



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

Date: 16th December 2024

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Report Summary	
Type of report	Open Report
Report Title	ANNUAL REVIEW OF FEES AND CHARGES FOR 2024/25
Purpose of Report	This report shows the proposed fees and charges to be introduced from 1 April 2025 to 31 March 2026.
Recommendations	<ol style="list-style-type: none">1. That the proposed cremation fee as shown in table 2 for the period 1 April 2025 to 31 March 2026 be approved. The fee proposed for 2025/26 is £1,017, which is an increase of £48 (5%) on the 2024/25 standard cremation fee. The medical referee fee of £18.50 will be added to these proposed standard cremation fees.2. That the proposed standard cremation fees as shown in table 2 for 2026/27 and 2027/28 be approved in principle. The standard cremation fees proposed are: 2025/26 £1,017, 2026/27 £1,068 and 2027/28 £1,121, being an increase of 5% in all three years. The medical referee fee of £18.50 will be added to these proposed standard cremation fees.3. That the proposed fees and charges for 1 April 2025 to 31 March 2026, 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 2025 to 31 March 2026.
- 1.2 The standard cremation fee increase for 2024/25 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 2025/26 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 1.7% at September 2024. 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. However, through 2024 they have been able to cut interest rates due to inflationary pressures easing. They expect inflation to rise again to around 2.75% but expect this increase will only be temporary.
- 1.8 The Bank of England base rate 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%. The base rate is not expected to decrease yet, as the Bank of England is using interest to keep inflation at around 2%.
- 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 2022 and 2023 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 2023/24	Number of Cremations 2022	Number of Cremations 2023
Bramcote	£895.00	2,462	2,318
Wilford Hill - Nottingham (non-city residents)	£889.00	1,636	1,440
Derby	£817.00	2,045	1,932
Barnaby Moor - Retford	£825.00	1,745	1,344
Mansfield	£923.00	2,240	2,211
Babworth - Retford	£945.00	1,402	1,976
Chesterfield	£965.00	2,292	2,188
Gedling	£1,000.00	1,949	2,431
Amber Valley - Swanwick	£975.00	1,763	1,453
Grantham	£1,115.00	1,113	1,140
Sherwood Forest - Ollerton	£1,034.00	1,377	1,603
TOTAL Number of Cremations		20,024	20,036

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 2024 states that of the 334 Crematoria in the UK, Mansfield is the 202nd lowest in price for a basic cremation (198th lowest at 1 January 2023).
- 1.11 Table 2 below shows the recommended increase for standard cremation fees by 5% for 2025/26, 2026/27 and 2027/28.

Table 2

	Approved	Proposed 5% increase	Estimate assuming 5% increase	
	2024/25 £	2025/26 £	2026/27 £	2027/28 £
Cremation fee	969.00	1,017.00	1,068.00	1,121.00
Medical referees fee	18.50	18.50	18.50	18.50
TOTAL FEE	987.50	1,035.50	1,086.50	1,139.50

- 1.12 The cremation and medical referee's fee for a standard cremation proposed for 2025/2026 is £1,035.50.
- 1.13 Table 3 below shows alternative percentage increases to the standard cremation fee for 2025/26 and the additional forecasted income that the higher percentage increases would generate.

Table 3

	Percentage increases to the 2024/2025 Cremation Fee					
	5%	6%	7%	8%	9%	10%
Standard Cremation Fee	£1,017	£1,027	£1,037	£1,047	£1,056	£1,066
Forecasted Number of Cremations	2,000	2,000	2,000	2,000	2,000	2,000
Forecasted Cremation Fee Income	£2,034,900	£2,054,280	£2,073,660	£2,093,040	£2,112,420	£2,131,800
Forecasted Additional Income if % rise Increased		£19,380	£38,760	£58,140	£77,520	£96,900

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 2021/22 to 2023/24 is shown in table 4 below:

Table 4

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2021/22	£817.00	2,300	£1,810,501	-£114,750
2022/23	£858.00	2,374	£1,913,995	£103,494
2023/24	£923.00	2,144	£1,848,495	-£65,501

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 2025/26, 2026/27 and 2027/28. The number of cremations forecast for 2024/25 is 2,200 per annum, 2025/26 is 2,000 and 26/27 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
2025/26	£1,017.00	£48	2,000	£2,034,000
2026/27	£1,068.00	£51	1,800	£1,922,400
2027/28	£1,121.00	£53	1,800	£2,017,800

- 1.17 During January to December 2023 Mansfield Crematorium carried out 2,211 cremations.
- 1.18 Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2025/26 – 2026/27 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.

MANSFIELD CREMATORIUM FEES	APPROVED FEES AND CHARGES 2024/2025			Estimated 5% INFLATION INCREASE 2025/2026		PROPOSED FEES AND CHARGES FROM 1 APRIL 2025 TO 31 MARCH 2026				
	Net	VAT @ 20%	Total Fee	5.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	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	£64.17	£0.00	£64.17	£3.21	£67.38	£67.38	£0.00	£67.00	EXEMPT	To cover general inflation
Webcast Service Live only	£42.50	£0.00	£42.50	£2.13	£44.63	£44.63	£0.00	£45.00	EXEMPT	To cover general inflation
Physical copy of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£55.00	£11.00	£66.00	£3.30	£69.30	£69.30	£11.50	£69.00	SR	To cover general inflation
Additional physical copies of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£23.33	£4.67	£28.00	£1.40	£29.40	£29.40	£4.83	£29.00	SR	To cover general inflation
Video Book Keepsake - A keepsake book displaying the live stream/tribute, or both if both products were chosen	£86.67	£17.33	£104.00	£5.20	£109.20	£109.20	£18.17	£109.00	SR	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	£130.42	£26.08	£156.50	£7.83	£164.33	£164.33	£27.33	£164.00	SR	To cover general inflation
Visual tribute - single photo, shown throughout the service.	£5.83	£1.17	£7.00	£0.35	£7.35	£7.35	£1.17	£7.00	SR	To cover general inflation
Visual tribute - each additional single photo	£5.83	£1.17	£7.00	£0.35	£7.35	£7.35	£1.17	£7.00	SR	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.	£45.83	£9.17	£55.00	£2.75	£57.75	£57.75	£9.67	£58.00	SR	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.	£73.33	£14.67	£88.00	£4.40	£92.40	£92.40	£15.33	£92.00	SR	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	£86.67	£17.33	£104.00	£5.20	£109.20	£109.20	£18.17	£109.00	SR	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	
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.	£23.33	£4.67	£28.00	£1.40	£29.40	£29.40	£4.83	£29.00	SR	To cover general inflation
Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case.	£27.50	£5.50	£33.00	£1.65	£34.65	£34.65	£5.83	£35.00	SR	To cover general inflation
Visual tribute - Downloadable pro photo tribute	£9.17	£1.83	£11.00	£0.55	£11.55	£11.55	£2.00	£12.00	SR	To cover general inflation
Additional physical copies	£27.50	£5.50	£33.00	£1.65	£34.65	£34.65	£5.83	£35.00	SR	To cover general inflation
Additional photos - for each extra set of 25 photos	£27.50	£5.50	£33.00	£1.65	£34.65	£34.65	£5.83	£35.00	SR	To cover general inflation
Simple bundle - Holding photo, Music Slideshow, Webcast (Live and on demand) x 1 keepsake (choose USB or DVD)	£139.17	£27.83	£167.00	£8.35	£175.35	£175.35	£29.17	£175.00	SR	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)	£252.92	£50.58	£303.50	£15.18	£318.68	£318.68	£53.17	£319.00	SR	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)	£401.67	£80.33	£482.00	£24.10	£506.10	£506.10	£84.33	£506.00	SR	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	£27.50	£5.50	£33.00	£1.65	£34.65	£34.65	£5.83	£35.00	SR	To cover general inflation

MANSFIELD CREMATORIUM FEES	APPROVED FEES AND CHARGES 2024/2025			Estimated 5% INFLATION INCREASE 2025/2026		PROPOSED FEES AND CHARGES FROM 1 APRIL 2025 TO 31 MARCH 2026				
	Net	VAT @ 20%	Total Fee	5%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Basis of Increase Approved
MEMORIALS										
CARDS										
Book of Remembrance:										
Entries in Book of Remembrance - fee per line	£37.50	£7.50	£45.00	£2.25	£47.25	£47.25	£7.83	£47.00	SR	To cover general inflation
Digital Book of Remembrance:										
Swipe card	£18.33	£3.67	£22.00	£1.10	£23.10	£23.10	£3.83	£23.00	SR	To cover general inflation
Additional pages for Digital Book of Remembrance	£59.17	£11.83	£71.00	£3.55	£74.55	£74.55	£12.50	£75.00	SR	To cover general inflation
Photos for Digital Book of Remembrance	£59.17	£11.83	£71.00	£3.55	£74.55	£74.55	£12.50	£75.00	SR	To cover general inflation
Miniature Book of Remembrance:										
Miniature Book of Remembrance + minimum of 2 lines inscription	£74.17	£14.83	£89.00	£4.45	£93.45	£93.45	£15.50	£93.00	SR	To cover general inflation
Fee per extra line	£16.25	£3.25	£19.50	£0.98	£20.48	£20.48	£3.33	£20.00	SR	To cover general inflation
Memorial Card:										
Memorial card and minimum of 2 lines inscription	£32.50	£6.50	£39.00	£1.95	£40.95	£40.95	£6.83	£41.00	SR	To cover general inflation
Fee per extra line	£15.00	£3.00	£18.00	£0.90	£18.90	£18.90	£3.17	£19.00	SR	To cover general inflation
VASE BLOCKS										
10 year lease	£502.50	£100.50	£603.00	£30.15	£633.15	£633.15	£105.50	£633.00	SR	To cover general inflation
Renewal of 10 year lease	£228.33	£45.67	£274.00	£13.70	£287.70	£287.70	£48.00	£288.00	SR	To cover general inflation
Double plaque or new inscription	£143.33	£28.67	£172.00	£8.60	£180.60	£180.60	£30.17	£181.00	SR	To cover general inflation
BRONZE KERB PLAQUE										
5 year lease	£267.50	£53.50	£321.00	£16.05	£337.05	£337.05	£56.17	£337.00	SR	To cover general inflation
Renewal of 5 year lease	£107.50	£21.50	£129.00	£6.45	£135.45	£135.45	£22.50	£135.00	SR	To cover general inflation
Double plaque or new inscription	£89.17	£17.83	£107.00	£5.35	£112.35	£112.35	£18.67	£112.00	SR	To cover general inflation
MEMORIAL TREE WITH A 10 YEAR LEASE										
With a wooden backed perspex plaque	£735.00	£147.00	£882.00	£44.10	£926.10	£926.10	£154.33	£926.00	SR	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£134.17	£26.83	£161.00	£8.05	£169.05	£169.05	£28.17	£169.00	SR	To cover general inflation
Renewal of 10 year lease	£223.33	£44.67	£268.00	£13.40	£281.40	£281.40	£46.83	£281.00	SR	To cover general inflation
MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE										
With a perspex plaque with backing	£267.92	£53.58	£321.50	£16.08	£337.58	£337.58	£56.33	£338.00	SR	To cover general inflation
Renewal of 5 year lease	£134.17	£26.83	£161.00	£8.05	£169.05	£169.05	£28.17	£169.00	SR	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£134.17	£26.83	£161.00	£8.05	£169.05	£169.05	£28.17	£169.00	SR	To cover general inflation
MEMORIAL ROSE BED										
Renewal of 5 year Lease	£446.67	£89.33	£536.00	£26.80	£562.80	£562.80	£93.83	£563.00	SR	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£134.17	£26.83	£161.00	£8.05	£169.05	£169.05	£28.17	£169.00	SR	To cover general inflation
NEW MEMORIALS										
Wooden Bench 10 year lease	£737.50	£147.50	£885.00	£44.25	£929.25	£929.25	£154.83	£929.00	SR	To cover general inflation
Renewal of 10 year lease	£377.50	£75.50	£453.00	£22.65	£475.65	£475.65	£79.33	£476.00	SR	To cover general inflation
Refurbishment or double inscription on a new plaque	£134.17	£26.83	£161.00	£8.05	£169.05	£169.05	£28.17	£169.00	SR	To cover general inflation
Granite bench with inscribed plaque	£1,201.67	£240.33	£1,442.00	£72.10	£1,514.10	£1,514.10	£252.33	£1,514.00	SR	To cover general inflation
Multiple plaque bench 10 year lease	£327.92	£65.58	£393.50	£19.68	£413.18	£413.18	£68.83	£413.00	SR	To cover general inflation
Mushroom plaque inscribed - 5 year lease	£215.00	£43.00	£258.00	£12.90	£270.90	£270.90	£45.17	£271.00	SR	To cover general inflation
Renewal of 5 year lease	£107.50	£21.50	£129.00	£6.45	£135.45	£135.45	£22.50	£135.00	SR	To cover general inflation
Baby tower plaque inscribed	£327.92	£65.58	£393.50	£19.68	£413.18	£413.18	£68.83	£413.00	SR	To cover general inflation
Renewal of 10 year lease	£163.75	£32.75	£196.50	£9.83	£206.33	£206.33	£34.33	£206.00	SR	To cover general inflation
Replacement Plaque/New inscription	£107.50	£21.50	£129.00	£6.45	£135.45	£135.45	£22.50	£135.00	SR	To cover general inflation
Baby bench plaque	£327.92	£65.58	£393.50	£19.68	£413.18	£413.18	£68.83	£413.00	SR	To cover general inflation
Renewal of 10 year lease	£163.75	£32.75	£196.50	£9.83	£206.33	£206.33	£34.33	£206.00	SR	To cover general inflation
Replacement plaque/new inscription	£107.50	£21.50	£129.00	£6.45	£135.45	£135.45	£22.50	£135.00	SR	To cover general inflation
Memorial Tree leaf inscribed- 5 year lease	£178.33	£35.67	£214.00	£10.70	£224.70	£224.70	£37.50	£225.00	SR	To cover general inflation
Renewal of 5 year lease	£89.17	£17.83	£107.00	£5.35	£112.35	£112.35	£18.67	£112.00	SR	To cover general inflation
Replacement leaf/new inscription	£55.83	£11.17	£67.00	£3.35	£70.35	£70.35	£11.67	£70.00	SR	To cover general inflation