



Cemeteries and Crematoria Services:

Trend analysis 2016/17

Key Issues

- This briefing provides information on the cost quality and performance of cemeteries and crematorium services for the year 2016/17.
- The health and safety of cemetery users is a key issue with the inspection of memorials now being a key focus for managers who have begun to regular inspect memorials on a regular and proactive basis.
- Income generation is now seen as an important element of service provision through availability of memorialisation, but this is being tempered with the acknowledgement of not being seen to take advantage of vulnerable families.
- The availability of land for future burials is now becoming an issue, as levels of hectares maintained has begun to stagnate, suggesting new land is becoming more difficult to source.
- Staffing, grounds maintenance and cremator operating costs are all increasing and are areas where management will need to keep a close eye as service budgets are more closely scrutinised.

Overview

The APSE performance networks benchmarking model for cemeteries and crematoria services is now five years old, providing vital indicators for time efficiency, human resources, maintenance, memorial safety, absenteeism and financial performance for the service throughout the UK. This document provides participating authorities with an overview of the 2016-17 service data compared to previous financial years. The analysis in this executive summary is based on **'service wide averages'** across all family groups and currently includes submissions from 47 local authorities across the UK.

This performance report should inform local councils and provide assurance that bereaved families are treated with dignity and respect, through the stringent indicators which relate to service quality measures. The report will also ensure that during difficult times for those dealing with bereavement, their authority is providing a good quality and appropriately costed service for its residents. Whilst many matters relating to the service may be outside of the control of the local

authority, such as fees charged by officiants or funeral directors, those elements of the service within the scope of the local authority are able to be measured on a UK wide basis to ensure the service is provided effectively, and on an improving basis, using the APSE performance networks data.

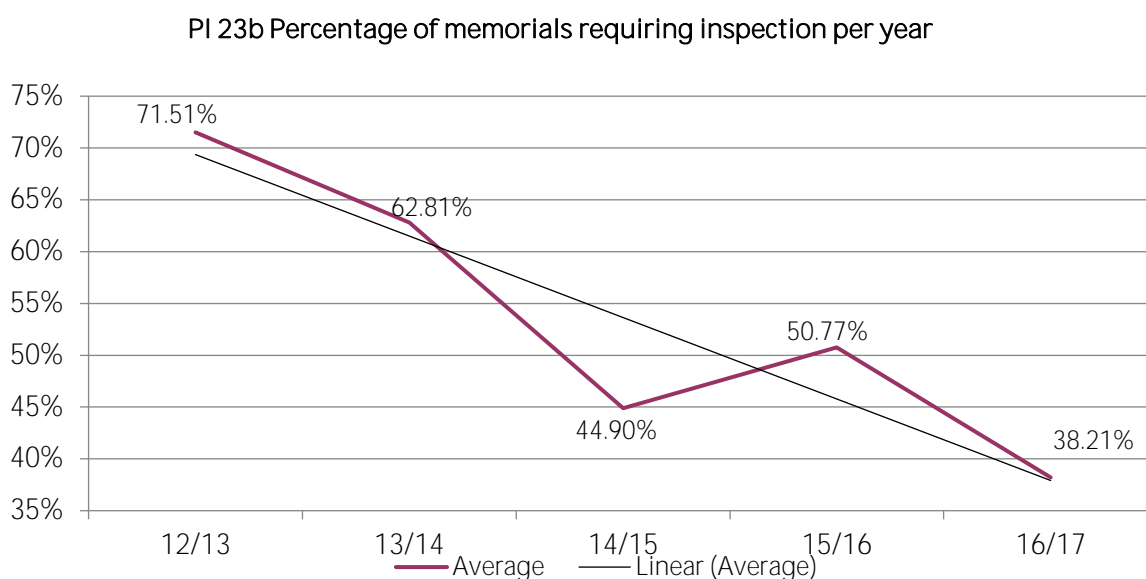
Analysis

The aim of the trend analysis is to try to, predict the future direction of service performance based on past data, with a view that what has happened in the past may help give an idea of what will happen in the future.

Quality

Percentage of memorials requiring inspection per year

Memorial safety has since the turn of the century been a key activity in UK cemeteries and for most authorities annual inspections have become the norm. The evidence from this graph suggests that many cemeteries are now doing safety checks on memorials that have already been inspected at least once. If the downward trend of memorials requiring inspection continues it can be expected that the 20% mark will be hit three years from now. This would correspond with the industry benchmark of inspecting memorials every five years.

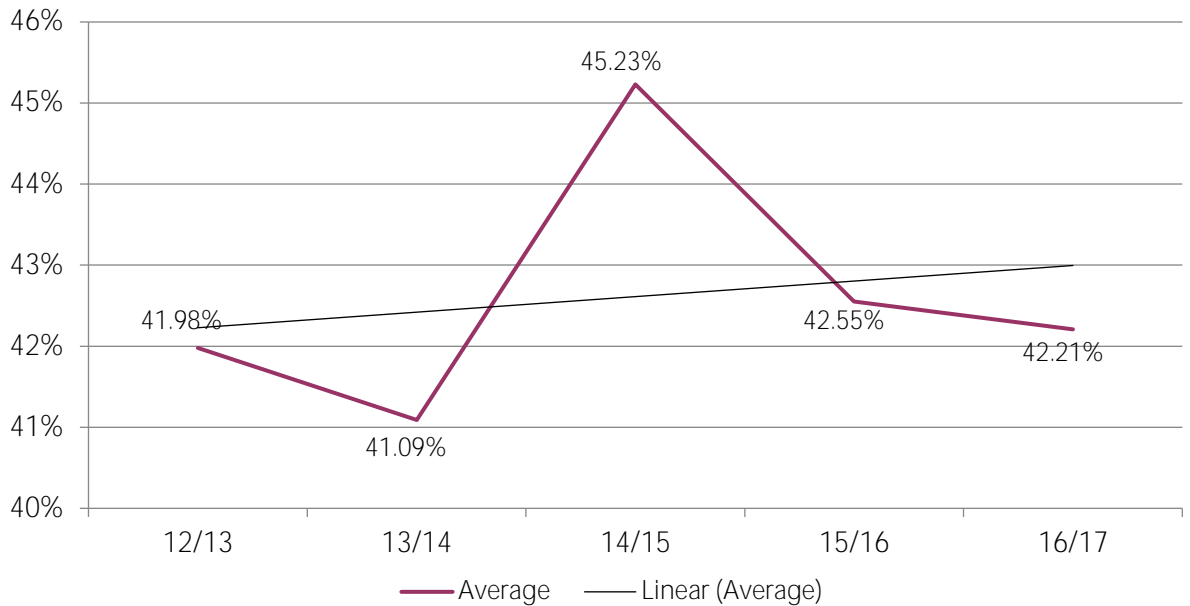


Cost

All staff costs as a percentage of total cost

The trend here over the last five years is a rise of about 1%, hovering around the 42-43% mark overall. When we look at this data and compare it with management and admin cost percentages (PI 06b) we see that overall staff costs are rising at a slower rate. This may suggest a squeeze on operational staffing costs relative to management and admin?

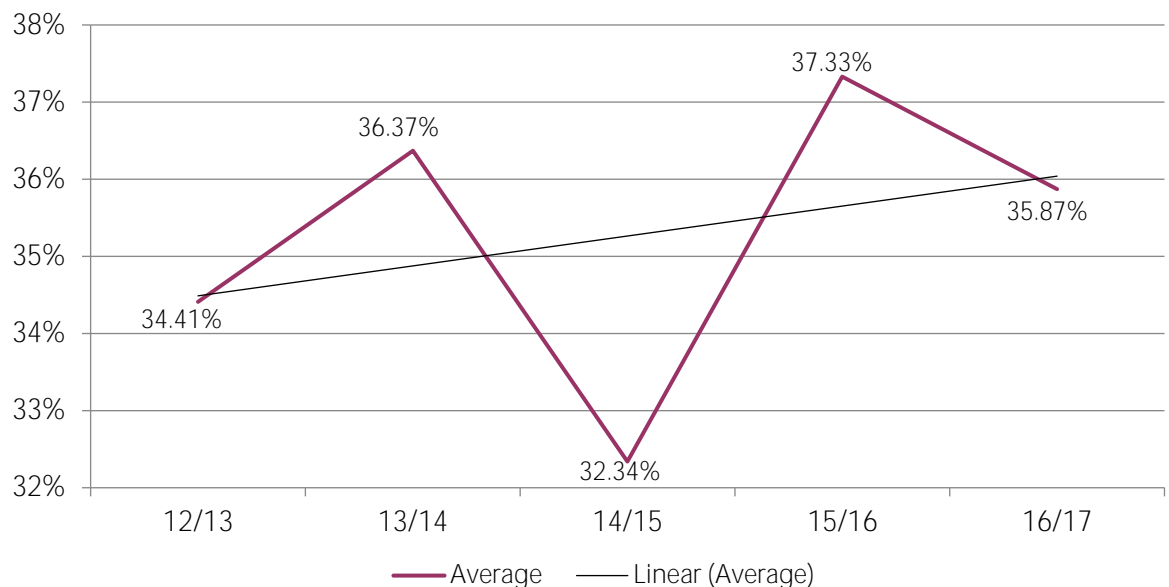
PI 05 All staff costs as a percentage of total cost



Management and admin staff costs as a percentage of total staff cost

These costs represent a significant proportion of total costs. Although there was a downward dip two years ago, the trend line shows an upward increase since 2012/13 of around 1.4%. This could be down to increased employee costs for this group, but equally it could be due to reduced overall costs for the service.

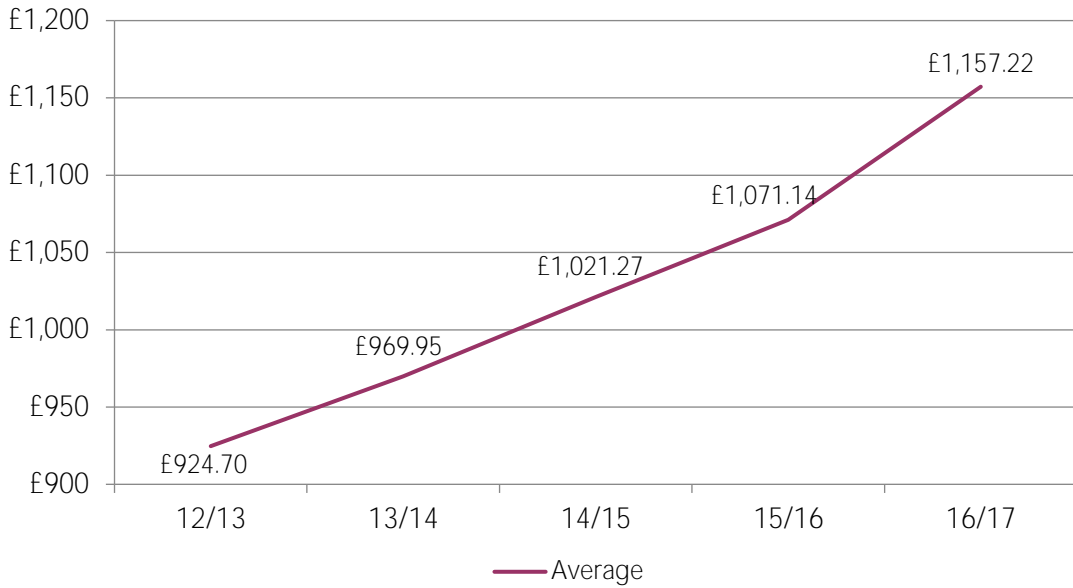
PI 06b Management and admin staff costs as a percentage of total staff cost



Average income from all disposals (burials)

In this graph we see a very strong upward surge in burials income since 2012-13, a rise of 25% over five years. This suggests a consistent increase in fees each year and a stable number of burials occurring in the period.

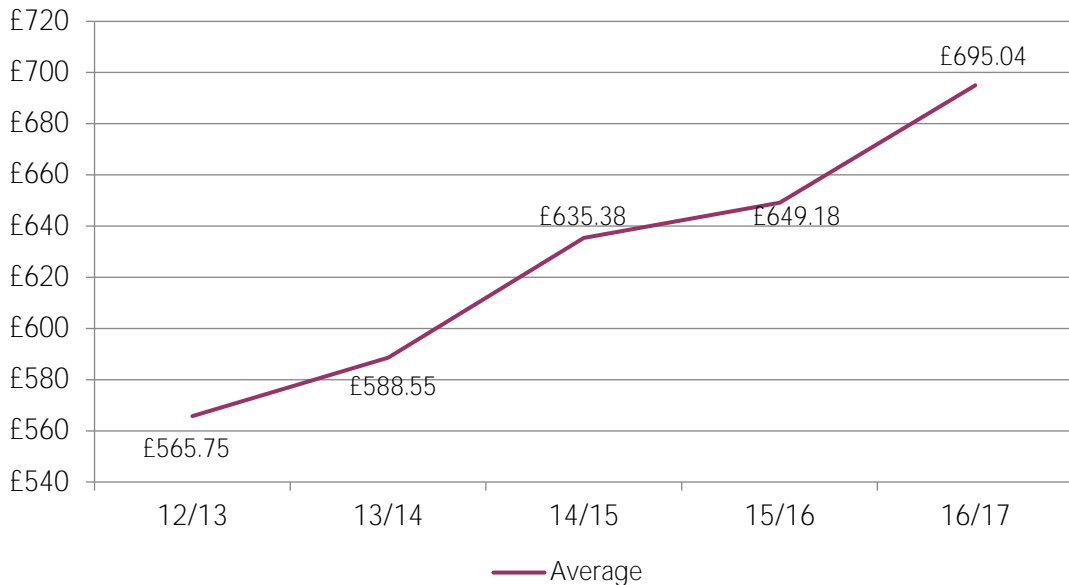
PI 11b Average Income from all disposals (burials)



Average income from all disposals (cremations)

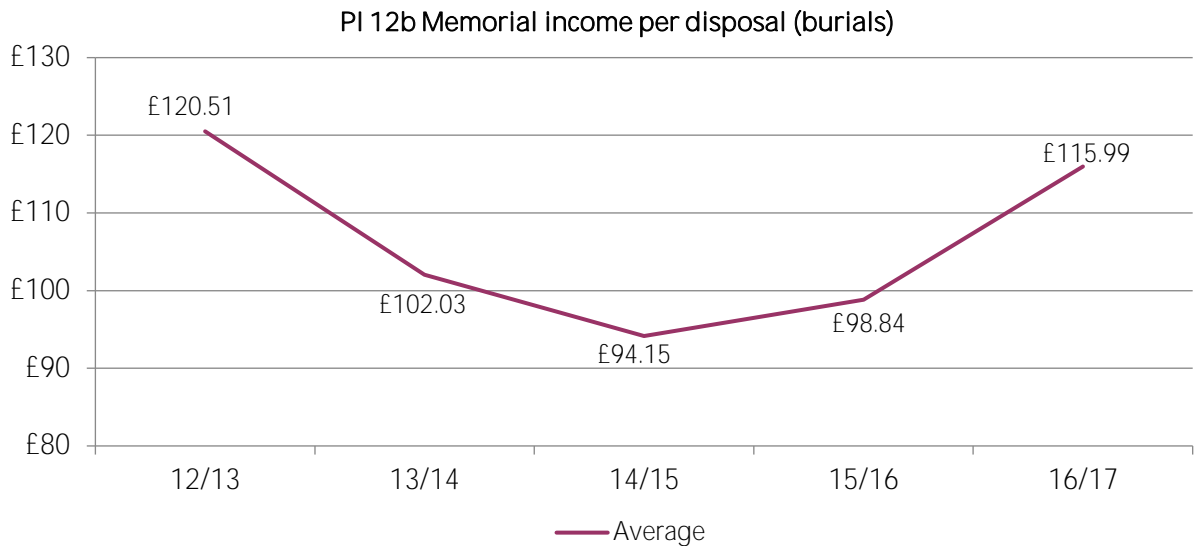
A similar income upsurge as for burials (see PI 11b), average cremations revenue has actually increased slightly less in percentage terms since 2012-13. The 7% rise on 2015-16 income levels is a sharp acceleration possibly points to a growing pressure on council revenue finances as central government funding squeezes take hold.

PI 11c Average income from all disposals (cremations)



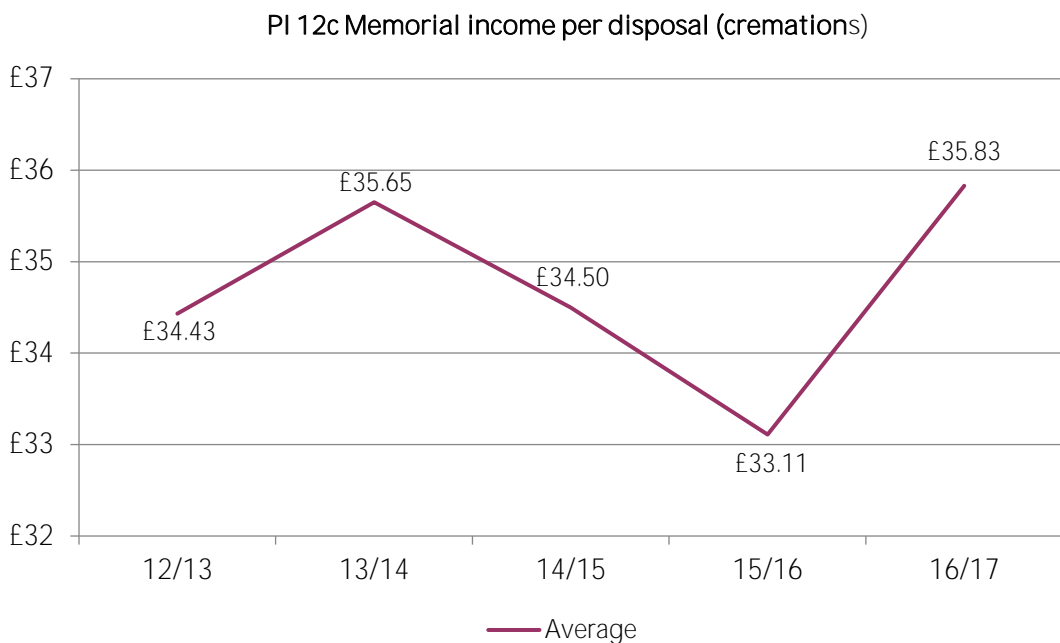
Memorial income per disposal (burials)

Memorial income from burials has shown a significant turnaround over the last two years after a sharp 22% fall between 2012-13 and 2014-15. It is not clear why the fall happened but the reversal indicates a realisation in the industry that memorial income makes an important revenue contribution to services.



Memorial income per disposal (cremations)

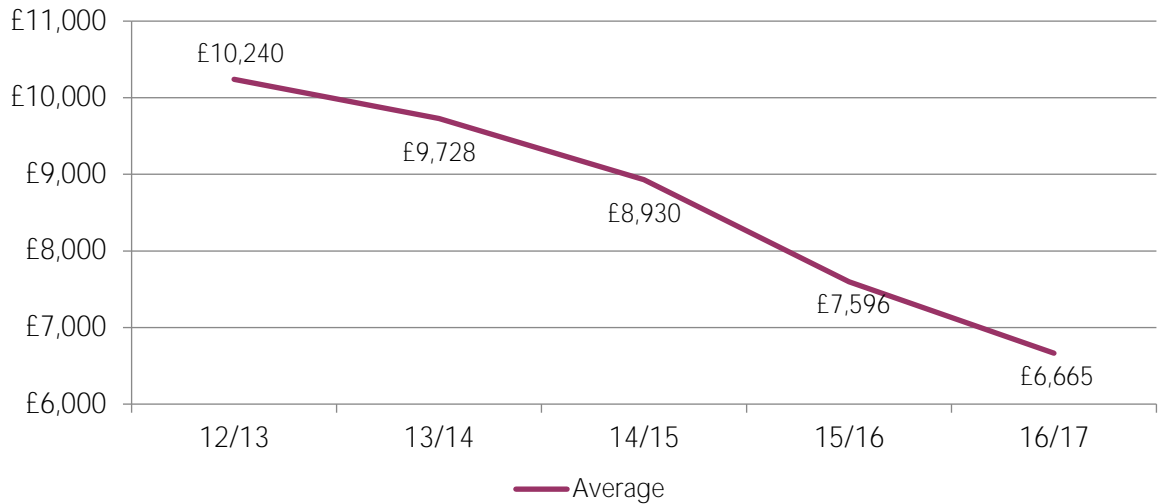
It is interesting that the dip and rise in cremation memorials income is about a year behind that for burials. However it should be noted that the dip was only 7% (as opposed to 22% with burial memorials) and overall the average income range is fairly constant in the £34 to £36 zone.



Cost of contracted grounds maintenance service per hectare of cemeteries and crematoria land

Grounds maintenance costs represent a considerable portion of total costs in cemeteries and crematoria. Whilst many authorities continue to maintain grounds using their own staff, some choose to contract out these works. Of these, this chart shows that there has been a year-on-year reduction in average cost per hectare over the last five years. Averaging a drop of 9% a year since 2012-13, this demonstrates that authorities appear to be getting more control of this key cost area.

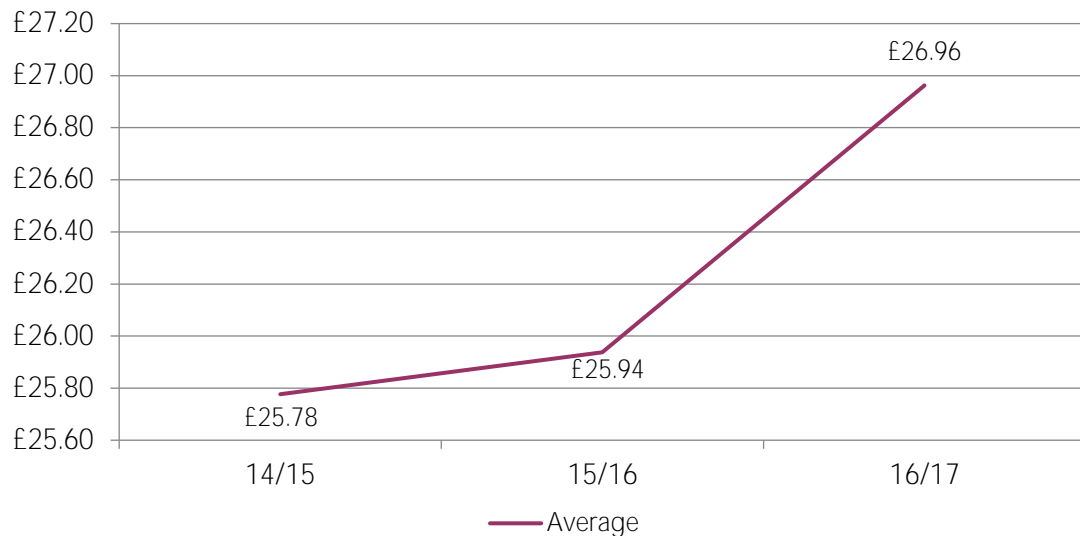
PI 26 Cost of contracted grounds maintenance service per hectare of cemeteries and crematorium land



Cremator maintenance cost per cremation

We now have data for the last three years and we can see that after a 1% increase the previous year, cremator maintenance costs rose by 4% this year. Suppliers have said that material costs have risen recently which may account for this. Management need to keep an eye on this cost element going forward.

PI 32 Cremator maintenance cost per cremation

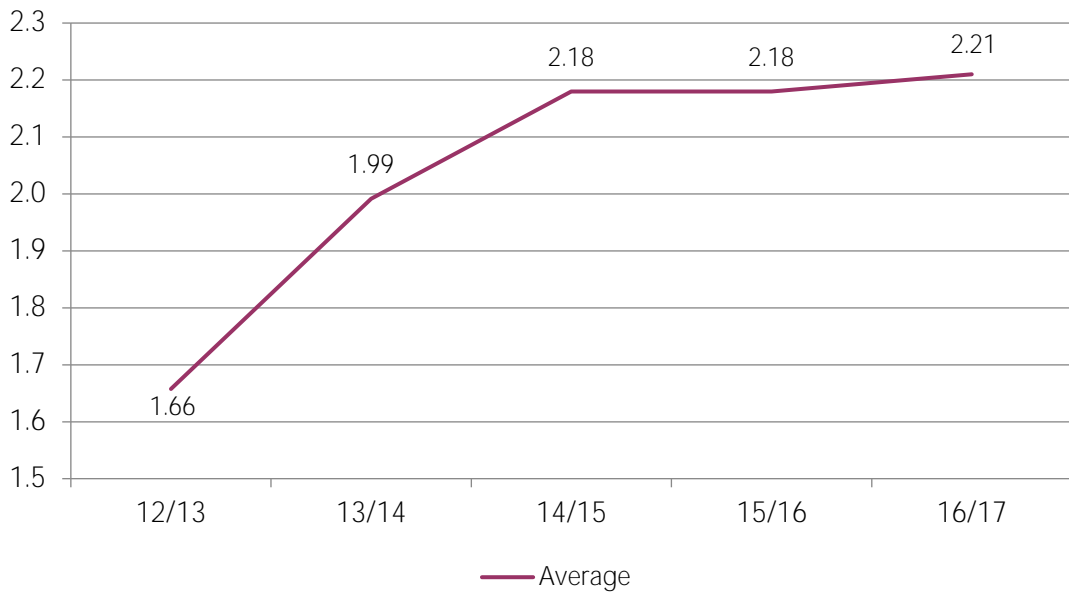


Productivity

Hectares of cemetery land maintained per 10,000 population

This chart shows that since 2014/15 the amount of maintained cemetery land has plateaued at around 2.2 hectares per 10,000 people. The 1.4% rise in 2016/17 suggests that more land has been made ready for burials at existing cemeteries along with the opening of new facilities to meet growing demand or cater for existing levels of use as sites fill up.

PI 18 Hectares of cemetery land maintained per 10,000 population



Interpretation of data

Costs of contracted grounds maintenance has fallen year on year since 2012/13, showing how local authorities are scrutinising service costs, whether these be provided in-house or externally. However cremator maintenance costs have continued to rise. Many local authorities are looking to improve efficiency of cremators by holding over cremations to ensure maximum efficiency, or progressively introducing new and more energy efficient cremators when funding allows.

Total staff costs have risen slightly, but the actual proportion relating to management and administration staff has fallen for year 2016/17, yet despite this fall, the overall trend is still upwards for this area of staffing.

Income from disposals both burials and cremation have risen for the 5th year in a row, showing how councils are having to increase costs to meet ongoing budget reductions. Coupled with this has been an increase in income from memorials associated with both burials and cremations. The most notable increase has been in relation to burial memorials. Bereavement services are now actively marketing such offers whilst still ensuring this is not done in a manner which impacts unfairly on the vulnerability of the service user.

Hectares of land being maintained per 10,000 population has levelled off at approximately 2.21 hectares. This figure has changed little over the last three years and may suggest land available is becoming more difficult to find, but also that a maximum productivity level is possibly being reached.

The percentage of memorials requiring inspection has continued to fall which suggests that many local authorities aim of inspecting 20% of memorials each year, in line with the industry benchmark of developing a five year inspection programme, is becoming more the norm.

APSE Comment

Cemeteries and crematoria services provide bereaved members of the community with vital services at perhaps one of the most vulnerable times in their life. Local council bereavement services, as shown by this briefing, are striving to ensure costs are controlled whilst the quality of the service is not compromised.

APSE member councils, increasingly concerned by funeral poverty, are providing innovative solutions to ensure the service remains affordable. Equally with both budgetary pressures on councils and issues such as new environment regulations becoming more stringent in respect of crematoria operations, the service faces many challenges. To assist in addressing these challenges APSE provides a free advisory group which is open to APSE member local councils. You can register your interest in this group by [using this link](#).

Increasingly cemeteries, and green spaces in and around crematoria, are scrutinised for the quality and aesthetic value that they bring to local areas. Measuring that quality, and ensuring high standards are maintained is a necessity. A number of APSE member councils are now utilising APSE's Land Audit Management System (LAMS) to assist in measuring the quality of the land and public space in and around cemeteries and crematoria, most especially as this can also be used as a tool to engage volunteers and friends groups. To find out more about LAMS please [use this link to our 'what's new' page](#).

The APSE Cemeteries and Crematoria Seminar 2018 will take place on the 19 April in Coventry. For more details contact Wayne Priestley on wpriestley@apse.org.uk or to reserve a place please email Vicky Starmer on vstarmer@apse.org.uk

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