

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

Date: Monday 23rd February 2026

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Report Summary	
Type of report	Open Report
Report Title	ANNUAL REVIEW OF FEES AND CHARGES FOR 2026/27
Purpose of Report	This report shows the proposed fees and charges to be introduced from 1 April 2026 to 31 March 2027.
Recommendations	<ol style="list-style-type: none"> 1. That the proposed cremation fee as shown in table 2 for the period 1 April 2026 to 31 March 2027 be approved. The fee proposed for 2026/27 is £1,031, which has not increased since 2025/26. The medical referee fee of £19 will be added to these proposed standard cremation fees. 2. That the proposed standard cremation fees as shown in table 2 for 2027/28 and 2028/29 be approved in principle. The standard cremation fees proposed are: 2026/27 £1,031, 2027/28 £1,031 and 2028/29 £1,031. The medical referee fee of £19 will be added to these proposed standard cremation fees. 3. That the proposed fees and charges for 1 April 2026 to 31 March 2027, 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 2026 to 31 March 2027.
- 1.2 The standard cremation fee increase for 2025/26 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 2026/27 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 3.8% at September 2025. The Bank of England Monetary Policy Report stated that inflation has fallen back significantly since its peak of over 11% in 2022. Inflation has increased again recently, but by a much smaller amount. It is likely to rise to around 4% in the next few months, partly because of higher food prices. The committee expects it to start falling back towards our 2% target after that.
- 1.8 Table 1 below compares the 2024/25 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2023 and 2024 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 2024/25	Number of Cremations 2023	Number of Cremations 2024
Barnby Moor - Retford	£875.00	1,344	1,645
Derby	£882.00	1,932	1,857
Wilford Hill - Nottingham (non-city residents)	£889.00	1,440	1,169
Bramcote	£925.00	2,318	2,307
Babworth - Retford	£965.00	1,976	2,350
Mansfield	£969.00	2,211	1,990
Chesterfield	£975.00	2,188	2,072
Gedling	£1,020.00	2,431	2,308
Amber Valley - Swanwick	£1,020.00	1,453	1,601
Sherwood Forest - Ollerton	£1,050.00	1,603	1,273
Grantham	£1,220.00	1,140	1,030
TOTAL Number of Cremations		20,036	19,602

Within the local area the Mansfield Crematoria is the 6th lowest in price for an adult standard cremation fee for 2024/25.

- 1.9 Data obtained from the Cremation Society as at 1 January 2025 states that of the 334 Crematoria in the UK, Mansfield is the 213th lowest in price for a basic cremation (202nd lowest at 1 January 2024).
- 1.10 Table 2 below shows no fee increase proposed for 2026/27, 2027/28 and 2028/29. This is due to refurbishment of the Crematorium, which is predicted to start in 2026/27.

Table 2

	Approved	No increase		
	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Cremation fee	1,031.00	1,031.00	1,031.00	1,031.00
Medical referees fee	19.00	19.00	19.00	19.00
TOTAL FEE	1,050.00	1,050.00	1,050.00	1,050.00

- 1.11 The cremation and medical referee's fee for a standard cremation proposed for 2026/27 is £1,050.
- 1.12 Table 3 below shows alternative percentage increases to the standard cremation fee for 2026/27 and the additional forecasted income that the higher percentage increases would generate.

Table 3

	Percentage increases to the 2025/2026 Cremation Fee					
	5%	6%	7%	8%	9%	10%
Standard Cremation Fee	£1,083	£1,093	£1,103	£1,113	£1,124	£1,134
Forecasted Number of Cremations	1,800	1,800	1,800	1,800	1,800	1,800
Forecasted Cremation Fee Income	£1,948,590	£1,967,148	£1,985,706	£2,004,264	£2,022,822	£2,041,380
Forecasted Additional Income if % rise Increased		£18,558	£37,116	£55,674	£74,232	£92,790

1.13 No increase is recommended within this report.

1.14 The income received from the standard cremation fees for the financial years 2022/23 to 2024/25 is shown in table 4 below:

Table 4

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2022/23	£858.00	2,374	£1,913,995	£103,494
2023/24	£923.00	2,144	£1,848,495	-£65,501
2024/25	£969.00	1,991	£1,784,428	-£64,067

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

1.15 Table 5 below shows the standard cremation fee proposed for 2026/27, 2027/28 and 2028/29. The number of cremations forecast for 2026/27 is 1,800 per annum, 2027/28 is 1,800 and 28/29 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
2026/27	£1,031.00	£0	1,800	£1,855,800
2027/28	£1,031.00	£0	1,800	£1,855,800
2028/29	£1,031.00	£0	1,800	£1,855,800

1.16 During January to December 2025 Mansfield Crematorium carried out 1,991 cremations.

1.17 Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2026/27 – 2027/28 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

[illegible]

[illegible]

MANSFIELD CREMATORIUM FEES	APPROVED FEES AND CHARGES 2025/2026			Estimated 5% INFLATION INCREASE 2026/2027			PROPOSED FEES AND CHARGES FROM 1 APRIL 2026 TO 31 MARCH 2027				
	Net	VAT	Total Fee	5%		Inflated Total Fee	Net	VAT	Total Fee	VAT	Basis of Increase Approved
MEMORIALS											
CARDS											
Book of Remembrance:											
Entries in Book of Remembrance - fee per line	£47.00	£9.40	£56.40	£2.82		£59.22	£59.22	£9.83	£59.00	SR	To cover general inflation
Digital Book of Remembrance:											
Swipe card	£23.00	£4.60	£27.60	£1.38		£28.98	£28.98	£4.83	£29.00	SR	To cover general inflation
Additional pages/photos loaded onto swipe card (price per item)	£75.00	£15.00	£90.00	£4.50		£94.50	£94.50	£15.83	£95.00	SR	To cover general inflation
Miniature Book of Remembrance:											
Miniature Book of Remembrance + minimum of 2 lines inscription	£93.00	£18.60	£111.60	£5.58		£117.18	£117.18	£19.50	£117.00	SR	To cover general inflation
Fee per extra line	£20.00	£4.00	£24.00	£1.20		£25.20	£25.20	£4.17	£25.00	SR	To cover general inflation
Memorial Card:											
Memorial card and minimum of 2 lines inscription	£41.00	£8.20	£49.20	£2.46		£51.66	£51.66	£8.67	£52.00	SR	To cover general inflation
Fee per extra line	£19.00	£3.80	£22.80	£1.14		£23.94	£23.94	£4.00	£24.00	SR	To cover general inflation
VASE BLOCKS											
10 year lease	£633.00	£126.60	£759.60	£37.98		£797.58	£797.58	£133.00	£798.00	SR	To cover general inflation
Renewal of 10 year lease	£288.00	£57.60	£345.60	£17.28		£362.88	£362.88	£60.50	£363.00	SR	To cover general inflation
Double plaque or new inscription	£181.00	£36.20	£217.20	£10.86		£228.06	£228.06	£38.00	£228.00	SR	To cover general inflation
BRONZE KERB PLAQUE											
5 year lease	£337.00	£67.40	£404.40	£20.22		£424.62	£424.62	£70.83	£425.00	SR	To cover general inflation
Renewal of 5 year lease	£135.00	£27.00	£162.00	£8.10		£170.10	£170.10	£28.33	£170.00	SR	To cover general inflation
Double plaque or new inscription	£112.00	£22.40	£134.40	£6.72		£141.12	£141.12	£23.50	£141.00	SR	To cover general inflation
MEMORIAL TREE WITH A 10 YEAR LEASE											
With a wooden backed perspex plaque	£926.00	£185.20	£1,111.20	£55.56		£1,166.76	£1,166.76	£194.50	£1,167.00	SR	To cover general inflation
Renewal of 10 year lease	£281.00	£56.20	£337.20	£16.86		£354.06	£354.06	£59.00	£354.00	SR	To cover general inflation
MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE											
With a perspex plaque with backing	£338.00	£67.60	£405.60	£20.28		£425.88	£425.88	£71.00	£426.00	SR	To cover general inflation
Renewal of 5 year lease	£169.00	£33.80	£202.80	£10.14		£212.94	£212.94	£35.50	£213.00	SR	To cover general inflation
MEMORIAL ROSE BED											
Renewal of 5 year Lease	£563.00	£112.60	£675.60	£33.78		£709.38	£709.38	£118.17	£709.00	SR	To cover general inflation
Perspex plaque replacement or new inscription for a living memorial	£169.00	£33.80	£202.80	£10.14		£212.94	£212.94	£35.50	£213.00	SR	To cover general inflation
NEW MEMORIALS											
Wooden Bench 10 year lease	£929.00	£185.80	£1,114.80	£55.74		£1,170.54	£1,170.54	£195.17	£1,171.00	SR	To cover general inflation
Renewal of 10 year lease	£476.00	£95.20	£571.20	£28.56		£599.76	£599.76	£100.00	£600.00	SR	To cover general inflation
Replacement plaque or new inscription	£169.00	£33.80	£202.80	£10.14		£212.94	£212.94	£35.50	£213.00	SR	To cover general inflation
Granite bench with inscribed plaque	£1,514.00	£302.80	£1,816.80	£90.84		£1,907.64	£1,907.64	£318.00	£1,908.00	SR	To cover general inflation
Multiple plaque bench 10 year lease	£413.00	£82.60	£495.60	£24.78		£520.38	£520.38	£86.67	£520.00	SR	To cover general inflation
MUSHROOM PLAQUE											
Mushroom plaque inscribed - 5 year lease	£271.00	£54.20	£325.20	£16.26		£341.46	£341.46	£56.83	£341.00	SR	To cover general inflation
Renewal of 5 year lease	£135.00	£27.00	£162.00	£8.10		£170.10	£170.10	£28.33	£170.00	SR	To cover general inflation
Replacement Mushroom Plaque	£135.00	£27.00	£162.00	£8.10		£170.10	£170.10	£28.33	£170.00		
BABY MEMORIALS											
Tower plaque inscribed with 10-year lease	£413.00	£82.60	£495.60	£24.78		£520.38	£520.38	£86.67	£520.00	SR	To cover general inflation
Shared baby bench plaque with 10-year lease	£413.00	£82.60	£495.60	£24.78		£520.38	£520.38	£86.67	£520.00		
Renewal of 10 year lease	£206.00	£41.20	£247.20	£12.36		£259.56	£259.56	£43.33	£260.00	SR	To cover general inflation
Replacement plaque/new inscription	£135.00	£27.00	£162.00	£8.10		£170.10	£170.10	£28.33	£170.00	SR	To cover general inflation
MEMORIAL TREE											
Memorial Tree leaf inscribed- 5 year lease	£225.00	£45.00	£270.00	£13.50		£283.50	£283.50	£47.33	£284.00	SR	To cover general inflation
Renewal of 5 year lease	£112.00	£22.40	£134.40	£6.72		£141.12	£141.12	£23.50	£141.00	SR	To cover general inflation
Replacement leaf/new inscription	£70.00	£14.00	£84.00	£4.20		£88.20	£88.20	£14.67	£88.00	SR	To cover general inflation