

CEMETERY FEES AND CHARGES - EXECUTIVE MEETING 19th OCTOBER 2017

INFORMATION AS REPORTED TO THE EXECUTIVE 21st September 2017

	2016/17 Service Volumes	Generated Income 2016/17 £	Cemeteries Recommendations £	Impact of Cemeteries Recommendation on fee elements
Interment reopen for 1	40 burials	£26,282	£28,910	10% on interment fee
Interment reopen for 2	9 burials	£7,240	£7,964	10% on interment fee
Interment new grave 1	13 burials	£18,812	£21,634	15% on the exclusive rights/ 10% on the interment
interment new grave 2	25 burials	£39,497	£45,422	15% on the exclusive rights/ 10% on the interment
interment wooden new grave 1	10 burials	£17,963	£20,657	15% on the exclusive rights/10% on the interment/timber construct 5%
interment of ashes	23 burials	£5,342	£5,609	5% on interment fee
new public grave nvf	5 burials	£913	£1,004	10% on interment fee
new plaque niche wall	18 interments	£9,765	£11,230	15% on all aspects of memorial wall/ but additional letters 0%
new half grave	5 burials	£3,462	£3,895	15% on the exclusive rights/ 10% on the interment
new half graves ashes	2 burials	£1,200	£1,320	15% on the exclusive rights/5% on the interment fee
bespoke ashes graves	8 interments	£9,104	£10,014	15% exclusive rights/10% on inscription/5% on interment
new grave/tree/inscription	3 burials	£4,415	£5,022	15% exclusive rights/10% interment/20% tree/10% inscription
public half grave	0 burials	£0	£0	10% on interment fee
new vault grave	30 burials	£105,719	£118,056	15% on the exclusive rights/15% on the interment fee/5% on construct
remembrance garden colne	3 burials	£717	£771	10% on memorial block/5% on interment
memorial tree/ashes/plaque	11 interments	£5,272	£5,887	20% trees/ 5% interment ashes/10% memorial plaques
interment vault reopen	4 interment	£2,248	£2,585	15% interment vault
memorial additional name	58 inscriptions	£3,624	£4,349	20% memorial additional name
new memorials	50 memorials	£8,486	£10,183	20% new memorials
new kerbset/headstone	21 memorials	£12,710	£13,981	10% new memorials
memorial tablets	0 memorials	£0	£0	20% new memorials
preurchased half grave	3 prepurchase	£1,230	£1,415	15% on the exclusive rights
prepurchase full grave	22 prepurchase	£17,404	£20,015	15% on the exclusive rights
prepurchase bespoke ashes	3 prepurchase	£2,142	£2,463	15% on the exclusive rights
bricked grave/interment	1 burial	£1,955	£2,053	5% bricking grave
use of chapel	3 burials	£300	£315	5% use of chapel
memorial bench/plq/foundation	5 benches	£6,571	£6,900	5% on benches
<b>TOTALS</b>		<b>£312,373</b>	<b>£351,654</b>	

Change in income from 2016/17 **12.6%**

VARIANT PROPOSAL FOR EXECUTIVE 19/10/17

Variant Recommendation £	Impact of Variant Recommendation on fee elements
£30,712	10% on interment fee
£7,752	10% on interment fee
£22,651	10% on the exclusive rights/ 10% on the interment
£45,898	10% on the exclusive rights/ 10% on the interment
£27,121	10% on the exclusive rights/10% on the interment/timber construct 0%
£5,946	10% on interment fee
£886	10% on interment fee
£16,375	10% on all aspects of memorial wall/ but additional letters 0%
£4,362	10% on the exclusive rights/ 10% on the interment
£1,492	10% on the exclusive rights/10% on the interment fee
£11,625	10% exclusive rights/10% on inscription/10% on interment
£8,333	10% exclusive rights/10% interment/10% tree/10% inscription
£0	10% on interment fee
£95,136	10% on the exclusive rights/10% on the interment fee/-10% construction cost
£789	10% on memorial block/10% on interment
£8,385	10% trees/ 10% interment ashes/10% memorial plaques
£2,556	10% interment vault
£3,700	10% memorial additional name
£10,890	10% new memorials
£12,797	10% new memorials
£0	10% new memorials
£1,462	10% on the exclusive rights
£21,441	10% on the exclusive rights
£2,713	10% on the exclusive rights
£1,745	0% bricking of grave / 10% interment fee
£300	0% use of chapel
£6,571	0% on benches
<b>£351,635</b>	

**12.6%**

Notes:

- 1 The original fee proposals applied a % uplift (sometimes a composite % rate) to the value of income generated in 2016/17.
- 2 The variant fee proposals applies a % uplift to each individual component of the current charging structure multiplied by service volumes in the previous year.

Worked Example:

Fee for interment reopen for 1

Original fee proposal to Executive 21/9/17

10% increase on interment fee  
10% increase applied to income generated 2016/17  
Gives rise to £26,282 x 110% = £28,910

Variant Proposal to Executive 19/10/17

10% increase on interment fee  
10% increase applied to current unit charge of £698  
Gives rise to a revised unit charge of £698 x 110% x 40 burials = £30,712