

# FEES AND CHARGES REPORT

## APPENDIX 15 –LEA FIELDS CREMATORIUM

### 1. Service description

Lea Fields crematorium offers an excellent bereavement service and facility for West Lindsey residents, in line with the Bereavement Strategy and in accordance with all relevant legislation, policies and procedures.

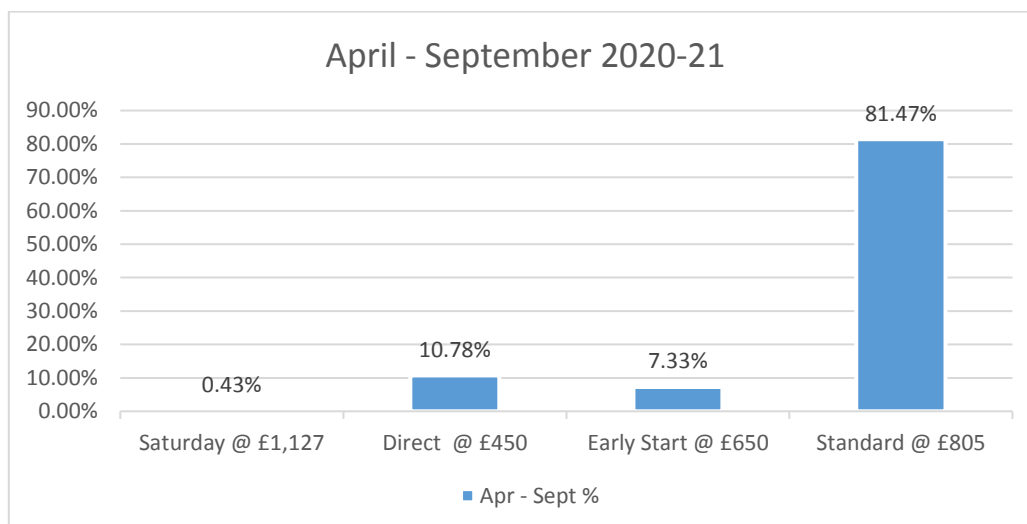
Lea Fields delivers cost effective operations, compassionate cremations and a supportive after care service.

There is also the opportunity for family and friends to lease memorials, for loved ones who have died as a way of coping with the overwhelming grief felt after a death.

### 2. Prior years analysis, current financial year projections

Since the first service on 3rd February 2020, as at the end of September, we have carried out 300 services and 5 memorial services. Lea Fields continue to receive positive feedback form both funeral directors and families.

The chart below shows the actual percentage split of the cremation service types from 1<sup>st</sup> April 2020 to 30<sup>th</sup> September 2020.



The table below shows the cremations figures for 2020-21. The forecast total number of cremations is 567. Using the percentage split of services above the forecast income for 2020-21 is £427,437.

	Apr - Sept 2020 Actuals	Oct - mar 2021 Forecast	2020-21 Total Forecast
Number of Cremations	232	335	567
Income for Cremations	£175,572	£251,865	£427,437

### **3. COVID-19 impact**

The facility has been popular with Funeral Directors and families for cremations and funerals, but has not received the expected footfall essential for raising the profile of Lea Fields and to what Lea Fields has on offer.

Secondary spend purchases on memorialisation have not been as lucrative due to COVID-19 virus and the restrictions this has imposed. The strewing area landscaping is yet to be completed however once the strewing areas are usable, any remains scattered on site will generate memorial interest.

### **4. Pricing**

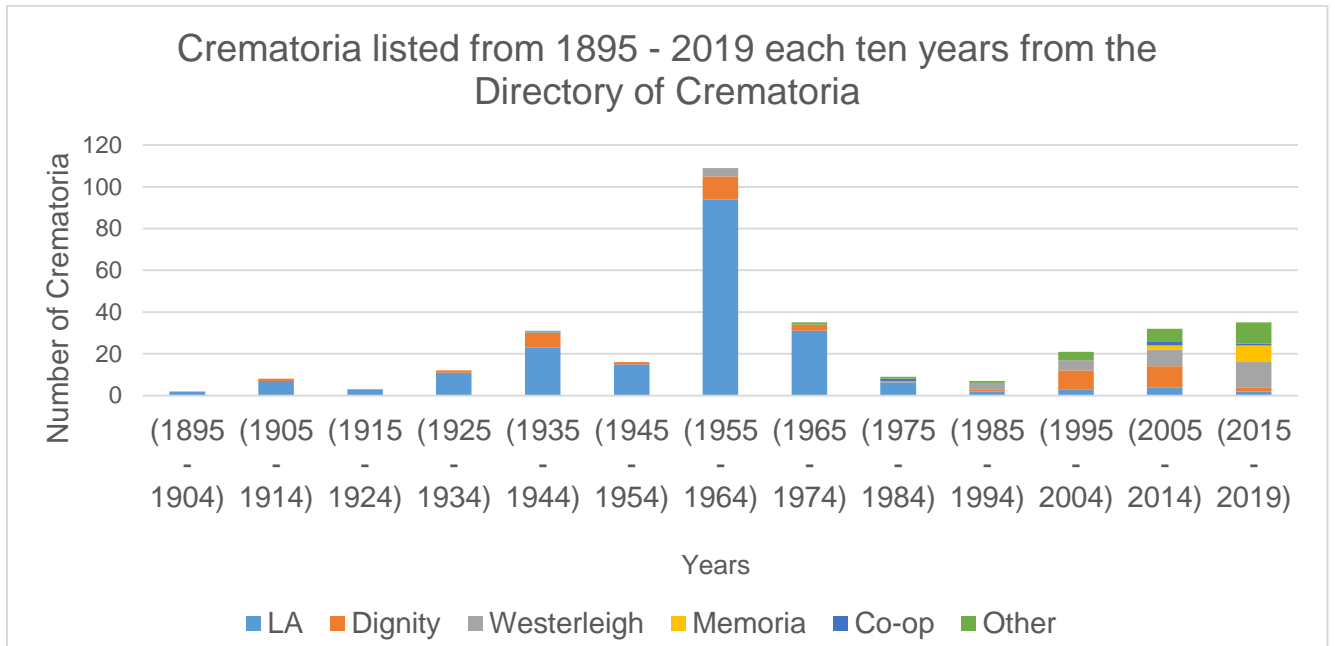
Lea Fields pricing is benchmarked against competing facilities in Lincoln, North Lincolnshire (Scunthorpe) and Doncaster.

Whilst the pricing remains competitive, the fees and charges also protect the profit margin to ensure the facility remains viable. Secondary spend on items not directly related to the funeral are considered a luxury item.

Income generation through memorial sales is an important element of service provision. This is handled with sensitivity and tactfully to ensure that low income families have affordable memorial options.

### **5. Understanding Customers and Markets**

Local Authority operated crematoria no longer have the monopoly in the crematoria industry. Since the late 1970's private investors have invested in this area, marketed well, and becoming profitable. Lea Fields compete with the private investors in this highly competitive and fast-changing environment, seeking new information and inviting innovation to ensure a sustainable business model.



Customer expectations continue to rise in the bereavement industry and is constantly evolving, driven by greater choice. Whilst ensuring that Lea Fields remains true to the West Lindsey District Council ethos, we also understand and appreciate that change is essential for survival in this highly competitive and fast-changing environment.

## 6. Proposed Charges

The proposed charges are outlined in the table below.

## 7. Recommendation

Members are requested to recommend to Council the charges for 2021/22 as illustrated in the schedule below

## Prosperous Communities Committee

## Crematorium

	2020/21 Excl. VAT	2020/21 Inc. VAT	Proposed Increase/decrease		2021/22	VAT Amount	2021/22 Charge Inc. VAT	VAT Rate
			% Type	or £				
	£	£			£	£	£	
Cremation	£805.00	£805.00	3%	£24.00	£829.00	£0.00	£829.00	X
Early start (09:00 & 09:45)	£650.00	£650.00	3%	£19.50	£669.50	£0.00	£669.50	X
Direct Cremation (no attendance 08:45)	£450.00	£450.00	3%	£13.50	£463.50	£0.00	£463.50	X
Body parts/slides and blocks	£75.00	£75.00	3%	£2.50	£77.50	£0.00	£77.50	X
Saturday service (with discussion with Manager)	£1,127.00	£1,127.00	3%	£34.00	£1,161.00	£0.00	£1,161.00	X
Late cancellation fee (cancellations within 72 hours of service)	£110.00	£110.00	3%	£3.50	£113.50	£0.00	£113.50	X
Chapel fee (extension 20 minutes)	£175.00	£175.00	3%	£5.50	£180.50	£0.00	£180.50	X
Chapel fee (extension 40 minutes)	£225.00	£225.00	3%	£7.00	£232.00	£0.00	£232.00	X
Strewing/scattering of cremated remains from elsewhere	£55.00	£55.00	0%	£0.00	£55.00	£0.00	£55.00	X
The Farewell Service		A 10 minute service, for 6 mourners, 1 piece of music played on repeat. No minister.						
	£500.00	£500.00	3%	£15.00	£515.00	£0.00	£515.00	X
Webcast recording	£40.00	£48.00	0%	£0.00	£40.00	£8.00	£48.00	S
Webcast recording (available for 28 days and download)	£45.00	£54.00	0%	£0.00	£45.00	£9.00	£54.00	S
DVD recording (1st copy)	£50.00	£60.00	0%	£0.00	£50.00	£10.00	£60.00	S
DVD recording (each subsequent copy)	£25.00	£30.00	0%	£0.00	£25.00	£5.00	£30.00	S
Visual tribute (1 photograph)	£15.00	£18.00	0%	£0.00	£15.00	£3.00	£18.00	S
Visual tribute (2-25 photographs)	£40.00	£48.00	0%	£0.00	£40.00	£8.00	£48.00	S
Pro Visual tribute (2-25 photographs)	£66.67	£80.00	0%	£0.00	£66.67	£13.33	£80.00	S
Visual tribute (for additional 25 photos)	£25.83	£31.00	0%	£0.00	£25.83	£5.17	£31.00	S
Video tribute (up to 5 minutes)	£35.00	£42.00	0%	£0.00	£35.00	£7.00	£42.00	S
DVD containing the tribute (1st copy)	£25.00	£30.00	0%	£0.00	£25.00	£5.00	£30.00	S
DVD containing the tribute (each subsequent copy)	£20.00	£24.00	0%	£0.00	£20.00	£4.00	£24.00	S
Downloadable copy of Visual Tribute	£10.00	£12.00	0%	£0.00	£10.00	£2.00	£12.00	S
Book of Remembrance (2 lines)	£75.00	£90.00	0%	£0.00	£75.00	£15.00	£90.00	S
Book of Remembrance (each additional line) (to a maximum of 8 lines)	£8.33	£10.00	0%	£0.00	£8.33	£1.67	£10.00	S
Book of Remembrance (illustrations)		plus Admin Fee £10-£30 dependent on requirements						
		POA				POA		S
Miniature book (leather - 2 lines)	£90.00	£108.00	0%	£0.00	£90.00	£18.00	£108.00	S
Miniature book (leather - 5 lines)	£110.00	£132.00	0%	£0.00	£110.00	£22.00	£132.00	S
Miniature book (leather - 8 lines)	£120.00	£144.00	0%	£0.00	£120.00	£24.00	£144.00	S
Memorial card (2 lines)	£40.00	£48.00	0%	£0.00	£40.00	£8.00	£48.00	S
Memorial card (5 lines)	£60.00	£72.00	0%	£0.00	£60.00	£12.00	£72.00	S
Memorial card (8 lines)	£70.00	£84.00	0%	£0.00	£70.00	£14.00	£84.00	S
Additional inscription to existing books and cards	£18.33	£22.00	0%	£0.00	£18.33	£3.67	£22.00	S
Floral design (available for 5 and 8 lines only)	£40.00	£48.00	0%	£0.00	£40.00	£8.00	£48.00	S
Caskets *	£45.00	£54.00	0%	£0.00	£45.00	£9.00	£54.00	S
Temporary deposit of Cremated remains per month after initial month	£10.00	£12.00	0%	£0.00	£10.00	£2.00	£12.00	S
Witnessed scattering	£20.00	£20.00	0%	£0.00	£20.00	£0.00	£20.00	X
Sanctum 2000 vault (leased for 10 years) including up to 80 letters **	£791.67	£950.00	0%	£0.00	£791.67	£158.33	£950.00	S
Sanctum 2000 vault - per letter above 80	£1.75	£2.10	0%	£0.00	£1.75	£0.35	£2.10	S
Barbican memorial (space lease for 5 years) **	£192.50	£231.00	0%	£0.00	£192.50	£38.50	£231.00	S
Mulberry Tree - per leaf, space leased for 5 years **	£137.50	£165.00	0%	£0.00	£137.50	£27.50	£165.00	S

\* If a casket is sold as part of a funeral package it will be exempt from VAT; if supplied on its own it will be standard rated

\*\* Sanctum 2000 vault/Barbican memorial/Mulberry tree - additional artwork/photo plaque can be provided - POA (plus Admin Fee £10-£30 dependent on requirements)

\*\*\* When a Mulberry leaf, Barbican plaque or Sanctum vault is purchased there will be a 10% discount applied to any book of remembrance purchase.