

FEES AND CHARGES REPORT

APPENDIX 5 – CEMETERIES

1. Service Description

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

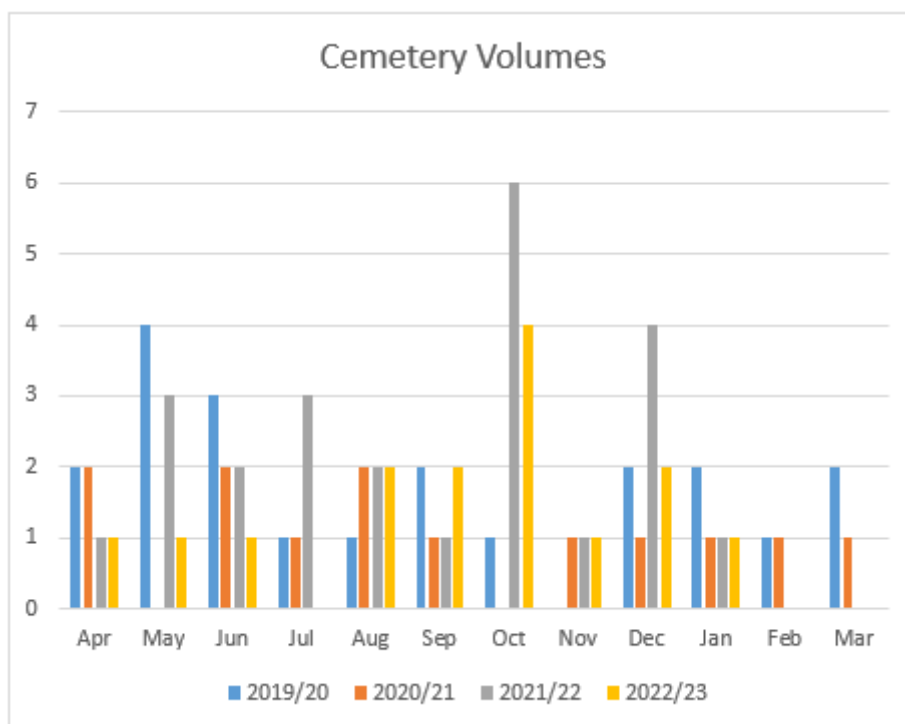
Costs for maintaining the grounds at these sites have been steadily increasing, but the income received from the sites is small and therefore the council heavily subsidises the service. In 2021/2022 the net cost was £88,866.

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 year projections

The Cemetery service is demand driven and cannot be influenced. The tables below illustrates volumes for 2019/2020, 2020/2021, 2021/2022 and forecast actuals for 2022/23.



Income achieved	2019-20 (£)	2020-21 (£)	2021-22 (£)	2022-23 Forecast (£)
Cemeteries	(8,015)	(6,396)	(3,878)	(6,400)
Total Income	(8,015)	(6,396)	(3,878)	(6,400)
Budget	(7,400)	(5,900)	(6,300)	(6,400)
Income Achieved (Above)/Below Budget	(615)	(496)	2,422	-

3. Pricing

Recent benchmarking shows the fees set for this service are now in alignment with neighbouring councils. The 2019/2020 approved increase was the final step towards the charges set by other councils. With effect from 2023/2024 the proposal is to increase fees by inflation at 6%, rounded to the nearest pound.

4. Understanding Customers and Markets

The table below shows the last 4 financial year volumes data for burials for West Lindsey District Council and volumes up to September for the current year. There has been a small decline 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 Year	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
2018/19	1	1	0	2	1	0	1	1	4	3	1	3	18
2019/20	2	4	3	1	1	2	1	0	2	2	1	2	21
2020/21	2	0	2	1	2	1	0	1	1	1	1	1	13
2021/22	1	3	2	3	2	1	6	1	4	1	0	0	24
2022.23	1	1	1	0	2	2							7

5. Proposed Charging

The proposed charges are outlined in the table below.

6. Impact on Medium Term Financial Plan (MTFP)

	2023/24 (£)	2024/25 (£)	2025/26 (£)	2026/27 (£)	2027/28 (£)
Current Budget in MTFP	(6,600)	(6,700)	(6,800)	(6,800)	(6,800)
Proposed Budget - Cemeteries Burial Rights	(5,600)	(5,700)	(5,800)	(5,800)	(5,800)
Proposed Budget - Cemeteries Leased Memorials	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
Impact on MTFP 2023/24 Pressure/ (Saving)	(100)	(100)	(100)	(100)	(100)

7. Recommendation

Members are requested to recommend to Council the charges for the 2023/2024 as detailed in the schedule below.

2022/23	Proposed Increase / (Decrease)		2023/24	VAT Amount	2023/24 Charge Inc. VAT	VAT Rate
	£	% Type				

Cost for interment of a person who had been a West Lindsey resident at the time of their death

	£	% Type	or £	£	£	£	
Single Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£662.00	6.0%	£40.00	£702.00	£0.00	£702.00	OS
Double Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£927.00	6.0%	£56.00	£983.00	£0.00	£983.00	OS
Single Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£331.50	5.9%	£19.50	£351.00	£0.00	£351.00	OS
Double Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£463.00	6.0%	£28.00	£491.00	£0.00	£491.00	OS
Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey resident	£397.00	6.0%	£24.00	£421.00	£0.00	£421.00	OS
Cremated remains only grave not exceeding 4' 6" x 4' (child) For the interment of a West Lindsey resident	£107.00	5.6%	£6.00	£113.00	£0.00	£113.00	OS
Child grave up to 17 years	£172.00	5.8%	£10.00	£182.00	£0.00	£182.00	OS

Cost for interment of a person who had not been a West Lindsey resident at the time of their death

Single Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£1,375.50	6.0%	£82.50	£1,458.00	£0.00	£1,458.00	OS
Double Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£1,926.50	6.0%	£115.50	£2,042.00	£0.00	£2,042.00	OS
Single Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£689.00	6.1%	£42.00	£731.00	£0.00	£731.00	OS
Double Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£962.00	6.0%	£58.00	£1,020.00	£0.00	£1,020.00	OS
Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey Non resident	£825.00	6.1%	£50.00	£875.00	£0.00	£875.00	OS
Cremated remains only grave not exceeding 4' 6" x 4' (child up to 12 years) For the interment of a West Lindsey Non resident	£107.00	5.6%	£6.00	£113.00	£0.00	£113.00	OS
Child grave up to 17 years	£172.00	5.8%	£10.00	£182.00	£0.00	£182.00	OS
Exhumation:							
Body *	£575.00	6.1%	£35.00	£610.00	£0.00	£610.00	OS
Cremated remains *	£288.00	5.9%	£17.00	£305.00	£0.00	£305.00	OS

* There will be an additional cost - Public Health Exhumation of £1000

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

Headstone up to 18 inches (C)	£132.50	0.0%	£0.00	£132.50	£0.00	£132.50	OS
Headstone 18 inches to 3ft (B)	£158.50	0.0%	£0.00	£158.50	£0.00	£158.50	OS
Headstone over 3ft but under 4ft (B)	£288.00	0.0%	£0.00	£288.00	£0.00	£288.00	OS
Small vase (up to 6 inches) (B) (C)	£57.00	0.0%	£0.00	£57.00	£0.00	£57.00	OS
Vase (6 inches to 1ft) (B) (C)	£106.00	0.0%	£0.00	£106.00	£0.00	£106.00	OS
Plaque (not exceeding 8" x 4" (fixed)) (B) (C)	£57.00	0.0%	£0.00	£57.00	£0.00	£57.00	OS
Plaque (not exceeding 12" x 6" (fixed)) (B) (C)	£106.00	0.0%	£0.00	£106.00	£0.00	£106.00	OS
Flat stone (not exceeding 12" x 12") (B) (C)	£106.00	0.0%	£0.00	£106.00	£0.00	£106.00	OS
Flat stone (not exceeding 12" x 18") (B) (C)	£117.50	0.0%	£0.00	£117.50	£0.00	£117.50	OS
Memorial figurine (not exceeding 12" (fixed)) (B) (C)	£106.00	0.0%	£0.00	£106.00	£0.00	£106.00	OS
Memorial figurine (12" up to 24" (fixed)) (B) (C)	£126.00	0.0%	£0.00	£126.00	£0.00	£126.00	OS
For each inscription after the first	£47.50	0.0%	£0.00	£47.50	£0.00	£47.50	OS

Registration Fees

Per certified copy of a certificate of grant of exclusive Right of Burial	£75.50	6.0%	£4.50	£80.00	£0.00	£80.00	OS
Per certified copy of entry in Register of Burials	£75.50	6.0%	£4.50	£80.00	£0.00	£80.00	OS

Copies of Certificates

Permission to plant memorial tree	£86.00	5.8%	£5.00	£91.00	£0.00	£91.00	OS
Permission to install memorial seat	£86.00	5.8%	£5.00	£91.00	£0.00	£91.00	OS

NB. Burial grounds are at Market Rasen & Springthorpe