

FEES AND CHARGES REPORT

APPENDIX 5 – CEMETERIES

1. Service Description

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

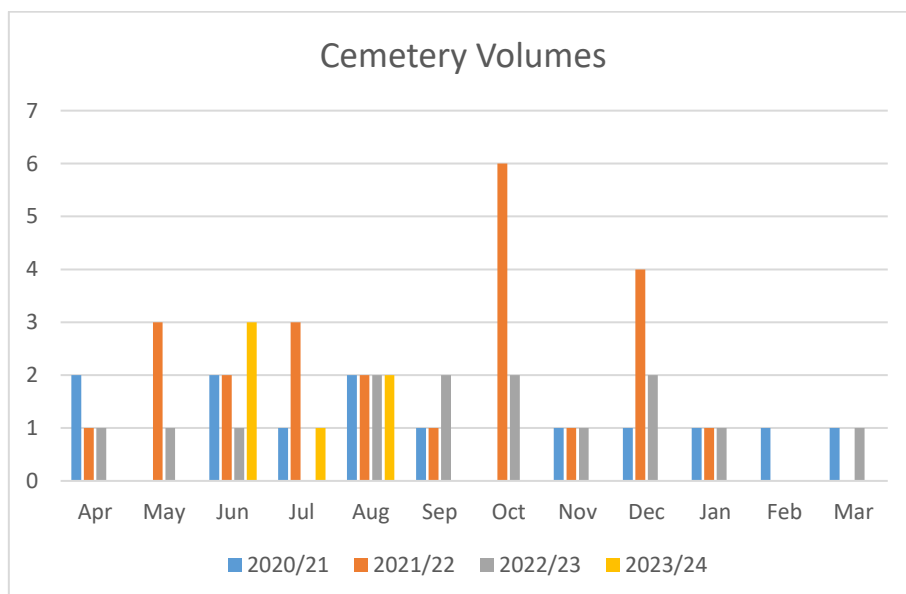
Costs for maintaining the grounds at these sites have been steadily increasing and the income received from the sites is small and therefore the council heavily subsidises the service. In 2022/2023 the net cost was £52,322.

There are two service charges applied to the cemeteries:

- Exclusive Right of Burial (EROB) – allocation of grave space for a 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 2020/2021, 2021/2022, 2022/2023 and 2023/2024 figures as at 27/09/23.



| Income Achieved | 2020/21 Actuals £ | 2021/22 Actuals £ | 2022/23 Actuals £ | 2023/24 forecast £ |
|--|-------------------------|-------------------------|-------------------------|--------------------------|
| Cemeteries | (6,396) | (3,878) | (4,743) | (5,400) |
| Total Income | (6,396) | (3,878) | (4,743) | (5,400) |
| Budget | (5,900) | (6,300) | (6,400) | (6,700) |
| Income Achieved (Above)/ Below Budget | (496) | 2,422 | 1,657 | 1,300 |

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. We propose to increase the fees by 6% inflation for 2024/2025.

4. Understanding Customers and Markets

The table below shows the last three 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 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----------|
| 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 | 2 | 1 | 2 | 1 | 0 | 1 | 14 |
| 2023/24 | 0 | 0 | 3 | 1 | 2 | 0 | | | | | | | 6 |

5. Proposed Charging

Fees have been increased by 6% inflation for 2024/2025.

6. Impact on Medium Term Financial Plan (MTFP)

| | 2024/25 (£) | 2025/26 (£) | 2026/27 (£) | 2027/28 (£) | 2028/29 (£) |
|--|--------------|-------------|-------------|-------------|-------------|
| Current Budget in MTFP | (6,800) | (6,900) | (6,900) | (6,900) | (6,900) |
| Proposed Budget - Cemeteries Burial Rights | (5,800) | (5,800) | (5,800) | (5,800) | (5,800) |
| Proposed Budget - Cemeteries Leased Memorials | (1,100) | (1,100) | (1,100) | (1,100) | (1,100) |
| Impact on MTFP 2024/25 Pressure/ (Saving) | (100) | - | - | - | - |

7. Recommendation

Members are requested to recommend to Council the charges for the 2024/2025 as detailed in the schedule below.

| 2023/24 | Proposed Increase / (Decrease) | | 2024/25 | VAT Amount | 2024/25 Charge Inc. VAT | VAT Rate |
|---------|--------------------------------|-------------|---------|------------|-------------------------|----------|
| | £ | % Type or £ | | | | |

Cost for interment of a person who had 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 West Lindsey resident | £702.00 | 6.0% | £42.00 | £744.00 | £0.00 | £744.00 | OS |
| Double Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident | £983.00 | 6.0% | £59.00 | £1,042.00 | £0.00 | £1,042.00 | OS |
| Single Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident | £351.00 | 6.0% | £21.00 | £372.00 | £0.00 | £372.00 | OS |
| Double Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident | £491.00 | 5.9% | £29.00 | £520.00 | £0.00 | £520.00 | OS |
| Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey resident | £421.00 | 5.9% | £25.00 | £446.00 | £0.00 | £446.00 | OS |
| Cremated remains only grave not exceeding 4' 6" x 4' (child) For the interment of a West Lindsey resident | £113.00 | 6.2% | £7.00 | £120.00 | £0.00 | £120.00 | OS |
| Child grave up to 17 years | £182.00 | 6.0% | £11.00 | £193.00 | £0.00 | £193.00 | 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 | £1,458.00 | 6.0% | £87.00 | £1,545.00 | £0.00 | £1,545.00 | OS |
| Double Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident | £2,042.00 | 6.0% | £123.00 | £2,165.00 | £0.00 | £2,165.00 | OS |
| Single Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident | £731.00 | 6.0% | £44.00 | £775.00 | £0.00 | £775.00 | OS |
| Double Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident | £1,020.00 | 6.0% | £61.00 | £1,081.00 | £0.00 | £1,081.00 | OS |
| Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey Non resident | £875.00 | 6.1% | £53.00 | £928.00 | £0.00 | £928.00 | 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 | £113.00 | 6.2% | £7.00 | £120.00 | £0.00 | £120.00 | OS |
| Child grave up to 17 years | £182.00 | 6.0% | £11.00 | £193.00 | £0.00 | £193.00 | OS |

Exhumation:

| | | | | | | | |
|--------------------|---------|------|--------|---------|-------|---------|----|
| Body * | £610.00 | 6.1% | £37.00 | £647.00 | £0.00 | £647.00 | OS |
| Cremated remains * | £305.00 | 5.9% | £18.00 | £323.00 | £0.00 | £323.00 | OS |

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

| 2023/24 | Proposed Increase / (Decrease) | | 2024/25 | VAT Amount | 2024/25 Charge Inc. VAT | VAT Rate |
|---------|--------------------------------|-------------|---------|------------|-------------------------|----------|
| | £ | % Type or £ | | | | |

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

| | | | | | | | |
|---|---------|------|--------|---------|-------|---------|----|
| Headstone up to 18 inches (C) | £132.50 | 6.0% | £8.00 | £140.50 | £0.00 | £140.50 | OS |
| Headstone 18 inches to 3ft (B) | £158.50 | 6.3% | £10.00 | £168.50 | £0.00 | £168.50 | OS |
| Headstone over 3ft but under 4ft (B) | £288.00 | 5.9% | £17.00 | £305.00 | £0.00 | £305.00 | OS |
| Small vase (up to 6 inches) (B) (C) | £57.00 | 5.3% | £3.00 | £60.00 | £0.00 | £60.00 | OS |
| Vase (6 inches to 1ft) (B) (C) | £106.00 | 5.7% | £6.00 | £112.00 | £0.00 | £112.00 | OS |
| Plaque (not exceeding 8" x 4" (fixed)) (B) (C) | £57.00 | 5.3% | £3.00 | £60.00 | £0.00 | £60.00 | OS |
| Plaque (not exceeding 12" x 6" (fixed)) (B) (C) | £106.00 | 5.7% | £6.00 | £112.00 | £0.00 | £112.00 | OS |
| Flat stone (not exceeding 12" x 12") (B) (C) | £106.00 | 5.7% | £6.00 | £112.00 | £0.00 | £112.00 | OS |
| Flat stone (not exceeding 12" x 18") (B) (C) | £117.50 | 6.0% | £7.00 | £124.50 | £0.00 | £124.50 | OS |
| Memorial figurine (not exceeding 12" (fixed)) (B) (C) | £106.00 | 5.7% | £6.00 | £112.00 | £0.00 | £112.00 | OS |
| Memorial figurine (12" up to 24" (fixed)) (B) (C) | £126.00 | 6.3% | £8.00 | £134.00 | £0.00 | £134.00 | OS |
| For each inscription after the first | £47.50 | 6.3% | £3.00 | £50.50 | £0.00 | £50.50 | OS |

Registration Fees

| | | | | | | | |
|---|--------|------|-------|--------|-------|--------|----|
| Per certified copy of a certificate of grant of exclusive Right of Burial | £80.00 | 6.3% | £5.00 | £85.00 | £0.00 | £85.00 | OS |
| Per certified copy of entry in Register of Burials | £80.00 | 6.3% | £5.00 | £85.00 | £0.00 | £85.00 | OS |

Copies of Certificates

| | | | | | | | |
|-------------------------------------|--------|------|-------|--------|-------|--------|----|
| Permission to plant memorial tree | £91.00 | 5.5% | £5.00 | £96.00 | £0.00 | £96.00 | OS |
| Permission to install memorial seat | £91.00 | 5.5% | £5.00 | £96.00 | £0.00 | £96.00 | OS |

NB. Burial grounds are at Market Rasen & Springthorpe