



Report to: **Mansfield and District Joint Crematorium Committee**

Date: 12th December 2022

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| Report Summary | |
|--------------------------|---|
| Type of report | Open Report |
| Report Title | ANNUAL REVIEW OF FEES AND CHARGES FOR 2023/24 |
| Purpose of Report | This report shows the proposed fees and charges to be introduced from 1 April 2023 to 31 March 2024. |
| Recommendations | <ol style="list-style-type: none">1. That the proposed cremation fee as shown in table 2 for the period 1 April 2023 to 31 March 2024 be approved. The fee proposed for 2023/24 is £923, which is an increase of £65 (7.5%) on the 2022/23 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.2. That the proposed standard cremation fees as shown in table 2 for 2024/25 and 2025/26 be approved in principle. The standard cremation fees proposed are: 2024/25 £969 and for 2025/26 £1,017, being an increase of 5% in both years. The medical referee fee £18.50 will be added to these proposed standard cremation fees.3. That the proposed fees and charges for 1 April 2022 to 31 March 2023, as set out in Appendix 1 are approved. |

1.0 **Background**

- 1.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2023 to 31 March 2024.
- 1.2 The standard cremation fee increase for 2022/23 was 5%.
- 1.3 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.

- 1.4 Charges are generally rounded to the nearest 50 pence or £1.
- 1.5 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.
- 1.6 The fees and charges put forward have been used in calculating the proposed budgets for 2023/24 and changes to this would result also in changes to those budgets.
- 1.7 The Consumer Price Index (CPI), which provides the measure for inflation, was at 10.1% at September 2022. In its recent statement, the Bank of England Monetary Policy Report stated that the invasion of Ukraine is the main reason for high energy prices, and those price rises will push inflation even higher over the next few months, to around 13%. However, it is unlikely that the price of energy will continue to rise as rapidly as it has in recent months. The Monetary Policy Committee expects inflation to begin to fall in 2023, and it will be closer to the target of 2% in around 2 years' time.
- 1.8 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. However, since the beginning of 2022, the base rate has been rising again, and is currently at 2.25%, the highest it has been since 2008. The base rate is not expected to decrease again in 2023/24, as the Bank of England is using interest rate rises to try to tame ever-increasing inflation.
- 1.9 Table 1 below compares the 2022/23 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2021 and 2020 calendar years. Please note that the number of cremations data are extracts from the Cremation Society of Great Britain web site.

Table 1

| Crematorium | Adult Standard Cremation Fee 2022/23 | Number of Cremations 2020 | Number of Cremations 2021 |
|--|---|----------------------------------|----------------------------------|
| Bramcote | £748.00 | 2,703 | 2,580 |
| Wilford Hill - Nottingham (non-city residents) | £782.00 | 1,913 | 1,705 |
| Derby | £805.00 | 2,305 | 2,042 |
| Gedling (opened Jan 17) | £850.00 | 1,648 | 1,631 |
| Chesterfield | £830.00 | 2,424 | 2,420 |
| Barnaby Moor - Retford (opened Feb 19) | £755.00 | 1,152 | 1,840 |
| Babworth - Retford (opened Aug 18) | £825.00 | 821 | 823 |
| Mansfield | £858.00 | 2,532 | 2,493 |
| Amber Valley - Swanwick | £930.00 | 1,640 | 1,544 |
| Grantham | £999.00 | 1,262 | 1,142 |
| Sherwood Forest - Ollerton | £999.00 | 857 | 945 |
| TOTAL Number of Cremations | | 19,257 | 19,165 |

Within the local area the Mansfield Crematoria is the 8th lowest in price for an adult standard cremation fee for 2022/23.

- 1.10 Data obtained from the Cremation Society as at 1 January 2022 states that of the 312 Crematoria in the UK, Mansfield is the 168th lowest in price for a basic cremation (145 lowest at 1 January 2021).
- 1.11 Table 2 below shows the recommended increase for standard cremation fees by 5% in 2023/24, 2024/25 and 2025/26.

Table 2

| | Approved | Proposed | Estimate | |
|----------------------|-----------------|----------------------|-----------------------------|----------------|
| | | 7.5% increase | assuming 5% increase | |
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | £ | £ | £ | £ |
| Cremation fee | 858.00 | 923.00 | 969.00 | 1017.00 |
| Medical referees fee | 18.50 | 18.50 | 18.50 | 18.50 |
| TOTAL FEE | 876.50 | 941.50 | 987.50 | 1035.50 |

- 1.12 The cremation and medical referee's fee for a standard cremation proposed for 2023/24 is £941.50.
- 1.13 Table 3 below shows alternative percentage increases to the standard cremation fee for 2023/24 and the additional forecasted income that the higher percentage increases would generate.

Table 3

| | Percentage increases to the 2021/22 Cremation Fee | | | |
|---|--|----------------|----------------|-----------------|
| | 5% | 7.5% | 10% | 17% |
| Standard Cremation Fee | £901 | £923 | £944 | £1,004 |
| Forecasted Number of Cremations | 2100 | 2100 | 2100 | 2100 |
| Forecasted Cremation Fee Income | £1,891,890 | £1,938,300 | £1,981,980 | £2,108,106 |
| Forecasted Additional Income if % rise Increased | | £46,410 | £90,090 | £216,216 |

1.14 A 7.5% increase is the recommended option within this report

1.15 The options provided above include:

- The 5% increase that was agreed as part of the 2022/23 budget-setting process
- A 7.5% increase, which enables the budgeted surplus to remain the same, with no requirement to draw down additional funds from the general reserve, and recovers some of the additional charges incurred relating to utilities
- A 10% increase, which goes further in recovering some of the additional charges incurred relating to utilities
- A 17% increase, which is what would be required to absorb all of the anticipated increase in utility costs.

1.16 The income received from the standard cremation fees for the financial years 2019/20 to 2021/22 is shown in table 4 below:

Table 4

| Year | Standard Cremation Fee | Number of Cremations per annum | Income Received | Annual Increase/-decrease |
|-------------------|-------------------------------|---------------------------------------|------------------------|----------------------------------|
| 2019/20 | £720.00 | 2,278 | £1,592,893 | £66,523 |
| 2020/21 (Covid19) | £778.00 | 2,734 | £1,925,251 | £332,358 |
| 2021/22 | £817.00 | 2,300 | £1,810,501 | -£114,750 |

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

- 1.17 Table 5 below shows the standard cremation fee proposed for 2023/24 to 2025/26 and the forecast income. The number of cremations forecast from 2023/24 onwards remains at 2,100 per annum.

Table 5

| Year | Standard Cremation Fee Proposed | Increase in Cremation Fee | Number of Cremations | Annual Income Forecast |
|-------------|--|----------------------------------|-----------------------------|-------------------------------|
| 2023/24 | £923.00 | £65 | 2,100 | £1,938,300 |
| 2024/25 | £969.00 | £45 | 2,100 | £2,034,900 |
| 2025/26 | £1,017.00 | £48 | 2,100 | £2,135,700 |

- 1.18 During January to December 2021 Mansfield Crematorium carried out 2,493 cremations, ranking it the 35th highest of the 312 Crematoria operating throughout the UK (41st highest in 2020).
- 1.19 Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2023/24 – 2025/26 and the reserves of the JCC needs to be considered.

2.0 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 |

3.0 Proposal/Options Considered and Reasons for Recommendation

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

4.0 Implications

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human

Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

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

Appendix 1

| MANSFIELD CREMATORIUM FEES | 2021/2022 | | | | APPROVED FEES AND CHARGES 2022/2023 | | INFLATION INCREASE 2023/2024 | | PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024 | | | | | | |
|---|-----------|--------|-----------|-----------|-------------------------------------|--------------------|------------------------------|-----------|--|--------|-------------------|--------|----------------------|--------------------------------------|--|
| | Total Fee | Net | VAT @ 20% | Total Fee | 2.0% | Inflated Total Fee | Net | VAT @ 20% | Total Fee | VAT | Proposed Increase | | Impact on Net Income | Basis of Increase Approved | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | % | £ | | |
| CREMATION FEES | | | | | | | | | | | | | | | |
| For the cremation: | | | | | | | | | | | | | | | |
| (i) of the body of a person. This is for an hour long funeral held at peak time on a weekday. | 817.00 | 858.00 | 0.00 | 858.00 | 17.16 | 875.16 | 923.00 | 0.00 | 923.00 | EXEMPT | 65.00 | 7.58% | 65.00 | To achieve the Committees priorities | |
| (ii) surcharge for a saturday Service | 110.00 | 115.50 | 0.00 | 115.50 | 2.31 | 117.81 | 121.50 | 0.00 | 121.50 | EXEMPT | 6.00 | 5.19% | 6.00 | To reflect actual cost of service | |
| (iii) of the body of a person. Multiple Funerals - Where more than one funeral will take place in the same chapel. This is the fee for the second/third etc. coffins only. This is for an hour long funeral held at peak time on a weekday. | 663.00 | 696.00 | 0.00 | 696.00 | 13.92 | 709.92 | 731.00 | 0.00 | 731.00 | EXEMPT | 35.00 | 5.03% | 35.00 | To reflect actual cost of service | |
| (iv) of the body of a person. This is for a 45 minute funeral held at off peak times on a weekday. | 663.00 | 696.00 | 0.00 | 696.00 | 13.92 | 709.92 | 731.00 | 0.00 | 731.00 | EXEMPT | 35.00 | 5.03% | 35.00 | To reflect actual cost of service | |
| (v) of the body of a person. This is a direct cremation fee, with no service and no attendances at off peak time on a weekday. | 400.00 | 416.50 | 0.00 | 400.00 | 8.00 | 408.00 | 420.00 | 0.00 | 420.00 | EXEMPT | 20.00 | 5.00% | 3.50 | To reflect actual cost of service | |
| (vi) of the body of a person under the age of 18 years but over 24 weeks gestation during pregnancy (Government recharge to the Children's Funeral Fund) | 210.00 | 210.00 | 0.00 | 210.00 | 4.20 | 214.20 | 220.50 | 0.00 | 220.50 | EXEMPT | 10.50 | 5.00% | 10.50 | To reflect actual cost of service | |
| Each cremation is subject to: | | | | | | | | | | | | | | | |
| A medical referees charge | 18.50 | 18.50 | 0.00 | 18.50 | 0.00 | 18.50 | 18.50 | 0.00 | 18.50 | EXEMPT | 0.00 | 0.00% | 0.00 | To reflect actual cost of service | |
| The above Cremation Fees include: | | | | | | | | | | | | | | | |
| •The use of the service chapel | | | | | | | | | | | | | | | |
| •All attendances after the coffin has been placed on the catafalque | | | | | | | | | | | | | | | |
| •Preparation and dispersal of cremated remains within the crematorium grounds or the provision of a bio box if taken away | | | | | | | | | | | | | | | |
| •The provision of recorded music | | | | | | | | | | | | | | | |
| •A cremation certificate, is supplied for all cremated remains removed from the crematorium | | | | | | | | | | | | | | | |
| MISCELLANEOUS CREMATION FEES | | | | | | | | | | | | | | | |
| The use of crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee) | 46.00 | 48.00 | 0.00 | 48.00 | 0.96 | 48.96 | 49.00 | 0.00 | 50.50 | EXEMPT | 2.50 | 5.21% | 1.00 | To reflect actual cost of service | |
| The use of the chapel for an extended services/or additional time fee | 153.00 | 156.00 | 0.00 | 156.00 | 3.12 | 159.12 | 159.50 | 0.00 | 165.00 | EXEMPT | 9.00 | 5.77% | 3.50 | To reflect actual cost of service | |
| The use of the chapel only (memorial or service elsewhere) | 286.00 | 291.00 | 0.00 | 291.00 | 5.82 | 296.82 | 297.00 | 0.00 | 305.50 | EXEMPT | 14.50 | 4.98% | 6.00 | To reflect actual cost of service | |
| The strewing of remains cremated from elsewhere - administration fee | 61.50 | 62.00 | 0.00 | 62.00 | 1.24 | 63.24 | 63.50 | 0.00 | 63.50 | EXEMPT | 1.50 | 2.42% | 1.50 | To cover general inflation | |
| Retention of cremated remains - fee per month | 22.50 | 23.00 | 0.00 | 23.00 | 0.46 | 23.46 | 23.50 | 0.00 | 23.50 | EXEMPT | 0.50 | 2.17% | 0.50 | To reflect actual cost of service | |
| Register search - fee per year searched | 11.25 | 7.75 | 2.25 | 10.00 | 0.20 | 10.20 | 10.17 | 1.83 | 11.00 | SR | 1.00 | 10.00% | 2.42 | To reflect actual cost of service | |
| CONTAINERS | | | | | | | | | | | | | | | |
| The supply of an additional bio box if required | | 16.00 | 0.00 | 16.00 | 0.32 | 16.32 | 17.00 | 0.00 | 17.00 | EXEMPT | 1.00 | 6.25% | 1.00 | To reflect actual cost of service | |
| A standard casket | 41.80 | 58.00 | 0.00 | 58.00 | 1.16 | 59.16 | 61.00 | 0.00 | 61.00 | EXEMPT | 3.00 | 5.17% | 3.00 | To reflect actual cost of service | |
| An infant casket | 20.50 | 20.50 | 0.00 | 20.50 | 0.41 | 20.91 | 21.50 | 0.00 | 21.50 | EXEMPT | 1.00 | 4.88% | 1.00 | To reflect actual cost of service | |
| ASH VAULTS | | | | | | | | | | | | | | | |
| For the interment of cremated remains only: | | | | | | | | | | | | | | | |
| 10 year lease (holds 4 sets of remains) | 484.58 | 916.67 | 96.92 | 1,100.00 | 22.00 | 1,122.00 | 935.00 | 187.00 | 1,122.00 | SR | 22.00 | 2.00% | 18.33 | To cover general inflation | |
| Renewal of 10 year lease | 242.50 | 500.00 | 48.50 | 600.00 | 12.00 | 612.00 | 525.00 | 105.00 | 630.00 | SR | 30.00 | 5.00% | 25.00 | To cover general inflation | |
| Double plaque/new plaque or 2nd Interment | 242.50 | 250.00 | 48.50 | 300.00 | 6.00 | 306.00 | 255.00 | 51.00 | 306.00 | SR | 6.00 | 2.00% | 5.00 | To cover general inflation | |
| 10 year lease (holds 2 sets of remains) | | 510.00 | 48.50 | 612.00 | 12.24 | 624.24 | 520.00 | 104.00 | 624.00 | SR | 12.00 | 1.96% | 10.00 | To cover general inflation | |
| Renewal of 10 year lease | | 255.00 | 48.50 | 306.00 | 6.12 | 312.12 | 260.42 | 52.08 | 312.50 | SR | 6.50 | 2.12% | 5.42 | To cover general inflation | |
| Double plaque/new plaque or 2nd Interment | | 255.00 | 48.50 | 306.00 | 6.12 | 312.12 | 260.42 | 52.08 | 312.50 | SR | 6.50 | 2.12% | 5.42 | To cover general inflation | |
| Underground Vault renewal of 10 year lease | | 255.00 | 48.50 | 306.00 | 6.12 | 312.12 | 260.42 | 52.08 | 312.50 | SR | 6.50 | 2.12% | 5.42 | To cover general inflation | |

| MANSFIELD CREMATORIUM FEES | 2021/2022 | | | | APPROVED FEES AND CHARGES 2022/2023 | | | INFLATION INCREASE 2023/2024 | | PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024 | | | | | |
|---|-----------|-------|-----------|-----------|-------------------------------------|--------------------|--------|------------------------------|-----------|--|-------------------|----------------------|-------------------|--------------------------------------|--|
| | Total Fee | Net | VAT @ 20% | Total Fee | 2.0% | Inflated Total Fee | Net | VAT @ 20% | Total Fee | VAT | Proposed Increase | Impact on Net Income | Basis of Increase | Approved | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | | £ | % | £ | | |
| WEBCASTING & DIGITAL IMAGERY | | | | | | | | | | | | | | | |
| Webcast service live. A live webcast plus access to a recording of the webcast to watch again for a further 28 days.Price inclusive of download link | 56.25 | 58.33 | 11.25 | 70.00 | 1.40 | 71.40 | 61.25 | 12.25 | 73.50 | SR | 3.50 | 5.00% | 2.92 | To achieve the Committees priorities | |
| Webcast Service Live only | | | | | | | 40.84 | 8.16 | 49.00 | | | | | To achieve the Committees priorities | |
| Physical copy of webcast (DVD/Blu-Ray/USB/Audio CD). A recording presented in a customised case | 70.00 | 58.33 | -10.00 | 60.00 | 1.20 | 61.20 | 52.50 | 10.50 | 63.00 | SR | 3.00 | 5.00% | -5.83 | To achieve the Committees priorities | |
| Additional physical copies of webcast (DVD/Blu-Ray/USB/Audio CD). A recording presented in a customised case | 20.83 | 20.83 | 4.17 | 25.00 | 0.50 | 25.50 | 21.88 | 4.38 | 26.25 | SR | 1.25 | 4.99% | 1.04 | To achieve the Committees priorities | |
| Video Book Keepsake - A keepsake book displaying the live stream/tribute, or both if both products were chosen | | | | | | | 82.50 | 16.50 | 99.00 | SR | | | | To achieve the Committees priorities | |
| Memory Box Keepsake - A premium quality Memory Box with 25 printed photos, a keepsake USB and a keepsake DVD displaying the live stream/tribute, or both if both products were chosen | | | | | | | 124.17 | 24.83 | 149.00 | SR | | | | To achieve the Committees priorities | |
| Visual tribute - single photo, shown throughout the service. | 5.00 | 5.00 | 1.00 | 6.00 | 0.12 | 6.12 | 5.42 | 1.08 | 6.50 | SR | 0.50 | 8.33% | 0.42 | To achieve the Committees priorities | |
| Visual tribute - each additional single photo | | | | | | | 5.42 | 1.08 | 6.50 | SR | | | | 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. | 37.50 | 41.67 | 7.50 | 50.00 | 1.00 | 51.00 | 43.75 | 8.75 | 52.50 | SR | 2.50 | 5.00% | 2.08 | To achieve the Committees priorities | |
| Visual tribute - Music slide show. A professional photo tribute of up to 25 photos set to music, with fade transitions, played as a one off during the service. | 65.83 | 66.67 | 13.17 | 80.00 | 1.60 | 81.60 | 70.00 | 14.00 | 84.00 | SR | 4.00 | 5.00% | 3.33 | To achieve the Committees priorities | |
| Visual tribute - themed pro tribute. A photo montage with a difference; users can choose from a range of themes and have theirmontage professionally edited and timed to their chosen piece of music | | | | | | | 82.50 | 16.50 | 99.00 | SR | | | | To achieve the Committees priorities | |
| Visual tribute - bespoke tribute. A professionally crafted bespoke tribute for the service by the in-house media team. Families and arrangeers will have access to a 'bespoke concierge' to create something unique and personal. Product priced on scale of project with prives starting from £500 | | | | | | | | | | SR | | | | 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. | 18.75 | 20.83 | 3.75 | 25.00 | 0.50 | 25.50 | 22.08 | 4.42 | 26.50 | SR | 1.50 | 6.00% | 1.25 | To achieve the Committees priorities | |
| Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case. | 23.33 | 25.00 | 4.67 | 30.00 | 0.60 | 30.60 | 26.25 | 5.25 | 31.50 | SR | 1.50 | 5.00% | 1.25 | To achieve the Committees priorities | |
| Visual tribute - Downloadable pro photo tribute | | | | | | | 8.33 | 1.67 | 10.00 | SR | | | | To achieve the Committees priorities | |
| Additional physical copies | 23.33 | 25.00 | 4.67 | 30.00 | 0.60 | 30.60 | 26.25 | 5.25 | 31.50 | SR | 1.50 | 5.00% | 1.25 | To achieve the Committees priorities | |
| Additional photos - for each extra set of 25 photos | 23.33 | 25.00 | 4.67 | 30.00 | 0.60 | 30.60 | 26.25 | 5.25 | 31.50 | SR | 1.50 | 5.00% | 1.25 | To achieve the Committees priorities | |
| Simple bundle - Holding photo, Music Slideshow, Webcast (live and on demand), x 1 keepsake (choose from USB, or DVD) | | | | | | | 132.50 | 26.50 | 159.00 | SR | | | | To achieve the Committees priorities | |
| Classic bundle - Holding photo, Themed Photo Tribute, Webcast Live and On Demand, x 1 Video Book, x 1 Memory Box, 2 x Keepsake Items (choose from USB or DVD) | | | | | | | 240.83 | 48.17 | 289.00 | SR | | | | To achieve the Committees priorities | |
| Premium Bundle - Holding photo, Themed Pro Tribute, Music Slideshow with 50 Photos, Webcast - Live and On Demand, x 1 Video Book, x 1 Memory Box, x 2 Keepsake Items (choose from USB or DVD) | | | | | | | 382.50 | 76.50 | 459.00 | SR | | | | To achieve the Committees priorities | |
| Service for young people - For young people under the age of 18, we offer a free Live and on Demand Webcast, Holding Photo and basic slideshow of up to 25 photos. The cost of the individual items can be credited against a more premium option | | | | | | | | | | | | | | | |
| Extra work charge - a fee that is applied to any of the standard products for additional work outside of the norm e.g. late photo additions or amendments | 23.33 | 25.00 | 4.67 | 30.00 | 0.60 | 30.60 | 26.25 | 5.25 | 31.50 | SR | 1.50 | 5.00% | 1.25 | To achieve the Committees priorities | |

| MANSFIELD CREMATORIUM FEES | 2021/2022 | | | | APPROVED FEES AND CHARGES 2022/2023 | | | INFLATION INCREASE 2023/2024 | | PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024 | | | | | |
|--|-----------|--------|-----------|-----------|-------------------------------------|--------------------|----------|------------------------------|-----------|--|-------------------|----------------------|----------------------------|-----------------------------------|--|
| | Total Fee | Net | VAT @ 20% | Total Fee | 2.0% | Inflated Total Fee | Net | VAT @ 20% | Total Fee | VAT | Proposed Increase | Impact on Net Income | Basis of Increase Approved | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | % | £ | | |
| MEMORIALS | | | | | | | | | | | | | | | |
| CARDS | | | | | | | | | | | | | | | |
| Book of Remembrance: | | | | | | | | | | | | | | | |
| Entries in Book of Remembrance - fee per line | 22.08 | 33.33 | 4.42 | 40.00 | 0.80 | 40.80 | 35.00 | 7.00 | 42.00 | SR | 2.00 | 5.00% | 1.67 | To reflect actual cost of service | |
| Digital Book of Remembrance: | | | | | | | | | | | | | | | |
| Swipe card | 12.92 | 0.00 | 2.58 | 20.00 | 0.40 | 20.40 | 17.08 | 3.42 | 20.50 | SR | 0.50 | 2.50% | 17.08 | To reflect actual cost of service | |
| Additional pages for Digital Book of Remembrance | 51.25 | 52.08 | 10.25 | 62.50 | 1.25 | 63.75 | 55.00 | 11.00 | 66.00 | SR | 3.50 | 5.60% | 2.92 | To reflect actual cost of service | |
| Photos for Digital Book of Remembrance | 51.25 | 52.08 | 10.25 | 62.50 | 1.25 | 63.75 | 55.00 | 11.00 | 66.00 | SR | 3.50 | 5.60% | 2.92 | To reflect actual cost of service | |
| Miniature Book of Remembrance: | | | | | | | | | | | | | | | |
| Miniature Book of Remembrance + minimum of 2 lines inscription | 64.17 | 65.42 | 12.83 | 78.50 | 1.57 | 80.07 | 68.75 | 13.75 | 82.50 | SR | 4.00 | 5.10% | 3.33 | To reflect actual cost of service | |
| Fee per extra line | 13.75 | 14.17 | 2.75 | 17.00 | 0.34 | 17.34 | 15.00 | 3.00 | 18.00 | SR | 1.00 | 5.88% | 0.83 | To reflect actual cost of service | |
| Memorial Card: | | | | | | | | | | | | | | | |
| Memorial card and minimum of 2 lines inscription | 27.50 | 29.17 | 5.50 | 35.00 | 0.70 | 35.70 | 30.00 | 6.00 | 36.00 | SR | 1.00 | 2.86% | 0.83 | To cover general inflation | |
| Fee per extra line | 13.75 | 13.33 | 2.75 | 16.00 | 0.32 | 16.32 | 13.75 | 2.75 | 16.50 | SR | 0.50 | 3.13% | 0.42 | To cover general inflation | |
| VASE BLOCKS | | | | | | | | | | | | | | | |
| 10 year lease | 255.00 | 458.33 | 51.00 | 550.00 | 11.00 | 561.00 | 467.50 | 93.50 | 561.00 | SR | 11.00 | 2.00% | 9.17 | To cover general inflation | |
| Renewal of 10 year lease | 127.50 | 208.33 | 25.50 | 250.00 | 5.00 | 255.00 | 212.50 | 42.50 | 255.00 | SR | 5.00 | 2.00% | 4.17 | To cover general inflation | |
| Double plaque or new inscription | 127.50 | 130.00 | 25.50 | 156.00 | 3.12 | 159.12 | 133.33 | 26.67 | 160.00 | SR | 4.00 | 2.56% | 3.33 | To cover general inflation | |
| BRONZE KERB PLAQUE | | | | | | | | | | | | | | | |
| 5 year lease | 148.75 | 250.00 | 29.75 | 300.00 | 6.00 | 306.00 | 255.00 | 51.00 | 306.00 | SR | 6.00 | 2.00% | 5.00 | To cover general inflation | |
| Renewal of 5 year lease | 72.50 | 100.00 | 14.50 | 120.00 | 2.40 | 122.40 | 102.08 | 20.42 | 122.50 | SR | 2.50 | 2.08% | 2.08 | To cover general inflation | |
| Double plaque or new inscription | 76.67 | 83.33 | 15.33 | 100.00 | 2.00 | 102.00 | 85.00 | 17.00 | 102.00 | SR | 2.00 | 2.00% | 1.67 | To cover general inflation | |
| MEMORIAL TREE WITH A 10 YEAR LEASE | | | | | | | | | | | | | | | |
| With a wooden backed perspex plaque | 340.00 | 666.67 | 68.00 | 800.00 | 16.00 | 816.00 | 700.00 | 140.00 | 840.00 | SR | 40.00 | 5.00% | 33.33 | To reflect actual cost of service | |
| Renewal, refurbishment or double inscription on a new plaque | 93.75 | 125.00 | 18.75 | 150.00 | 3.00 | 153.00 | 127.50 | 25.50 | 153.00 | SR | 3.00 | 2.00% | 2.50 | To reflect actual cost of service | |
| Renewal of 10 year lease | 170.00 | 208.33 | 34.00 | 250.00 | 5.00 | 255.00 | 212.50 | 42.50 | 255.00 | SR | 5.00 | 2.00% | 4.17 | To cover general inflation | |
| MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE | | | | | | | | | | | | | | | |
| With a perspex plaque with backing | 191.25 | 250.00 | 38.25 | 300.00 | 6.00 | 306.00 | 255.00 | 51.00 | 306.00 | SR | 6.00 | 2.00% | 5.00 | To cover general inflation | |
| Renewal of 5 year lease | 95.83 | 125.00 | 19.17 | 150.00 | 3.00 | 153.00 | 127.50 | 25.50 | 153.00 | SR | 3.00 | 2.00% | 2.50 | To cover general inflation | |
| Renewal, refurbishment or double inscription on a new plaque | 95.83 | 125.00 | 19.17 | 150.00 | 3.00 | 153.00 | 127.50 | 25.50 | 153.00 | SR | 3.00 | 2.00% | 2.50 | To cover general inflation | |
| MEMORIAL ROSE BED | | | | | | | | | | | | | | | |
| Renewal of 5 year Lease | 327.50 | 416.67 | 65.50 | 500.00 | 10.00 | 510.00 | 425.00 | 85.00 | 510.00 | SR | 10.00 | 2.00% | 8.33 | To cover general inflation | |
| Renewal, refurbishment or double inscription on a new plaque | 95.83 | 125.00 | 19.17 | 150.00 | 3.00 | 153.00 | 127.50 | 25.50 | 153.00 | SR | 3.00 | 2.00% | 2.50 | To cover general inflation | |
| NEW MEMORIALS | | | | | | | | | | | | | | | |
| Wooden Bench 10 year lease | | | | 826.00 | 16.52 | 842.52 | 702.08 | 140.42 | 842.50 | SR | 16.50 | 2.00% | 702.08 | To reflect actual cost of service | |
| Renewal of 10 year lease | | | | 423.00 | 8.46 | 431.46 | 359.58 | 71.92 | 431.50 | SR | | | | To reflect actual cost of service | |
| Refurbishment or double inscription on a new plaque | | | | 150.00 | 3.00 | 153.00 | 127.50 | 25.50 | 153.00 | SR | | | | To reflect actual cost of service | |
| Granite bench with inscribed plaque | | | | 1,346.00 | 26.92 | 1,372.92 | 1,144.17 | 228.83 | 1,373.00 | SR | | | | To reflect actual cost of service | |
| Mushroom plaque inscribed - 5 year lease | 200.00 | 200.00 | 40.00 | 240.00 | 4.80 | 244.80 | 204.58 | 40.92 | 245.50 | SR | 5.50 | 2.29% | 4.58 | To reflect actual cost of service | |
| Renewal of 5 year lease | | | | 120.00 | 2.40 | 122.40 | 102.08 | 20.42 | 122.50 | SR | | | | To reflect actual cost of service | |
| Baby tower plaque inscribed | | | | 367.00 | 7.34 | 374.34 | 312.08 | 62.42 | 374.50 | SR | | | | To reflect actual cost of service | |
| Renewal of 10 year lease | | | | 183.00 | 3.66 | 186.66 | 155.83 | 31.17 | 187.00 | SR | | | | To reflect actual cost of service | |
| Replacement Plaque/New inscription | | | | 120.00 | 2.40 | 122.40 | 102.08 | 20.42 | 122.50 | SR | | | | To reflect actual cost of service | |
| Baby bench plaque | | | | 367.00 | 7.34 | 374.34 | 312.08 | 62.42 | 374.50 | SR | | | | To reflect actual cost of service | |
| Renewal of 10 year lease | | | | 183.00 | 3.66 | 186.66 | 155.83 | 31.17 | 187.00 | SR | | | | To reflect actual cost of service | |
| Replacement plaque/new inscription | | | | 120.00 | 2.40 | 122.40 | 102.08 | 20.42 | 122.50 | SR | | | | To reflect actual cost of service | |
| Memorial Tree leaf inscribed- 5 year lease | 200.00 | 166.67 | 33.33 | 200.00 | 4.00 | 204.00 | 170.00 | 34.00 | 204.00 | SR | 4.00 | 2.00% | 3.33 | To reflect actual cost of service | |
| Renewal of 5 year lease | | | | 100.00 | 2.00 | 102.00 | 85.00 | 17.00 | 102.00 | SR | | | | To reflect actual cost of service | |
| Replacement leaf/new inscription | | | | 65.00 | 1.30 | 66.30 | 52.92 | 10.58 | 63.50 | SR | | | | To reflect actual cost of service | |