.50 for an exclusive right of burial (deed).