

<b>Title:</b> Burial and Cremation Final Report Impact Assessment  <b>IA No:</b> LAWCOM0091 <b>RPC Reference No:</b> N/A <b>Lead department or agency:</b> Law Commission <b>Other departments or agencies:</b> N/A	<b>Impact Assessment (IA)</b>						
	<b>Date:</b> June 2026						
	<b>Stage:</b> Options						
	<b>Source of intervention:</b> Domestic						
	<b>Type of measure:</b> Primary legislation						
	<b>Contact for enquiries:</b> bcnfm@lawcommission.gov.uk						
<b>Summary: Intervention and Options</b>				<b>RPC Opinion: Not Applicable</b>			

Cost of Preferred (or more likely) Option (in 2026 prices)			
Total Net Present Social Value -£38.87m	Business Net Present Value N/A	Net cost to business per year	Business Impact Target Status Qualifying provision

**What is the problem under consideration? Why is government action or intervention necessary?**

Burial law draws on a complex patchwork of legislation, some of which remains largely unchanged since the Victorian era. The available evidence suggests a shortage of burial space which is particularly acute in urban areas. Cremation law has been more recently updated but there are a number of areas in which safeguards are lacking, such as in relation to direct cremation and protections against cremation of the wrong body, and a number of long-standing issues which require legislation to resolve such as uncollected ashes held by funeral directors. Government intervention through primary and secondary legislation is required to resolve these issues, which affect about 470,000 cremations and 99,000 burials made each year, an estimated 13,000 currently active burial grounds, and 302 crematoria in England and Wales.

**What are the policy objectives of the action or intervention and the intended effects?**

Our policy objectives are:

1. Provide stronger safeguards for graves and in relation to burial grounds in order to provide reassurance to bereaved relatives and friends of deceased people;
2. Increase the supply of burial space to address risks of shortages nationally and locally;
3. Provide stronger safeguards for users of crematoria in order to benefit bereaved people;
4. Address anomalies in the law which result in risks of less dignified treatment of remains; and
5. Ensure that burial and cremation law respects the religious diversity of modern Britain

**What policy options have been considered, including any alternatives to regulation? Please justify preferred option (further details in Evidence Base)**

Option 0: Do nothing

Option 1 (preferred option): Full implementation of the Law Commission's 62 recommendations for the reform to the law of burial and cremation. This would introduce minimum safeguards across a number of areas of burial law, and address a number of absent safeguards and long-standing problems in cremation law.

**Will the policy be reviewed? N/A. If applicable, set review date: N/A**

Is this measure likely to impact on international trade and investment?		No		
Are any of these organisations in scope?	<b>Micro</b> Yes	<b>Small</b> Yes	<b>Medium</b> Yes	<b>Large</b> Yes
What is the CO <sub>2</sub> equivalent change in greenhouse gas emissions? (Million tonnes CO <sub>2</sub> equivalent)		<b>Traded:</b> N/A		<b>Non-traded:</b> N/A

*I have read the Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.*

Signed by the responsible Chief Executive: \_\_\_\_\_ Date: \_\_\_\_\_

# Summary: Analysis & Evidence

# Policy Option 1

**Description:** Full implementation of the Law Commission’s 62 recommendations for the reform to the law of burial and cremation.

## FULL ECONOMIC ASSESSMENT

Price Base Year 2025/26	PV Base Year 2025/26	Time Period Years 10	Net Benefit (Present Value (PV)) (£m)		
			Low: -£20.52	High: -£54.70	Best Estimate: -£38.87

COSTS (£m)	Total Transition (Constant Price) Years	Average Annual <sup>1</sup> (excl. Transition) (Constant Price)	Total Cost (Present Value)
Low	3.7	2.51	24.45
High	13.3	7.24	73.03
Best Estimate	7.3	4.87	47.60

### Description and scale of key monetised costs by ‘main affected group’

Transitional cost: Creating plans of burial grounds: £6.2m for Church of England churchyards, £1.1m for private burial grounds.<sup>2</sup>

Ongoing costs: Users of crematoria must include a foot plate on coffins: £4.7m per annum; Cremation authorities required to contact cremation applicants following direct cremations where the crematorium to be used is unknown at time of application: £0.14m per annum; Local authorities no longer able to cremate unidentified remains and are required to bury: £0.03m per annum.

### Other key non-monetised costs by ‘main affected groups’

Ongoing costs: Cost of enforcement of minimum standards by respective Governments (not estimated due to uncertain prevalence); Cost to funeral directors/crematoria of scheme for returning uncollected ashes (not estimated as fee to be set in regulation)

BENEFITS (£m)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Benefit (Present Value)
Low	N/A	0.47	3.93
High	N/A	2.21	18.33
Best Estimate	N/A	1.05	8.73

### Description and scale of key monetised benefits by ‘main affected groups’

Transitional benefit: None identified.

Ongoing benefit: to relatives from reduced distress from mistaken cremation: £1.05m

### Other key non-monetised benefits by ‘main affected groups’

Ongoing benefit: Reduced burial fees to purchasers of reused or reclaimed graves; Income from grave reuse and/or avoided cost of establishing new burial grounds, to burial ground operators including local authorities; Burial in reopened local and/or emotionally significant burial grounds to bereaved people; Repurposing former burial grounds for development where currently prohibited; Reduced risks to bereaved families/users of: poorly maintained burial grounds; inadvertent exposure of remains following inadequate burial; mistakes in burial locations or loss of burial rights; inability to locate graves; mistaken cremation of the wrong body; cremation against religious wishes; inadequate information for users of direct cremation.

Key assumptions/sensitivities/risks	Discount rate	3.5%
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## BUSINESS ASSESSMENT (Option 1)

Direct impact on business (Equivalent Annual) £m:			Score for Business Impact Target (qualifying provisions only) £m: N/A
Costs:	Benefits: N/A	Net:	

<sup>1</sup> Average annual from year 4 onwards

<sup>2</sup> Costs cited in this table are central estimates; see cost-benefit analysis for low and high estimates.

## Evidence Base

### A. Background

#### Introduction

1. When a person dies in England and Wales they are likely either to be cremated or buried. Historically, burial was the only option. After a judge ruled that cremation was not unlawful in 1884, the first crematoria were opened at the end of the nineteenth century. By the middle of the 1960s cremation had overtaken burial, and now over eight in ten funerals use cremation. Burial remains vitally important however, both for those whose religious faith prescribes it, and those who prefer it for other reasons.

#### Burial

2. The burial of human remains is subject to legal regulation. Burial law is complex, with historic roots drawing in the role of the Church of England, religious dissent, and public health reform in the mid-Victorian era. Different burial grounds are subject to different legal regimes. Burial grounds and churchyards which are consecrated to the Church of England are controlled by ecclesiastical law. In Wales the legal status of the consistory courts and ecclesiastical law changed when the Church in Wales was disestablished, but there remains some law specific to the Church in Wales' burial grounds.
3. Victorian health reformers introduced the Burial Acts, a series of laws passed from 1852 to 1906, permitting the establishment of publicly funded burial grounds. These eventually became local authority cemeteries, where the majority of burials are now made, which are now regulated in detail by the Local Authorities' Cemeteries Order 1977 ("LACO 1977").
4. From the mid-nineteenth century, private companies established burial grounds by Acts of Parliament. Since the late seventeenth century there have also been private burial grounds to which little or no specific regulation applies. Initially these were the burial grounds of dissenting Protestant or Roman Catholic congregations, or of other faiths. Now, this category also includes new private cemeteries, such as those run by cemetery companies with multiple locations, and many natural or woodland burial grounds.

#### Cremation

5. Cremation in England and Wales is, in some ways, more legally straightforward than burial, in part as it is a more recent practice governed by more contemporary law. It is regulated by the Cremation Acts 1902 and 1952, and by regulations made under them that have been frequently amended. Some of those amendments are very recent, to reflect the introduction of the new statutory medical examiners system. Nevertheless, there are some long-standing issues in cremation law, which require reform. The recent increase in the use of direct cremation, that is, cremations which occur without a service at the crematorium, also raises a specific issue that warrants law reform.

#### Relevant Data

6. There were 568,613 deaths registered in England and Wales in 2024.<sup>1</sup> The available data on the use of burial and cremation comes from the statistics collected by the Cremation Society of Great Britain, which collates data from individual crematoria by reference to their cremation registers. Analysis of their latest data for 2024 shows that there were 470,104

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<sup>1</sup> ONS, Death registration summary statistics England and Wales: 2024 (2025)  
<https://www.ons.gov.uk/peoplepopulationandcommunity/birthsdeathsandmarriages/deaths/bulletins/deathregistrationsummarystatisticsenglandandwales/2024>

cremations in England and Wales.<sup>2</sup> While the calculation is inexact, it is likely that the balance of the number of deaths registered, 98,509, represents a viable estimate of the number of burials in the most recent year for which data is available. Survey estimates suggest that 21% of instances of the use of funerary methods each year are direct cremation, a term used to describe cremations carried out without a service at the crematorium.<sup>3</sup> This represents a significant increase on previous years, with 3% of cremations being direct cremations in 2017.<sup>4</sup>

7. The available data on the number and type of burial grounds comes from a 2007 report published by the Ministry of Justice, *Burial Grounds: the results of a survey of burial grounds in England and Wales* (2007). It contains data from a survey conducted by the Home Office, the department which previously held policy responsibility, with “the objective of gathering information on every piece of land in England and Wales which is, or ever has been, used as a burial ground, and which is not now being used for any other purpose” (p 3). The survey received 9,747 responses. As there is no comprehensive list of burial grounds, its coverage is uncertain. It is now almost 20 years old but remains the most comprehensive data on burial grounds.
8. Cremation Society data indicates that in 2024 there were 302 crematoria operating in England and Wales.<sup>5</sup>
9. There are two sources of data on burial costs; both are surveys conducted by insurance companies for an annual report. The British Seniors Funeral Report 2025 uses a survey conducted in December 2024 of 1,500 adults who have arranged a funeral at some point during the last five years.<sup>6</sup> The SunLife Cost of Dying Report 2026 uses interviews conducted in June-July 2025 with 1,500 individuals who have been involved in organising a funeral over the past four years.<sup>7</sup> Both surveys focus on the total cost of funerals, which include a range of factors which are not the focus of this report. However each report notes an average cost for burial plots. We use the SunLife figure as the high estimate of £2,374 and the British Seniors figure as our low estimate of £987 (uprated to 2025/26 prices from the 2024 figure of £922). Our central estimate is the average of the two, £1,681.

### Relevant Legislation

10. Other relevant provisions referred to in this impact assessment are:

- Local Government Act 1972 (“LGA 1972”)
- Burial Acts 1853 and 1857
- London Local Authorities Act 2007 (“LLAA 2007”)
- Disused Burial Grounds Act 1884 (“DBGA 1884”)
- Disused Burial Grounds (Amendment) Act 1981 (“DBG(A)A 1981”)
- Cremation Act 1902 and Cremation (England and Wales) Regulations 2008.

### **Terms of reference**

<sup>2</sup> The Cremation Society of Great Britain, *Progress of Cremation in the British Islands 1885-2024* <https://www.cremation.org.uk/progress-of-cremation-united-kingdom>. Data for cremations on the Isle of Man and Channel Islands have been subtracted from the total in that table including those islands. Those data are at Cremation Society of Great Britain, “Cremation Numbers Since Opening: Isle of Man and Channel Islands” (2024)

<sup>3</sup> SunLife, *SunLife Cost of Dying Report 2026* (2026) p 7.

<sup>4</sup> SunLife, *Cost of Dying Report 2017* (2017) p 10

<sup>5</sup> 336 crematoria in the UK, of which 34 are in Scotland: The Cremation Society of Great Britain, *Progress of Cremation in the British Islands 1885-2024*; Cremation Society of Great Britain, *Cremation numbers since opening* <https://www.cremation.org.uk/Cremation-numbers-since-opening>, Scotland tab.

<sup>6</sup> British Seniors, *British Seniors Funeral Report 2025* (2025) p 5.

<sup>7</sup> SunLife, *SunLife Cost of Dying Report 2026* (2026) p 4.

11. The full terms of reference for the overall Burial, Cremation and New Funerary methods project are listed as an appendix to the Burial and Cremation Final Report. The terms of reference for this Burial and Cremation sub-project are as listed below.
12. In relation to burial, the review aimed to rationalise and simplify the law governing burials and exhumation in all types of burial grounds, including the law governing –
- the burial process;
  - regulation of burial spaces, including memorials and burial rights;
  - the maintenance of burial grounds;
  - the opening and closing of burial grounds, and the transfer of responsibility to local authorities;
  - the extent to which the law of burial applies to interred ashes or other types of remains from new processes;
  - legal authority for grave re-use; and
  - legal authority to exhume a body, and any issues relating to exhumation.
13. The review did not consider the law governing burials at sea or the removal of bodies outside of England or Wales. It did not consider reducing or removing any exceptions or special provisions applying to graves under the care of the Commonwealth War Graves Commission, but did consider improving them or extending them.
14. In relation to cremation, the review aimed to place the rules governing cremation into a modern legislative framework. It included specific consideration of –
- accommodating new technologies and diverse religious practices;
  - the rights of family and friends to register an objection to a cremation;
  - planning and siting crematoria (and the disjunct with planning permission criteria);
  - entitlement to ashes following a cremation and rules governing where ashes may be scattered (including public policy concerns that may arise); and
  - any issues about the ownership of medical implants and devices.
15. A range of issues were outside the scope of the project as a whole, including the regulation of funeral directors, death certification and registration, and planning and environmental law.

## **B. Problem under consideration**

16. As a result of pre-consultation engagement with stakeholders we identified the following main problems under consideration.

### **Lack of available burial space**

17. Available data indicates that we may run out of burial space in local authority and Church of England burial grounds within the coming decades.<sup>8</sup> The Church of England has been legally permitted to reuse old graves since time immemorial, although practice varies across the country. London local authorities<sup>9</sup> may also reuse graves under LLAA 2007, and so can four burial grounds which have obtained Acts of Parliament for the purpose.<sup>10</sup>

<sup>8</sup> Ministry of Justice, *Burial Grounds: the results of a survey of burial grounds in England and Wales* (2007); J Rugg and N Pleace, *An Audit of London Burial Provision* (2011).

<sup>9</sup> Except Southwark.

<sup>10</sup> New Southgate Cemetery Act 2017; Highgate Cemetery Act 2022; Bishop's Stortford Cemetery Act 2024; General Cemetery Act 2025.

18. Elsewhere, however, grave reuse is prohibited, yet this practice could help to address shortages of burial space. While it is possible to create new burial grounds, there are competing uses for land, and new regulatory requirements in environmental law may make it harder to find suitable sites.<sup>11</sup>

### **Inconsistent regulation of burial**

19. The result of the history described above is that local authority cemeteries are tightly regulated, most private burial grounds are lightly regulated, and Church of England churchyards have their own laws.<sup>12</sup> Those differences have some justification: for example, they provide religious groups with flexibility in how they operate their burial grounds.

20. But this variation leaves gaps in the safeguards for many private burial grounds, and unjustified inconsistencies. On issues ranging from the maintenance of burial grounds, how bodies should be buried, registration of burials, and issuance of exclusive burial rights, provisions are inconsistent or missing in certain types of burial grounds, which has implications for the safeguards available to graves and therefore to bereaved people.

### **Restrictions relating to closed or disused burial grounds**

21. Since the Burial Acts 1852 and 1853, the monarch, on the advice of the Privy Council, has been able to close burial grounds to new interments. However, there is no provision to enable such burial grounds to be reopened. In many cases, over a hundred years will have passed since the last burial in the burial ground prior to its closure. Reopening closed burial grounds to new interments, potentially making use of grave reuse powers, has the potential to enable people to be buried closer to their homes and communities.

22. Additionally, under the Disused Burial Grounds Act 1884 building on disused burial grounds is prohibited. There are exceptions to this rule, with safeguards for remains, in relation to Church of England and other religious burial grounds and land compulsorily purchased, acquired or appropriated. But these exceptions do not apply to other types of burial grounds, and so alternative future use of such land is restricted.

### **Need for safeguards in relation to cremation**

23. Cremation law has been better kept up-to-date, with reforms to the relevant regulations in recent years. However our pre-consultation engagement and consultation identified specific lacking safeguards in the following areas:

- Provisions to protect against the wrong body being taken from a funeral director or hospital mortuary and cremated (referred to in this impact assessment and the report as “mistaken cremation”);
- The lack of a prohibition on cremation of unidentified remains which, given the finality of cremation, results in problems in relation to the religious beliefs of the deceased person, and potentially the task of establishing their identity; and
- In some forms of direct cremation, the applicant is not informed which crematorium will be used, but rather the body is sent to a crematorium at short notice to use spare capacity (with the aim of reducing cost). There is currently no process to inform the

<sup>11</sup> The conditions are set out in the Environmental Permitting (England and Wales) Regulations 2016 (SI 2016 No 1154), sch 3 pt 3 reg 7 as amended by the Environmental Permitting (England and Wales) (Amendment) (England) Regulations 2023 (SI 2023 No 651), reg 5(7).

<sup>12</sup> Primarily a mix of principles in consistory court cases, and Measures, a form of statute passed by Parliament and initiated by the Church of England.

applicant when the cremation has taken place. This risks a lack of transparency as to when and where the cremation has taken place.

### **Uncollected ash remains held by funeral directors**

24. Funeral directors across England and Wales have a significant number of sets of ashes in their possession, which have not been collected by families, and which funeral directors cannot by law return to crematoria or scatter, strew, bury or inter themselves. The reasons such ashes are not collected may include the applicant themselves dying or becoming incapacitated, family disputes over ashes, or financial reasons. We understand from funeral directors that they are uncomfortable with their premises being the final resting place for remains, in addition to likely storage costs.

## **C. Rationale and Policy Objectives**

### **Rationale**

25. The conventional economic approach to Government intervention in order to resolve a problem is based on efficiency or equity arguments. The Government may consider intervening if there are strong enough failures in the way markets operate or in existing interventions. In both cases the proposed intervention should avoid creating a further set of disproportionate costs and distortions. The Government may also intervene for reasons of equity.
26. In this instance, the primary rationale for government intervention is efficiency. In relation to burial law, the market is unequally regulated; local authorities and some private cemeteries are closely regulated through statute while private burial grounds without a relevant private Act of Parliament are, broadly, unregulated. This results in infrequent but harmful instances of poor standards which require preventative intervention, that is, the introduction of an appropriate minimum standard of regulation.
27. In relation to provisions relating to grave reuse, the more efficient outcome, namely the reuse and reclamation of old graves with safeguards sufficient to protect individual and community interests, is prevented by legislation restricting such powers to London local authorities and burial grounds with private Acts of Parliament. The same consideration, that inefficient use of land arises from the existing application of legislation, applies to burial grounds where burials cannot be made due to closure by Orders in Council which cannot be revoked, meaning that no further burials can be made there. It also applies, although differently, to land where building is not permitted due to the operation of the Disused Burial Grounds Act 1884, i.e. in relation to disused burial grounds, meaning that development is frustrated in those circumstances.
28. A number of our recommendations on cremation law add further regulation to protect users of crematoria, where a lack of such regulation causes equity problems, such as in relation to mistaken cremation or direct cremation.
29. On uncollected ashes, the lack of provision in law for their return to crematoria creates the inefficiency and reform to statute is required to correct it. Under current arrangements there is a sub-optimal outcome as funeral directors face avoidable storage costs from the non-collection of ashes. This has the undesirable effect of increasing overall costs leading to higher prices charged to offset the potential loss.
30. There is also potential emotional distress to relatives and friends of deceased people arising from a number of aspects of practice in burial grounds and crematoria which lack legal safeguards. In burial grounds these include a lack of consistent rules on the maintenance of burial grounds to risks of disturbance from a lack of minimum burial requirements, while in

crematoria they include the lack of provisions to prevent mistaken cremation, or restrict cremation of unidentified remains when there is a risk such would be against the religious views of the deceased person.

### **Policy objectives**

31. Our policy objectives are:

- i. Provide stronger safeguards for graves and burial grounds in order to benefit bereaved relatives and friends of deceased people;
- ii. Increase the supply of burial space to address risks of shortages nationally and locally;
- iii. Provide stronger safeguards for users of crematoria in order to benefit bereaved relatives and friends of deceased people;
- iv. Address anomalies in the law which result in risks of less dignified treatment of remains; and
- v. Ensure that burial and cremation law respects the religious diversity of modern Britain.

### **Main stakeholder groups, organisations and sectors**

32. The issues addressed in the final report on Burial and Cremation affect a number of key stakeholder groups:

- The law in this area affects members of the public, both as bereaved people and more specifically as individuals using burial grounds and crematoria as applicants for those funerary methods.
- Operators of burial grounds and crematoria, both local authority and private, who will be directly affected by any changes to burial and cremation regulation.
- Local authorities as holders of relevant statutory duties beyond operating their own burial grounds and crematoria, e.g., in relation to maintenance of closed Church of England churchyards.
- Religious groups and umbrella bodies for religious groups. Many of these operate their own burial grounds, or crematoria, or have reserved sections in local authority burial grounds. Some religions have a strong preference for either burial or cremation, and others have specific required funerary practices.
- The Church of England and the Church in Wales each have specific importance as stakeholders, both as religious bodies, and as significant operators of burial grounds. In the case of the Church of England, that role is governed by their own legal jurisdiction, and informed by their position as the established church in England (and some Welsh border parishes) including their duty to bury parishioners.
- Funeral directors. Their position in the funerals sector means that they are an important intermediary between families and providers of funerary methods, as well as being directly affected by certain issues.

### **Consultation**

33. Consultation lies at the heart of our approach to law reform, serving as a critical mechanism for transparency, legitimacy, and informed decision-making. Once initial research, scoping, and stakeholder engagement is complete, we publish a consultation paper outlining the current law, its shortcomings, and provisional proposals for change. We actively seek input through stakeholder meetings, seminars, advisory groups, and written submissions, ensuring that voices from across society, including academics, practitioners, and the public, shape the reform process. This engagement not only enriches the evidence base, but also fosters trust and accountability and enables us to refine our recommendations in light of diverse perspectives.

34. We published our Consultation Paper, Burial and Cremation,<sup>15</sup> on 3 October 2024. Our consultation period ran for 14 weeks, until 9 January 2025. During the consultation period we ran a number of consultation events. We held a total of nine in-person and online events, as well as attending five external events. We received 632 written responses to our consultation, from a range of different stakeholder groups and members of the public.

## D. Description of Options Considered

35. The following options are considered in this IA:

- **Option 0 – Do nothing. Under this option the problems outlined above would persist.**
- **Option 1 – Full implementation of the Law Commission’s 62 recommendations for reform to the law of burial and cremation**

### Option 0

36. Under this option, no changes would be made to the law concerning burial and cremation. Under this option, the various issues described above would persist resulting in the below problems. See table 1.

Table 1: Features and problems associated with existing law

Key features of law	Associated problems
No specific law governing private burial grounds and aspects of burial law in other types of burial grounds	Ongoing risks of poor maintenance, inadequate burial, insufficient information on burial rights, and poor record keeping. Lack of appropriate enforcement mechanisms for respective Governments
Grave reuse and extinguishment of burial rights permitted only in London local authority cemeteries, four cemeteries with private Acts, and Church of England burial grounds	Lack of means to address shortages of burial space; inequitable geographical distribution of available burial space; greater risks of anti-social behaviour from out-of-use burial grounds; risks of burial space running out among communities with higher burial rates.
No mechanism to re-open closed burial grounds, or build on some types of disused burial grounds	Where burial grounds have been closed locally (primarily Church of England churchyards) this restricts the ability of parishioners to be buried locally and/or in burial grounds with emotional significance to them. No means for disused non-religious

	private, or local authority burial grounds to be built on after they have become disused.
Lack of safeguards in relation to cremation	Users of crematoria face risks of mistaken cremation, risk of cremation of unidentified remains against the religious beliefs of the deceased person, a lack of information as to when and where direct cremations are carried out, and fears relating to joint cremation or mixed ashes.
No mechanism for funeral directors to return uncollected ashes to crematoria	Funeral directors required to retain uncollected ashes indefinitely, causing storage issues and concerns around inappropriateness of premises as a final location.

### **Option 1: Full implementation of the Law Commission's 62 recommendations for reform to the law of burial and cremation**

37. We make 62 recommendations in our report, which are listed for convenience in Chapter 15. Under option 1 these recommendations would be implemented in full. This is not an exhaustive list of all our recommendations but covers those likely to be of particular interest as well as those with significant costs and/or the potential for savings. They include new regulation of burial grounds, particularly currently unregulated private burial grounds, including:

- a consistent system of burial registration, including for the first time a (non-retrospective) duty on burial ground operators other than local authorities to keep a plan of the burial ground and registers of rights granted and disinterments;
- a duty on every burial ground owner and/or operator to maintain their burial ground in good order appropriate to its current use. In local authority, Church of England and Church in Wales burial grounds this will replace existing, similar duties;
- minimum burial specifications, namely a requirement that the coffin or wrappings are no less than two feet below the level of adjoining earth, and provisions on further interments and vaults;
- a duty in all burial grounds, with the exception of Church of England and Church in Wales burial grounds, to issue burial and memorial rights in writing within two months. Burial rights are the rights to make burials in a grave and, if they are sold as exclusive burial rights, the right to control future uses of the grave plot. Memorial rights are rights to place a memorial on the grave. Under our recommendations, if such rights are not issued in writing, the operator is liable to civil penalties issued by the Secretary of State or Welsh Ministers and the right issued will be presumed, unless proven otherwise, to be one lasting for a period of 100 years;
- currently local authorities are restricted from maintaining memorials without the owner's consent, unless they pose a danger. We recommend new powers for local authorities to

maintain memorials without the owner's consent, provided they have given 12 months' notice; and

- modernised enforcement powers of the Secretary of State or Welsh Ministers relating to breaches of duties held by burial ground operators.

38. Reforms to other areas of law affecting burial grounds, including:

- an extension to grave reuse and reclamation powers. A burial ground operator would be required to consult publicly on a grave reuse and reclamation plan, before applying for powers to the Secretary of State or Welsh Ministers. If such a decision were made, there would then be safeguards relating to each individual grave, including notification requirements;
- modernising and simplifying the process for obtaining an Order in Council to close a burial ground to further interments, and removing existing exceptions including the exception for burial grounds opened under an Act of Parliament;
- provisions to enable the reopening of burial grounds that have been closed by an Order in Council, through the Secretary of State or Welsh Ministers making representations seeking a further Order in Council. This will enable further burials in long-closed burial grounds;
- an extension of the scheme permitting building on a disused burial ground to include non-religious private burial grounds and local authority cemeteries; and reforms to that scheme, including extending the period during which relatives can veto such a scheme to 100 years from 50 at present, and extending the notice period from six weeks to a year; and
- enhanced powers to the Commonwealth War Graves Commission, and new powers for the Ministry of Defence, in relation to the graves of service men and women. These powers are primarily activated when burial ground operators seek to take certain actions in relation to graves in general, in some cases, or in relation to graves with a military marker or from the World War periods, in other cases.

39. Reforms relating to crematoria, including:

- recommendations for funeral directors to be able to return cremated ashes to crematoria, and for crematoria to be obliged to accept their return, if they are not collected from the funeral director's premises by the applicant for cremation;
- in order to prevent mistaken cremations, a requirement that crematoria check at least two pieces of identifying information about a deceased person before cremation; and that crematoria require two identification plates to be affixed to a coffin: one to the lid and to the base of the coffin, known as a footplate;
- if a direct cremation application is made without the applicant knowing which crematorium will be used, the crematorium will be under a duty to write to the applicant to inform them where and when the cremation took place; and
- a prohibition on the use of cremation or any other irreversible funerary method in relation to unidentified bodies or body parts.

## **E. Cost and Benefit Analysis**

40. This IA follows the procedures and criteria set out in the IA guidance and is consistent with the HM Treasury Green Book.

41. This IA identifies monetised and non-monetised impacts on individuals, groups and businesses with the aim of understanding what the overall impact to society might be from implementing these options. To do this, the costs and benefits of the proposed options are compared to the baseline "do nothing" or 'business as usual' option.

42. IAs place a strong emphasis on valuing the costs and benefits in monetary terms (including estimating the value of goods and services that are not traded). However, there are important aspects that cannot sensibly be monetised – which might include whether the policy impacts differently on particular groups of society or changes in equity and fairness.
43. In relation to some aspects of our recommended reforms only qualitative estimates are provided because there is currently a lack of reliable data to support robust numerical estimates. It is also important to highlight that some of the expected impacts involve resource transfers—where value is moved between individuals or organisations rather than created or consumed. As such, these transfers are not usually included in calculations of Net Present Social Value (NPSV).<sup>13</sup>
44. The assessment occurs over a ten-year timeframe, with the present being year 0. We have assumed that the transitional costs and benefits occur in year 0, the current year, unless otherwise indicated. Ongoing costs and benefits accrue in years 1 to 10. A discount rate of 3.5 percent is generally applied when using monetised figures, in accordance with HM Treasury guidance. Unless otherwise stated all figures are in 2025/26 prices and have been updated using the GDP deflator to adjust for inflation.

### **Option 1: Full implementation of the Law Commission’s 62 recommendations for the reform to the law of burial and cremation.**

#### **Costs of Option 1**

##### Transitional Costs

##### *Negligible familiarisation costs*

45. Burial ground operators and cremation authorities are likely to incur additional work in order to familiarise themselves with reformed law, but this is likely to fall within existing job roles.

##### Regulation of burial grounds

##### *Burial record keeping requirements*

46. We consider that the main additional cost involved in this reform will be the requirement to keep a plan of the burial ground, borne by private and Church of England burial ground operators (where this requirement does not already apply). This obligation will only apply to active burial grounds where further burials continue to take place. We expect this process to be implemented over a three-year period. Online searches suggest that the cost of a survey conducted for a medium-sized burial ground ranges from around £1,000 to £2,000.<sup>14</sup>
47. A 2004 Home Office report estimated that there are between 16,000 and 18,000 Church of England burial grounds and nearly 2,000 Church in Wales burial grounds in existence.<sup>15</sup> Of this combined figure, 6,840 responded to the Ministry of Justice survey.<sup>16</sup> 5,207 (76%) of these were open to burials in new or existing graves, which forms the basis for our low estimate of the number of active such burial grounds. Applying this proportion to a central estimate of the total number of Church of England and Church in Wales burial grounds (i.e.

<sup>13</sup> The NPSV shows the total net value of a project over a specific time period. The value of the costs and benefits in an NPSV are adjusted to account for inflation and the fact that we generally value benefits that are provided now more than we value the same benefits provided in the future.

<sup>14</sup> <https://terrainsurveys.co.uk/news-and-media/gpr-emi/what-is-an-emi-survey-how-much-will-it-cost>; [https://www.greatshelfordparishcouncil.gov.uk/wp-content/uploads/sites/105/2023/01/2301\\_CA\\_meetingpapers.pdf](https://www.greatshelfordparishcouncil.gov.uk/wp-content/uploads/sites/105/2023/01/2301_CA_meetingpapers.pdf) (cost quoted for survey itself, not digitisation); and <https://www.ths-concepts.co.uk/how-much-does-a-topographical-land-survey-cost/>.

<sup>15</sup> Wilson B and Robson J, *Cemeteries and their management* (2004) Home Office online report 1/04

<sup>16</sup> Ministry of Justice, *Burial Grounds: the results of a survey of burial grounds in England and Wales* (2007).

19,000) gives a figure of 12,191 Church of England or Church in Wales burial grounds which are currently in use (our High estimate). See table 2 below.

Table 2: Survey costs for compliance with registration rules in £mn

	Low estimate	Central estimate	High estimate
No. of Church of England burial grounds <sup>17</sup>	5,210	8,290	12,19
No. of private burial grounds	1,460	1,460	1,460
Survey cost	£1,000	£1,500	£2,000
Total cost – Church of England	£5.21	£12.44	£24.38
Reduced for existing compliance @ 50%	£2.60	£6.22	£12.19
Total cost - private	£2.19	£2.19	£2.19
Reduced for existing compliance @ 50%	£1.10	£1.10	£1.10
Total in all burial grounds	£3.70	£7.32	£13.29

#### Assumptions:

48. It is unlikely that burial grounds which did not respond to the survey would be active and in use at the same rate as those which did. For this reason we use a mean average of our high and low estimates, of 8,290 burial grounds, as a middle estimate for currently active Church of England and Church in Wales burial grounds.
49. 876 private burial grounds were included within responses used in the Ministry of Justice report. That report suggests that its returns, across all sectors covered 60% of all burials made in the relevant period. Scaling up accordingly produces an estimate of 1,460 private burial grounds in total.
50. A 50 percent reduction was applied to the number of estimated active burial grounds to reflect possible existing compliance.

**Cost in private cemeteries: £1.1 million [central estimate]**

**Cost in Church of England churchyards: £6.22 million [central estimate]**

**Total cost = £7.32 million [central estimate]**

**Present cost over 3 years = £7.07 million**

51. There will be an ongoing cost for newly opened burial grounds, but there is insufficient data on the rate of new burial grounds being opened to estimate this cost.

#### Ongoing Costs

##### *Criminal offences*

52. Some of our recommendations relate to new or amended criminal offences relating to burial or cremation. These include, for example, offences of failing to bury bodies at a sufficient

<sup>17</sup> Rounded to nearest 10

depth; failing to transfer registers of burials on private land; and an increase in the maximum penalty for unlawful exhumation. We have not attributed any additional costs to creating these new offences, as they will form part of the legislative drafting costs of implementing our proposals.

53. However, there will be a cost to police and prosecution authorities in investigating and prosecuting criminal offences. We do not consider that there will be many offences committed nor, consequently, that there will be a high number of criminal prosecutions in relation to these offences, so we have not sought to monetise these costs, which we expect to be minimal.

#### *Regulation of burial grounds*

54. The uniform maintenance duty may impose an additional cost to private burial ground operators who are not already included within a statutory maintenance duty. The only estimate we have of the scale of poor maintenance currently is from the Commonwealth War Graves Commission's consultation response, which suggests based on its on-the-ground experience that maintenance is substandard in around 1% of burial grounds. However, the scale and cost of remedial work is likely to vary so significantly that we consider the costs and benefits are not viable to monetise.
55. We recommend that the Secretary of State or Welsh Ministers should have modernised enforcement powers in relation to regulation of burial grounds, which would be exercised by the respective Governments. These will include ad-hoc inspection powers. Modernised enforcement powers will be discretionary, and the scale of such breaches is thought to be relatively rare and there is no reliable data on how often they are likely to occur. We therefore consider that it is not viable to monetise these costs or benefits. One such enforcement power will be the power to direct local authorities to take actions in relation to burial grounds, if the operator does not. If this occurs, the local authority will be able to recover costs from the burial ground operator. We consider that it is similarly not viable to monetise the extent of this occurring and the level of recoverable costs.
56. The recommendations relating to minimum burial specifications reflect existing best practice and will in most cases impose no cost; they may result in a requirement for more costly practical solutions e.g., using an enclosed chamber for a coffin, where more shallow burials in family graves had been intended. The reform will confer benefits in circumstances where insufficiently deep burials would otherwise be made resulting in disturbances of remains. In each case, the scale of issues is unknown, so we consider it is not viable to monetise costs or benefits.
57. The requirements for burial and memorial rights to be issued in writing reflect best practice. For the small proportion of burial ground operators not already following them, they will reflect an additional cost with a concomitant potential benefit to purchasers. The presumption of a statutory exclusive burial or memorial right may entail a cost to burial ground operators in cases where they issue non-compliant rights and are unable to rebut the presumption, as the purchaser may gain a longer exclusive burial right than the burial ground operator intended. In each case, the scale of non-compliance is unknown, so we consider that it is not viable to monetise costs or benefits.
58. As regards the new local authority power to maintain memorials, local authorities may incur costs in using the power, but that is within their discretion so they are only likely to do so if they consider it worthwhile. We consider that uncertainty as to the scale of their take-up of this power makes its monetisation unviable.

#### *Other areas of law affecting burial grounds*

59. In relation to new duties relating to war graves, the extent to which local authorities and private burial ground operators will take the actions which trigger those duties is unknown; additionally, they may further restrict their actions in relation to war graves of their own accord. We therefore consider that there is insufficient information to monetize costs and benefits.

*Removing exceptions to Orders in Council closing burial grounds*

60. We consider that the recommendation to modernise and simplify Orders in Council to close burial grounds will not in itself impose any significant monetizable costs or benefits. The primary cost we anticipate arising from this reform is in relation to Church of England burial grounds opened with the consent of the Secretary of State, which are currently not able to be closed by Order in Council, but following our reforms will be able to be closed, following which the parochial church council will be able to transfer them into local authority maintenance.

61. There is, however, no reliable national estimate of the number of these churchyards. Consultees suggested that they considered there may be 200 such burial grounds.<sup>18</sup> However no evidence was cited to substantiate this figure. We therefore use it as an indicative example, but consider that it is too unreliable to incorporate into our overall assessment of costs.

62. In response to another consultation question, consultees estimated the cost of maintaining a closed churchyard at between £2,000 and £5,000 per year; we use a central estimate of £3,500. If there are 200 such burial grounds, the cost of maintaining them would cost £700,000 p.a. This reform would transfer that cost from the Church of England churches which currently maintain the churchyards, to English local authorities. This cost will be distributed across the 316 local authority areas where currently excluded churchyards are located, although the nature of that distribution is not known.

Reforms relating to crematoria

*Powers for funeral directors to return uncollected cremated ashes to crematoria*

63. There are an estimated 250,000 to 300,000 sets of uncollected ashes on funeral directors' premises.<sup>19</sup> Under our recommended reforms, funeral directors are required to make specified attempts to contact the applicant first. We recommend that crematoria should be able to charge funeral directors for the return of ashes, but we leave the amount to be determined via regulations, and therefore do not have sufficient information to estimate monetised costs and benefits. The eventual aspect of the cost that falls on funeral directors, including the costs of contacting applicants, is likely to be recouped through additional charges to their customers, or reduced profits.

*Requirement to use a coffin footplate in order to prevent mistaken cremation*

64. For data on the incidence of mistaken cremation see paragraph 85 below. In order to prevent mistaken cremation we recommend that two pieces of identifying information, e.g., name and date of death, are checked at the crematorium; and that both a coffin lid plate and footplate are required in order to reduce the risk of mistaken cremation arising where the wrong lid is placed on a coffin.

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<sup>18</sup> Final Report, para 9.81.

<sup>19</sup> Final Report, para 14.10.

65. We understand that the use of a lid plate is currently standard among funeral directors, but use of a foot plate is not. Based on the number of annual cremations identified above, and at a range of £5-15 cost per foot plate, with £10 as a midpoint,<sup>20</sup> gives a central estimate of a £4.70m ongoing cost per annum. This is likely to be borne by applicants for/purchasers of cremation services directly as a cost passed on by funeral directors, and distributed evenly as a small cost among numerous users of cremation. See Table 3 below.

Table 3: Annual cost of foot plate requirement, in £mn

	Low estimate	Central estimate	High estimate
Cost of foot plate	£5	£10	£15
Number of cremations <sup>21</sup>	470,000	470,000	470,000
Total cost	£2.35	£4.70	£7.05

**Total cost = £4.70 million [central estimate]**

**Present cost over 10 years = £39.09 million**

*Requirement to contact applicants following a direct cremation*

66. There are likely to have been 568,613 funerals in 2024 based on death registration statistics.<sup>22</sup> 21% of these are estimated as having used direct cremation,<sup>23</sup> amounting to 119,408 funerals. Not all direct cremation companies use a business model which involves the applicant being unaware at the point of application as to which crematorium will be used, which is the cause of the problem regarding transparency that this policy seeks to address. In the absence of robust evidence on the proportions of direct cremations affected, the central assumption is that 50 percent of direct cremation funerals are affected, that is, 59,704.

67. We estimate the cost of sending a letter in each such case at £2.34, comprising £1 postage and stationery, and a staff member paid the living wage (£13.45 per hour) sending 10 letters per hour, so £1.34 per letter. This results in an ongoing cost to cremation authorities of £0.14m per year.

**Total cost = £0.14 million [central estimate]**

**Present cost over 10 years = £1.16 million**

<sup>20</sup> Based on costs identified following an online search. For example [Plate for Funeral Casket / Ashes Urn / Memorial](#);

<sup>21</sup> Rounded to nearest 10

<sup>22</sup> ONS, Death registration summary statistics England and Wales: 2024 (2025)

<https://www.ons.gov.uk/peoplepopulationandcommunity/birthsdeathsandmarriages/deaths/bulletins/deathregistrationsummarystatisticsenglandandwales/2024>

<sup>23</sup> SunLife, Cost of Dying Report 2026 (2026) p 7 <https://www.sunlife.co.uk/siteassets/documents/cost-of-dying/sunlife-cost-of-dying-report-2026.pdf/>

*Prohibition on cremation for unidentified remains*

68. There were 66 unidentified remains cases notified to the UK Missing Persons Unit in 2022/23<sup>24</sup> 31% of local authorities typically cremate such remains, suggesting 20 are currently cremated per year, likely at minimal cost to the local authority running the crematorium.<sup>25</sup> These would instead be buried, at the range of estimates of the cost of a burial plot cited above. Our central estimate of the ongoing annual costs to local authorities of this recommendation is £0.03m. See table 4 below.

Table 4: Annual cost of burial of unidentified remains, in £mn

	Low estimate	Central estimate	High estimate
Number of currently cremated remains	20	20	20
Cost of burial plot <sup>26</sup>	£990	£1,680	£2,370
Total cost	£0.02	£0.03	£0.05

**Total cost = £0.03 million [central estimate]**

**Present cost over 10 years = £0.28 million**

**Benefits of Option 1**Transitional benefits

69. None identified.

Ongoing benefits*Benefits of reformed burial and cremation law*

70. We consider that reformed burial and cremation law will have overall ongoing non-monetisable benefits. Users of burial grounds will be more certain of the nature of the rights they have purchased; will use better maintained burial grounds; and will be more certain that burials will be properly conducted. Importantly, where the preceding does not hold true the respective Governments will be better equipped to enforce standards. These safeguards will in some cases prevent or address extreme circumstances of poor practices which can cause significant distress to relatives and friends of deceased people.

71. Users of crematoria will have more certainty that practices such as joint cremation and mingling of ashes, have not occurred without their permission. Families of deceased missing people who do not approve of cremation will be able to be more certain that their relative has not been cremated against their wishes. Our reforms will similarly address the risks of extreme poor practices within the death care sector which could arise due to business models of direct cremation.

72. However, the frequency of the risks and benefits addressed above is insufficiently documented to be the subject of monetised cost-benefit analysis.

<sup>24</sup> National Crime Agency/UK Missing Persons Unit, *Statistical Tables for UK Missing Persons Unit Data Report, 2022/23 (2024)* Table G1: Unidentified cases notified to UK Missing Persons Unit 2022/23.

<sup>25</sup> E Tilley, "Briefing paper: method of disposal for unidentified remains" (2023), unpublished briefing paper shared with the Law Commission; and E Tilley, unpublished PhD thesis shared with the Law Commission. Cited at Consultation Paper, para 11.111

<sup>26</sup> Rounded to nearest 10.

*Extensions of grave reuse and reclamation powers*

73. The costs and benefits overall of this option are entirely dependent upon two factors: first, the number of applications for grave reuse and reclamation powers made by burial ground operators, and the extent to which the Secretary of State or Welsh Ministers approves those applications. Because these two factors are unknown, we do not monetise the costs and benefits of these recommendations.
74. We do however note data which may be relevant assessment of the impact of the option, albeit it does not encompass a full cost-benefit analysis.
75. First, of the scale of graves which may potentially be subject to grave reuse or reclamation. The Ministry of Justice's 2007 survey included figures for the area occupied by graves more than 100 years old, by region, for local authority burial grounds. Excluding London (which already has powers), this gives a figure of 918 hectares of land. Environment Agency guidance suggests a density of 1,976 graves per hectare.<sup>27</sup> This suggests that there may be 1.8m additional graves<sup>28</sup> capable of reuse as a result of reform, with potentially more given the passage of time between 2007 and now and the exclusion of private burial grounds from the data (such as religious burial grounds other than those of the Church of England).
76. Second, of the value of reuse to operators and to users of burial grounds. Reviewing the websites of London local authorities offering reused or reclaimed graves indicates that such graves cost on average 61.6% of the cost of a new grave. Above we note an average cost of a new grave as £1,681. 61.6% of that cost is £1036, i.e., the potential cost of a reclaimed grave to the purchaser. This suggests a potential benefit to each purchaser of a reused or reclaimed grave of £644, that is, the reduction by 38.4% of the cost of the reclaimed or reused grave.
77. The income per grave for an operator is therefore estimated at £1,036. We estimate possible costs per grave of a reuse scheme at about £400, comprising elements set out below in table 5:

Table 5: Cost of grave reclamation or reuse, per grave

Item	Cost
Notice in local newspapers <sup>29</sup>	£5
Letter to last known address	£1
Notice by the grave	£5
Grave digging <sup>30</sup>	£250
Staff time per grave	£13
Cost of consultation <sup>31</sup>	£125
Total <sup>32</sup>	£400

78. Net income per reused grave for burial ground operators is therefore estimated at £637 per grave, or £127,363 for a burial ground with 200 graves.
79. As set out above, 2007 Ministry of Justice data suggests that there may be 1.8m graves eligible for reuse by virtue of being over 100 years old. Given the above values of each

<sup>27</sup> Environment Agency, Cemeteries and burials: groundwater risk assessments (2017) <https://www.gov.uk/guidance/cemeteries-and-burials-groundwater-risk-assessments>

<sup>28</sup> For calculations below the estimated figure of 1,813,968 is used.

<sup>29</sup> Based on estimates drawn from [bookapublicnotice.co.uk](http://bookapublicnotice.co.uk)

<sup>30</sup> Cost based on parish council grave digging fees as likely to represent cost recovery, eg <https://hhstparishcouncil.gov.uk/wp-content/uploads/2025/03/Burial-fees-25-26.pdf>

<sup>31</sup> Estimated at £25,000 for a 200-grave burial ground

<sup>32</sup> Rounded to nearest 10

reused grave to purchasers of graves (£644) and to operators of burial grounds (£637), table 6 below sets out potential benefits of the reuse policy. It sets out an indicative total value of the policy if take-up were assumed to be at 20%, 10% or 5% of the estimated 1.8m applicable graves. In practice, such benefits would be achieved over an unknown period of years dependent on when burial ground operators sought grave reuse powers. Given uncertainty over the pace or scale of actual take-up these figures are not incorporated into the net present value given to Option 1.

Table 6: Indicative total value of reuse to purchasers and operators in £mn

Assumed take-up	Number of graves	Total value to operators	Total value to purchasers
20%	362,794	£231	£234
10%	181,397	£116	£117
5%	90,698	£58	£58

80. Alternatively, the benefit to local authority burial ground operators could be assessed in relation to the cost of establishing a new burial ground, which recent reports place between £400,000 and £1.8m per burial ground depending on the size.<sup>33</sup>

#### *Reopening closed burial grounds*

81. Data provided to the Law Commission by the Ministry of Justice indicates that there are 5,311 burial grounds which have been fully closed by Order in Council, and 2,058 which are partially closed or have a postponement to the final closure date.<sup>34</sup>

82. The scale of monetizable costs and benefits will depend entirely on take-up of the reformed law permitting burial ground to be reopened, and in the absence of data on likely take-up we consider it cannot be viably estimated. Further, the scale of additional burial space created following reopening may vary widely, between infrequent reuse in parish churchyards to more comprehensive plans for bringing larger burial grounds back into use.

83. Our recommendations provide that local authorities should retain maintenance responsibility for closed churchyards, but that an element of the burial component of the fee due to the parochial church council should be transferred to the local authority. We leave the appropriate proportion of the fee to be set in regulations, and therefore cannot estimate the costs or benefits of this recommendation at this time.

#### *Extension of provisions enabling building on disused burial grounds*

84. This reform is likely to achieve benefits as a result of development activity on land formerly used for burials, where it is currently not possible without a specific Act of Parliament. However, the scale of likely take-up is not known, and the range of different uses of land further means that we consider that monetising costs and benefits is not viable in relation to this recommendation.

#### Reforms relating to crematoria

##### *Recommendations to address mistaken cremation*

<sup>33</sup> <https://www.burgesshill.gov.uk/burial-ground/#:~:text=Planning%20is%20at%20the%20early,the%20Public%20Works%20Loan%20Board> and <https://www.sussexpress.co.uk/news/politics/council/extension-of-crawley-cemetery-approved-5612451>.

<sup>34</sup> Final Report, para 9.107

85. This policy will result in benefits to the mental health of those who would otherwise be affected by mistaken cremation. Human Tissue Authority data suggests that there are around 10 incidents of release of the wrong body per year from hospital mortuaries.<sup>35</sup> We make assumptions that there is a rate of error in funeral director mortuaries at half, the same, or double this level, and that these mistaken cremations affect 3-7<sup>36</sup> family members in each case. We calculate the value of moving from mild anxiety to full health as £10,500 per person using the EQ-5D 3L scale from the Quality Adjusted Life Years methodology (QALYs), which enables a monetary value to be placed on the difference between health states across 5 domains.<sup>37</sup> This results in a central estimate of the ongoing benefit of the policy to bereaved family members of £1.05m per year. See table 7 below.

Table 7: Annual benefit from QALY Impact, in £mn

	Low estimate	Central estimate	High estimate
QALY value of moving from mild anxiety to full health	£10,500	£10,500	£10,500
Number of mistaken cremations	15	20	30
Number of affected people	3	5	7
Total	£0.47	£1.05	£2.21

**Total benefit = £1.05 million [central estimate]**

**Present benefit over 10 years = £8.73 million**

## F. Assumptions, Risks and Sensitivity Analysis

86. All significant assumptions and associated risks are indicated throughout this IA.

## G. Wider Impacts

### Public Sector Equality Duty

87. Having researched extensively and consulted widely with a diverse range of interested parties we have not identified any adverse impacts of our policy on the protected characteristics. We have completed the Equality Impact Assessment Initial Screening and are not required to complete a further full assessment.

88. Taken as a whole, our package of reforms would increase safeguards for users of both burial grounds and crematoria, who will include different faith groups in England and Wales. Measures to increase burial space are likely to indirectly benefit faith groups requiring burial, while safeguards relating to grave reuse and reclamation are sufficient to avoid related risks.

### Additional considerations

89. Option 1 is likely to have a positive impact on growth as a result of recommendations to expand grave reuse and reclamation powers, enable the reopening of closed burial grounds, and extend the exceptions to the prohibition on building on disused burial grounds. Each of

<sup>35</sup> Consultation Paper, para 11.11

<sup>36</sup> There is no single official estimate of the number of close family members bereaved by an individual's death at the average age of mortality but drawing on ONS data on family structures at older ages and demographic modelling suggests 3-7 as a reasonable approximation.

<sup>37</sup> See P. Dolan et al, "A Social Tariff for EuroQol: Results from a UK General Population Survey", (1995) University of York Centre for Health Economics, Discussion Paper No. 138.

these would enable economic activity (reuse or reclamation of graves, or building on land where this was previously prohibited by law) which was previously restricted. Due to limits on available data and uncertainties as to take-up as set out above, the extent of this impact is not assessed.

90. Option 1 will have an impact on private companies and the third sector. The £1.1m cost of surveys relating to new registration requirements will fall on a combination of private companies (although we consider that many will already have mapping technology in use), and burial grounds run by religious groups and charities. Available data does not permit us to distinguish between private companies and the third sector, however. In addition, costs that fall on funeral directors (which are likely to be passed on to customers) will fall on the private sector and in some cases on religious third sector organisations.
91. The following have been assessed and the available evidence does not suggest there to be any adverse impact: Human Rights Act, Data Protection Act, Freedom of Information Act, family, health and safety, international trade.