

APPENDIX C

Cremation -v- Burials for PHF at the Council Burial Ground, Letchworth

This comparison is based upon current costs available and charged to the Council for funerals carried out by our contractor at the Council Burial Ground in Letchworth against the charges the Council would incur if we were to provide a cremation service.

All Public Health Funerals (PHF) are carried out by our contractor, Nevilles Ltd. who won the contract for all Hertfordshire Local Authorities in 2025.

Their prices presented in the table below cover the cost of collection of deceased, storage (to accommodate the necessary essential administration), a basic casket, transport to crematorium/cemetery in a hearse and bearers. Costs for ministers, cremation and burial are additional to the contract as they're invoiced by the crematorium/cemetery for each funeral.

Direct Cost Considerations

Costs in addition to the above which will remain the same.

	Digging grave for whole body or ashes	Cremation cost	Minister/Celebrant (Price dependent on who is used)	Storage of ashes	Total in addition to the contract
Burial	£938.00	N/A	£270.00	N/A	£1208.00
Cremation	£456.00 ¹	£1,225.00	£270.00	(125.00)	£1951.00 ²
	¹ Price for each grave dug per cremation. An alternative would be to permit up to 8 cremation interments per grave, which would equate to £57.00 each, although this service is not currently available				
	² Price stated is to inter ashes at NHC cemetery. An alternative option would be to store the ashes for up the maximum of 5-years at £1,350.00 (cremation plus storage) if no one was able to collect the ashes. After the 5-years, the ashes would still need to be disposed of, either via interment, at the additional cost, or scattering in a suitable location, of which there currently is none.				
	N.B. If the Council were to accommodate cremation, it would be expected that a Garden of Remembrance be provided so that family and friends collecting the ashes would have an area to distribute them. Such an area is not currently available so would need to be accommodated. If the Council chose not to provide such an area, those retaining the ashes would need to be advised of the limited areas provided to scatter the remains.				
All prices as of February 2026					

All other Hertfordshire Local Authorities provide PHF via cremation unless the deceased stated they wanted burial, but no other Council owns their own cemetery, and so would be exposed to normal commercial costs. As North Herts Council owns the cemetery and we use common graves, i.e., graves shared by up to 3 deceased interments, this means we pay a reduced fee.

Please note, Common Graves interments are fully legal and meet all statutory obligations to ensure the safe burial of any deceased.

Other Considerations

In addition to the direct costs as presented above other considerations would need to be included when undertaking a suitable comparison.

Number of funerals

Due to the necessary investigative and administrative work necessary to ensure an appropriate and compliant funeral takes place, each funeral typically take approximately 21 hours to complete. The cost for this work is not added to the overall funeral costs as this is a statutory duty on the Council, and although we are permitted to recover expenses, staffing costs are excluded.

Due to the amount of work required for each PHF, the number undertaken will have a significant impact on the service. The table below shows the number of initial requests for the Council to deliver PHF in each of the last four years, compared to the number undertaken.

North Herts Council			
Year (Calendar Year)	Number of requests for PHF	Number of funerals carried out	Percentage uptake
2022	16	3	18.8
2023	14	3	21.4
2024	14	3	21.4
2025	13	2	15.4
Total	57	11	19.3
Total hours based on the number of PHF and average hours / PHF = 231 hours			

Whilst it can be seen that the numbers are reasonably consistent, taking these figures in isolation limits their effectiveness. As such, the information for PHF was benchmarked with Stevenage Borough Council and East Herts Council with whom North Herts Council already work closely on various matters.

Stevenage Borough Council (SBC) – PHF mainly via cremation			
Year (Financial Year)	Number of requests for PHF	Number of funerals carried out	Percentage uptake
2022/2023	43	32	74.4
2023/2024	33	24	72.7
2024/2025	42	20	47.6
2025/2026	23	15	65.2
Total	141	91	64.5
SBC permit family and friends to collect ashes, have a fully attended service and to provide flowers as part of their PHF.			
N. B. as The Lister Hospital is in this district, SBC are responsible to provide a PHF for all those who die in the hospital, except where an agreement like the agreement with NHC exists.			
No total hour calculation provided as SBC did not provide this information.			

East Herts Council – PHF mainly via cremation			
Year (Calander Year)	Number of requests for PHF	Number of funerals carried out	Percentage uptake
2022	16	10	62.5
2023	12	6	50.0
2024	14	9	64.3
2025	11	5	45.5
Total	53	30	56.6
No total hour calculation provided as EHDC did not provide this information.			

These benchmarked figures clearly show that over the same period, the numbers are also reasonably consistent (except 2025/26 for Stevenage). The figures highlight that the take up of PHF for both SBC and EHDC are both significantly higher than for NHC.

Possible reasoning for the difference

Anecdotally officers find that those requesting a PHF initially ask for a funeral to be carried out as they claim to have no funds they wish to put towards the funeral. However, when the information about the arrangements for a PHF as performed by this Council, they prefer to seek an alternative funeral provider.

Conclusion

Other than accommodating cremations as a PHF for those who have expressly stated this for religious purposes, or have made sufficient accommodate for such, if the arrangements for the provision of a PHF were considered solely on cost, burials, at the prices quoted, is considerably lower than cremation.

A further consideration is that the Council already has all of the means and capacity to deliver burials, at least for the foreseeable future, whereas if cremation was to be provided, significant additional facilities and costs would need to be accommodated.