



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

Date: 11th December 2023

Director Lead: Mansfield District Council, Dawn Edwards, Head of Finance.

Contact Details:- email dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Ellie Stocks, Senior Finance Advisor.

Contact Details:- email estocks@mansfield.gov.uk or tel. 01623 463498

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 2024 to 31 March 2025.
Recommendations	<ol style="list-style-type: none">1. That the proposed cremation fee as shown in table 2 for the period 1 April 2024 to 31 March 2025 be approved. The fee proposed for 2024/25 is £969, which is an increase of £46 (5%) on the 2023/24 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, 2025/26 £1,017 and 2026/27 £1,068, being an increase of 5% in all three 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 2023 to 31 March 2024, 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 2024 to 31 March 2025.
- 1.2 The standard cremation fee increase for 2023/24 was 7.5%.
- 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 2024/25 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 6.7% at September 2023. The Bank of England Monetary Policy Report stated that inflation has been high in recent years due to a series of global shocks, including the Covid pandemic, the invasion of Ukraine and a fall in the number of people available to work, which meant that employers pushed wages higher to attract applicants. The Monetary Policy Committee expects inflation to continue to fall in 2023, and it will meet the target of 2% in 2025.
- 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 5.25%, 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 2023/24 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2021 and 2022 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 2021	Number of Cremations 2022
Bramcote	£748.00	2,580	2,462
Wilford Hill - Nottingham (non-city residents)	£750.00	1,705	1,636
Derby	£778.00	2,042	2,045
Barnaby Moor - Retford	£825.00	1,840	1,745
Mansfield	£858.00	2,493	2,240
Babworth - Retford	£895.00	823	1,402
Chesterfield	£905.00	2,420	2,292
Gedling	£925.00	1,631	1,949
Amber Valley - Swanwick	£930.00	1,544	1,763
Grantham	£999.00	1,142	1,113
Sherwood Forest - Ollerton	£999.00	945	1,377
TOTAL Number of Cremations		19,165	20,024

Within the local area the Mansfield Crematoria is the 5th lowest in price for an adult standard cremation fee for 2023/24.

- 1.10 Data obtained from the Cremation Society as at 1 January 2023 states that of the 314 Crematoria in the UK, Mansfield is the 198th lowest in price for a basic cremation (168th lowest at 1 January 2022).
- 1.11 Table 2 below shows the recommended increase for standard cremation fees by 5% for 2024/25, 2025/26 and 2026/27.

Table 2

	Approved	Proposed 5% increase	Estimate assuming 5% increase	
	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Cremation fee	923.00	969.00	1,017.00	1,068.00
Medical referees fee	18.50	18.50	18.50	18.50
TOTAL FEE	941.50	987.50	1035.50	1086.50

- 1.12 The cremation and medical referee's fee for a standard cremation proposed for 2024/2025 is £987.50.
- 1.13 Table 3 below shows alternative percentage increases to the standard cremation fee for 2024/25 and the additional forecasted income that the higher percentage increases would generate.

Table 3

	Percentage increases to the 2023/2024 Cremation Fee					
	5%	6%	7%	8%	9%	10%
Standard Cremation Fee	£969	£978	£988	£997	£1,006	£1,015
Forecasted Number of Cremations	2,200	2,200	2,200	2,200	2,200	2,200
Forecasted Cremation Fee Income	£2,131,800	£2,152,436	£2,172,742	£2,193,048	£2,213,354	£2,233,660
Forecasted Additional Income if % rise Increased		£20,636	£40,942	£61,248	£81,554	£101,860

1.14 A 5% increase is the recommended option within this report.

1.15 The income received from the standard cremation fees for the financial years 2020/21 to 2022/23 is shown in table 4 below:

Table 4

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2020/21 (Covid19)	£778.00	2,626	£1,925,251	£332,358
2021/22	£817.00	2,300	£1,810,501	-£114,750
2022/23	£858.00	2,374	£1,913,995	£103,494

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

1.16 Table 5 below shows the standard cremation fee proposed for 2024/25, 2025/26 and 2026/27. The number of cremations forecast from 2023/24 and 2024/25 is 2,200 per annum, and 2025/26 is 1,800 due to the opening of a crematorium in Shirebrook.

Table 5

Year	Standard Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2024/25	£969.00	£45	2,200	£2,131,800
2025/26	£1,017.00	£48	1,800	£1,830,600
2026/27	£1,068.00	£51	1,800	£1,922,400

- 1.17 During January to December 2022 Mansfield Crematorium carried out 2,240 cremations, ranking it the 53rd highest of the 322 Crematoria operating throughout the UK (35th highest in 2021).
- 1.18 Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2024/25 – 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	2022/2023	APPROVED FEES AND CHARGES 2023/2024			Estimated 5% INFLATION INCREASE 2024/2025		PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025							
		Net	VAT @ 20%	Total Fee	5.0%	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.	£858.00	£923.00	£0.00	£923.00	£46.15	£969.15	£969.00	£0.00	£969.00	EXEMPT	£46.00	4.98%	£46.00	To cover general inflation
(ii) surcharge for a Saturday Service	£115.50	£121.50	£0.00	£121.50	£6.08	£127.58	£127.00	£0.00	£127.00	EXEMPT	£5.50	4.53%	£5.50	To cover general inflation
(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.	£696.00	£731.00	£0.00	£731.00	£36.55	£767.55	£768.00	£0.00	£768.00	EXEMPT	£37.00	5.06%	£37.00	To cover general inflation
(iv) of the body of a person. This is for a 45 minute funeral held at off peak times on a weekday.	£696.00	£731.00	£0.00	£731.00	£36.55	£767.55	£768.00	£0.00	£768.00	EXEMPT	£37.00	5.06%	£37.00	To cover general inflation
(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	£420.00	£0.00	£400.00	£20.00	£420.00	£420.00	£0.00	£420.00	EXEMPT	£20.00	5.00%	£0.00	To cover general inflation
(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	£220.50	£0.00	£210.00	£10.50	£220.50	£221.00	£0.00	£221.00	EXEMPT	£11.00	5.24%	£0.50	To cover general inflation
Each cremation is subject to:														
A medical referees charge	£18.50	£18.50	£0.00	£18.50	£0.00	£18.50	£19.00	£0.00	£19.00	EXEMPT	£0.50	2.70%	£0.50	To cover general inflation
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														
MANSFIELD CREMATORIUM FEES	2022/2023	APPROVED FEES AND CHARGES 2023/2024			Estimated 5% INFLATION INCREASE 2024/2025		PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025							
		Net	VAT @ 20%	Total Fee	5.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
MISCELLANEOUS CREMATION FEES														
The use of crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	£48.00	£49.00	£0.00	£50.50	£2.53	£53.03	£53.00	£0.00	£53.00	EXEMPT	£2.50	4.95%	£4.00	To cover general inflation
The use of the chapel for an extended services/or additional time fee	£156.00	£159.50	£0.00	£165.00	£8.25	£173.25	£173.50	£0.00	£173.50	EXEMPT	£8.50	5.15%	£14.00	To cover general inflation
The use of the chapel only (memorial or service elsewhere)	£291.00	£297.00	£0.00	£305.50	£15.28	£320.78	£321.00	£0.00	£321.00	EXEMPT	£15.50	5.07%	£24.00	To cover general inflation
The strewing of remains cremated from elsewhere - administration fee	£62.00	£63.50	£0.00	£63.50	£3.18	£66.68	£67.00	£0.00	£67.00	EXEMPT	£3.50	5.51%	£3.50	To cover general inflation
Retention of cremated remains - fee per month	£23.00	£23.50	£0.00	£23.50	£1.18	£24.68	£25.00	£0.00	£25.00	EXEMPT	£1.50	6.38%	£1.50	To cover general inflation
Register search - fee per year searched	£10.00	£10.17	£1.83	£11.00	£0.55	£11.55	£10.00	£2.00	£12.00	SR	£1.00	9.09%	-£0.17	To cover general inflation
CONTAINERS														
The supply of an additional bio box if required	£16.00	£16.50	£0.00	£17.00	£0.85	£17.85	£18.00	£0.00	£18.00	EXEMPT	£1.00	5.88%	£1.50	To cover general inflation
A standard casket	£58.00	£61.00	£0.00	£61.00	£3.05	£64.05	£64.00	£0.00	£64.00	EXEMPT	£3.00	4.92%	£3.00	To cover general inflation
An infant casket	£20.50	£21.50	£0.00	£21.50	£1.08	£22.58	£23.00	£0.00	£23.00	EXEMPT	£1.50	6.98%	£1.50	To cover general inflation
ASH VAULTS														
For the interment of cremated remains only:														
10 year lease (holds 4 sets of remains)	£1,100.00	£935.00	£187.00	£1,122.00	£56.10	£1,178.10	£981.67	£196.33	£1,178.00	SR	£56.00	4.99%	£46.67	To cover general inflation
Renewal of 10 year lease	£600.00	£525.00	£105.00	£630.00	£31.50	£661.50	£551.67	£110.33	£662.00	SR	£32.00	5.08%	£26.67	To cover general inflation
Double plaque/new plaque or 2nd Interment	£300.00	£255.00	£51.00	£306.00	£15.30	£321.30	£267.92	£53.58	£321.50	SR	£15.50	5.07%	£12.92	To cover general inflation
10 year lease (holds 2 sets of remains)	£612.00	£520.00	£104.00	£624.00	£31.20	£655.20	£545.83	£109.17	£655.00	SR	£31.00	4.97%	£25.83	To cover general inflation
Renewal of 10 year lease	£306.00	£260.42	£52.08	£312.50	£15.63	£328.13	£273.33	£54.67	£328.00	SR	£15.50	4.96%	£12.92	To cover general inflation
Double plaque/new plaque or 2nd Interment	£306.00	£260.42	£52.08	£312.50	£15.63	£328.13	£273.33	£54.67	£328.00	SR	£15.50	4.96%	£12.92	To cover general inflation
Underground Vault renewal of 10 year lease	£306.00	£260.42	£52.08	£312.50	£15.63	£328.13	£273.33	£54.67	£328.00	SR	£15.50	4.96%	£12.92	To cover general inflation

	2022/2023	APPROVED FEES AND CHARGES 2023/2024			Estimated 5% INFLATION INCREASE 2024/2025		PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025							
		Net	VAT @ 20%	Total Fee	5.0%	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	£70.00	£61.25	£12.25	£73.50	£3.68	£77.18	£64.17	£12.83	£77.00	SR	£3.50	4.76%	£2.92	To cover general inflation
Webcast Service Live only		£40.84	£8.16	£49.00	£2.45	£51.45	£42.50	£8.50	£51.00	SR	£2.00	4.08%	£1.66	To cover general inflation
Physical copy of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£60.00	£52.50	£10.50	£63.00	£3.15	£66.15	£55.00	£11.00	£66.00	SR	£3.00	4.76%	£2.50	To cover general inflation
Additional physical copies of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£25.00	£21.88	£4.38	£26.25	£1.31	£27.56	£23.33	£4.67	£28.00	SR	£1.75	6.67%	£1.45	To cover general inflation
Video Book Keepsake - A keepsake book displaying the live stream/tribute, or both if both products were chosen		£82.50	£16.50	£99.00	£4.95	£103.95	£86.67	£17.33	£104.00	SR	£5.00	5.05%	£4.17	To cover general inflation
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 if both if both products were chosen		£124.17	£24.83	£149.00	£7.45	£156.45	£130.42	£26.08	£156.50	SR	£7.50	5.03%	£6.25	To cover general inflation
Visual tribute - single photo, shown throughout the service.	£6.00	£5.42	£1.08	£6.50	£0.33	£6.83	£5.83	£1.17	£7.00	SR	£0.50	7.69%	£0.42	To cover general inflation
Visual tribute - each additional single photo		£5.42	£1.08	£6.50	£0.33	£6.83	£5.83	£1.17	£7.00	SR	£0.50	7.69%	£0.42	To cover general inflation
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	£50.00	£43.75	£8.75	£52.50	£2.63	£55.13	£45.83	£9.17	£55.00	SR	£2.50	4.76%	£2.08	To cover general inflation
Visual tribute - Music slide show. A professional photo tribute of up to 25 photos set to music played as a one off during the service.	£80.00	£70.00	£14.00	£84.00	£4.20	£88.20	£73.33	£14.67	£88.00	SR	£4.00	4.76%	£3.33	To cover general inflation
Visual tribute - themed pro tribute. A photo montage with a difference; users can choose from a range of themes and have their montage professionally edited and timed to their chosen piece of music		£82.50	£16.50	£99.00	£4.95	£103.95	£86.67	£17.33	£104.00	SR	£5.00	5.05%	£4.17	To cover general inflation
Visual tribute - bespoke tribute. A professionally crafted bespoke tribute for the service by the in-house media team. Families and arrangers will have access to a 'bespoke concierge' to create something unique and personal. Product prices on scale of the project with prices starting from £500.				POE					POE					
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.	£25.00	£22.08	£4.42	£26.50	£1.33	£27.83	£23.33	£4.67	£28.00	SR	£1.50	5.66%	£1.25	To cover general inflation
Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case.	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation
Visual tribute - Downloadable pro photo tribute		£8.33	£1.67	£10.00	£0.50	£10.50	£9.17	£1.83	£11.00	SR				To cover general inflation
Additional physical copies	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation
Additional photos - for each extra set of 25 photos	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation
Simple bundle - Holding photo, Music Slideshow, Webcast (Live and on demand) x 1 keepsake (choose USB or DVD)		£132.50	£26.50	£159.00	£7.95	£166.95	£139.17	£27.83	£167.00	SR	£8.00	5.03%	£6.67	To cover general inflation
Classic bundle - Holding photo, Themed Photo Tribute, Webcast Live and On Demand, x 1 Video Book, x 1 Memory Boc, 2 x Keepsake items (choose from USB or DVD)		£240.83	£48.17	£289.00	£14.45	£303.45	£252.92	£50.58	£303.50	SR	£14.50	5.02%	£12.09	To cover general inflation
Premium Bundle - Holding Photo, Themed Pro Tribute, Music Slideshow with 50 Photos, Webcast - Live and On Demand, x 1 Video Book, x 1 Memory Boc, x 2 Keepsake Items (choose from USB or DVD)		£382.50	£76.50	£459.00	£22.95	£481.95	£401.67	£80.33	£482.00	SR	£23.00	5.01%	£19.17	To cover general inflation
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 for additional work outside of the norm e.g. late photo additions or amendments	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation

MANSFIELD CREMATORIUM FEES	2022/2023	APPROVED FEES AND CHARGES 2023/24			Estimated 7.5% INFLATION INCREASE 2024/2025		PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025							
		Net	VAT @ 20%	Total Fee	7.5%	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	£40.00	£35.00	£7.00	£42.00	£3.15	£45.15	£37.50	£7.50	£45.00	SR	£3.00	7.14%	£2.50	To cover general inflation
Digital Book of Remembrance:														
Swipe card	£20.00	£17.08	£3.42	£20.50	£1.54	£22.04	£18.33	£3.67	£22.00	SR	£1.50	7.32%	£1.25	To cover general inflation
Additional pages for Digital Book of Remembrance	£62.50	£55.00	£11.00	£66.00	£4.95	£70.95	£59.17	£11.83	£71.00	SR	£5.00	7.58%	£4.17	To cover general inflation
Photos for Digital Book of Remembrance	£62.50	£55.00	£11.00	£66.00	£4.95	£70.95	£59.17	£11.83	£71.00	SR	£5.00	7.58%	£4.17	To cover general inflation
Miniature Book of Remembrance:														
Miniature Book of Remembrance + minimum of 2 lines inscription	£78.50	£68.75	£13.75	£82.50	£6.19	£88.69	£74.17	£14.83	£89.00	SR	£6.50	7.88%	£5.42	To cover general inflation
Fee per extra line	£17.00	£15.00	£3.00	£18.00	£1.35	£19.35	£16.25	£3.25	£19.50	SR	£1.50	8.33%	£1.25	To cover general inflation
Memorial Card:														
Memorial card and minimum of 2 lines inscription	£35.00	£30.00	£6.00	£36.00	£2.70	£38.70	£32.50	£6.50	£39.00	SR	£3.00	8.33%	£2.50	To cover general inflation
Fee per extra line	£16.00	£13.75	£2.75	£16.50	£1.24	£17.74	£15.00	£3.00	£18.00	SR	£1.50	9.09%	£1.25	To cover general inflation
VASE BLOCKS														
10 year lease	£550.00	£467.50	£93.50	£561.00	£42.08	£603.08	£502.50	£100.50	£603.00	SR	£42.00	7.49%	£35.00	To cover general inflation
Renewal of 10 year lease	£250.00	£212.50	£42.50	£255.00	£19.13	£274.13	£228.33	£45.67	£274.00	SR	£19.00	7.45%	£15.83	To cover general inflation
Double plaque or new inscription	£156.00	£133.33	£26.67	£160.00	£12.00	£172.00	£143.33	£28.67	£172.00	SR	£12.00	7.50%	£10.00	To cover general inflation
BRONZE KERB PLAQUE														
5 year lease	£300.00	£255.00	£51.00	£306.00	£15.30	£321.30	£267.50	£53.50	£321.00	SR	£15.00	4.90%	£12.50	To cover general inflation
Renewal of 5 year lease	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Double plaque or new inscription	£100.00	£85.00	£17.00	£102.00	£5.10	£107.10	£89.17	£17.83	£107.00	SR	£5.00	4.90%	£4.17	To cover general inflation
MEMORIAL TREE WITH A 10 YEAR LEASE														
With a wooden backed perspex plaque	£800.00	£700.00	£140.00	£840.00	£42.00	£882.00	£735.00	£147.00	£882.00	SR	£42.00	5.00%	£35.00	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
Renewal of 10 year lease	£250.00	£212.50	£42.50	£255.00	£12.75	£267.75	£223.33	£44.67	£268.00	SR	£13.00	5.10%	£10.83	To cover general inflation
MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE														
With a perspex plaque with backing	£300.00	£255.00	£51.00	£306.00	£15.30	£321.30	£267.92	£53.58	£321.50	SR	£15.50	5.07%	£12.92	To cover general inflation
Renewal of 5 year lease	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
MEMORIAL ROSE BED														
Renewal of 5 year Lease	£500.00	£425.00	£85.00	£510.00	£25.50	£535.50	£446.67	£89.33	£536.00	SR	£26.00	5.10%	£21.67	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
NEW MEMORIALS														
Wooden Bench 10 year lease	£826.00	£702.08	£140.42	£842.50	£42.13	£884.63	£737.50	£147.50	£885.00	SR	£42.50	5.04%	£35.42	To cover general inflation
Renewal of 10 year lease	£423.00	£359.58	£71.92	£431.50	£21.58	£453.08	£377.50	£75.50	£453.00	SR	£21.50	4.98%	£17.92	To cover general inflation
Refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
Granite bench with inscribed plaque	£1,346.00	£1,144.17	£228.83	£1,373.00	£68.65	£1,441.65	£1,201.67	£240.33	£1,442.00	SR	£69.00	5.03%	£57.50	To cover general inflation
Mushroom plaque inscribed - 5 year lease	£240.00	£204.58	£40.92	£245.50	£12.28	£257.78	£215.00	£43.00	£258.00	SR	£12.50	5.09%	£10.42	To cover general inflation
Renewal of 5 year lease	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Baby tower plaque inscribed	£367.00	£312.08	£62.42	£374.50	£18.73	£393.23	£327.92	£65.58	£393.50	SR	£19.00	5.07%	£15.83	To cover general inflation
Renewal of 10 year lease	£183.00	£155.83	£31.17	£187.00	£9.35	£196.35	£163.75	£32.75	£196.50	SR	£9.50	5.08%	£7.92	To cover general inflation
Replacement Plaque/New inscription	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Baby bench plaque	£367.00	£312.08	£62.42	£374.50	£18.73	£393.23	£327.92	£65.58	£393.50	SR	£19.00	5.07%	£15.83	To cover general inflation
Renewal of 10 year lease	£183.00	£155.83	£31.17	£187.00	£9.35	£196.35	£163.75	£32.75	£196.50	SR	£9.50	5.08%	£7.92	To cover general inflation
Replacement plaque/new inscription	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Memorial Tree leaf inscribed- 5 year lease	£200.00	£170.00	£34.00	£204.00	£10.20	£214.20	£178.33	£35.67	£214.00	SR	£10.00	4.90%	£8.33	To cover general inflation
Renewal of 5 year lease	£100.00	£85.00	£17.00	£102.00	£5.10	£107.10	£89.17	£17.83	£107.00	SR	£5.00	4.90%	£4.17	To cover general inflation
Replacement leaf/new inscription	£65.00	£52.92	£10.58	£63.50	£3.18	£66.68	£55.83	£11.17	£67.00	SR	£3.50	5.51%	£2.92	To cover general inflation