

# FEES AND CHARGES REPORT

## APPENDIX 5 - CEMETERY SERVICES

### 1. Service Description

West Lindsey District Council currently maintains 2 open cemeteries – Legsby Road, Market Rasen and School Lane, Springthorpe.

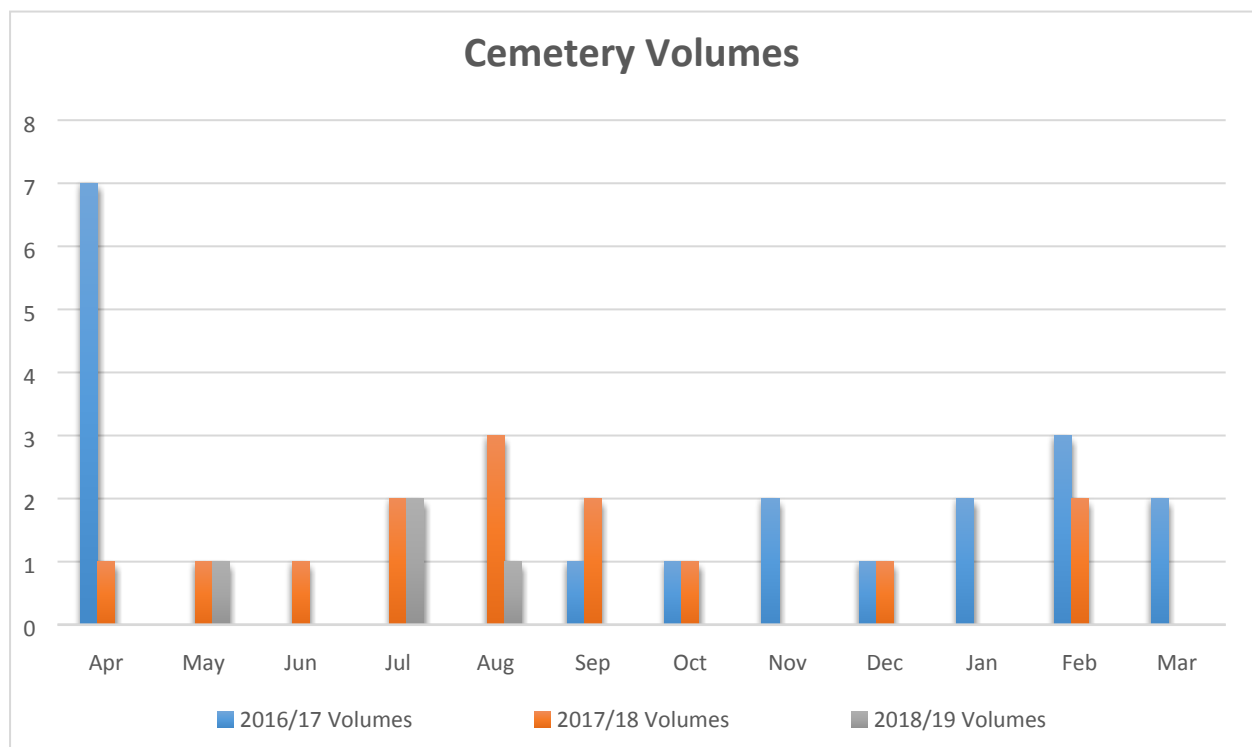
Costs for maintaining the grounds at these sites have been steadily increasing, but the income received from the sites is small and therefore the council heavily subsidise these areas.

There are two service charges applied to the cemeteries:

- Exclusive Right of Burial (EROB) – allocation of grave space for period of 99 years
- Memorials and inscriptions – permission for erection of memorial or adding of inscription to existing memorial

### 2. Prior years analysis – Current financial years estimates

These are small local cemeteries and the number of burials is very low. The table below illustrates volumes for 2016-17, 2017-18 and actuals to September 2018.



### 3. Pricing

Recent benchmarking shows the fees set for this services are now more in alignment with other areas. The 2018-19 approved increase was the final step towards the charges set by other Councils. The 2019-20 proposal is to increase fees by RPI rounded to the nearest 50p apart from Exclusive right of Burial child up to 12 years which we have frozen at £100.

### 4. Understanding Customers and Markets

The table below shows the last 3 financial year volumes data for burials for West Lindsey District Council and volumes to 31<sup>st</sup> August for the current year. There has been a decrease in numbers over the last financial year.

The service is one that is linked to the demographics of the area and the space available.

Financail Year	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
2015/16	0	0	5	0	2	3	1	0	1	2	3	5	22
2016/17	7	0	0	0	0	1	1	2	1	2	3	2	19
2017/18	1	1	1	2	3	2	1	0	1	0	2	0	14
2018/19	0	1	0	2	1								4

### 5. Proposed Charges

The proposed charges are outlined in the table below.

### 6. Recommendation

Members are reminded of the charges approved for the 2018-2019 financial year as detailed below.

## Prosperous Communities Committee

## Cemeteries

2018/19	Proposed Increase		2019/20	VAT Amount	2019/20 Charge Inc. VAT	VAT Rate
£	%	Type or £	£	£	£	

**Exclusive Rights of Burial in Earthen Graves**

Single Grave not exceeding 9' x 4'		£575.00	3.4%		£594.50	£0.00	£594.50	OS
Grave not exceeding 9' x 4' for double/triple interments		£805.00	3.4%		£832.50	£0.00	£832.50	OS
Cremated remains only grave not exceeding 4' 6" x 4'		£345.00	3.4%		£356.50	£0.00	£356.50	OS
Exclusive Right of Burial single (50 years)		£287.50	3.4%		£297.50	£0.00	£297.50	OS
Exclusive Right of Burial double (50 years)		£402.50	3.4%		£416.00	£0.00	£416.00	OS
Exclusive Right of Burial triple (50 years)		£450.00	3.4%		£465.50	£0.00	£465.50	OS
Exclusive Right of Burial double (99 years)		£805.00	3.4%		£832.50	£0.00	£832.50	OS
Exclusive Right of Burial triple (99 years)		£900.00	3.4%		£930.50	£0.00	£930.50	OS
Cremated remains only - Exclusive Right of Burial child up to 12 years		£100.00			£100.00	£0.00	£100.00	OS
Exhumation								
Body		£500.00	3.4%		£517.00	£0.00	£517.00	OS
Cremated remains		£250.00	3.4%		£258.50	£0.00	£258.50	OS

**Monuments, Gravestones, Tablets & Monumental Inscriptions (Permission to erect)**

The right to erect or place on a grave or vault	A headstone not exceeding 3 feet in height	£99.00	3.4%		£102.50	£0.00	£102.50	OS
	A vase or tablet not exceeding 12 inches in height by 12 inches in width at the head of the grave	£66.00	3.4%		£68.00	£0.00	£68.00	OS
	For each inscription after the first	£41.00	3.4%		£42.50	£0.00	£42.50	OS
	Headstone over 3ft but under 4ft	£250.00	3.4%		£258.50	£0.00	£258.50	OS
	Flat stone (not exceeding 12" x 18")	£102.00	3.4%		£105.50	£0.00	£105.50	OS
	vase (up to 12" in height) (fixed)	£92.00	3.4%		£95.00	£0.00	£95.00	OS
	Plaque (not exceeding 12" x 6") (fixed)	£92.00	3.4%		£95.00	£0.00	£95.00	OS
	Memorial figurine (over 12" but under 24" fixed)	£110.00	3.4%		£113.50	£0.00	£113.50	OS
Cremation	Headstone up to 18 inches	£115.00	3.4%		£119.00	£0.00	£119.00	OS
	Headstone 18 inches to 3ft	£138.00	3.4%		£142.50	£0.00	£142.50	OS
	Flat stone (not exceeding 12" x 12")	£92.00	3.4%		£95.00	£0.00	£95.00	OS
	small vase (up to 6" in height) (fixed)	£50.00	3.4%		£51.50	£0.00	£51.50	OS
	Plaque (not exceeding 8" x 4") (fixed)	£50.00	3.4%		£51.50	£0.00	£51.50	OS
	Memorial figurine (not exceeding 12" fixed)	£92.00	3.4%		£95.00	£0.00	£95.00	OS

**Registration Fees**

Per certified copy of a certificate of grant of exclusive right of burial		£66.00	3.4%		£68.00	£0.00	£68.00	OS
Per certified copy of entry in Register of Burials		£66.00	3.4%		£68.00	£0.00	£68.00	OS

**Copies of Certificates**

Permission to plant memorial tree		£75.00	3.4%		£77.50	£0.00	£77.50	OS
Permission to install memorial seat		£75.00	3.4%		£77.50	£0.00	£77.50	OS

**Burial grounds at Market Rasen & Springthorpe**