

City of London Corporation Committee Report

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| Committee(s): Port Health and Environmental Services Committee – For decision | Dated: 20/01/2026 |
| Subject: Cemetery and Crematorium Fees and Charges 2025-2026 | Public report: For Decision |
| This proposal: <ul style="list-style-type: none"> • delivers Corporate Plan 2024-29 outcomes • provides statutory duties | Providing Excellent Services Dynamic Economic Growth |
| Does this proposal require extra revenue and/or capital spending? | No |
| If so, how much? | £N/A |
| What is the source of Funding? | N/A |
| Has this Funding Source been agreed with the Chamberlain's Department? | N/A |
| Report of: | Katie Stewart Executive Director Environment |
| Report author: | Graham Holmes Assistant Director Cemetery & Crematorium |

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 2026/27.

The report proposes price increases of various amounts after careful benchmarking against other providers in the sector and a review of our costs, considering our enhanced service, options and presentation of the site. The Cemetery and Crematorium continue to offer a wide range of cremation and burial options; we have increased the range of services significantly over the past two years, 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 and to ensure our fees are in line 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 2026 (Option 1); and
- Agree the fees and charges for direct burials as set out in section 6 of Appendix 2 (Non-Public) for implementation with effect from 1 April 2026.

Main Report

Background

1. The City of London Cemetery and Crematorium carry 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 year 2026/27 for your 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's fees were increased by 4% for most of our services, and 8% on new Memorial Garden leases.
3. The cost of funerals has climbed significantly in recent years but has now stabilised. The City of London Cemetery and Crematorium has considered this when offering a range of funeral choices and in the setting of fees and charges. The service therefore provides choice and prices to ensure that burial and cremation remain affordable.
4. When setting fees in a competitive market, it is also 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. Tables 1 and 2 below 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 2026 by similar amounts to our proposed increase
5. 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 "Direct" 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.

6. Table 1: Comparison of Crematorium Fees and Charges

| <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 | £750 | £1,900 | £1,900 | N/A |
| East London (Dignity) | 3.4 Miles | £1,095 | 40 mins | £835 | £1,419 | £1,879 | £550 |
| Forest park (Westerleigh) | 6.5 Miles | £1,245- £1,345 | 40 mins | £895- £995 | £1,345 | £1,545 | £545 |
| New Southgate (Westerleigh) | 12.0 miles | £1,025- £1,125 | 40 mins | £745- £995 | £1,125 | £1,325 | £545 |
| Enfield (Dignity) | 14.5 Miles | £1,195- £1,295 | 40 mins | £835 | £1,295 | £2,320 | £550 |
| South Essex (local authority) | 15.3 Miles | £1,175 | 40 mins | N/A | £1,855 | £1,855 | £324 |
| Parndon Wood (Westerleigh) | 17.7 miles | £1,245- £1,345 | 40 mins | £895- £995 | £1,345 | £1,545 | £545 |
| Bentley (Dignity) | 22.6 Miles | £1,295 | 40 mins | £850 | £1,675 | £2,252 | £550 |
| City of London 2025-2026 | | £1,125 | 40 mins | £595 | £1,549 | £1,795 | £495 |
| City of London 2026-2027 - Proposed | | £1,193 | 40 mins | £595 | £1,642 | £1,903 | £525 |

Table 2: Comparison of Cemetery Fees and Charges

| Cemetery | New lawn grave (30yr lease) | Burial Fee (Current) |
|-----------------------------------|--------------------------------|----------------------|
| | inc 1 st internment | |
| East London | £4,249 | £1,669 |
| Manor Park | £5,540 | £2,205 |
| Forest Park | (Res) £3,590 | (Res) £1,670 |
| | (Non-Res) £6,031 | (Non-Res) £1,670 |
| South Essex | (Res) £3,728 | (Res) £1,462 |
| | (Non-Res) £7,456 | (Non-Res) £2,924 |
| Enfield | £7,298 | £1,899 |
| New Southgate | Standard Grave £9220 | £2,880 |
| City of London (Heritage Grave) | £4,423 | £1,963 |
| City of London (virgin soil) Lawn | £6,034 | £1,963 |
| Proposed fee for | Heritage £4,723 | £1,963 |

| | | |
|--|-------------------------|--|
| | Virgin Soil Lawn £6,553 | |
|--|-------------------------|--|

Note: City of London Residents will receive a reduction of £596.50 on the proposed fees from both tables

Options

7. **Option 1** - Agree the proposed scale of charges for the year 1 April 2026 to 31 March 2027 as set out in the main list attached as Appendix 1 and explained within this report. **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. **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 at the very highest 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. **Not recommended.**

Proposals

8. Having considered the information set out above and having consulted with the funeral industry and other Department, it is believed that the market can withstand the increases proposed in the following paragraphs and listed in Appendix 1.
9. The level of increase proposed for 2026/27 is between 4% and 12%, matching the market and restructuring our memorial garden prices to ensure all memorials follow the same incremental charges over the various lease lengths. This will increase our cremation fee to £1,193; it is felt that any greater increase at this time would not be prudent and make the service uncompetitive.
10. The Cemetery and Crematorium offer a proposed woodland grave fee, including burial of £3,553 and a heritage grave (reuse grave) fee of £4,723 which allows for a memorial. At the opposite end of the fee structure the proposed charge for a new fully constructed vault grave will be £49,463. The service will extend its Heritage Roadside grave at a fee of £6,193 which offers premium location whilst still more affordable than a standard virgin lawn grave and re-introducing classic lawn graves for the first time in over 20yrs for £7,753 (inc. the memorial). This offers a choice to suit a wider range of families.
11. The Cemetery and Crematorium are only looking to uplift fees and charges to protect our cost recovery model against 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, increased grave

options, and the general vista of the grounds, and the price increases that will be made by our local competitors.

12. Options such as early cremation services at a lower fee ensure that those families on low income can still choose the City of London as a choice for the funeral of a loved one and our proposed fee of £525 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 increasing sector. This means that our proposed cremation fees range from £525 up to £1,903 for those with a full service in our chapel on a Sunday.
13. This report sets out proposals for an increase in fees and charges for most services in the City of London to align us better within the sector. 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

14. The proposals referred to in this report aim to achieve the following Corporate Plan aims of:

- Providing Excellent Services
- Dynamic Economic Growth

Financial implications

15. 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.

Committee should note that the services provided by The Cemetery and Crematorium 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.

In addition, please refer to non-public appendix 2.

Resource implications

16. The recommendations in this report have no additional resource implications.

Legal implications

17. The City of London Corporation 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

18. Business risks are not changed by the recommendations in this report.

Equalities implications

19. 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 18 years, and the burial fee for a child is reduced by the current full cremation fee.

Climate implications

20. There are no climate implications from the recommendations in this report.

Security implications

21. There are no security implications from the recommendations within this report.

Conclusion

22. This report sets out proposals for an increase in fees and charges for most services at the City of London Cemetery and Crematorium to align us better within the sector. 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.

Appendices

- Appendix 1 – Itemised proposed Fees and Charges 2026/27
- Appendix 2: Non-public - Financial implications

Graham Holmes

Assistant Director Cemetery and Crematorium

T: 0208 8539836

E: graham.holmes@cityoflondon.gov.uk