

FEES AND CHARGES REPORT

APPENDIX B – CEMETERIES

1. Service Description

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

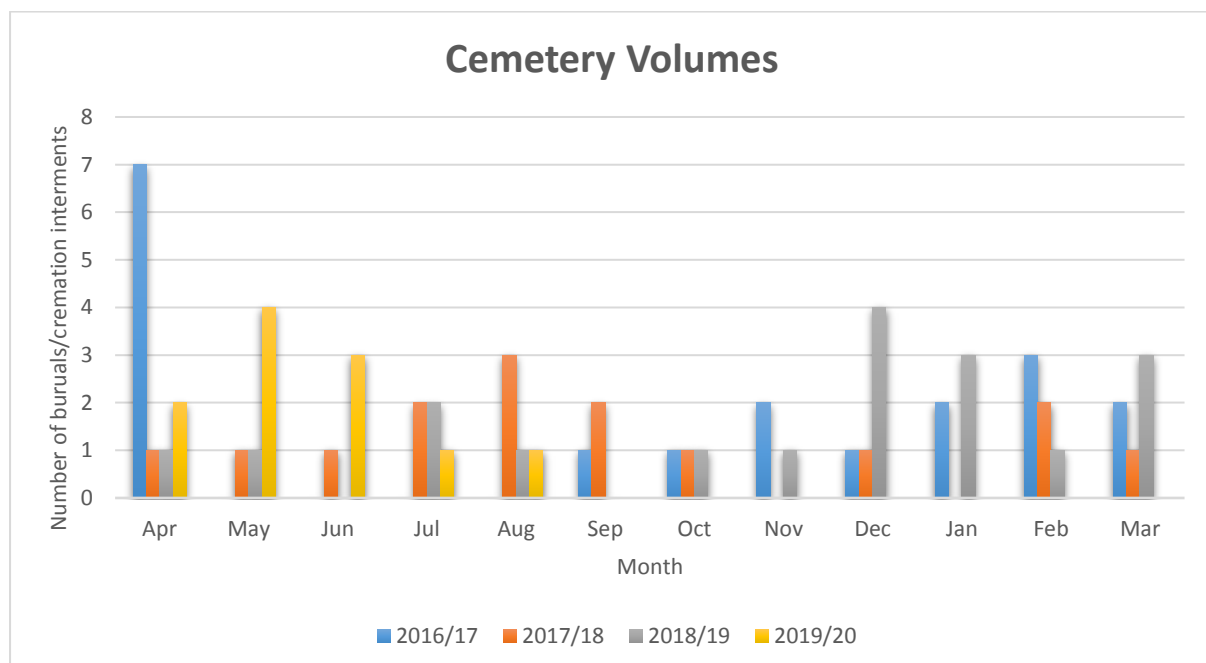
Costs for maintaining the grounds at these sites have been steadily increasing, but the income received from the sites is small and therefore the council heavily subsidises these areas. In 2018/19 the net cost was £49,987.

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

The Cemetery service is demand driven and cannot be influenced. The table below illustrates volumes for 2016-17, 2017-18, 2018-19 and actuals to August 2019.



3. Pricing

Recent benchmarking shows the fees set for this services are now more in alignment with neighbouring councils. The 2018-19 approved increase was the final step

towards the charges set by other councils. With effect from 2019-20 the proposal is to increase fees by slightly above RPI, by 4%, 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 31st August for the current year. There has been a small increase in numbers over the last financial year.

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

Financial years	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
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	1	15
2018/19	1	1	0	2	1	0	1	1	4	3	1	3	18
2019/20	2	4	3	1	1								11

5. Proposed Charges

The proposed charges are outlined in the table below.

6. Recommendation

Members are requested to recommend to Council the charges for the 2020/21 as detailed in the schedule below.

Prosperous Communities Committee

Cemeteries

2019/20	Proposed Increase/decrease		2020/21	VAT Amount	2020/21 Charge Inc. VAT	VAT Rate
	£	% Type or £				

Exclusive Rights of Burial (B) or Cremated Remains (C) in Earthen Graves

Single Grave not exceeding 9' x 4' (99 years) (B)	£594.50	4%	£618.50	£0.00	£618.50	OS
Double Grave not exceeding 9' x 4' (99 years) (B)	£832.50	4%	£866.00	£0.00	£866.00	OS
Triple Grave not exceeding 9' x 4' (99 years) (B)	£930.50	4%	£967.50	£0.00	£967.50	OS
Single Grave not exceeding 9' x 4' (50 years) (B)	£297.50	4%	£309.50	£0.00	£309.50	OS
Double Grave not exceeding 9' x 4' (50 years) (B)	£416.00	4%	£432.50	£0.00	£432.50	OS
Triple Grave not exceeding 9' x 4' (50 years) (B)	£465.50	4%	£484.00	£0.00	£484.00	OS
Cremated remains only grave not exceeding 4' 6" x 4' (C)	£356.50	4%	£371.00	£0.00	£371.00	OS
Cremated remains only grave not exceeding 4' 6" x 4' (C) (child up to 12 years)	£100.00		£100.00	£0.00	£100.00	OS
Exhumation:						
Body	£517.00	4%	£537.50	£0.00	£537.50	OS
Cremated remains	£258.50	4%	£269.00	£0.00	£269.00	OS

Monuments, Gravestones, Tablets & Monumental Inscriptions (Permission to erect) (Includes initial inscription)

Headstone up to 18 inches (C)	£119.00	4%	£124.00	£0.00	£124.00	OS
Headstone 18 inches to 3ft (B)	£142.50	4%	£148.00	£0.00	£148.00	OS
Headstone over 3ft but under 4ft (B)	£258.50	4%	£269.00	£0.00	£269.00	OS
Small vase (up to 6 inches) (B) (C)	£51.50	4%	£53.50	£0.00	£53.50	OS
Vase (6 inches to 1ft) (B) (C)	£95.00	4%	£99.00	£0.00	£99.00	OS
Plaque (not exceeding 8" x 4" (fixed)) (B) (C)	£51.50	4%	£53.50	£0.00	£53.50	OS
Plaque (not exceeding 12" x 6" (fixed)) (B) (C)	£95.00	4%	£99.00	£0.00	£99.00	OS
Flat stone (not exceeding 12" x 12") (B) (C)	£95.00	4%	£99.00	£0.00	£99.00	OS
Flat stone (not exceeding 12" x 18") (B) (C)	£105.50	4%	£109.50	£0.00	£109.50	OS
Memorial figurine (not exceeding 12" (fixed)) (B) (C)	£95.00	4%	£99.00	£0.00	£99.00	OS
Memorial figurine (12" up to 24" (fixed)) (B) (C)	£113.50	4%	£118.00	£0.00	£118.00	OS
For each inscription after the first	£42.50	4%	£44.00	£0.00	£44.00	OS

Registration Fees

Per certified copy of a certificate of grant of exclusive Right of Burial	£68.00	4%	£70.50	£0.00	£70.50	OS
Per certified copy of entry in Register of Burials	£68.00	4%	£70.50	£0.00	£70.50	OS

Copies of Certificates

Permission to plant memorial tree	£77.50	4%	£80.50	£0.00	£80.50	OS
Permission to install memorial seat	£77.50	4%	£80.50	£0.00	£80.50	OS

NB. Burial grounds are at Market Rasen & Springthorpe