

## FEES AND CHARGES REPORT

### CEMETERY SERVICES

#### 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 subsidise these areas.

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.

Recent benchmarking shows the fees set for this services are now more in align with other areas. This year's approved increase is the final step towards the charges set by other Councils.

#### 3. Pricing

On the 15<sup>th</sup> December 2016 it was agreed at Corporate Policy & Resources committee that the fees for the above would be increased, to contribute to the relative costs and in line with local benchmarking, as full cost recovery is not achievable due to the low volumes.

Members approved the increase of 130% but that this should be phased over a two year period to reduce the impact. The rates reflected below is the second and final year of the increases previously agreed.

The fees are to be assessed again for fee setting for 2019/20.

#### 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 31<sup>st</sup> August for the current year. There has been a decrease in numbers over the last financial year.

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

Financail Year	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8
Totals	8	1	6	2	5	4	2	2	2	4	6	7	

## 5. Proposed Charges

These replicate the agreement made on the 15<sup>th</sup> December 2016 by Corporate Policy & Resources.

## 6. Recommendation

Members are reminded of the charges approved for the 2018/2019 financial year as detailed below.

Prosperous Communities Committee			Cemeteries				
	2017/18		2018/19	VAT Amount	2018/19 Charge Inc. VAT	VAT Rate	
	£	% Type or £					£
<b>Exclusive Rights of Burial in Earthen Graves</b>							
Single Grave not exceeding 9' x 4'	£413.00		£162.00	£575.00	£0.00	£575.00 OS	
Grave not exceeding 9' x 4' for double/triple interments	£578.00		£227.00	£805.00	£0.00	£805.00 OS	
Cremated remains only grave not exceeding 4' 6" x 4'	£248.00		£97.00	£345.00	£0.00	£345.00 OS	
Exclusive Right of Burial single (50 years)	£287.50			£287.50	£0.00	£287.50 OS	
Exclusive Right of Burial double (50 years)	£402.50			£402.50	£0.00	£402.50 OS	
Exclusive Right of Burial triple (50 years)	£450.00			£450.00	£0.00	£450.00 OS	
Exclusive Right of Burial double (99 years)	£805.00			£805.00	£0.00	£805.00 OS	
Exclusive Right of Burial triple (99 years)	£900.00			£900.00	£0.00	£900.00 OS	
<b>Exhumation</b>							
Body	£500.00			£500.00	£0.00	£500.00 OS	
Cremated remains	£250.00			£250.00	£0.00	£250.00 OS	
<b>Monuments, Gravestones, Tablets &amp; Monumental Inscriptions (Permission to erect)</b>							
The right to erect or place on a grave or vault	A headstone not exceeding 3 feet in height	£99.00		£99.00	£0.00	£99.00 OS	
	A vase or tablet not exceeding 12 inches in height by 12 inches in width at the head of the grave	£66.00		£66.00	£0.00	£66.00 OS	
	For each inscription after the first	£41.00		£41.00	£0.00	£41.00 OS	
	Headstone over 3ft but under 4ft	£250.00		£250.00	£0.00	£250.00 OS	
	Flat stone (not exceeding 12" x 18")	£102.00		£102.00	£0.00	£102.00 OS	
	vase (up to 12" in height) (fixed)	£92.00		£92.00	£0.00	£92.00 OS	
	Plaque (not exceeding 12" x 6" (fixed)	£92.00		£92.00	£0.00	£92.00 OS	
Cremation	Memorial figurine (over 12" but under 24" fixed)	£110.00		£110.00	£0.00	£110.00 OS	
	Headstone up to 18 inches	£115.00		£115.00	£0.00	£115.00 OS	
	Headstone 18 inches to 3ft	£138.00		£138.00	£0.00	£138.00 OS	
	Flat stone (not exceeding 12" x 12")	£92.00		£92.00	£0.00	£92.00 OS	
	small vase (up to 6" in height) (fixed)	£50.00		£50.00	£0.00	£50.00 OS	
	Plaque (not exceeding 8" x 4" (fixed)	£50.00		£50.00	£0.00	£50.00 OS	
Memorial figurine (not exceeding 12" fixed)	£92.00		£92.00	£0.00	£92.00 OS		
<b>Registration Fees</b>							
Per certified copy of a certificate of grant of exclusive right of burial	£66.00			£66.00	£0.00	£66.00 OS	
Per certified copy of entry in Register of Burials	£66.00			£66.00	£0.00	£66.00 OS	
<b>Copies of Certificates</b>							
Permission to plant memorial tree	£75.00			£75.00	£0.00	£75.00 OS	
Permission to install memorial seat	£75.00			£75.00	£0.00	£75.00 OS	
<b>Burial grounds at Market Rasen &amp; Springthorpe</b>							

