

**Report of Treasurer of Joint Crematorium Committee  
To  
Mansfield and District Joint Crematorium Committee  
On  
6 December 2021**

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**ANNUAL REVIEW OF FEES AND CHARGES FOR 2022/2023**

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**1. SUMMARY**

- 1.1 This report shows the proposed fees and charges to be introduced from 1 April 2022 to 31 March 2023.

**2. RECOMMENDATIONS**

**To be resolved:**

- i). That the proposed cremation fee as shown in table 2 for the period 1 April 2022 to 31 March 2023 be approved. The fee proposed for 2022/2023 is £858, which is an increase of £41 (5%) on the 2021/2022 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.
- ii). That the proposed standard cremation fees as shown in table 2 for 2023/2024 and 2024/2025 be approved in principle. The standard cremation fees proposed are: 2023/2024 £901 and for 2024/2025 £946, being an increase of 5% in both years. The medical referee fee £18.50 will be added to these proposed standard cremation fees.
- iii). That the proposed fees and charges for 1 April 2022 to 31 March 2023, as set out in Appendix 1 are approved.

**3. BACKGROUND**

- 3.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2022 to 31 March 2023.
- 3.2 The standard cremation fee increase for 2021/2022 was 5%.
- 3.3 The options for adjusting fees and charges comprise:
- Increase to cover a general inflationary increase
  - Increase to cover a specific inflationary increase
  - Increase or decrease to achieve the Committee's priorities
  - Change to reflect market conditions
  - Change to reflect actual cost of service
  - Change to generate additional real income

Where there has been a change in the level of fees and charges, the basis (as per the above list) has been identified in Appendix 1.

- 3.4 Charges are generally rounded to the nearest 50 pence or £1.
- 3.5 The types of cremation fees listed in Appendix 1, include only the types of cremation in demand. These still include the option to have either a peak, off peak, weekend or direct cremation.
- 3.6 The fees and charges put forward have been used in calculating the proposed budgets for 2022/2023 and changes to this would result also in changes to those budgets.
- 3.7 The Consumer Price Index (CPI), which provides the measure for inflation, was at 3.1% at September 2021. However in its latest statement The Bank of England Monetary Policy Report (September 2021) states that it expected CPI inflation to rise to slightly above 4% in Q4 2021, and could remain elevated above 4% into Q2 2022.

The Bank of England base dropped to a historic low level of 0.1% in March 2020, in response to the Covid-19 pandemic and subsequent national lockdowns. Prior to this, the base rate had been at 0.75% since 1 August 2018. The Base Rate is currently not anticipated to increase again for quite some time, with the Bank of England having written to UK banks asking them how ready they are if interest rates were cut to zero or turned.

- 3.8 Table 1 below compares the 2021/2022 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2020 and 2019 calendar years. Please note that the number of cremations data are extracts from the Cremation Society of Great Britain web site.

**Table 1**

<b>Crematorium</b>	<b>Adult Standard Cremation Fee 2021/2022</b>	<b>Number of Cremations 2019</b>	<b>Number of Cremations 2020</b>
Bramcote	<b>£730.00</b>	2,530	2,703
Wilford Hill - Nottingham (non-city residents)	<b>£782.00</b>	1,753	1,913
Derby	<b>£782.00</b>	2,101	2,305
Gedling (opened Jan 17)	<b>£795.00</b>	1,444	1,648
Chesterfield	<b>£808.00</b>	2,094	2,424
Barnaby Moor - Retford (opened Feb 19)	<b>£815.00</b>	469	1,152
<b>Mansfield</b>	<b>£817.00</b>	<b>2,227</b>	<b>2,532</b>
Babworth - Retford (opened Aug 18)	<b>£820.00</b>	757	821
Amber Valley - Swanwick	<b>£890.00</b>	1,434	1,640
Grantham	<b>£999.00</b>	1,031	1,262
Sherwood Forest - Ollerton	<b>£999.00</b>	735	857
<b>TOTAL Number of Cremations</b>		<b>16,575</b>	<b>19,257</b>

Within the local area the Mansfield Crematoria is the 7th lowest in price for an adult standard cremation fee for 2021/2022.

3.9 Data obtained from the Cremation Society as at 1 January 2021 states that of the 312 Crematoria in the UK, Mansfield is the 145th lowest in price for a basic cremation (83 lowest at 1 January 2020).

3.10 Table 2 below shows the recommended increase for standard cremation fees by 5% in 2022/2023, 2023/2024 and 2024/2025.

**Table 2**

	Approved	Proposed 5% increase	Estimate assuming 5% increase	
	2021/2022 £	2022/2023 £	2023/2024 £	2024/2025 £
Cremation fee	817.00	858.00	901.00	946.00
Medical referees fee	18.50	18.50	18.50	18.50
<b>TOTAL FEE</b>	<b>835.50</b>	<b>876.50</b>	<b>919.50</b>	<b>964.50</b>

3.11 The cremation and medical referee's fee for a standard cremation proposed for 2022/2023 is £876.50.

3.12 Table 3 below shows alternative percentage increases to the standard cremation fee for 2022/2023 and the additional forecasted income that the higher percentage increases would generate.

**Table 3**

	Percentage increases to the 2020/2021 Cremation Fee					
	5%	6%	7%	8%	9%	10%
Standard Cremation Fee	£858	£866	£874	£882	£890	£899
Forecasted Number of Cremations	2100	2100	2100	2100	2100	2100
Forecasted Cremation Fee Income	£1,801,800	£1,818,600	£1,835,400	£1,852,200	£1,869,000	£1,887,900
<b>Forecasted Additional Income if % rise Increased</b>		<b>£16,800</b>	<b>£33,600</b>	<b>£50,400</b>	<b>£67,200</b>	<b>£86,100</b>

3.13 The income received from the standard cremation fees for the financial years 2018/2019 to 2021/2022 (forecast) is shown in table 4 below:

**Table 4**

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2018/2019	£686.00	2,235	£1,526,370	-£61,678
2019/2020	£720.00	2,278	£1,592,893	£66,523
2020/2021 (Covid19)	£778.00	2,734	£1,925,251	£332,358

The income received totals above include income for standard cremations as well as other cremation types that attract discounted fee rates.

- 3.14 Table 5 below shows the standard cremation fee proposed for 2022/2023 to 2024/2025 and the forecast income. The number of cremations forecast from 2022/2023 onwards remains at 2,100 per annum.

**Table 5**

Year	Standard Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2022/2023	£858.00	£41	2,100	£1,801,800
2023/2024	£901.00	£43	2,100	£1,892,100
2024/2025	£946.00	£45	2,100	£1,986,600

- 3.15 During January to December 2020 Mansfield Crematorium carried out 2,532 cremations, ranking it the 41st highest of the 312 Crematoria operating throughout the UK (42nd highest in 2019).

#### 4. OPTIONS AVAILABLE

Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2022/2023 – 2024/2025 and the reserves of the JCC needs to be considered.

#### 5. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial -That the figures contained within the proposed fees and charges are inaccurate	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur	Medium	A quality check is undertaken throughout the process and errors identified.

Reputational – That the proposed fees damage the reputation of the Joint Crematorium Committee	Work is undertaken to review all UK crematoria fees and annual increases and as well as those Crematoria operating within our region.	Low	The proposals are in line with the Joint Crematorium Committees corporate priorities
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## 6. ALIGNMENT TO COMMITTEES PRIORITIES

This report is directly aligned to ensuring effective management of the Crematorium.

## 7. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (a) Relevant Legislation: No direct impact
- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact.
- (d) Climate change and environmental sustainability: The Environmental Permitting (England and Wales) Regulations 2017 – the Environmental Protection (England) (Crematoria Mercury Emissions Burden Sharing Certifications) Direction 2010.
- (e) Crime and Disorder: No direct impact.
- (f) Budget / Resources: The income anticipated from the proposed fees and charges will be included in the 2022/2023 revenue budgets. The impact of any amendments will be assessed.

## 8 CONSULTATION

Head of Neighbourhoods

## 9 BACKGROUND PAPERS

Comparison fees and charges and number of cremations carried out have been obtained from the Cremation Society.

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MANSFIELD CREMATORIUM FEES	2020/2021			APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023					
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
<b>MISCELLANEOUS CREMATION FEES</b>												
The use of crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	£45.00	£46.00	£0.00	£46.00	£48.00	£0.00	£48.00	EXEMPT	£2.00	4.35%	£2.00	To reflect actual cost of service
The use of the chapel for an extended services/or additional time fee	£150.00	£153.00	£0.00	£153.00	£156.00	£0.00	£156.00	EXEMPT	£3.00	1.96%	£3.00	To cover general inflation
The use of the chapel only (memorial or service elsewhere)	£280.00	£286.00	£0.00	£286.00	£291.00	£0.00	£291.00	EXEMPT	£5.00	1.75%	£5.00	To cover general inflation
The strewing of remains cremated from elsewhere - administration fee	£60.00	£61.50	£0.00	£61.50	£62.00	£0.00	£62.00	EXEMPT	£0.50	0.81%	£0.50	To cover general inflation
The strewing of remains - appointment fee	£10.00	£20.00	£0.00	£20.00	£0.00	£0.00	£0.00	EXEMPT	£-20.00	-100.00%	£-20.00	To reflect actual cost of service
Retention of cremated remains - fee per month	£22.00	£22.50	£0.00	£22.50	£23.00	£0.00	£23.00	EXEMPT	£0.50	2.22%	£0.50	To reflect actual cost of service
Register search - fee per year searched	£13.00	£11.25	£2.25	£13.50	£8.33	£1.67	£10.00	SR	£-3.50	-25.93%	£-2.92	To reflect actual cost of service
Administration fee Section 46 funeral arrangements	-	£180.00	£0.00	£180.00	£183.00	£0.00	£183.00	EXEMPT	£3.00	1.67%	£3.00	
<b>CONTAINERS</b>												
The supply of an additional bio box if required	£15.00	£15.50	£0.00	£15.50	£16.00	£0.00	£16.00	EXEMPT	£0.50	3.23%	£0.50	To cover general inflation
A standard casket	£40.00	£41.80	£0.00	£41.80	£58.00	£0.00	£58.00	EXEMPT	£16.20	38.76%	£16.20	To reflect actual cost of service
An infant casket	£20.00	£20.50	£0.00	£20.50	£20.50	£0.00	£20.50	EXEMPT	£0.00	0.00%	£0.00	To cover general inflation
<b>ASH VAULTS</b>												
For the interment of cremated remains only:												
10 year lease	£570.00	£484.58	£96.92	£581.50	£916.67	£183.33	£1,100.00	SR	£518.50	89.17%	£432.09	To reflect actual cost of service
Renewal of 10 year lease	£285.00	£242.50	£48.50	£291.00	£500.00	£100.00	£600.00	SR	£309.00	106.19%	£257.50	To reflect actual cost of service
Double plaque/new plaque or 2nd Interment	£285.00	£242.50	£48.50	£291.00	£250.00	£50.00	£300.00	SR	£9.00	3.09%	£7.50	To reflect actual cost of service

MANSFIELD CREMATORIUM FEES	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023								
	2020/2021 Total Fee	VAT @			VAT @			VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
		Net	20%	Total Fee	Net	20%	Total Fee					
<b>WEBCASTING &amp; DIGITAL IMAGERY</b>												
Webcast service live. A live webcast viewed via a secure easy to use website plus access to a recording of the webcast to watch again for a further 28 days.	£66.00	£56.25	£11.25	£67.50	£58.33	£11.67	£70.00	SR	£2.50	3.70%	£2.08	To achieve the Committees priorities
Physical copy of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£55.00	£47.08	£9.42	£56.50	£50.00	£10.00	£60.00	SR	£3.50	6.19%	£2.92	To achieve the Committees priorities
Additional physical copies of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	-	£20.83	£4.17	£25.00	£20.83	£4.17	£25.00	SR	£0.00	0.00%	£0.00	To achieve the Committees priorities
Visual tribute - single photo, shown throughout the service.	£5.50	£5.00	£1.00	£6.00	£5.00	£1.00	£6.00	SR	£0.00	0.00%	£0.00	To achieve the Committees priorities
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	£44.00	£37.50	£7.50	£45.00	£41.67	£8.33	£50.00	SR	£5.00	11.11%	£4.17	To achieve the Committees priorities
Visual tribute - professional photo tribute. A professional photo tribute of up to 25 photos set to music played as a one off during the service.	£77.00	£65.83	£13.17	£79.00	£66.67	£13.33	£80.00	SR	£1.00	1.27%	£0.84	To achieve the Committees priorities
Visual tribute - family supplied video checking. Checking and preparation of a video supplied by the family or a third party played once during the service.	£22.00	£18.75	£3.75	£22.50	£20.83	£4.17	£25.00	SR	£2.50	11.11%	£2.08	To achieve the Committees priorities
Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case.	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities
Additional physical copies	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities
Additional photos - for each extra set of 25 photos	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities
For adding a video to the Pro Photo tribute, any revisions, or any major departure away from the standard	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities



MANSFIELD CREMATORIUM FEES	2020/2021		APPROVED FEES AND CHARGES 2021/2022		PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
	Total Fee	VAT @		Total Fee	VAT @			VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved
		Net	20%		Net	20%	Total Fee					
<b>MEMORIALS</b>												
<b>CARDS</b>												
<b>Book of Remembrance:</b>												
Entries in Book of Remembrance - fee per line	£26.00	£22.08	£4.42	£26.50	<b>£33.33</b>	<b>£6.67</b>	<b>£40.00</b>	SR	£13.50	50.94%	£11.25	To reflect actual cost of service
<b>Digital Book of Remembrance:</b>												
Swipe card	£15.00	£12.92	£2.58	£15.50	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	SR	-£15.50	-100.00%	-£12.92	
Additional pages for Digital Book of Remembrance	£60.00	£51.25	£10.25	£61.50	<b>£52.08</b>	<b>£10.42</b>	<b>£62.50</b>	SR	£1.00	1.63%	£0.83	To cover general inflation
Photos for Digital Book of Remembrance	£60.00	£51.25	£10.25	£61.50	<b>£52.08</b>	<b>£10.42</b>	<b>£62.50</b>	SR	£1.00	1.63%	£0.83	To cover general inflation
<b>Miniature Book of Remembrance:</b>												
Miniature Book of Remembrance + minimum of 2 lines inscription	£75.00	£64.17	£12.83	£77.00	<b>£65.42</b>	<b>£13.08</b>	<b>£78.50</b>	SR	£1.50	1.95%	£1.25	To cover general inflation
Fee per extra line	£16.00	£13.75	£2.75	£16.50	<b>£14.17</b>	<b>£2.83</b>	<b>£17.00</b>	SR	£0.50	3.03%	£0.42	To reflect actual cost of service
<b>Memorial Card:</b>												
Memorial card and minimum of 2 lines inscription	£32.00	£27.50	£5.50	£33.00	<b>£29.17</b>	<b>£5.83</b>	<b>£35.00</b>	SR	£2.00	6.06%	£1.67	To reflect actual cost of service
Fee per extra line	£16.00	£13.75	£2.75	£16.50	<b>£13.33</b>	<b>£2.67</b>	<b>£16.00</b>	SR	-£0.50	-3.03%	-£0.42	To reflect actual cost of service
<b>VASE BLOCKS</b>												
10 year lease	£300.00	£255.00	£51.00	£306.00	<b>£458.33</b>	<b>£91.67</b>	<b>£550.00</b>	SR	£244.00	79.74%	£203.33	To reflect actual cost of service
Renewal of 10 year lease	£150.00	£127.50	£25.50	£153.00	<b>£208.33</b>	<b>£41.67</b>	<b>£250.00</b>	SR	£97.00	63.40%	£80.83	To reflect actual cost of service
Double plaque or new inscription	£150.00	£127.50	£25.50	£153.00	<b>£130.00</b>	<b>£26.00</b>	<b>£156.00</b>	SR	£3.00	1.96%	£2.50	To cover general inflation

MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
<b><u>BRONZE KERB PLAQUE</u></b>												
5 year lease	£175.00	£148.75	£29.75	£178.50	<b>£250.00</b>	<b>£50.00</b>	<b>£300.00</b>	SR	£121.50	68.07%	£101.25	To reflect actual cost of service
Renewal of 5 year lease	£85.00	£72.50	£14.50	£87.00	<b>£100.00</b>	<b>£20.00</b>	<b>£120.00</b>	SR	£33.00	37.93%	£27.50	To reflect actual cost of service
Double plaque or new inscription	£90.00	£76.67	£15.33	£92.00	<b>£83.33</b>	<b>£16.67</b>	<b>£100.00</b>	SR	£8.00	8.70%	£6.66	To reflect actual cost of service
<b><u>MEMORIAL TREE WITH A 10 YEAR LEASE</u></b>												
With a wooden backed perspex plaque	£400.00	£340.00	£68.00	£408.00	<b>£666.67</b>	<b>£133.33</b>	<b>£800.00</b>	SR	£392.00	96.08%	£326.67	To achieve the Committees priorities
Renewal, refurbishment or double inscription on a new plaque	£110.00	£93.75	£18.75	£112.50	<b>£125.00</b>	<b>£25.00</b>	<b>£150.00</b>	SR	£37.50	33.33%	£31.25	To reflect actual cost of service
Renewal of 10 year lease	£200.00	£170.00	£34.00	£204.00	<b>£208.33</b>	<b>£41.67</b>	<b>£250.00</b>	SR	£46.00	22.55%	£38.33	To achieve the Committees priorities
<b><u>MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE</u></b>												
With a perspex plaque with backing	£225.00	£191.25	£38.25	£229.50	<b>£250.00</b>	<b>£50.00</b>	<b>£300.00</b>	SR	£70.50	30.72%	£58.75	To reflect actual cost of service
Renewal of 5 year lease	£112.50	£95.83	£19.17	£115.00	<b>£125.00</b>	<b>£25.00</b>	<b>£150.00</b>	SR	£35.00	30.43%	£29.17	To reflect actual cost of service
Renewal, refurbishment or double inscription on a new plaque	£112.50	£95.83	£19.17	£115.00	<b>£125.00</b>	<b>£25.00</b>	<b>£150.00</b>	SR	£35.00	30.43%	£29.17	To reflect actual cost of service
<b><u>MEMORIAL ROSE BED</u></b>												
Renewal of 5 year Lease	£385.00	£327.50	£65.50	£393.00	<b>£416.67</b>	<b>£83.33</b>	<b>£500.00</b>	SR	£107.00	27.23%	£89.17	To achieve the Committees priorities
Renewal, refurbishment or double inscription on a new plaque	£112.50	£95.83	£19.17	£115.00	<b>£125.00</b>	<b>£25.00</b>	<b>£150.00</b>	SR	£35.00	30.43%	£29.17	To reflect actual cost of service

MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
		Total Fee	VAT @		Total Fee	VAT @			VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved
	Net		20%	Net		20%	Total Fee					
<b>MEMORIAL BENCHES</b>												
renewal of 5 year lease (for existing benches only)	£200.00	£170.00	£34.00	£204.00	<b>£458.33</b>	<b>£91.67</b>	<b>£550.00</b>	SR	£346.00	169.61%	£288.33	To reflect actual cost of service
Renewal, refurbishment or double inscription on a new plaque	£112.50	£95.83	£19.17	£115.00	<b>£125.00</b>	<b>£25.00</b>	<b>£150.00</b>	SR	£35.00	30.43%	£29.17	To reflect actual cost of service
<b>NEW MEMORIALS</b>												
Tower plaque inscribed - 10 year lease	-	£300.00	£60.00	£360.00	<b>£305.83</b>	<b>£61.17</b>	<b>£367.00</b>	SR	£7.00	1.94%	£5.83	To cover general inflation
Bench with inscribed plaque - 10 year lease	-	£1,100.00	£220.00	£1,320.00	<b>£1,121.67</b>	<b>£224.33</b>	<b>£1,346.00</b>	SR	£26.00	1.97%	£21.67	To cover general inflation
Bird box with inscribed plaque - 5 year lease	-	£150.00	£30.00	£180.00	<b>£150.00</b>	<b>£30.00</b>	<b>£180.00</b>	SR	£0.00	0.00%	£0.00	To cover general inflation
Mushroom plaque inscribed - 5 year lease	-	£200.00	£40.00	£240.00	<b>£200.00</b>	<b>£40.00</b>	<b>£240.00</b>	SR	£0.00	0.00%	£0.00	To cover general inflation
Columbarium plaque inscribed - 10 year lease	-	£500.00	£100.00	£600.00	<b>£510.00</b>	<b>£102.00</b>	<b>£612.00</b>	SR	£12.00	2.00%	£10.00	To cover general inflation
Memorial Tree leaf inscribed- 5 year lease	-	£200.00	£40.00	£240.00	<b>£166.67</b>	<b>£33.33</b>	<b>£200.00</b>	SR	£-40.00	-16.67%	£-33.33	To reflect actual cost of service