association for public service excellence

State of the Market 2026

Local authority Cemeteries and Crematoria

Briefing 26/21

April 2026

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Local Authority State of the Market 2026
Cemeteries and Crematoria

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Results at a glance

Management of the service	2026	2025
Deliver the service under an in-house model	**98.18%**	**96.55%**
Transferred maintenance responsibilities to community groups	**1.82%**	**3.45%**
Councils reporting low level anti-social behavior in cemeteries	**81.82%**	**75.86%**
Dog fouling as a form of anti-social behaviour	**72.55%**	**77.78%**

Budget	2026	2025
Squeeze on public sector resources is disproportionately affecting cemeteries and crematoria to other service areas – agree or strongly agree	**63.64%**	**65.39%**
Decrease in the capital budget in the next year	**38.64%**	**46.15%**
Decrease in the revenue budget in the next year	**47.73%**	**46.15%**

Staffing	2026	2025
Staff absence levels are perceived to be above average	**30.95%**	**41.67%**
Training budget anticipated to stay the same in the next 12 months	**66.67%**	**86.96%**

Environmental issues	2026	2025
Promoting biodiversity is a priority	**67.50%**	**75.00%**
Provide natural / woodland burial grounds	**50.00%**	**65.22%**

1 About the APSE State of the Market – Cemeteries and Crematoria

APSE conducted an online survey from February 2026 to April 2026. The survey questions were designed to support future trend analysis of the key issues affecting cemeteries and crematoria services and were developed in collaboration with local authority bereavement services managers.

This report summarises the survey's key findings.

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 covers a range of topics, from budgetary matters to sustainability.

Where possible, this report compares results with previous APSE State of the Market surveys to identify trends, challenges, and opportunities. The results are shared with local authorities and other organisations to support understanding of sector needs.

2.1 Methodology

APSE conducted a survey of its member local councils between February 2026 and April 2026. Responses were received from across the UK with 82.46% of responses from England, 5.26% from Northern Ireland, 5.26% from Scotland and 7.02% from Wales. Overall, the responses provide a representative sample of the UK local authority cemeteries and crematoria sector.

2.2 Local authority cemeteries and crematoria services

Most respondents (98.18%) reported that services are currently delivered in-house. A further 1.82% advised that delivery is mixed, with elements undertaken by an external party, a trust arrangement and community groups.

In two to three years' time, 83.64% expect that all services will be delivered in-house. In addition, 3.64% believe services will be delivered by the community and 1.82% expect services to be delivered externally or through a mixture of delivery models.

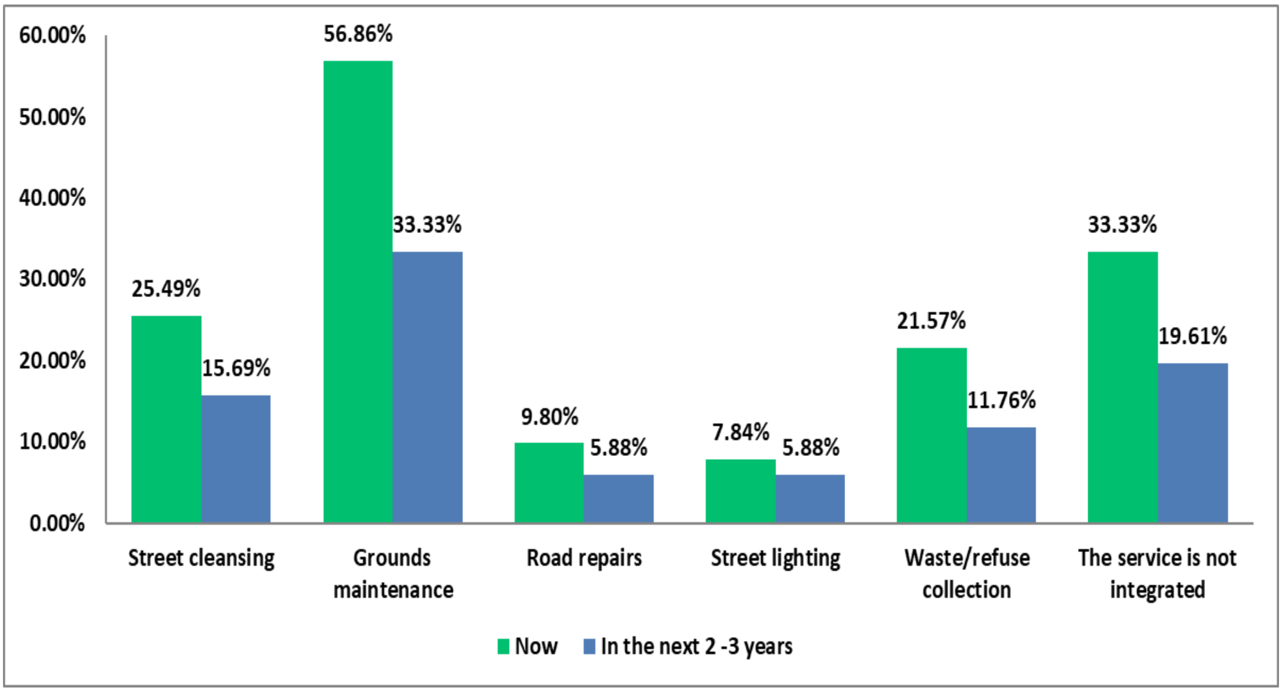
3 Management of the service

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

The survey indicates that maintenance responsibilities have not been transferred to community groups, with 98.18% reporting that this has not occurred. While councils work with ‘Friends Groups,’ responsibility is not currently being devolved to them. Given ongoing budget pressures, it will be important to monitor whether this position changes.

3.2 Which services are jointly managed within an integrated service?

Service integration within councils has become more common. The survey explored which services are jointly managed within an integrated model that includes cemeteries and crematoria. The graph below summarises current arrangements and expectations for the next two to three years.



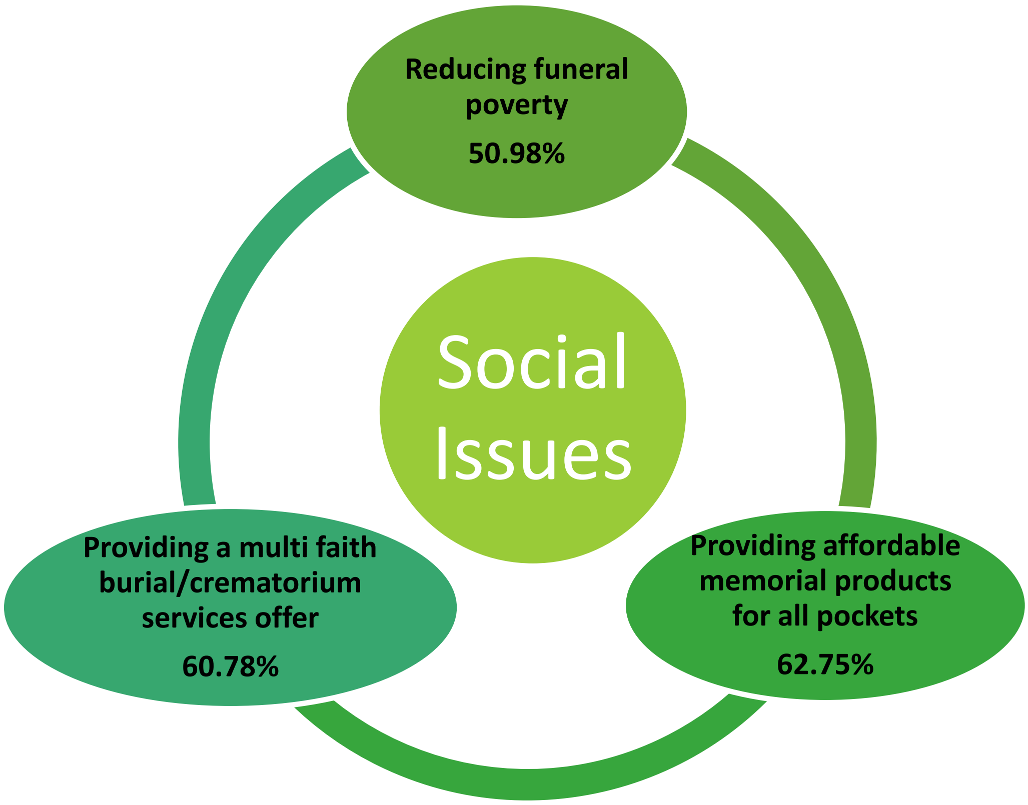
Over half of respondents (56.86%) report that the service is integrated with grounds maintenance. In addition, 25.49% report integration with street cleansing and 21.57% report integration with waste and refuse collection.

Overall, integration is most common with services that have clear operational synergies, such as grounds maintenance. Approaches vary between councils, potentially reflecting differences in service scope, delivery models, and local responsibilities.

In addition, 33.33% report that the service is not integrated. This may reflect local organisational choices or the specialist nature of cemeteries and crematoria work, which can lend itself to a standalone structure.

3.3 Social Issues

A key distinction of local authority provision is the emphasis on social priorities. Respondents were asked to identify their top three priorities; the diagram below summarises responses for 2026.



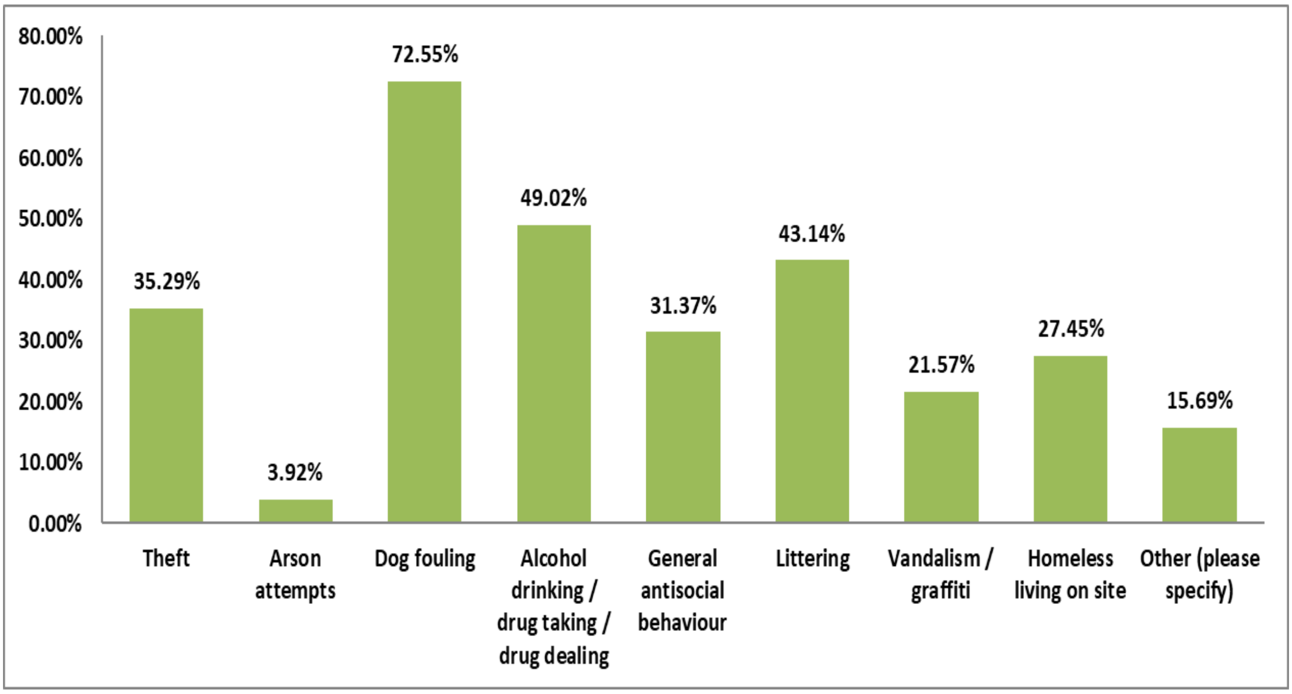
Funeral costs have increased significantly over the last 20 years. The basic cost of a simple attended funeral in 2004 was reported at £1,835, compared with £3,828 in 2026 (Sunlife). As a result, more families are experiencing funeral poverty, which helps explain why reducing funeral poverty is a leading local authority priority.

3.4 Anti-social behaviour

Anti-social behaviour remains an issue in cemeteries. In 2026, 81.82% of respondents reported low-level issues, a 5.96% increase from 2025. In addition, 9.09% reported high levels of anti-social behaviour issues.

3.5 What form does anti-social behaviour take?

To understand the types of anti-social behaviour being experienced, respondents were asked to specify the issues they face. The graph below summarises the responses.



Dog fouling is the most prevalent issue, with 72.55% of respondents identifying it. Alcohol drinking/drug taking and drug dealing were reported by 49.02%, and 43.14% reported littering on site.

These findings show that councils manage a wide range of issues, many of which are complex and resource-intensive, increasing the cost of managing burial grounds and maintaining them as appropriate places of remembrance.

4 Budget and finance

4.1 Please give your opinion on the following statements

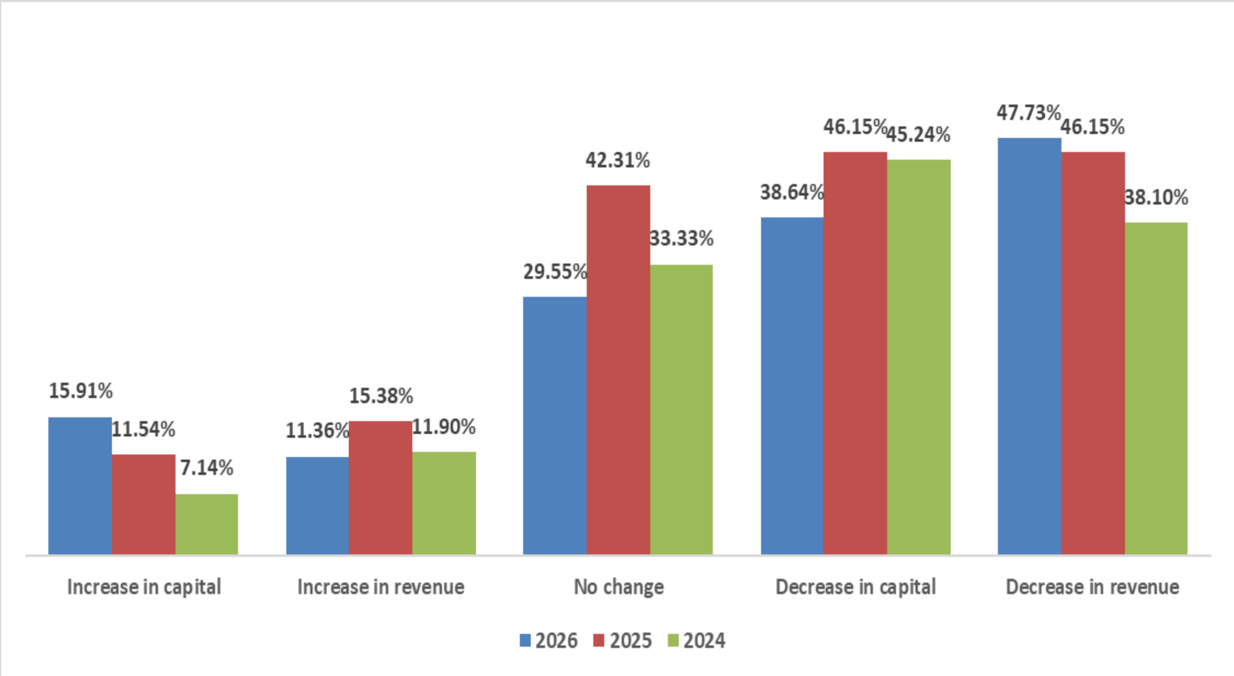
To understand how funding levels and underinvestment are affecting cemetery and crematoria services, the survey asked respondents for their views on four statements. The table below summarises the responses.

	Disagree	Agree	Agree strongly	No opinion
The squeeze on public sector resources is affecting cemeteries and crematoria disproportionately to other service areas	29.55%	34.09%	29.55%	6.82%
Reductions in funding has resulted in a reduction of manicured areas for some cemetery land and an increase in naturalised cemetery land	20.45%	31.82%	31.82%	15.91%
Lack of investment in cemeteries and crematoria will have significant impact on the quality of service provided	4.55%	36.36%	54.55%	4.55%
There's a limit to the extent to which volunteers can be involved in maintaining cemetery land	2.27%	63.64%	20.93%	11.63%

Responses indicate that current financial pressures are affecting cemeteries and crematoria services. Overall, 63.64% agree or strongly agree that the squeeze on public sector resources is affecting cemeteries and crematoria disproportionately to other service areas. 63.64% report that reductions in funding have reduced manicured areas and increased naturalised cemetery land. Most respondents (90.91%) agree or agree strongly that lack of investment in cemeteries and crematoria will have significant impact on the quality of service provided, and 84.57% 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 explored expectations for the cemeteries and crematoria budget over the next year. The graph below summarises responses and compares results for 2026, 2025 and 2024.



Compared with 2024, the proportion of respondents expecting a reduction in revenue increased from 38.10% to 47.73%. For the capital budget, the proportion anticipating a decrease reduced by 7.51%.

The largest shift relates to expectations of no change: 42.31% reported this view in 2025, compared with 29.55% in 2026.

Since 2024, there have been significant pressures on council budgets due to increases in staffing costs, the cost-of-living crisis and rising energy bills. These factors may have influenced responses across 2024, 2025 and 2026. However, the increase in respondents reporting an increase in capital indicates that councils are investing in cemetery and crematoria assets. Although not explored in the survey, discussions at the APSE Cemeteries and Crematoria Network suggest this could be attributed to several factors, including:

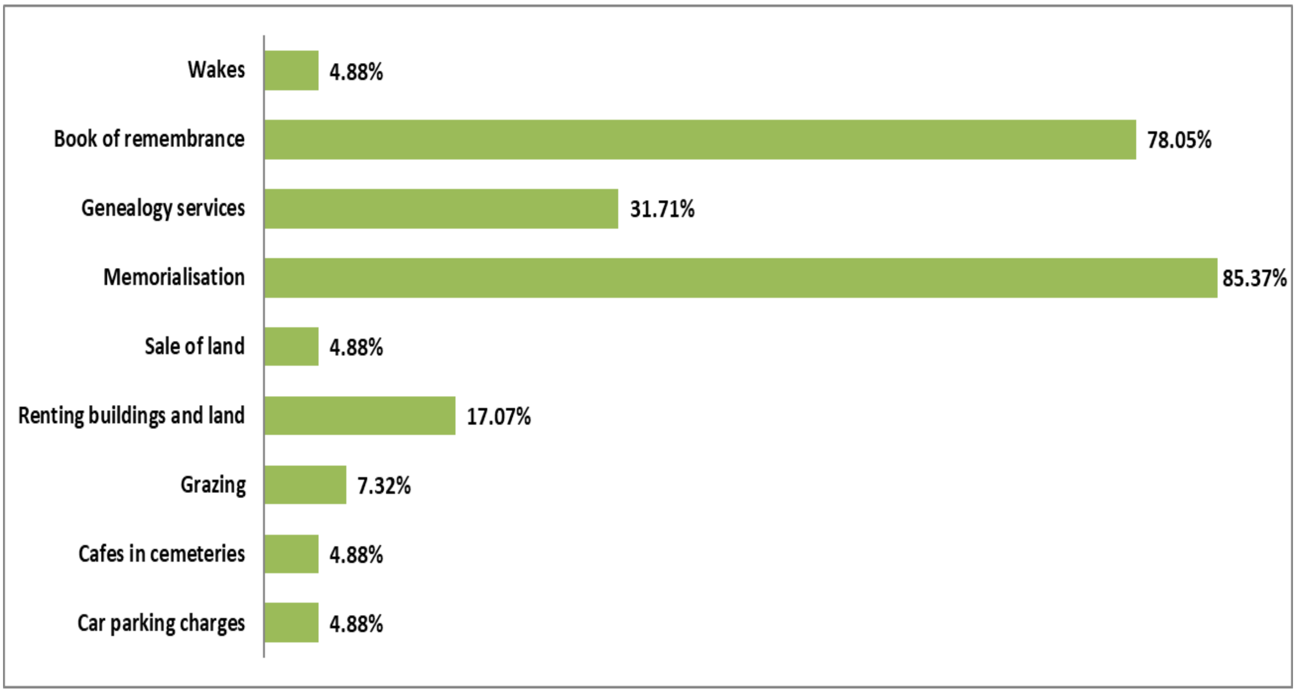
- A response to many years of underinvestment
- Pressure to compete with the private sector
- Facilities to be modernised
- Increasing burial space
- Upgrading existing crematoria to meet legislative requirements
- Building new crematoria

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

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. 22.73% of respondents believed that funding would decrease by five to 10 percent, 31.82% stated that they expected the budget not to change and a further 11.36% thought that the funding would increase 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 of through a franchise)?

Cemeteries and crematoria services can generate income to support the service budget. To understand current practice, respondents were asked to identify where income is generated through fees and charges.

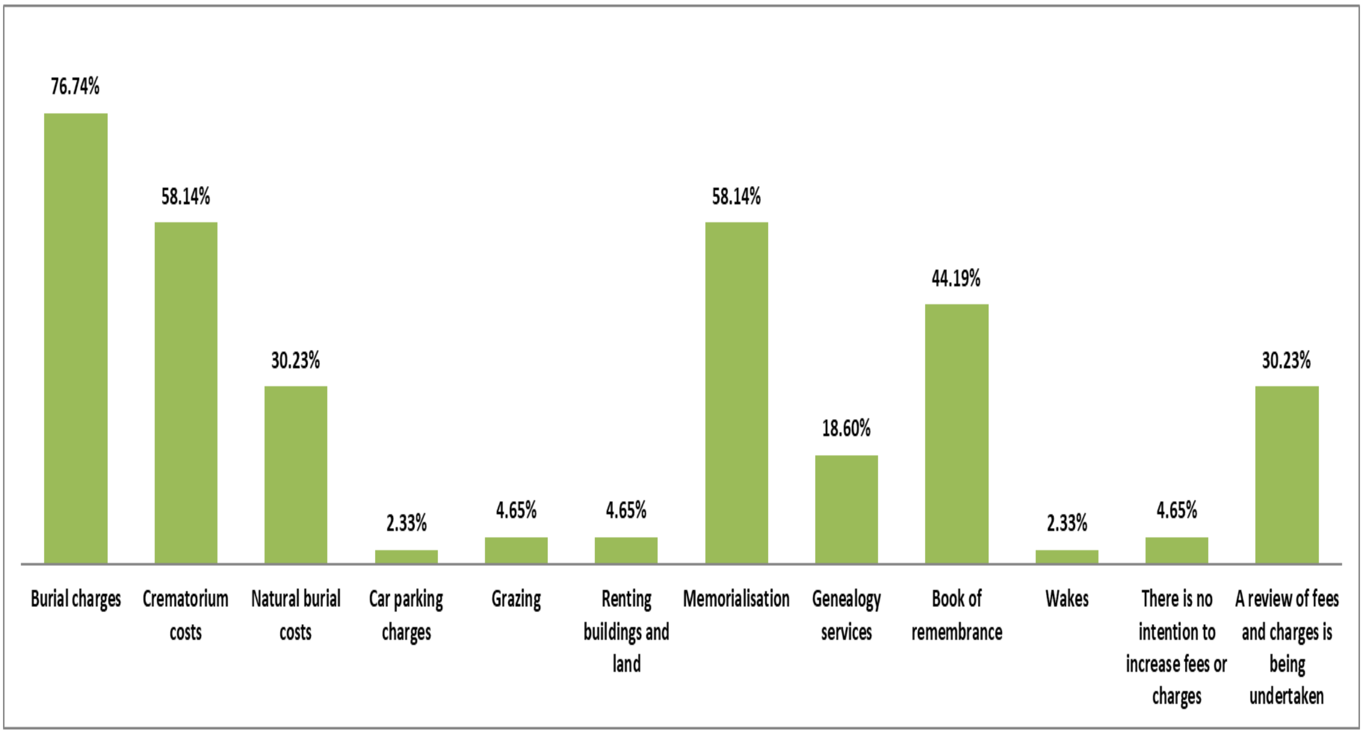


Memorialisation is the most common income stream, with 85.37% reporting this. In addition, 78.05% generate income from books of remembrance, and 31.71% provide genealogy services for a fee.

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

Due to rising costs across bereavement services—from utilities to wages—many local authorities are reviewing, and in some cases increasing, fees to maintain financial sustainability.

Respondents were therefore asked where they expect fees to increase in the next two to three years. The graph below summarises the responses.



For 2026, the three most reported areas for fee increases are burial charges, crematorium costs, and memorialisation.

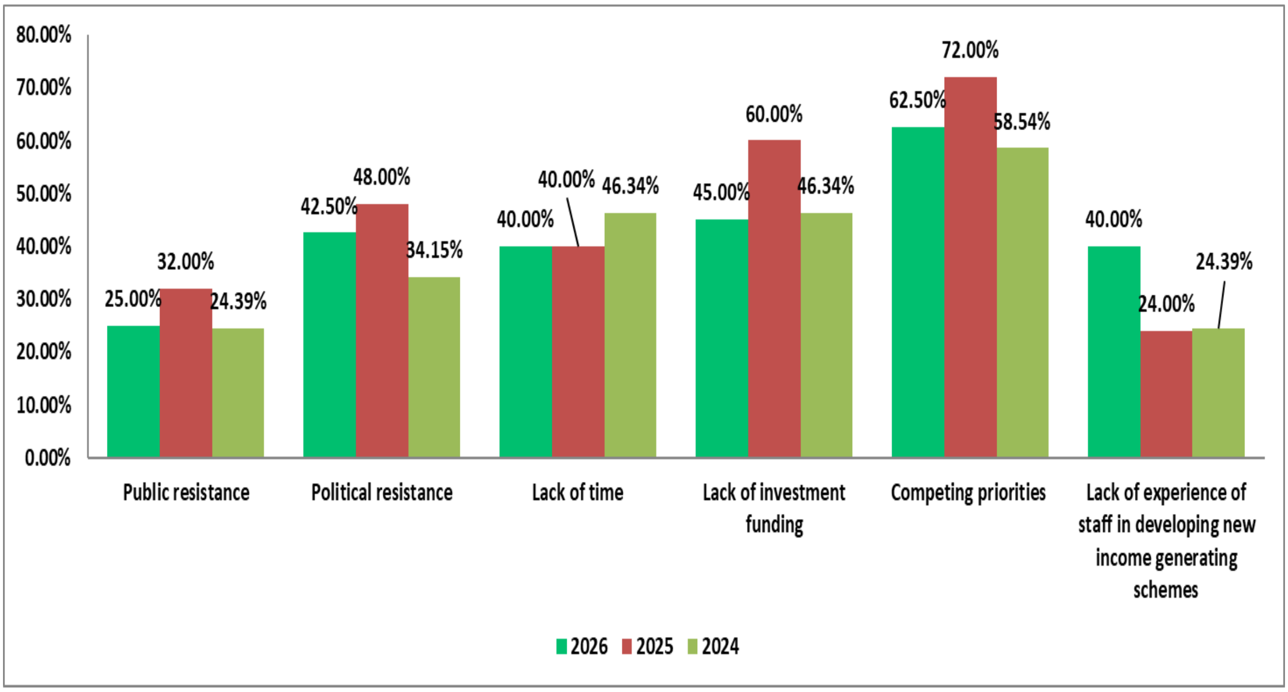
No respondents reported an intention to keep fees and charges unchanged.

This topic has also been discussed at the APSE Cemeteries and Crematoria Network and discussions indicate that fee increases are intended to support financial sustainability, while also taking account of the need to keep funerals affordable for residents.

When asked whether councils sell services other than burials and cremations to customers outside the local authority, 87.80% said they do not. In addition, 4.88% reported selling services to the public sector and 4.88% reported selling services to other local authorities.

4.6 What are the barriers to generating income?

Due to the nature of bereavement services, there are barriers that can limit income generation. The graph below highlights these barriers and compares the 2024 and 2025 responses.



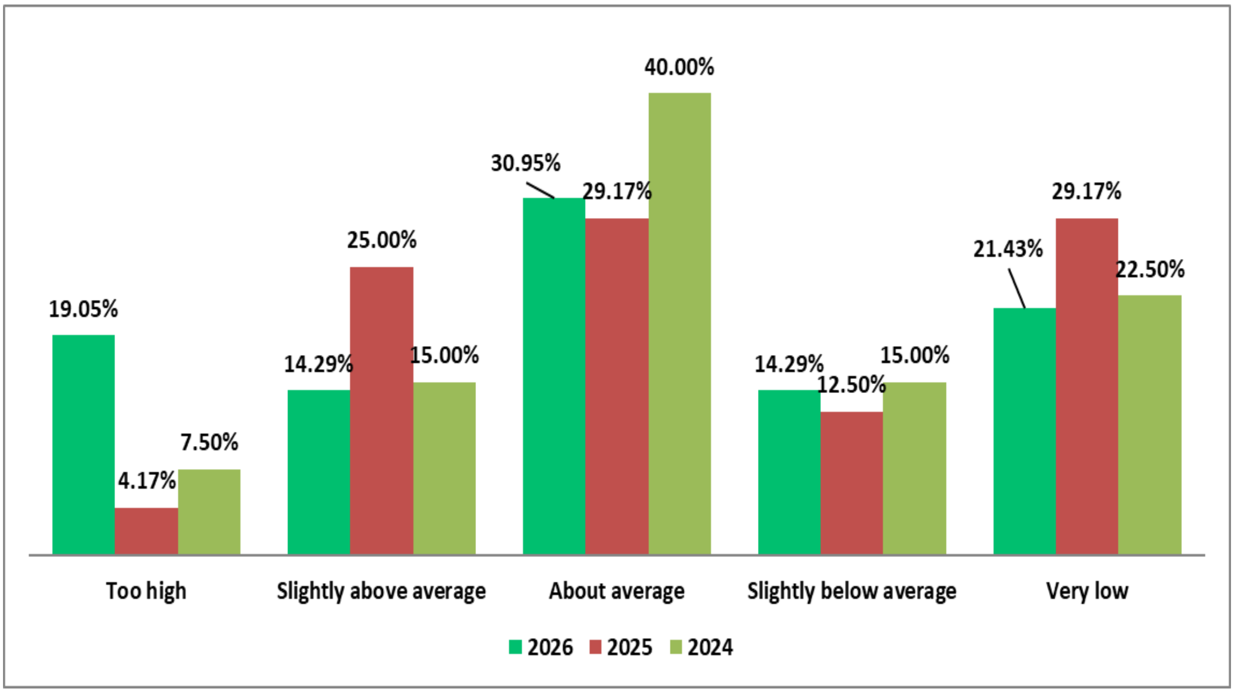
Competing priorities are cited as one of the greatest barriers for 2026, 2025 and 2024. While fewer respondents cited lack of funding in 2026, it remains significant, with 45% reporting this barrier—comparable to 46.34% in 2024.

Some APSE members report that limited investment funding has reduced their ability to compete with the private sector. New private crematoria are opening close to council facilities, and, without equivalent investment, council sites may be viewed as less appealing.

5 Staffing

5.1 Are staff absence levels at an acceptable level?

The survey asked respondents to assess staff absence levels within the service. The graph below summarises perceptions for 2026, 2025 and 2024.



For 2026, 33.34% of respondents believe that staff absence is too high or slightly above average, which compares with 29.17% in 2024 and 22.50% in 2024.

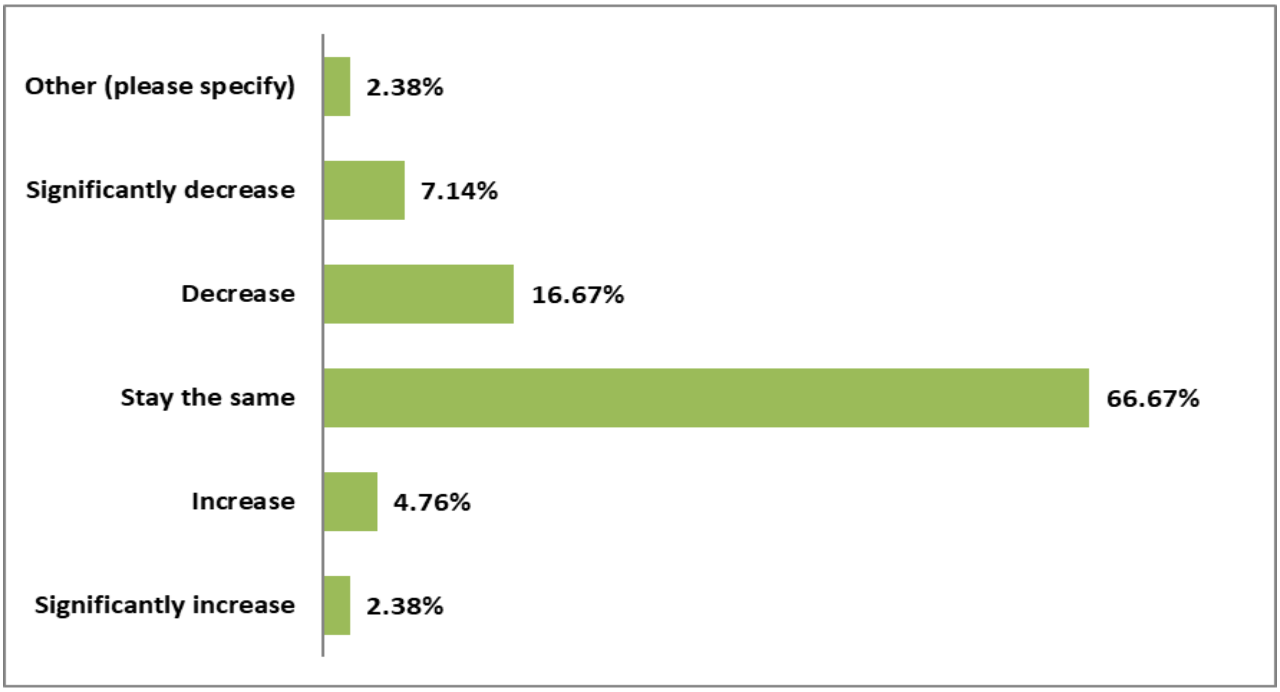
In 2026, 35.72% of respondents believe that staff absence is slightly below average or very low. In 2025, 41.67% reported that staff absence was slightly below average or very low. In 2024, 37.50% reported the same.

The number of respondents reporting that they felt staff absence was above average has remained consistent at around 30% for the last two years.

While perceptions have varied slightly over the last three years, responses indicate that staff absence levels remain low across the service.

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

Staff training is essential to maintain service quality, ensure staff are equipped for their roles, comply with legislation and keep pace with changes in technology and working practices. The survey therefore asked about the service's training budget; the graph below outlines the responses received.



The majority of respondents (66.67%) report that the budget will stay the same, with 16.67% stating that it will decrease.

These responses suggest that, despite budget pressures, training budgets are expected to remain stable, reflecting the importance placed on maintaining a well-trained workforce.

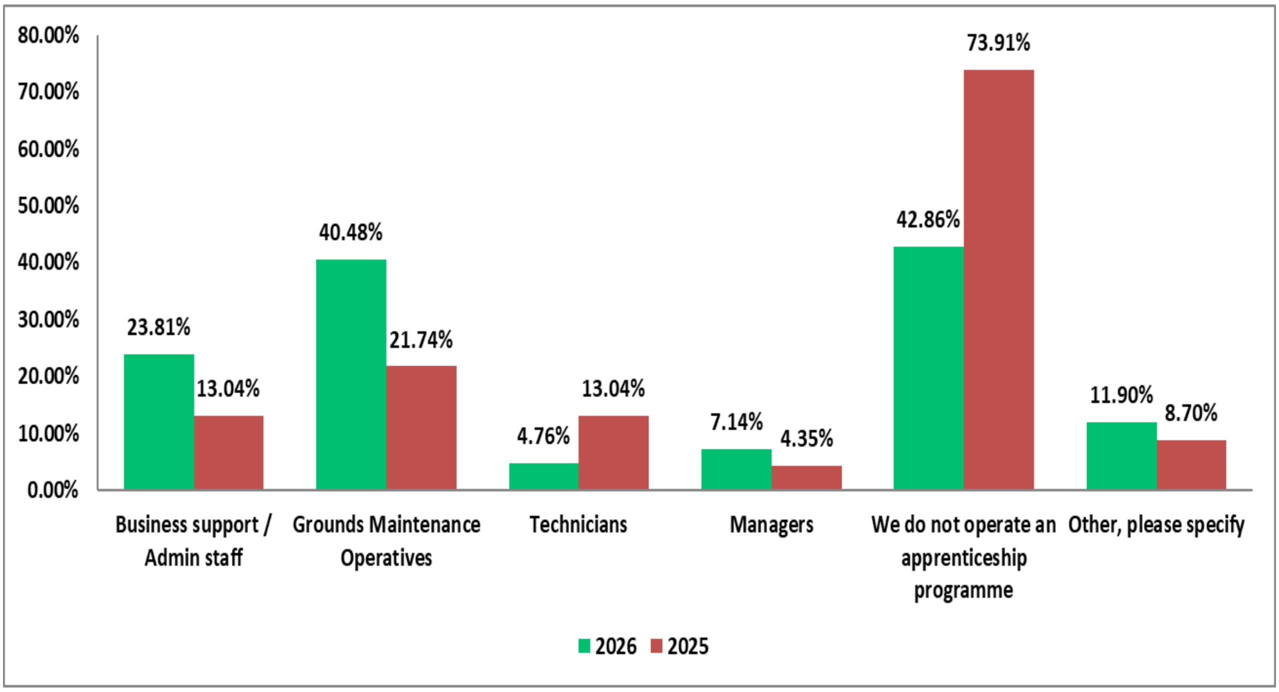
APSE Training offers a range of courses tailored to local authority bereavement services, including:-

- Burial and Cremation (Scotland) Act 2016
- Legal and Practical Management of Cemeteries (ICCM) Masterclass
- Making Space for Nature in our Burial Grounds and Churchyards
- Understanding Bereavement Services (ICCM)

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

Given skills shortages across many council services, the policy focus on vocational qualifications, and the specialist nature of roles in cemeteries and crematoria, apprenticeships can support workforce development. The survey asked whether services offer apprenticeships and, if so, what types.

The graph below details the responses received in 2026 and 2025.



The largest proportion of respondents, 42.86%, advise that they do not have an apprenticeship programme, which is a significant decrease of 31.05% reporting this in 2025. The most common type of apprenticeships offered are in grounds maintenance (40.48%).

Comments indicate that, where a formal programme is not in place, some services are exploring apprenticeship options or offering work experience and alternative routes to qualifications.

6 Operational considerations

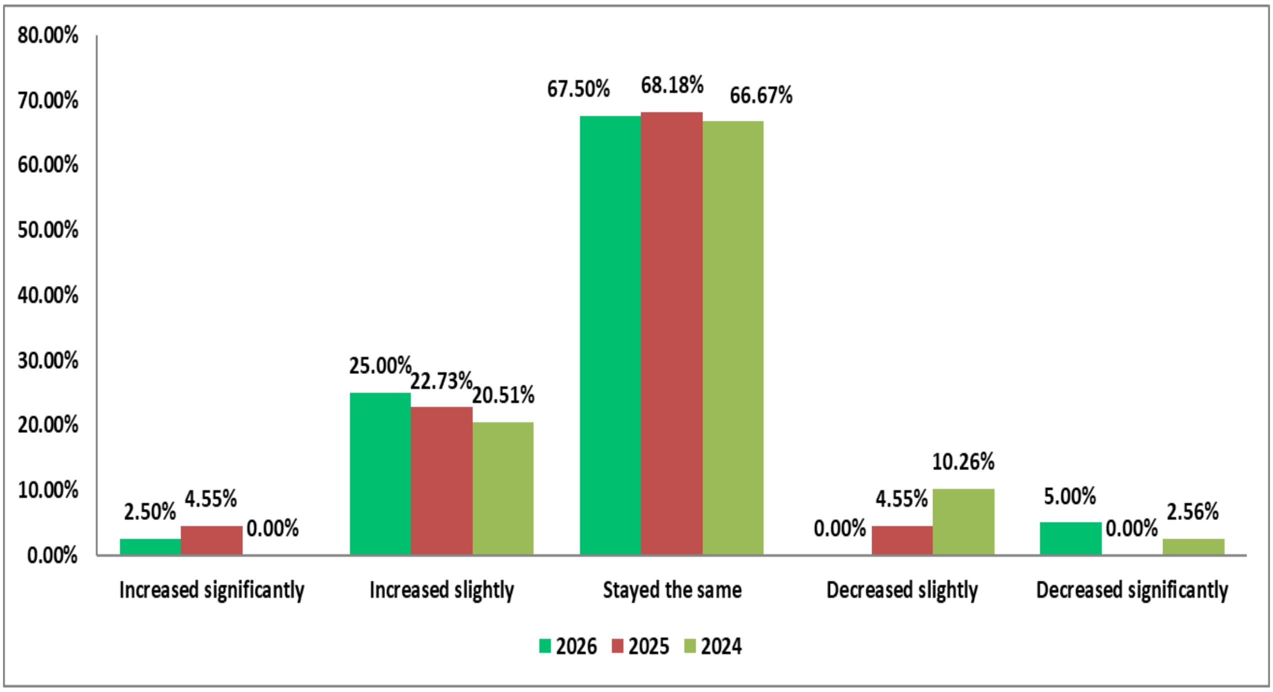
6.1 Are you anticipating increasing cemetery/crematorium land over the next five years?

The provision of burial space is a regular concern raised at the APSE Cemeteries and Crematoria Network. Therefore, the survey asked if the respondent was anticipating increasing the cemetery / crematorium land over the next five years. In 2024, 62.16% reported that they were anticipating increasing land over the next five years. This decreased to 58.33% in 2025, and in 2026, decreased slightly again to 57.89%, indicating that they are anticipating increasing cemetery and crematorium land over the next five years.

With results consistently around 60%, the need to secure additional land remains a continuing issue for the service.

6.2 Community sector involvement in bereavement services

Councils often work with the community sector to support bereavement services. To understand how involvement has changed over the last three years, the survey asked respondents to describe their experience. The graph below provides a comparison for 2024, 2026 and 2026.

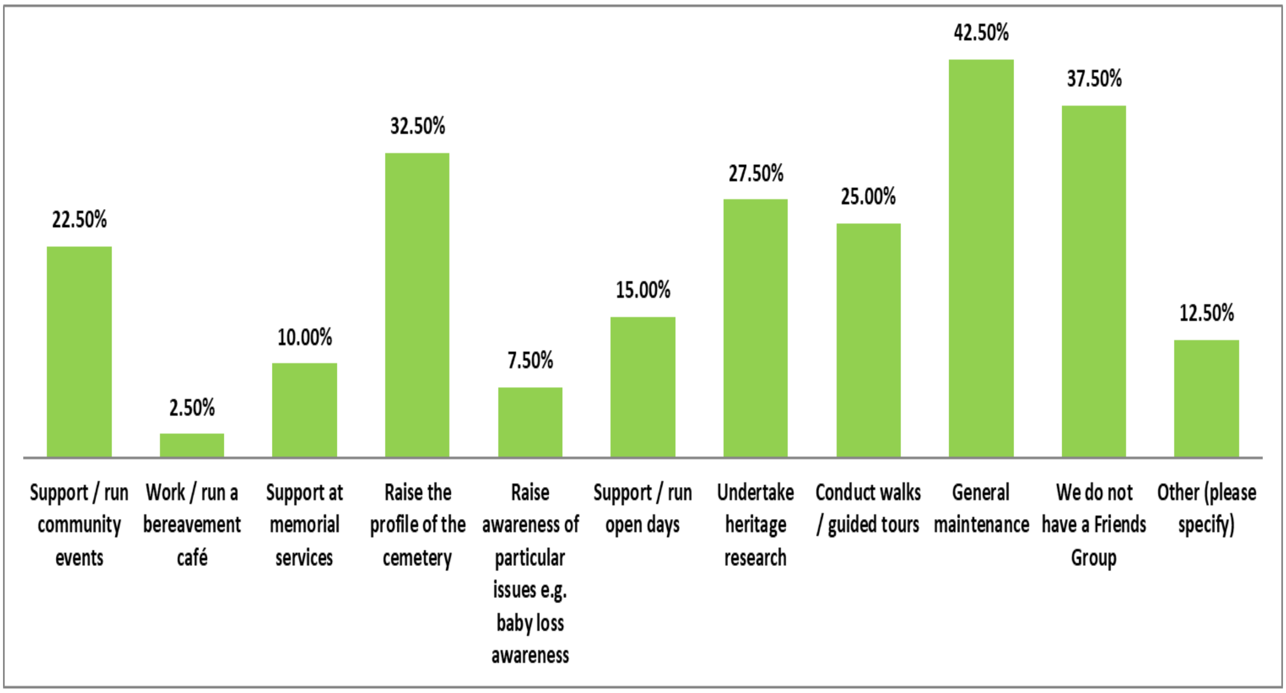


Over the last three years, around 65% of respondents report that community involvement has stayed the same.

Those reporting increased community involvement rose from 20.51% in 2024 to 25% in 2026.

6.3 What roles or activities do Friends Groups undertake

Many services collaborate with Friends Groups to help maintain welcoming sites for visitors and to support community activity. The survey asked respondents to identify the roles and activities Friends Groups undertake; the graph below summarises the responses.



Overall, 37.50% report that the service does not have a Friends Group. Comments suggest that there is interest in some areas, but groups have not yet been formalised.

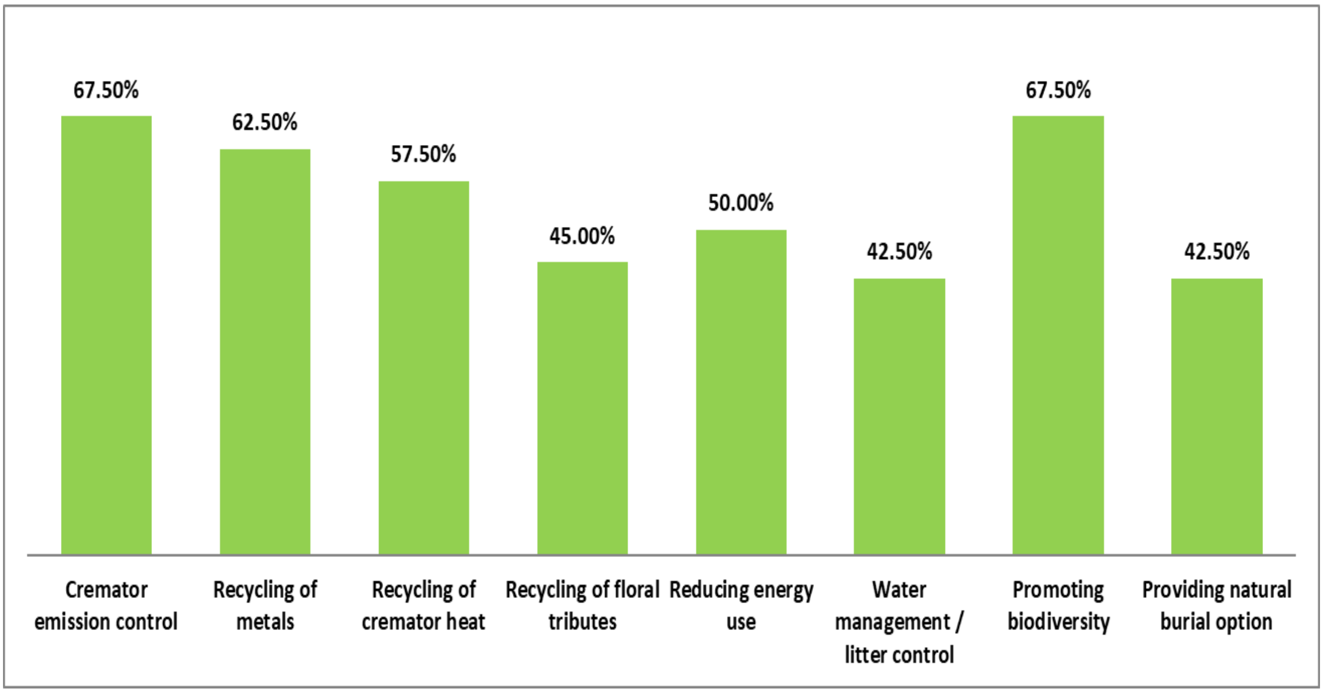
Where Friends Groups are in place, the most common activity is general maintenance (42.50%). This is followed by raising the profile of the cemetery (32.50%) and conducting walks and guided tours (25%).

Responses show that Friends Groups undertake a wide range of activities. Where well supported and effectively organised, they can be a valuable asset—both in practical support and as advocates within the community.

7 Environmental issues

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

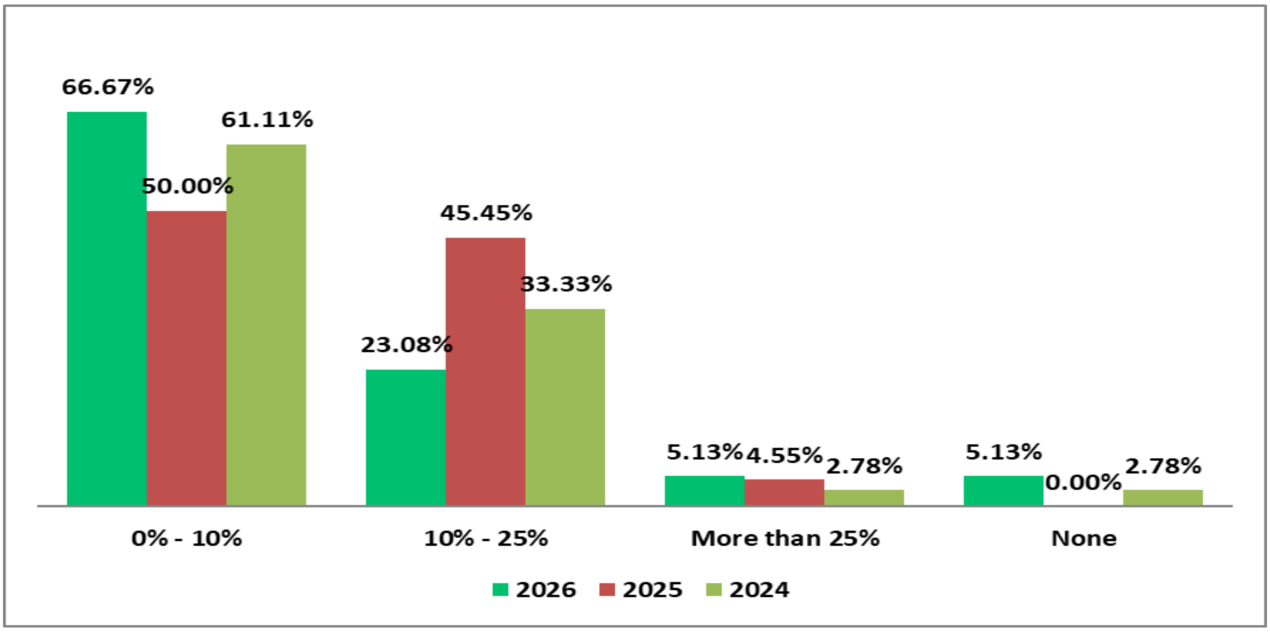
Environmental protection and enhancement are priorities for local authorities. The survey asked respondents to identify their cemeteries and crematoria environmental priorities; the graph below summarises responses.



Controlling cremator emissions and promoting biodiversity are joint top priorities, with 67.50% of respondents selecting each. Changes in government guidance regarding cremator emissions may be contributing to this. Recycling metals is also a priority for 62.50% of respondents and can deliver wider benefits where proceeds are donated to local bereavement charities.

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

To understand the extent of informal grounds maintenance (e.g., wildflower areas or nature reserves), respondents were asked what percentage of total cemetery land is managed in this way. The graph below shows the responses received for the 2026, 2025 and 2025 surveys.



Responses show that the number of respondents reporting that 0–10% of total cemetery land is managed under a more informal grounds maintenance regime is at a three year high of 66.67%.

In 2026, there was a 22.37% decrease from the 45.45% of respondents in 2025 who advised that they have given over 10-25% of cemetery land to informal maintenance.

For respondents stating that over 25% of cemetery land is given over to informal maintenance, there has been a slight increase from 2.78% in 2024 to 5.13% in 2026.

Overall variation from 2024 to 2026 may indicate a growing commitment to informal maintenance for environmental reasons, while recognising the need to balance this approach with visitor expectations.

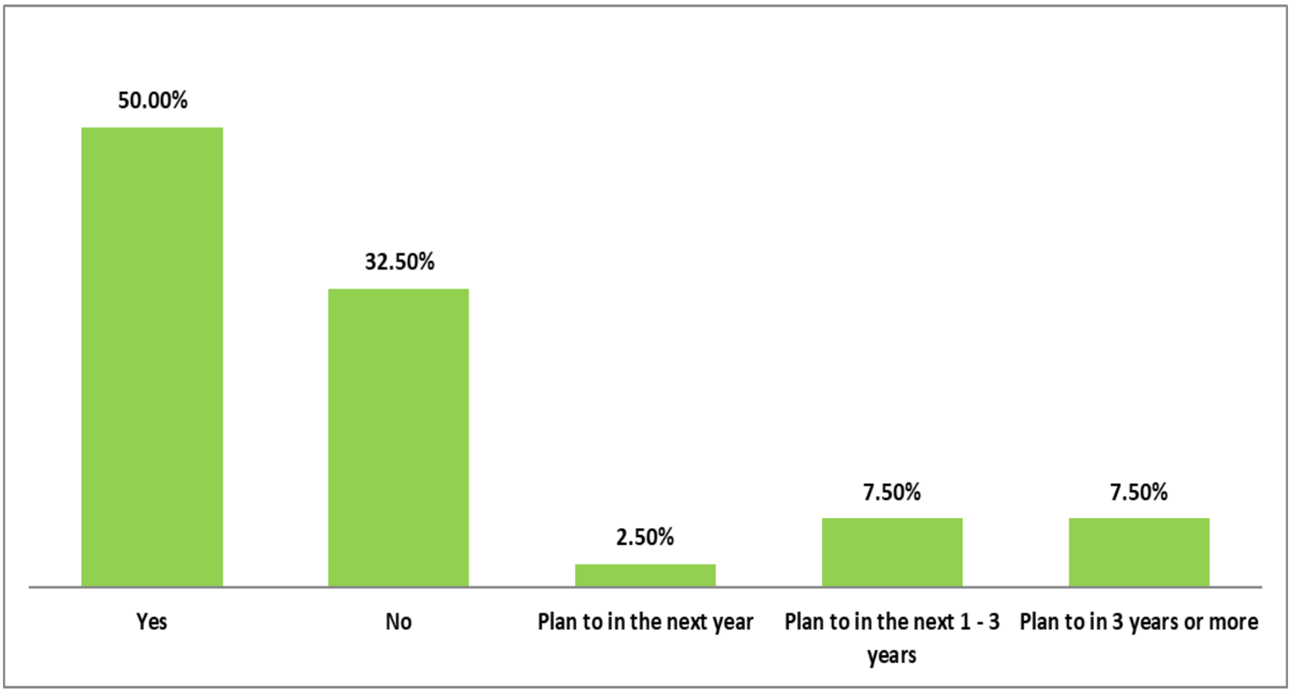
7.3 Do you make specific provision for promoting biodiversity in cemetery grounds?

Promoting biodiversity is a key environmental priority. In 2026, 56.41% reported making specific provision to promote biodiversity. However, this represents a decrease from 75% in 2025.

7.4 Does your authority provide natural/woodland burial grounds?

Changing attitudes and growing interest in lower-impact options are influencing burial choices. The survey asked whether councils provide natural / woodland burial grounds.

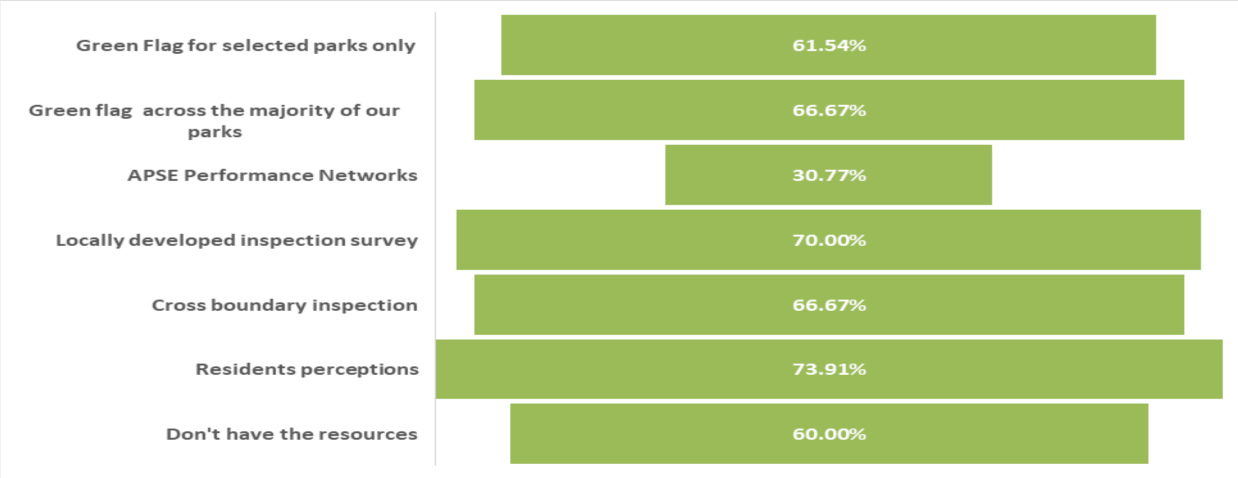
The graph below highlights the responses received.



Provision increased from 36.11% reporting natural / woodland burials in 2024 to 50% in 2026.

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

Measuring cemetery quality is important, particularly when budgets are constrained and service delivery is changing. The graph below summarises how respondents report measuring quality over the last year.



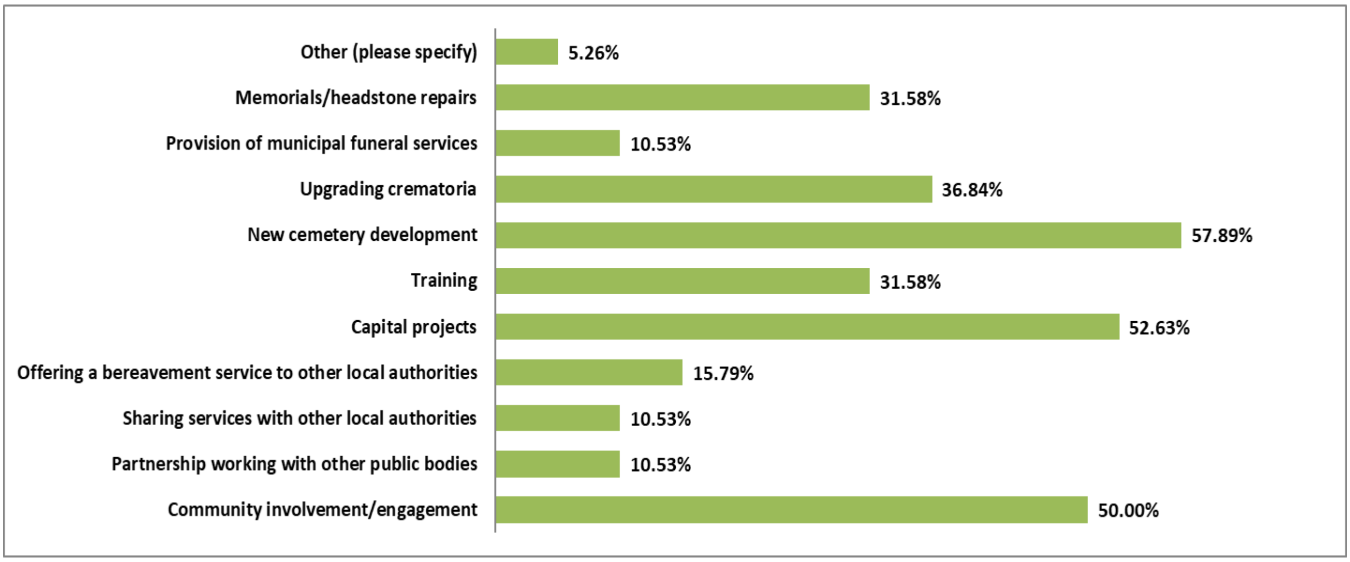
Overall, 70% report using a locally developed inspection survey, and 30.77% report using APSE Performance Networks.

Despite budget pressures, responses indicate an ongoing focus on performance measurement. Consistent, measurable quality standards help target resources effectively and identify areas for improvement.

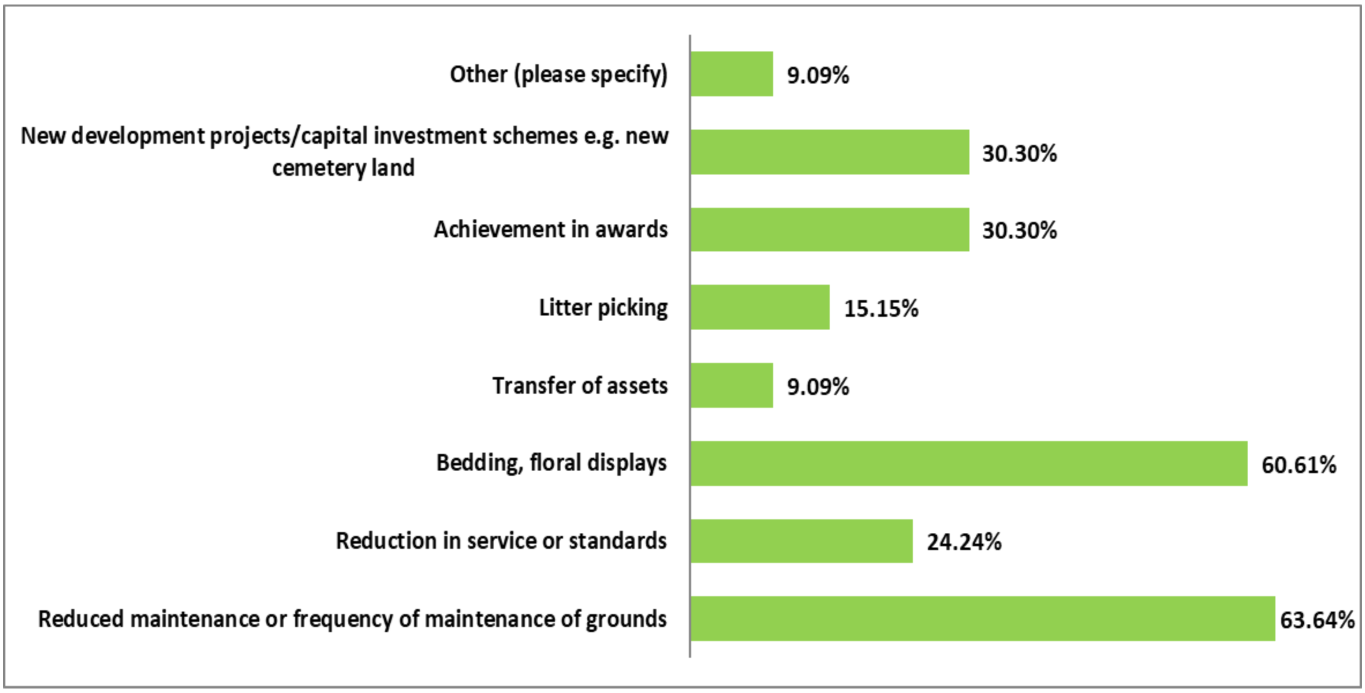
Alongside the APSE Performance Networks benchmarking, the Land Audit Management System App (LAMS) provides an additional tool for councils to monitor cemetery quality.

8 Future focus

To understand where respondents anticipate growth and reductions over the next 12 months, the survey asked them to identify the areas where they expect activity to increase or decrease. The graphs below summarise responses.



The leading anticipated growth area is new cemetery development (57.89%), consistent with earlier findings on the need for additional burial space. In addition, 52.63% anticipate growth in capital projects and 50% anticipate growth in community involvement / engagement.



Looking at anticipated decreases, 63.64% expect reduced maintenance or reduced frequency of grounds maintenance, likely reflecting budget pressures, and/or a shift towards promoting bio-diversity in burial grounds. In addition, 60.61% expect a reduction in bedding and floral displays, which carry ongoing cost and resource implications.

9 APSE Comment

The 2026 APSE State of the Market survey highlights continued pressure on local authority cemeteries and crematoria services, set against ongoing financial constraints and rising costs.

Findings indicate that services remain predominantly delivered in-house and, while organisational structures vary, integration with related operational services continues where councils identify clear practical synergies. Respondents also emphasise the sector's distinct social role, with affordability and the wider impacts of funeral poverty remaining key considerations, alongside the need to manage and deter anti-social behaviour within cemetery grounds.

Budget pressures are influencing maintenance approaches and investment decisions, including the balance between manicured and naturalised areas, and reinforcing the importance of sustainable long-term funding to protect service quality and meet legislative requirements.

Workforce considerations remain central, with training and skills development—potentially including apprenticeships—supporting service resilience.

Looking ahead, councils continue to focus on securing sufficient burial space, strengthening community involvement where appropriate (including through Friends Groups), and progressing environmental priorities such as emissions control, biodiversity and recycling, while maintaining robust approaches to performance and quality monitoring.

On a final point, it should be highlighted that despite the challenges facing the sector, Bereavement Services teams in councils across the UK continue to deliver a professional and compassionate service for their communities.

APSE member councils are encouraged to make use of the APSE Cemeteries and Crematoria Network, which brings together those working in the service across UK wide authorities sharing best practice, innovation and policy developments. This is a free service to all APSE member councils enabling sensitive discussions and networking within the vital area of public service provision.

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

APSE member authorities have access to resources to support service delivery, including regular networks that bring together elected members, directors, managers, and heads of service, alongside trade union representatives. Networks provide a forum to discuss service-specific issues, innovation, and approaches to continuous improvement, and to share practice with colleagues across the UK.

APSE Networks are included as part of your authority's membership and conclude with an informal lunch to support peer networking. If you would like to receive details of network meetings for your service area, please email enquiries@apse.org.uk.

Our national network groups include:

- Building cleaning
- Catering
- Cemeteries and crematoria
- Local Government Reorganisation
- Veterans and Military Champions Network
- Social Value, Procurement and Commercialisation
- Housing, construction and building maintenance.
- Parks, horticultural and ground maintenance
- 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.