



association for public service excellence

State of the Market 2024

Local authority Cemeteries and Crematoria



Briefing 24/42

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Local Authority State of the Market 2024
Cemeteries and Crematoria

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Results at a glance

Management of the service

Deliver the service under an in-house model	95.92%
Cemeteries with an on-site presence all day	34.45%
Transferred maintenance responsibilities to community groups	2.08%
Councils reporting low level anti-social behavior in cemeteries	84.42%
Dog fouling as a form of anti-social behaviour	73.33%

Budget and finance

Squeeze on public sector resources is disproportionately affecting cemeteries and crematoria to other service areas – agree or strongly agree	64.29%
Decrease in the capital budget in the next year	45.24%
Decrease in the revenue budget in the next year	38.10%
Intention to increase burial charges in the next 2–3 years	80.95%

Staffing

Staff absence levels are perceived to be above average	40.00%
Training budget anticipated to stay the same in the next 12 months	52.50%

Operational Considerations

Anticipate increasing cemetery / crematoria land over the next 5 years	62.16%
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Community involvement has stayed the same in the last 2 years	66.67%
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Environmental issues

Promoting biodiversity is a priority	66.67%
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Provide natural / woodland burial grounds	36.11%
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1 About the APSE State of the Market – Cemeteries and Crematoria

APSE conducted an online survey from April 2024 to June 2024. The questions contained within the survey have been formulated to allow future trend comparisons to be made on the key issues affecting Cemetery and Crematoria services. The questions have been written in co-operation with local authority bereavement services managers.

This report identifies the key findings of the survey.

2 Purpose of the report

Each year APSE undertakes a survey on the state of the market in local authority cemeteries and crematoria services. The survey is distributed to officers and elected members across the UK and includes a range of questions covering a diverse range of topics – from budgetary matters to sustainability.

Where possible, this report adopts a comparative analysis with previous APSE state of the market surveys. This allows for the identification of trends in the sector, as well as the challenges, opportunities, and issues that local authority bereavement services teams are facing. The results of the survey are shared with local authorities and other organisations to help them better understand the needs of the sector.

2.1 Methodology

APSE conducted a survey of its member local councils between April and June 2024. A total of 49 responses were received with 71.53% of responses from England, 8.16% from Northern Ireland, 12.25% from Scotland and 8.16% from Wales. Therefore, the responses provide a good representative sample of the UK local authority cemeteries and crematoria sector.

2.2 Local authority cemeteries and crematoria services

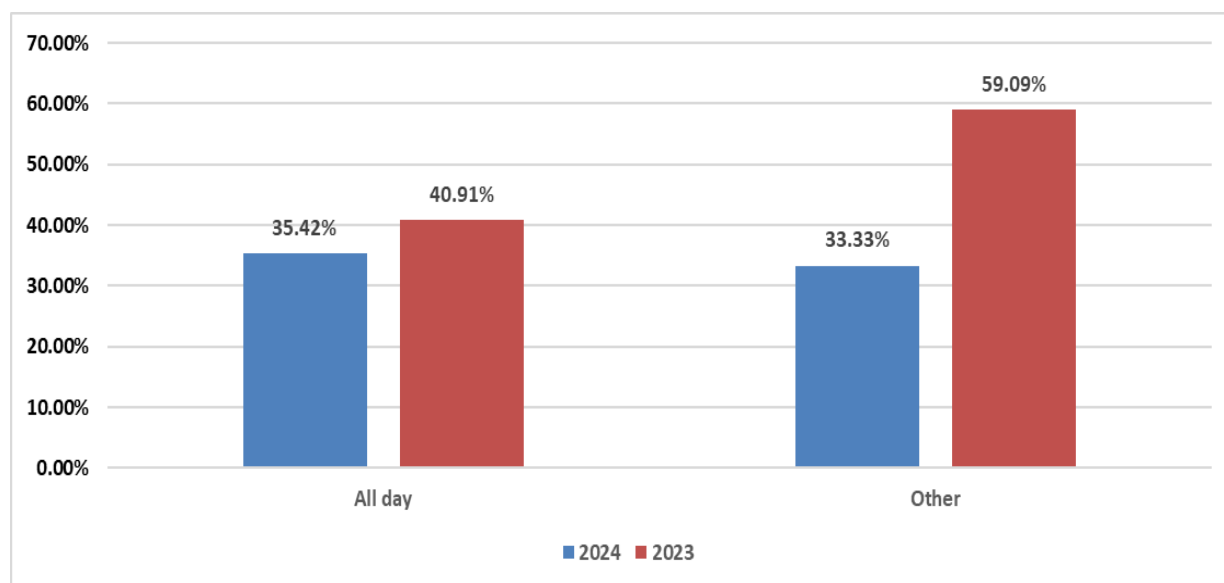
The vast majority of the respondents (95.92%) reported that the current services were provided under an in-house model, with 4.08% advising that the services were provided by mixture of delivery models, with elements being undertaken by an external party, a trust arrangement, and community groups.

In two to three years' time, 87.71% expect that all services will be delivered in-house, and 6.12% believe that there will be a mixture of delivery models.

3 Management of the service

3.1 Do your cemeteries have an on-site presence?

To ascertain if there was an on-site presence in local authority cemeteries, the State of the Market survey asked for respondents to provide information. The graph below provides an overview of responses for 2024 and 2023.



35.42% of respondents report that they have an on-site presence all day for 2024 compared with 40.91% in 2023. From the comments provided in response to this question it is clear that councils determine the need for an on-site presence based on the usage of the cemetery, the size of the cemetery or where the main office is located.

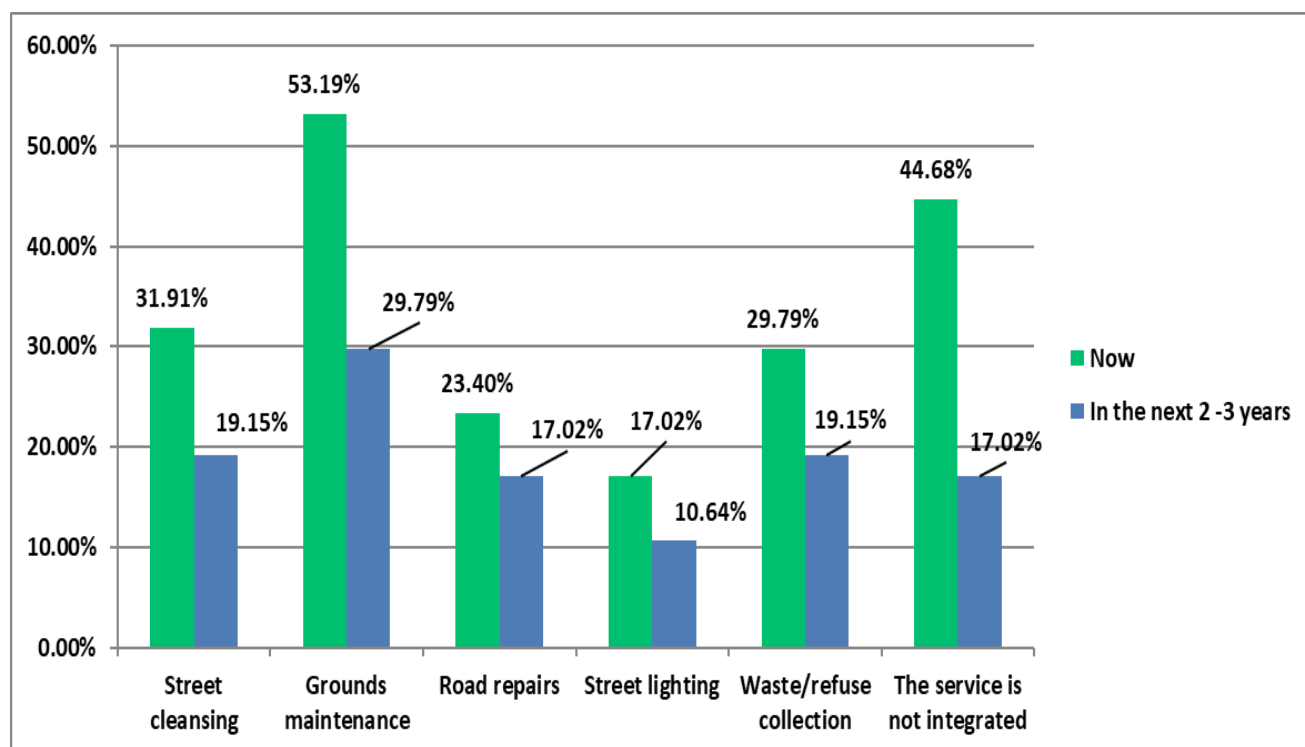
3.2 During the past 2 years, has your council transferred any of its cemetery maintenance responsibilities to community management/ownership?

97.92%
'No'

The survey highlights that local councils have not transferred the maintenance responsibilities to community groups with 97.92% reporting this to be the case. 2.08% advise this is something that they are considering. Although councils work with 'Friends Groups', they are not currently transferring the responsibility to them. However, moving forward, with the pressures on the services budget, it will be interesting to see if this changes in the future.

3.3 Which services are jointly managed within an integrated service?

Over the years, the integration of services in councils has become more common and the survey sought to understand which services were jointly managed with an integrated service that included the cemeteries and crematoria service. The graph below provides a summary of the responses for the current year and what respondents anticipate being the case in the next two to three years.



Over half of the respondents (53.19%), report that the service is integrated with grounds management, 31.91% of respondents advise that the service is integrated with street cleansing and a further 29.79% state that the service is integrated with waste and refuse collection.

The responses received highlight that the cemeteries and crematoria service is integrated with services that have the most synergy, such as grounds maintenance, but it is clear that councils have differing approaches, and this could be in part due to the number and type of provision that the council are responsible for.

In addition, 44.68% of respondents advise that the service is not integrated, which could be for several reasons, but this may reflect that the cemeteries and crematoria is a service that stands alone due to the nature of the work that is undertaken.

3.4 Social Issues

What often sets the local authority apart from other providers is the focus that the service puts on social priorities, and as part of the survey, respondents were asked to state what the top three priorities were. The diagram below highlights what respondents reported for 2024.



The cost of funerals has significantly increased over the last 20 years with the basic cost of a funeral in 2004 being reported at £1,835 which compares with £4,141 in 2024 (Sunlife). Therefore, there has been a significant increase in the number of families who are in funeral poverty, and hence why it is a top priority to reduce funeral poverty for local authorities

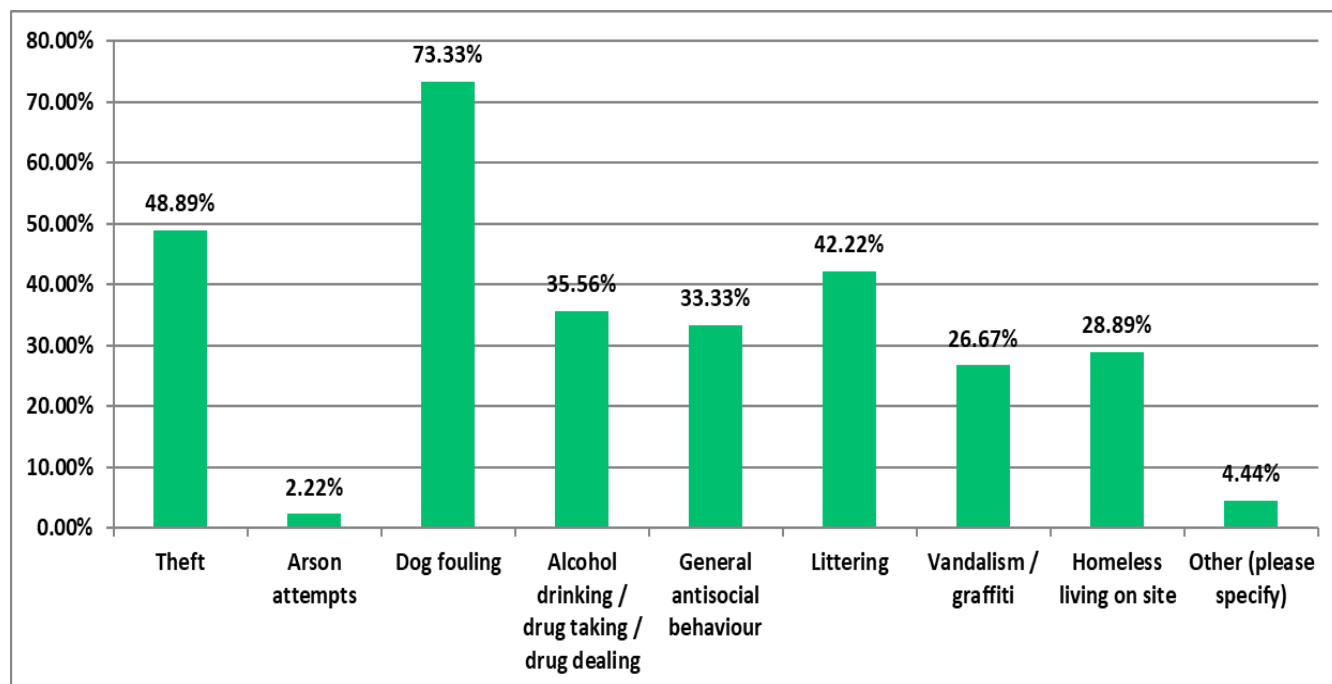
3.5 Anti-social behaviour

84.42%
report low level anti-social behaviour issues

Local authorities are increasing reporting that anti-social behaviour in cemeteries is increasing, and 84.42% of respondents advise that they have what they consider to be low level anti-social behavior issues reported and 10.42% stated that they have high levels of anti-social behaviour issues reported.

3.6 What form does anti-social behaviour take?

To ascertain the form of anti-social behaviour that local authorities are dealing with, the survey asked the respondents to specify, and the graph below highlights the responses received.



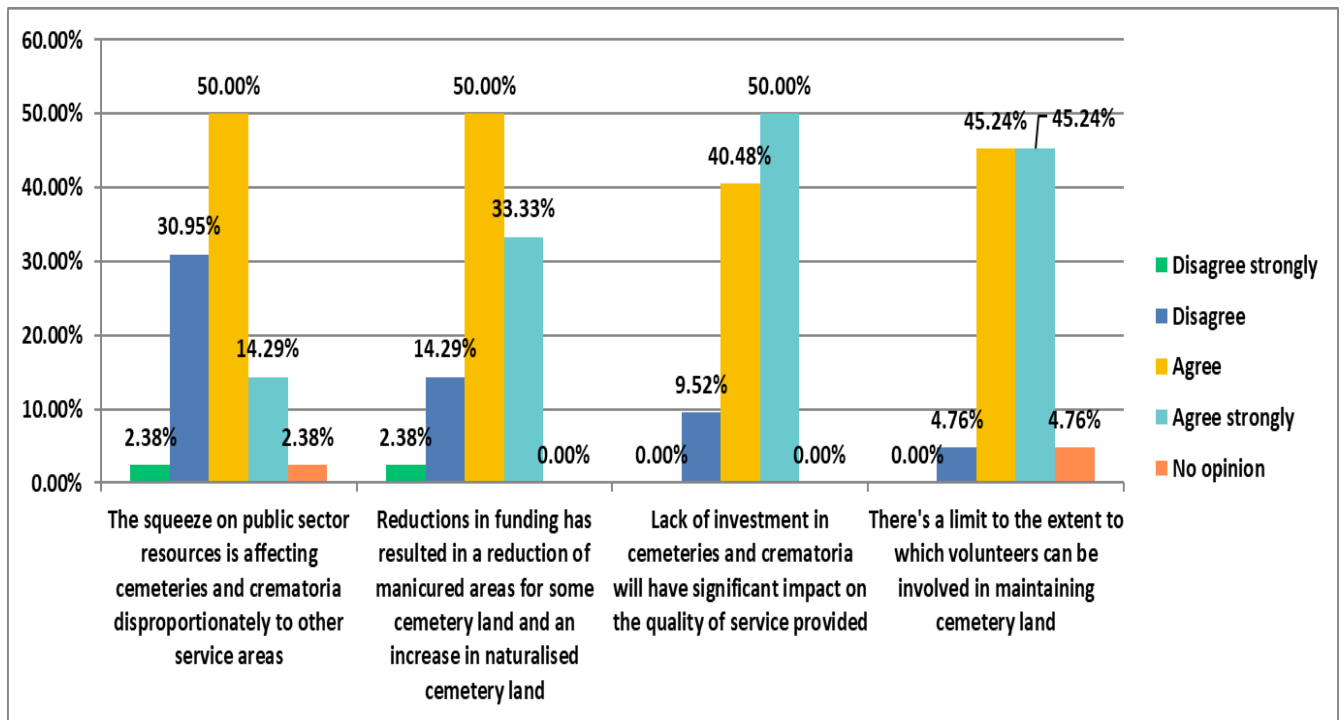
Dog fouling is the most prevalent form of anti-social behaviour with 73.33% of respondents stating this being an issue, just under half, 48.89% of respondents advise that theft is an issue and 42.22% report littering.

The response serves to highlight that local authorities are dealing with a variety of issues, which adds to the resources and cost of managing burial grounds and maintaining them to the high standards required for places of remembrance.

4 Budget and finance

4.1 Please give your opinion on the following statements

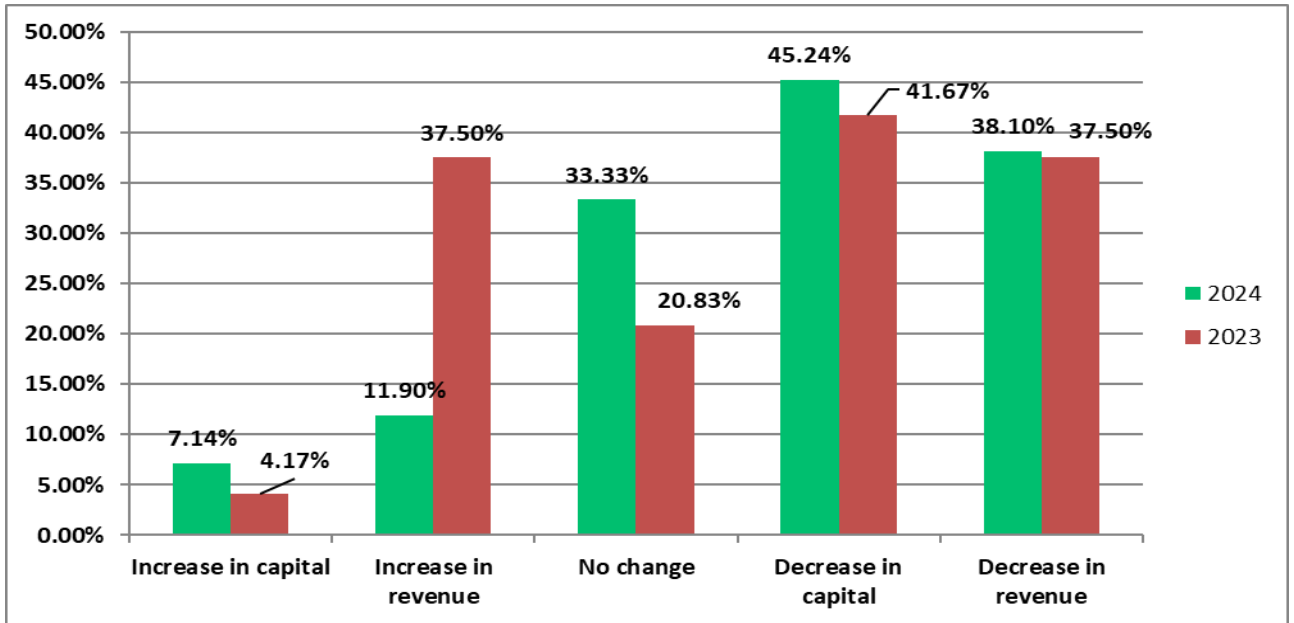
To gain an understanding of how different funding and the lack of investment was impacting on cemetery and crematoria services, the State of the Market survey asked for respondents' opinions on four statements. The graph below details the responses to the question.



From the responses received it demonstrates that the current financial pressures on local authorities are having an impact on cemeteries and crematoria services, with 64.29% agreeing or strongly agreeing that the squeeze on public sector resources is affecting cemeteries and crematoria disproportionately to other service areas. 83.33% of respondents stating that reductions in funding have resulted in a reduction of manicured areas for some cemetery land and an increase in naturalised cemetery land. 90.48% agree or agree strongly that lack of investment in cemeteries and crematoria will have significant impact on the quality of service provided and 90.48% state that they agree or agree strongly that there is a limit to the extent to which volunteers can be involved in maintaining cemetery land.

4.2 How do you expect the cemeteries and crematoria budget to change over the next year

The survey sought to establish the expectations for the cemeteries and crematoria budget over the next year. The graph below details the responses and provides a comparison with responses received in 2023.



When comparing the expectation of respondents from 2023, there has been an increase from 41.67% to 45.24% of respondents believing that there would be a reduction in the capital budget over the next year. In terms of the perception for the coming year regarding the revenue budget, the percentage of respondents anticipating that there would be a decrease is comparable with 2023 with an increase of 0.60% thinking that this would be the case.

The greatest change in expectation can be seen in the responses regarding an increase in the revenue budget, where 37.50% believed this would increase in 2023 compared with just 11.90% in 2024.

As the 2023 survey was undertaken In February to April, the expectation in the increase in the revenue budget could be in part due to the additional funding that the service received in response to the COVID-19 pandemic. At the time that this survey was undertaken, COVID-19 is not having the same impact on the service. In addition, there had been significant increases in the cost of providing other services in the council due to the cost-of-living crisis, therefore, this may be a reason for the reduction in the number of respondents thinking that there would be an increase in the revenue budget.

4.3 What is your expectation of the level of funding in your service budget in the coming 5 years?

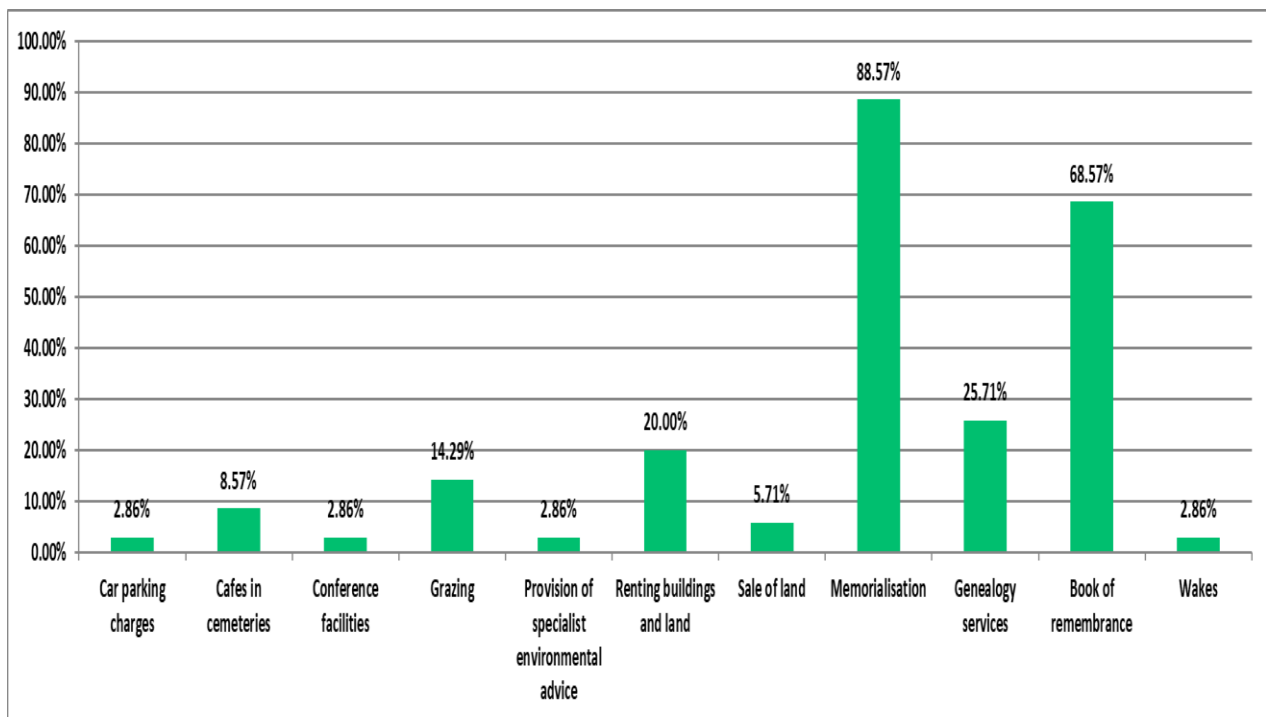
28.57%
Expect budgets to decrease by 5-10% in the next 5 yrs

Looking at the expectations of respondents for the longer term, the survey asked what they thought about the level of funding for the budget in the coming five years. 28.57% of respondents believed that funding would decrease by five to 10 percent, 19.05% stated that they expected the budget

not to change and a further 16.67% thought that the funding would decrease by zero to five percent.

4.4 Apart from burial and crematorium charges, what other areas do you currently generate income in through fees and charges (either provided in-house or through a franchise)?

The cemeteries and crematoria service have the opportunity to generate income to support the service budget. To gain an understanding of what areas council are generating income from, the survey asked respondents to specify.

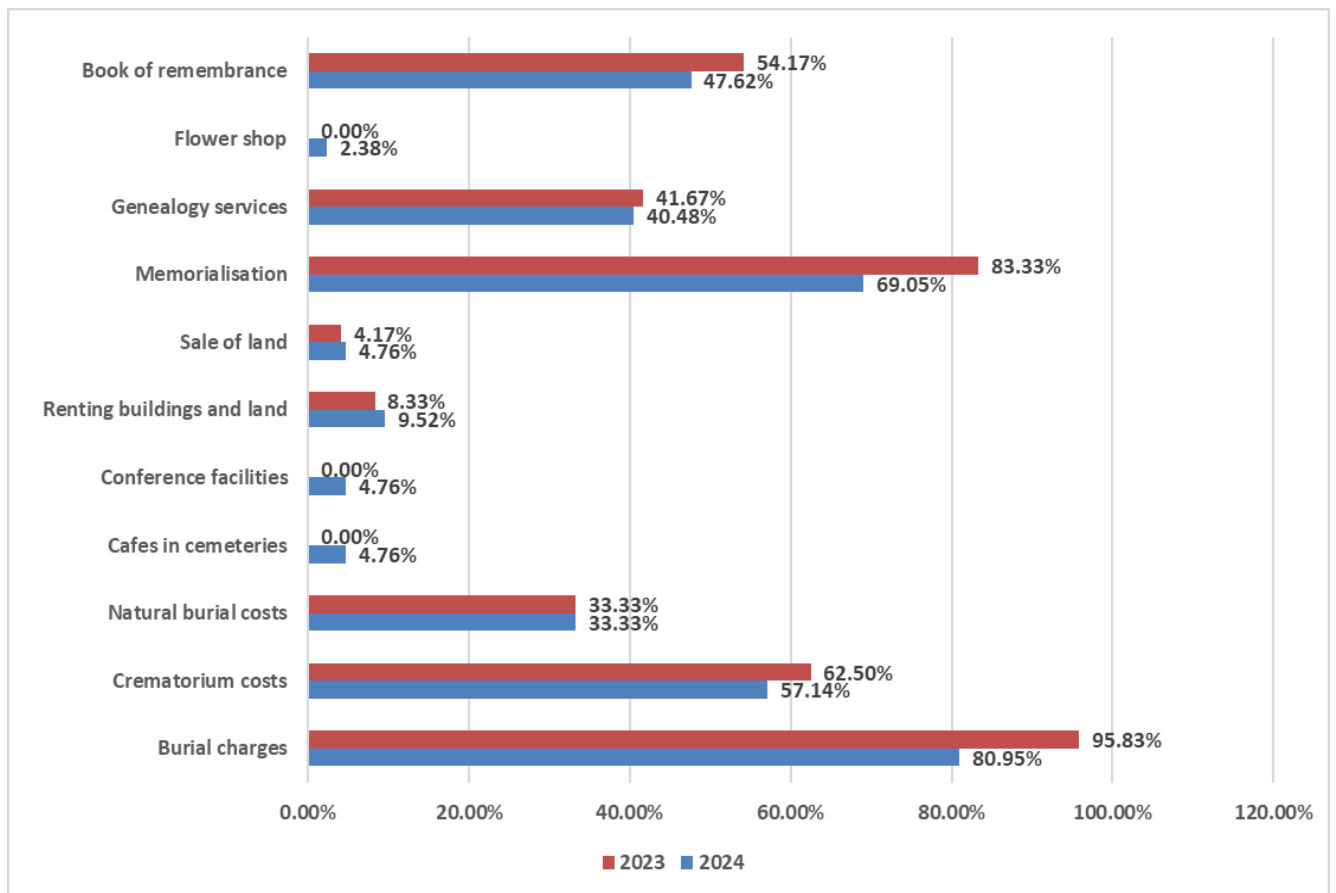


Memorialisation is the most common way the service is generating an income with 88.57% reporting that they do this, with 68.57% reporting an income is generated from the book of remembrance and 25.71% provide genealogy services for a fee.

4.5 What areas do you intend to increase fees and charges over the next 2-3 years?

Due to the rising costs related to bereavement services, from the rise in utility costs to the increase in staff wages, to ensure that the service remains financially sustainable there is a need for local authorities to review the fees and in some cases increase the charge for the service. Therefore, respondents were asked to advise where they believed the fees would increase in the next two to three years. This question was also asked in 2023 which allows a

comparison to be made between the responses for both years. The graph below provides an overview of the responses.



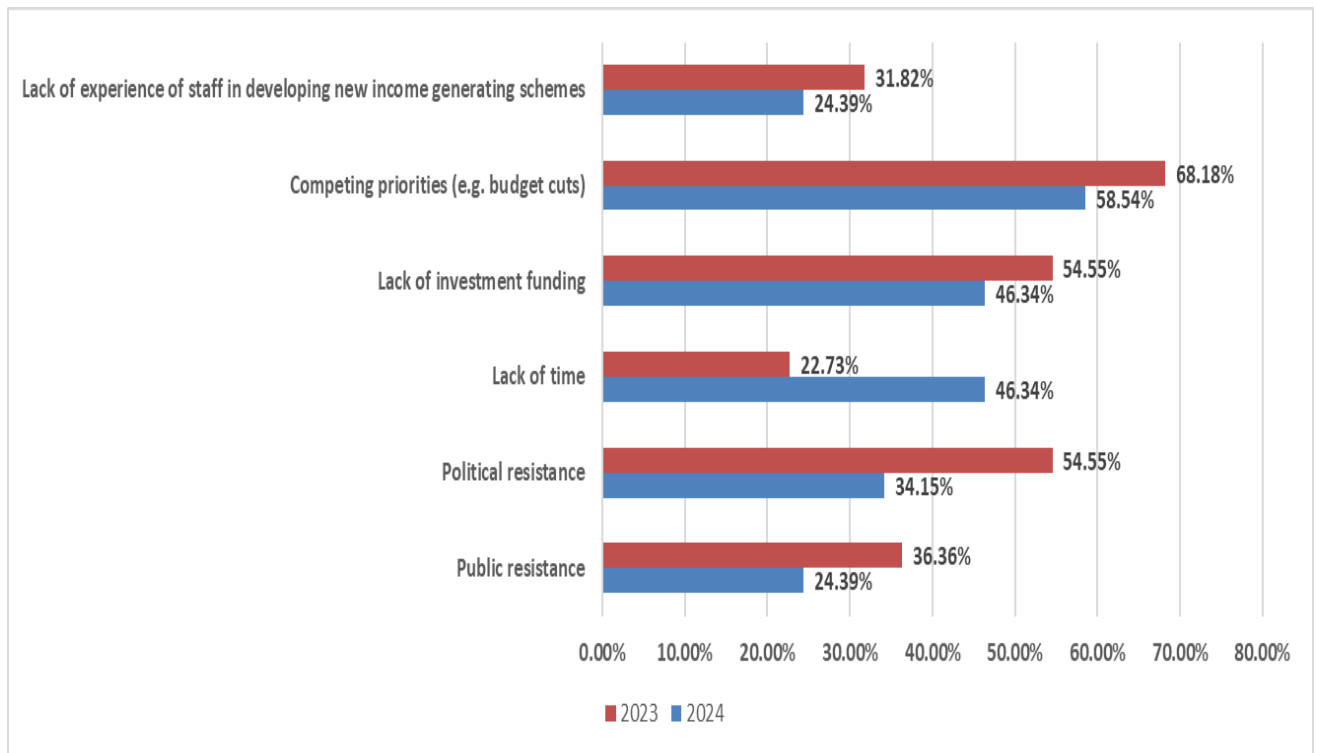
The responses from the 2023 survey and for 2024 are consistent with in that the top three reported areas for fee increases are burial charges, crematorium costs and memorialisation. The APSE Performance Networks data for 2022/23 shows that the UK average income received for burials is £1137.45 and £813.76 for cremations.

The topic of increasing fees and charges has been discussed at the [APSE Cemeteries and Crematoria advisory group](#) and it is clear from the discussions that any increases in charges are made to ensure that the service is financial sustainable, and consideration is given to keeping the cost of a funeral affordable to residents.

When asked if the cemeteries and crematoria service sell services other than burial and cremation to customers outside of the local authority, 82.50% state that they did not, 10% advise that they sell services to other local authorities and a small minority 2.5% report selling services to the public sector.

4.6 What are the barriers to generating income?

Due to the nature of bereavement services, there are several barriers that prevent the service from generating income. The graph below highlights these barriers and compares the 2023 and 2024 responses.



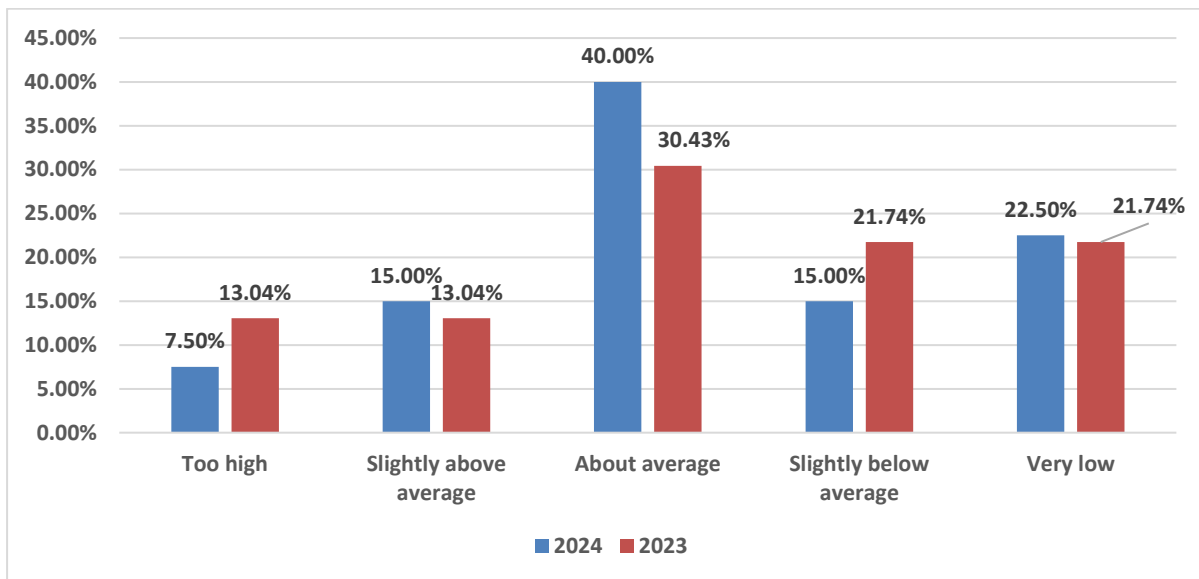
Competing priorities is cited as one of the greatest barriers for both 2024 and 2023, however, there has been a slight reduction of 6.64% of respondents reporting this. Lack of time has become a more prevalent barrier in 2024 when compared with 2023 with an increase of 23.61% of respondents in the 2024 survey advising that this is a barrier.

In 2023, over half of respondents (54.55%) reported that political resistance was a barrier to generating income. However, for 2024, this is seen as less of a barrier with 34.15% stating this to be the case. This could indicate that with the increased pressure on council budgets, there is an understanding from the political leadership of authorities, that for aspects of council services that had previously not been considered for income generation, there is now a need for these to be considered to balance the books.

5 Staffing

5.1 Are staff absence levels at an acceptable level?

The State of the Market Survey seeks to gain an understanding on the respondents' perception regarding the absence levels in the service. The graph below provides an overview of the perceptions for 2024 and 2023.



As with 2023, the highest proportion of respondents in 2024 believe that the absence levels are about average, with 40% believing this to be the case and is just under 10% higher than respondents stating that absence was about average in 2023.

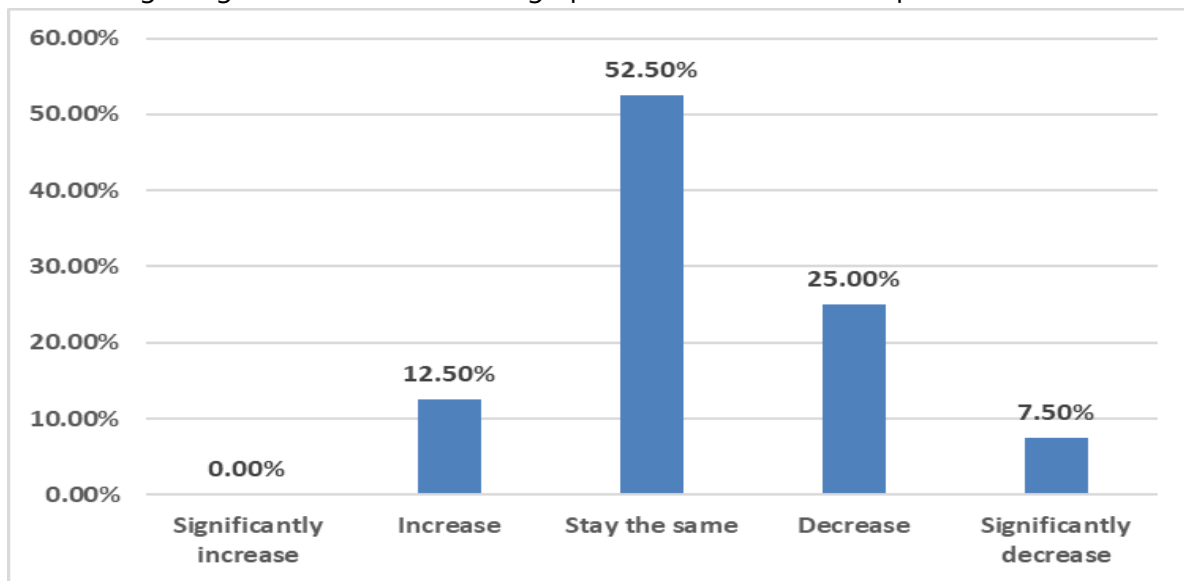
For the last two years the responses are comparable for respondents reporting that absence is very low and slightly above average.

When comparing the perception with the actuals which are taken from the data submitted in APSE Performance Networks, for 2022/23 for Performance Indicator PI24a – Percentage of staff absences for all staff, the average is 3.17% which is consistent with how respondents are perceiving staff absence.

5.2 Is the training budget over the next 12 months going to increase or decrease?

Staff training is essential to ensure the quality of service is maintained at a high standard, that staff are equipped to carry out their roles, are compliant with legislation and keep up to date with changes in technology and working practices. Therefore, the survey asked about

the training budget for the service. The graph below outlines the responses received.



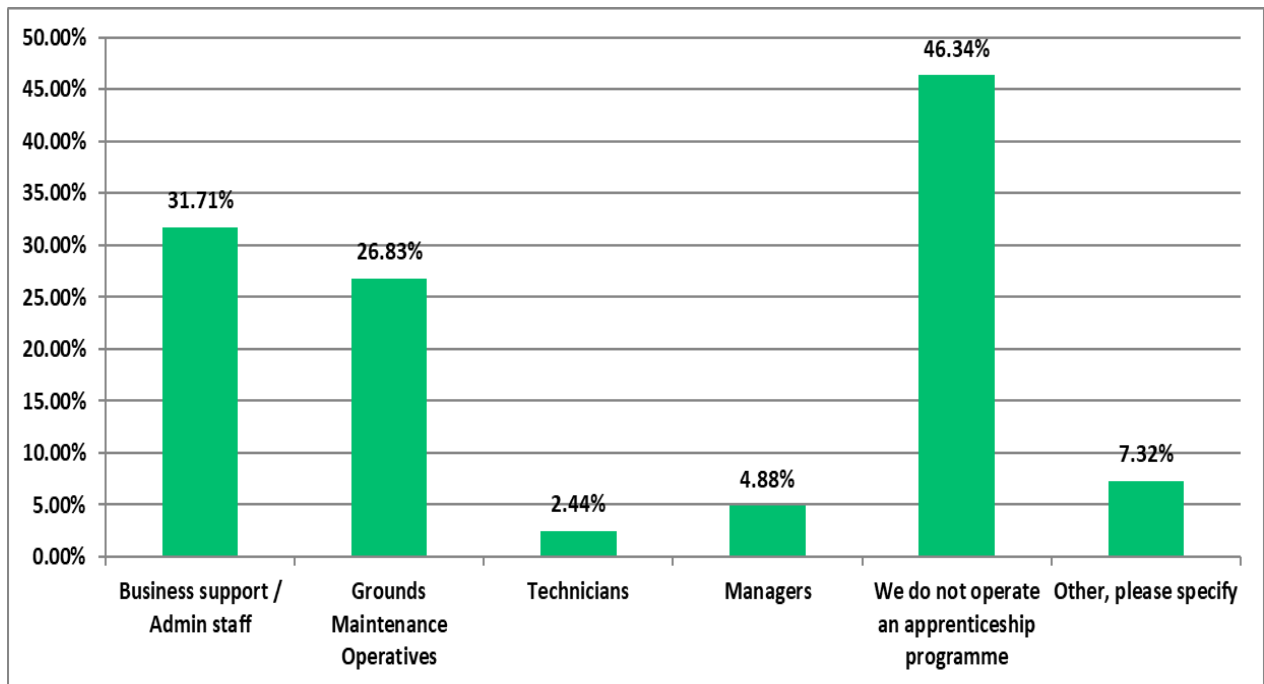
The majority of respondents (52.50%) report that the budget will stay the same, with 25% stating that it will decrease and 7.50% advising that the budget will significantly decrease. A further 12.50% report that the training budget will increase.

The responses demonstrate that despite the pressures on the services budgets training is still seen as a priority.

5.3 Does your service offer apprenticeships to any of the following?

With the well documented issues with skill shortages across many council services, and the specialist nature of the roles undertaken in the cemeteries and crematoria service, apprenticeships are a great way to get the skills required in the service. To gain an understanding of whether the service is offering apprenticeships and what sort of apprenticeships they have within their service, the survey asked respondents to specify if they offered any apprenticeships.

The graph below details the responses received.



Just under half of the respondents, 46.34%, advise that they do not have an apprenticeship programme. The most common type of apprenticeships offered are in business support (31.71%) and grounds maintenance (26.83%).

It should be noted that in the comments related to this question, respondents advise that although they do not have an apprenticeship programme they do provide work experience and alternative opportunities for staff to receive qualifications.

6 Operational considerations

6.1 Are you anticipating increasing cemetery/crematorium land over the next five years?

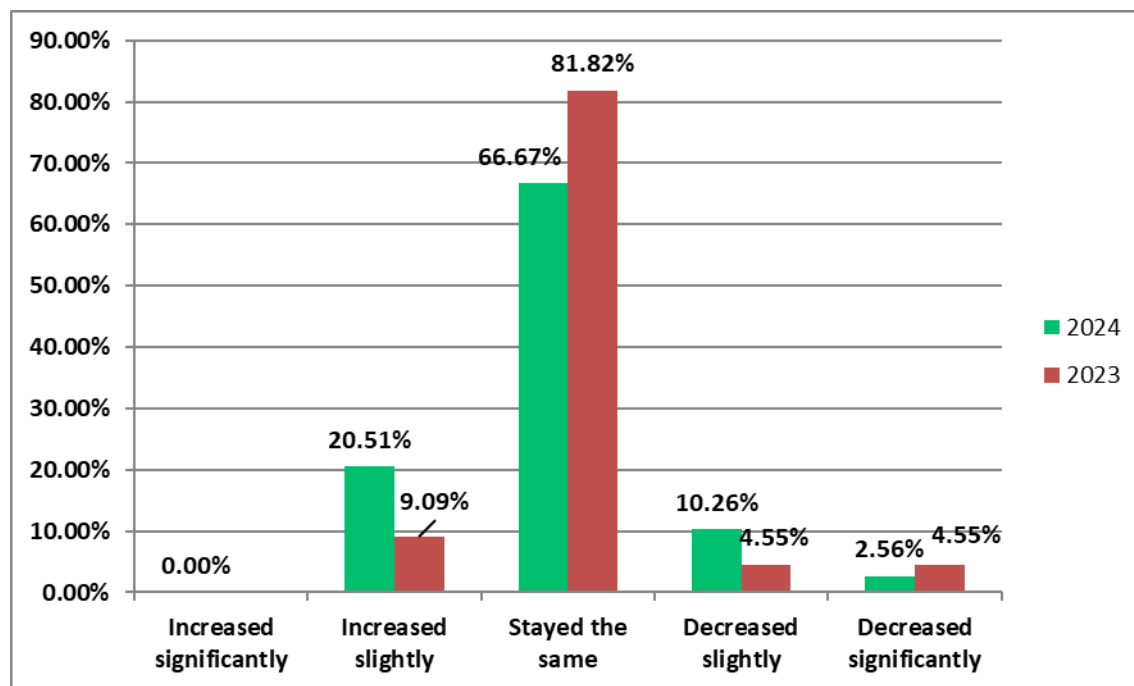
The provision of burial space is a regular concern raised at the [APSE Cemeteries and Crematoria advisory group](#) and with 30.56% of respondents to the survey reporting that if they do nothing, in 10 years, 80-100% of the cemeteries the service operates will run out of burial space.

62.16%
Anticipate increasing cemetery/ crematoria land over the next 5 years

Therefore, the survey asked if the respondent was anticipating increasing the cemetery / crematorium land over the next five years. In 2023, 40.91% reported that they were anticipating increasing land over the next five years. This has increased to 62.16% in 2024, indicating that the issue of burial space is becoming more of a focus.

6.2 Community sector involvement in bereavement services has

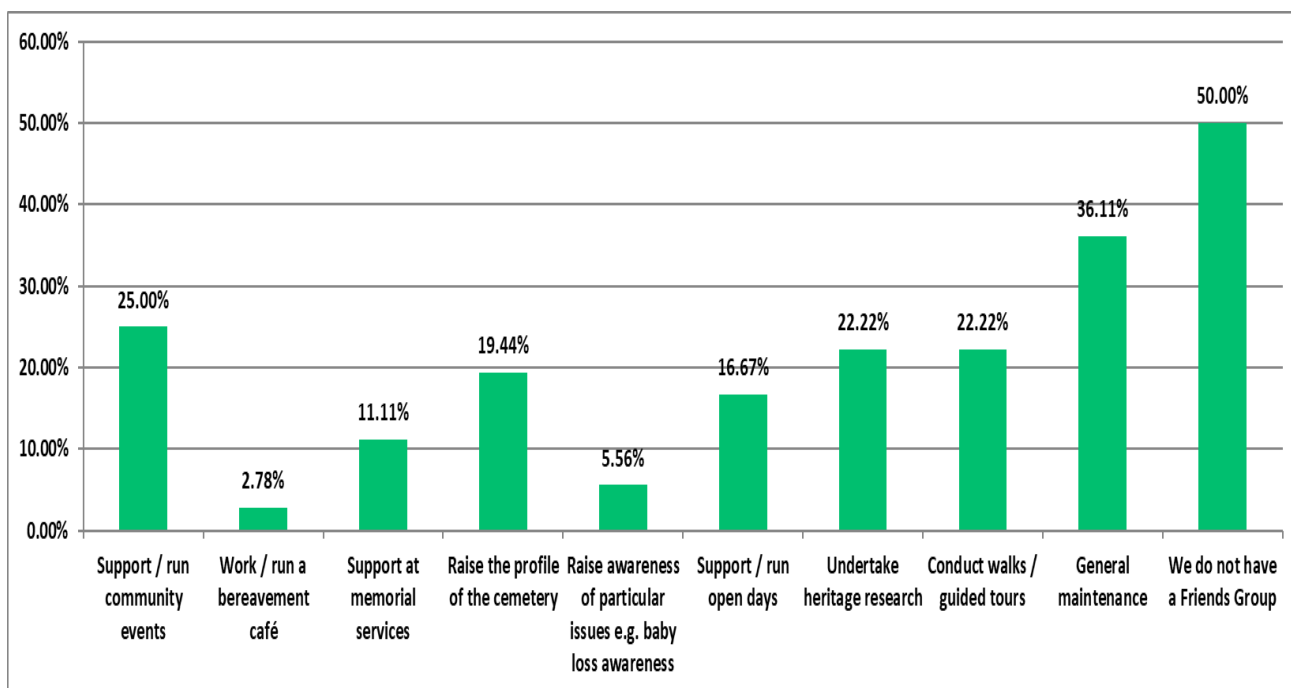
The use of the community sector to support the running of bereavement services is something that councils have done to assist in delivering the service. To gain an overview of how involvement has changed over the last 2 years the survey asked what the experience had been regarding involvement. The graph below provides a comparison for 2023 and 2024.



In 2023, the vast majority of respondents (81.82%) reported that community involvement had stayed the same, for 2024, this has decreased to 66.67%. However, there has been an increase in 2024 of 11.42% of respondents advising that community involvement had increased.

6.3 What roles or activities do Friends Groups undertake

Many cemeteries and crematoria services utilise Friends Groups, who help to provide a safe and pleasant place for people to visit and pay their respects, they also assist at community events. To get a snapshot of what sort of roles or activities the Friends Groups undertake the survey asked respondents to specify. The graph below details an overview of the responses received.



Half of the respondents report that the service does not have a Friends Group, and in the comments for this question the main reason for this seems to be that there is some interest in having one, but the group hasn't been formalised yet.

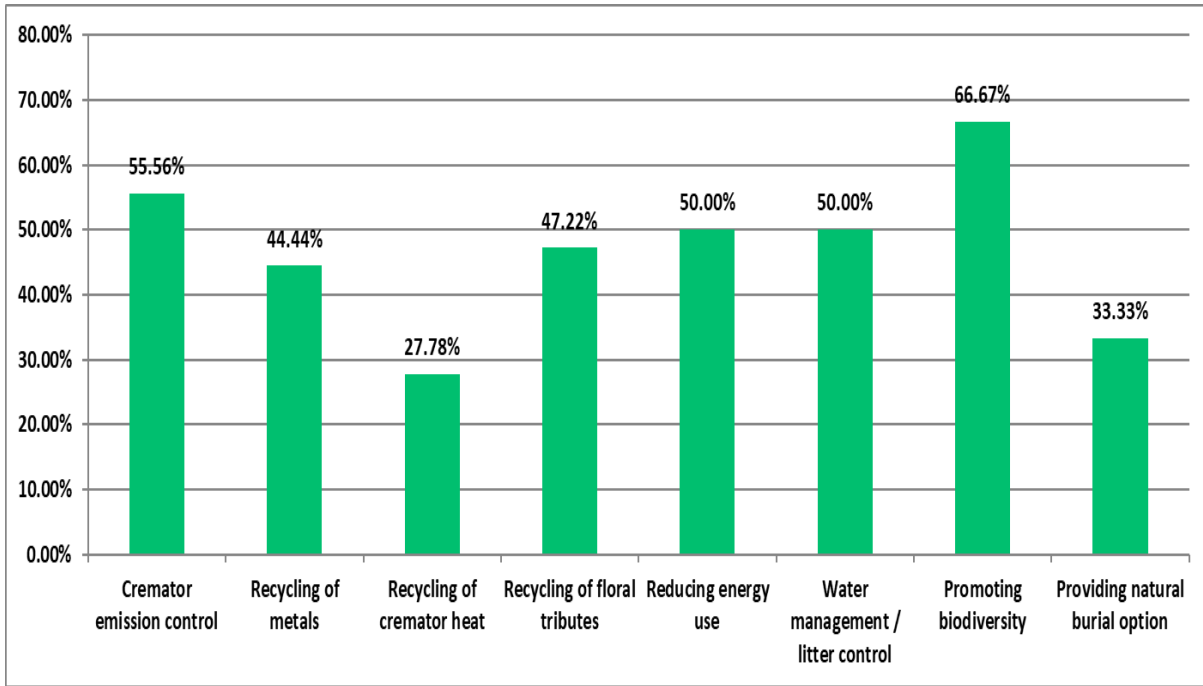
For the respondents that indicate that there is a Friends Group in place the most common activity undertaken is general maintenance with 36.11% of respondents reporting this to be the case, supporting or running community events is the second most common activity with 25% of respondents advising this is the case, and undertaking heritage research and conducting walks or guided tours is also a function of the groups with 22.22% stating this.

The responses to this question serve to highlight that the activities that Friends Groups undertake are very varied, and where these are well run and have the support of the council can be an asset to the service.

7 Environmental issues

7.1 What environmental issues are a priority for your cemeteries and crematoria?

Protecting and enhancing the environment is now a priority for local authorities and the State of the Market survey asked respondents to indicate what environmental issues are a priority for the council's cemetery and crematoria. The graph below details the responses received.



From the responses received, promoting biodiversity is the greatest priority with 66.67% of respondents reporting this, controlling cremator emissions is also seen as a priority with 55.56% stating that this was a priority.

In addition, half of respondents advise that both reducing energy use and water management / litter control are environmental priorities. The reason for the prioritisation of these two aspects may be due in part to environmental considerations but will also have a positive impact on budgets due to the rising cost of utilities, therefore there are multiple benefits of this approach.

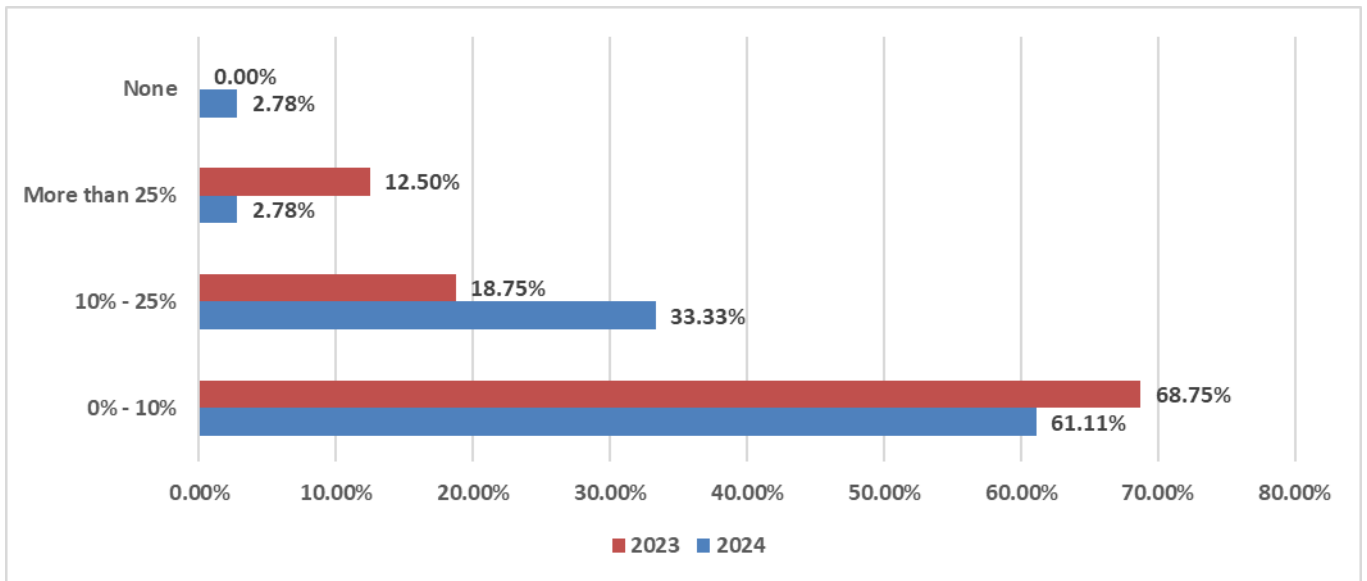
7.2 Do you have any cemeteries holding environmental quality awards?

81.25%
Of cemeteries
hold a Green Flag
Award

Respondents were asked if their cemeteries held an environmental quality award and 81.25% reported that they had a Green Flag Award and 25% advising that they held an alternative award. The comments associated with this question highlight that the main alternative award is the local 'In Bloom' awards.

7.3 What % of your total cemetery land is given to a more informal grounds maintenance regime e.g. wildflower area / nature reserve

To assess if cemetery land has been given to a more informal grounds maintenance regime, the survey asked what percentage of land was given to this type of maintenance. The graph below shows the responses received for the 2024 and 2023 surveys.



The responses show that there has been a decrease from 68.75% in 2023 to 61.11% of respondents for 2024 reporting that 0-10% of cemetery land was given over to informal maintenance.

There has been a 14.58% increase from 18.75% of respondents in 2023 advising that they have given over 10-25% of cemetery land to informal maintenance.

For those respondents stating that over 25% of the cemetery land is given over to informal maintenance, there has been a decrease from 12.50% reported in 2023 to 2.78% in 2024.

The variance in responses from 2023 to 2024 could indicate that the cemeteries and crematoria services are committed to giving cemetery land over for informal maintenance for environmental reasons, but this has to be balanced with the expectations of the community and visitors to the cemetery.

7.4 Do you make specific provision for promoting biodiversity in cemetery grounds?

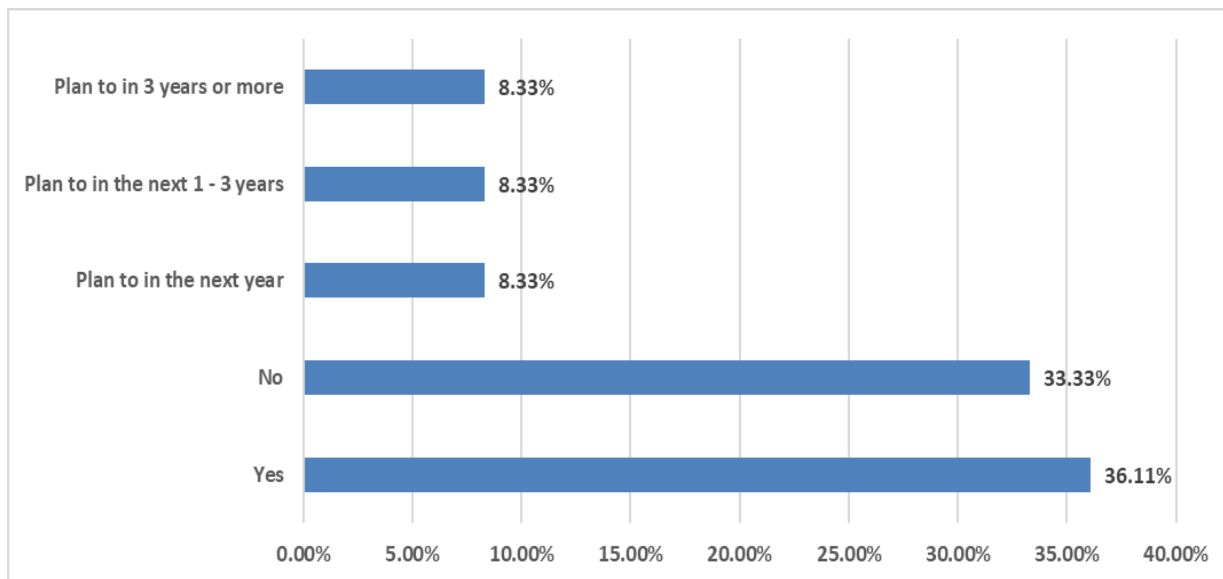
62.86%
Make provision for biodiversity

Promoting biodiversity is a key part of environmental priorities and this is reflected in the responses received to the survey, with an increase from 59.09% of respondents in 2023 to 62.86% of respondents in 2024 reporting that specific provision was made to promoting biodiversity.

7.5 Does your authority provide natural/woodland burial grounds?

With a change in attitudes and the increase in people looking for burial options that have less environmental impact, local authority bereavement services are responding to this change. The survey sought to ascertain whether councils were providing natural / woodland burial grounds.

The graph below highlights the responses received.

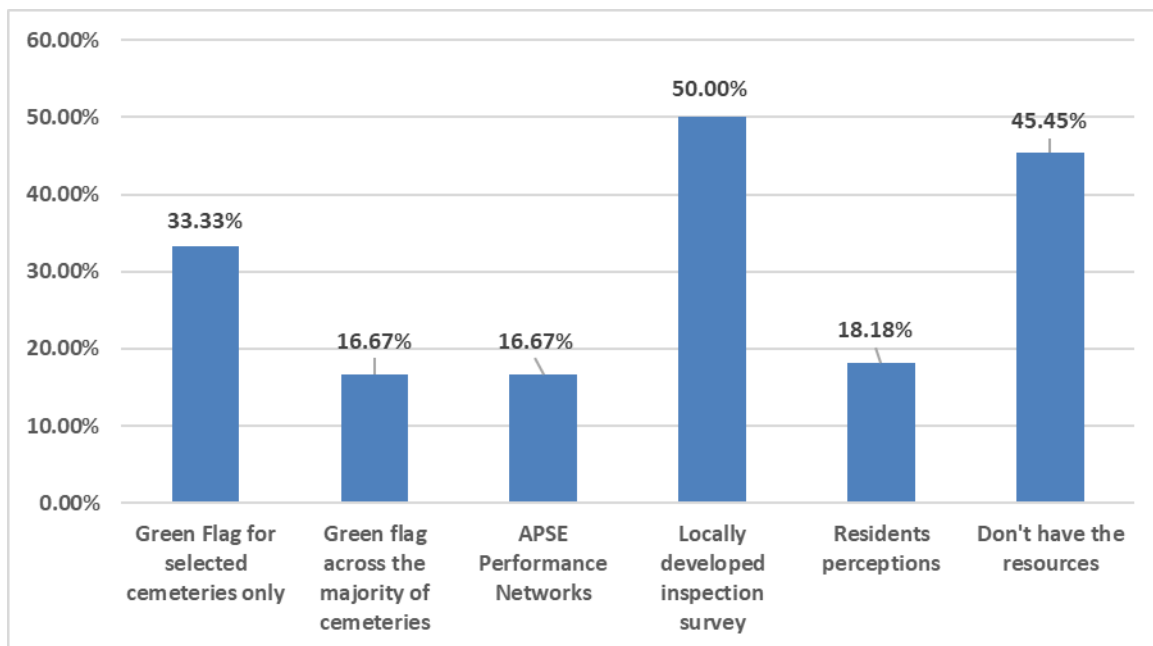


Just over a third of respondents, 33.33%, report that they do not have natural / woodland burials, with 36.11% reporting that they do and 24.99% advising that there are plans to in the future.

When looking at the comments in response to this question, it is clear that for the local authorities that do not provide this type of provision, the main barrier is cited as being the lack of available sites.

7.6 How did you measure the quality of cemeteries in last year?

Due to the importance of cemeteries to the community, it is important to measure the quality of them, especially at a time when the service is working with reduced budgets to ensure that standards are maintained and to assess the impact of any changes made to service delivery. The graph below provides an overview of how respondents report that they have measured the quality of cemeteries over the last year.



Half of the respondents advise that a locally developed inspection survey is used, a further 50% of respondents use the Green Flag accreditation in a selection or the majority of their cemeteries.

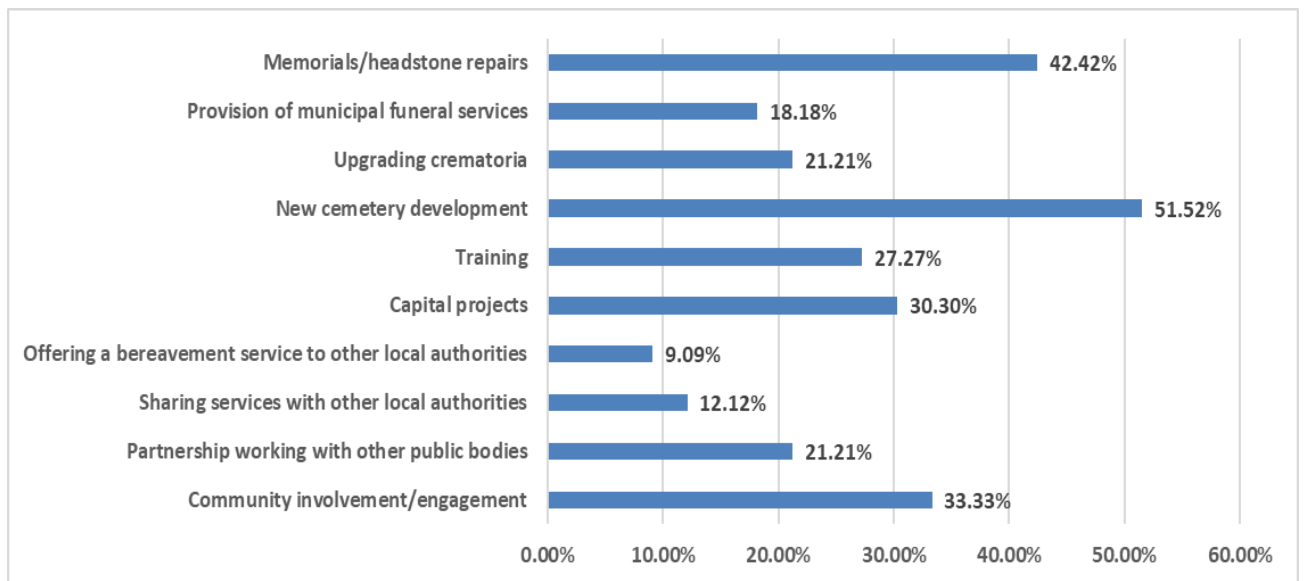
Concerningly, 45.45% of respondents state that they do not have the resources to measure quality, which is a significant increase from the 27% of respondents that reported this to be the case in 2022/23.

This could be a direct result of the budgetary pressures in that cemeteries and crematoria services are focusing resources on operational delivery rather than measuring performance. However, the need for a consistent and measurable quality standard is required to ensure the resources are targeted to be most effective and so that areas of improvement can be identified.

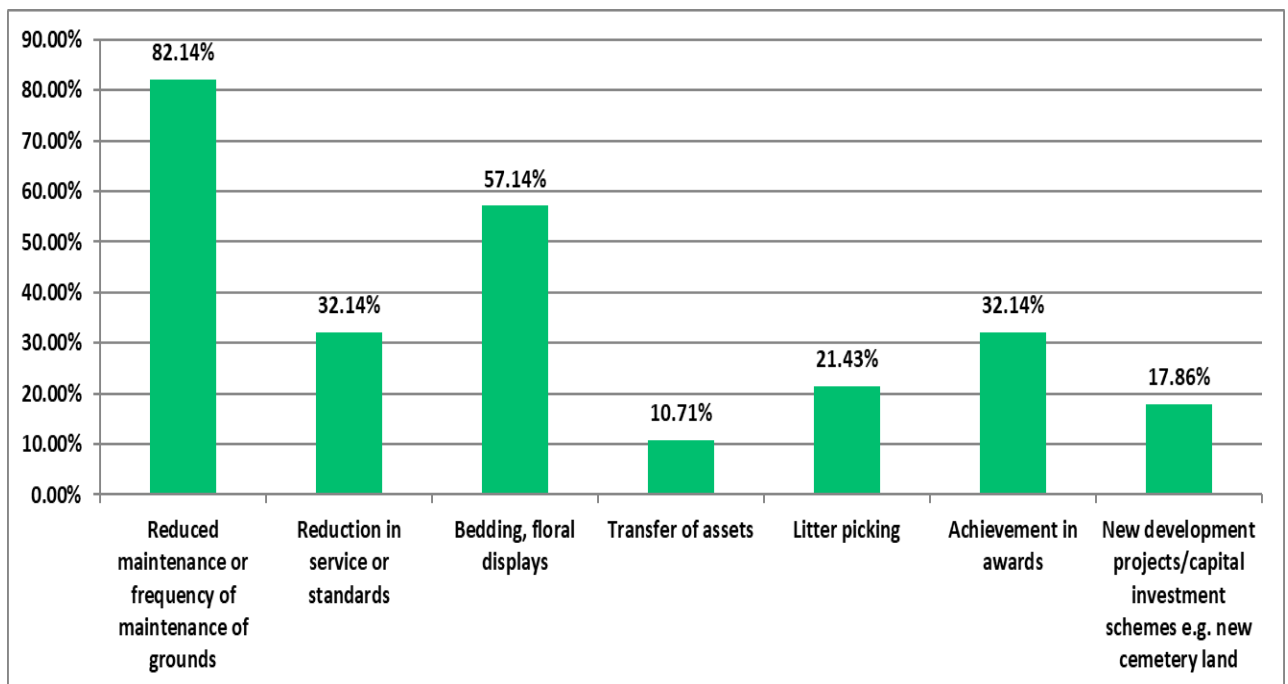
To support the measurement of performance, alongside the [APSE Performance Networks](#) benchmarking, there has been the introduction of the [Land Audit Management System App \(LAMS\)](#) which provides an additional tool for councils to monitor the quality of their cemeteries.

8 Future focus

To gain an insight into where respondents anticipate there will be growth and decreases for the cemeteries and crematoria services over the next 12 months, the survey asked them to specify the area these may be. The graphs below provide a summary of the responses received.



The top three growth areas are anticipated to be new cemetery development with 51.52% of respondents specifying this, which is consistent with the previous responses to the survey regarding the need for additional burial space. 42.42% see growth in memorial and headstone repairs, which could be directly related to the income that can be generated from this service and in response to the liabilities associated with memorial and headstones that are in disrepair. The third area of growth is seen as community involvement and engagement, which reflects the support that the community can provide.



Looking at the areas where there are perceived to be decreases in work, the vast majority of respondents (82.14%) state that there could be reduced maintenance or frequency of

maintenance of grounds, this is more than likely in response to the pressure on the services budget. Likewise with 57.14% of respondents reporting that they believed that there would be a reduction of bedding and floral displays, which could be seen as a nice to have and has a cost and resource implication in terms of the maintenance of these areas.

9 APSE Comment

This State of the Market Survey provides a snapshot of the perception and opinions of Bereavement services managers and highlights the current challenges that the service is facing.

In previous years, the service has largely not been subjected to the same level of budget cuts that some other local authority services have suffered. However, the responses from the 2023 and 2024 surveys demonstrate that this is no longer the case with decreases to both capital and revenue budgets. With 64.29% of respondents agreeing or strongly agreeing that the squeeze and public sector resources is affecting cemeteries and crematoria disproportionately to other service areas and 28.57% of respondents to the 2024 survey stating that they believed their budget would decrease by 5 to 10 percent over the next five years.

A further note of concern from the survey's findings, is the clear indication that the quality and maintenance of cemetery grounds may be suffering at the hands of wider local authority cuts with 83.33% of responding reporting that reductions in funding has resulted in a reduction of manicured areas for some cemetery land. On the other hand however, this also indicates that bereavement professionals are looking at alternative and perhaps more environmentally sustainable grounds maintenance methods, which is a positive way to support environmental outcomes as well as combatting any cuts which may affect the quality of cemetery and crematoria grounds.

A way to combat pressure on resources is to generate income. Although income generation is pursued by many and is gaining wider support, it is not pursued with the same vigour as in other local authority services but considering the sensitivities surrounding the service and its users, this is perhaps not unexpected. However, when comparing the responses for 2023 and 2024 and the barriers for income generation, there has been a reduction in political resistance.

The survey has also shown that there are common issues shared throughout the UK, with reducing availability of burial space, funeral poverty and meeting the changing cultural need regularly being referenced in the responses. Such issues and their solutions are regularly discussed via the network query service APSE provides and at Advisory Groups and Seminars.

It is clear from the survey that there is a focus on environmental issues with respondents reporting that they are priorities a range of measure, including promoting biodiversity, cremator emission control and reducing energy use.

The information gathered from the survey will be used by APSE to inform the services it offers to its members, to ensure its briefing papers, advisory groups and seminars reflect these key issues in the future.

The [APSE Cemeteries and Crematoria Seminar - Delivering the 3 E's – Empathy, Excellence and Efficiency](#) is taking place on Thursday 21 November 2024 at the National Memorial Arboretum, will bring together a range of expert speakers who will showcase how they are meeting the challenges and creating bereavement services that are sustainable for the future, alongside maintaining excellence and empathy.

Sign up for APSE membership to enjoy a whole range of benefits.

APSE member authorities have access to a range of membership resources to assist in delivering council services. This includes our regular advisory groups, specifically designed to bring together elected members, directors, managers and heads of service, together with trade union representatives to discuss service specific issues, innovation and new ways of delivering continuous improvement. The advisory groups are an excellent forum for sharing ideas and discussing topical service issues with colleagues from other councils throughout the UK.

Advisory groups are a free service included as part of your authority's membership of APSE and all end with an informal lunch to facilitate networking with peers in other councils. If you do not currently receive details about APSE advisory group meetings and would like to be added to our list of contacts for your service area, please email enquiries@apse.org.uk.

Our national advisory groups include: -

- FM and Building cleaning
- Catering (School Meals)
- Cemeteries and Crematoria
- Cost of Providing/Cost of Living Network
- Highways and Street Lighting
- Housing, Construction and Building Maintenance
- Local Authority Commercialisation, Income and Trading Network
- Parks, Horticulture and Grounds Maintenance
- Recovery and Renewal
- Renewables and Climate Change
- Roads, highways and street lighting
- Sports and Leisure Management
- Vehicle Maintenance and Transport
- Waste Management, Refuse Collection and Street Cleansing

Visit www.apse.org.uk for more details.



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