

Appendix L: Evidence relating to quality differentials between local authority and private crematoria

Introduction

1. This appendix outlines the analysis we have undertaken relating to the extent to which private crematoria are characterised by higher front of house quality compared with local authority crematoria.
2. We have compared front of house quality metrics such as slot length and the availability of certain facilities: music systems; web streaming; and visual tributes across different crematoria. Where there are measures of quality which are not measurable or quantifiable, we have assessed the qualitative evidence available to us to draw comparisons between crematoria. This appendix covers the averages for those metrics across:
 - (a) Local authority and private crematoria generally;
 - (b) neighbouring local authority and private crematoria; and,
 - (c) local authority and private crematoria of different ages.
3. This appendix also covers qualitative measures from third party reports, customer satisfaction surveys and commentary provided to the CMA during the Market Investigation to date.

Averages across local authority and private crematoria

4. We have considered the extent to which local authority and private crematoria differ, on average, against various measures of quality. We have compared data on slot length,¹ the availability of visual tributes, web streaming, music systems, and recent capital expenditure.

¹ We have considered the extent to which slot length should be considered a measure of quality. The Market Investigation consumer survey found that only 1% of customers considered that the appropriate/right/ideal slot length was important in their choice of crematorium and none said that it was the most important factor in their choice of crematorium (Tables 326-334, Questions C7a and C7b). We have been told that longer slots can help reduce a 'conveyor belt' feeling, but we have seen how this can be mitigated, to some extent, by crematorium design (as seen on site visits). Furthermore, slot length appears to be driven, in part, by supplier considerations (notably capacity) as opposed to customer needs or demands. However, we have found evidence of local authority crematoria increasing the length of their slots to meet customer demand (out of 120 local authority crematoria that provided details as to why they have previously extended their booking slot length, about half stated they did so due to feedback from either funeral directors or end consumers). As such, for the purposes of our analysis in this appendix we have included slot length as a measure of quality.

5. The average booking slot and service lengths for local authority crematoria are 43 minutes and 30 minutes respectively.² This is shorter compared with private providers, who have average slot lengths and service lengths of 56 minutes and 37 minutes respectively.³
6. A lower proportion of local authority crematoria offer visual tributes or streaming facilities compared with private crematoria. In relation to visual tributes, [50-60%] of private crematoria offer these facilities compared with [50-60%] for local authority crematoria, and in relation to web streaming [50-60%] of private crematoria offer these facilities compared with [30-40%] for local authority crematoria. The availability of music systems is similar across local authority and private crematoria, where [85-95%] of both local authority and private crematoria provide such services.⁴
7. We have compared the average spend on investments (excluding investments in new crematoria) in the last five years by private and local authority crematoria.⁵ We found that private and local authority crematoria, on average, spent around £384,000 and £677,000 respectively over the last five years.⁶ We note that to the extent that crematoria are older, we might expect them to have higher capital spending compared to newer crematoria in order to maintain and refurbish existing facilities.

Averages across local authority and private crematoria when they neighbour each other

8. We have also assessed the quality differential between private crematoria and nearby local authority crematoria. We have looked at the 41 areas where a private provider has a local authority crematorium as their nearest rival (within a 30-minute cortege drive time).⁷ We have

² Based on data supplied by crematoria providers. We average over 183 local authority crematoria in both cases.

³ Based on data supplied by crematoria providers. We average over 113 and 108 private crematoria respectively.

⁴ CMA analysis of Dignity Trajectory market research. The percentages are based on data from 183 local authority crematoria who provided information for all facilities mentioned, and 106 private crematoria who provided information in relation to the availability of live streaming and music and 107 private crematoria who provided information in relation to the availability of visual tributes.

⁵ We asked Dignity, Westerleigh, and Memoria to describe and state the level of capital investments between 2014-2018. We asked all local authorities and smaller private providers to list significant investments in the last five years for each of their crematoria. We have tried to exclude any investments related to cemeteries where data allows for this. For new builds, we have included data relating to all years after the year of opening (and excluded data for the year of entry and years before entry).

⁶ Where, for local authority crematoria, we have averaged over 163 out of 185 crematoria, and for private crematoria, we have averaged over 94 out of 118 crematoria.

⁷ This analysis looks at 41 private crematoria and 36 local authority crematoria. There are five instances where the nearest rival to a private crematorium (within 30-minutes) is a local authority crematorium and that local authority crematorium is also the nearest rival (within 30-minutes) of another private crematorium.

tested whether such crematoria are comparable in terms of slot length and availability of facilities, in those instances where private providers and local authority crematoria are located close to one another. An analysis of the extent to which a quality differential exists where a private crematorium has a local authority crematorium as its closest rival (within 30-minutes) allows us to assess the extent to which customers who face both a private and a local authority crematorium in their local area experience a quality differential between the two.

9. In relation to slot length, on average, across these areas, private crematoria offer longer slot lengths by around 10 minutes, relative to their nearest local authority rival (private crematoria and their nearest local authority crematorium have an average slot length of 56 minutes and 46 minutes respectively).⁸ In relation to the availability of music, visual and web streaming facilities, in over half of the areas considered, the availability of these facilities is the same at both the local authority and private crematorium (ie either both the private and local authority crematorium offer the facility, or both do not). For the remaining areas, private crematoria offer web streaming and visual tributes more often than local authority crematoria, while local authority crematoria offer music systems more often than private crematoria. Table 1 summarises these results.

Table 1: Availability of certain facilities at neighbouring local authority and private crematoria, 2018

	<i>Number of areas where both private and local authority offer facility</i>	<i>Number of areas where both private and local authority do not offer facility</i>	<i>Number of areas where only private offers facility</i>	<i>Number of areas where only local authority offers facility</i>
Music systems	24	0	5	6
Visual tributes	8	11	10	7
Web streaming	4	14	12	5

Source: CMA analysis of Trajectory market research data and CMA drive time analysis.

Notes: For music systems, visual tributes and web streaming, we have data on 35, 36 and 35 areas respectively.

10. In addition, we have looked at the levels of investment made by the private and local authority crematoria in the areas where a private crematorium has a local authority crematorium as their nearest competitor (within a 30-minute cortege drive time). We have found that these private crematoria undertake investments worth, on average, £367,000 over the five-year period 2014-2018.⁹ This contrasts with the neighbouring local authority crematorium, where these crematoria

⁸ Where we have data on 38 areas and so averaged over 38 private and 38 local authority crematoria.

⁹ Where we have averaged over 30 private crematoria, for which we have data.

undertake investments worth, on average, around £713,000 over the same period.¹⁰

11. We have considered the extent to which local authority crematoria who are the closest rival to a private crematorium (and within 30-minutes of the private crematorium) offer higher quality, based on certain measurable aspects of quality, compared with local authority crematoria in general. We found that:
 - (a) Local authority crematoria who are the closest rival to a private crematorium (within 30 minutes) offer an average booking slot of 46 minutes compared with 43 minutes more generally;
 - (b) local authority crematoria who are the closest rival to a private crematorium (within 30 minutes) are less likely to offer visual tributes and web streaming compared with local authority crematoria more generally. 15 out of 36 local authorities (42%) offer visual tributes and 9 out of 35 local authorities (26%) offer web streaming when close to a private crematorium, compared with [50-60%] and [30-40%] more generally (as described in paragraph 6); and
 - (c) local authority crematoria who are the closest rival to a private crematorium (within 30 minutes) undertake investments worth, on average, around £713,000, which is higher than the average local authority level of investment of £677,000 (as described in paragraph 7).
12. On average, local authority crematoria which are the closest rival to a private crematorium do not therefore consistently offer better quality, based on certain measurable aspects of quality, compared with local authority crematoria more generally. Whilst local authority crematoria which are the closest crematorium to a private crematorium have slightly longer average slot lengths (by 3 minutes), and invest more, compared with local authority crematoria more generally, they are not more likely to offer visual tributes and web streaming compared with local authority crematoria more generally.

¹⁰ Where we have averaged over 34 local authority crematoria for which we have data.

Averages across crematoria of different ages

13. Westerleigh has argued that quality differentials may particularly apply when comparing existing crematoria with newer crematoria.¹¹ As such, we have compared certain measures of quality between newer (ie opened during or after 2008) and older (ie opened before 2008) crematoria.
14. Private crematoria tend to be newer than local authority crematoria. The proportion of Dignity, Westerleigh and Memoria's estate built in the last 10 years is 20%, 56% and 100% respectively. This contrasts with local authority crematoria, where 4% of such crematoria have been built in the last 10 years.¹²
15. Table 2, below, illustrates the extent to which newer crematoria are of 'higher quality' based on certain measurable aspects of quality. Newer crematoria (which are mainly private crematoria), are, on average, higher quality compared with older crematoria based on the aspects of quality that are summarised in the table below.

Table 2: Slot length and availability of certain facilities at old and new crematoria, 2018

	<i>Average slot length, minutes</i>	<i>Proportion with music systems, %</i>	<i>Proportion with visual tributes, %</i>	<i>Proportion with web streaming, %</i>
Crematoria opened during or after 2008	58	95	80	70
Crematoria opened prior to 2008	46	87	47	39

Source: CMA analysis of ICCM data, data from providers and Trajectory market research data.

Notes: 246 crematoria have opened before 2008, 57 crematoria have opened during or after 2008.

Qualitative measures of quality

16. We next summarise the qualitative evidence on front of house quality differentials between local authority and private crematoria based on the following sources of evidence: the Scottish Inspector of Crematoria, the ICCM Charter for the Bereaved, customer satisfaction surveys and evidence from interviews with crematoria and smaller funeral directors.

¹¹ [Summary of the hearing with Westerleigh](#), p1: "Westerleigh said that the market was still dominated by local authorities and there was an increasing differential in the quality of crematoria with older sites, often delivering a poor service, and the better quality offered at newly opened crematoria."

¹² This includes local authority crematoria that have been replaced.

Scottish Inspector of Crematoria

17. As of May 2018, the HM Inspector of Crematoria for Scotland, had inspected all 30 crematoria that are operational in Scotland.¹³ Of those crematoria inspected, 14 are operated by a local authority, with the remaining 16 being operated by private providers (ie Dignity, Westerleigh and small private providers).¹⁴
18. We note that the overall findings across crematoria were such that “overall performance was considered to be of a good standard with crematoria staffed, in the main, by experienced, enthusiastic, efficient and caring team members.”¹⁵
19. We looked at the individual reports for each crematorium. These reports give a view on the overall running of a crematorium with particular reference to its staff and back of house quality. We assessed these reports to see if the Inspector of Crematoria had identified any areas where local authority and private crematoria were materially different in terms of quality of service offered, the quality of staff, and overall upkeep and condition of sites (all of which we consider to be measures of front of house quality). We found that similar comments were made in relation to each crematorium in Scotland.
20. As such, we do not consider that there is a clear-cut or systematic difference in reported quality between private and local authority crematoria in Scotland on the basis of these reports.

ICCM Charter for the Bereaved

21. We have assessed scores from the ICCM’s Charter for the Bereaved to understand the extent to which there is a quality differential between crematoria.¹⁶ The ICCM asks its members to complete a questionnaire that asks about the operation of the crematorium such as the extent to

¹³ Annual Report – HM Inspector of Crematoria, p1 and p2. We note an additional private crematorium has since opened in Scotland.

¹⁴ Annual Report – HM Inspector of Crematoria, p2.

¹⁵ Annual Report – HM Inspector of Crematoria, p2.

¹⁶ Private providers have noted that they do not think the ICCM Charter is an appropriate way to measure quality. [§] notes that they “operate outside of that (ICCM Charter), because, in our experience, we do a much more thorough job than that demands... I do not believe that they have the concept of the attention to detail that we have in terms of how they assess crematoria.” We also note that [§] does not subscribe to the ICCM charter, since they prefer their own monitoring of quality. Instead, they are working with the Federation of Burials and Cremation Authorities (FBCA), to help develop a more robust inspection process. [§] states that it “does not believe the Charter ratings provide an appropriate assessment of the overall quality of service that customers experience at crematoria. Moreover, the ratings are concerned primarily with changes in quality levels, and therefore do not represent absolute and comparative quality.”

which basic procedural criteria are met (such as the safe handling of cremated remains), the service features that are provided (such as a minimum slot length of 30 minutes and availability of facilities) and how regulatory standards are met (such as environmental abatement targets). Members are then allocated scores based on how well they meet the criteria, where a gold award represents a crematorium meeting many or all of the criteria.¹⁷

22. There were 81 local authority crematoria, 4 Dignity crematoria and 1 Westerleigh crematorium measured under the scheme as of March 2019. Of these crematoria, 83% receive a gold award (67 local authority, 3 Dignity and 1 Westerleigh crematorium).
23. We note that given the limited number of participating crematoria, this measure does not present systematic evidence as to the extent to which there is a quality differential between private and local authority crematoria. Furthermore, the criteria used in the Charter for the Bereaved includes both front of house and back of house quality, so, as such, the scores reported in paragraph 22 do not provide evidence as to the extent to which there is a quality differential between local authority and private crematoria solely in relation to front of house quality. Nevertheless, it does demonstrate that, under the scheme, many local authorities are able to achieve a high score.

Customer satisfaction surveys

24. We have also looked at customer satisfaction survey results across private and local authority crematoria to try to understand the extent to which customers report any differences in quality of service.
25. Dignity commissioned [§] to conduct a Crematoria Satisfaction survey across its crematoria in 2019. The survey reports that 97% of Dignity crematoria customers who responded to the survey would recommend the crematorium they used.¹⁸ Memoria has received reviews across its crematoria from 2017 to date¹⁹ where, on average, 96% of its reviews on Trust Pilot have rated its crematoria as “excellent” or “good.”²⁰ This

¹⁷ Where we note that 390 points and above means a crematorium receives a Gold award, between 345 to 389 points means a crematorium receives a Silver award and below 344 points means a crematorium will receive a Bronze award [§]

¹⁸ This is based on 159 consumers across 46 crematoria.

¹⁹ As of 31st October 2019.

²⁰ Across nine of Memoria’s crematoria. This average is based on 400 reviews across these nine crematoria.

is similar to Westerleigh, where across its crematoria, they have received, on average, a 99% “excellent” or “good” rating in 2018.²¹

26. A number of local authorities provided results of customer satisfaction surveys.²² The results are in line with private crematoria survey results:
- (a) Belfast crematorium reported receiving “a high level of satisfaction with the facilities with the majority of people rating them as excellent or good;”²³
 - (b) Durham crematorium notes that around over 85% of respondents to its customer survey deemed the friendliness and cooperation of staff to be either excellent or good;²⁴
 - (c) Fife Council told us that over 95% of respondents to its customer survey were very/fairly satisfied with the presentation of the chapel, their staff’s level of respect, helpfulness and empathy and the grounds at the crematorium;²⁵
 - (d) Havering crematorium stated that in nine out of twelve months they conducted their customer survey in during 2018 to 2019, 100% of their respondents described the service offered as “good” or “very good” and that satisfaction rates were above 85% in all the other months;²⁶
 - (e) Maidstone crematorium stated that over 95% of respondents to its customer survey either agreed or strongly agreed with the statement “overall were you satisfied with the standard of service at the crematorium?”²⁷
 - (f) Conwy crematorium stated that around 98% of respondents to its customer survey considered the service provided to be “excellent” or “good;”²⁸ and,
 - (g) Penmount crematorium stated that 100% of respondents to its customer survey regarded the overall standard of service at the

²¹ Across 30 of Westerleigh’s crematoria.

²² We did not systematically gather this data across local authority crematoria.

²³ Belfast, customer survey, November 2016, Q1, where this finding is based on 372 responses.

²⁴ Durham, customer survey, figure 3, where it is not specified the number of respondents that took part in the survey.

²⁵ Fife, customer survey, where this finding is based on 227 responses.

²⁶ Havering, customer survey, where it is not specified the number of respondents that took part in the survey.

²⁷ Maidstone, customer survey, where it is not specified the number of respondents that took part in the survey.

²⁸ Conwy, customer survey, where this finding is based on 198 responses to the survey.

crematorium to either be “excellent” or “good” (where over 90% reported the service to be excellent).²⁹

27. In addition to the above, Memoria has also conducted analysis of Google reviews for its crematoria, and crematoria which it considers to be a rival. Memoria has classified reviews as to whether the review mentions ‘quality’ or ‘poor quality.’³⁰ The reviews classified by Memoria show that a low proportion of all Google reviews reviewed by Memoria mention ‘poor quality’³¹ (10%). 5% of reviews relating to Memoria crematoria mention ‘poor quality’³² and 16% of reviews of its rival crematoria (who are a mix of local authority and private crematoria) mention ‘poor quality.’³³ We note these findings are consistent with the analysis described above, which shows that crematoria (regardless of operator) receive relatively high customer satisfaction scores.

Aspects of quality that are harder to measure

28. Finally, we summarise the evidence we have in relation to aspects of front of house quality that are harder to measure such as the quality of staff and the general condition, upkeep and ‘feel’ of the crematorium. We focus on what we have seen on site visits, what we have been told about the general feel and upkeep, and the staff at crematoria, by crematorium operators and smaller funeral directors. This evidence relates to a small number of cases and, due to its nature, is relatively anecdotal.
29. Nevertheless, we consider this evidence illustrates that when considering aspects of quality that are harder to measure, there is no clear-cut quality differential between local authority crematoria and private crematoria.

General feel and upkeep

30. We have visited eight crematoria during the market investigation, of which four are local authority crematoria, one is operated by a smaller private operator, and three are Dignity, Westerleigh or Memoria crematoria.

²⁹ Penmount, customer survey, where it is not specified the number of respondents that took part in the survey.

³⁰ It is unclear the criteria used to classify a review as mentioning ‘quality’ or ‘poor quality.’

³¹ 39 reviews out of 397.

³² 10 reviews out of 210.

³³ 29 reviews out of 187.

31. Our overall view is that, regardless of the operator, the crematoria we have visited have all appeared to be relatively similar when considering aspects of quality that are harder to measure. For example, all were clean (both front of house and back of house), and have well-kept chapels, gardens and back of house facilities.
32. We also set out, below, statements that we have received from local authority and smaller private crematoria in relation to the general feel, condition, and upkeep of a wider number of crematoria:
- (a) Conwy County Council states that “the setting of our crematorium is in a cemetery. It is very symbolistic of what is going to happen;”³⁴
 - (b) Sefton Metropolitan Borough Council states that they “have got red squirrels. People are always coming to Southport crematorium because we saw red squirrels and it is a lovely, tranquil woodland, so we have got that which is great;”³⁵
 - (c) Derby City Council states that “In terms of internal improvements, we have replaced carpets and soft furnishing on and around the catafalque and altar. In addition, we have replaced the pews with individual seating. We have fresh flowers on the altar replaced every week;”³⁶
 - (d) St Helens Council states that “Considering the chapel is quite dated, we do not get a lot of complaints, people tend to like it. People like the tradition, it is quite a nice location setting, there are lots of flower beds and formal lawns on the front;”³⁷
 - (e) Bournemouth, Christchurch and Poole Council states that they “do not think that there would be much more at a crematorium charging over £1,000 that we could not offer you here at Bournemouth for £774... You have a choice of chapels at Bournemouth.... The chapels themselves are in good order with good decoration et cetera;”³⁸
 - (f) Baldarroch Crematorium Ltd notes that “The crematorium is well maintained due to the hard work of our staff;”³⁹

³⁴ Conwy County Council

³⁵ Sefton Metropolitan Council.

³⁶ Derby City Council.

³⁷ St Helens Council.

³⁸ Bournemouth, Christchurch and Poole Council.

³⁹ Baldarroch Crematorium Ltd.

- (g) Fishwicks Ltd notes that they provide “constant maintenance and upkeep to maintain the high standard of the premises and service provided;”⁴⁰
 - (h) Edinburgh Crematorium Ltd notes that “the quality of our service is maintained through regular investment and maintenance of our facilities, for example we regularly review the quality of our chapels seating music facilities etc and replace where necessary;”⁴¹
 - (i) Horizon Cremation notes that “as a new facility, we believe we offer exceptional care, set within a modern and inspiring building;”⁴²
 - (j) The Manchester Crematorium Company Ltd notes that they aim to “ensure the grounds are maintained to the highest standard;”⁴³
 - (k) East Suffolk Crematorium Ltd states that “the style of the building was designed to blend in with the rural setting...it was important to deliver a modern facility which was sympathetic to the surrounding woodland;”⁴⁴ and,
 - (l) The Lincolnshire Co-operative states that “the quality of design and build, and the range of services and facilities included were...to do with us wanting to do the very best we could in the interests of the bereaved of the community.”⁴⁵
33. In our interviews with smaller funeral directors, we heard the following examples of high quality and low quality crematoria amongst local authority and private providers in terms of their general feel and upkeep:
- (a) [redacted] noted the differences in the general feel and upkeep of their local crematoria: “I think [a local authority crematorium] is quite nice... you look out, there is a window, and you look out on to greenery... [a local authority crematorium], which I went to as a mourner, a couple of weeks ago, "God this looks a mess". They had got labels, leaflets stuck here, posters there, this that and the other. And I thought, "Not nice;”"
 - (b) A smaller funeral director noted the range of quality at local crematoria: “all the local authority crematoria are very different.

⁴⁰ Fishwicks Ltd.

⁴¹ Edinburgh Crematorium Ltd.

⁴² Horizon Cremation.

⁴³ The Manchester Crematorium Company Ltd.

⁴⁴ East Suffolk Crematorium Ltd.

⁴⁵ The Lincolnshire Co-operative.

Some are truly terrible... The toilets have to be clean and well maintained... no stained carpets; no dusty flowers. Some of the crematoria were in terrible, terrible conditions. [A small private crematorium] was really bad as well;”

- (c) Smaller funeral directors noted in relation to one private crematorium: “In my opinion, and many people’s opinion, when you compare the two, the Dignity crematorium is pretty awful, to be quite honest with you, in terms of its look and its presentation.” Another funeral director noted that [X] was “drab;”
- (d) A Memoria crematorium was described by a smaller funeral director: “All the buildings are absolutely beautiful;” and,
- (e) The grounds at [X], a Westerleigh crematorium, have been praised by a smaller funeral director: “We praise the grounds at [X] because they are lovely.”

Staff

- 34. We have been told of the importance of staff in providing a high-quality cremation service.⁴⁶
- 35. Both private and local authority providers⁴⁷ have told us that their staff hold ICCM Cemetery and Crematorium management diplomas whilst cremator technicians tend to hold FBCA cremator training qualifications. Memoria is an exception. Memoria has offered staff the chance to take an ICCM diploma, but no current staff members have taken up the offer. Memoria does not seek third party qualifications for its staff noting that they “have an extensive internal training scheme which better suits the unique way we want our staff to perform.”
- 36. We have consistent evidence across different types of crematoria providers who have made submissions that their staff offer a high-quality service. Dignity states that their “staff show clients care and commitment demonstrating what we call ‘The Dignity Way’. This describes a special culture and way of working that means delivering the highest standards of service and going the extra mile.”⁴⁸ Memoria stated that “Memoria believes that its significant investment in staff,

⁴⁶ For example, Mortlake, Hereford, Salford. An internal document from Dignity notes that “the real mark of quality in a crematorium is the human service they provide.

⁴⁷ 12 local authority crematoria have told us this in response to follow up questions around qualifications.

⁴⁸ Dignity Annual Report 2018, page 54.

and its corresponding ability to provide a superior service, is one of the main factors that differentiates it from other operators in the market.”⁴⁹ Westerleigh states that “Westerleigh has consistently high customer satisfaction scores from its customer feedback... in particular... the attentiveness of our staff.”⁵⁰

37. In relation to other crematorium operators, we gathered evidence through four site visits to local authority crematoria, one visit to a smaller private operator, through calls with local authority crematoria, through questionnaires with smaller private crematoria and through interviews with smaller funeral directors. We heard that staff at crematoria are, in general, helpful and look for ways to accommodate the customer’s needs. The local authority crematoria and smaller private operator that we have visited told us that they would do what they can to accommodate the wishes of families, stressed the vocational nature of their work, and the quality of their staff. Other local authorities, smaller funeral directors and smaller private crematoria with whom we have had telephone interviews and questionnaire responses have told us that crematoria staff are helpful and accommodating:

- (a) Conwy council told us that “the culmination of receiving service awards for the past two years was something that they (staff) are very proud of;”⁵¹
- (b) St Helens crematorium told us that “a lot of funeral directors prefer to come here because we are very welcoming;”⁵²
- (c) Sefton council also told us that its staff are “very caring;”⁵³
- (d) Great Yarmouth crematorium told us that “they understand the impact they have on people;”⁵⁴
- (e) Bournemouth, Christchurch and Poole council stated that “most of the feedback...is always good about the staff and staff going the extra mile;”⁵⁵

⁴⁹ Memoria response to Issues Statement, page 3.

⁵⁰ [Westerleigh response to Issues Statement, page 10.](#)

⁵¹ Conwy Council.

⁵² St Helens Council.

⁵³ Sefton Council.

⁵⁴ Great Yarmouth Borough Council,

⁵⁵ Bournemouth, Christchurch and Poole council,

- (f) [redacted] Crematorium, a local authority crematorium is praised for its “progressive management” and its flexibility by a smaller funeral director: “They have let us take dogs in there before, picnic chairs, they have let us create the space for the family. We have arranged Saturday funerals, which they do not normally do;”
- (g) [redacted], a smaller funeral director told us that: “[redacted] is a local authority crematorium, but it is amazing and it has got a brilliant team and they work transparently. And we know that when we go there, people will have a good experience;”
- (h) Baldarroch Crematorium Ltd states that “maintaining quality is down to the quality of our staff and the pride they have in their work;”⁵⁶
- (i) Horizon Cremation states that “We meet weekly to review all aspects of the services we have delivered and where we can improve;”⁵⁷
- (j) East Suffolk Crematorium Ltd states that they “listen to feedback from funeral directors and celebrants...and strive to provide a first-class facility;”⁵⁸
- (k) The Lincolnshire Co-operative states that they “invest in the training and development of our staff to a high standard.”⁵⁹
- (l) Fishwicks Ltd states that they offer “a high level of staff to give a dedicated service.”⁶⁰
- (m) The Manchester Crematorium Company Ltd notes that “highly trained staff allow us to provide an excellent level of service;”⁶¹ and,
- (n) [redacted] made reference to [redacted] Crematorium, a Westerleigh crematorium. They told us that: “[redacted] is absolutely brilliant. The staff bend over backwards to help you.”

⁵⁶ Baldarroch Crematorium Ltd.

⁵⁷ Horizon Cremation.

⁵⁸ East Suffolk Crematorium.

⁵⁹ The Lincolnshire Co-operative.

⁶⁰ Fishwicks Ltd.

⁶¹ The Manchester Crematorium Company Ltd.