

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
7 December 2020**

ANNUAL REVIEW OF FEES AND CHARGES FOR 2021/2022

1. SUMMARY

- 1.1 This report shows the proposed fees and charges to be introduced from 1 April 2021 to 31 March 2022.

2. RECOMMENDATIONS

To be resolved:

- i). That the proposed cremation fee as shown in table 2 for the period 1 April 2021 to 31 March 2022 be approved. The fee proposed for 2021/2022 is £817, which is an increase of £39 (5%) on the 2020/2021 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 2022/2023 and 2023/2024 be approved in principle. The standard cremation fees proposed are: 2022/2023 £858 and for 2023/2024 £901, 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 2021 to 31 March 2022, 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 2021 to 31 March 2022.
- 3.2 The standard cremation fee increase for 2020/2021 was increased from the approved in principle annual increase of 5% to 8%. This was to enable the additional income generated from the extra 3% fee increase to be transferred on an annual basis to the capital fund usable reserves. This reserve is used to finance major works required to the Crematorium building, land, plant or equipment.
- 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, have been streamlined to include only the types of cremation in demand. These still include the option to have either a peak, off peak, weekend or direct cremation. Following a review of current local crematoria fees, Appendix 2, the fee for an off peak weekday funeral has increased to a price that is more comparable with other local crematoria and the direct cremation fee has been reduced to provide a more affordable option to those most in need.
- 3.6 The fees and charges put forward have been used in calculating the proposed budgets for 2021/2022 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 0.7% at September 2020. 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 lockdown. 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 negative. The Bank of England Monetary Policy Report (August 2020) states that the Bank will take further action to help the economy recover and return inflation to the target level of 2%.
- 3.8 Table 1 below compares the 2020/2021 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2018 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

Crematorium	Adult Standard Cremation Fee 2020/2021	Number of Cremations 2018	Number of Cremations 2019
Bramcote	£730.00	2,639	2,530
Derby	£759.00	2,593	2,101
Wilford Hill - Nottingham	£759.00	1,816	1,753
Gedling (opened Jan 17)	£770.00	1,371	1,444
Chesterfield	£770.00	2,174	2,094
Mansfield	£778.00	2,371	2,227
Barnaby Moor - Retford (opened Feb 19)	£795.00	0	no data
Babworth - Retford (opened Aug 18)	£820.00	234	757
Amber Valley - Swanwick	£875.00	1,489	1,434
Grantham	£999.00	1,127	1,031
Sherwood Forest - Ollerton	£999.00	1,048	736
TOTAL Number of Cremations		16,862	16,107

Within the local area the Mansfield Crematoria is the 6th lowest in price for an adult standard cremation fee for 2020/2021. Further fee comparisons for local are crematoria can be found in Appendix 2.

- 3.9 Data obtained from the Cremation Society as at 1 January 2020 states that of the 308 Crematoria in the UK, Mansfield is the 83rd lowest in price for a basic cremation (55 lowest at 1 January 2019).
- 3.10 Table 2 below shows the recommended increase for standard cremation fees by 5% in 2021/2022, 2022/2023 and 2023/2024.

Table 2

	Approved	Proposed 5% increase	Estimate assuming 5% increase	
	2020/2021	2021/2022	2022/2023	2023/2024
	£	£	£	£
Cremation fee	778.00	817.00	858.00	901.00
Medical referees fee	18.50	18.50	18.50	18.50
TOTAL FEE	796.50	835.50	876.50	919.50

- 3.11 The cremation and medical referee's fee for a standard cremation proposed for 2021/2022 is £835.50.
- 3.12 Table 3 below shows alternative percentage increases to the standard cremation fee for 2021/2022 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	£817	£825	£832	£840	£848	£856
Forecasted Number of Cremations	2100	2100	2100	2100	2100	2100
Forecasted Cremation Fee Income	£1,715,700	£1,732,500	£1,747,200	£1,764,000	£1,780,800	£1,797,600
Forecasted Additional Income if % rise Increased		£16,800	£31,500	£48,300	£65,100	£81,900

3.13 The income received from the standard cremation fees for the financial years 2017/2018 to 2020/2021 (forecast) is shown in table 4 below:

Table 4

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2017/2018	£635.00	2,514	£1,588,048	£8,865
2018/2019	£686.00	2,235	£1,526,370	-£61,678
2019/2020	£720.00	2,278	£1,592,893	£66,523
2020/2021 forecast	£778.00	2,400	£1,829,000	£236,107

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 2021/2022 to 2023/2024 and the forecast income. The number of cremations forecast from 2021/2022 onwards remains at 2,100 per annum.

Table 5

Year	Standard Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2021/2022	£817.00	£39	2,100	£1,715,700
2022/2023	£858.00	£41	2,100	£1,801,800
2023/2024	£901.00	£43	2,100	£1,892,100

3.15 During January to December 2019 Mansfield Crematorium carried out 2,227 cremations, ranking it the 42nd highest of the 308 Crematoria operating throughout the UK (39th highest in 2018).

4. OPTIONS AVAILABLE

Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2021/2022 – 2023/2024 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

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 2021/2022 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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												Appendix 1
MANSFIELD CREMATORIUM FEES	2019/2020	APPROVED FEES AND			PROPOSED FEES AND CHARGES FROM 1 APRIL 2021 TO 31 MARCH 2022							
	Total Fee	Net	VAT @ 20%	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 whose age at the time of death exceeds 16 years. This is for an hour long funeral held at peak time on a weekday.	£720.00	£778.00	£0.00	£778.00	£817.00	£0.00	£817.00	EXEMPT	£39.00	5.01%	£39.00	Approved in principle 5% increase
(ii) surcharge for a Saturday Service	£100.00	£108.00	£0.00	£108.00	£110.00	£0.00	£110.00	EXEMPT	£2.00	1.85%	£2.00	To cover general inflation
(iii) of the body of a person whose age at the time of death exceeds 16 years. 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.	£600.00	£650.00	£0.00	£650.00	£663.00	£0.00	£663.00	EXEMPT	£13.00	2.00%	£13.00	To cover general inflation
(iv) of the body of a person whose age at the time of death exceeds 16 years. This is for a 45 minute funeral held at off peak times on a weekday.	£450.00	£490.00	£0.00	£490.00	£663.00	£0.00	£663.00	EXEMPT	£173.00	35.31%	£173.00	To reflect market conditions
(v) of the body of a person whose age at the time of death exceeds 16 years. This is a direct cremation fee, with no service and no attendances at off peak time on a weekday.	£490.00	£490.00	£0.00	£490.00	£400.00	£0.00	£400.00	EXEMPT	£-90.00	-18.37%	£-90.00	To reflect market conditions
Each cremation is subject to:												
A Medical Referees charge	£18.50	£18.50	£0.00	£18.50	£18.50	£0.00	£18.50	EXEMPT	£0.00	0.00%	£0.00	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												
MISCELLANEOUS CREMATION FEES												
The use of Crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	£45.00	£45.00	£0.00	£45.00	£46.00	£0.00	£46.00	EXEMPT	£1.00	2.22%	£1.00	To cover general inflation
The use of the Chapel for an extended services/or additional time fee	£150.00	£150.00	£0.00	£150.00	£153.00	£0.00	£153.00	EXEMPT	£3.00	2.00%	£3.00	To cover general inflation
The use of of the Chapel only (memorial or service elsewhere)	£250.00	£280.00	£0.00	£280.00	£286.00	£0.00	£286.00	EXEMPT	£6.00	2.14%	£6.00	To cover general inflation
The Strewing of remains cremated from elsewhere - administration fee	£60.00	£60.00	£0.00	£60.00	£61.50	£0.00	£61.50	EXEMPT	£1.50	2.50%	£1.50	To cover general inflation
The Strewing of remains - appointment fee	£10.00	£10.00	£0.00	£10.00	£20.00	£0.00	£20.00	EXEMPT	£10.00	100.00%	£10.00	To reflect market conditions
Retention of cremated remains - fee per month	£22.00	£22.00	£0.00	£22.00	£22.50	£0.00	£22.50	EXEMPT	£0.50	2.27%	£0.50	To cover general inflation
Register Search - fee per year searched	£12.00	£10.83	£2.17	£13.00	£11.25	£2.25	£13.50	SR	£0.50	3.85%	£0.42	To cover general inflation

												Appendix 1	
MANSFIELD CREMATORIUM FEES	2019/2020	APPROVED FEES AND			PROPOSED FEES AND CHARGES FROM 1 APRIL 2021 TO 31 MARCH 2022								
	Total Fee	VAT @		Total Fee	VAT @		Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved	
CONTAINERS													
The supply of an additional bio box if required	£15.00	£15.00	£0.00	£15.00	£15.50	£0.00	£15.50	EXEMPT	£0.50	3.33%	£0.50	To cover general inflation	
The fee to split cremated remains including up to 3 biodegradable tubes	£15.00	£15.00	£0.00	£15.00	£15.50	£0.00	£15.50	EXEMPT	£0.50	3.33%	£0.50	To cover general inflation	
A Standard casket	£40.00	£40.00	£0.00	£40.00	£41.80	£0.00	£41.80	EXEMPT	£1.80	4.50%	£1.80	To cover general inflation	
An Infant casket	£20.00	£20.00	£0.00	£20.00	£20.50	£0.00	£20.50	EXEMPT	£0.50	2.50%	£0.50	To cover general inflation	
COLUMBARIUM VAULTS													
For the Interment of cremated remains only:													
10 year lease	£520.00	£475.00	£95.00	£570.00	£484.58	£96.92	£581.50	SR	£11.50	2.02%	£9.58	To cover general inflation	
Renewal of 10 year lease	£260.00	£237.50	£47.50	£285.00	£242.50	£48.50	£291.00	SR	£6.00	2.11%	£5.00	To cover general inflation	
Double plaque/new plaque or 2nd Interment	£260.00	£237.50	£47.50	£285.00	£242.50	£48.50	£291.00	SR	£6.00	2.11%	£5.00	To cover general inflation	
WEBCASTING & DIGITAL IMAGERY													
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.	£60.00	£55.00	£11.00	£66.00	£56.25	£11.25	£67.50	SR	£1.50	2.27%	£1.25	To cover general inflation	
Physical copy of Webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£50.00	£45.83	£9.17	£55.00	£47.08	£9.42	£56.50	SR	£1.50	2.73%	£1.25	To cover general inflation	
Additional physical copies of Webcast (DVD/Blu-Ray/USB). A recording presented in a customised case					£20.83	£4.17	£25.00	SR	£25.00		£20.83	New Charge	
Visual tribute - single photo, shown throughout the service.	£5.00	£4.58	£0.92	£5.50	£5.00	£1.00	£6.00	SR	£0.50	9.09%	£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.	£40.00	£36.67	£7.33	£44.00	£37.50	£7.50	£45.00	SR	£1.00	2.27%	£0.83	To cover general inflation	
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.	£70.00	£64.17	£12.83	£77.00	£65.83	£13.17	£79.00	SR	£2.00	2.60%	£1.66	To cover general inflation	
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.	£20.00	£18.33	£3.67	£22.00	£18.75	£3.75	£22.50	SR	£0.50	2.27%	£0.42	To cover general inflation	
Visual tribute - physical copy of Pro Photo Tribute. A recording presented in a customised case.	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	
Additional physical copies	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	
Additional photos - for each extra set of 25 photos	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	
For adding a video to the Pro Photo Tribute, any revisions, or any major departure away from the standard	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	

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MANSFIELD CREMATORIUM FEES	2019/2020	APPROVED FEES AND			PROPOSED FEES AND CHARGES FROM 1 APRIL 2021 TO 31 MARCH 2022								
	Total Fee	Net	VAT @ 20%	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	£25.50	£21.67	£4.33	£26.00	£22.08	£4.42	£26.50	SR	£0.50	1.92%	£0.41	To cover general inflation	
Digital Book of Remembrance:													
Swipe card	£15.50	£12.50	£2.50	£15.00	£12.92	£2.58	£15.50	SR	£0.50	3.33%	£0.42	To cover general inflation	
Additional pages for Digital Book of Remembrance	£42.00	£50.00	£10.00	£60.00	£51.25	£10.25	£61.50	SR	£1.50	2.50%	£1.25	To cover general inflation	
Photos for Digital Book of Remembrance	£42.00	£50.00	£10.00	£60.00	£51.25	£10.25	£61.50	SR	£1.50	2.50%	£1.25	To cover general inflation	
Miniature Book of Remembrance:													
Miniature Book of Remembrance + minimum of 2 lines inscription	£71.50	£62.50	£12.50	£75.00	£64.17	£12.83	£77.00	SR	£2.00	2.67%	£1.67	To cover general inflation	
Fee per extra line	£15.50	£13.33	£2.67	£16.00	£13.75	£2.75	£16.50	SR	£0.50	3.13%	£0.42	To cover general inflation	
Memorial Card:													
Memorial card and minimum of 2 lines inscription	£30.50	£26.67	£5.33	£32.00	£27.50	£5.50	£33.00	SR	£1.00	3.13%	£0.83	To cover general inflation	
Fee per extra line	£15.50	£13.33	£2.67	£16.00	£13.75	£2.75	£16.50	SR	£0.50	3.13%	£0.42	To cover general inflation	
VASE BLOCKS:													
10 year lease	£291.00	£250.00	£50.00	£300.00	£255.00	£51.00	£306.00	SR	£6.00	2.00%	£5.00	To cover general inflation	
Renewal of 10 year lease	£145.50	£125.00	£25.00	£150.00	£127.50	£25.50	£153.00	SR	£3.00	2.00%	£2.50	To cover general inflation	
Double plaque or new inscription	£145.50	£125.00	£25.00	£150.00	£127.50	£25.50	£153.00	SR	£3.00	2.00%	£2.50	To cover general inflation	
BRONZE KERB PLAQUE													
5 year lease	£168.50	£145.83	£29.17	£175.00	£148.75	£29.75	£178.50	SR	£3.50	2.00%	£2.92	To cover general inflation	
Renewal of 5 year lease	£83.50	£70.83	£14.17	£85.00	£72.50	£14.50	£87.00	SR	£2.00	2.35%	£1.67	To cover general inflation	
Double plaque or new inscription	£94.00	£75.00	£15.00	£90.00	£76.67	£15.33	£92.00	SR	£2.00	2.22%	£1.67	To cover general inflation	
MEMORIAL TREE WITH A 10 YEAR LEASE													
With a wooden backed perspex plaque	£387.50	£333.33	£66.67	£400.00	£340.00	£68.00	£408.00	SR	£8.00	2.00%	£6.67	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£91.67	£18.33	£110.00	£93.75	£18.75	£112.50	SR	£2.50	2.27%	£2.08	To cover general inflation	
Renewal of 10 year lease	£189.00	£166.67	£33.33	£200.00	£170.00	£34.00	£204.00	SR	£4.00	2.00%	£3.33	To cover general inflation	
MEMORIAL ROSE BUSH OR FLOWING SHRUB WITH A 5 YEAR LEASE													
With a perspex plaque with backing	£219.50	£187.50	£37.50	£225.00	£191.25	£38.25	£229.50	SR	£4.50	2.00%	£3.75	To cover general inflation	
Renewal of 5 year lease	£109.50	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	
MEMORIAL ROSE BED													
Renewal of 5 year Lease	£377.50	£320.83	£64.17	£385.00	£327.50	£65.50	£393.00	SR	£8.00	2.08%	£6.67	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	
MEMORIAL BENCHES													
5 year lease	£326.50	£333.33	£66.67	£400.00	£340.00	£68.00	£408.00	SR	£8.00	2.00%	£6.67	To cover general inflation	
renewal of 5 year lease	£163.00	£166.67	£33.33	£200.00	£170.00	£34.00	£204.00	SR	£4.00	2.00%	£3.33	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	

Current Fees 2020/2021 Local Crematoria	Direct Cremation (Unattended)	Direct Cremation (Attended)	Early/ Off- Peak Cremation	Regular Cremation	Saturday Cremation	Witnessed Strewings	Witnessed Strewings from Elsewhere	Webcasting	Storage of Cremated Remains (per month after initial period)
Mansfield	£490.00	N/A	£490.00	£778.00	£886.00	£10.00	£60.00	£66.00	£22.00
Babworth	£430.00	N/A	£620.00	£820.00	£1,150.00	Included (£150 on a Saturday)	N/A	£80.00	N/A
Barnby Moor	£430.00	N/A	£650.00	£795.00	£900.00	£59.00	N/A	£30.00	N/A
Bramcote	N/A	N/A	N/A	£730.00	N/A	Included (£25 on a Saturday)	£65.00	£65.00	£35.00
Chesterfield	N/A	£574.00	£574.00	£770.00	£830.00	£20.00	£50.00	At Cost	£10.00
Derby	£487.00	£515.00	£570.00	£759.00	N/A	£54.00	£106.00	N/A	N/A
Gedling	£500.00	N/A	N/A	£770.00	£1,080.00	Included (£150 on a Saturday)	N/A	£80.00	N/A
Grantham	£499.00	£675.00	£830.00	£999.00	£1,499.00	Included	N/A	N/A	N/A
Nottingham City (Wilford Hill) - Non-City Resident	£495.00	N/A	N/A	£759.00	£1,074.00	£50.00	£150.00	£86.40	£40.00
Sherwood Forest	£499.00	£675.00	£806.00	£999.00	£1,499.00	Included	N/A	N/A	N/A
Swanwick (Amber Valley)	N/A	N/A	£775.00	£875.00	£1,250.00	£59.00	N/A	£30.00	N/A