

## City of London Corporation Committee Report

<b>Committee(s):</b> Port Health and Environmental Services Committee	<b>Dated:</b> 07/01/2025
<b>Subject:</b> Cemetery and Crematorium Fees and Charges 2025-2026	<b>Public report:</b>  For Decision
<b>This proposal:</b> <ul style="list-style-type: none"> <li>• <b>delivers Corporate Plan 2024-29 outcomes</b></li> <li>• <b>provides statutory duties</b></li> <li>• <b>provides business enabling functions</b></li> </ul>	Providing Excellent Services Flourishing Public Spaces Dynamic Economic Growth
<b>Does this proposal require extra revenue and/or capital spending?</b>	No
<b>If so, how much?</b>	N/A
<b>What is the source of Funding?</b>	N/A
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	N/A
<b>Report of:</b>	Katie Stewart Executive Director Environment
<b>Report author:</b>	Graham Holmes Assistant Director Environment

### Summary

Fees and charges for the services provided at the City of London Cemetery and Crematorium are reviewed annually and this report presents the proposals for 2025/26.

The report proposes price increases of 4% (with some rounding) for most of our services, and 8% on new Memorial Garden leases, due to a rise in raw material costs. The Cemetery and Crematorium continues to offer a wide range of cremation and burial options, however we are actively looking at increasing the variety of services, to ensure that we cater to a range of needs and budgets.

The proposed increases are set to help us in our aim towards achieving a break-even position for the Service considering the rise in our expenditure whilst ensuring our fees are competitive with other providers in the local area.

## **Recommendation(s)**

Members are asked to:

- Agree the fees and charges as set out in this report and shown in Appendix 1 for implementation with effect from 1 April 2025

## **Main Report**

### **Background**

1. The City of London Cemetery and Crematorium carries out an annual review of its fees and charges and the new fees come into force on 1 April each year. This report sets out the proposed fees and charges for the financial year 2025/26 for the Committee's approval.

### **Current Position**

2. The strategy used when setting fees and charges in previous years has been to keep prices affordable, maintain choice and increase income to meet the needs of the service and to operate as close to a break-even position as possible. Last year fees were increased by 4.0% for burials, new graves, cremations, and most other items.

When setting fees in a competitive market, it is critical to consider those charged by our competitors. We have therefore reviewed the fees and charges of other local authorities and private companies in the surrounding areas; details are given in Tables 1 and 2 below.

The cost of funerals has climbed significantly in recent years but has now stabilised with reductions in some areas. The City of London Corporation has considered this when offering a range of funeral choices and in the setting of fees and charges. The City of London Corporation provides choice and prices to ensure that burial and cremation remains affordable.

Tables 1 and 2 provide a comparison of the current cremation and lawn grave fees of surrounding local authorities and private companies: these have been provided in detail as indicative benchmarks. It is envisaged that all these fees will rise in 2025 by similar amounts to our proposal increase. A full list of proposed burial and cremation charges at the City of London Cemetery and Crematorium is provided at Appendix 1: these include a wide variety of funeral options ranging from early morning "drop off" cremation slots with no service, to longer weekend funeral times; and from burial in a public or woodland grave through to large, constructed graves or catacomb loculi with 100-year leases. This wide range helps to ensure choice and that more affordable options remain despite price increases.

<u>Crematorium</u>	<u>Distance</u>	<u>Std Fee</u>	<u>Slot Length</u>	<u>Early Fee</u>	<u>Sat Fee</u>	<u>Sun Fee</u>	<u>Direct</u>
Manor Park (Private)	0.5 Miles	£1,060	30 mins	£700	£1,800	£1,800	£250 (cont)
East London (Dignity)	3.4 Miles	£1,070	40 mins	£832	£1,419	£1,879	£326
Forest Park (Westerliegh)	6.5 Miles	£1,170	40 mins	£815	£1,462	£1,755	£545
New Southgate (Westerliegh)	12.0 miles	£995	40 mins	£745	£1,245	£1,495	£545
Enfield (Dignity)	14.5 Miles	£1,160	40 mins	£835	£1,740	£2,320	£550
South Essex (local authority)	15.3 Miles	£1,115	40 mins	N/A	£1,855	£1,855	£580
Parndon Wood (Westerliegh)	17.7 miles	£1195-£1295	40 mins	£845	£1,295	£1,755	£545
Bentley (Dignity)	22.6 Miles	£1,220	40 mins	£833	£1,675	£2,252	£550
City of London 2024-2025		£1,082	30 mins	£582	£1,492	£1,726	£475
City of London 2025-2026 - Proposed		£1,125	40 mins	£595	£1,549	£1,795	£495

Cemetery	New lawn grave (30yr lease) resident & non-resident inc 1 <sup>st</sup> interment	Burial Fee (Current)
East London	£4,244	£1,667
Manor Park	£5,370	£2,105
Forest Park	(Res) £4,109 (Non-Res) £7,738	(Res) £1,286 (Non-Res) £2,289
South Essex	(Res) £3,728 (Non-Res) £7,456	(Res) £1,462 (Non-Res) £2,924
Enfield	£7,500	£1,667
New Southgate	Standard Grave £8,995	£2,340
City of London (Heritage Grave)	£4,254	£1,812
City of London (virgin soil) Lawn	£5,814	£1,812
<b>Proposed fee for 2025/26</b>	<b>Heritage £4,423 Virgin Soil Lawn £6,034</b>	<b>£1,963</b>

**Note: City of London Residents will receive a reduction of £562.50 on the proposed fees from both tables**

## Options

3. **Option 1** - Agree the proposed scale of charges for the year 1 April 2025 to 31 March 2026 as set out in the main list attached as Appendix 1 and explained within this report.  
**This is recommended.**

**Option 2** - To keep charges as they are. This would be, in effect, a price cut whilst inflationary increases would still apply to our own expenses.

**This is not recommended.**

**Option 3** - To increase fees and charges higher than those proposed in Appendix 1. This has the risk of putting our fees and charges in the upper / higher end of the market, making us less competitive. This could result in a reduction in the number of burials, cremations and take up of other services provided at the Cemetery and Crematorium as families choose to go to cheaper neighbouring facilities. It could also contribute to funeral debt and funeral poverty.

**This is not recommended.**

## Proposals

4. Having considered the information set out above and having consulted within the funeral industry and with cemetery staff, we believe that the market can withstand the price increases proposed in the following paragraphs and listed in Appendix 1.

The level of increase proposed for 2025/26 is 4% (with some rounding of fees) for most of our services, 8% on new Memorial Garden leases. This will increase our cremation fee to £1,125; it is felt that any greater increase at this time would not be prudent.

The Cemetery and Crematorium offers a proposed woodland grave fee, including burial, of £3,433 and a heritage grave (reuse grave) fee of £4,423 which allows for a memorial. At the other end of the fee structure the proposed charge for our new fully constructed vault grave will be £46,425. We are extending our Heritage Roadside grave option at a fee of £5,743 which offers premium location whilst still more affordable than a standard virgin lawn grave. This offers a choice to suit a wider range of families.

The service is only looking to uplift fees and charges to offset increased overheads. We do not envisage that this increase will affect our market share due to the level of service provided and improvements to our cremation chapel offers and the general vista of the grounds, implemented throughout 2024 and the increases that will be made by our local competitors.

Options such as early cremation services at a lower fee ensure that those families on low incomes can still choose the City of London as a choice for the funeral of a loved one and our proposed fee of £495 for funerals with no service means that families choosing to have a funeral service elsewhere (at a local church for example) can do so, whilst bringing us slightly below fees charged at our local competition to attract more business in this currently untapped sector of our business. This means that our proposed cremation fees range from £495 up to £1,795 for those with a full service in our chapel on a Sunday.

## Key Data

5. This report sets out proposals for a 4% increase in fees and charges for most services at the City of London Cemetery and Crematorium and 8% on new Memorial Garden leases. This proposal is made after careful benchmarking as set out in the tables above and is intended to increase income whilst allowing us to continue growing the offer of affordable burial and cremation as well as a range of choices to bereaved families in the areas served.

## Corporate & Strategic Implications

### Strategic implications

This service helps to deliver the following Corporate Plan 2024-29 outcomes:

- Providing Excellent Services
- Flourishing Public Spaces
- Dynamic Economic Growth

### Financial implications

The Cemetery and Crematorium is expected to operate as a not-for-profit service and to meet all costs, where possible. We will achieve this by introducing a new pricing plan and by careful management of expenditure whilst trying to avoid a reduction in the quality of maintenance and the service provided to bereaved families. The proposed fees and charges should generate additional income of approximately £240,000 which will contribute towards increases in costs.

The services we provide are at the point of need and whilst we may retain our percentage share of the market, any regional trend in death rates may create unpredictability around the achievement of income.

### Resource implications

None

### Legal implications

The City of London is empowered to make fees and charges for the services provided at the Cemetery and Crematorium under powers provided within Article 15(1) of the Local Authorities Cemeteries Order 1977 and section 9 of the Cremation Act 1902. Such fees must be properly incurred.

### Risk implications

The Cemetery and Crematorium business risks are not changed by the recommendations in this report.

### Equalities implications

The recommendations in this report should have no impact (positive or negative) on people protected by existing equality legislation – age, disability, gender reassignment, race, religion, sex, sexual orientation, marriage and civil partnership and pregnancy and maternity.

There is no fee for the cremation and service of a child up to 16 years and the burial fee for a child is reduced by the current full cremation fee.

Climate implications

none

Security implications

None

## **Conclusion**

6. As the major provider of burial and cremation services for the City and its neighbours, the Corporation is recognised as one of the UK's leading burial and cremation authorities. In addition to meeting the needs of the bereaved, the City of London Cemetery and Crematorium is an historic and listed open space (the largest in the London Borough of Newham) and one that was originally designed as both a park and an educational resource. The Cemetery and Crematorium is, however, also a business in competition with several local public and privately-owned operators.

The above factors have been considered in setting the fees and charges for the Cemetery and Crematorium for implementation in fiscal year 2025/26 which I propose for approval by your committee.

## **Appendices**

- Appendix 1 – Itemised proposed Fees and Charges 2025/26

### **Graham Holmes**

Assistant Director – Environment Department

T: 0208 8539836

E: [graham.holmes@cityoflondon.gov.uk](mailto:graham.holmes@cityoflondon.gov.uk)