

Shetland Funerals

Outline Business Case for alternative funeral and burial options in Shetland

April 2024



1. Executive Summary	3
2. Introduction and Context.....	4
2.1 About CDCN	4
2.2 Background and Drivers	4
2.3 How this plan was developed	4
2.4 Summary of Market Research.....	5
3. Defining the Concept.....	6
8.1 Vision and Mission	6
8.2 Products and Services	6
4. Financial Strategy.....	15
4.1 Summary.....	15
4.2 Income Projections.....	15
4.3 Preparatory Year.....	16
4.4 VAT.....	16
5. Delivering the project	17
5.1 Legal structure and governance.....	17
5.2 Management and staffing	17
6. Marketing and Communications.....	19
6.1 Marketing Context.....	19
6.2 Strategy.....	19
6.3 Marketing - Monitoring and Evaluation	20
7. Risk assessment.....	21
Appendices	23
Appendix 1 : Financial projections	24
Appendix 2 : Action Plan.....	30

1. Executive Summary

The Vision

Vision : Shetland is a world renowned place for innovative and respectful end of life solutions.

Mission : CDCN will

1. Establish a natural burial site in Shetland that has growth potential itself as well as across the islands.
2. The natural burial site will be extended to pets in a discreet area of the demonstration project
3. Work in partnership to develop high quality premium Viking themed celebrations
4. Work in collaboration with other agencies in Shetland to consider other options in the future.

Objectives

1. To create an end of life solution that the people of Shetland and visitors want
2. To reduce carbon and work towards a just transition to net zero
3. To generate an income to fund core CDCN services.

The Business

Natural burial, sometimes known as ‘green burial’ or ‘woodland burial’, describes the burial of human remains in a designated area which is managed to minimise adverse environmental effects and preserve, improve or create habitats. We will identify a site and establish the first natural burial site in Shetland. Goudies will continue to the funeral directors who will use this as an option. We will diversify this into pet burials.

We will become the home of Viking Funeral ceremonies for an international market.

Outsourcing to local crafters in relation to caskets, burial shrouds etc is a vital part of working to net zero and building a circular economy.

Governance

CDCN will set up a simple wholly owned trading subsidiary, a company limited by shares with all the shares owned by CDCN.

Financial Viability

Following a year 0 of development time that will need to be grant funded, trading will start at a modest level as the business becomes established. With relatively modest numbers of internments and a growing number of premium Viking Ceremonies, there is an ability to generate good surpluses for CDCN. If there is slower growth or if VAT needs to be absorbed, there is still enough contingency to be sustainable. It is felt that there may be much steeper growth in years 4 and 5 as habits change and the interest in green burial grows but we have retained sales at modest levels as a contingency.

	Yr1	Yr2	Yr3	Yr4	Yr5	Total
Income	£71,220	£96,920	£121,200	£121,200	£121,200	£531,740
Expenditure	£64,455	£65,884	£67,242	£68,599	£69,997	£336,178
Surplus/deficit	£6,765	£31,036	£53,958	£52,601	£51,203	£195,562

2. Introduction and Context

2.1 About CDCN

Community Development Company of Nesting (CDCN) was established in 2015 following a public meeting, which was organised within the Nesting community to consider what was to be done to save the Aald Skül from potentially being sold by the Shetland Islands Council (SIC), and lost to the community. A new group, which was later named CDCN, was set up; the remit of which was to pursue all possible means to save the property for further community use.

Apart from the history group's base being there, the community also used some of the land as a burning site for the Nesting & Girsta Up-Helly-Aa – it was thought highly desirable that this burning site should be retained.

As the work evolved into multi-purpose services and facilities, so CDCN became the cross community anchor organisation for the wider Nesting Community. Their work is now focussed on the protection and regeneration of the area rather than just saving one asset.

2.2 Background and Drivers

CDCN began considering options for funerals when planning for Community Asset Transfer of the building it now owns and manages as the Aald Skül. Viking funeral ceremonies emerged as part of the research in relation to financial sustainability, to draw on the area's Norse heritage, boost employability and create an income stream for the community. There was some early-stage investigation into the logistics of burning replica longboats in the Feasibility Study for the Aald Skül (2018).

In the time since, CDCN has become aware of the wider need for sustainable options for Shetland residents at the end of their lives. Maintaining the islands' many traditional burial grounds is becoming increasingly costly to Shetland Islands Council in a context of rising costs and new regulations on site maintenance. Some burial grounds are full and soon to close for full burials. Meanwhile, the environmental impacts of both cremation (and all that is entailed in having to travel to Aberdeen) and traditional burial have come under additional scrutiny. Although CDCN has taken a lead on this project, the needs it responds to are Shetland-wide. The alternatives explored here have the potential to be implemented in partnership with other communities.

The research has been undertaken by Community Enterprise, a team of consultants providing research and development support to social enterprises, charities and voluntary groups across Scotland. This project has been funded by the Scottish Government's Community Led Local Development Fund, the Shetland Islands Council's Economic Development Grant Scheme and the Viking Community Fund.

The idea to address end of life issues aims to make life better for local people, to be more environmentally friendly and to generate an income.

2.3 How this plan was developed

Work undertaken to test the idea was rooted in a detailed communications plan to ensure maximum uptake of the concept.

- Online survey with 1231 total responses. 80% of responses came from Shetland, and 20% from elsewhere. Data from the survey has been used throughout this report but the full survey analysis can be found in the feasibility study.
- Stakeholder and sector engagement: interviews and focus groups with organisations and businesses in the areas of focus
- Market research into the ideas nationally and internationally
- Competitive and partner analysis to ensure no displacement and to maximise partnership

- Research into the applicable regulations and permits needed.
- Analysis of ownership & management options.
- Financial viability testing.

This Options Appraisal and Research Report was presented to CDCN for discussion and a detailed facilitated session allowed a direction of travel to be agreed that is set out in this business case. A detailed operational business plan will come at the next stage.

2.4 Summary of Market Research

In summary, research has shown:

There is considerable interest in a natural burial ground, both from Shetland residents seeking more eco-friendly options and from Shetland Islands Council, for reasons of carbon reduction and the scaling down of local burial ground provision due to rising maintenance costs. As with any provision for Shetland residents, numbers will be low per year, so operating costs must be minimised for this to be viable but the natural burial approach lends itself to low-maintenance sites. Building in space for interment of ashes will be important as cremation (and in future alkaline hydrolysis) grow in popularity and will also allow the site to cater to people living outside Shetland with a strong connection to the islands.

Viking funeral ceremonies consisting of setting a scaled-down galley alight at sea would fall under the definition of scuttling a vessel at sea, which is banned. However, burning a galley on the shore, on private land belonging to CDCN or a willing landowner, where the fire does not cause a nuisance, would be permitted. If the galley is burned on land, there is a question of a final resting place for the ashes of the deceased, given that these would not be scattered into the water: these could be interred at a natural burial ground.

Alternatively, there is interest in incorporating aspects of Shetland's Norse/Viking and other heritage into a funeral enterprise in general – from residents as well as 'Viking enthusiasts' abroad. There are a wide variety of ways this could happen, including the design of landscapes, memorials, coffins, shrouds and caskets.

There is some interest in a pet burial ground, and this could be considered as an addition to a natural burial ground if space and site criteria allow.

Alkaline Hydrolysis is at a very early stage of development in the UK. Regulations are still at the consultation stage and a single supplier (who specialise in high pressure, high throughput, fast working machines) has secured permission to discharge the remaining fluid from their machines. Buying, housing and operating one of these machines in Shetland, with an estimated 60-80 funerals a year in the short-to-medium term, is unlikely to be viable. Internationally, there is more variety available and it may be that in a few years' time, solutions emerge that are more suited to Shetland.

Space funerals in Shetland were the least popular idea proposed in the survey, both among Shetland residents and respondents outside Shetland (who would make up most of the likely market).

3. Defining the Concept

8.1 Vision and Mission

Vision : Shetland is a world renowned place for innovative and respectful end of life solutions.

Mission : CDCN will

5. Establish a natural burial site in Shetland that has growth potential itself as well as across the islands.
6. The natural burial site will be extended to pets in a discreet area of the demonstration project
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Objectives

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8.2 Products and Services

Natural burial

The Business

Natural burial, sometimes known as 'green burial' or 'woodland burial', describes the burial of human remains in a designated area which is managed to minimise adverse environmental effects and preserve, improve or create habitats. We will identify a site and establish the first natural burial site in Shetland. Goudies will continue to the funeral directors who will use this as an option.

Principles

There is no industry-wide rule on what kind of coffins/shrouds are allowed in natural burial. The industry code states (see feasibility study) that each natural burial ground should have its own clear policy on type and on materials used, and that they should "conserve existing local wildlife, promote biodiversity and manage their projects according to sound sustainable and ecological principles". This could be cardboard or bamboo, but we intend to use biodegradable materials from the Shetland area. We are considering the use of Shetland Aits but there may be options for different budgets.

Grave markers

Many natural burial grounds do not allow grave markers, as these can disrupt other use of the land. We plan to have a designated memorial area – for example, a sign at the site entrance with individual inscribed plaques. CDCN and other local stakeholders felt that a site without any grave markers was less likely to appeal to people in Shetland, where traditional burial (and the concept of a specific final resting place) remains much more common than elsewhere in the UK. Allowing some burial markers also increases the potential heritage and economic development benefits. An additional factor in support of grave markers is that highly accurate grave-mapping software may not be cost-effective for a small site, as reported by one software provider we contacted. These are leased for a period of time bringing in a regular income to CDCN. We will not use trees as this can create problems with site management. We will also cut the grass ourselves rather than use sheep which can have additional issues.

Markers that would fit within the ethos of natural burial might include:

- Rough-cut local stone, lying flat to allow grass cutting.
- Carved wooden plaques which biodegrade naturally over time.
- A limited number of Hogback stones as associated with the Viking/Norse period, if carved from local stone.

The market

In the survey, 65.7% would consider natural burial for themselves. This rises to 74.2% among those aged 25-35. 40.3% were strongly positive about natural burial and a further 28.6% were positive.

The Association of Natural Burial Grounds reports that there are now 270 natural burial grounds across the UK, of which just over half are run by local authorities, with other owners including farmers and estates, charitable trusts and not-for-profit organisations. Research shows that there is growing awareness of environmental factors in funeral planning, although people are most conscious of cost and can be put off eco-friendly options if they perceive them as more expensive. We believe our core customer base will be those interest in ethical approaches and those with an interest in minimising the environmental impact of their lives. There is an increasing market among younger people.

Nature of Customers

A natural burial ground operator consulted estimated that about half their clients pre-planned a natural burial for themselves, while the other half are families choosing this option after the death of a loved one. In the latter case, families choosing natural burial usually have a good idea of the dead person's wishes, either from previous discussions or just the knowledge that they cared a lot about nature.

Both SIC and Goudies report that people in Shetland prefer to be buried very locally and alongside family, although the closure of some burial grounds and move to one burial ground per community area will make this less feasible in future. Though there is growing interest, marketing will be vital here and we will be stimulating a new market.

It is likely that the demand for full burial in a natural burial ground Shetland would be almost exclusively from residents. However, interment of ashes may appeal both to residents and to those with another connection to Shetland, particularly those who have emigrated or have a family or ancestral link to the islands.

Local Biodegradable Coffins

We will work with local artists and crafters to produce biodegradable coffins, urns or shrouds, as well as suitable grave markers. This can include felted wool and woven baskets.

Felted wool funeral goods are already on the market. We plan to explore a supplier relationship with to Helen Hart of Hart of Shetland, who has a croft on North Yell with 42 Shetland Sheep and specialises in 'cruelty-free' sheepskins which use felted wool as a base. The price of wool is very low. Most wool from Shetland goes to a wool broker for sorting and grading. However, there is an opportunity to buy directly from crofters, so that the provenance is known. Rinsing, drying and scouring fleece prior to use is quite labour intensive. Hart of Shetland use a drum carder. Many wool producers on Shetland send their wool away to have it scoured, processed, and often spun before it is sent back to Shetland.

Heritage experts and makers Eve Eunson and Samantha Dennis are involved in a project to restore two historic Shetland crafts which use Shetland aets (or oats), *Avena Strigosa*, a different species to the common oat. Shetland aets were grown in the Northern Isles as winter feed for animals. This species grows well in poor soil on lowland areas of the islands. It can be grown on a small area so lends itself to cultivation on crofts. It is well adapted to the short growing season, sown in May to be harvested in September. Along with the above techniques, aets are used to

make Kishies (traditional baskets). This will be investigated at the next stage as a route to supply biodegradable caskets, though there is a concern that the amount of labour required may increase costs when commercialised



Samantha Dennis, who has a background in burial archaeology, has produced a scaled down model of a human coffin and a prototype of an urn for ashes using the coiled straw technique, both pictured here. Coffins and urns produced using this technique would have a very low carbon footprint and being biodegradable, fit the ethos of a natural burial ground.

Scaled-down coffin and Iron Age inspired urn using endangered coiled basket technique, by Samantha Dennis (permission given by the maker to take this photo - for use in this report only)

The prototype urn is based on an iron-age design, from fragments found at [Scatness](#). Urns could be produced based on different periods of Shetland's history, including neolithic as well as Norse artifacts. A focus on earlier periods of history could tie in with efforts to secure [World Heritage status](#) for sites in the south of Shetland mainland, and would be a better reflection of the range of heritage sites found around the islands.

It may be an option for people to “make their own” by buying into a workshop for a more modest fee then completing it at home, making the process more affordable¹. If a lining is needed to contain ashes, it could be produced from felted wool, which should be easy to source locally. There was a suggestion to look into waste material from Jamiesons woollen mill.

Site Management

Though lease and profit share with an existing company could work, the preference is for CSCN to set up a new company and run this themselves.

A new natural burial company would be set up for Nesting or, more likely, Shetland as a whole (see governance section for details). This will initially operate across a single site but could grow to manage multiple sites. Given the small population size and projected numbers, we have assumed that a single site at an accessible point on the Shetland Mainland would be preferred.

Columbarium - interment only

This is not a priority for CCN but could in the future, be an option for people. A columbarium, (used in Neolithic sites known variously as chambered cairns, long cairns and passage graves) is a building where remains can be interred. If a demand emerges this can be created on the site of the natural burial.

Regulations and standards

Natural burial grounds are subject to the same regulation as any other place of burial. In the Groundwater Protection Policy for Scotland V3 (November 2009)², SEPA recommends that bodies should not be buried:

- Within 250 metres of any spring, well or borehole used as a source of drinking water
- Within 50 metres of any other spring, well or borehole

¹ ‘Make your own coffin’ workshops have been promoted by willow-weavers: see [Naturally Useful](#) and [Wyldwood Willow](#), both priced around £650 without accommodation.

² [SEPA: Groundwater Protection Policy for Scotland V3 November 2009](#)

- Within 50 metres of any watercourse
- Within 10 metres of any field drain.

Although there are many springs, wells, boreholes and watercourses on Shetland, use of these for drinking water is rare.

SEPA also recommends:

- There should be no standing water in the bottom of each burial pit when first dug
- There should be no sand or gravel at the bottom of each burial pit
- There should be at least one metre of subsoil below the bottom of the burial pit
- The burial pit should be deep enough to give at least one metre of covering soil (this applies to each burial pit but means that depth of soil will be a key criterion for site selection).

In the same Groundwater Protection Policy for Scotland, SEPA sets out recommendations on 'green burial;' however, this is defined as 'burial outwith a site covered by the Burial Grounds (Scotland) Act 1855 in private grounds', i.e., those that would be termed Private Burials under the Burial and Cremation (Scotland) Act 2016. There are no specific statutory requirements on natural burial grounds, although there is an optional industry code (see below).

The [Burial and Cremation \(Scotland\) Act 2016](#) replaces previous legislation on burial and cremation, makes provision for the inspection and regulation of burial authorities, cremation authorities and funeral directors and enables provision to be made for the licensing of funeral directors. Following the Act, a [Burial Regulations Working Group](#) was formed to work on the regulations for burial authorities and burial grounds. Meetings of this Working Group concluded in December and at the time of writing, the regulations have not yet been published. An SIC staff member who was part of the Working Group reported that they are expected to be much more prescriptive than in the past, particularly in terms of maintenance of structures and walkways.

Relevant content of the Act is noted below. This should be reviewed once the Regulations are available.

- Under the Act, the person having responsibility for the management of the burial ground is referred to as the burial authority. If CDCN operates a natural burial ground, it would be a burial authority, and therefore subject to the same regulations as Local Authorities with many burial grounds.
- The Scottish Ministers may regulate the management of burial grounds by burial authorities, including the maintenance of buildings, walls, fences and any other structures on the burial ground, as well as the access road to the site. Under the proposal put forward for consultation, each burial authority would be required to prepare and maintain a 'management plan' covering all the grounds it manages³. This aspect of upcoming regulations is of particular concern for SIC and other burial authorities managing a large number of historic sites. A natural burial ground with no buildings and minimal walls or fences would have less to maintain, although potential costs of maintaining an access road should be considered.
- The Scottish Ministers may regulate the depth at which human remains can be buried.
- Burial authorities must maintain a register containing information on the burials that have taken place, and the regulations may specify the form of this information.
- People holding right of burial in a lair may appeal to the burial authority for the right to erect headstones or other memorials. Placing headstones or memorials on graves is not common practice at natural burial grounds. However, the Act also states that "a burial

³ Scottish Government: [Management of burial grounds, application for burial, exhumation, private burial and restoration of lairs: regulation in Scotland](#)

authority may refuse such an application if, in the opinion of the authority, it is reasonable to do so”.

Industry bodies and standards

The [Association of Natural Burial Grounds](#) is the accrediting body for the natural burial sector, and is run by a small charity, the Natural Death Centre. The ANBG has a code of conduct but reportedly limited capacity to enforce this among members. Membership is not universal in the sector.

Membership for the Association of Natural Burial Grounds is calculated by the number of plot sales in the previous 12 months. Given expected numbers of burials at a Shetland natural burial ground, the relevant tiers are:

- New/provisional members: £110/year.
- 0-5 plots sold in previous 12 months: £66/year.
- 6-10 plots sold in previous 12 months: £132/year.
- 11-20 plots sold in previous 12 months: £198/year.
- 21-30 plots sold in previous 12 months: £264/year.

Many natural burial grounds are also members of the [Institution of Cemetery and Crematorium Management](#) (ICCM) which exists to raise standards for bereaved people through the promotion of best practice, guidance, accredited training and education. Membership is £465.

Pets and animals

This section covers the option of extending natural burial to pets. The survey asked Shetland residents whether they would be interested in reserving a plot within a natural burial ground for their pet, if available. 30.4% would consider this for their pet(s).

At the moment the option available to pet owners is to arrange cremation via the vet practice, who send pets to the mainland for cremation. Shetland Vets can also dispose of the pet's body, in which case the remains go to landfill.

The customer

Based on the survey and other research, we anticipate that young adults and older adults would be the main market segments, as they are least likely to have long-term access to a garden.

Though considered in the research, we have decided not to prioritise livestock as the processing is so much more challenging.

Partners

As with natural burial, pet burials in a natural burial setting would allow for partnership with local artists and crafters to develop products such as biodegradable coffins or shrouds and memorial plaques, and with community or environmental groups.

Potential business models

A natural burial area for pets would most likely be developed alongside a natural burial ground if space and site criteria allow. Although numbers of both human and pet burials will be low given the population size (and popularity of home burial for pets), offering both could help to create an economy of scale.

Developing working partnerships with the vet practice would be key, as they arrange for the disposal of most pets' bodies.

Regulations and standards

Burial of pets in pet cemeteries is regulated by the Animal and Plant Health Agency (APHA).

According to [APHA guidance](#), pet cemeteries must be located:

- at least 250 metres away from any well, borehole or spring supplying drinking water or water for use at farm dairies
- at least 30 metres from any other spring or watercourse
- at least 10 metres from any field drain
- more than 200 metres away from any Site of Special Scientific Interest (SSSI)

Pet cemeteries must obtain planning permission. Sites must have sufficient depth of subsoil to allow for 1m additional subsoil depth beneath the burial pit. There is a maximum limit on average density of buried pet remains (including packing material) of 20kg per square metre.

New pet cemeteries must register with APHA by completing [form AB 117](#). New sites will receive an inspection, for which fees are payable:

The [Association of Private Pet Cemeteries and Crematoria](#) (APPCC) is a member-led accrediting body, with a Code of Practice for pet cemeteries and crematoria and another for pet funeral arrangers.

Alongside adherence to regulations, the [Code of Practice](#) is particularly concerned with ensuring that cremation and burial is individual rather than communal, addressing concern among pet owners and the industry about mixing of ashes at pet crematoria⁴. One point to note is that “Plots must be marked in some form and clients must be made aware of their pet’s final resting place”. Many natural burial grounds operate without physical grave markers as these can interfere with the site being a natural woodland or meadow.

Joining the APPCC costs £720 (including VAT), covering independent validation and the first year’s membership, and the membership fee is £250.80 (including VAT) thereafter for cemeteries not operating as crematoria or £444 (including VAT) for crematoria. Provisional membership costs £648 (including VAT) for prospective sites and includes advice and assistance from the APPCC.

Viking-themed ceremonies

Norse history is significant on Shetland and the Up Helly Aa festival is internationally renowned.

The concept is to offer premium ceremonies to deal with ashes of already cremated people. This would take the form of a formal ceremony, with a celebrant leading on celebrating the person’s life and using the Up Helly Aa experience so that it is a Viking themed ceremony ending in the land based burning of a small replica Viking longboat. This will be a Viking orientated celebration probably in partnership with an Up Helly Aa squad so that it can include not only the burning of a replica vessel but can also be surrounded by the costumes, music and pageantry.

At the moment this is priced at an estimated £5000, though further consideration will be given to this before it is launched. On top of this, a family will need to travel to Shetland and stay there with the additional expenses that entails.

A “budget” option will be made available where multiple people share a small portion of their assets to be added to a galleon.

Respondents from outside Shetland were asked whether they would be interested in a Norse/Viking funeral ceremony, either for themselves or for a loved one. Overall, 38.7% would consider this for themselves. The main reason for considering this option given in comments is Norse ancestry. The sample of non-residents is not representative of the general population, as many of them had a connection to or interest in Shetland, so this figure would likely be much lower if asked at random.

⁴ See for example [The Independent: Cremating your pet may mean you get back more than just their ashes, 10th January 2020](#)

The market

The term Funeral Tourism has been used to refer to visitors seeking to watch or participate in funeral ceremonies or related customs. Most stories on this relate to African countries but there is substantial interest in the Viking heritage of the Shetlands.

As a niche service appealing to only a subset of the 4% of people who say they want a lavish funeral for themselves⁵, tapping into a national and international audience will be key. It is less likely for demand to come from Shetland.

Partnership opportunities

A range of Viking orientated caskets etc can be supplied from England and can perhaps be supplied via local producers if costs could be kept down. This service could create demand for Shetland-made replica boats and/or ash caskets, if these can be made to burn cleanly with any possible residues being fully biodegradable.

Traditional boatbuilding activities in various coastal communities across Scotland have aimed to preserve traditional skills and build life skills, promote intergenerational working and address loneliness and isolation

One challenge is the lack of locally grown timber, although some recycled timber is available. CDCN could consider a scheme to plant a tree for each ceremonial boat burned, to go some way towards offsetting the impact.

CDCN would make this a premium product by;

- Being able to link in Up Helly Aa squads and managing the whole event. A local 'Viking' torchlit procession.
- Offering access to a location for interring ashes. If the Viking funeral service was developed alongside a natural burial ground or columbarium, clients could be offered a long-term interment site.
- Support for landowner permissions to scatter ashes.
- Local celebrant to host the service.
- Local knowledge of good sites where this can be done compliantly

Additional services which require further skills/permissions:

- Filming of the event.
- Boat trips to scatter ashes (with the appropriate marine license – see below).

Given a small market which will naturally fluctuate, investment in capital, supplies and stock should be kept to a minimum. As with other producers of 'Viking' ash caskets, CDCN could (after some prototyping) produce these to order with a lead time.

Regulations and standards

The regulations that would apply will vary depending on what exactly takes place during the ceremony, and where it happens. Our research has found that burning a galley at sea is likely to be ruled out due to regulations.

Specifically, burning a replica galley would fall under Section 21 (3) of the [Marine \(Scotland\) Act 2010](#), which defines as a licensable marine activity "to scuttle any vessel or floating container in the Scottish marine area" (emphasis ours). Under 21 (4) of the same Act, this extends to anywhere at sea if the vessel or container has been taken there for that purpose from Scotland.

However, under the [OSPAR Convention](#), which has been ratified by the UK, incineration is prohibited (defined as "any deliberate combustion of wastes or other matter in the maritime area

⁵ Cost of Dying Report 2024, as cited above.

for the purpose of their thermal destruction”). The Marine Directorate Licensing Operations Team would therefore not license the activity.

As an alternative, CDCN might operate a boat trip to scatter ashes into the sea, combined with a ceremony on land. Section 21 (1(1)) of the [Marine \(Scotland\) Act 2010](#) states that it is a licensable marine activity to “deposit any substance or object within the Scottish marine area, either in the sea or on or under the seabed” from “a vehicle, vessel, aircraft or marine structure” or “a container floating in the sea”. As above, this extends to anywhere at sea if the substance or object was loaded into a vessel or floating container in Scotland. The Marine Directorate Licensing Operations Team confirmed that a marine license would be needed to deposit ashes into the sea from a vessel. Licenses are generally granted for a set number of deposits a year.

The [application fee](#) is scaled by the likely cost of carrying out the licensable activity. Assuming that the most likely scenario is for ashes to be scattered from a small boat, the fee would be at the lower end of the scale, from £72-£212 (2023-24 pricing – yearly increases in line with consumer price index).

The decision whether or not to grant a license will consider impact on Natura sites (including Special Protected Areas, SPAs, such as the one off the eastern coast of Shetland – see section 8). The Marine Scotland Licensing Operations Team will consider whether the proposal is likely to have a significant effect on the site, and if so (with input from other relevant agencies such as NatureScot), whether it will adversely affect the integrity of the site⁶.

Burning a galley on land

It is generally not illegal to light a fire on private land.

If it harms or interferes with others, smoke from a fire may be viewed as a statutory nuisance under the Public Health (Scotland) Act 2008 and local authority environmental health departments may take action against regular occurrences. It is an offence to light a fire or permit a fire to spread to within 30 metres of a road if it damages the road or endangers traffic on it, under the [Roads \(Scotland\) Act 1984, Section 100](#). A site should be chosen that is away from neighbours and roads.

Scattering ashes generally, including scattering at sea from land

Ashes can be scattered anywhere in Scotland with the permission of the landowner. It is also permissible to scatter them at sea from the shore and no license is required.

The Environment Agency (England) has published a policy [on “protecting controlled waters from the impact of funeral practices”](#), addressed at those organising a private ceremony and responding to the prevalence of this practice among Hindus and Sikhs. In the absence of specific SEPA policy to date, we have reviewed this as an indication of good practice.

The EA document states that there is no evidence of adverse environmental impact of individual ceremonies to spread human ashes into rivers and streams, but that accompanying traditions, such as casting tributes or other objects into the water, could harm the environment or upset other river users. To avoid this, the EA say that:

“The site you choose should not be near any buildings, people bathing or fishing, or marinas.

Your site should be more than 1km upstream of any abstraction of water.

Ashes should be spread as close to the surface of the water as possible and you should avoid windy days so that ashes do not affect people living or working nearby”

The EA also states that putting any additional items into the water should be avoided.

Transporting ashes by plane

Clients are likely to be travelling from outside Shetland or the UK. The UK Government advises that each country has its own rules about departing with human ashes. Travellers may be asked

⁶ Marine Scotland: [Guidance for Marine License Applicants](#)

to show a death certificate and certificate of cremation on departure, and there may be additional requirements. A non-metallic urn which can be opened for inspection should be used to allow security screening. If developing this option, CDCN and/or its future partners should inform potential clients via its marketing material about this.

Among likely markets, the US and Canada have no requirement for permission to carry or send cremated remains to the UK. The US Embassy to the UK states that: "To travel with cremated remains from the United States to the United Kingdom, you will need a copy of the state issued death certificate plus a letter from the crematorium verifying the contents of the urn. You should use a non-metallic urn to allow screening and declare the nature of the package to U.S and U.K. customs officials"⁷.

⁷ [US Embassy to the UK: Resources for US Citizens.](#)

4. Financial Strategy

4.1 Summary

During the feasibility stage a variety of options were considered in isolation. The direction of travel is to develop a first phase in tandem of a natural burial site (for pets as well as people) and Viking ceremonies. Doing these together will reduce the proportion of fixed costs

4.2 Income Projections

Our key income streams will be from the

Green burials

The 20-year average number of deaths per year recorded in Shetland, as referenced above, is 216. Of these, some will die on the UK mainland and be cremated there, and others choose cremation. Of those who opt for burial, many will have already purchased or expressed a preference for a plot close to home.

Shetland Mainland is home to about 82% of Shetland's population. If we assume that deaths are generally distributed evenly across the islands, this will mean about 177 deaths a year on Mainland. If 9% of this number choose a natural burial, as per the Cost of Dying Report (although our survey indicates wider interest), there would be about 15-16 burials a year. Given that interest in this option is higher among younger people, and that the choice of local burial grounds will reduce over time, it would be reasonable to expect this number to grow in the long term.

We have set out an estimate of 2 burials and 3 ashes internment per month by year 3. Years 1 and 2 have lower figures and the reputation of the business grows. This is slightly higher than the current national average to reflect a growth in the market. Though these numbers are retained in the year 5 cash flow, which is in profit, the expectation is that over 5 years demand for green burials will have grown and numbers will have increased. In this model, due to the inability to graze, there is a part time grave digger and grounds-keeper (this could be more than one post and could be out-sourced) as well as a part time Development Officer to oversee the business.

It is estimated that 20% of people will purchase biodegradable memorials which are priced at £100 but this may be a licence agreement over time to generate a longer term income.

Pets

Given average pet life expectancies, there would be about 200-300 pet funerals a year among this population (about one in 15 in a given year). The number of these who would actually choose to bury their pet or inter their ashes at a natural burial ground would likely be lower: a pet burial ground might take up to 50 pets per year and this is priced at £150.

Viking funerals

Working up to an average of one ceremony per month by year 3, which can either be a premium ceremony for one individual or a merger of smaller fees for multiple people. There are lower numbers in years 1 and 2 as the enterprise grows.

Additional income is generated from re-sale of caskets.

The full cash flows can be seen at appendix 1 and the growth over time is summarised below, showing significant profit if demand is as projected.

	Yr1	Yr2	Yr3	Yr4	Yr5	Total
Income	£71,220	£96,920	£121,200	£121,200	£121,200	£531,740
Expenditure	£64,455	£65,884	£67,242	£68,599	£69,997	£336,178
Surplus/deficit	£6,765	£31,036	£53,958	£52,601	£51,203	£195,562

4.3 Preparatory Year

The funeral enterprise cannot have demand from a standing start. As well as a development year when the site is established, there will be a year 0 that is required to get the key buildings blocks in place.

A development officer will be recruited a year in advance. The role will be to oversee the setting up of the business including getting branding and marketing in place, building working relationships and ensuring all policies and procedures are in place. This will require a grant of circa £45,000. Alternatively, this may require a small business plan. A loan of £45,000 over 10 years at 6% would require around £500 per month of loan servicing which the cash flow can bear, though a grant is preferable.

Costs are set out below;

Nesting End of Life Enterprise	Preparatory Year	
Cash flow		
INCOME		Totals
Grants		45,000
Total income		£45,000
Expenses		
Brand and design work		£5,000
Website		£10,000
Marketing materials	Business cards, leaflets etc	£2,000
Staffing	Development officer only	£17,224
Payroll		£600
Expenses		£1,200
Advertising	Launch 6 months before opening	£4,000
Phone and internet	Mobile	£600
Insurance	Added to CDCN insurance - no activity so small risk	£500
Stationery, postage & Printing		£300
Membership of	Association of Natural Burial Grounds (ANBG) etc	£1,000
Misc		£600
Total Expenditure		£43,024
Operating Profit		£1,976

4.4 VAT

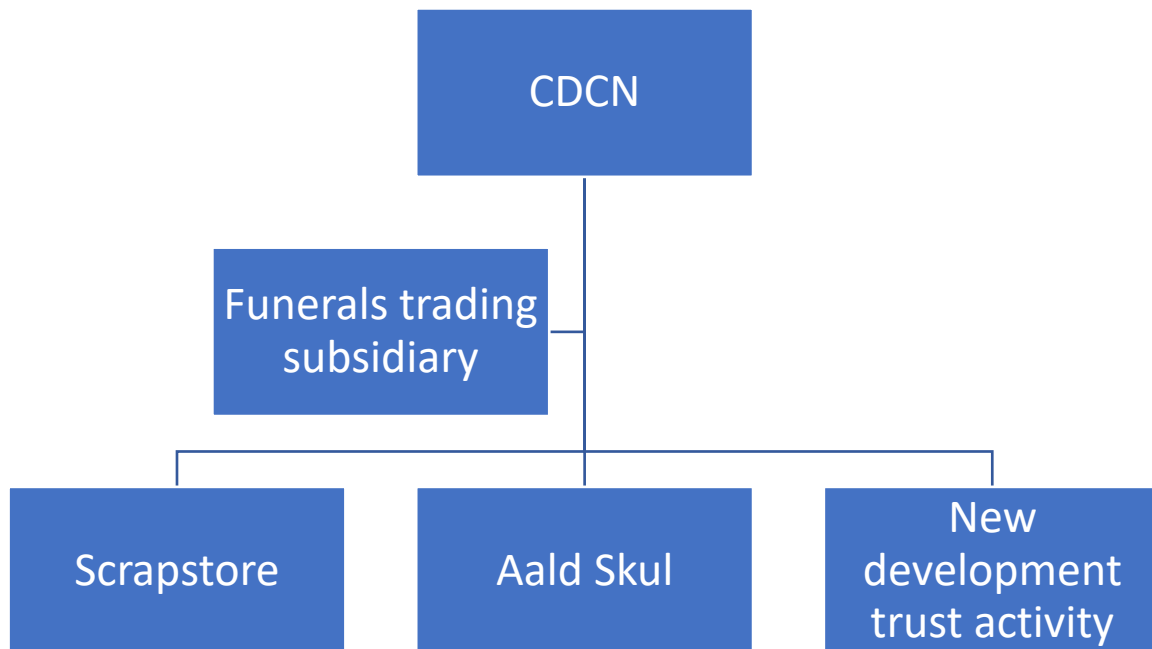
The enterprise goes over the VAT threshold in year 2 so a VAT assessment will need to be done. It is likely that the trading subsidiary will need to be VAT registered. Though there will be some VAT reclaim, it will be minimal. VAT will need to be added to all pricing. So as not to increase pricing in year 2, it may be advisable to increase pricing slightly from the start to absorb VAT. Though it would be more nuanced that this, if 20% is lost from the income line the business is still in surplus from year 2.

	Yr1	Yr2	Yr3	Yr4	Yr5	Total
Income	£56,976	£77,536	£96,960	£96,960	£96,960	£531,740
Expenditure	£64,455	£65,884	£67,242	£68,599	£69,997	£336,178
Surplus/deficit	-£7,479	£11,652	£29,718	£28,361	£26,963	£195,562

5. Delivering the project

5.1 Legal structure and governance

CDCN will set up a simple wholly owned trading subsidiary, a company limited by shares with all the shares owned by CDCN.



5.2 Management and staffing

The proposed staffing structure is as follows, all posts being part time.

Development Officer / Co-ordinator

Key tasks

- Managing the business on a day to day basis
- Administering the enterprise
- Building relationships eg with Goudies, the Burial Service, Up Helly Aa squads etc
- Managing the branding process and launching the brand
- Marketing strategy and marketing the business across Shetland internationally
- Leading on getting all processes and procedures in place including compliance
- Managing other staff
- Managing and monitoring the finances
- Evaluation and quality assurance
- Day to day problem solving.
- Meeting potential customers to explain the products
- Reporting to CDCN on finances and impact
- Liaising with the press

Groundskeeper and Gravedigger

This could be a member of staff or out-sourced to a local company.

Key tasks

- Grounds maintenance
- Weeding and grass cutting

- Simple landscaping
- Simple repairs eg to walls and pathways
- Manage the procurement of specialists repairs and maintenance
- Using appropriate machinery and compliance to dig graves as required
- Ordering equipment, tools and materials.

Marketing Officer

Key tasks

- Designing then reviewing the marketing strategy in consultation with the development manager
- Developing, implementing and overseeing marketing and advertising campaigns
- Particular focus on international Viking Funeral market
- Measuring, reviewing and improving the performance and success of marketing campaigns
- Establishing marketing goals and objectives and developing and managing the marketing budget
- Collecting data on market trends and customer buying habits to guide marketing efforts
- Staying up to date with the latest marketing innovations, technologies and techniques
- Leading on keeping activity and news up to date on the website, social media and e-bulletins

6. Marketing and Communications

6.1 Marketing Context

The marketing strategy will have two main objectives

1. It will be an effective means of communicating the benefits of natural burial mostly to Shetland residents and driving behaviour change away from traditional burial and traveling to Aberdeen for cremations towards the benefits of natural burial.
2. Marketing will also be crucial to reach mostly relatively high net worth individuals internationally who have an interest in Viking heritage.

6.2 Strategy

Increasing interest during business establishment period	Establishment and launch	Growth and development
<p>Agree marketing objectives and write (or commission) a detailed marketing strategy</p> <p>Create social media strategy with targets to grow followers</p> <p>Develop a strong brand with sub-brands for natural burial and Viking funerals. Develop a brand architecture</p> <p>Develop a new website to gather notes of interest in future plots</p> <p>Clearly identify different customer groups – profile and needs – local and international</p> <p>Build and Improve stakeholder relations through partnership meetings</p> <p>Clarify monitoring tools to judge effectiveness of marketing</p> <p>Regular blogs, posts on Facebook and/or Twitter about new enterprise.</p> <p>National profile for new innovative social enterprise</p>	<p>Arrange official opening event</p> <p>Roll out new expanded social media strategy</p> <p>Advertising locally with stories in local press</p> <p>Use of social media to market beyond Shetland</p> <p>Increase social media posts/ shares – general</p> <p>E newsletters via MailChimp</p> <p>Secure external support for marketing, say from Business Gateway or pro bono support from a PR firm.</p> <p>Develop database of interested people</p>	<p>Utilise monitoring and evaluation data to drive marketing</p> <p>Review usage targets for each activity</p> <p>Expand communications strategy</p> <p>Enhance the team, either with new resource, or placements and students</p> <p>Continue social media plan</p> <p>Continue regular newsletters via MailChimp to growing number of people.</p> <p>Sector blogs, posts on Facebook and/or Twitter</p>

Key Messaging

In all of our marketing information targeting locals and international customers, we will clearly identify the key assets that natural burial and Viking Funerals has to offer:

- Open and welcoming to both visitors and the local community
- Products rooted in the landscape and heritage of Shetland
- Environmentally friendly and a commitment to net zero
- A social enterprise re-investing all profits in community activity
- Quirky and different
- Safe and secure long term.

6.3 Marketing - Monitoring and Evaluation

We will monitor key outputs including:

1. Number of plots booked and interest in the future.
2. Interest in Viking bookings and interest following marketing activity.
3. Demand as it grows over time.
4. Numbers of social media followers.
5. Value of income generated by each element.

7. Risk assessment

Risk	Impact	Probability	Existing Controls	Action Required	Lead Responsibility
Set up and pre-start					
Delay securing start-up funding	Medium	Medium	Funding strategy Phased approach	Attention to funder timescales. Consider small business loan	Dev Manager
Inability to recruit the right person	High	Medium	Thinkign about job spec	Extended recruitment Improve salary and terms and conditions	Dev Manager
Project delivery					
Inability to secure customers	High	Low	Strong period of consultation and market research	Promotion and specific marketing materials. Ongoing social media and digital marketing plan. Joint initiatives with other agencies.	Board. Manager
Costs are not covered by income generated.	High	Low to medium	Cashflows prepared, based on the market research at feasibility stage. Strong contingencies and reserves building in the cash flow	Realistic cashflow forecasting to ensure we understand the level of income we need to cover costs. On-going assessment of variables. Finance sub-group meeting monthly in the initial 2 years Diversification of trading.	Board then Manager

Risk	Impact	Probability	Existing Controls	Action Required	Lead Responsibility
Insufficient reserves to manage cashflow.	High	Low	Building up trading income and ensuring no loan servicing Reserves planned in current cash flow.	Build reserves during initial years. Very careful financial monitoring. Overdraft or working capital loan to manage cash flow	Manager
Loss of Key Personnel, Volunteers and Board Members.	High	Medium	Strong, committed cohort in place at present. Current board has good links and partners	Write a succession plan for board members. Opportunities for training and development to encourage retention. Training and capacity building with groups. Development of volunteering support and induction procedures.	Chairman, Board and Project Manager
Breakdown of relations with Goudies	High	Low	Strong relationship built during feasibility period	On-going relationship building	Manager

Appendices

Appendix 1 : Financial projections

Staff posts					
	Salary	NI	pension	FTE	Total
Development Officer / Co-ordinator	£30,000	£2,949	£1,500	0.5	£17,224
Groundskeeper and Gravedigger	£24,000	£2,121	£1,200	0.3	£8,196
Marketing Officer / Co-ordinator	£30,000	£2,949	£1,500	0.5	£17,224
Total	£84,000	£8,018	£4,200	1	£42,645

Nesting End of Life Enterprise	Preparatory Year	Year 0												
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Cash flow														
INCOME														
Grants		£25,000						20,000						45,000
Total income		£25,000	£0	£0	£0	£0	£0	£20,000	£0	£0	£0	£0	£0	£45,000
Expenses														
Brand and design work								£5,000						£5,000
Website								£10,000						£10,000
Marketing materials	Business cards, leaflets etc							£2,000						£2,000
Staffing	Development officer only	£1,435	£1,435	£1,435	£1,435	£1,435	£1,435	£1,435	£1,435	£1,435	£1,435	£1,435	£1,435	£17,224
Payroll		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Expenses		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Advertising	Launch 6 months before opening							£1,000	£1,000	£500	£500	£500	£500	£4,000
Phone and internet	Mobile	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Insurance	Added to CDCN insurance - no activity so small risk	£500												£500
Stationery, postage & Printing		£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
Membership of	Association of Natural Burial Grounds (ANBG) etc	1000												£1,000
Misc		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Total Expenditure		£3,210	£1,710	£1,710	£1,710	£1,710	£1,710	£18,710	£2,710	£2,710	£2,210	£2,210	£2,210	£43,024
Operating Profit		£21,790	-£1,710	-£1,710	-£1,710	-£1,710	-£1,710	£17,290	-£2,710	-£2,210	-£2,210	-£2,210	-£2,210	£1,976
Balance		£21,790	£20,079	£18,369	£16,659	£14,948	-£3,762	£13,527	£10,817	£8,607	£6,396	£4,186	£1,976	

Nesting End of Life Enterprise		Year 1													
Cash flow															
INCOME	Assumptions	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals	
	Price of natural burial	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	
	Number of burials per month	1	1	1	1	1	1	1	1	2	2	2	2	16	
	Price of interring ashes	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350		
	Number of ashes interred	1	1	2	2	2	2	2	2	2	3	3	3	25	
	Number of memorials (% of internments)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%		
	Burial Plots income	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£2,800	£2,800	£2,800	£2,800	£22,400	
	Ashes interment income	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£4,200	
	Memorials income (NB this can accumulate over years as this is often not a one off payment but a licence to use for a period of time)	£100.00	£40	£40	£60	£60	£60	£60	£60	£60	£80	£100	£100	£820	
	Total Income for Green burials	£1,790	£1,790	£1,810	£1,810	£1,810	£1,810	£1,810	£1,810	£3,230	£3,250	£3,250	£3,250	£27,420	
	International market not dependent on Shetland population. Needs higher marketing budget.	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000		
	Number of ceremonies per month	1		1		1		1		1		1		6	
	Viking ceremony income	£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£0	£30,000	
	Costs for Viking Funerals	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	
	Total Income for Viking Funerals	£4,500	-£500	£4,500	-£500	£4,500	-£500	£4,500	-£500	£4,500	-£500	£4,500	-£500	£24,000	
	Pets cost of interment	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150		
	Numbers of pets	5	5	5	5	5	5	5	5	5	5	5	5		
	Income from pets	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£9,000	
	Sales of hand made casks	Link to up helly aa workshop													
	Income														
	Cost per per casket	600	600	600	600	600	600	600	600	600	600	600	600	7200	
	Numbers purchased	3	3	3	3	3	3	3	3	3	3	3	3	36	
	Income	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	21600	
	Cost to commission a resident to make this	300	300	300	300	300	300	300	300	300	300	300	300	3600	
	Total cost	900	900	900	900	900	900	900	900	900	900	900	900	10800	
	Profit	900	900	900	900	900	900	900	900	900	900	900	900	10800	
	Total income	£7,940	£2,940	£7,960	£2,960	£7,960	£2,960	£7,960	£2,960	£9,380	£4,400	£9,400	£4,400	£71,220	
	Expenses														
	Cost of memorials	50%	£20	£20	£30	£30	£30	£30	£30	£30	£40	£50	£50	£410	
	Staffing (includes digging of lairs and grounds-keeping)	Link to staffing sheet	£3,554	£3,554	£3,554	£3,554	£3,554	£3,554	£3,554	£3,554	£3,554	£3,554	£3,554	£42,645	
	Staff training and expenses		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200	
	Payroll		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
	Advertising	Estimate	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£7,200	
	Water Rates	Contingency - check with Council	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200	
	Phone and internet		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
	Insurance	Needs quote	£1,500											£1,500	
	Stationery, postage & Printing		£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300	
	Membership of	Association of Natural Burial Grounds (ANBG) etc	1000											£1,000	
	Professional and accountancy fees	Estimate for software licence					£2,000						£1,000	£3,000	
	Digital systems for chipping	Estimate	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400	
	Site upkeep and Maintenance	Materials and tools	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200	
	Security alarm and other contracts	Estimate	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
	Misc		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
	Total Expenditure	£7,399	£4,899	£4,909	£4,909	£4,909	£6,909	£4,909	£4,909	£4,919	£4,929	£4,929	£5,929	£64,455	
	Operating Profit	£541	-£1,959	£3,051	-£1,949	£3,051	-£3,949	£3,051	-£1,949	£4,461	-£529	£4,471	-£1,529	£6,765	
	Balance	£541	-£1,418	£1,634	-£315	£2,736	-£1,213	£1,839	-£110	£4,351	£3,822	£8,294	£6,765		

Nesting End of Life Enterprise		Year 2												
Cash flow														
INCOME	Assumptions	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Increase to average of 2	Price of natural burial	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400
	Number of burials per month	2	2	2	2	2	2	2	2	2	2	2	2	24
	Price of interring ashes	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350
Increase to average of 3 most months	Number of ashes interred	2	3	2	3	3	3	2	3	3	2	3	3	32
	Number of memorials (% of interments)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Burial Plots income		£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£33,600
Ashes interment income		£700	£700	£700	£700	£700	£700	£700	£700	£700	£700	£700	£700	£8,400
Memorials income (NB this can accumulate over years as this is often not a one off payment but a licence to use for a period of time		£100.00	£80	£100	£80	£100	£100	£80	£100	£100	£80	£100	£100	£1,120
Total Income for Green burials		£3,580	£3,600	£3,580	£3,600	£3,600	£3,600	£3,580	£3,600	£3,600	£3,580	£3,600	£3,600	£43,120
International market not dependent on Shetland population. Needs higher marketing budget.	Price of viking ceremony. NB, some of these can be for individuals, others for groups, say 20 people paying £250	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	
Slight increase	Number of ceremonies per month	1		1		1		1	1	1		1	1	8
Viking ceremony income		£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£5,000	£5,000	£0	£5,000	£5,000	£40,000
Costs for Viking Funerals	Celebrant and up helly aa squad payment	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	
Total Income for Viking Funerals		£4,500	-£500	£4,500	-£500	£4,500	-£500	£4,500	£4,500	£4,500	-£500	£4,500	£4,500	£34,000
Pets cost of interment		£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	
Numbers of pets		5	5	5	5	5	5	5	5	5	5	5	5	
Income from pets		£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£9,000
Sales of hand made casks	Link to up helly aa workshop													
Income														
Cost per per casket	Based on ash caskets in report	600	600	600	600	600	600	600	600	600	600	600	600	7200
Numbers purchased		3	3	3	3	3	3	3	3	3	3	3	3	36
Income		1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	21600
Cost to commission a resident to make this	Say 15 hours x £20 per hour?	300	300	300	300	300	300	300	300	300	300	300	300	3600
Total cost		900	900	900	900	900	900	900	900	900	900	900	900	10800
Profit		900	900	900	900	900	900	900	900	900	900	900	900	10800
Total income		£9,730	£4,750	£9,730	£4,750	£9,750	£4,750	£9,730	£9,750	£9,750	£4,730	£9,750	£9,750	£96,920
Expenses														
Cost of memorials	50%	£40	£50	£40	£50	£50	£50	£40	£50	£50	£40	£50	£50	£560
Staffing (includes digging of lairs and grounds-keeping)	3% cost of living	£3,660	£3,660	£3,660	£3,660	£3,660	£3,660	£3,660	£3,660	£3,660	£3,660	£3,660	£3,660	£43,924
Staff training and expenses		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Payroll		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Advertising	Estimate	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£7,200
Water Rates	Contingency - check with Council	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Phone and internet	Mobile	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Insurance	Needs quote	£1,500												£1,500
Stationery, postage & Printing		£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
Membership of	Association of Natural Burial Grounds (ANBG) etc	1000												£1,000
Professional and accountancy fees	Estimate for software licence						£2,000							£1,000
Digital systems for chipping	Estimate	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400
Site upkeep and Maintenance	Materials and tools	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Security alarm and other contracts	Estimate	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Misc		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Inflation	3% on everything	£116	£41	£41	£41	£41	£101	£41	£41	£41	£41	£41	£41	£659
Total Expenditure		£7,525	£5,035	£5,025	£5,035	£5,035	£7,035	£5,025	£5,035	£5,035	£5,025	£5,035	£6,035	£65,884
Operating Profit		£2,205	-£285	£4,705	-£285	£4,715	-£2,285	£4,705	£4,715	£4,715	-£295	£4,715	£3,715	£31,036
Balance		£2,205	£1,919	£6,624	£6,339	£11,053	£8,768	£13,472	£18,187	£22,902	£22,606	£27,321	£31,036	

NB : The enterprise goes over the VAT threshold this year. This means that all pricing will have VAT added. Consideration will need to be given as to whether the market can sustain this otherwise there may be a loss.

Nesting End of Life Enterprise		Year 3												
Cash flow														
INCOME	Assumptions	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Increase to average of 2	Price of natural burial	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400
	Number of burials per month	2	2	2	2	2	2	2	2	2	2	2	2	24
	Price of interring ashes	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350
Increase to average of 3 all months	Number of ashes interred	3	3	3	3	3	3	3	3	3	3	3	3	36
	Number of memorials (% of interments)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Burial Plots income		£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£33,600
Ashes interment income		£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£12,600
Memorials income (NB this can accumulate over years as this is often not a one off payment but a licence to use for a period of time		£100.00	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Total Income for Green burials		£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£47,400
International market not dependent on Shetland population. Needs higher marketing budget.	Price of viking ceremony. NB, some of these can be for individuals, others for groups, say 20 people paying £250	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	
Increase to average of 1 per month	Number of ceremonies per month	1	1	1	1	1	1	1	1	1	1	1	1	12
Viking ceremony income		£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£60,000
Costs for Viking Funerals	Celebrant and up helly aa squad payment	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	
Total Income for Viking Funerals		£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£54,000
Pets cost of interment		£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	
Numbers of pets		5	5	5	5	5	5	5	5	5	5	5	5	
Income from pets		£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£9,000
Sales of hand made casks	Link to up helly aa workshop													
Income														
Cost per per casket	Based on ash caskets in report	600	600	600	600	600	600	600	600	600	600	600	600	7200
Numbers purchased		3	3	3	3	3	3	3	3	3	3	3	3	36
Income		1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	21600
Cost to commission a resident to make this	Say 15 hours x £20 per hour?	300	300	300	300	300	300	300	300	300	300	300	300	3600
Total cost		900	900	900	900	900	900	900	900	900	900	900	900	10800
Profit		900	900	900	900	900	900	900	900	900	900	900	900	10800
Total income		£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£121,200
Expenses														
Cost of memorials	50%	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Staffing (includes digging of lairs and grounds-keeping)	3% cost of living	£3,770	£3,770	£3,770	£3,770	£3,770	£3,770	£3,770	£3,770	£3,770	£3,770	£3,770	£3,770	£45,242
Staff training and expenses		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Payroll		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Advertising	Estimate	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£7,200
Water Rates	Contingency - check with Council	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Phone and internet	Mobile	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Insurance	Needs quote	£1,500												£1,500
Stationery, postage & Printing		£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
Membership of	Association of Natural Burial Grounds (ANBG) etc	1000												£1,000
Professional and accountancy fees	Estimate for software licence						£2,000							£3,000
Digital systems for chipping	Estimate	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400
Site upkeep and Maintenance	Materials and tools	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Security alarm and other contracts	Estimate	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Misc		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Inflation	3% on everything	£116	£41	£41	£41	£41	£101	£41	£41	£41	£41	£41	£71	£660
Total Expenditure		£7,645	£5,145	£5,145	£5,145	£5,145	£7,145	£5,145	£5,145	£5,145	£5,145	£5,145	£6,145	£67,242
Operating Profit		£2,455	£4,955	£4,955	£4,955	£4,955	£2,955	£4,955	£4,955	£4,955	£4,955	£4,955	£3,955	£53,958
Balance		£2,455	£7,410	£12,364	£17,319	£22,274	£25,229	£30,184	£35,139	£40,093	£45,048	£50,003	£53,958	

Nesting End of Life Enterprise		Year 4													
Cash flow															
INCOME	Assumptions	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals	
Levels out at 2 per month	Price of natural burial	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	24
	Number of burials per month	2	2	2	2	2	2	2	2	2	2	2	2		
	Price of interring ashes	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350		
Levels out at 3 per month	Number of ashes interred	3	3	3	3	3	3	3	3	3	3	3	3	36	
	Number of memorials (% of interments)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%		
Burial Plots income		£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£33,600	
Ashes interment income		£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£12,600	
Memorials income (NB this can accumulate over years as this is often not a one off payment but a licence to use for a period of time)		£100.00	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200	
Total Income for Green burials		£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£47,400	
International market not dependent on Shetland population. Needs higher marketing budget.	Price of viking ceremony. NB, some of these can be for individuals, others for groups, say 20 people paying £250	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000		
Increase to average of 1 per month	Number of ceremonies per month	1	1	1	1	1	1	1	1	1	1	1	1	12	
Viking ceremony income		£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£60,000	
Costs for Viking Funerals	Celebrant and up helly aa squad payment	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500		
Total Income for Viking Funerals		£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£54,000	
Pets cost of interment		£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150		
Numbers of pets		5	5	5	5	5	5	5	5	5	5	5	5		
Income from pets		£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£9,000	
Sales of hand made casks	Link to up helly aa workshop														
Income															
Cost per per casket	Based on ash caskets in report	600	600	600	600	600	600	600	600	600	600	600	600	7200	
Numbers purchased		3	3	3	3	3	3	3	3	3	3	3	3	36	
Income		1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	21600	
Cost to commission a resident to make this	Say 15 hours x £20 per hour?	300	300	300	300	300	300	300	300	300	300	300	300	3600	
Total cost		900	900	900	900	900	900	900	900	900	900	900	900	10800	
Profit		900	900	900	900	900	900	900	900	900	900	900	900	10800	
Total income		£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£121,200	
Expenses															
Cost of memorials	50%	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
Staffing (includes digging of lairs and grounds-keeping)	3% cost of living	£3,883	£3,883	£3,883	£3,883	£3,883	£3,883	£3,883	£3,883	£3,883	£3,883	£3,883	£3,883	£46,599	
Staff training and expenses		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200	
Payroll		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
Advertising	Estimate	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£7,200	
Water Rates	Contingency - check with Council	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200	
Phone and internet	Mobile	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
Insurance	Needs quote	£1,500												£1,500	
Stationery, postage & Printing		£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300	
Membership of	Association of Natural Burial Grounds (ANBG) etc	1000												£1,000	
Professional and accountancy fees	Estimate for software licence						£2,000							£3,000	
Digital systems for chipping	Estimate	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400	
Site upkeep and Maintenance	Materials and tools	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200	
Security alarm and other contracts	Estimate	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
Misc		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600	
Inflation	3% on everything	£116	£41	£41	£41	£41	£101	£41	£41	£41	£41	£41	£71	£660	
Total Expenditure		£7,758	£5,258	£5,258	£5,258	£5,258	£7,258	£5,258	£5,258	£5,258	£5,258	£5,258	£6,258	£68,599	
Operating Profit		£2,342	£4,842	£4,842	£4,842	£4,842	£2,842	£4,842	£4,842	£4,842	£4,842	£4,842	£3,842	£52,601	
Balance		£2,342	£7,183	£12,025	£16,867	£21,709	£24,550	£29,392	£34,234	£39,075	£43,917	£48,759	£52,601		

Nesting End of Life Enterprise		Year 5												
Cash flow														
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
INCOME	Assumptions													
	Price of natural burial	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400	£1,400
Levels out at 2 per month	Number of burials per month	2	2	2	2	2	2	2	2	2	2	2	2	24
	Price of interring ashes	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	£350	
Levels out at 3 per month	Number of ashes interred	3	3	3	3	3	3	3	3	3	3	3	3	36
	Number of memorials (% of interments)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Burial Plots income		£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£2,800	£33,600
Ashes interment income		£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£1,050	£12,600
Memorials income (NB this can accumulate over years as this is often not a one off payment but a licence to use for a period of time		£100.00	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Total Income for Green burials		£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£3,950	£47,400
International market not dependent on Shetland population. Needs higher marketing budget.	Price of viking ceremony. NB, some of these can be for individuals, others for groups, say 20 people paying £250	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	
Increase to average of 1 per month	Number of ceremonies per month	1	1	1	1	1	1	1	1	1	1	1	1	12
Viking ceremony income		£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£60,000
Costs for Viking Funerals	Celebrant and up helly aa squad payment	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	
Total Income for Viking Funerals		£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£4,500	£54,000
Pets cost of interment		£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	
Numbers of pets		5	5	5	5	5	5	5	5	5	5	5	5	
Income from pets		£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£9,000
Sales of hand made casks	Link to up helly aa workshop													
Income														
Cost per per casket	Based on ash caskets in report	600	600	600	600	600	600	600	600	600	600	600	600	7200
Numbers purchased		3	3	3	3	3	3	3	3	3	3	3	3	36
Income		1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	21600
Cost to commission a resident to make this	Say 15 hours x £20 per hour?	300	300	300	300	300	300	300	300	300	300	300	300	3600
Total cost		900	900	900	900	900	900	900	900	900	900	900	900	10800
Profit		900	900	900	900	900	900	900	900	900	900	900	900	10800
Total income		£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£10,100	£121,200
Expenses														
Cost of memorials	50%	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Staffing (includes digging of lairs and grounds-keeping)	3% cost of living	£4,000	£4,000	£4,000	£4,000	£4,000	£4,000	£4,000	£4,000	£4,000	£4,000	£4,000	£4,000	£47,997
Staff training and expenses		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Payroll		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Advertising	Estimate	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£600	£7,200
Water Rates	Contingency - check with Council	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Phone and internet	Mobile	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Insurance	Needs quote	£1,500												£1,500
Stationery, postage & Printing		£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£300
Membership of	Association of Natural Burial Grounds (ANBG) etc	1000												£1,000
Professional and accountancy fees	Estimate for software licence						£2,000							£1,000
Digital systems for chipping	Estimate	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£2,400
Site upkeep and Maintenance	Materials and tools	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£1,200
Security alarm and other contracts	Estimate	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Misc		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£600
Inflation	3% on everything	£116	£41	£41	£41	£41	£101	£41	£41	£41	£41	£41	£71	£660
Total Expenditure		£7,875	£5,375	£5,375	£5,375	£5,375	£7,375	£5,375	£5,375	£5,375	£5,375	£5,375	£6,375	£69,997
Operating Profit		£2,225	£4,725	£4,725	£4,725	£4,725	£2,725	£4,725	£4,725	£4,725	£4,725	£4,725	£3,725	£51,203
Balance		£2,225	£6,950	£11,676	£16,401	£21,126	£23,851	£28,577	£33,302	£38,027	£42,752	£47,477	£51,203	

Appendix 2 : Action Plan

Task	Lead person	Time frame	Resources required	Comments
Development Manager				
Re-establish meetings with partners	Dev Manager	Summer 2024 to Autumn 2024	Staff time	Burial Services, Goudies, crafts suppliers
Funding strategy for start-up costs	Dev Manager and board	By July 2024	Staff time Funding information	Support and information from TSI and Community Enterprise (pro bono support)
Apply for funding	Dev Manager and board	Autmn 2024	Staff time	Target for funding to be in place by end 2024
Develop job pack and advertise	Dev manager and board	End 2024	HR support	External support with creating job pack. Ideally be recruiting early 2025 with aim of having a staff member in post Spring 2025.
Marketing				
Secure funding for brand and web	Dev Manager	End 2024	Support with funding	Same funders as for Development Manager Clothworkers and other funders
Tender for designers and web developers	Funerals Dev Manager (FDM)	Spring to summer 2025	Advice for shortlisting companies	CE knows this market and can support
Commission achieve brand and web	FDM	Summer 2025	Guidance on tendering paperwork	To be commissioned once FDM is safely in place

Write marketing strategy	FDM	Autumn 2025	Support from external agency eg Business Gateway or Just Enterprise	To be refreshed when Marketing post in place in year 1 of operation.
Process and procedures				
Suite of policies and procedures including checking all compliance	FDM	End 2025	Information and links in feasibility study	Mentoring from one of the case studies in the report.
Natural Burials				
Options appraisal on sites	Dev Manager	Start to scope out sites during Summer to Autumn 2024	Information on sites	In-kind support from Shetlands Islands Council
Ground conditions and topographical surveys (maybe environmental impact)	Dev Manager	Autumn 2024	Needs funding in place to secure professional input to a preferred site.	May take longer to find a preferred site(s)
Purchase or lease land	Dev Manager and FDM	During 2025	In-kind support from SIC Funding via Scottish Land Fund.	Once FDM is in place
Landscape and upgrade	FDM	Autumn of 2025	Early funding required to be scoped out and costed once a preferred site is agreed.	To be in place before the end of the pre year of the enterprise. That is, complete by early 2026
Viking Funerals				
Articulate the product	Dev Manager and board	During 2024	Staff time	Meeting partners
Liaise with partners – Up Helly Aa squad and celebrants	Dev Manager	During 2024	Staff time	Establishing groundwork for new enterprise to launch.