

FEES AND CHARGES REPORT

APPENDIX 2 – CEMETERIES

1. Service Description

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

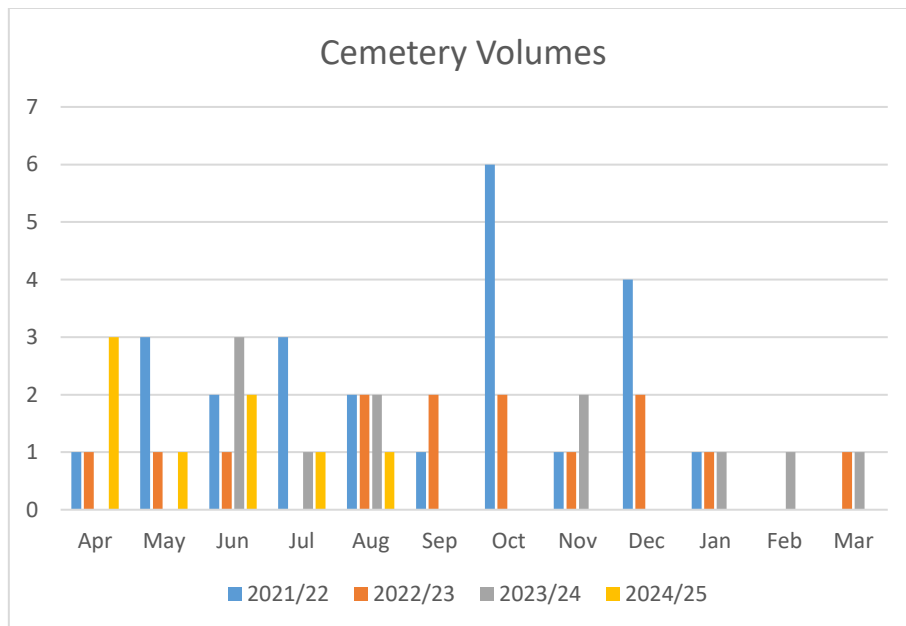
Costs for maintaining the grounds at these sites have been steadily increasing and the income received from the sites is small and therefore the council heavily subsidises the service. In 2023/2024 the cost of the service was £63,702.

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 2021/2022, 2022/2023, 2023/2024 and 2024/25 figures as at 12/09/24.



Income achieved	2021/22 Actual (£)	2022/23 Actual (£)	20234/24 Actual (£)	2024/25 Forecast (£)
Cemeteries Income	(3,878)	(4,743)	(10,735)	(6,900)
Budget	(6,300)	(6,400)	(6,700)	(6,900)
Income Achieved (Above)/Below Budget	2,422	1,657	(4,035)	-

3. Pricing

We propose to freeze the cost for interment based on feedback from local businesses and considering public perceptions.

The fees for memorials are to be increased by inflation 3.5%, rounded to nearest pound, for 2025/2026 due to the rising costs from suppliers.

Exhumation fees to be increased by inflation at 3.5%, 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 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
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	0	2	0	1	1	1	11
2024/25	3	1	2	1	1								8

5. Proposed Charging

Interment Fees are to be frozen for 2025/2026.

Memorial fees have been increased by 3.5% inflation for 2025/2026, rounded to the nearest pound.

Exhumation fees have been increased by 3.5% inflation for 2025/2026, rounded to the nearest pound.

6. Impact on Medium Term Financial Plan (MTFP)

The income budget for Cemeteries Burial Rights to remain unchanged as no increase in charge is proposed for 2025/2026.

Memorials income budget has increased to reflect the previous 3 years actuals income achieved, and the proposed inflationary increase for 2025/2026.

	2025/26 (£)	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)
Current Budget in MTFP	(6,900)	(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	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Impact on MTFP 2025/26 Pressure/ (Saving)	(400)	(400)	(400)	(400)	(400)

7. Recommendation

Members are requested to recommend to Council the charges for the 2025/2026 as detailed in the schedule below.

Prosperous Communities Committee		Cemeteries						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 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	0.0%	£0.00	£744.00	£0.00	£744.00	OS
Double Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident		£1,042.00	0.0%	£0.00	£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		£372.00	0.0%	£0.00	£372.00	£0.00	£372.00	OS
Double Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident		£520.00	0.0%	£0.00	£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		£446.00	0.0%	£0.00	£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		£120.00	0.0%	£0.00	£120.00	£0.00	£120.00	OS
Child grave up to 17 years		£193.00	0.0%	£0.00	£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		£1,545.00	0.0%	£0.00	£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		£2,165.00	0.0%	£0.00	£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		£775.00	0.0%	£0.00	£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		£1,081.00	0.0%	£0.00	£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		£928.00	0.0%	£0.00	£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		£120.00	0.0%	£0.00	£120.00	£0.00	£120.00	OS
Child grave up to 17 years		£193.00	0.0%	£0.00	£193.00	£0.00	£193.00	OS
Exhumation:					£0.00			
Body *		£647.00	3.6%	£23.00	£670.00	£0.00	£670.00	OS
Cremated remains *		£323.00	3.4%	£11.00	£334.00	£0.00	£334.00	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)		£140.50	3.2%	£4.50	£145.00	£0.00	£145.00	OS
Headstone 18 inches to 3ft (B)		£168.50	3.3%	£5.50	£174.00	£0.00	£174.00	OS
Headstone over 3ft but under 4ft (B)		£305.00	3.6%	£11.00	£316.00	£0.00	£316.00	OS
Small vase (up to 6 inches) (B) (C)		£60.00	3.3%	£2.00	£62.00	£0.00	£62.00	OS
Vase (6 inches to 1ft) (B) (C)		£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
Plaque (not exceeding 8" x 4" (fixed)) (B) (C)		£80.00	3.3%	£2.00	£82.00	£0.00	£82.00	OS
Plaque (not exceeding 12" x 6" (fixed)) (B) (C)		£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
Flat stone (not exceeding 12" x 12") (B) (C)		£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
Flat stone (not exceeding 12" x 18") (B) (C)		£124.50	3.6%	£4.50	£129.00	£0.00	£129.00	OS
Memorial figurine (not exceeding 12" (fixed)) (B) (C)		£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
Memorial figurine (12" up to 24" (fixed)) (B) (C)		£134.00	3.7%	£5.00	£139.00	£0.00	£139.00	OS
For each inscription after the first		£50.50	3.0%	£1.50	£52.00	£0.00	£52.00	OS
Registration Fees								
Per certified copy of a certificate of grant of exclusive Right of Burial		£85.00	0.0%	£0.00	£85.00	£0.00	£85.00	OS
Per certified copy of entry in Register of Burials		£85.00	0.0%	£0.00	£85.00	£0.00	£85.00	OS
Copies of Certificates								
Permission to plant memorial tree		£96.00	0.0%	£0.00	£96.00	£0.00	£96.00	OS
Permission to install memorial seat		£96.00	0.0%	£0.00	£96.00	£0.00	£96.00	OS
NB. Burial grounds are at Market Rasen & Springthorpe								