

**SAA**  
*Scottish Assessors Association*  
**PUBLIC BUILDINGS COMMITTEE**

**REVALUATION 2005**

**Practice Note 2**

**VALUATION OF CREMATORIA**

**1.0 INTRODUCTION**

Crematoria vary in design and size but all require sufficient land to provide an appropriate setting for the crematorium, adequate access roads, car parking space and the disposal of ashes.

**2.0 BASIS OF VALUATION**

It is recommended that Crematoria are valued by the application of the Receipts & Expenditure method.

Statistics for local authority crematoria are published by The Chartered Institute of Public Finance and Accountancy (CIPFA) and these, together with the full accounts provided for those crematoria operated by Private Companies, have been analysed to provide a valuation framework for the 2005 revaluation.

**3.0 VALUATION**

- 3.1 The Cremation Society of Great Britain compiles a table of every local authority and private crematorium. It reports the number of cremations in each year ending 31st December and the cremation fee at 1st April. These returns are available for the years 1998-2003 and are reproduced in the table overleaf.

**Information Supplied by the Cremation Society**  
(Details for 1999 Unavailable)

CREMATORIA	STATUS	OPENED	1998	1999	2000	2001	2002
Aberdeen	L.A.	1975	2510		2457	2362	2470
Ayr	L.A.	1966	1657		1639	1506	1544
Cardross	L.A.	1960	495		529	547	564
Clydebank	L.A.	1967	1778		1737	1752	1757
Dundee	P	1935	1793		1719	1686	1746
Dunfermline	L.A.	1973	723		738	813	835
Edinburgh (Mortonhall)	L.A.	1967	2821		2926	2819	2850
Edinburgh (Seafield)	P	1938	782		832	760	810
Edinburgh (Warriston)	P	1929	2449		2389	2366	2233
Falkirk	L.A.	1963	2121		2193	2127	2300
Friockheim	P	1993	530		589	623	584
Glasgow (Craigton)	P	1957	1185		1056	1015	1057
Glasgow (Daldowie)	L.A.	1953	4171		4175	4216	4166
Glasgow (The Linn)	L.A.	1962	2658		2687	2411	2633
Glasgow (Maryhill)	P	1892	1821		1676	1605	1642
Greenock	L.A.	1959	1164		1088	1017	1143
Inverness	L.A.	1995	592		512	566	606
Irvine	P	1997	869		1002	1012	1046
Kirkcaldy	L.A.	1959	1871		1728	1781	1824
Moray	P	1999	0		295	327	357
Paisley	P	1938	543		1569	1492	1569
Perth	L.A.	1962	1151		1092	1080	1147
<b>Totals</b>			<b>33684</b>		<b>34628</b>	<b>33883</b>	<b>34883</b>

3.2 The valuation should proceed as follows.

- (a) Using the data in the table above, estimate the hypothetically achievable number of cremations expected in the year commencing 1 April 2003. Care should be taken to ensure that distortions in a particular year (e.g. by reason of a temporary closure) are not allowed to influence judgement.
  
- (b) Apply the amounts from the following table which contains a recommended rate per cremation. The scale should be interpolated strictly between each point on the scale for cremation numbers other than those shown.

<b>Crematoria: Scotland Scale of RV per Cremation</b>		
<b>Cremations pa.</b>	<b>Rate/cremation</b>	<b>NAV</b>
<b>At 350</b>	<b>£20.00</b>	<b>£7,000</b>
<b>At 500</b>	<b>£28.00</b>	<b>£14,000</b>
<b>At 600</b>	<b>£33.60</b>	<b>£20,160</b>
<b>At 700</b>	<b>£39.20</b>	<b>£27,440</b>
<b>At 750</b>	<b>£42.00</b>	<b>£31,500</b>
<b>At 800</b>	<b>£43.12</b>	<b>£34,496</b>
<b>At 1200</b>	<b>£52.08</b>	<b>£62,496</b>
<b>At 1250</b>	<b>£53.20</b>	<b>£66,500</b>
<b>At 1300</b>	<b>£53.15</b>	<b>£69,095</b>
<b>At 2000</b>	<b>£52.50</b>	<b>£105,000</b>
<b>At 2500</b>	<b>£44.80</b>	<b>£112,000</b>
<b>At 3500</b>	<b>£48.00</b>	<b>£168,000</b>
<b>&gt; 3500</b>	<b>£47.60</b>	

3.3 The cremation fee represents a modest proportion of the total costs of a funeral and no adjustment is to be made where a crematorium operator chooses to make a charge that is below the national average.

3.4 The following scale of allowances is structured to recognise the significant dates during the period 1885-2003, reflecting changes in building design and an increase in the construction of new crematoria. This should be applied after consideration and application of 3.2 (a) and 3.2 (b).

<b>End Allowance for Design/Layout for Older Premises</b>	
<b>Period</b>	<b>Allow</b>
<b>1885 – 1915</b>	<b>10%</b>
<b>1916 – 1945</b>	<b>7.5%</b>
<b>1946 – 1960</b>	<b>5%</b>
<b>1961 – 1970</b>	<b>2.5%</b>
<b>1971 onwards</b>	<b>Nil</b>

#### **4.0 COMBINED BURIAL GROUND/CREMATORIUM**

Where a Burial Ground forms part of the crematorium complex reference should be made to the SAA Public Buildings Committee Practice Note 13 to enable its valuation. This valuation should be added to that of the crematorium so that a unum quid valuation may be considered.

#### **5.0 THE GARDEN OF REMEMBRANCE**

No additional amount should be made for the land surrounding the crematorium in a Revenues valuation.