Report to:

New Forest District Council, Test Valley Borough Council and New Forest National Park Authority

Cemetery Space Requirements Study

Final Report

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Contents

Summary **1**

1. Background **7**

2. Demography and Projected Deaths **13**

3. Burial and Cemetery Needs **23**

4. Other Cemeteries and Burial Sites **55**

5. Conclusions **69**

References **75**

Summary

Background

1. This study has been commissioned by New Forest District Council, (NFDC) New Forest National Park Authority (NFNPA) and Test Valley Borough Council, (TVBC), to evaluate current and future cemetery space requirements within the current respective Local Plan areas for the 2025-43 period.

2. The focus is particularly of the need for new burial spaces although consideration has also been given to cremated remains (ashes).

Demography and Projected Deaths

3. In both the New Forest and Test Valley local authority areas, the number of deaths is projected to increase notably over time. For example, in the New Forest, the past 10-years (2014-24) shows an average of 2,270 deaths per annum, but for the last 10-years of the projection (2033-43) this increases to 2,700 (approaching a 20% increase). For Test Valley the equivalent figures are 1,200 (trend) and 1,640 (projection) – an increase of 37%. In total, for the 2025-43 plan period there are projected to be 46,000 deaths in New Forest and 27,800 in Test Valley (District areas).

4. Analysis has also considered deaths by age which shows the vast majority are in age groups 75+. By 2043, it is projected that 85% of all deaths in New Forest District will be from age groups 75 and over with a figure of 80% in Test Valley.

5. The analysis has also split out estimates of deaths for the New Forest National Park area separately from remaining New Forest District Council and Test Valley Borough Council local planning authority areas (LPAs). Over the 2025-43 period the figures below show projected deaths in each area:

   - New Forest District (outside the National Park) LPA – 36,263 deaths
   - Test Valley Borough (outside the National Park) LPA – 27,774 deaths
   - New Forest National Park – 10,254 deaths

6. Only a proportion of the deaths will however see an additional need for burial space. Many people are likely to be cremated and some of those buried will be buried in an existing plot. Looking at a range of sources suggests somewhere in the region of 71%-83% of people in the United Kingdom are currently cremated. This report uses a working assumption of 20%, pointing to a burial need of 9,200 people in New Forest and 5,600 in Test Valley (District areas).

7. The analysis also considers faith groups, noting for example that almost all Muslims and the great majority of Jewish people choose burial, while Hindus and Sikhs choose cremation. In both New Forest and Test Valley, the proportion of people from faith groups other than Christian and reported as of no religion are small and so this is unlikely to have any notable impact on the assumptions made (see data in Section 2).

Burial and Cemetery Needs

8. Both NFDC and TVBC provided detailed information about burials and cremations on sites they maintain. In New Forest, encompassing cemeteries within the National Park and across NFDC, there are eight cemeteries and for Test Valley four, although in the latter case, two of the cemeteries no longer provide new burial plots and indeed have not seen any new burials for at least the past five years (these were therefore not included in analysis).

9. By looking at past trends in the number of new burials and the projected number of deaths it has been possible to estimate future requirements (up to 2043). These figures have then been offset with estimated capacity (data again provided by the local authorities) to see if there is likely to be a shortfall of provision on each site.

10. Table 1 shows a summary of the outputs for the eight cemeteries maintained by New Forest District Council. This suggests that by 2043 there is a sufficient capacity for new burial plots (687 more than is projected as needed). However, for individual cemeteries there does appear to be likely shortfalls, this is most notable for Blackfield, Lymington and Sway. The shortfall at Gore Road is expected to be met at Milford Road whilst Calshot looks to just about have sufficient capacity until the end of the plan period but not beyond.

11. On the basis of this data, it is arguable that no new provision is needed, however the Council could investigate any additional space on those sites highlighted in Table 1, particularly where alternative provision may not be locally available.

12. The District Council indicated that historically land within the district has not met the Environment Agency standards (water table, bore hole etc) so available land has not been suitable. For this reason the Council has decided to utilise and develop existing sites (notably Calshot and Milford Road) and keep an open mind on land when it becomes available.

Table 1: Estimated Need for New Burial Plots by Cemetery – New Forest (-ve = sufficient capacity)	
	New burial plots
Beaulieu	-276
Blackfield	67
Calshot	-5
Eling	-229
Milford Road	-382
Lymington	53
Gore Road	12
Sway	72
TOTAL	-687

Source: JGC analysis

13. For Test Valley, data for the two key cemeteries are shown in Table 2. In this case it looks as if there is just about enough provision up to 2043, but not beyond this date. However, it is notable that the analysis points to a notable shortfall in Charlton. Arguably, this would not be expected to be met through the capacity in Woodley, as the two cemeteries are serving very different parts of the Borough (Andover and Romsey). The Council could therefore consider looking for additional provision in the Andover area.

Table 2: Estimated Need for New Burial Plots by Cemetery – Test Valley (-ve = sufficient capacity)	
	New burial plots
Charlton	263
Woodley	-249
TOTAL	14

Source: JGC analysis

Other Cemeteries and Burial Sites

14. The analysis above has solely focussed on the cemetery sites maintained by each of the existing local authorities. It is however the case that these sites only deal with a fraction of the burials within the areas. Based on data for the Council maintained sites and trends in the number of deaths (and burials) it is estimated that only around a quarter of all burials in New Forest District and a third in Test Valley are on Council maintained sites.

15. Further analysis was therefore carried out through contacting town/parish councils and churches to ask about current provision and capacity (see Section 4 of this document). This was not intended to achieve full coverage but was intended to provide a general overview in each area.

16. Overall, a range of responses were provided, some indicating a reasonable level of capacity and other highlighting potential shortfalls, either now or in the future. Whilst it is possible that any shortfalls in Council maintained sites could be met on other crematoria it is unlikely this would be significant in scale, not least due to many only being available to local people (e.g. from the relevant parish).

17. The bigger concern the analysis raises is the potential for additional demand on Council maintained sites where local graveyards are unable to accommodate. It is difficult to say to what extent this might materialise, but it is recommended the Councils continue to monitor the number of new burials and see if there is any notable upward trend that might point to increasing shortfalls.

Conclusions

18. The analysis has highlighted a range of capacity situations on different Council maintained cemeteries (when looking at the period to 2043).

19. For New Forest District Council modest capacity issues are highlighted on some sites although overall there appears to be reasonable capacity – this includes in the New Forest National Park, where Beaulieu cemetery looks to have reasonable capacity moving forward.

20. For Test Valley, the capacity looks to be more balanced to 2043 and with a potential shortfall in Charlton (serving Andover) over the plan period.

21. This purpose of this report was to highlight some of the options available to each of the authorities. These options could include:

a) Do nothing
b) Extend current sites
c) Develop new sites
d) Intensification on current sites
e) Investigate the use of other capacity (e.g. church/parish graveyards)
f) Joint working with other local authorities

22. Our general view is that 'do nothing' is not a reasonable option; whilst there may be no statutory obligation to provide burial spaces there is arguably a moral one. Likewise, the additional option of joint working with other authorities would not be increasing capacity and potentially does not provide options in the correct locations (this option is also likely not to be supported by communities who wish to be buried where they lived). The intensification of current sites as a third option could be investigated but it seems likely this would not release any substantial level of 'supply' (see Section 5 for a discussion of intensification options).

23. This leaves three options which we consider are worth investigating where capacity issues are highlighted. These are to extend current sites, provide new sites and to use existing capacity on other sites. The latter of these will require a more detailed audit by the authorities and may only provide limited provision (although conversely that might not be the case).

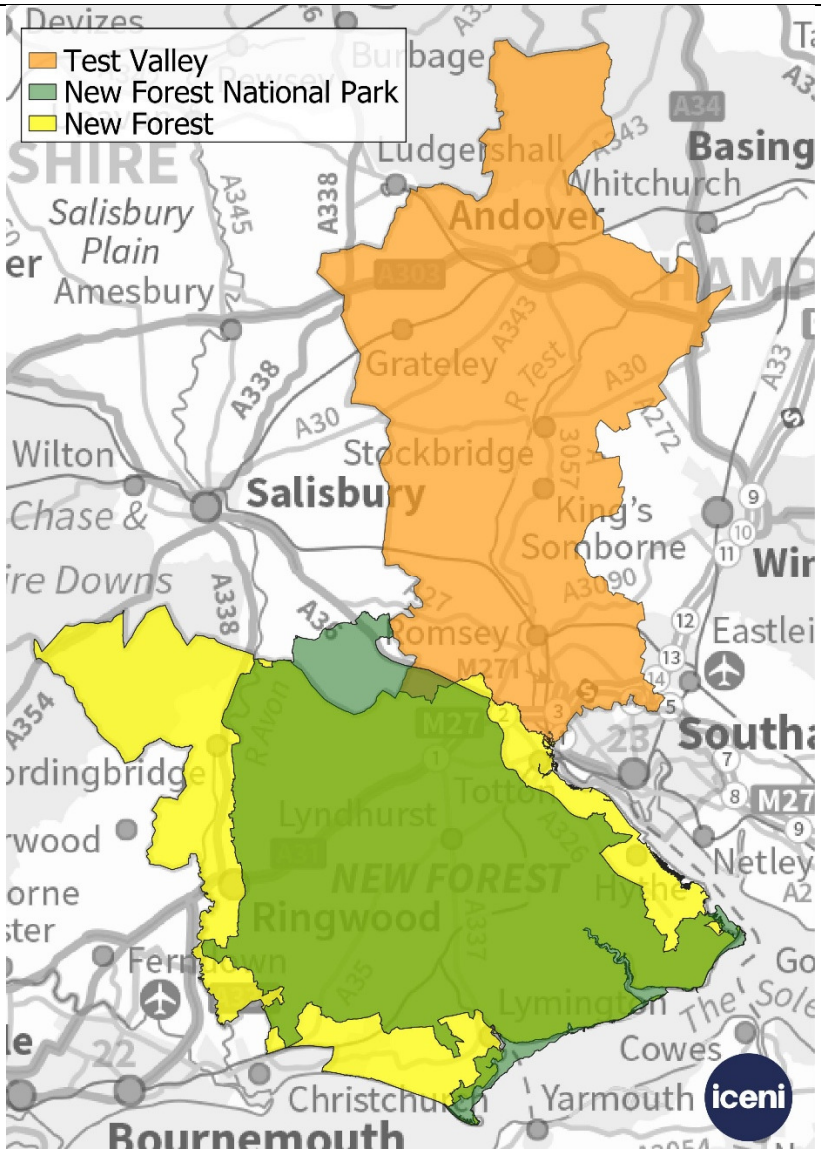
24. Therefore, extending current sites and new sites seem to be the main options. Particularly in looking at new sites there will need to be a range of considerations, including location (in relation to key settlements and public transport) and size (which will also impact on viability). Moving forward, one approach is for the authorities to consider allocating sites within their Local Plans and/or include positive local planning policies that enable future provision to come forward through the planning application route (as occurred in the New Forest at Calshot).

1. Background

Introduction

1.1 New Forest District Council (NFDC), New Forest National Park Authority (NFNPA) and Test Valley Borough Council (TVBC) have commissioned this study to evaluate current and future cemetery space requirements within the NFDC Local Plan area, in the NFNPA area (including parts of southern Test Valley (circa 600 residents) and South Wiltshire (circa 3,200 residents)); and across TVBC for the 2025-43 period. A map of the study area is shown in Figure 1.1.

Figure 1.1: Cemetery Space Requirements – Study area



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

1.2 In the study, some data is only available for local authority (District/Borough) areas which for New Forest would include both the District Council and the National Park where this falls into the areas outside of Test Valley and Wiltshire. For Test Valley the District area includes a small part of the National Park. Therefore, the term 'District' is used to identify when data is covering the wider area and the term Local Planning Authority (LPA) is used when considering the National Park and areas outside of the park (i.e. those parts of New Forest and Test Valley that fall outside of the Park).

1.3 The study will inform each planning authority's new Local Plans and establishes existing interment provision within the area; historic and future population trends; the need for future burial land provision; the requirements of different faith groups; and opportunities to ensure that the identified future need can be met.

Estimating Burial Plot Needs

1.4 Section 3 of this report provides more detail about the method used to estimate burial plot needs but can be summarised as the following stages:

- Estimate likely number of new burials to be required at each cemetery over the 2025-43 period – this looks at the proportion of past deaths buried on each site and applies this proportion to the projected number of deaths over the plan period;
- Deduct the estimated capacity of each cemetery, based on data provided by New Forest District and Test Valley Borough Councils; and
- This leads to an estimate of whether there is likely to be a shortfall in burial plot provision and if so when this shortfall might occur (if within the 2025-43 period).

Acknowledgments

1.5 In developing this study, we have sought to work closely with Officers from the three authorities who have provided data and guidance throughout. Additionally, whilst similar research on this topic has been hard to find, we have also drawn on several assessments (all undertaken for London Boroughs (Croydon, Enfield and Harrow)), to help us refine our approach for New Forest and Test Valley.

Burial Law

1.6 Local Authorities have been responsible for burials since the Ministry of Justice's delegation in the 1850s. The main acts of parliament that relate to burial spaces include:

- The Local Government Act 1972[1]: This legislation recognises Local Authorities (and town and parish councils but not churches) as 'burial authorities'. As such an authority, local Councils have no statutory duty to provide burial provision and there is no requirement that burial provision must be within its own administrative boundary. See Section 214 (2) - "**Burial authorities may provide and maintain cemeteries whether in or outside their area**." For the purposes of this report New Forest District Council and Test Valley Borough Council are 'burial authorities', but the New Forest National Park Authority is not (as it is not a 'local authority').

- In April 2026, the House of Lords debated Burial Provision in England and Wales[2]. This noted: *'At present, there is no statutory duty on local authorities to make provision for burial, so it is a matter for each authority to allocate local resources in line with local priorities'*.

- The Cremations Act of 1902 and 1952: This legislation allows burial authorities to establish and operate crematoria. These Acts are about the disposal of remains by cremation and that they are places for families to lay to rest cremated remains – these can be memorial gardens, columbaria (a dedicated building, wall, or room designed for the storage of funeral urns holding the cremated remains of the dead) etc.

- The Local Authorities Cemeteries Order 1977[3] identifies how authorities govern their cemeteries if the local authority chooses to provide one (this is a local decision. Article 3(1) - "A burial authority may do all such things as they consider necessary or desirable for the proper management, regulation and control of a cemetery." This regulates operation and management, not provision. The order allows burial authorities to reclaim rights in reserved graves purchased at least 75 years ago if the rights have not been exercised and the relevant notice has been given.

[1] Local Government Act 1972
[2] https://hansard.parliament.uk/Lords/2026-04-22/debates/C3B74B66-06E9-481C-9957-E61735B5B1BA/BurialProvisionInEnglandAndWales
[3] The Local Authorities' Cemeteries Order 1977

National Planning Policy Framework

1.7 The National Planning Policy Framework (NPPF) (2024) sets out the current national planning policy for development within England. Sustainable development is a core consideration of the NPPF which requires economic, social, and environmental roles to be considered for all aspects of development.

1.8 The NPPF does not specifically refer to the development of burial space or cemeteries outside of references to Green Belt development. NPPF Paragraph 154 states that LPAs should regard construction of new buildings in the Green Belt as inappropriate, listing one of the exceptions to this statement as the provision of facilities in relation to cemeteries and burial grounds, as long as the facilities preserve the openness of the Green Belt and do not conflict with the purposes of including land within it.

1.9 NPPF Paragraph 155 states that cemeteries and burial grounds are an appropriate use of green belt land where they preserve its openness and do not conflict with the purposes of including land within it.

1.10 These provisions within the framework establishes the potential for green belt sites to be considered for inclusion in the Local Plan as a site allocation for burial space or cemeteries (which could be relevant for New Forest District Council, whose planning area includes designated Green Belt). Similarly national policy does not preclude cemeteries within nationally protected landscapes, including National Parks and National Landscapes (formerly AONBs).

Types of Burial Site

1.11 There are several different types of cemeteries and burial spaces including:

- **Church Graveyards**: This term generally refers to a cemetery associated with a church. This may consist of consecrated or unconsecrated land.
- **Traditional Cemeteries**: Cemeteries which are able to accommodate most types of funeral service or ceremony.
- **Private Land Burials:** If the freehold to a property is held there is the right to carry out a burial on that land. After any burial takes place, its details must be recorded on the deeds to the property.
- **Natural Burials Sites**: These are often privately-owned burial sites and reflect an interest in more environmentally friendly forms of body disposal.

- **Cremation**: Ashes can be buried in any of the above burial sites either within an existing burial plot or in separate smaller plots.

Caveats, constraints, and challenges

1.12 There are a number of caveats that need to be considered when reading this report and interpreting the data and maps.

- There is no statutory obligation on the authorities to provide burial space for interments for local residents;
- Burials within the planning authorities' cemeteries, could include residents from outside of these areas and residents within our planning authorities' may request burial services outside of the area they reside in;
- The study is mainly looking at burial needs. Over time the proportion of people being buried has been declining (discussed in the next section) and any continuation (or reverse) of this trend could impact on 'demand';
- The analysis links to projections of the number of deaths. These are best estimates based on past trends and actual outcomes, particularly when looking forward to 2043 could well be different; and
- There is the possibility of an event (such as a pandemic) having an impact on the number of deaths in any period – although in this example it would be expected this would bring deaths forward rather than having any long-term impact on overall deaths

1.13 There are also a number of constraints that need to be considered in terms of evaluating how much capacity there is in each cemetery. These could prohibit/ challenge internments being progressed. Namely these factors include:

- protected area designations adjacent to or within the respective cemetery itself,
- flooding extending into cemeteries and/or ground water
- tree root protection zones.

1.14 A number of additional challenges are reported that need to be considered when reviewing cemeteries 'provisions and burial interment services. This includes parking facilities and public transport provision (which is challenging in the New Forest National Park and albeit to lesser degree, across the NFDC and Test Valley, meaning walking and driving distances are relevant to consider when reviewing existing cemeteries and new areas).

2. Demography and Projected Deaths

Introduction

2.1 The analysis in this section looks at population trends in the study area with a particular focus on historic trends in the number of deaths and future projections. The analysis draws on ONS data dating back to 2011 and forward to 2043 (although it should be noted that the latest smaller area projections run to 2047).

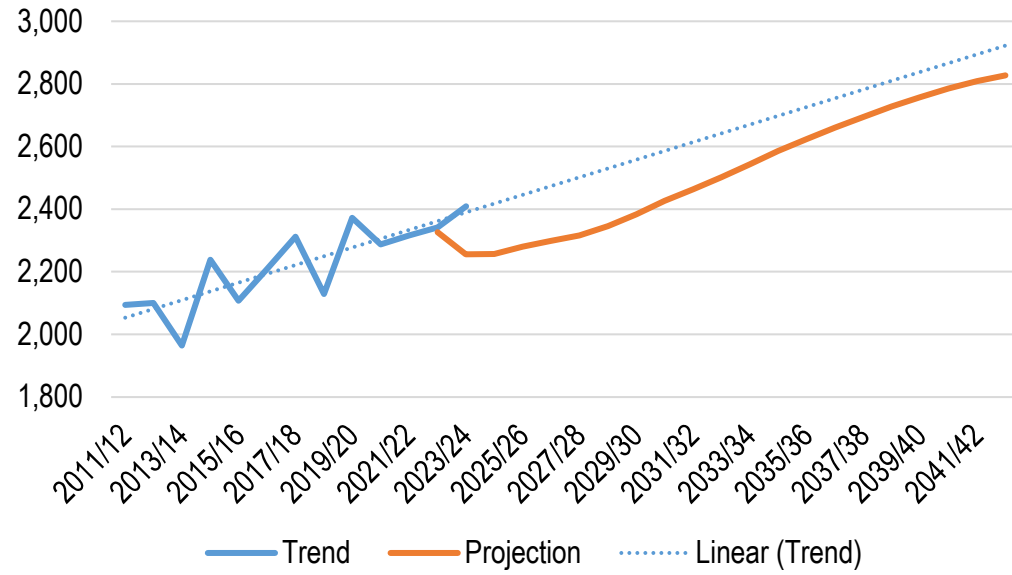
New Forest District

2.2 Figure 2.1 shows past trends in the number of deaths in New Forest (District) and how the number is projected to change in the future. The analysis shows a clear upward trend with this continuing in the future. The analysis is interesting for showing a higher recorded number of deaths in the 2022-24 period than was projected.

2.3 As noted, the number of deaths is projected to increase notably over time. For example, the past 10-years (2014-24) shows an average of 2,270 deaths per annum, but for the last 10-years of the projection (2033-43) this increases to 2,700 (approaching a 20% increase). In total, for the 2025-43 plan period there are projected to be 46,000 deaths in New Forest District.

2.4 Although data is shown from projections for the period from 2022 (as this is the start point of ONS projections) the data is only used post-2025. Where data is taken for the period 2022-24 as part of a trend-based analysis, the figures used are the actual estimates subsequently published by ONS.

Figure 2.1: New Forest District deaths – past trends and future projection

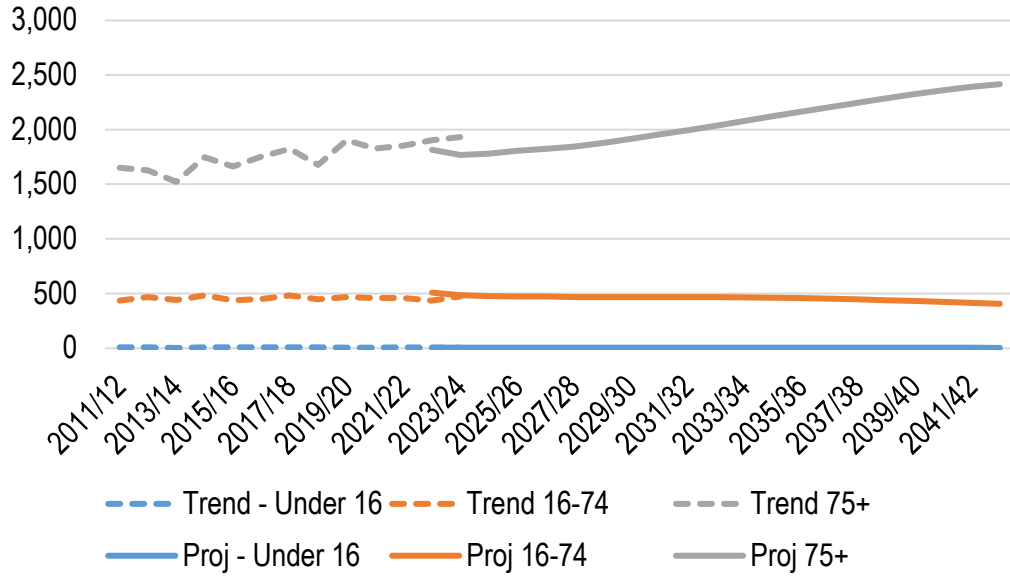


Source: ONS (data accessed April 2026)

2.5 Analysis has also considered deaths by age which shows the vast majority are in age groups 75+. By 2043, it is projected that 85% of all deaths of people living in New Forest District will be from age groups 75 and over.

2.6 The age group analysis is important as it points to death figures being fairly insensitive to scenarios around growth – for example higher housing delivery points to more net in-migration and stronger population growth, however, much of this is in younger age groups who are less likely to die. That said, New Forest District does see a relatively high proportion of older people moving into the area, which will also be reflected in the projected increase in deaths in older age groups over time.

Figure 2.2: New Forest District – deaths by age



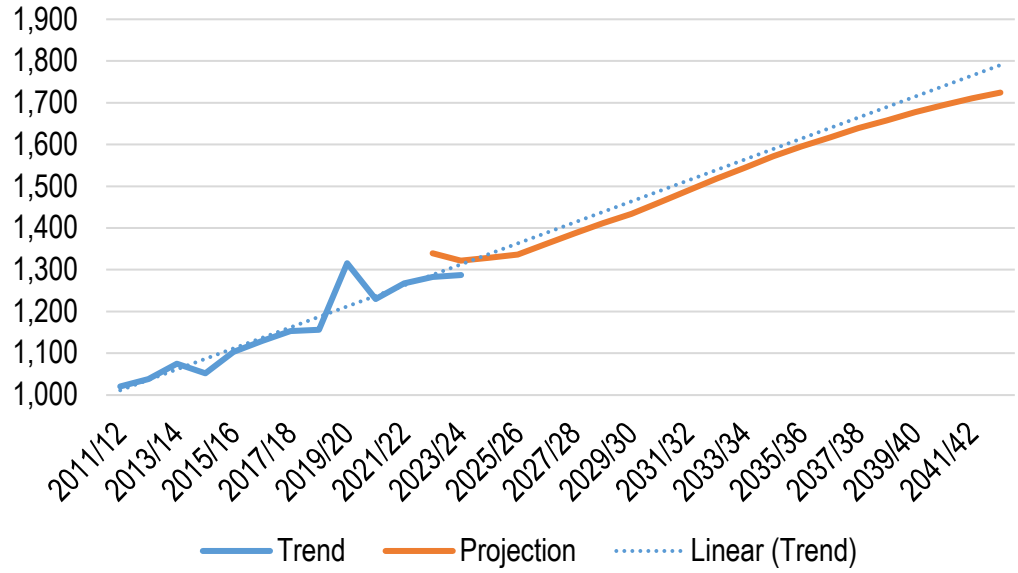
Source: ONS (data accessed April 2026)

Test Valley Borough

2.7 The same analysis has been carried out for Test Valley with typically the same trends and projection being shown. Again, there is a notable projected uplift in the number of deaths when compared with past trends – the past 10-years (2014-24) show an average of 1,200 deaths per annum, but for the last 10-years of the projection (2033-43) this increases to 1,640 (an increase of 37%. In total, for the 2025-43 plan period there are projected to be 27,800 deaths in Test Valley.

2.8 The data for Test Valley is also interesting in showing a modest spike in the number of deaths in 2019/20 which is likely to be related to the Covid-19 Pandemic, this trend is more noticeable than seen for New Forest in the same year. Again, where data for 2022-24 has been used, this is taken from estimates of deaths rather than the projection.

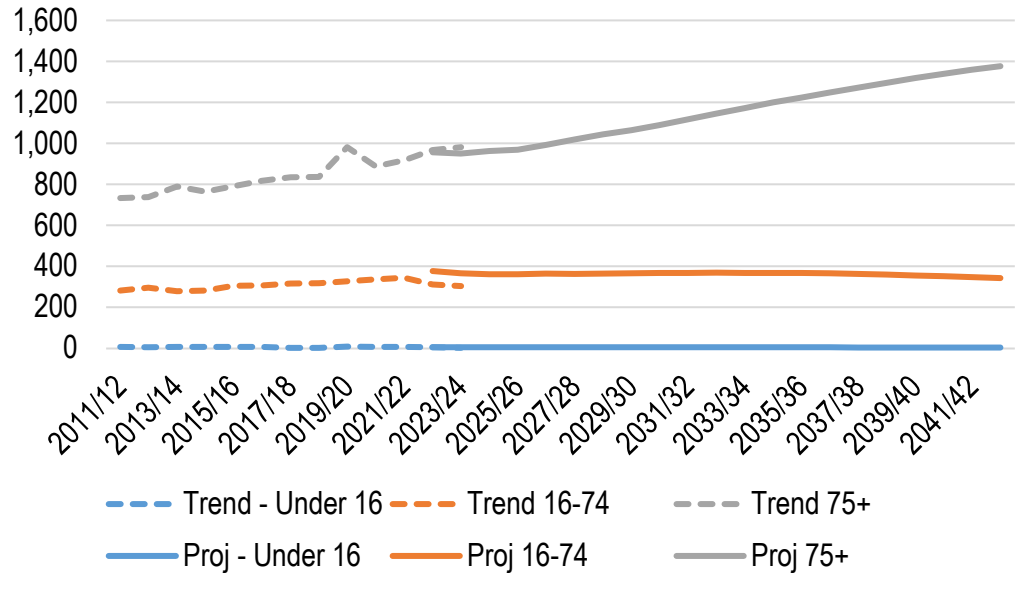
Figure 2.3: Test Valley Borough deaths – past trends and future projection



Source: ONS (data accessed April 2026)

2.9 Again analysis looks at deaths by age. This again shows the vast majority are in age groups 75+. By 2043, it is projected that 80% of all deaths in Test Valley will be from age groups 75 and over.

Figure 2.4: Test Valley Borough – deaths by age

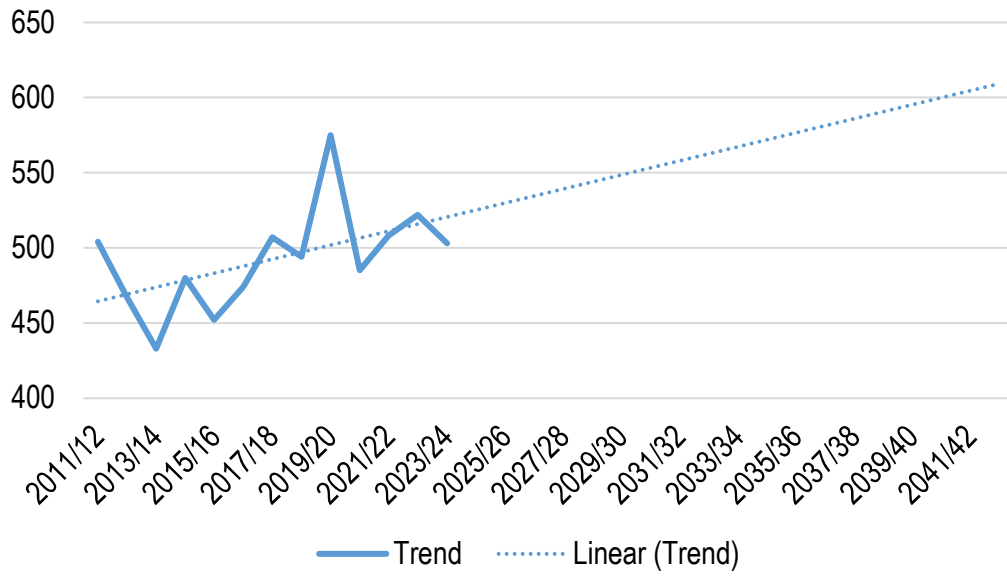


Source: ONS (data accessed April 2026)

National Park

2.10 For the National Park the same analysis is not possible as projections are only published for local authority areas. However, we can look at past trends in the number of deaths based on data for Output Areas (OAs) which is the smallest level of geography for which ONS typically publishes data. The analysis applies a best-fit of OAs to the Park boundary. Figure 2.5 shows the number of deaths to have been quite variable and on an upward trend. Over the 2011-24 period there were an average of just under 500 deaths each year.

Figure 2.5: New Forest National Park – trends in number of deaths



Source: ONS (data accessed April 2026)

2.11 The data has also been split between different parts of Park (depending on the constituent local authority) with Table 2.1 showing total deaths over the full trend period. From this is it clear the vast majority of deaths were to residents of New Forest District, with very few from Test Valley in particular. These proportions reflect the population distribution and geographical areas within the National Park (i.e. over 90% of the designated New Forest National Park falls within New Forest District, with less than 3% of the land area falling within Test Valley Borough (figures provided by NFNPA)).

Table 2.1: Past trends in deaths (National Park) by local authority		
	Deaths (2011-24)	% of deaths
Wiltshire	269	4.2%
Test Valley	37	0.6%
New Forest	6,098	95.2%
TOTAL	6,404	100.0%

Source: ONS (data accessed April 2026)

2.12 To estimate (project) the future number of deaths it has been assumed that the number will continue to broadly follow the trend shown in Figure 2.5. For both New Forest and Test Valley Districts there is a clear relationship between past trends and the latest projection and so such an approach seems reasonable.

2.13 Following this through suggests around 530 deaths in 2025-26, rising to about 610 in 2042-43 – over the full plan period around 10,300 death are projected. If these are in the same ratio as past trends, then this would equate to (figures for the full 2025-43 plan period):

- Wiltshire – 431 deaths
- Test Valley – 59 deaths
- New Forest – 9,764 deaths
- TOTAL (National Park) – 10,254 deaths

Projected deaths by area – summary

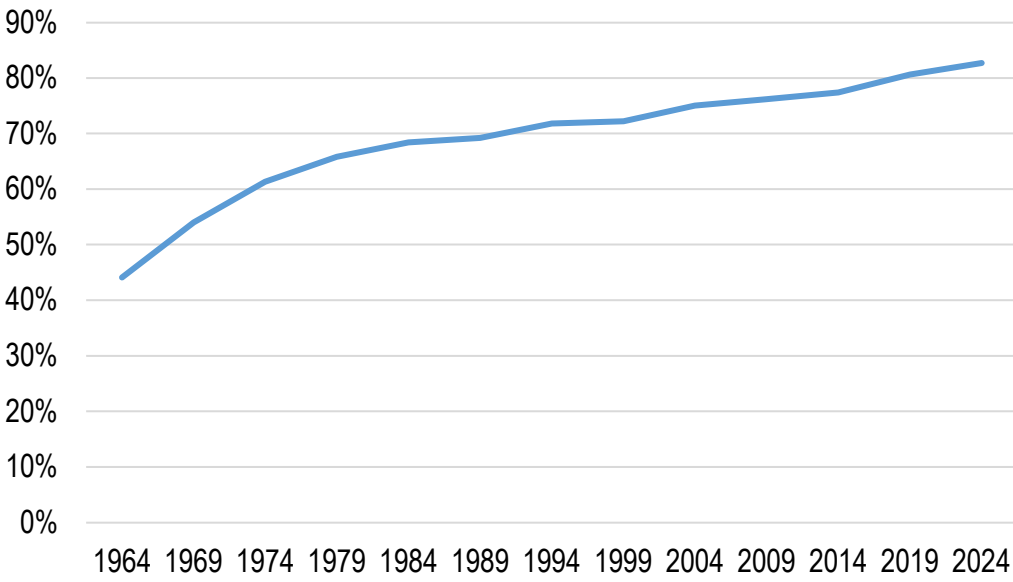
2.14 Bringing the range of data together we can set out some working assumptions for the number of deaths in each area. For New Forest District (outside the National Park) and Test Valley Borough (outside the National Park) Local Planning Authorities (LPAs) the figures are based on the ONS projections minus the relevant figures above. The estimated figures (all totals for the 2025-43 period) are therefore:

- New Forest District (outside the National Park) LPA – 36,263 deaths
- Test Valley Borough (outside the National Park) LPA – 27,774 deaths
- New Forest National Park – 10,254 deaths
- TOTAL (study area) – 74,291 deaths

Deaths Resulting in Burial and Faith Groups

2.15 The analysis above has projected a total of around 74,300 deaths across the study area over the 2025-43 period. However, only a small proportion of the deaths will see an additional need for burial space – many people are likely to be cremated. Figure 2.6 shows data from the Cremation Society about the proportion of people in the UK who are cremated from 1964 to 2024. This shows a steady increase in the proportion of cremations, although the rate of increase has slowed over the past 40-years or so. As of 2024, this source suggested around 83% of deaths resulted in cremation.

Figure 2.6: Percentage of people cremated – United Kingdom (1964-2024)



Source: Cremation Society[4] (data accessed April 2026)

2.16 Another source we have considered is the Funeral Survey (2023)[5]. This suggested a slightly different figure for cremation noting that *'almost three-quarters of the 2023 respondents would prefer to be cremated (71%) than buried. Cremation has remained the most popular choice for quite some years, with the majority of the public choosing this every year since 2017'*.

[4] https://www.cremation.org.uk/progress-of-cremation-united-kingdom
[5] https://www.funeralguide.co.uk/blog/funeral-survey-2023-uk-publics-perfect-funeral#:~:text=The%20sought%2Dafter%20services,a%20funeral%20service%20since%202017.

2.17 These two sources lead to a relatively wide range of estimates of the number of people who are buried or expect to be buried (between 17% and 29%) and for the purposes of this report an initial working assumption is that 20% of deaths will result in burial.

2.18 Additionally, the data does point to the proportion of deaths resulting in burial as reducing over time, however as noted this trend is slowing down and cannot keep going indefinitely. Therefore, the base 20% figure has been assumed to continue into the future but this assumption can be monitored by reference to sources set out earlier in this section.

2.19 A final issue that could impact on the number of burials is different groups of the population having widely varying proportions choosing burials or cremations. In particular we are looking at faith groups where for example virtually all Jewish people and Muslims choose burial, whilst Hindus and Sikhs are far more likely to be cremated.

2.20 Table 2.2 has been drawn from an Audit of London Burial Provision in 2011[6] and shows the very different proportions choosing burial by religion.

Table 2.2: Percentage of Different Faith Groups Choosing Burial

Religion	% choosing burial
Muslim	99%
Jewish	96%
Buddhist	91%
No Religion	50%
Christian	27%
Sikh	16%
Hindu	10%
All other	68%

Source: GLA Audit of London Burial Provision 2011

[6] https://www.cemeteryresearch.org/wp-content/uploads/2023/05/FAQ-Audit-of-London-Burial-Provision-1.pdf

2.21 Table 2.3 shows the proportion of people from different religions in each of New Forest and Test Valley, and compared with regional and national data. This suggests very few people in groups other than Christian or no religion and points to different practices across faiths as being unlikely to have any notably impact on the need for burials or cremations.

2.22 It should also be noted (but not presented here) that the population from faith groups other than Christian or no religion typically have a younger age profile and therefore likely to make up an even lower proportion of deaths than if these were in line with the proportions in the Table 2.3.

2.23 Overall, whilst it is an important consideration, it does not seem likely that the profile of faith groups in the study area will have any notable impact on the need for burials rather than cremations (or vice versa).

Table 2.3: Percentage of People in Different Faith Groups

	New Forest	Test Valley	South East region	England
No religion	40.7%	40.6%	40.2%	36.7%
Christian	51.6%	50.5%	46.5%	46.3%
Buddhist	0.3%	0.5%	0.6%	0.5%
Hindu	0.2%	0.8%	1.7%	1.8%
Jewish	0.1%	0.1%	0.2%	0.5%
Muslim	0.3%	0.9%	3.3%	6.7%
Sikh	0.0%	0.4%	0.8%	0.9%
Other religion	0.6%	0.5%	0.6%	0.6%
Not answered	6.1%	5.7%	6.1%	6.0%
Total	100.0%	100.0%	100.0%	100.0%

Source: Census (2021)

Estimates of Deaths Resulting in Burial

2.24 Overall, it is suggested (based on the analysis above) that a reasonable working assumption would be for around 20% of deaths to result in burial rather than cremation. If this is applied to the death statistics then over the plan period there would be around 14,900 burials – as shown in Table 2.4.

Table 2.4: Estimate of deaths resulting burial			
	Projected deaths	% resulting in burial	Burials
New Forest LPA	36,263	20%	7,253
Test Valley LPA	27,774	20%	5,555
National Park	10,254	20%	2,051
Study area	74,291	20%	14,858

Source: JGC analysis

3. Burial and Cemetery Needs

Introduction

3.1 Although we have established an estimate of the number of burials projected to be accommodated in each of the three areas, this does not directly lead to estimates of the number of plots required for each planning authority. Firstly, only a fraction of burials actually occur on Council maintained sites whilst in many cases a burial will not be to a new plot, usually due to a 'reopened' grave, this being a burial plot that is excavated again after an initial burial to accommodate a new coffin. Councils' may also reopen graves for cremated remains and sell plots as Family Plots to optimise burial capacities.

3.2 Both burial authorities provided detailed information about the number of burials on their sites as well as information from a number of Parish and Town Councils about their graveyards. Data has typically looked over a five-year period which is then used to project forward. In addition, data was provided for the Council maintained sites about the likely capacity remaining (in terms of burial plots as of 2025). It was additionally highlighted that pre-purchasing of plots is permitted in some cemeteries (pre-purchasing means families can buy plots before they need them – sometimes, years before to enable them to be buried near to families). This could modestly reduce the capacity estimates provided.

3.3 Analysis from Section 3.4 looks at data provided by the authorities and uses this to project forward future needs. This is undertaken for all cemeteries maintained by the Councils (as burial authorities) with each looked at separately.

New Forest

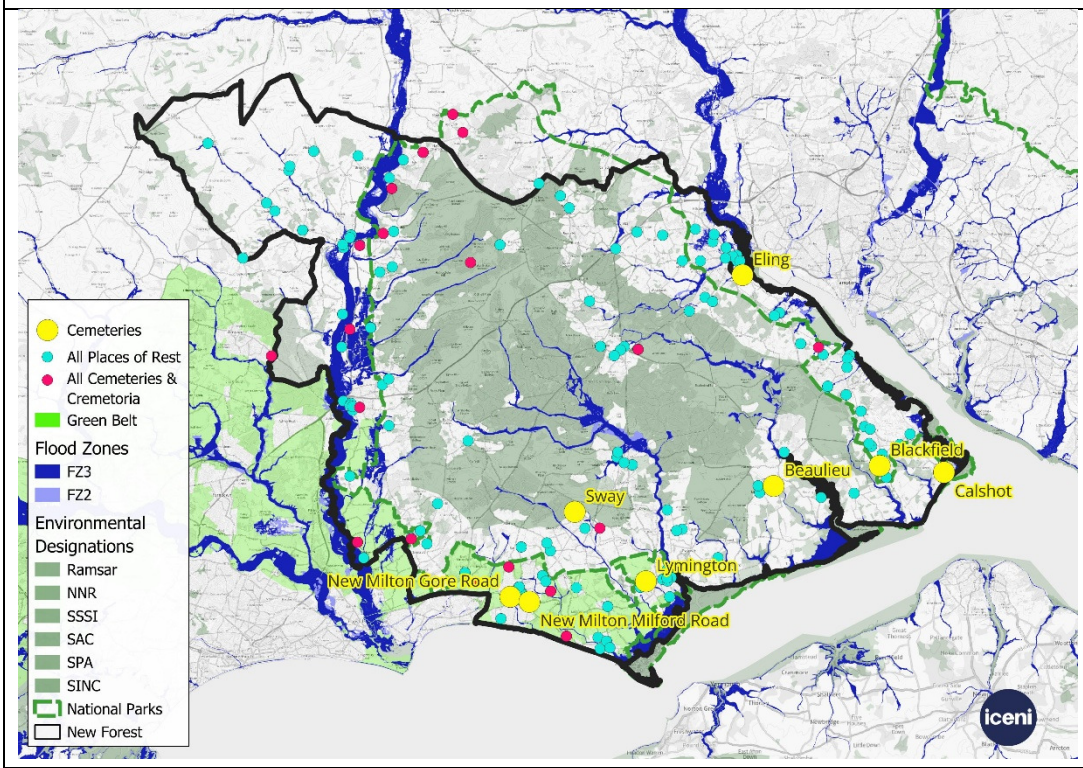
3.4 In New Forest there are a total of eight cemeteries under Council maintenance, and these are listed below (Beaulieu, Calshot and Sway are situated within the National Park and Blackfield is on the border with the NFDC LPA area):

- Beaulieu
- Blackfield
- Calshot
- Eling
- Lymington
- Milford Road
- New Milton
- Sway

3.5 Figure 3.1 shows the location of Council maintained cemeteries (yellow dots) along with other cemeteries and crematoria (red dots) and other places of rest (notably churchyards). The map shows the Council maintained sites to be concentrated in the south and east of the district with no provision in the northwest in particular. This latter area is served by several sites – data provided in the following section.

3.6 The map also shows that part of Wiltshire within the National Park. There are two cemeteries in this area within Redlynch Parish (at St Mary's Church and the Redlynch Lawn Cemetery) – neither or these are maintained by the relevant Council (Wiltshire Council in this instance).

Figure 3.1: Map of Cemeteries and other places of rest in New Forest District (plus National Park in Wiltshire)



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

Test Valley

3.7 In Test Valley there are four cemeteries (as listed below). Two of these (Andover and Romsey) have no capacity for new areas and any interments (as shown in data discussed later in this section) are into pre-purchased plots.

- Charlton Cemetery
- Woodley Cemetery
- Andover Cemetery
- Romsey Cemetery

3.8 For each of these cemeteries a range of data was provided about the number of burials and the number of these that were a 'new burial' (i.e. requiring a new burial plot). Data was also provided about cremated remains. Data used in this report looks back over the last five years (2021-25) although historical records were provided back to 2003 in some cases. In addition, the data provided data for 'Woodland' burials and cremations although the numbers were generally small and therefore not separately shown in the summary data below. There are also a very small number of child burials and cremations.

Projecting Burial Needs

3.9 The data regarding burials and cremations is brought together with demographic information about projected deaths to consider what level of provision might be required over the 2025-43 plan period.

3.10 The method essentially looks at the number of new burials and new cremations and projects this forward based on the increase in deaths projected across the study area. To provide a baseline position to compare with data in Section 2, the number of deaths in the 2021-2025 period needs to be estimated and then set alongside projected deaths over the plan period.

3.11 This is shown in Table 3.1 and for example shows for New Forest the projected number of deaths is around four times (3.96) the actual number estimated for the past five years. If translated to individual cemeteries then this would suggests the number of new burials (or cremations) would be projected to be around four times the number seen over that 5-year period. For Test Valley, the uplift on past trends is slightly higher.

Table 3.1: Estimated ratio of projected deaths versus past trends

	Estimated deaths 2021-25	Projected deaths 2025-43	Ratio projected to trend
New Forest	11,610	46,027	3.96
Test Valley	6,396	27,833	4.35

Source: JGC analysis

3.12 The analysis below takes this information along with data about the capacity for additional burial plots to project future needs for each cemetery.

3.13 The analysis also looks at potential needs for new cremations although caution should be exercised in looking at these figures as in many cases additional capacity can be found (space requirements being much smaller for ashes plots rather than burials). For example, in Beaulieu (the first cemetery studied below) there is current provision for 14 new cremations, but the Council notes that they are flexible in responding to families' needs and wishes and that additional provision can be planned and created in response to demand. The need for ashes plots is planned more flexibly.

New Forest Future Needs

Beaulieu

3.14 Figure 3.2 shows a plan of Beaulieu Cemetery, including currently available space. In total it is estimated there is currently capacity for 462 new burials and 14 ashes (cremated remains). Beaulieu Cemetery is <15-minute drive from the nearest Strategic Development Growth Option (SDGO), South of Holbury, which is less than 5.5 km away. The cemetery lies just over 5km away from the nearest built-up area, Hardley and Holbury.

Figure 3.2: Beaulieu Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.15 Table 3.2 shows a summary of data of burial trends for Beaulieu Cemetery for the 2021-25 period. The key data shows a total of 47 new burials and a total of 60 burials.

Table 3.2: Past trends in burials and cremations – Beaulieu						
	2021	2022	2023	2024	2025	TOTAL
New burial	6	18	7	9	7	47
All burial	10	20	9	13	8	60
New cremated	4	5	4	5	6	24
All cremated	12	17	14	10	8	61

Source: New Forest District Council (data provided April 2026)

3.16 This data is then used to project forward (taking account of likely future burials and capacity). This suggests up to 2043 there will be a sufficient supply of plots although there may need to be some consideration of additional space for cremated remains.

Table 3.3: Projected new burials and cremations, capacity and net need – Beaulieu		
	New burials	New cremations
Trend (2021-25)	47	24
Projection (2025-43)	186	95
Capacity	462	14
Net need (-ve surplus)	-276	81

Source: JGC analysis

3.17 Table 3.4 shows the projected information on an annual basis for new burials.

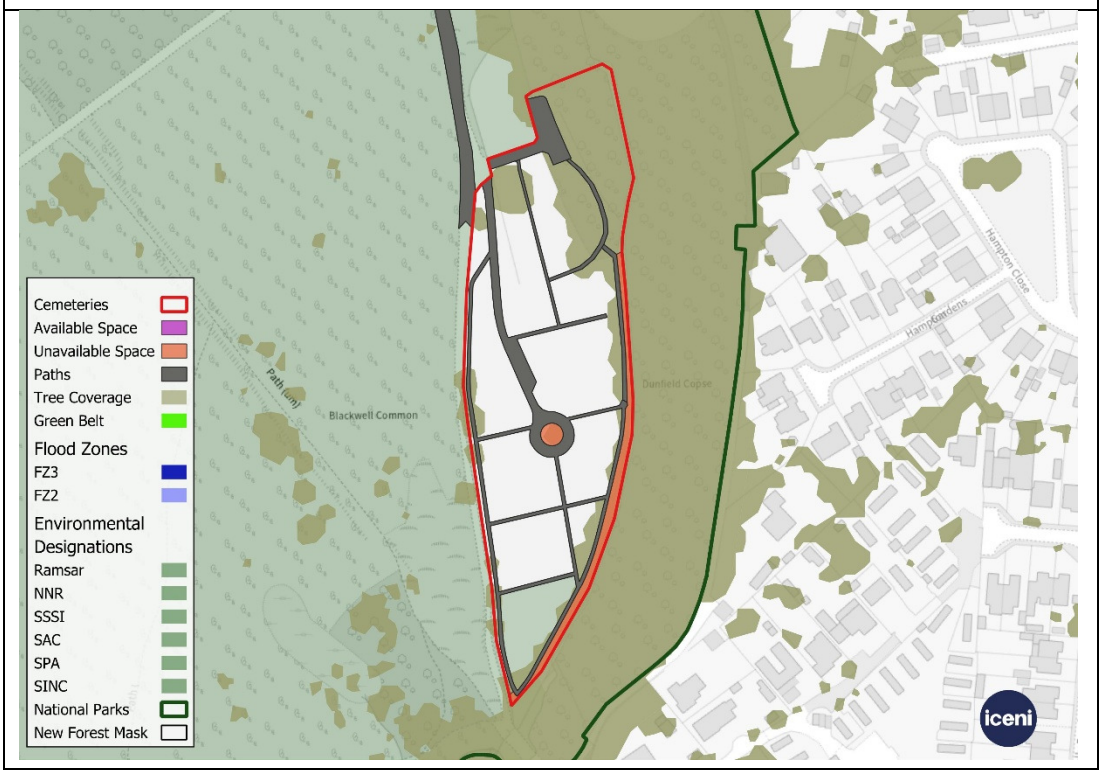
Table 3.4: Projected new burials and space remaining (per annum 2025-43) – Beaulieu			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	462
2025/26	9	9	453
2026/27	9	19	443
2027/28	9	28	434
2028/29	9	37	425
2029/30	10	47	415
2030/31	10	57	405
2031/32	10	67	395
2032/33	10	77	385
2033/34	10	87	375
2034/35	10	98	364
2035/36	11	108	354
2036/37	11	119	343
2037/38	11	130	332
2038/39	11	141	321
2039/40	11	152	310
2040/41	11	164	298
2041/42	11	175	287
2042/43	11	186	276

Source: JGC analysis

Blackfield

3.18 Figure 3.3 shows a plan of Blackfield Cemetery. The is currently no capacity for additional new burials or ashes although it should be noted that Calshot (see below) was the intended replacement provision for Blackfield. Blackfield is less than 5 mins drive from the nearest SDGO, South of Holbury, (216 metres), and under 29 metres from nearest built-up area, Blackfield and Langley.

Figure 3.3: Blackfield Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.19 For Blackfield as shown in Table 3.5, the past trends numbers are generally much lower in terms of new burials and cremations although there do continue to be a number of re-openings (for both burials and cremated remains).

Table 3.5: Past trends in burials and cremations – Blackfield

	2021	2022	2023	2024	2025	TOTAL
New burial	3	6	2	3	3	17
All burial	10	14	8	16	14	62
New cremated	3	4	2	0	2	11
All cremated	10	20	15	21	9	75

Source: New Forest District Council (data provided April 2026)

3.20 This data is then used to project forward (taking account of likely future burials and capacity). Due to the lack of any new capacity the data shows a modest shortage of plots for both burials and cremated remains to 2043. In interpreting this it needs to be noted the cemetery is only intended for those with purchased graves – all persons needing a new grave go to other sites in the district.

Table 3.6: Projected new burials and cremations, capacity and net need – Blackfield		
	New burials	New cremations
Trend (2021-25)	17	11
Projection (2025-43)	67	44
Capacity	0	0
Net need (-ve surplus)	67	44

Source: JGC analysis

3.21 Table 3.7 shows the projected information on an annual basis for new burials. This immediately shows a shortfall in spaces remaining although it needs to be remembered that Calshot was intended to be replacement provision.

Table 3.7: Projected new burials and space remaining (per annum 2025-43) – Blackfield			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	0
2025/26	3	3	-3
2026/27	3	7	-7
2027/28	3	10	-10
2028/29	3	14	-14
2029/30	3	17	-17
2030/31	4	21	-21
2031/32	4	24	-24
2032/33	4	28	-28
2033/34	4	32	-32
2034/35	4	35	-35
2035/36	4	39	-39
2036/37	4	43	-43
2037/38	4	47	-47
2038/39	4	51	-51
2039/40	4	55	-55
2040/41	4	59	-59
2041/42	4	63	-63
2042/43	4	67	-67

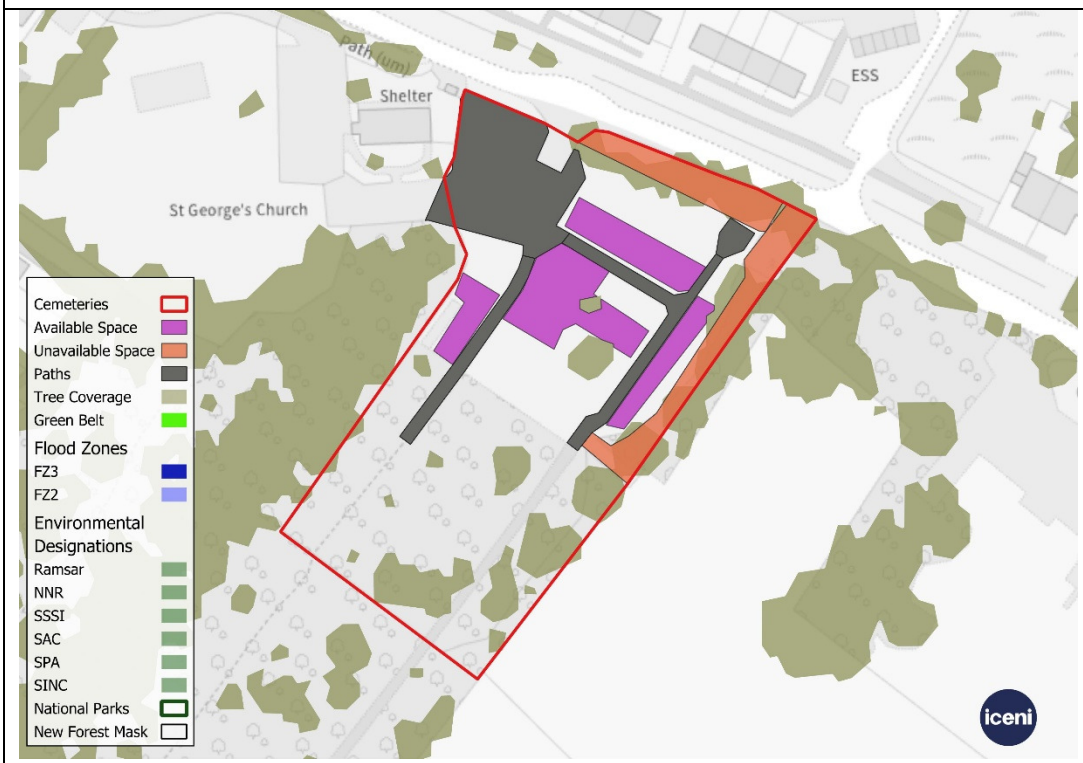
Source: JGC analysis

Calshot

3.22 Calshot Cemetery is the newest in the District having opened in 2019 with Figure 3.4 showing there is still some available space (207 for new burials and 95 for cremated remains). Calshot was the intended replacement provision for Blackfield. Calshot cemetery is less than a 10 minute drive away from the nearest SDGO, south of Holbury (approx. 3.5km).

3.23 Although Figure 3.4 shows the current available space, the section to the southwest (within the red outlined boundary) has received planning permission, but is required to meet various conditions before this space is able to be used. Therefore additional capacity on this site is to be expected moving forward.

Figure 3.4: Calshot Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.24 The data for recent trends shows virtually all burials and cremations are requiring new space rather than the re-use of an existing plot – this is consistent with this being a relatively new cemetery.

Table 3.8: Past trends in burials and cremations – Calshot						
	2021	2022	2023	2024	2025	TOTAL
New burial	7	14	7	8	15	51
All burial	7	14	8	10	15	54
New cremated	4	10	2	5	9	30
All cremated	4	10	2	5	12	33

Source: New Forest District Council (data provided April 2026)

3.25 This data is again used to project forward (taking account of likely future burials and capacity). This suggests the need for both burials and space for ashes is broadly in balance over the plan period to 2043 but capacity is likely to run out around that time.

Table 3.9: Projected new burials and cremations, capacity and net need – Calshot		
	New burials	New cremations
Trend (2021-25)	51	30
Projection (2025-43)	202	119
Capacity	207	95
Net need (-ve surplus)	-5	24

Source: JGC analysis

3.26 Table 3.10 shows the projected information on an annual basis for new burials. This shows spaces nearly running out in the last period studied (2042-43).

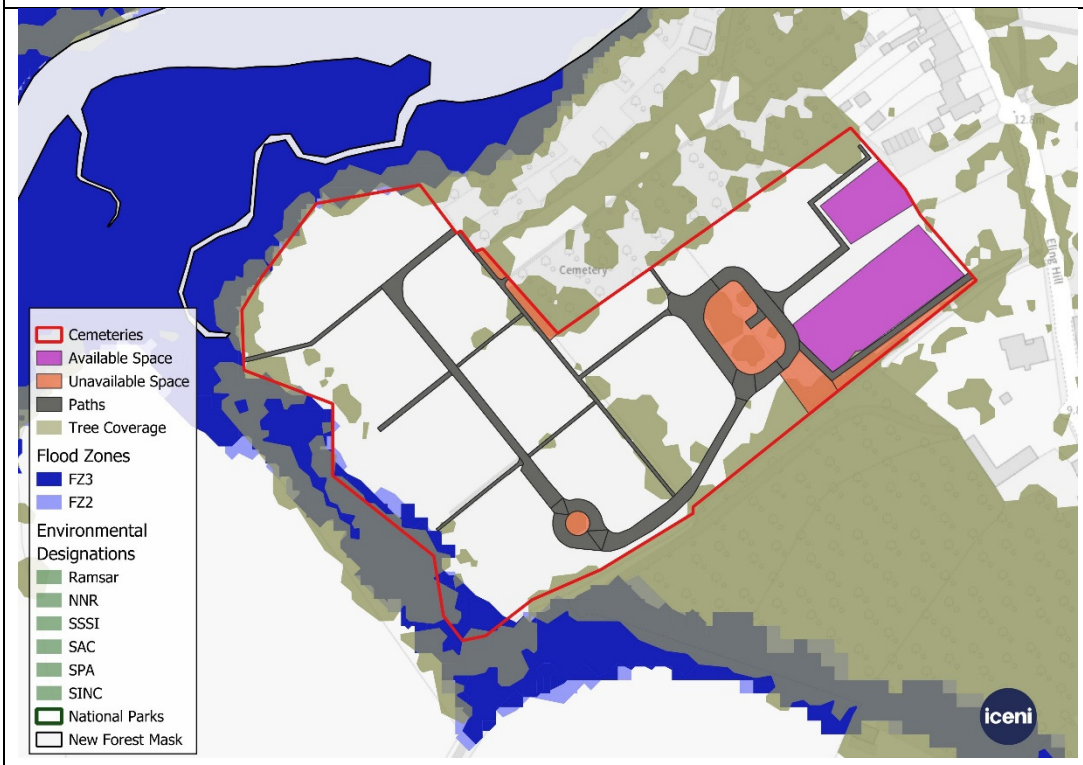
Table 3.10: Projected new burials and space remaining (per annum 2025-43) – Calshot			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	207
2025/26	10	10	197
2026/27	10	20	187
2027/28	10	30	177
2028/29	10	41	166
2029/30	10	51	156
2030/31	11	62	145
2031/32	11	73	134
2032/33	11	84	123
2033/34	11	95	112
2034/35	11	106	101
2035/36	12	118	89
2036/37	12	129	78
2037/38	12	141	66
2038/39	12	153	54
2039/40	12	165	42
2040/41	12	177	30
2041/42	12	190	17
2042/43	12	202	5

Source: JGC analysis

Eling

3.27 Figure 3.5 shows a plan of Eling Cemetery and the available space – amounting to 582 spaces for new burials and 162 for cremated remains. By car, it is < 88.5 metres to nearest built up area, less than 5 minutes from the nearest SDGO, south of Totton or <15 minutes East of East Wellow. The nearest built-up area is Totton (< 89 metres).

Figure 3.5: Eling Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.28 In terms of burial numbers, Table 3.11, shows that Eling Cemetery sees the highest figures in the District, with a total of just over 100 burials over the past five years, the majority of which have required a new plot.

Table 3.11: Past trends in burials and cremations – Eling

	2021	2022	2023	2024	2025	TOTAL
New burial	23	14	12	19	21	89
All burial	24	19	21	29	36	129
New cremated	6	5	11	12	15	49
All cremated	16	17	19	31	39	122

Source: New Forest District Council (data provided April 2026)

3.29 This data is then used to project forward (taking account of likely future burials and capacity). This suggests up to 2043 there will be a sufficient supply of plots although there may need to be some consideration of additional space for cremated remains.

Table 3.12: Projected new burials and cremations, capacity and net need – Eling		
	New burials	New cremations
Trend (2021-25)	89	49
Projection (2025-43)	353	194
Capacity	582	162
Net need (-ve surplus)	-229	32

Source: JGC analysis

3.30 Table 3.13 shows the projected information on an annual basis for new burials. Even by 2043 there remains a reasonable supply of spaces, although only around two-fifths of the availability in 2025.

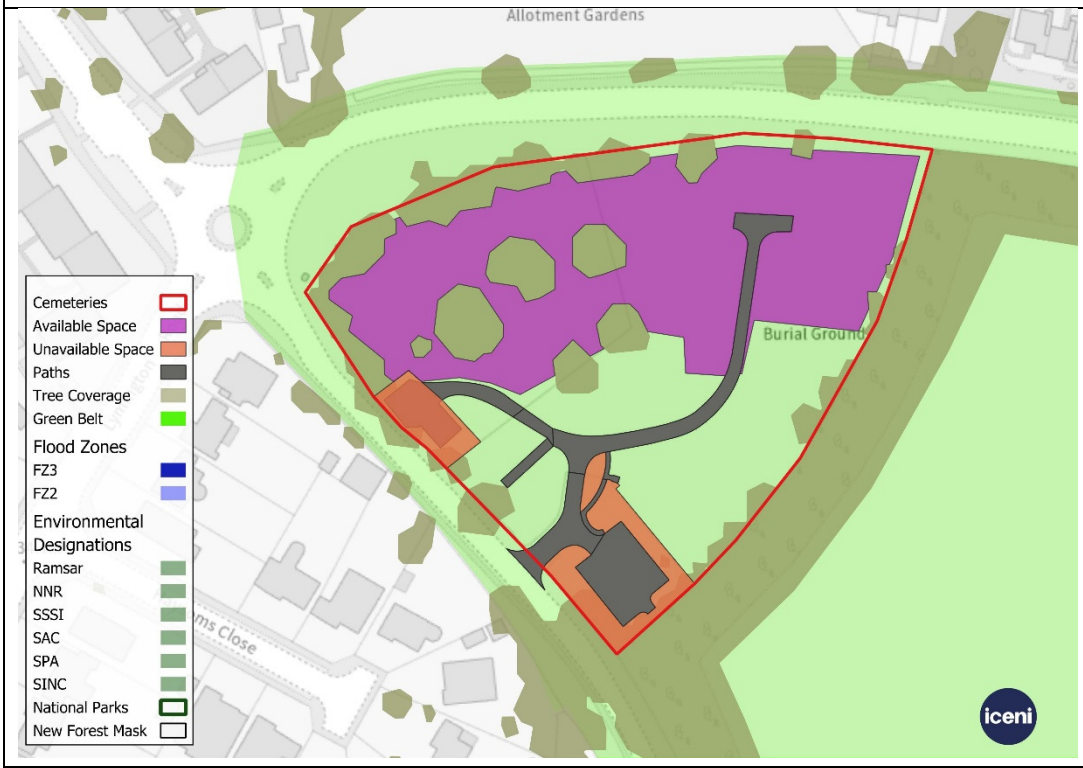
Table 3.13: Projected new burials and space remaining (per annum 2025-43) – Eling			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	582
2025/26	17	17	565
2026/27	18	35	547
2027/28	18	53	529
2028/29	18	71	511
2029/30	18	89	493
2030/31	19	108	474
2031/32	19	127	455
2032/33	19	146	436
2033/34	19	165	417
2034/35	20	185	397
2035/36	20	205	377
2036/37	20	226	356
2037/38	21	246	336
2038/39	21	267	315
2039/40	21	288	294
2040/41	21	310	272
2041/42	22	331	251
2042/43	22	353	229

Source: JGC analysis

Milford Road (New Milton)

3.31 Figure 3.6 shows a plan of Milford Road Cemetery and the available space – this cemetery has the highest capacity of any in the District (663 spaces for new burials and 229 for cremated remains). The cemetery lies less than a 5 minute drive away from the nearest SDGO, west of New Milton, Downton (>1km), and the nearest built-up areas, New Miton & Barton on Sea, are <10metres away.

Figure 3.6: Milford Road Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.32 In terms of past burial trends, this is shown in Table 3.14 – this shows a total of 101 burials over the past five years and 71 on new plots.

Table 3.14: Past trends in burials and cremations – Milford Road

	2021	2022	2023	2024	2025	TOTAL
New burial	14	18	9	14	16	71
All burial	23	20	16	19	23	101
New cremated	12	5	7	10	13	47
All cremated	25	13	14	20	19	91

Source: New Forest District Council (data provided April 2026)

3.33 Given the comments on capacity, it is perhaps of no surprise to see that there is likely to be plenty of additional space for both burials and ashes up to 2043 (and likely well beyond).

Table 3.15: Projected new burials and cremations, capacity and net need – Milford Road

	New burials	New cremations
Trend (2021-25)	71	47
Projection (2025-43)	281	186
Capacity	663	229
Net need (-ve surplus)	-382	-43

Source: JGC analysis

3.34 Table 3.16 shows the projected information on an annual basis for new burials. By 2043 there remains a reasonable supply of spaces, some 382 remaining of the 663 at the start of the period.

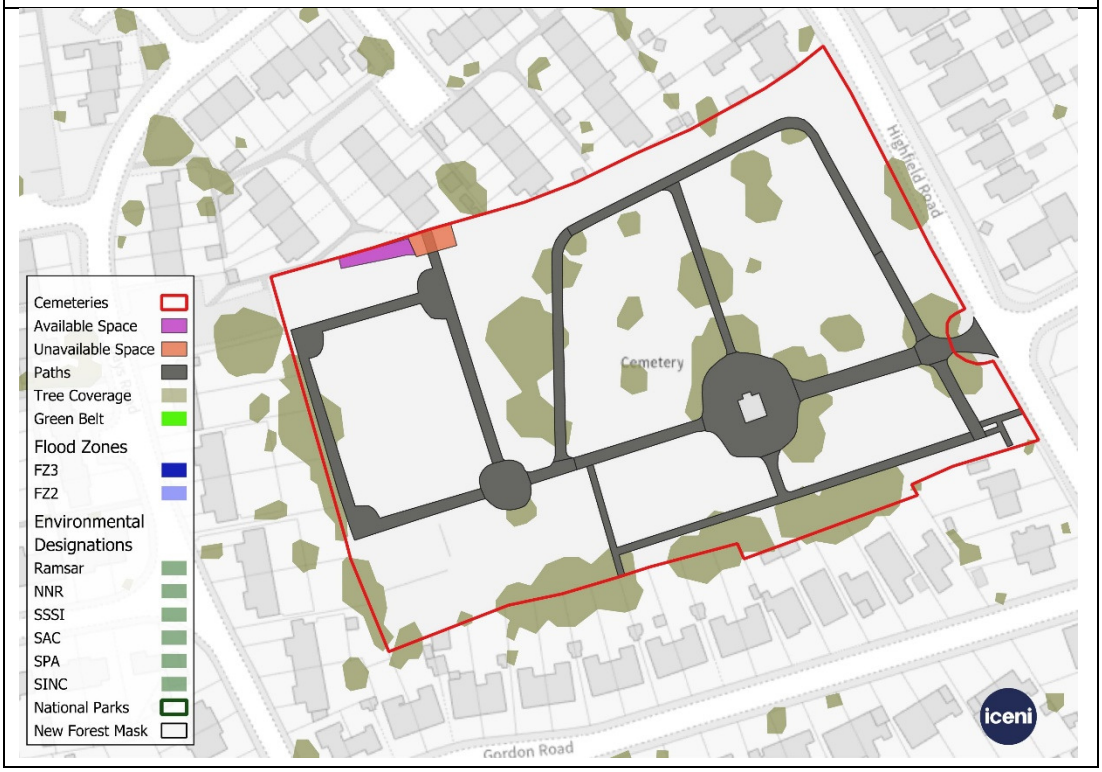
Table 3.16: Projected new burials and space remaining (per annum 2025-43) – Milford Road			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	663
2025/26	14	14	649
2026/27	14	28	635
2027/28	14	42	621
2028/29	14	56	607
2029/30	15	71	592
2030/31	15	86	577
2031/32	15	101	562
2032/33	15	116	547
2033/34	16	132	531
2034/35	16	148	515
2035/36	16	164	499
2036/37	16	180	483
2037/38	16	196	467
2038/39	17	213	450
2039/40	17	230	433
2040/41	17	247	416
2041/42	17	264	399
2042/43	17	281	382

Source: JGC analysis

Lymington

3.35 Figure 3.7 shows a plan of Lymington Cemetery, this identifies very limited additional space. Its nearest SDGO is North of Lymington, just under a 5 minute drive away (<178 metres), and it lies within Lymington and Pennington.

Figure 3.7: Lymington Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.36 Lymington Cemetery does however show a relatively low number of burials (and cremations) with a total of just 20 new burials over the past 5-years.

Table 3.17: Past trends in burials and cremations – Lymington

	2021	2022	2023	2024	2025	TOTAL
New burial	3	6	4	5	2	20
All burial	6	14	14	8	6	48
New cremated	2	2	2	3	3	12
All cremated	7	10	9	7	7	40

Source: New Forest District Council (data provided April 2026)

3.37 Despite the burial and cremation numbers being fairly low, the relative lack of capacity does suggest there will be a shortfall in provision to 2043 for both burials and cremated remains.

Table 3.18: Projected new burials and cremations, capacity and net need – Lymington		
	New burials	New cremations
Trend (2021-25)	20	12
Projection (2025-43)	79	48
Capacity	26	30
Net need (-ve surplus)	53	18

Source: JGC analysis

3.38 Table 3.19 shows the projected information on an annual basis for new burials. This shows the shortfall in space is projected to start around 2031 – just 6-years into the plan period.

Table 3.19: Projected new burials and space remaining (per annum 2025-43) – Lymington			
	New burials	New burials (cumulative)	Spaces remaining
Start		0	26
2025/26	4	4	22
2026/27	4	8	18
2027/28	4	12	14
2028/29	4	16	10
2029/30	4	20	6
2030/31	4	24	2
2031/32	4	28	-2
2032/33	4	33	-7
2033/34	4	37	-11
2034/35	4	42	-16
2035/36	5	46	-20
2036/37	5	51	-25
2037/38	5	55	-29
2038/39	5	60	-34
2039/40	5	65	-39
2040/41	5	70	-44
2041/42	5	74	-48
2042/43	5	79	-53

Source: JGC analysis

Gore Road (New Milton)

3.39 The other cemetery in New Milton is Gore Road with this being shown on Figure 3.8. The Council identify no future capacity for new burials and very limited capacity for new cremated remains. Any future needs will be met at Milford Road (see commentary on Milford Road Cemetery above). The nearest SDGO to this cemetery is just under a 5 minute drive and 715 metres at west of New Milton, Downton. It lies within New Milton and Barton on Sea.

Figure 3.8: Gore Road Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.40 Gore Road Cemetery shows a low level of interments, particularly new burials, these totalling just 3 over the past 5-years. As with Blackfield (see above) there are no new grave interments – only reopeners or already purchased graves.

Table 3.20: Past trends in burials and cremations – Gore Road						
	2021	2022	2023	2024	2025	TOTAL
New burial	0	0	1	0	2	3
All burial	2	1	5	3	5	16
New cremated	2	2	1	1	2	8
All cremated	10	6	10	4	8	38

Source: New Forest District Council (data provided April 2026)

3.41 Given the very low trend in new burials and cremations (aligned with the relative lack of capacity) the data does suggest a modest shortfall in provision to 2043 – as noted though, this needs to be read alongside data for Milford Road which shows sufficient capacity in both categories.

Table 3.21: Projected new burials and cremations, capacity and net need – Gore Road		
	New burials	New cremations
Trend (2021-25)	3	8
Projection (2025-43)	12	32
Capacity	0	13
Net need (-ve surplus)	12	19

Source: JGC analysis

3.42 Table 3.22 shows the projected information on an annual basis for new burials. This immediately shows a shortfall in spaces remaining although it needs to be remembered that Milton Road is intended to be replacement provision.

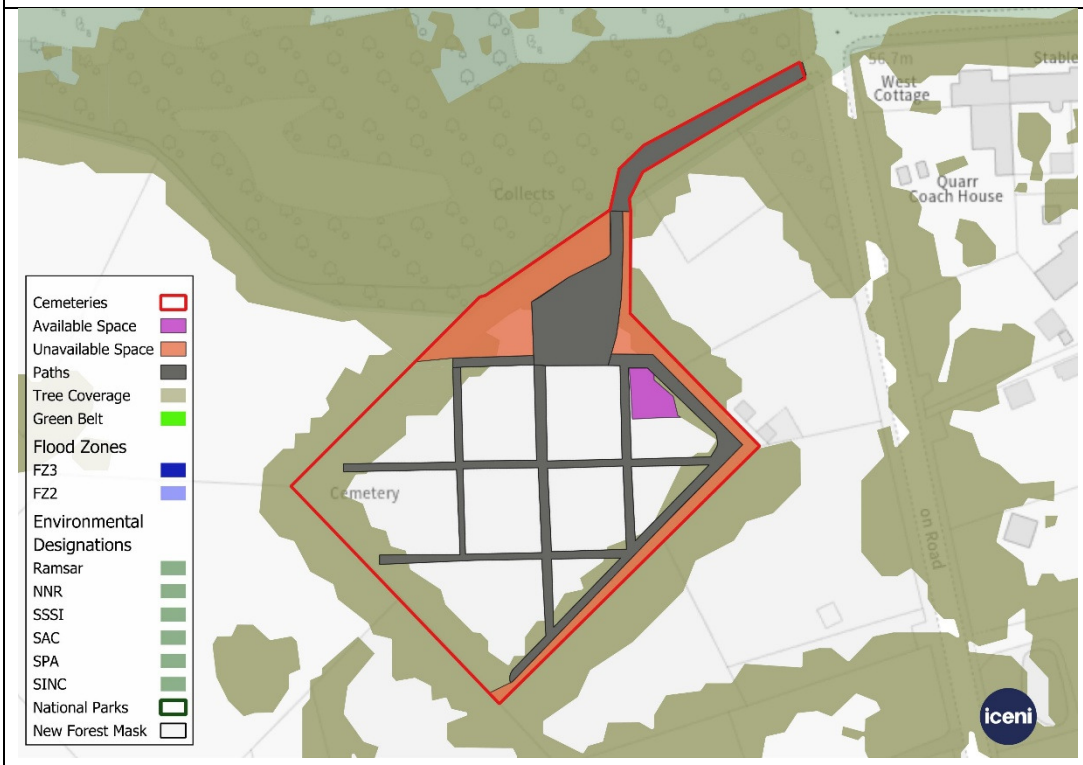
Table 3.22: Projected new burials and space remaining (per annum 2025-43) – Gore Road			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	0
2025/26	1	1	-1
2026/27	1	1	-1
2027/28	1	2	-2
2028/29	1	2	-2
2029/30	1	3	-3
2030/31	1	4	-4
2031/32	1	4	-4
2032/33	1	5	-5
2033/34	1	6	-6
2034/35	1	6	-6
2035/36	1	7	-7
2036/37	1	8	-8
2037/38	1	8	-8
2038/39	1	9	-9
2039/40	1	10	-10
2040/41	1	10	-10
2041/42	1	11	-11
2042/43	1	12	-12

Source: JGC analysis

Sway

3.43 The final cemetery is Sway as on Figure 3.9 – the Council's data suggests limited capacity for both burials and cremated remains in the future. The cemetery is under 10 mins drive from nearest SDGO, North of Hordle and North of Lymington (approx. 3.5km), and the nearest built-up areas are New Milton, Barton on Sea. Small scale development will also come forward within the village itself through the New Forest National Park Local Plan Review.

Figure 3.9: Sway Cemetery



Source: Map provided by Iceni Projects (Contains OS data © Crown copyright and database right 2026)

3.44 Table 3.23 shows burials and cremations over the past five years with a total of 34 new burials over the 2021-25 period.

Table 3.23: Past trends in burials and cremations – Sway

	2021	2022	2023	2024	2025	TOTAL
New burial	8	9	8	4	5	34
All burial	12	13	11	12	10	58
New cremated	4	2	0	6	0	12
All cremated	9	12	5	14	1	41

Source: New Forest District Council (data provided April 2026)

3.45 Bringing together the past trend data with projections and estimates of capacity it can be seen there is projected to be a shortfall of around 72 new burial plots to 2043 and a very modest shortfall for cremated remains. The data for new burials points to space being used up at around the mid-point of the plan period.

Table 3.24: Projected new burials and cremations, capacity and net need – Sway		
	New burials	New cremations
Trend (2021-25)	34	12
Projection (2025-43)	135	48
Capacity	63	42
Net need (-ve surplus)	72	6

Source: JGC analysis

3.46 Table 3.25 shows the projected information on an annual basis for new burials. This shows the shortfall in space is projected to start around 2034 – about halfway through the plan period.

Table 3.25: Projected new burials and space remaining (per annum 2025-43) – Sway			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	63
2025/26	7	7	56
2026/27	7	13	50
2027/28	7	20	43
2028/29	7	27	36
2029/30	7	34	29
2030/31	7	41	22
2031/32	7	48	15
2032/33	7	56	7
2033/34	7	63	0
2034/35	8	71	-8
2035/36	8	78	-15
2036/37	8	86	-23
2037/38	8	94	-31
2038/39	8	102	-39
2039/40	8	110	-47
2040/41	8	118	-55
2041/42	8	127	-64
2042/43	8	135	-72

Source: JGC analysis

Test Valley

3.47 As noted in Section 3.6, there are four cemeteries maintained by Test Valley Borough Council but two of these no longer have any capacity for new plots. It is however of interest to see the data about burials and cremations with data for the 2021-25 period shown in Tables 3.26 and 3.27.

Andover Cemetery

3.48 The lack of capacity for new burials or ashes is reflected in the data in Table 3.26, showing zero for each of these categories over the past five years. There have however been a very modest number of burials and a higher number of cremated remains.

Table 3.26: Past trends in burials and cremations – Andover Cemetery

	2021	2022	2023	2024	2025	TOTAL
New burial	0	0	0	0	0	0
All burial	1	1	0	0	0	2
New cremated	0	0	0	0	0	0
All cremated	10	8	9	7	12	46

Source: Test Valley Borough Council (data provided April 2026)

Romsey Cemetery

3.49 For Romsey Cemetery the same pattern emerges where there were no new burials or cremations over the period studied (along with a modest number of burial and cremated remains).

Table 3.27: Past trends in burials and cremations – Romsey Cemetery

	2021	2022	2023	2024	2025	TOTAL
New burial	0	0	0	0	0	0
All burial	1	1	1	1	1	5
New cremated	0	0	0	0	0	0
All cremated	6	7	0	2	3	18

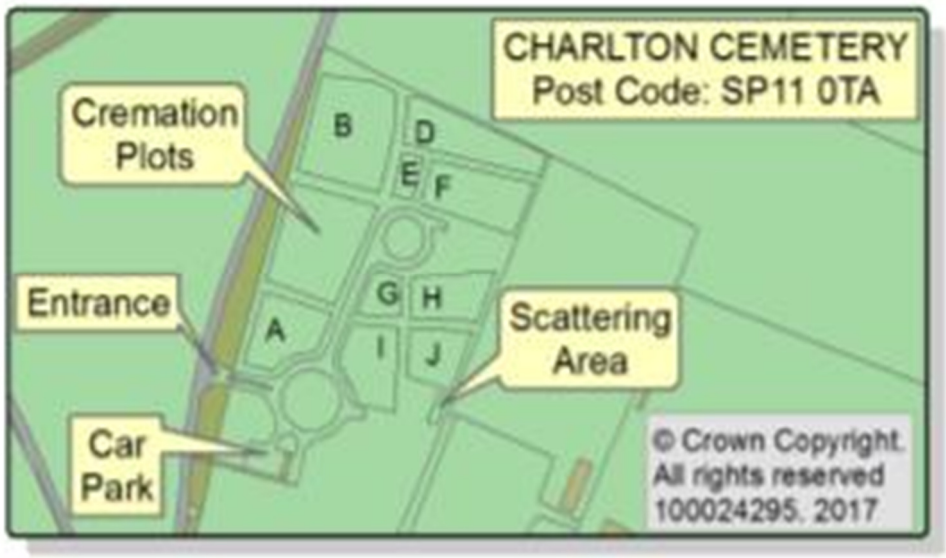
Source: Test Valley Borough Council (data provided April 2026)

Charlton Cemetery

3.50 Figure 3.10 shows a map of Charlton Cemetery with the second of the figures showing various part of the cemetery. In terms of new capacity the Council's data suggests space for 84 plots in Section A (unconsecrated) and a further 290 in Sections I, J and K (which is to the south of the car park) – 7 further child plots are also identified – this gives a total of 381. For cremated remains a total capacity of 354 is identified.

Figure 3.10: Map of Charlton Cemetery





Source: Test Valley Borough Council

3.51 The data for Charlton Cemetery is shown in Table 3.28. This shows a total of 148 new burials over the 5-year period. In the data provided by the Council it was also recorded (for the 2008-25 period) that 119 of all burials and ashes (out of a total of 1,577) were of non-residents (7.5% of the total).

Table 3.28: Past trends in burials and cremations – Charlton Cemetery

	2021	2022	2023	2024	2025	TOTAL
New burial	39	24	24	39	22	148
All burial	52	46	36	50	35	219
New cremated	30	29	39	35	44	177
All cremated	50	39	51	64	66	270

Source: Test Valley Borough Council (data provided April 2026)

3.52 Bringing together the past trend data with projections and estimates of capacity it can be seen (in Table 3.29) there is projected to be a shortfall of around 263 new burial plots to 2043 and a shortfall of 416 for cremated remains. The data for new burials points to space being used up by around 2036 and for new cremations potentially earlier.

Table 3.29: Projected new burials and cremations, capacity and net need – Charlton Cemetery

	New burials	New cremations
Trend (2021-25)	148	177
Projection (2025-43)	644	770
Capacity	381	354
Net need (-ve surplus)	263	416

Source: JGC analysis

3.53 Table 3.30 shows the projected information on an annual basis for new burials. This shows the shortfall in space is projected to start around 2036 – some 11-years after the start of the plan period.

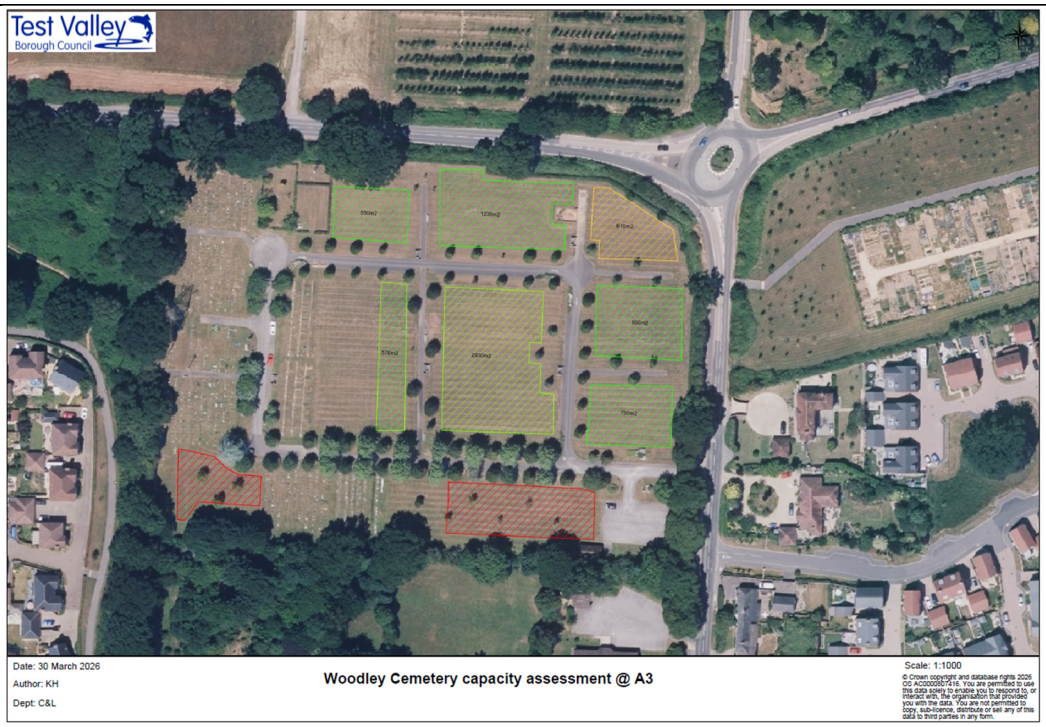
Table 3.30: Projected new burials and space remaining (per annum 2025-43) – Charlton Cemetery			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	381
2025/26	31	31	350
2026/27	32	62	319
2027/28	32	95	286
2028/29	33	127	254
2029/30	33	160	221
2030/31	34	194	187
2031/32	34	229	152
2032/33	35	264	117
2033/34	36	300	81
2034/35	36	336	45
2035/36	37	373	8
2036/37	37	410	-29
2037/38	38	448	-67
2038/39	38	487	-106
2039/40	39	525	-144
2040/41	39	565	-184
2041/42	40	604	-223
2042/43	40	644	-263

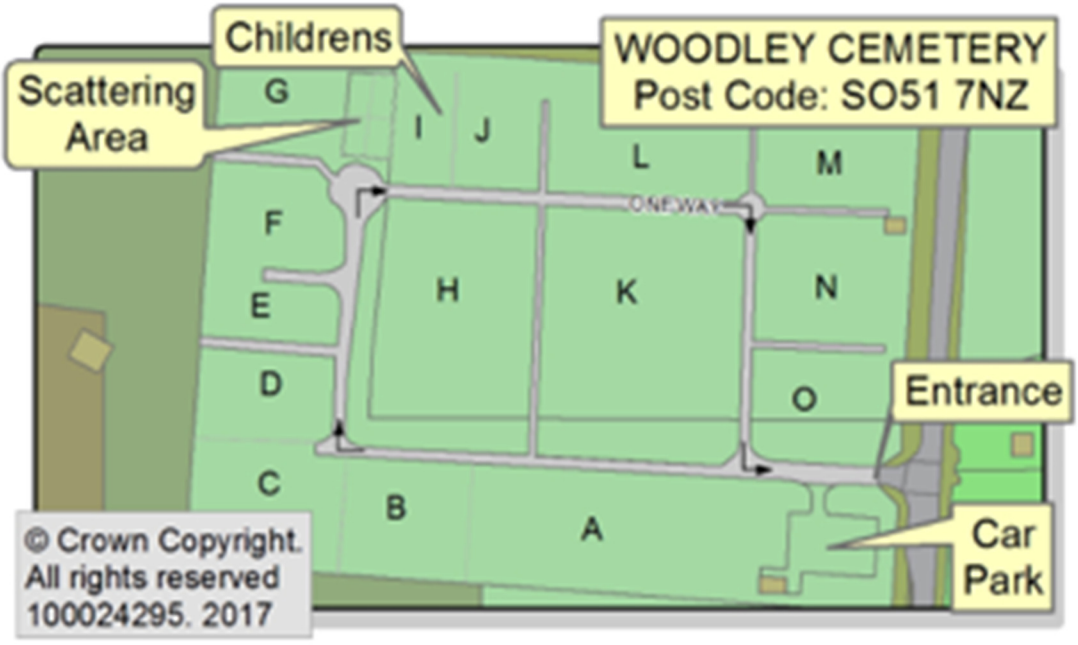
Source: JGC analysis

Woodley Cemetery

3.54 Figure 3.11 shows a map of Woodley Cemetery with the second of the figures showing various part of the cemetery. In terms of new capacity the Council's data suggests space for 810 new burial plots (mainly across Sections K to O) and 455 for cremated remains (largely in Section J).

Figure 3.11: Map of Woodley Cemetery





Source: Test Valley Borough Council

3.55 Woodley Cemetery saw a total of 129 new burials over the period studied and in this case the Council recorded 175 non-residents out of a total of 950 in the 2008-25 period (a higher rate than Charlton Cemetery (of 18%)).

Table 3.31: Past trends in burials and cremations – Woodley Cemetery						
	2021	2022	2023	2024	2025	TOTAL
New burial	28	31	21	29	20	129
All burial	47	40	28	36	24	175
New cremated	24	11	16	19	14	84
All cremated	31	20	27	28	22	128

Source: Test Valley Borough Council (data provided April 2026)

3.56 Given the capacity at Woodley, as shown in Table 3.32 there is likely to be no shortfall in space for both burials and ashes up to 2043 (and beyond).

Table 3.32: Projected new burials and cremations, capacity and net need – Woodley Cemetery		
	New burials	New cremations
Trend (2021-25)	129	84
Projection (2025-43)	561	366
Capacity	810	455
Net need (-ve surplus)	-249	-89

Source: JGC analysis

3.57 Table 3.33 shows the projected information on an annual basis for new burials. By 2043 there remains a reasonable supply of spaces, some 249 remaining of the 810 at the start of the period.

Table 3.33: Projected new burials and space remaining (per annum 2025-43) – Woodley Cemetery			
	New burials	New burials (cumulative)	Spaces remaining
Start	-	-	810
2025/26	27	27	783
2026/27	27	54	756
2027/28	28	82	728
2028/29	28	111	699
2029/30	29	140	670
2030/31	29	169	641
2031/32	30	199	611
2032/33	31	230	580
2033/34	31	261	549
2034/35	32	293	517
2035/36	32	325	485
2036/37	33	358	452
2037/38	33	391	419
2038/39	33	424	386
2039/40	34	458	352
2040/41	34	492	318
2041/42	34	527	283
2042/43	35	561	249

Source: JGC analysis

4. Other Cemeteries and Burial Sites

Introduction

4.1 The analysis in the previous section has solely focussed on the cemetery sites maintained by each of the local burial authorities. It is however the case that these sites are likely to only deal with a fraction of the burials within the areas.

4.2 For New Forest, the analysis suggests a total of 528 people were buried in one of the Council maintained sites over the past 5-years (data for all burials). If projected forward using the same multiplier as before this would suggest a total of 2,093 burials over the 2025-43 period. Over the same period there are projected to be 46,027 deaths in the area and if it is assumed that around 20% will be buried then there would be 9,205 burials – hence only around a quarter of burial would occur on Council maintained sites.

4.3 For Test Valley a total of 401 burials took place and projected forward would point to a figure of 1,745 over the projection period. With a projected total of 27,833 deaths there would be projected to be around 5,567 burials – in this case approaching a third of burials would be projected to be on Council maintained sites.

4.4 Given the large difference between projected number of burials and the number of Council maintained sites a further analysis was carried out to look at other crematoria and places of rest. This was not intended to achieve full coverage but was intended to provide a general overview of other (non-Council) provision in each area. For the purposes of this report and Local Plans, this analysis should be seen as informative but not impacting on future policies of the local planning authorities (NFDC, TVBC and NFNPA).

New Forest

4.5 The table to follow sets out data provided from a number of parish/town councils and churches. The data includes considerations for the remaining capacity. In addition to the data in the table Lymington and Pennington Town Council manages upkeep of one closed church yard at St Thomas Church, Lymington (closed so no further interments). St Paul's in East Boldre is closed to burials (ashes only).

4.6 The data in the table is provided verbatim and whilst this is not a complete picture it is the case that many of the responses do indicate a reasonable capacity at the present time (including 350 spaces in Hale, over 500 in Lyndhurst and 150 in Exbury). However, a number of the responses suggested limited or no additional capacity. It is not clear if a lack of capacity would drive an additional need on Council maintained sites, but it is recommended the Council continues to monitor the number of new burials to see if there is any notable upward trend.

New Forest National Park in Wiltshire

4.7 Additionally, it was noted in Section 3 there are two cemeteries in the National Park within Wiltshire. Both were contacted with the information below provided verbatim from the responses received. At St. Mary's Church the information suggests modest capacity moving forward whilst Redlynch Lawn Cemetery appears to have sufficient capacity for many years to come (over 400 graves available against a backdrop of an average of 14 burials each year over the past five years).

St Mary's Church, Lover

1. The total interments at St Mary's Church

   The figure is 2,104. This is the number of entries in the burial registers - there are approximately 800 in a register and we are on the third register and are up to 502. This number is for burials and interment of cremation ashes. Grave sites may contain more than one body or a combination of a body and ashes.

2. Total cremation spaces

   Whilst the nature of the burial is recorded, without trawling through 188 years of entries it is not possible accurately to state how many are cremation ashes and how many are burials. However, it is the case that cremation ashes interments are increasing and burials decreasing. There have been 69 entries in the register since the beginning of 2000 of which about 30 were ashes. Interestingly, in the past 5 years there have been just 15 entries in the register of which 7 were burials and 8 were ashes.

3. Available capacity of the site – based on aerial images it appears there may be some available burial space

   The oldest part of the churchyard was filling up by the late 1950s and an additional area was given to the church by a local family and this area is referred to as the "extension" and has been accepting burials and ashes interments since that time. No new grave sites have been created in the older part for a number of years but there is a small area close to the church which accepts ashes. According to our estimate there is roughly 20 vacant grave spaces available in the extension with a potential for creating a further 20 subject to survey.

4. Any particular constraints on the site – for example, some cemeteries elsewhere in the New Forest may be affected by flooding

   It is the case that the land comprising the extension has a high water table and at times this can cause some difficulty when digging graves. This has been more evident in recent years.

Redlynch Lawn Cemetery (SP5 2NR)

Total Capacity – graves 762 , Cremation plots 896
Current available capacity - Graves Over 400 , Cremation over 700
Number of burials (past 5-years) – Approximately 70
Do you permit people outside of your Parish to be buried within your Cemetery/Churchyard? – Yes

Provider ***& Status***	Total Space	Average plot sizes	Challenges	Burials to date	Capacity left	Ashes
Hale Parish Council Cemetery SP6 2RE				150 (Last 5 years, 9 interments (ashes and full burials)	capacity of 350 for burials and/or ashes	
Lyndhurst @Boltons Bench (no postcode)	1.43 hectares	Plots can be double depth for full burials. burial plots can have ashes interred. interment limits: Lawn section, burial plots may provide space for two burials, at double depth, six subsequent interments of cremated remains in caskets and a further six scatterings of ashes below ground (without caskets). Casket size should not exceed 220mm (H), 330mm (L) and 220mm (W). A cremated remains plot may provide space for up to four interments of cremated remains in caskets and a further two scatterings of ashes below ground (without caskets). Casket size should not exceed 220mm (H), 330mm (L) and 220mm (W). Approximation - 90% of plots in the cemetery hold more than one		2,815 plots either used or purchased Jan 2020 – Dec 2025 we had the following. Burials – 77 Ashes interment – 64 Scattering of ashes – 24	513 full burial plots. other spaces for ashes interments	(no specific plots – basically ½ a full burial plot

		person or are due to have a currently living relative added when the time comes.				
Ringwood Town Council BH24 1NH	approximately 7 acres in size Extended: four fifths of an acre Seeking to convert land next to cemetery as allotments, into another more modern cemetery - memorial gardens, scattering lawns and naturally landscaped areas alongside traditional burial spaces.			TOTAL 11,044 Interments listed on our system. This includes both coffin and ashes burials 6,000 grave spaces and a Garden of Rest New area - around 748 ashes plots in the New Garden of Rest and 400 coffin grave spaces. War Graves - there are 30 on the war graves list All coffin grave spaces can accommodate up to two coffin burials and up to six ashes interments. An ashes plot can hold a single ashes interment (casket burial or a pouring of ashes). The ashes plots can be purchased as a single plot or a double plot (with two consecutive plot numbers).	Current available capacity is: Approx – 30 coffin plots on consecrated ground Approx 180 coffin plots on unconsecrated ground Approx 18 dedicated coffin plots for Muslim burials Approx 40 single ashes plots in New Garden of Rest (these are often purchased in twos as double plots)	

Woodgreen Parish Council Woodgreen Cemetery located at SP6 2AX.	approx. 2000 sq metres, it has both burials and ashes plots.			There are currently 510 registered interments cemetery only for residents of Woodgreen (with a few exceptions). In the last 5 years there have been 21 interments.	capacity for about 50 burials and 40 ashes in the future.	
St Katharines, Exbury SO45 1AF ***accepts burials; area reserved for Jewish burials, maintained by Rothschilds.***	2,074 square metres			447 Burial Plots	150 Burial Plots & 112 Cremated Plots	178 Cremated Plots
All Saints' Church Milford on Sea Churchyard	?			4,350 marked graves	Area B possibly 3 graves but unsure – needs rodding! 11 ashes interments available on Southbank of map	
All Saint's Minstead Churchyard. Church Lane, Minstead SO43 7EX	Approximately 1.85 to 1.982 acres including the Church.			This graveyard has been used for hundreds of years and exact figures are not known	Grave spaces are very few with only 10 to a maximum of 15 now available. It could be possible to request to reuse areas of the graveyard that are over 75-100 years old. Since 2000 to 2025 we have had 237 entries in the burial book, 101 interred into ashes plots some into	The Church is about to add a new Ashes Interment area which would give a minimum of 48 ashes plots equivalent to 20 years at present usage.

					existing graves. In that time we have used 125 grave spaces, some were joining family into double depth graves. In summary, in the early 2000's there were more burials but in more recent years interment of ashes has been more popular, including using existing family graves. Hence the move to open a new ashes area.	
Church of the Holy Ascension, Church Lane, Hyde, Nr. Fordingbridge. SP6 ..	approximately 6,000 sq.mtrs of burial ground.			Churchyard was consecrated in 1855 has marked and unmarked graves and cremated remains plots within this size.	currently have planned space for 44+ new burials and 100+ ash interments. At current rates of burials we have sufficient space for the next thirty years. After that we have plenty of unmarked grave space which current legislation allows to be used for burials when it becomes necessary.	
Christ Church, Emery Down SO43 7DY	Land Registry details are lodged with		**NB** Heavy clay soil on sloping	Burials = 396.	Cremated remains = 72.	coffin burials = 26 plus one plot reserved.

	Diocese. Contact Andrea Ford.		ground prevents use of 18 more empty burial plots.			cremated remains = 40 plus one plot reserved.
Ibsley Cemetery Ibsley, New Forest, BH24 - Remaining from the de-consecrated St. Martin's Church, Ibsley (now a house). Hyde Church Committee are responsible for the upkeep of the Ibsley Cemetery, which is open for interments.	Approx 2,500 sq.mtrs in size			Holds 300 graves	Holds room for approx.. 100 more or ashes.	
Our Lady of Sorrows and St Philip Benizi Catholic Church Fordingbridge SP6 1EG	?			Approx. 333 burial and cremation plots	40 double burial spaces and 15 cremation spaces available	
St Mark's Church, Ramley Road, Pennington, SO41 8GQ	10,000sq. m or about 2.5 acres				total number of burial/cremated remains that the site can accommodate is about 1,500 plots. The current available capacity still available for use at the present time is estimated at between 70 - 80 plots. There	

					is a strip of land in Area iii between Ramley Road and Wainsford Road where current burials can be made (Area iii, sections 1-12, at G and H ends of the section). There are 2 small memorial areas, one in Area ii next to the Common boundary which is full and another by the side of the church in Area vi, sections 10 and 11, which is half full at present.	
St Mary Magdalene church in New Milton BH25 6QU	?			>360 plots for burials and >280 plots for ashes	No empty plots	No empty plots, however, for interment of family members ashes this is possible in existing plots.
St Michael and All Angels, Lyndhurst SO43 9BE ***Capacity: FULL***	Approx Area: 1800sq.mtr			no burials here since 2007. Current interments take place at Boltons Bench Cemetery - under Parish Council control.		

Source: Data provided by Town/Parish Councils and Churches

Test Valley

4.8 In Test Valley, a similar set of questions was asked (not identical) and four responses were received, as shown in the table to follow. As with New Forest these typically did show some capacity. An additional question asked was whether people from outside of the parish can be buried within the cemetery/churchyard – in two of the four cases the answer was 'no' with one 'yes' and one response noting this depends on circumstances. The only response to confirm that people from outside the parish can be buried (East Tytherley) did show limited capacity (of about 75 plots and with a background of having seen 20 burials over the past 5-years).

4.9 Whilst this is an incomplete picture, it is the case that space available at non-Council maintained sites may be constrained moving forward. Again, the extent to which this might put pressure on the Council sites will need to be monitored.

Parish	Location	Postcode	Overall size of the site	Total capacity	Current available capacity	Total number of burials (past 5-years)	Do you permit people outside of your Parish to be buried within your Cemetery/Churchyard?
Ampfield Parish Council	Chapel Wood, (Adj to St Mark's Church), Ampfield	SO51 9BU	Approx 3300 m2	266 estimate	200 estimate	7	No
Longstock Parish Council	Longstock Cemetery, Church Lane, Longstock, Stockbridge	SO20 6DP	- Approx 1,500 square metres which includes paths etc	Approx 300 burials and 40 cremations	Approx 50 burials and 20 cremations - some plots have been reserved in the past and I have included these in the available numbers. However, there is an area of land within the cemetery boundary which is unconsecrated. If (or when this is consecrated) then there would have space for another say 50 burials.	15	No - Entitlement is either living in the village at time of death or has lived in the village for at least 10 years. We do not reserve plots and the standard we encourage is double depth graves for couples.
East Tytherley Parish Council	St Peters Church, East Tytherley	SP5 1LE	Current churchyard (including church) is	Approx 800 burials and 50 cremated remains plots	Approx 75 without reuse of old plots	20	Yes

			approx. 80m x 35 m = 2,800m2	(but some can now be reused)			
Abbots Ann	Abbotts Ann Burial Ground (includes Garden of Remembrance)	SP11 7BH	Unknown	Burials – 283 Garden of Remembrance - 165	Burial plots – Approximately 80 Garden of Remembrance plots - 71	21	Consideration is given by Councillors on a case by case basis.

Source: Test Valley Borough Council

5. Conclusions

5.1 The analysis has highlighted a range of capacity situations at different Council maintained cemeteries (when looking at the period to 2043).

5.2 For NFDC modest capacity issues are highlighted on some sites although overall there appears to be reasonable capacity – this includes in the New Forest National Park, where Beaulieu cemetery looks to have reasonable capacity moving forward.

5.3 For Test Valley, the capacity looks to be more balanced to 2043 and with a potential shortfall in Charlton (serving Andover) over the plan period.

5.4 This purpose of this report was to highlight some of the options available to each of the authorities. These options (which are discussed below) could include:

- Do nothing;
- Extend current sites;
- Develop New sites;
- Intensification on current sites (see below for discussion of intensification options);
- Investigate the use of other capacity (e.g. church/parish graveyards); and
- Joint working with other local authorities

Do Nothing

5.5 As noted previously, local authorities have no statutory obligation to provide burial space for local people and so could take the decision to do nothing even where a shortage of space is identified. In those areas where a potential shortage of space has been identified, the do-nothing option would potentially mean that local authority provision would be rapidly exhausted and increased reliance would be placed on other existing provision or on provision in adjacent authority areas (at potentially a higher cost to residents).

Extend current sites

5.6 The feasibility of extending sites would need to be considered on a site by site basis and potential for this option will depend upon a wide range of factors, specifically whether it is physically possible, whether there is a willing landowner where adjacent land considered suitable for cemetery extension is in private ownership, potential environmental impacts caused by extensions, constraints on where can/not extend sites, and the current uses and roles fulfilled by such land. Consideration also needs to be given to the other needs that local authorities are required to address (including housing, open space and environmental mitigation). Key aspects of this option would be to:

- Identify existing burial sites where extensions could be possible (i.e. adjacent to open, undeveloped land);
- Identify if adjoining land to existing sites is owned by the Council;
- Cost – the purchase cost may not be able to be reclaimed through grave purchases and cemeteries fees;
- Feasibility (including current use); and
- Timescales

New Sites

5.7 Searching for new sites may be appropriate if it is identified that sufficient capacity cannot be achieved through the extension of current sites. This could potentially include considering allocating a site or sites though the respective Local Plans (albeit noting the currently emerging plans are now quite well developed).

5.8 In considering provision of a new site, the local planning authorities will need to consider a range of issues, including location – potentially noting where cemetery provision is projected to be limited in the future or locations where there is a current lack of a Council maintained facility. Issues such as proximity to public transport will also be an important consideration.

5.9 The size (and viability) of burial provision will also be an important factor – there is likely to be a critical mass in terms of the size a new site would need to be to make it viable although this would vary on a site-by-site basis. In terms of sites sizes, there does not seem to be any accepted minimum, although we do note (from Environment Agency guidance[7]) the suggestion that there be a maximum of 2,500 burials per hectare of land. Therefore, it is possible that the approach to be taken by Councils (if looking for new sites) would be to consider how many burials they wish to accommodate and use this to drive any search for a suitable site. Land purchase costs will also be a factor.

Intensification

5.10 The intensification of current cemeteries could be particularly beneficial where the number of additional spaces required and/or on sites which are currently not intensively used (which may not be the case across Council maintained sites). There are a number of options under the heading of intensification that might be considered, these include:

- Intermediate burials – creation of new graves in between existing graves or through relocation of existing footpaths or re-use of unused portions of land e.g. flower beds. This may not be feasible due to health and safety issues or potential disabled access issues. Consideration would also need to be given to whether this would harm the character of the existing cemetery;
- Reclaim unused space in graves – use of existing graves where remains are not disturbed i.e. where a grave was dug for four internments but only two bodies have been buried. This would potentially require detailed research from the Councils and may well not release sufficient plots to make it worthwhile; and
- Reuse of graves – use of existing graves where remains are disturbed i.e. 'lift and deepen' to provide for additional and potentially ongoing burials in the same plot. Some similar issues to reclaiming used space might arise – notably identification of plots and questions as to whether the numbers would be sufficiently worthwhile. There may also be physical constraints associated with the deepening of graves.

[7] https://www.gov.uk/guidance/low-environmental-risk-cemeteries-exemption-conditions

5.11 On balance it is considered the intensification of current sites would be unlikely to release any substantial level of 'supply'.

Make use of other capacity

5.12 It is noted within this report that only a fraction of burials actually occur on Council maintained cemeteries (estimated at between a quarter and a third depending on location). The majority of burials therefore occur on 'other' sites, notably churchyards and parish/town council sites. This report collected some information from those sites which suggested a mixed picture in terms of future capacity.

5.13 There may be the possibility for some other sites to provide space where there is a shortage on Council maintained sites and if the Councils wish to consider this option then carrying out a full audit of capacity is recommended. If seeking to test capacity more accurately it will also be important to see if there are any restrictions as to who can be buried on specific sites (many are likely to be restricted to local people, such as those who lived in or had a strong connection to the parish).

Joint Working with Other Authorities

5.14 A final option would be to work with other (surrounding) Local Authorities to ensure demand can be met elsewhere (or vice versa if neighbouring authorities highlight a capacity issue). Although technically an option, it seems unlikely that this would produce any notable capacity, particularly if we reflect that location is likely to be an important factor in burial places (i.e. people preferring to be buried within their local area).

5.15 That said, with Local Government Reorganisation (LGR) additional opportunities may arise, with most of New Forest and Test Valley to be placed in a Mid Hampshire area which includes most of Winchester and East Hampshire Districts. Issues of immediate location will however remain even with LGR.

Summary of Options

5.16 Above, we have discussed six possible options where issues of capacity arise. As noted, ultimately it will be for the burial authorities and local planning authorities to decide on which (if any) options to explore.

5.17 However, our general view is that 'do nothing' is not a reasonable option; whilst there may be no statutory obligation to provide burial spaces there is arguably a moral one. Likewise, the additional option of joint working with other authorities would not be increasing capacity and potentially does not provide options in the correct locations. The intensification of current sites as a third option, could be investigated but it seems likely this would not release any substantial level of 'supply'.

5.18 This leaves three options which we consider are worth investigating where capacity issues are highlighted. These are to extend current sites, provide new sites and to use existing capacity on other sites. The latter of these will require a more detailed audit by the authorities and may only provide limited provision (although conversely that might not be the case).

5.19 Overall, therefore, extending current sites and new sites seem to be the main options. Particularly in looking at new sites there will need to be a range of considerations, including location (in relation to key settlements and public transport) and size (which will also impact on viability). Moving forward, one approach is for the authorities to consider allocating sites within their local plans as well as include enabling local planning policies and applications that come forward outside of any new site allocations.

References

Below are external links to reports and data sources used in the study. Additional data provided by the local authorities (including mapping/GIS and data on cemetery capacity can be provided on request).

Croydon Burial Need and Provision Study (2010)
https://www.croydon.gov.uk/sites/default/files/2022-01/burial-land-need-and-provision-study.pdf

Enfield London Borough Council Burial Space Need and Provision Study (2020)
https://www.enfield.gov.uk/__data/assets/pdf_file/0019/4609/enfield-burial-needs-assessment-2020-planning.pdf

London Borough of Harrow Burial Space Context Report (2024)
https://www.harrow.gov.uk/downloads/file/32797/EBIT02_Harrow_Burial_Space_Context_Report_2024.pdf

Local Government Act 1972
https://www.legislation.gov.uk/ukpga/1972/70/section/214

House of Lords debate on Burial Provision in England and Wales (2026)
https://hansard.parliament.uk/Lords/2026-04-22/debates/C3B74B66-06E9-481C-9957-E61735B5B1BA/BurialProvisionInEnglandAndWales

Local Authorities' Cemeteries Order 1977
https://www.legislation.gov.uk/uksi/1977/204/article/3/made

National Planning Policy Framework (2024)
https://assets.publishing.service.gov.uk/media/67aafe8f3b41f783cca46251/NPPF_December_2024.pdf

ONS mid-year population estimates (2024 data)
https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/datasets/estimatesofthepopulationforenglandandwales

ONS subnational population projections (2022-based) – published 2025
https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationprojections/bulletins/subnationalpopulationprojectionsforengland/2022based/relateddata

Cremation Society data (2026)
https://www.cremation.org.uk/progress-of-cremation-united-kingdom

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https://www.cemeteryresearch.org/wp-content/uploads/2023/05/FAQ-Audit-of-London-Burial-Provision-1.pdf

Census data on Religion (2021) – accessed 2026
https://www.nomisweb.co.uk/query/construct/summary.asp?mode=construct&version=0&dataset=2049

Government Guidance – Low environmental risk cemeteries: exemption conditions (2023)
https://www.gov.uk/guidance/low-environmental-risk-cemeteries-exemption-conditions