



Public Health Funerals

Final Report October 2011

Contents

| | |
|--|----|
| Executive Summary | 2 |
| Key messages | 2 |
| Respondents..... | 3 |
| Full Results | 5 |
| Average number of public health funerals | 5 |
| Grossed total number of public health funerals..... | 9 |
| Families and friends refusing to make arrangements | 10 |
| Cost of public health funerals..... | 11 |
| Average cost of a public health funeral..... | 12 |
| Grossed total cost of public health funerals | 14 |
| Final comments | 14 |

Executive Summary

1. This report outlines the findings of an online survey which looked at public health funerals conducted by local authorities in the last three financial years.
2. The survey was sent via email to 348 Heads of Environmental Health across England and Wales, and was in the field over the course of September and early October 2011. A total of 159 responses were received – a response rate of 46 per cent.

Key messages

3. The median average number of public health funerals conducted per authority in 2010/11 was five. This differed by authority types – for English single tier authorities the median was 11, in district authorities the median average was four and for Welsh authorities it was three. For all authority types, this is broadly consistent with the median number of funerals conducted in the previous two financial years.
4. A small number of authorities dealt with a significantly higher number of public health funerals, with one authority organising 266 in 2010/11.
5. The majority of these funerals were for men, with respondents reporting that on average just over three quarters (76 per cent) of public health funerals conducted in 2010/11 were for males.
6. In 2010/11, respondents reported that on average half (51 per cent) of the funerals they organised were for those aged 65 and over, with an average of 41 per cent for those aged 16 – 64.
7. The estimated total number of public health funerals carried out by local authorities across England and Wales in 2010/11 was 2,900 – this has remained fairly stable over the period 2008/09 to 2010/11.
8. Although the overall number of public health funerals has not increased significantly over the last three years, the situation will vary for individual local authorities. Additionally, the reasons for the authority needing to organise public health funerals could also be changing. For example, 52 per cent of respondents have observed an increase in the number of family or friends unable to contribute to the costs of a funeral over the last three years. Further, 51 per cent have observed an increase in family or friends unwilling to contribute to the costs of a funeral.
9. In 2010/11, the median average total spend across all authorities was £3,900. The median average by English single tier authorities was £10,500, in district authorities it was £2,500 and in Welsh unitaries it was £2,400.
10. The estimated total cost of public health funerals carried out by local authorities across England and Wales in 2010/11 was £2.1 million. This has remained fairly stable over the period 2008/09 to 2010/11.

Introduction

1. This report outlines the findings of an online survey of Heads of Environmental Health, which looked at public health funerals conducted by local authorities in the last three financial years.
2. Under the Public Health (Control of Disease) Act 1984, when anyone in the area passes away outside of a hospital and there is no one else willing or able to pay, the local authority for that area must make the necessary arrangements for a public health funeral. Local authorities will do everything in their power to try and locate living relatives or friends of the deceased and, wherever possible, offer the responsibility of making arrangements to them.
3. If a local authority cannot find a friend or family member willing or able to deal with the deceased's estate and pay for the funeral, then local authorities will try to establish the faith of the deceased and arrange a dignified service. If this cannot be determined, then generally a simple ceremony takes place followed by a burial or cremation. Under their obligation the local authority will deal with all aspects of the organisation of a state-assisted funeral, including paying for the funeral, registering the death, dealing with the undertakers and organising the details of the funeral involving, where possible, friends and relatives of the deceased in the process.
4. Local authorities will not accept part payment for funerals, contribute to the costs of funerals organised by other persons or administer estates on behalf of others. Where the local authority has taken responsibility for a funeral, it is entitled to recover expenses from any estate left by the deceased in the form of a civil debt.
5. This report outlines the survey methodology and response rate, the key messages and then the detail of:
 - the average number of public health funerals carried out by local authorities
 - the estimated total number of public health funerals carried out across England and Wales
 - the number of occasions where family and friends refuse to finance or make arrangements for their relative/friend's funeral
 - the average total cost of public health funerals to local authorities, and the average cost per funeral
 - the estimated total cost of public health funerals across England and Wales.

Respondents

6. The survey was sent via email to 348 Heads of Environmental Health across England and Wales, and was in the field over the course of September and early October 2011. A total of 159 responses were received – a response rate of 46 per cent.

7. Some respondents did not answer every question so the response base to individual questions may be lower than indicated above – response bases are indicated for each individual question throughout the report.
8. A breakdown of response rate by region is shown in Table 1. The table shows a broadly consistent response rate across regions, although a slightly lower than average response was received from Yorkshire and the Humber, the West Midlands and the North West, and this should be kept in mind when interpreting the results.

Table 1: Response breakdown by region

| | Respondents | Total sample | Response rate (%) |
|--------------------------|--------------------|---------------------|--------------------------|
| East Midlands | 15 | 40 | 38% |
| East of England | 26 | 47 | 55% |
| London | 15 | 33 | 45% |
| North East | 6 | 12 | 50% |
| North West | 13 | 39 | 33% |
| South East | 32 | 67 | 48% |
| South West | 25 | 37 | 68% |
| West Midlands | 10 | 30 | 33% |
| Yorkshire and the Humber | 5 | 21 | 24% |
| Wales | 12 | 22 | 55% |
| Total | 159 | 348 | 46% |

9. Table 2 breaks down the response rate by authority type. There was a fairly consistent response across all authority types, although a slightly stronger response amongst English unitaries and a slightly lower than average response rate from metropolitan districts.

Table 2: Response breakdown by type

| | Respondents | Total sample | Response rate (%) |
|-----------------------|--------------------|---------------------|--------------------------|
| Shire District | 85 | 201 | 42% |
| English Unitary | 35 | 56 | 63% |
| Metropolitan District | 12 | 36 | 33% |
| London Borough | 15 | 33 | 45% |
| Welsh Unitary | 12 | 22 | 55% |
| Total | 159 | 348 | 46% |

Full Results

Average number of public health funerals

10. As Table 3 shows, the majority of respondents were able to provide information on the number of public health funerals undertaken by their authority in the financial years 2008/09, 2009/10 and 2010/11. Eighty three per cent were able to provide details for all three years.

Table 3: Can you provide data on the number of public health funerals that your authority has undertaken for the financial years 2008/09, 2009/10 and 2010/11?

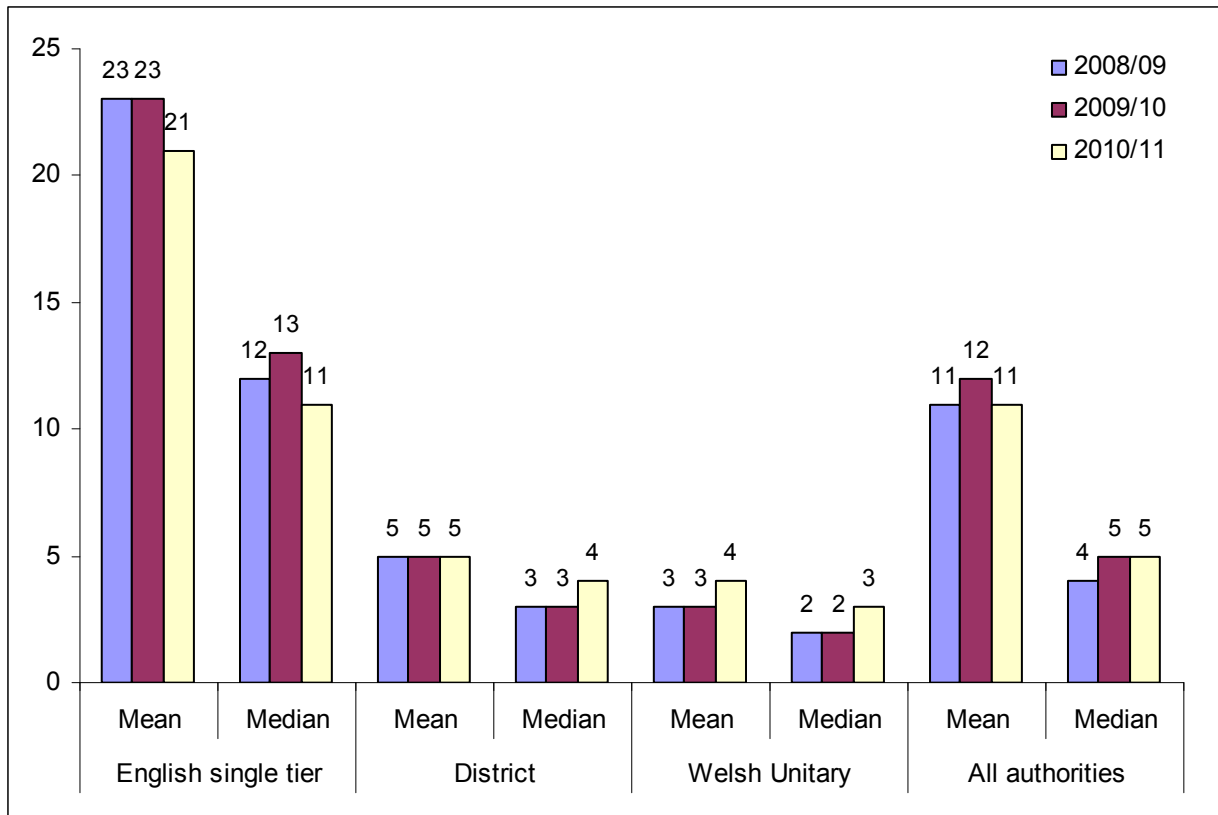
| | Number | Per cent |
|--|--------|----------|
| Yes, 2008/09 | 134 | 84% |
| Yes, 2009/10 | 142 | 89% |
| Yes, 2010/11 | 148 | 93% |
| No, I cannot provide data for any of these years | 10 | 6% |
| Total | 159 | 100% |

11. There is some variety in terms of what each authority provides as part of a public health funeral, but it will generally include a hearse, coffin and minister. Other aspects offered often include a notice in the paper, bearers or a small floral tribute. Authorities will endeavour to meet any identified wishes of the deceased, for example in relation to whether there is a burial or cremation, or any religious requirements.
12. Figure 1 shows that the number of public health funerals varies significantly by type of authority, with English single tier authorities (London boroughs, English unitaries and metropolitan districts) conducting more public health funerals than district authorities or Welsh unitary authorities. These differences are likely to primarily relate to the larger populations that single tier authorities tend to cover.
13. However, even within these groupings there is significant variation in the number of funerals conducted. Again, population size will be an explanatory factor but the figures may also be related to levels of deprivation and the demographic make up of each authority.¹ For example, amongst the 58 English single tier authorities that provided data for 2010/11, the maximum number of funerals conducted was 266 whilst two did not conduct any public health funerals in this period.
14. Due to this variation, both the mean and median average have been displayed in Figure 1. Whilst the mean is of interest, this can be skewed by a small number of very high figures; therefore in this case the median is a more accurate depiction of the typical authority.
15. As Figure 1 shows, the median average number of public health funerals conducted per authority in 2010/11 was five. This differed by authority types – for English single tier authorities the median was 11, in district authorities the median average was four and for Welsh authorities it was three. For all authority types,

¹ Another explanatory factor is that some NHS authorities follow previous guidance and will accept the responsibilities for those who die in hospital with no known next of kin or kin/friends willing to pay, whereas some hospitals pass these cases to the relevant council.

this is broadly consistent with the median number of funerals conducted in the previous two financial years.

Figure 1: Average number of public health funerals undertaken in the last three financial years by authority type



Base: All respondents

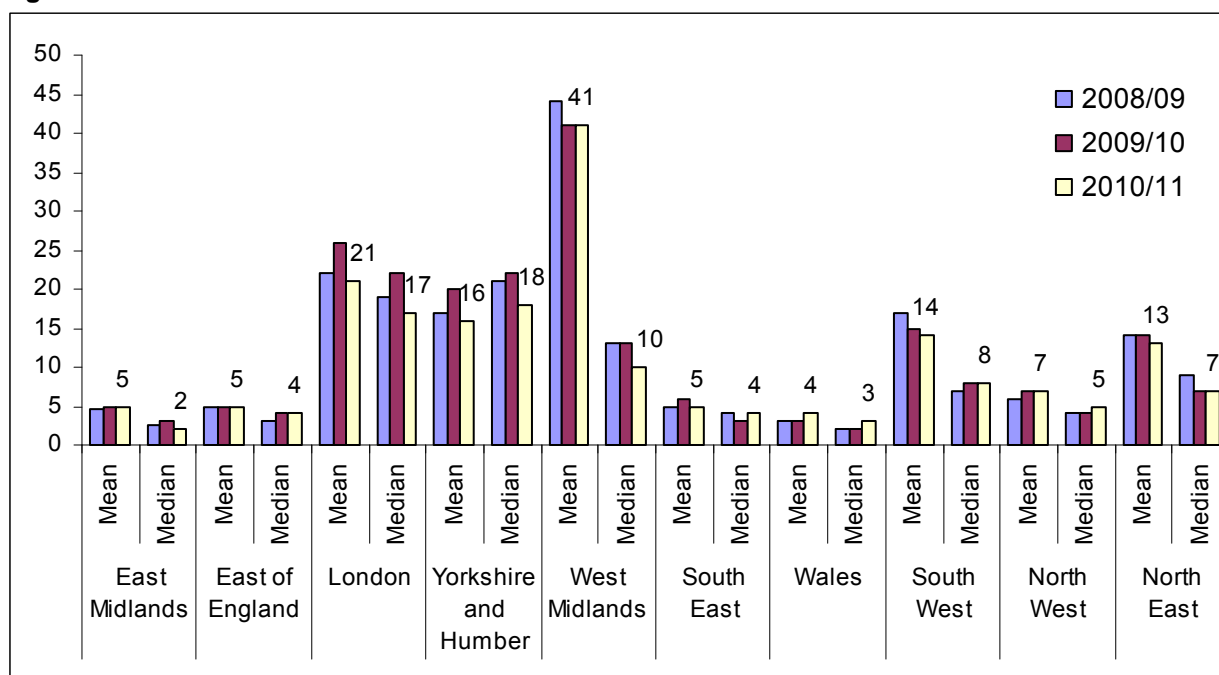
Number who provided figures: 2008/09 – 134 authorities, 2009/10 - 142 authorities, 2010/11 – 148 authorities

16. Figure 2 shows the mean and median average number of public health funerals carried out by region. As explained above, in this case the median is the more accurate depiction of the typical authority. The graph shows that respondents from London, Yorkshire and the Humber and the West Midlands had noticeably higher levels of funerals than other regions. This is likely to primarily be influenced by the types of authorities in these regions and the population size each serves, and in particular the fact that these regions have comparatively fewer district councils than some of the other regions.

17. Please note that there was a lower response amongst some regions than others so these results should be treated as indicative only.²

² For example, the West Midlands had a relatively poor response from districts compared to single tier authorities, which is likely to skew the regional median up slightly.

Figure 2: Average number of public health funerals undertaken in the last three financial years by region



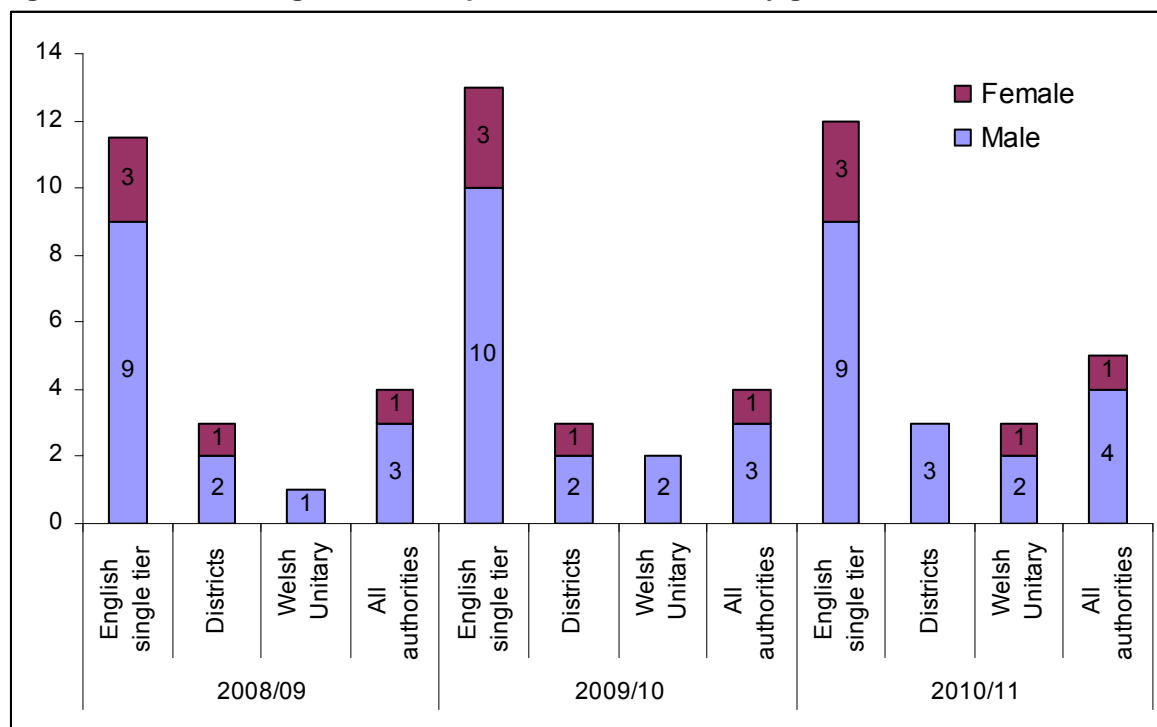
Base: All respondents

Number who provided figures: 2008/09 – 134 authorities, 2009/10 - 142 authorities, 2010/11 – 148

Note: the numbers shown in the chart relate to 2010/11

18. Where possible, respondents were asked to break the number of public health funerals down by gender and by age. Across all types of authorities there were more public health funerals for males than females, with an average of just over three quarters (76 per cent) of public health funerals being for males in 2010/11. This has been fairly consistent over the last three financial years – in 2008/09 the average percentage of funerals for males amongst respondent authorities was also 76 per cent, and 72 per cent in 2009/10.
19. Figure 3 shows the median number of funerals for males and females by authority type for the last three years. Note that the figures for male and female funerals do not necessarily tally with the medians seen in Figure 1, because not all authorities were able to provide a gender breakdown.

Figure 3: Median average number of public health funerals by gender

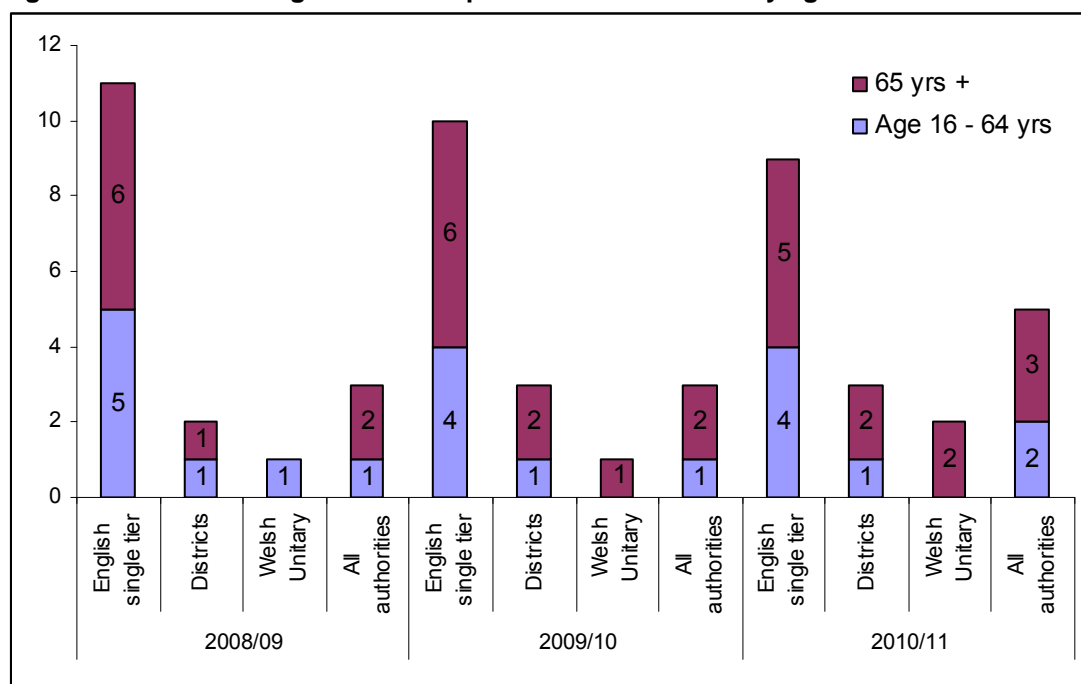


Base: All respondents

Number who provided figures: 2008/09 – 121 authorities, 2009/10 – 129 authorities, 2010/11 – 137 authorities

20. Figure 4 shows the median number of funerals for different age groups by authority type for the last three years. In 2010/11, across all the authority types, funerals for over 65s accounted for, on average, 51 per cent of funerals, with funerals for those aged 16 – 64 accounting for 41 per cent. As with gender, respondent authorities have seen these proportions remain broadly consistent for the last three financial years.
21. Note that the age breakdown figures do not necessarily tally with the medians seen in Figure 1, because not all authorities were able to provide an age breakdown.

Figure 4: Median average number of public health funerals by age



Base: All respondents

Number who provided figures: 2008/09 – 105 authorities, 2009/10 – 114 authorities, 2010/11 – 127 authorities

Note: The median value for age groups 0 – 4 years and 5 – 15 years was zero, therefore the chart above shows the age groups 16 – 64 years and 65 years plus only

Grossed total number of public health funerals

22. Table 4 provides estimated data on the total number of public health funerals undertaken in 2008/09, 2009/10 and 2010/11 across all local authorities in England and Wales. Data has been extrapolated from the returns received and grossed up to provide an estimate for all 201 district councils, 125 metropolitan, unitary and London boroughs and 22 Welsh unitaries. This data should only be regarded as an estimate as it is based on responses from around 40 per cent of authorities and assumes that the picture for non respondents is the same as that for respondents.
23. Table 4 shows that the estimated total number of public health funerals carried out in 2010/11 by local authorities across England and Wales was 2,900 – this has remained fairly stable over the period 2008/09 to 2010/11.

Table 4: Estimated total number of Public Health Funerals in England and Wales (grossed estimates, based on median average)

| | English single tier authorities | Districts and Welsh authorities | All authorities |
|----------------------------|---------------------------------|---------------------------------|-----------------|
| 2008/09 | 2,050 | 750 | 2,800 |
| 2009/10³ | 2,200 | 750 | 2,950 |
| 2010/11 | 1,950 | 950 | 2,900 |

Base: All respondents

Number who provide figures: 2008/09 – 134 authorities, 2009/10 – 142 authorities, 2010/11 – 148 authorities

Note: data has been rounded to the nearest 50.

24. Although the overall number of public health funerals has not increased significantly over the last three years, the situation will vary for individual local authorities. Additionally, the reasons for the authority needing to organise public health funerals could also be changing. For example, Table 5 shows that 52 per cent of respondents have observed an increase in the number of people dying with family or friends unable to contribute to the costs of a funeral. Further, 51 per cent have observed an increase in people dying with family or friends unwilling to contribute to the costs of a funeral.

Table 5: In your authority, have you observed any of the following over the last three years?

| | Yes | | No | | Don't know | | Total | |
|---|-----|-----|-----|-----|------------|-----|-------|------|
| | No. | % | No. | % | No. | % | No. | % |
| Higher numbers of people dying with no friends or family | 30 | 21% | 93 | 64% | 23 | 16% | 146 | 100% |
| Higher numbers of people dying with family or friends unwilling to contribute to the costs of a funeral | 77 | 51% | 53 | 35% | 21 | 14% | 151 | 100% |
| Higher numbers of people dying with family or friends unable to contribute to the costs of a funeral | 78 | 52% | 50 | 34% | 21 | 14% | 149 | 100% |
| Higher numbers of people dying without any income or assets | 43 | 29% | 78 | 52% | 29 | 19% | 150 | 100% |

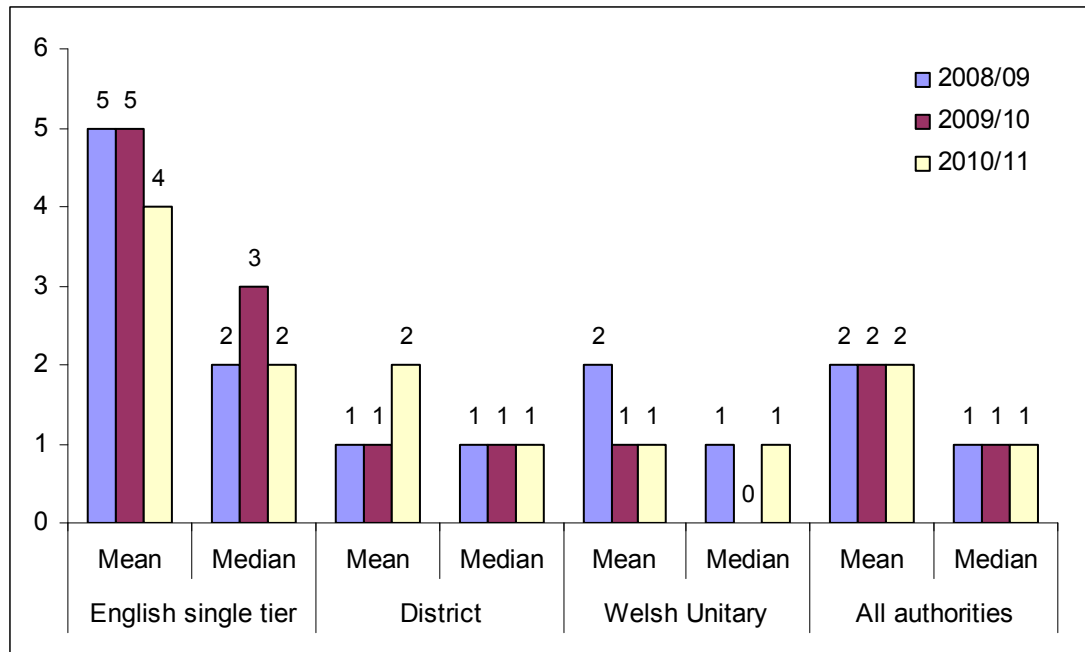
Families and friends refusing to make arrangements

25. Respondents were then asked specifically about the circumstance in which family and friends refuse to finance or make arrangements for their relative/friend's funeral. Figure 5 shows the number of cases observed in each different authority type in the last three financial years.
26. In each year, around a third of authorities were unable to provide figures. Amongst those that could provide figures, the average number of refusals by family and friends to finance or make arrangements for a funeral has stayed broadly the same over the last three financial years.
27. Across all authorities in 2010/11, the median average number of refusals was one. By type of authority, in English single tier authorities the median number of refusals was two, and was one in both districts and Welsh unitaries. However, as

³ This estimate is slightly higher than that generated by last year's report. This is due to a difference in the authorities that responded as well as a slightly modified grossing method which was felt to generate a more accurate estimate. See Annex A for more information.

discussed in the section above, this will vary by authority, with some seeing rises and others seeing drops or no change.

Figure 5: Mean and median average number of refusals by family and friends to finance or make arrangements for a funeral



Base: All respondents

Number who provided figures: 2008/09 – 86 authorities, 2009/10 – 101 authorities, 2010/11 – 114 authorities

Number indicating their answer was an estimate: 2008/09 – 27, 2009/10 – 24, 2010/11 – 33

Cost of public health funerals

28. Respondents were asked how much their authority spent in total on public health funerals in the financial years 2008/09, 2009/10 and 2010/11. This cost information does not include administrative or staff costs, and is before any costs are claimed back by the local authority from the deceased's estate.
29. Table 6 shows both the mean and median average total spend on public health funerals in 2008/09, 2009/10 and 2010/11 for each different type of authority. Due to a small number of authorities having a very high level of spend (due primarily to a higher number of funerals), the median average is a more accurate picture of the typical spend per authority.
30. In 2010/11, the median average total spend across all authorities was £3,900. The median average by English single tier authorities was £10,500, in district authorities it was £2,500 and in Welsh unitaries it was £2,400.
31. The data shows that overall the median average level of total spend has remained fairly consistent over the last three financial years, although modest levels of increase can be seen amongst English single tier authorities and Welsh unitaries, whilst districts have seen a slight decrease.
32. It should be noted that, in each year, around a third of respondents stated that the total spend figure they provided was an estimate.

Table 6: Average total spend on public health funerals by type of authority

| | English single tier authorities | | | Districts | | | Welsh unitaries | | | All authorities | | |
|---------------|---------------------------------|---------|---------|-----------|--------|--------|-----------------|--------|--------|-----------------|--------|--------|
| | 08/09 | 09/10 | 10/11 | 08/09 | 09/10 | 10/11 | 08/09 | 09/10 | 10/11 | 08/09 | 09/10 | 10/11 |
| Mean | £12,500 | £13,800 | £12,900 | £4,100 | £4,500 | £4,000 | £1,800 | £2,200 | £3,100 | £7,000 | £7,900 | £7,300 |
| Median | £10,000 | £9,000 | £10,500 | £2,800 | £2,800 | £2,500 | £1,500 | £1,500 | £2,400 | £3,900 | £4,100 | £3,900 |
| Total | 44 | 47 | 48 | 65 | 68 | 72 | 9 | 9 | 9 | 118 | 124 | 129 |

Base: all respondents

Note: numbers are rounded to the nearest £100. 'Total' refers to the number of authorities that provided data.

33. Table 7 gives more detail on the distribution of total spend across respondent authorities, by showing the quartile figures. In terms of what the quartiles represent: one quarter of authorities had costs falling between the minimum and lower quartile values; one quarter had costs falling between the lower quartile and median value, one quarter between the median and upper quartile and one quarter between the upper quartile and maximum. So, for example, in 2010/11 a quarter of district authorities spent £1,200 or less; and three-quarters spent £6,200 or less.

34. The broad range of costs seen in the quartiles is reflective of the large difference seen in the numbers of funerals conducted in different areas. For example in 2010/11, respondents from English single tier authorities had costs ranging between £0 and £66,000.

Table 7: Distribution of total spend on public health funerals by type of authority

| | English single tier authorities | | | Districts | | | Welsh unitaries | | | All authorities | | |
|-----------------------|---------------------------------|---------|---------|-----------|---------|---------|-----------------|--------|--------|-----------------|---------|---------|
| | 08/09 | 09/10 | 10/11 | 08/09 | 09/10 | 10/11 | 08/09 | 09/10 | 10/11 | 08/09 | 09/10 | 10/11 |
| Minimum | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| Lower quartile | £3,800 | £4,100 | £3,700 | £900 | £1,200 | £1,200 | £400 | £400 | £800 | £1,000 | £1,600 | £1,600 |
| Median | £10,000 | £9,000 | £10,500 | £2,800 | £2,800 | £2,500 | £1,500 | £1,500 | £2,400 | £3,900 | £4,100 | £3,900 |
| Upper quartile | £18,000 | £18,000 | £19,000 | £5,800 | £6,000 | £6,200 | £3,000 | £3,300 | £5,300 | £9,800 | £9,600 | £9,000 |
| Maximum | £48,900 | £69,300 | £66,000 | £29,000 | £27,000 | £25,000 | £5,300 | £6,600 | £7,000 | £48,900 | £69,300 | £66,000 |
| Total | 44 | 47 | 48 | 65 | 68 | 72 | 9 | 9 | 9 | 118 | 124 | 129 |

Base: all respondents

Note: numbers are rounded to the nearest £100. 'Total' refers to the number of authorities that provided data. Total costs of £0 relate to authorities which had no public health funerals

Average cost of a public health funeral

35. For those authorities that had at least one public health funeral and were able to provide data on both total spend and the number of public health funerals in each financial year, an average cost per funeral was calculated.

36. As Table 8 shows, on average, the cost per funeral over the last three years has generally been around £900 - £950, with little significant change over the period. This has not tended to differ noticeably between different types of authority.

37. This cost information does not include administrative or staff costs, and is before any costs are claimed back by the local authority from the deceased's estate. However it should be noted that these figures will include some cases where the local authority makes arrangements for the funeral but there is money ready in a bank account which is paid directly to the vendors. The cost to the authority of a public health funeral under these circumstances can be very low or even zero (therefore bringing down the average cost per funeral), however it is important to note that there will be administrative and staff time costs associated with these funerals.

Table 8: Average cost of a public health funeral

| | 2008/09 | 2009/10 | 2010/11 |
|---------------|---------|---------|---------|
| Mean | £900 | £950 | £900 |
| Median | £900 | £950 | £950 |
| Total | 101 | 110 | 113 |

Base: all respondents that had at least one funeral.

Note: numbers are rounded to the nearest £50. 'Total' refers to the number of authorities that provided data.

38. Respondents provided examples of a number of factors which can impact on the cost of funerals in their local authority. Factors mentioned included:

- Burial or cremation – this was commonly mentioned as impacting on costs, however there was variety amongst authorities as to which option was most cost effective, according to individual circumstances. For example, some authorities stated that they do not have a crematorium so requests for a cremation will increase costs. Authorities generally have a default option but will be flexible according to any known wishes or religion of the deceased.
- Culture and religion – this is related to the issue of cremation or burial, but can also have other cost impacts related to, for example, any religious practices that need to be observed, or the need to be buried in a particular cemetery which may not be local (such as a Jewish cemetery).
- House searches and other enquiries – respondents mentioned the costs involved with any searches that have to take place to identify any next of kin and locate the will. If a house search is required this may require a warrant to gain entry, or the house may need to be cleaned so the search can take place. If the property to search is large or there is a large number of bank accounts or paperwork to chase, or if there is an address book with a lot of contacts, this will also increase costs.
- Transportation costs – for example, if there was a stated wish to be buried alongside a deceased partner there may be transportation costs from or to a different authority.
- Fees – a couple of respondents stated that they are facing increased undertakers fees and bereavement services fees, whilst others stated that where a post mortem or inquest is required this will increase costs.

Grossed total cost of public health funerals

39. Table 9 provides estimated data on the total cost of public health funerals undertaken in 2008/09, 2009/10 and 2010/11 across all local authorities in England and Wales. Data has been extrapolated from the returns received and grossed up to provide an estimate for all 201 district councils, 125 metropolitan, unitary and London boroughs and 22 Welsh unitaries. This data should only be regarded as an estimate as it is based on responses from around 35 per cent of authorities and assumes that the picture for non respondents is the same as that for respondents.
40. Table 9 shows that the estimated total cost of public health funerals carried out by local authorities across England and Wales in 2010/11 was £2,110,000. This has remained fairly stable over the period 2008/09 to 2010/11.

**Table 9: Estimated total cost of public health funerals in England and Wales
Grossed estimates (median average)**

| | English single tier authorities | Districts and welsh authorities | All authorities |
|----------------------|---------------------------------|---------------------------------|-----------------|
| 2008/09 | £1,360,000 | £680,000 | £2,040,000 |
| 2009/10 ⁴ | £1,350,000 | £720,000 | £2,070,000 |
| 2010/11 | £1,430,000 | £680,000 | £2,110,000 |

Base: All respondents

Total that provided figures: 2008/09 – 118 authorities, 2009/10 – 124 authorities, 2010/11 – 129 authorities

Note: Data has been rounded to the nearest £10,000

Final comments

41. Finally, authorities were invited to provide information on any issues their authority is facing in the area of public health funerals. Ninety respondents (57 per cent) identified issues and some of the key themes are summarised below:
- The Social Fund⁵ – several authorities highlighted issues with the Social Fund, stating that the grant is not enough to pay for the full cost of the funeral and where families can apply for it they have to find the shortfall themselves. As local authorities are not able to assist when families can apply for the grant, in some cases the family will then refuse to apply at all and will therefore not pay for the funeral. It then falls to the local authority to pay.
 - Further issues with the Social Fund include the fact that funeral directors require a sizeable deposit up front, which the Department of Work and Pensions is unwilling to provide, meaning that even if relatives qualify for a grant they may not be able to proceed if they cannot fund the deposit. Others stated that the Social Fund process is difficult, unclear and not

⁴ This estimate is slightly higher than that generated by last year's report. This is due to a difference in the authorities that responded as well as a slightly modified grossing method which was felt to generate a more accurate estimate. See Annex A for more information.

⁵ The Social Fund is a government grant for families on a low income which can help to pay for the cost of a funeral.

timely enough, so relatives are put off applying and instead come straight to the authority.

- Resources – the staff time and cost implications of public health funerals was also commonly mentioned, with respondents citing rising costs coming up against increasing budget restraints. Respondents emphasised the significant staff time involved with having to deal with all aspects of a public funeral e.g. visiting and searching the premises, trying to locate next of kin, dealing with financial affairs and trying to offset the cost of the funeral by recovering the sum from the assets (if any) of the estate.
- Guidance – some authorities highlighted a lack of consistency in public health funerals practices arising from ambiguity in the legislation, and stated that some guidance or a code of practice covering all aspects of this topic is needed.
- Some more ad hoc issues mentioned by a small number of respondents include:
 - Examples of long term care homes that are not making provision for long-term residents who have no known relatives as they expect the local authority to make the arrangements and pick up the bill.
 - An increasing number of people with no estate from which to claim back costs.
 - Lack of space within local cemeteries.

Annex A: Methodological Note on Grossing

1. Grossed estimates for the total number of public health funerals was calculated by applying the median average number conducted by each type of authority to those authorities for which data was not available. This total was then added to the total number of funerals undertaken by those authorities for whom data was available through the survey.
2. Grossed estimates for the total cost of public health funerals was calculated by applying the median average total cost of public health funerals for each type of authority to those authorities for which data was not available. This total was then added to the total cost of funerals undertaken by those authorities for whom data was available through the survey. Note that the total cost figure will not equal the grossed up number of funerals multiplied by the average cost of a funeral, since this would be a rather more crude estimate.
3. This is slightly different to the grossing method in last year's report, which multiplied the median value for each type of authority by all authorities of that type, rather than using observed values for those authorities for which these were available. It is thought that this resulted in a slight underestimate of the true number and cost of public health funerals, and this year's figures provide a better estimate.
4. Note that total figures from the grossing of sample data necessarily have a level of error, and must therefore be treated as estimates only.

Local Government Association

Local Government House

Smith Square

London SW1P 3HZ

Telephone 020 7664 3000

Fax 020 7664 3030

Email info@local.gov.uk

www.local.gov.uk



**Local
Government
Group**

The Local Government Group is made up of six organisations which support, promote and improve local government.



© Local Government Group, October 2011

For a copy in Braille, Welsh, larger print or audio, please contact iHelp on 020 7664 3000.

We consider requests on an individual basis.