

# FEES AND CHARGES REPORT

## APPENDIX 3 – CEMETERIES

### 1. Service Description

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

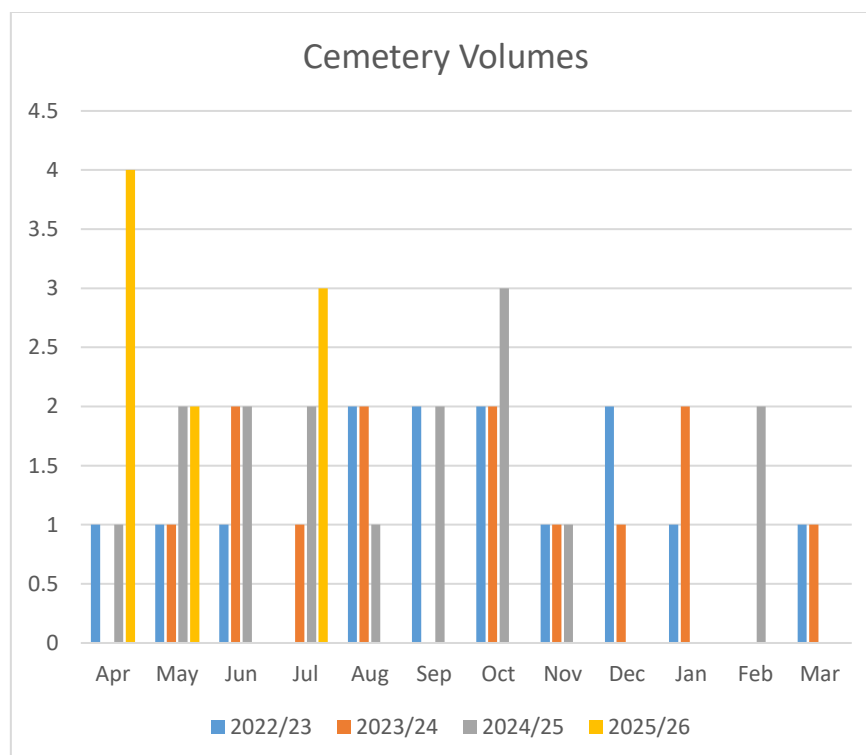
Costs for maintaining the grounds at these sites have been steadily increasing and the income received from the sites is small and therefore the council heavily subsidises the service. In 2024/2025 the cost of the service was £70,587.

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 illustrate the volumes for 2022/2023, 2023/2024, 2024/2025 and forecast for 2025/2026; figures as of 27/08/25.



| Income Achieved                       | 2022/23<br>Actuals<br>£ | 2023/24<br>Actuals<br>£ | 2024/25<br>Actuals<br>£ | 2025/26<br>forecast<br>£ |
|---------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Cemeteries                            | (4,743)                 | (10,735)                | (12,307)                | (7,300)                  |
| Budget                                | (6,400)                 | (6,700)                 | (6,900)                 | (7,300)                  |
| Income Achieved (Above)/ Below Budget | 1,657                   | (4,035)                 | (5,407)                 | 0                        |

### 3. Pricing

Last year the fee for interment was frozen based on feedback from local businesses and considering public perceptions. This year (2026/2027) all fees have been increased by inflation at 3.2% rounded to the nearest pound.

The fees for memorials are to be increased by inflation at 3.2%, rounded to nearest pound, due to the rising costs from suppliers.

Exhumation fees to be increased by inflation at 3.2%, rounded to nearest pound.

### 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 July 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 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| 2022/23        | 1   | 1   | 1   | 0   | 2   | 2   | 2   | 1   | 2   | 1   | 0   | 1   | 14    |
| 2023/24        | 0   | 1   | 2   | 1   | 2   | 0   | 2   | 1   | 1   | 2   | 0   | 1   | 13    |
| 2024/25        | 1   | 2   | 2   | 2   | 1   | 2   | 3   | 1   | 0   | 0   | 2   | 0   | 16    |
| 2025/26        | 4   | 2   | 0   | 3   |     |     |     |     |     |     |     |     | 9     |

### 5. Proposed Charging

Interment Fees have been increased by 3.2% inflation for 2026/2027, rounded to the nearest pound.

Memorial fees have been increased by 3.2% inflation for 2026/2027, rounded to the nearest pound.

Exhumation fees have been increased by 3.2% inflation for 2026/2027, rounded to the nearest pound.

## 6. Impact on Medium Term Financial Plan (MTFP)

Proposed budgets have been increased to reflect the average of the previous 3 years income, plus inflation at 3.2% for 2026/2027, and 2.5% pa from 2027/2028.

|                                               | 2026/27 (£) | 2027/28 (£) | 2028/29 (£) | 2029/30 (£) | 2030/31 (£) |
|-----------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Current Budget in MTFP                        | (7,300)     | (7,300)     | (7,300)     | (7,300)     | (7,300)     |
| Proposed Budget - Cemeteries Burial Rights    | (7,900)     | (8,100)     | (8,300)     | (8,500)     | (8,700)     |
| Proposed Budget - Cemeteries Leased Memorials | (1,600)     | (1,600)     | (1,600)     | (1,600)     | (1,600)     |
| Impact on MTFP 2026/27 Pressure/ (Saving)     | (2,200)     | (2,400)     | (2,600)     | (2,800)     | (3,000)     |

## 7. Recommendation

Members are requested to recommend to Council the charges for the 2026/2027 as detailed in the schedule below.

|                           |
|---------------------------|
| statutory/statutory range |
| non statutory             |

| Prosperous Communities Committee                                                                                             |  |           |        | Cemeteries                     |           |         |            |                         |          |
|------------------------------------------------------------------------------------------------------------------------------|--|-----------|--------|--------------------------------|-----------|---------|------------|-------------------------|----------|
|                                                                                                                              |  | 2025/26   |        | Proposed Increase / (Decrease) |           | 2026/27 | VAT Amount | 2026/27 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                                   |  | £744.00   | 3.2%   | £24.00                         | £768.00   | £0.00   | £768.00    |                         | OS       |
| Double Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident                                   |  | £1,042.00 | 3.2%   | £33.00                         | £1,075.00 | £0.00   | £1,075.00  |                         | OS       |
| Single Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident                                   |  | £372.00   | 3.2%   | £12.00                         | £384.00   | £0.00   | £384.00    |                         | OS       |
| Double Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident                                   |  | £520.00   | 3.3%   | £17.00                         | £537.00   | £0.00   | £537.00    |                         | OS       |
| Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey resident                            |  | £446.00   | 3.1%   | £14.00                         | £460.00   | £0.00   | £460.00    |                         | OS       |
| Cremated remains only grave not exceeding 4' 6" x 4' (child ) For the interment of a West Lindsey resident                   |  | £120.00   | 3.3%   | £4.00                          | £124.00   | £0.00   | £124.00    |                         | OS       |
| Child grave up to 17 years                                                                                                   |  | £193.00   | 3.1%   | £6.00                          | £199.00   | £0.00   | £199.00    |                         | 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                               |  | £1,545.00 | 3.2%   | £49.00                         | £1,594.00 | £0.00   | £1,594.00  |                         | OS       |
| Double Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident                               |  | £2,165.00 | 3.2%   | £69.00                         | £2,234.00 | £0.00   | £2,234.00  |                         | OS       |
| Single Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident                               |  | £775.00   | 3.2%   | £25.00                         | £800.00   | £0.00   | £800.00    |                         | OS       |
| Double Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident                               |  | £1,081.00 | 3.1%   | £34.00                         | £1,115.00 | £0.00   | £1,115.00  |                         | OS       |
| Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey Non resident                        |  | £928.00   | 3.2%   | £30.00                         | £958.00   | £0.00   | £958.00    |                         | 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 |  | £120.00   | 3.3%   | £4.00                          | £124.00   | £0.00   | £124.00    |                         | OS       |
| Child grave up to 17 years                                                                                                   |  | £193.00   | 3.1%   | £6.00                          | £199.00   | £0.00   | £199.00    |                         | OS       |
| Exhumation:                                                                                                                  |  |           |        |                                |           |         |            |                         |          |
| Body *                                                                                                                       |  | £670.00   | 3.1%   | £21.00                         | £691.00   | £0.00   | £691.00    |                         | OS       |
| Cremated remains *                                                                                                           |  | £334.00   | 3.3%   | £11.00                         | £345.00   | £0.00   | £345.00    |                         | 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)                                                                                                |  | £145.00   | 3.4%   | £5.00                          | £150.00   | £0.00   | £150.00    |                         | OS       |
| Headstone 18 inches to 3ft (B)                                                                                               |  | £174.00   | 3.4%   | £6.00                          | £180.00   | £0.00   | £180.00    |                         | OS       |
| Headstone over 3ft but under 4ft (B)                                                                                         |  | £316.00   | 3.2%   | £10.00                         | £326.00   | £0.00   | £326.00    |                         | OS       |
| Small vase (up to 6 inches) (B) (C)                                                                                          |  | £62.00    | 3.2%   | £2.00                          | £64.00    | £0.00   | £64.00     |                         | OS       |
| Vase (6 inches to 1ft) (B) (C)                                                                                               |  | £116.00   | 3.4%   | £4.00                          | £120.00   | £0.00   | £120.00    |                         | OS       |
| Plaque (not exceeding 8" x 4" (fixed)) (B) (C)                                                                               |  | £62.00    | 3.2%   | £2.00                          | £64.00    | £0.00   | £64.00     |                         | OS       |
| Plaque (not exceeding 12" x 6"(fixed)) (B) (C)                                                                               |  | £116.00   | 3.4%   | £4.00                          | £120.00   | £0.00   | £120.00    |                         | OS       |
| Flat stone (not exceeding 12" x 12") (B) (C)                                                                                 |  | £116.00   | 3.4%   | £4.00                          | £120.00   | £0.00   | £120.00    |                         | OS       |
| Flat stone (not exceeding 12" x 18") (B) (C)                                                                                 |  | £129.00   | 3.1%   | £4.00                          | £133.00   | £0.00   | £133.00    |                         | OS       |
| Memorial figurine (not exceeding 12" (fixed)) (B) (C)                                                                        |  | £116.00   | 3.4%   | £4.00                          | £120.00   | £0.00   | £120.00    |                         | OS       |
| Memorial figurine (12" up to 24" (fixed)) (B) (C)                                                                            |  | £139.00   | 3.6%   | £5.00                          | £144.00   | £0.00   | £144.00    |                         | OS       |
| For each inscription after the first                                                                                         |  | £52.00    | 3.8%   | £2.00                          | £54.00    | £0.00   | £54.00     |                         | OS       |
| Registration Fees                                                                                                            |  |           |        |                                |           |         |            |                         |          |
| Per certified copy of a certificate of grant of exclusive Right of Burial                                                    |  | £85.00    | 3.5%   | £3.00                          | £88.00    | £0.00   | £88.00     |                         | OS       |
| Per certified copy of entry in Register of Burials                                                                           |  | £85.00    | 3.5%   | £3.00                          | £88.00    | £0.00   | £88.00     |                         | OS       |
| Copies of Certificates                                                                                                       |  |           |        |                                |           |         |            |                         |          |
| Permission to plant memorial tree                                                                                            |  | £96.00    | 3.1%   | £3.00                          | £99.00    | £0.00   | £99.00     |                         | OS       |
| Permission to install memorial seat                                                                                          |  | £96.00    | 3.1%   | £3.00                          | £99.00    | £0.00   | £99.00     |                         | OS       |
| NB. Burial grounds are at Market Rasen & Springthorpe                                                                        |  |           |        |                                |           |         |            |                         |          |