

Funerals market

Review of market outcomes

27 January 2023

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Summary

1. On 18 December 2020, the Competition and Markets Authority (CMA) issued its [final report](#) following a market investigation into the supply of funerals and related goods and services in the United Kingdom.
2. The CMA's investigation identified problems in the funeral services sector and proposed a package of 'sunlight remedies' to address these. Those remedies, including a legally binding Order to increase transparency in the sector, are intended to support customers when choosing a funeral director or crematorium and to place the sector under greater public scrutiny.
3. The CMA investigation recommended that the CMA Board should:
 - (a) actively monitor market outcomes in the funerals sector, in order to identify and, where possible, address any harmful behaviour;
 - (b) publish an annual review of market outcomes in the funerals sector; and
 - (c) consider at the earliest opportunity, when the impact and consequences of COVID-19 on the funerals sector are sufficiently understood and the sector is more stable, whether to consult on a future MIR.¹
4. This report is the first annual review of market outcomes in the funerals sector. For this review, we have analysed information provided by funeral directors and crematorium operators to the CMA to cover the period from 1 September 2021 to 31 August 2022. Although the submissions we have received from funeral directors and crematorium operators have provided us with substantial coverage of the sector, we did not receive submissions from around one quarter of those funeral directors who were required to provide the specified information to the CMA.
5. Together with this report, we are publishing [guidance to help funeral directors and crematorium operators understand their legal obligations](#) under the Order,

¹ In addition to the remedies summarised in paragraphs 2 and 3, the Inquiry Group conducting the CMA investigation also gave serious consideration to price control regulation. Their view was that while measures to improve the competitive process were valuable, they were unlikely to be sufficient due to the circumstances following a bereavement meaning consumers would have significant difficulty in engaging with the purchasing process in general (and the issue of price in particular). However, COVID-19, and the essential public health response to it, severely restricted the CMA's ability to fully develop all the remedies that the Inquiry Group may otherwise have pursued in order to achieve a complete solution to the problems found. The Inquiry Group considered consumers may in the future require a level of protection beyond the measures introduced through the Order and therefore, it recommended that the CMA Board should consider consulting on a future MIR when the impact and consequences of the pandemic on the funerals sector were sufficiently understood and the sector was more stable.

communicating our shift towards a greater focus on enforcing the Order and writing to those providers who we suspect of being non-compliant. We are also pressing the relevant trade associations to work actively to secure compliance by their members. The CMA will take further formal enforcement action, as required, to ensure that all consumers are able to benefit from the measures introduced in the Order and that the CMA has the information it needs to monitor consumer outcomes.

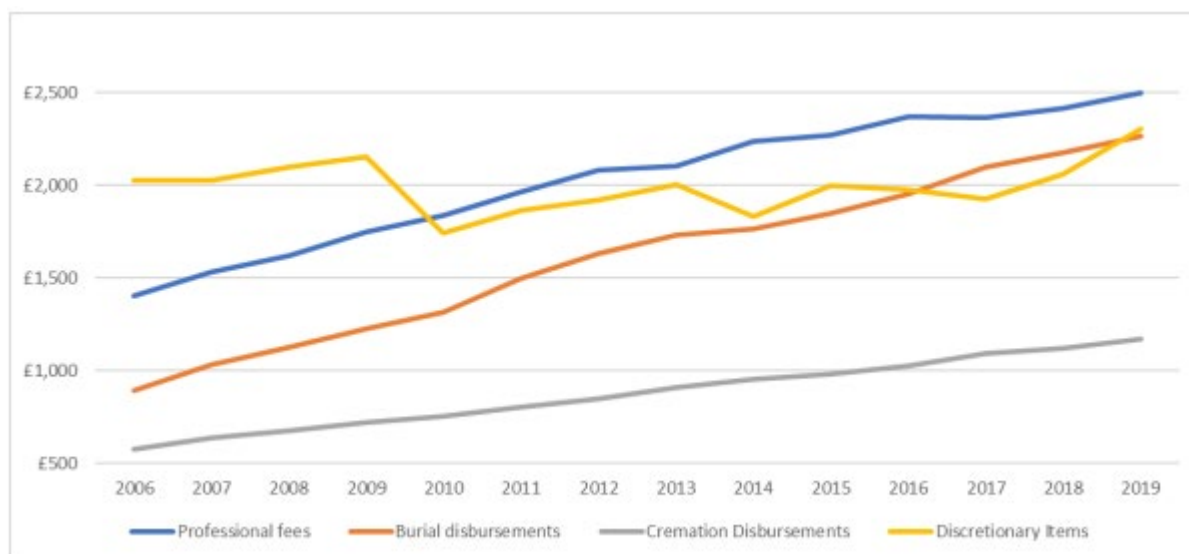
6. The main finding of our first annual review is that funeral prices in 2021 and 2022 are at broadly similar levels to prices at the time of the market investigation. This represents a better outcome for consumers than funeral prices before our investigation, which were rising at a faster rate than general inflation for many years, and prices more widely at this time, which are rising, reflecting inflationary pressures.
7. Our analysis conducted during the market investigation indicated that the average cost of the funeral director's professional services² had increased by an annual rate of 4.5% (1.6% accounting for inflation) between 2006 and 2019.³ Similarly, Figure 1 below shows that the amount spent on the cost of services provided by third parties⁴ had increased by an average rate of 5.6% (2.5% accounting for inflation) for cremations and 7.4% (4.3% accounting for inflation) for burials.

² The professional fee includes collection and care of the deceased, hearse and attendants and director, one limousine, use of the chapel of rest, attending to all essential documentation and an oak veneer coffin.

³ Final report, paragraph 2.30.

⁴ This includes costs such as the crematorium or burial site, the doctor and the minister/celebrant.

Figure 1: Average professional fee, burial and cremation disbursements and discretionary item cost, 2006-2019



Source: Final report, Figure 6.

Note: Professional fee, burial disbursements and cremation disbursements are weighted by funeral director share of supply. The cost of discretionary items has not been weighted by share of supply due to data availability.

8. We think that this period of relatively stable prices is likely to reflect, at least in part, the ongoing impact of the COVID-19 pandemic and associated restrictions, which changed ways in which funerals could be conducted with immediate implications for the behaviour and economics of the funerals sector, and possible longer-term effects. We consider that it is too early to determine whether such effects are transitory or represent permanent changes to consumer preferences.
9. The relative stability of prices since the conclusion of the market investigation is also an indication that the CMA’s price transparency measures, as well as the CMA’s ongoing active monitoring of the sector, is having a moderating effect on funeral prices.
10. Given the above assessment, we consider that it is too early for the CMA Board to decide whether or not to consult on an MIR, particularly because the impact and consequences of COVID-19 on the funerals sector are not yet clear and the sector is not yet stable following COVID-19. The CMA will continue to monitor this sector closely and to step up our enforcement where firms fail to comply with the Order.

Introduction

11. On 18 December 2020, the CMA issued its final report following a market investigation into the supply of funerals and related goods and services in the United Kingdom.

12. The CMA found concerns arising from:
 - (a) low levels of customer engagement caused by the intrinsically challenging circumstances surrounding the purchase of a funeral;
 - (b) the lack of easily accessible and clearly comparable information on the products and services provided by funeral directors, including their prices and levels of quality;
 - (c) the lack of visibility to customers of the level of quality of care given to the deceased by funeral directors;
 - (d) high barriers to entry in the supply of crematoria services; and
 - (e) high levels of local concentration in the supply of crematoria services.
13. The Inquiry Group decided to address these concerns through an integrated package of remedies, as follows:
 - (a) A requirement on all funeral directors and crematorium operators to disclose certain price information to customers.
 - (b) A requirement on crematorium operators to disclose certain price information to funeral directors in the local area and other funeral directors upon request.
 - (c) A requirement on all funeral directors to disclose particular business, financial and commercial information to customers.
 - (d) A prohibition on all funeral directors from:
 - (i) entering into or conducting certain arrangements with a hospital, hospice, care home, or other similar institution which could reasonably be understood to encourage, incentivise or require the institution to refer customers to the funeral director or give that funeral director preference over other funeral directors; and
 - (ii) soliciting for business through coroner and police contracts.
 - (e) A recommendation to the UK government and the devolved administrations in Northern Ireland and Wales to establish in England, Northern Ireland and Wales an inspection and registration regime to monitor the quality of funeral director services, as a first step in the establishment of a broader regulatory regime for funeral services in these nations.
 - (f) A recommendation to the CMA Board to:

- (iii) actively monitor market outcomes in the funerals sector, in order to identify and, where possible, address any harmful behaviour;
 - (iv) publish an annual review of market outcomes in the funerals sector;
and
 - (v) consider at the earliest opportunity, when the impact and consequences of COVID-19 on the funerals sector are sufficiently understood and the sector is more stable, whether to consult on a future MIR.
- (g) To assist the CMA in monitoring the funerals sector, a requirement on some funeral directors and all crematorium operators to provide the CMA with specific price and volume information on the goods and services that they provide to customers.
14. The remedies outlined in paragraphs 10(a), b), c), d) and g) were implemented by the Funerals Market Investigation Order 2021 (the [Order](#)). The remedies outlined in paragraphs e) and f) were implemented by recommendations to the UK government and the devolved administrations in Northern Ireland and Wales and the CMA Board respectively.
15. Since the Order came into force in September 2021, the CMA has been actively monitoring the funerals sector and the purpose of this review is to set out our current view on market outcomes in the sector. The review sets out the information we have collected from funeral directors and crematorium operators, our findings to date and what we think this means for the funerals sector moving forward.

Information collected from funeral directors and crematorium operators

16. The Order requires larger funeral directors and all crematorium operators to provide the CMA with specific revenue and volume information on the goods and services that they provide to customers, in order to help the CMA monitor the funerals sector:
- (a) Funeral directors operating from five or more branches must supply the CMA every six months with the total number of funerals it has arranged for customers in the preceding six months and the total revenue (excluding disbursements) gained from the provision of funeral director

services⁵ during the same period. The information must be provided separately for each branch and in aggregate form for all branches.

(b) Funeral directors operating from ten or more branches must supply the CMA every six months with the same information outlined in paragraph 13(a) in aggregated form and also in disaggregated form, showing the totals for:

(i) CMA Attended Funerals;⁶

(ii) any other Attended Funerals⁷ supplied by the funeral director;

(iii) CMA Unattended Funerals;⁸ and

(iv) any other Unattended Funerals⁹ supplied by the funeral director.

17. A crematorium operator must supply the CMA every six months with the total number of cremations it has carried out in the preceding six months and the total revenue it has gained from crematoria services¹⁰ during the same period in aggregated form and also in disaggregated form, showing the totals for:

(a) Crematorium Standard Fee Attended Services;¹¹

⁵ Funeral director services are defined in the Order as the services provided by a funeral director to a customer in respect of the arrangements for a funeral. Such services can include, but are not limited to: collection, storage and care of the deceased; organisation of the funeral and supply of goods and services such as coffins, hearses and limousines; guidance and support to the bereaved; and intermediary services between the customer and third parties, such as the crematorium, cemetery or other burial site, and the minister or celebrant.

⁶ A CMA Attended Funeral is defined in the Order as an Attended Funeral where the products and services provided by the funeral director are generally considered to be sufficient to deliver an Attended Funeral; comprise the elements set out in Part C of Schedule 1 to this Order; and comply with the minimum standards set out in Schedule A to the [Explanatory Note](#) to the Order.

⁷ An Attended Funeral is defined in the Order as a funeral which includes a service and where mourners may attend.

⁸ A CMA Unattended Funeral is defined in the Order as an Unattended Funeral where the products and services provided by the funeral director are generally considered to be sufficient to deliver an Unattended Funeral; comprise the elements set out in Part D of Schedule 1 to this Order; and comply with the minimum standards set out in Schedule A to the [Explanatory Note](#) to the Order.

⁹ An Unattended Funeral is defined in the Order as a funeral which does not include a service and where mourners may not attend.

¹⁰ Crematoria services is defined in the Order as the services provided by a crematorium operator in connection with the cremation of the deceased, including the provision of a chapel or specific place for attended cremations, the committal and the associated sales of additional products and services, such as memorials, audio-visual support and hospitality.

¹¹ A Crematorium Standard Fee Attended Service is defined in the Order as a cremation which includes a service with mourners present at the crematorium held in peak hours (typically considered to be weekdays from 10am to 4pm and weekends).

- (b) Crematorium Reduced Fee Attended Services¹² (if offered by the crematorium operator);
 - (c) Crematorium Unattended Services¹³ (if offered by the crematorium operator); and
 - (d) any other services provided by the crematorium operator that are not captured by 14(a), 14() and 14().
18. A crematorium operator must provide the information in paragraph separately for each quarter for each crematorium it operates. Further, the revenue information must include all revenue generated from crematoria services and exclude burial services and the revenue generated from memorials related to Crematoria Services must be provided separately.
19. The revenue and volume information provided by funeral directors and crematorium operators as required under the Order is not directly comparable to the information that the CMA collected during the market investigation.¹⁴ This is because the purpose of the information required under the Order is to provide the CMA with a high-level view of prices and the types of services being purchased by consumers without placing an undue burden on funeral directors and crematorium operators.
20. For this review, we have analysed information provided by funeral directors and crematorium operators to the CMA in April 2022 (to cover the period from 1 September 2021 to 28 February 2022) and October 2022 (to cover the period from 1 March 2022 to 31 August 2022).¹⁵
21. Although the submissions we have received from funeral directors and crematorium operators have provided us with substantial coverage of the

¹² A Crematorium Reduced Fee Attended Service is defined in the Order as a cremation which includes a service with mourners present at the crematorium held in off-peak hours (typically considered to be on a weekday before 10am or after 4pm) and for which a reduced fee is charged.

¹³ A Crematorium Unattended Service is defined in the Order as a cremation which does not include a service and where mourners are not present, sometimes referred to as a direct cremation.

¹⁴ For funeral directors, (a) the two sets of information include different types of funeral services; (b) the information provided by funeral directors as required under the Order includes a greater proportion of smaller funeral directors than the information collected during the market investigation; and (c) the revenue information provided by funeral directors as required under the Order excludes disbursements (eg cremation and burial fees), whereas some of the information collected during the market investigation included disbursements. For crematorium operators, the analysis of cremation prices and mix conducted during the market investigation was based on crematoria fees rather than crematoria revenue, which includes additional products and services provided by the crematorium operator.

¹⁵ We also received submissions from funeral directors and crematorium operators in October 2021 for the period from 16 June 2021 to 31 August 2021. We did not include this information in our analysis due to the short time period covered.

sector, we did not receive submissions from around one quarter of those funeral directors who were required to provide the specified information to the CMA.¹⁶ We expect all funeral directors and crematorium operators who are required to submit information to the CMA to do so in a timely manner and we will take the necessary action against those parties who do not. Action we are taking to increase compliance with the Order includes introducing guidance to help funeral directors and crematorium operators understand their legal obligations under the Order, communicating our shift towards a greater focus on enforcing the Order and writing to those providers who we suspect of being non-compliant. The CMA will take further formal enforcement action, as required, to ensure that all consumers are able to benefit from the measures introduced in the Order.

Findings

Funeral directors

22. For funeral directors operating from five or more branches, the average revenue per funeral for the period from 1 September 2021 to 31 August 2022 was £2,639 (see Table 1).¹⁷

Table 1: Average revenue per funeral for funeral directors operating from five or more branches

	<i>1 September 2021 to 31 August 2022</i>
Total revenue (excluding disbursements)	£720,481,249
Total number of funerals arranged	273,002
Average revenue per funeral	£2,639

Source: Information collected by the CMA from funeral directors operating from five or more branches.
Note: The information in the table is based on submissions from 62 funeral directors.

23. For funeral directors operating from ten or more branches, the average revenue per funeral for the period from 1 September 2021 to 31 August 2022

¹⁶ The funeral directors who are required to provide the specified information to the CMA are listed in Schedule B and Schedule C of the [Explanatory Note](#). For the avoidance of doubt, inclusion (or exclusion) of a funeral director on (or from) this list does not determine whether a funeral director is (or is not) subject to this requirement. The determining factor is whether a funeral directors operates from five or more or ten or more branches. All crematorium operators are required to provide the specified information to the CMA. The CMA is in the process of compiling a database of all crematorium operators in the UK so it can better monitor and enforce against those crematorium operators who do not provide the specified information in a timely manner.

¹⁷ In Appendix A, we have analysed the information provided by funeral directors separately for April 2022 (to cover the six-month period from 1 September 2021 to 28 February 2022) and October 2022 (to cover the six-month period from 1 March 2022 to 31 August 2022).

was £2,566 (see Table 2). The average revenue per funeral for attended funerals was significantly higher than the average revenue per funeral for unattended funerals, the majority of funerals were attended funerals (92%) and the majority of revenue was generated from attended funerals (97%).

Table 2: Average revenue per funeral for funeral directors operating from ten or more branches

	1 September 2021 to 31 August 2022				
	<i>CMA Attended Funerals</i>	<i>Other Attended Funerals</i>	<i>CMA Unattended Funerals</i>	<i>Other Unattended Funerals</i>	<i>Total</i>
Total revenue (excluding disbursements)	£179,831,362	£447,622,295	£12,413,392	£4,421,539	£644,288,588
Total number of funerals arranged	77,162	154,459	14,972	4,480	251,073
Average revenue per funeral	£2,331	£2,898	£829	£987	£2,566

Source: Information collected by the CMA from funeral directors operating from ten or more branches.
Note: The information in the table is based on submissions from 24 funeral directors.

24. Looking at the average price of funerals, where we are able to directly compare average revenue figures, the information received under the Order shows that the average revenue per funeral is broadly in line with the figures estimated by the CMA during the market investigation.¹⁸
25. Looking at the mix of funerals, 8% of the funerals provided by funeral directors operating from ten or more branches during the period from 1 September 2021 to 31 August 2023 were unattended funerals. This compares to the consumer research undertaken during the market investigation in 2019 which indicated that the proportion of respondents who reported having arranged a direct cremation was 5%.¹⁹

Crematorium operators

26. The average revenue per cremation for the period from 1 September 2021 to 31 August 2022 was £809 (see Table 3).²⁰ The average revenue per cremation for Standard Fee Attended Services was significantly higher than the average revenue per cremation for Reduced Fee Attended Services and Unattended Services, the majority of cremations were attended services

¹⁸ The average revenue per funeral (excluding disbursements), based on revenue and volume information for the period from 2014 to 2018 provided by the 13 large funeral directors (as defined in Table 3 of the [Final Report](#)), for each of the funeral directors range from £2,160 to £3,504 ([Final Report](#), paragraph 7.21).

¹⁹ See [Final Report](#), paragraph 5.135. A direct cremation usually refers to an unattended service (and is sometimes referred to as an 'unattended cremation' or 'cremation without ceremony'. A variant is an 'attended direct cremation' where mourners are present

²⁰ In Appendix B, we have analysed the information provided by crematorium operators separately for April 2022 (to cover the two quarters from 1 September 2021 to 28 February 2022) and October 2022 (to cover the two quarters from 1 March 2022 to 31 August 2022).

(85%) and the majority of revenue was generated from attended services (93%).

Table 3: Crematoria operators

	1 September 2021 to 31 August 2022			Total
	Standard Fee Attended Services	Reduced Fee Attended Services	Unattended Services	
Total revenue	£226,037,102	£7,140,621	£17,591,728	£250,769,451
Total revenue from memorials				£29,766,679
Total number of cremations carried out	253,702	10,667	45,674	310,043
Average revenue per cremation	£891	£669	£385	£809

Source: Information collected by the CMA from crematoria operators.

Note: The information in the table is based on submissions from 114 crematorium operators.

27. Looking at the average price of cremations, the average revenue per cremation for Standard Fee Attended Services for the period from 1 September 2021 to 31 August 2022 of £891 is somewhat higher but broadly consistent with the Cremation Society's average standard cremation fee of £821 at the time of the market investigation.²¹
28. On cremation mix, 15% of the cremation services provided by crematorium operators during the period from 1 September 2021 to 31 August 2023 were unattended services. Based on the analysis conducted during the market investigation in 2018, for the four largest four crematorium operators²² 3% of their cremation services were unattended services, while 88% were standard fee services and 4% were reduced fee services.²³

Analysis of market outcomes

29. Our examination of the information we have collected from funeral directors and crematorium operators to inform the review indicates that funeral prices in 2021 and 2022 are at broadly similar levels to prices at the time of the market investigation. This represents a better outcome for consumers than funeral prices before our investigation, which were rising at a faster rate than general inflation for many years, and prices more widely at this time which are rising, reflecting inflationary pressures.

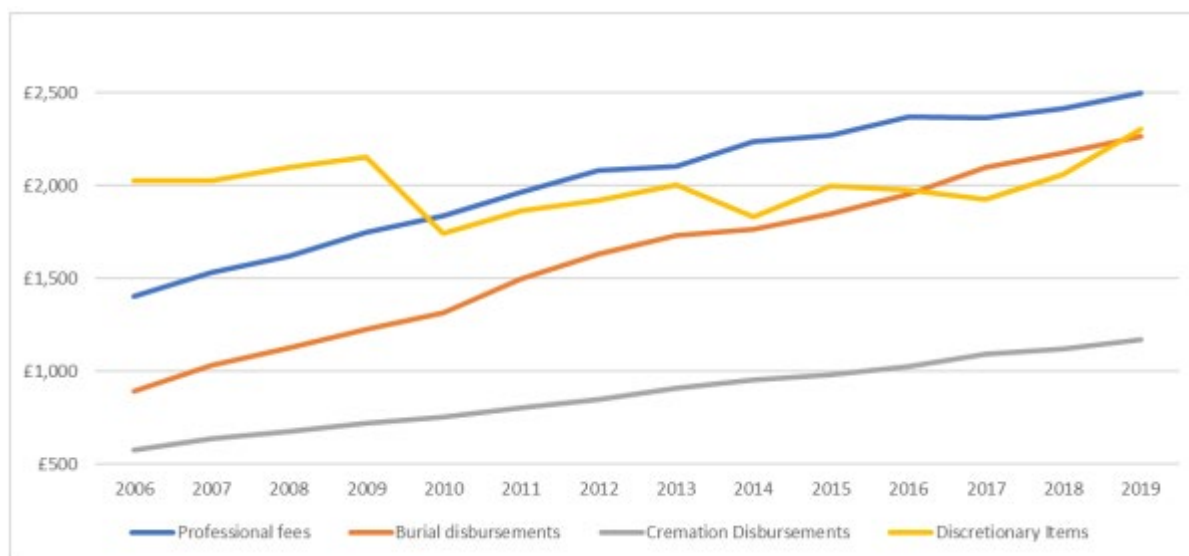
²¹ See the Cremation Society's [analysis](#) of cremations in 2021

²² Dignity, Memoria, London Cremation Company and Westerleigh.

²³ [Final Report](#), paragraph 2.25. Volumes relating to unattended services may include some attended direct cremations.

30. Our analysis conducted during the market investigation indicated that the average cost of the funeral director's professional services²⁴ had increased by an annual rate of 4.5% (1.6% accounting for inflation) between 2006 and 2019.²⁵ Similarly, Figure 1 below shows that the amount spent on the cost of services provided by third parties²⁶ had increased by an average rate of 5.6% (2.5% accounting for inflation) for cremations and 7.4% (4.3% accounting for inflation) for burials.

Figure 1: Average professional fee, burial and cremation disbursements and discretionary item cost, 2006-2019



Source: Final report, Figure 6.

Note: Professional fee, burial disbursements and cremation disbursements are weighted by funeral director share of supply. The cost of discretionary items has not been weighted by share of supply due to data availability.

31. We think that this period of relatively stable prices is likely to reflect, at least in part, the ongoing impact of the COVID-19 pandemic and associated restrictions, which changed ways in which funerals could be conducted with immediate implications for the behaviour and economics of the funerals sector, and possible longer-term effects. The enforced simplification of funerals during COVID-19 may still be affecting people's choice of funeral by, for example, encouraging consumers to purchase simpler or unattended funeral services and/or to spend less on additional products and services. We consider that it is too early to determine whether such effects are transitory or represent permanent changes to consumer preferences.

²⁴ The professional fee includes collection and care of the deceased, hearse and attendants and director, one limousine, use of the chapel of rest, attending to all essential documentation and an oak veneer coffin.

²⁵ Final report, paragraph 2.30.

²⁶ This includes costs such as the crematorium or burial site, the doctor and the minister/celebrant.

32. The apparent stability of prices since the conclusion of the market investigation is also an indication that the CMA's price transparency measures, as well as the CMA's ongoing monitoring of the sector, is having a constraining effect on funeral prices.
33. Given the above assessment, we consider that it is too early for the CMA Board to decide whether or not to consult on an MIR, particularly because the impact and consequences of COVID-19 on the funerals sector are not yet clear and the sector is not yet stable following COVID-19. The CMA will continue to monitor this sector closely and to step up our enforcement where firms fail to comply with the Order.

Appendix A – Funeral directors detailed findings

Funeral directors operating from five or more branches

Table 1: Average revenue per funeral for funeral directors operating from five or more branches

	1 September 2021 to 28 February 2022	1 March 2022 to 31 August 2022	Total
Total revenue (excluding disbursements)	£352,789,429	£367,691,821	£720,481,249
Total number of funerals arranged	133,485	139,517	273,002
Average revenue per funeral	£2,643	£2,635	£2,639

Source: Information collected by the CMA from funeral directors operating from five or more branches.
 Note: The information in the table covering September 2021 to February 2022 is based on submissions from 48 funeral directors. The information in the table covering March 2022 to August 2022 is based on submissions from 53 funeral directors.

Funeral directors operating from ten or more branches

Table 2: Average revenue per funeral for funeral directors operating from ten or more branches for the period from 1 September 2021 to 28 February 2022

	1 September 2021 to 28 February 2022				Total
	CMA Attended Funerals	Other Attended Funerals	CMA Unattended Funerals	Other Unattended Funerals	
Total revenue (excluding disbursements)	£91,443,115	£220,842,147	£4,952,549	£2,074,499	£319,312,310
Total number of funerals arranged	38,775	77,689	5,558	2,075	124,097
Average revenue per funeral	£2,358	£2,843	£891	£1,000	£2,573

Source: Information collected by the CMA from funeral directors operating from ten or more branches.
 Note: The information in the table is based on submissions from 21 funeral directors.

Table 3: Average revenue per funeral for funeral directors operating from ten or more branches for the period from 1 March 2022 to 31 August 2022

	1 March 2022 to 31 August 2022				Total
	CMA Attended Funerals	Other Attended Funerals	CMA Unattended Funerals	Other Unattended Funerals	
Total revenue (excluding disbursements)	£88,388,247	£226,780,148	£7,460,843	£2,347,040	£335,387,072
Total number of funerals arranged	38,387	76,770	9,414	2,405	128,205
Average revenue per funeral	£2,303	£2,954	£793	£976	£2,616

Source: Information collected by the CMA from funeral directors operating from ten or more branches.
 Note: The information in the table is based on submissions from 23 funeral directors.

Appendix B – Crematorium operators detailed findings

Table 1: Average revenue per cremation for the period from 1 September 2021 to 30 November 2021

	1 September 2021 to 30 November 2021			
	Standard Fee Attended Services	Reduced Fee Attended Services	Unattended Services	Total
Total revenue	£54,311,641	£1,752,124	£4,487,141	£60,550,907
Total revenue from memorials				£7,352,442
Total number of cremations carried out	62,265	2,539	11,691	76,495
Average revenue per cremation	£872	£690	£384	£792

Source: Information collected by the CMA from crematoria operators.

Note: The information in the table is based on submissions from 88 crematorium operators.

Table 2: Average revenue per cremation for the period from 1 December 2021 to 28 February 2022

	1 December 2021 to 28 February 2022			
	Standard Fee Attended Services	Reduced Fee Attended Services	Unattended Services	Total
Total revenue	£59,139,244	£1,877,093	£5,379,928	£66,396,266
Total revenue from memorials				£7,022,150
Total number of cremations carried out	67,496	2,929	13,745	84,170
Average revenue per cremation	£876	£641	£391	£789

Source: Information collected by the CMA from crematoria operators.

Note: The information in the table is based on submissions from 90 crematorium operators.

Table 3: Average revenue per cremation for the period from 1 March 2022 to 31 May 2022

	1 March 2022 to 31 May 2022			
	Standard Fee Attended Services	Reduced Fee Attended Services	Unattended Services	Total
Total revenue	£57,629,219	£1,855,128	£3,965,275	£63,449,623
Total revenue from memorials				£7,738,386
Total number of cremations carried out	63,450	2,726	10,158	76,334
Average revenue per cremation	£908	£681	£390	£831

Source: Information collected by the CMA from crematoria operators.

Note: The information in the table is based on submissions from 85 crematorium operators.

Table 4: Average revenue per cremation for the period from 1 June 2022 to 31 August 2022

	1 June 2022 to 31 August 2022			
	Standard Fee Attended Services	Reduced Fee Attended Services	Unattended Services	Total
Total revenue	£54,956,998	£1,656,275	£3,759,383	£60,372,655
Total revenue from memorials				£7,653,701
Total number of cremations carried out	60,491	2,473	10,080	73,044
Average revenue per cremation	£909	£670	£373	£827

Source: Information collected by the CMA from crematoria operators.

Note: The information in the table is based on submissions from 88 crematorium operators.