

FEES AND CHARGES REPORT

APPENDIX 17 – LEA FIELDS CREMATORIUM

1. Service description

Lea Fields Crematorium offers an excellent bereavement service and facility for West Lindsey residents, and the wider area, in line with the Bereavement Strategy and in accordance with all relevant legislation, policies and procedures.

Lea Fields delivers cost effective operations, compassionate cremations and a supportive after care service.

There is also the opportunity for family and friends to lease memorials for loved ones who have passed as a way of coping with the overwhelming grief felt after a death.

Lea Fields has developed its offer as a result of market insight, offering four types of services to meet the differing needs of individuals:

Cremation services - Lea Fields Crematorium offer a 45-minute service hourly at 10:30: 11:30: 12:30: 13:30: 14:30 and 15:30.

Early Start Services- The 09:00 and 09:45 early start services are at 45-minute intervals and provide 35 minutes maximum service time and 10 minutes to fully vacate the chapel ready for the next service to begin.

Farewell Service -The Farewell Service is available at 09:00. This service is an attended direct funeral that gives up to 15 family members an opportunity to say their private farewell. Although an Officiant will not be leading, and no eulogy will be said, the family can choose one piece of music to be played throughout this short 15 - minute farewell.

Direct Funerals - Organised through Funeral Directors, family or friends do not attend these services, coffins are still received in chapel before cremation.

Additional offerings for enhanced services include Memorial service for burial elsewhere, extended chapel time, Saturday service, webcasting, slideshow, video tributes and DVD production.

2. Prior years analysis, current financial year projections

Since the first service on 3 February 2020 to 31 August 2025 the Crematorium has performed 3,112 services and has served over fifty different Funeral Director companies. Lea Fields continues to receive positive feedback from both funeral directors and families.

The table below shows the actual cremations figures for 2022/2023, 2023/2024, 2024/2025 and the forecast 2025/2026 figures as at 31/08/2025.

	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Forecast
Number of Cremations	538	538	569	622
Income from Cremations	(427,596)	(414,760)	(462,271)	(519,410)

The pie charts below show the actual percentage split of the cremation service types provided from 2023/2024 to 2025/2026. During the pandemic 'Direct Services' increased in demand from a national average of 3% to 20% in 2023. These saw an increase during the pandemic because restrictions were imposed on numbers being allowed to attend a funeral, however the number of Direct Funerals has remained consistently high even after restrictions ended, possibly because of the impact of the cost of living crisis or increased awareness.

There appears to be a continuing rise in the number of Direct Services in comparison to Standard Cremation Services.

Direct services as a percentage of all services:

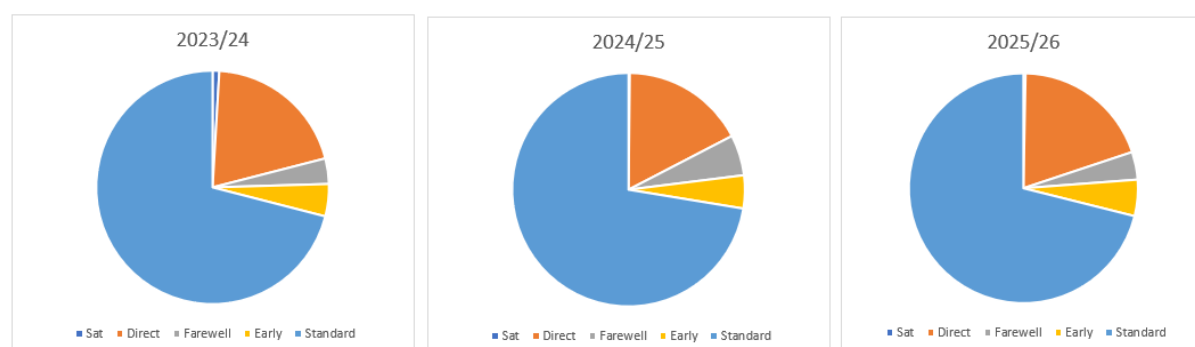
2021/2022 8%

2022/2023 11%

2023/2024 20%

2024/2025 17%

The forecast for 2025/2026 is based on a 20% share.



3. Pricing

Lea Fields Crematorium pricing is benchmarked against competing facilities in Lincoln, North Lincolnshire (Scunthorpe), and Doncaster. We also included benchmarking for Babworth Crematorium (Westerleigh group) and Barnby Moor Crematorium (Memoria group), which are privately owned crematoria forming part of their larger network.

In 2021 Lincoln Crematorium reduced their 'Direct Cremation' fee by £100 and North Lincolnshire introduced a 'Layered service' approach. Lea Fields has remained competitive despite our competitors' reactions.

Whilst the pricing remains competitive, the fees and charges also protect the profit margin to ensure the facility remains viable. Secondary spend on items not directly related to the funeral are considered a luxury item.

The following table provides benchmarking data of charges levied at other Crematoria:

Cremation - Adults 18 years (Inc Med Ref & Environment Fee)	North Lincolnshire 25/26 Fees £	Lincoln Crematorium 25/26 Fees £	Babworth 25/26 Fees £	Barnby Moor 25/26 £	WLDC 25/26 £
Mon-Fri - Adult (inc Med Ref fee & Environmental Fee)	815	990	725-1,125	1,015	940
Saturday Service - with discussion with Manager	NA	NA	1,125	1,690	1,365
Direct Cremation (no attendance)	615	551	545	525	500
Direct Cremation (With attendance)	700	NA	NA	NA	575
Early Start Cremation	NA	670	725	895	825

Income generation through memorial sales is an important element of service provision. This is handled with sensitivity and tactfully to ensure that low-income families have affordable memorial options.

Demand

The demand for Direct Services increased from 11% of services in 2022/2023 to 20% in 2023/2024. The trend has continued and as a result the Direct Service percentage split going forward is estimated to be 20% of services. We are keeping these trends under review as this will have an impact on the forecast income as Direct Services fees (£500*) are 51.5% of the Standard Service (£970*).

**Being the proposed fees for 2026/2027.*

The table below shows the forecast demand based on the market against the current budgets agreed. This is based on the fees proposed for 2026/2027 and a 3% increase for each following year.

Type of Service	2026/27	2027/28	2028/29	2029/30	2030/31
Saturday Service	2	2	2	3	3
Direct Cremation	128	134	140	145	152
Farewell Service	25	27	28	29	30
Early Service	33	35	36	38	39
Standard Service	463	486	507	528	551
Totals Cremation	651	684	713	743	775

The table below shows the changes in the percentage of the demand expected.

Type of Service	2026/27	2027/28	2028/29	2029/30	2030/31
Saturday Service	0%	0%	0%	0%	0%
Direct Cremation	20%	20%	20%	20%	20%
Farewell Service	4%	4%	4%	4%	4%
Early Service	5%	5%	5%	5%	5%
Standard Service	71%	71%	71%	71%	71%
Total	100%	100%	100%	100%	100%

4. Understanding Customers and Markets

Local Authority operated crematoria no longer have the monopoly in the crematoria industry. Private investors control a large portfolio of crematoria locations around the UK and have also invested in this area. They have developed a multiple marketing strategy, using TV advertising as an effective tool to promote their offer and pursue a greater market share, brand awareness and sales revenue.

Holding numerous facilities gives providers power within the industry, leaving Local Authorities disadvantaged in resources, buying power and resilience.

Lea Fields compete with both neighbouring Local Authorities and private investors in this highly competitive and fast-changing environment. We seek new information and invite innovation to ensure a sustainable business model that rivals both our private and local authority competitors.

Customer expectations continue to rise in the bereavement industry and it is constantly evolving, driven by greater choice and easily accessible information. Whilst ensuring that Lea Fields remains true to the West Lindsey District Council ethos, we also understand and appreciate that change and innovation is essential for survival in this highly competitive and fast-changing environment.

Maximising our cremator at off peak times is essential to running efficiently. One cremator can successfully achieve five cremations in a 7.5 hour day; however, this is on the assumption we have a cremation at the start of the day and cremate continuously throughout the day. Our cremating hours are our most valuable asset. Early services are often less favourable to our customers despite any financial incentives to increase take up, this makes Direct Service cremations invaluable for maximising usage of our assets.

In addition to our offer of Direct Services, usually at 08:45, and early start shorter services at 09:00 and 09:45 we have a further six possible hourly services available.

We conduct horizon scanning, best practice and professional judgement as to what additional capacity we can provide each day based on risk and opportunities.

5. Proposed Charges

Direct Service cremations maximise staff time and use of equipment that may otherwise not be utilised at less favourable times during the day. Other Crematoriums have reduced their Direct Cremations service fees by as much as £100 to try to increase their market share. Direct Cremations play an important part of our service and running cost efficiency, we are proposing to freeze the fee at £500, which keeps our charge at a level that is consistent with benchmarking data and is reflected in the latest approved Business Plan.

Early start cremation services have been increased by 3% bringing the service charge up to £850. This remains £120 cheaper than the Standard service which is proposed to rise by 3.2% to £970.

Farewell services have been increased by 2.6% and Saturday services by 2.9%.

These decisions have been made to ensure we stay competitive with other Cremation providers. This is especially important as we are still a relatively new provider in the market. However, Chapel extensions and Memorial services have been increased above inflation as these are considered a luxury add on to a service. The 20min chapel extensions have been increased by 4.5%. The 40min chapel extensions and Memorials services have been 6.7%.

Leased memorials have been increased by an average of 3.2% rounded to the nearest pound.

Chapel Tributes have either been increased by an average of 3.2% or frozen to encourage take up to widen our reach. If our media supplier increases their charges we will do an additional request to Committee in year to reflect the increase.

To encourage strewing/scattering of cremated remains into our Garden of Remembrance from another crematorium and potential memorial sales our fee has been frozen at the current rate of £55. It is important to try to attract these customers as we look to embed Lea Fields Crematorium in the local community. This could lead to families choosing Lea Fields for future services taking place at our crematorium, it will also encourage memorial sales for loved ones scattered here.

6. Impact on Medium Term Financial Plan (MTFP)

The budgets within the MTFP are aligned to the latest business case for the Crematorium, which was presented to Corporate Policy and Resources committee on the 17th of October 2024.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(598,200)	(647,600)	(694,200)	(745,200)	(745,200)
Proposed Budget - Chapel income - 20 minute extension	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Proposed Budget - Barbican Memorial	(1,500)	(1,600)	(1,600)	(1,600)	(1,600)
Proposed Budget - Book of Remembrance	(1,300)	(1,500)	(1,700)	(1,900)	(1,900)
Proposed Budget - Direct Cremations	(65,900)	(71,000)	(76,400)	(81,500)	(81,500)
Proposed Budget - Early Start Cremation	(28,000)	(30,600)	(32,400)	(35,200)	(35,200)
Proposed Budget - Farewell Cremation	(14,700)	(16,400)	(17,500)	(18,700)	(18,700)
Proposed Budget - Memorial Service (45 mins)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Proposed Budget - Mulberry Tree	(1,200)	(1,400)	(1,400)	(1,500)	(1,500)
Proposed Budget - Standard Cremation	(446,800)	(483,100)	(519,200)	(557,000)	(557,000)
Proposed Budget - Saturday Service Cremation	(2,800)	(2,900)	(3,000)	(4,600)	(4,600)
Proposed Budget - Sanctum 2000 Vault	(2,000)	(3,000)	(3,100)	(3,100)	(3,100)
Proposed Budget - Chapel Fee Extension	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Proposed Budget - Chapel Tributes income	(25,100)	(27,100)	(28,900)	(31,000)	(31,000)
Proposed Budget - Splay Desk Memorial	(2,400)	(2,500)	(2,500)	(2,600)	(2,600)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

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

statutory/statutory range
non statutory

Prosperous Communities Committee			Crematorium						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
NON STAT		Cremation	£940.00	3.2%	£30.00	£970.00	£0.00	£970.00	X
NON STAT		Early start (09:00 & 09:45)	£825.00	3.0%	£25.00	£850.00	£0.00	£850.00	X
NON STAT		Direct Cremation (no attendance 08:45)	£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	X
NON STAT		The Farewell Service	£575.00	2.6%	£15.00	£590.00	£0.00	£590.00	X
NON STAT		Body parts/slides and blocks	£95.00	3.2%	£3.00	£98.00	£0.00	£98.00	X
NON STAT		Saturday service (with discussion with Manager)	£1,365.00	2.9%	£40.00	£1,405.00	£0.00	£1,405.00	X
NON STAT		Late cancellation fee (cancellations within 72 hours of service)	£135.00	3.7%	£5.00	£140.00	£0.00	£140.00	X
NON STAT		Chapel fee (extension 20 minutes)	£220.00	4.5%	£10.00	£230.00	£0.00	£230.00	X
NON STAT		Chapel fee (extension 40 minutes)	£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X
NON STAT		Memorial Service (45mins)	£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X
NON STAT		Strewing/scattering of cremated remains from elsewhere	£55.00	0.0%	£0.00	£55.00	£0.00	£55.00	X
NON STAT		Digital download of the service when ordered with webcast	£20.00	8.4%	£1.67	£21.67	£4.33	£26.00	S
NON STAT		Digital download of the service - stand alone product	£36.00	4.2%	£1.50	£37.50	£7.50	£45.00	S
NON STAT	Bundle	Webcast recording - Live & On Demand	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S
NON STAT	Bundle	DVD, USB, Blue-Ray, Audio CD	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S
NON STAT	Bundle	Halo Photo	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S
NON STAT	Bundle	Music Slideshow	£72.50	3.4%	£2.50	£75.00	£15.00	£90.00	S
NON STAT	Bundle	Obitus Bundle	£177.75	3.8%	£6.75	£184.50	£36.90	£221.40	S
NON STAT		DVD recording (each subsequent copy)	£29.17	5.7%	£1.66	£30.83	£6.17	£37.00	S
NON STAT		Visual tribute (1 photograph)	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S
NON STAT		Basic Slideshow	£45.83	3.6%	£1.67	£47.50	£9.50	£57.00	S
NON STAT		Themed Tribute	£83.33	0.0%	£0.00	£83.33	£16.67	£100.00	S
NON STAT		Bespoke Tribute	£333.33	0.0%	£0.00	£333.33	£66.67	£400.00	S
NON STAT		Visual tribute (for additional 25 photos)	£27.50	3.0%	£0.83	£28.33	£5.67	£34.00	S
NON STAT		Video tribute (up to 5 minutes)	£36.67	2.3%	£0.83	£37.50	£7.50	£45.00	S
NON STAT		Video Book	£83.33	0.0%	£0.00	£83.33	£16.67	£100.00	S
NON STAT		Memory Box	£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT		A download link of the pro-tribute	£20.00	4.1%	£0.83	£20.83	£4.17	£25.00	S
NON STAT		Extra work (Pro tribute)	£20.83	0.0%	£0.00	£20.83	£4.17	£25.00	S

Prosperous Communities Committee

Crematorium (contd)

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

NON STAT	Book of Remembrance (3 lines)	3 lines from 2024/2025 (2 lines no longer available)	£95.00	0.0%	£0.00	£95.00	£19.00	£114.00	S
NON STAT	Book of Remembrance (each additional line) (to a maximum of 8 lines)		£10.42	0.0%	£0.00	£10.42	£2.08	£12.50	S
NON STAT	Book of Remembrance (illustrations)	plus Admin Fee £10-£30 dependent on requirements	POA	0.0%	£0.00	POA	POA	POA	S
NON STAT	Miniature book (leather - 2 lines)		£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Miniature book (leather - 5 lines)		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT	Miniature book (leather - 8 lines)		£133.33	0.0%	£0.00	£133.33	£26.67	£160.00	S
NON STAT	Memorial card (2 lines)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S
NON STAT	Memorial card (5 lines)		£66.67	0.0%	£0.00	£66.67	£13.33	£80.00	S
NON STAT	Memorial card (8 lines)		£79.17	0.0%	£0.00	£79.17	£15.83	£95.00	S
NON STAT	Additional inscription to existing books and cards		£23.33	0.0%	£0.00	£23.33	£4.67	£28.00	S
NON STAT	Floral design (available for 5 and 8 lines only)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S
NON STAT	Caskets *		£54.17	0.0%	£0.00	£54.17	£10.83	£65.00	S
NON STAT	Temporary deposit of Cremated remains per month after initial month		£16.67	25.0%	£4.16	£20.83	£4.17	£25.00	S
NON STAT	Virtual Memorial Service		£62.50	0.0%	£0.00	£62.50	£12.50	£75.00	S
NON STAT	Virtual Memorial Service including music tribute		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT ***	Sanctum 2000 vault (leased for 10 years) including up to 80 letters **		£976.67	2.4%	£23.33	£1,000.00	£200.00	£1,200.00	S
NON STAT ***	Sanctum 2000 vault - per letter above 80		£3.08	8.1%	£0.25	£3.33	£0.67	£4.00	S
NON STAT ***	Desk Memorial **		£595.83	1.4%	£8.34	£604.17	£120.83	£725.00	S
NON STAT ***	Barbican memorial (space lease for 5 years) **		£254.17	3.3%	£8.33	£262.50	£52.50	£315.00	S
NON STAT ***	Mulberry Tree - per leaf, space leased for 5 years		£172.50	3.9%	£6.67	£179.17	£35.83	£215.00	S
NON STAT ***	Mulberry Tree - per leaf with motif, space leased for 5 years		£202.50	2.9%	£5.83	£208.33	£41.67	£250.00	S
NON STAT	Memorial Glass Offering - Robin Ornament	Individual handmade ashes into glass ornaments	£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Memorial Glass Offering - Memorial Bauble with Stand	containing a small amount of loved ones ashes and comes with a certificate of authenticity.	£125.00	0.0%	£0.00	£125.00	£25.00	£150.00	S

* If a casket is sold as part of a funeral package it will be exempt from VAT; if supplied on its own it will be standard rated

** Sanctum 2000 vault/Barbican memorial/Desk memorial/Mulberry tree - additional artwork/photo plaque can be provided - POA (plus Admin Fee £10-£30 dependent on requirements)

*** When a Mulberry leaf, Barbican plaque, Desk memorial or Sanctum vault is purchased there will be a 10% discount applied to any book of remembrance purchase.