

<b>Meeting:</b>	Executive
<b>Meeting date:</b>	7 July 2026
<b>Report of:</b>	Pauline Stuchfield, Director of Communities
<b>Portfolio of:</b>	Councillor Lomas, Executive Member for Finance, Performance, Major Projects, Human Rights, Equality, and Inclusion

## Fulford Cemetery / Bereavement Services

### Subject of Report

1. Fulford Cemetery (the “**Cemetery**”) is the main burial site for the City of York and is open to people of all faiths and from any area (including out of York). There is designated space for commonwealth war graves (official term), infants, and green burials.
2. There is no statutory duty on a local authority to provide burial facilities, but if one should choose to, the management is governed by the Local Authority Cemeteries Order 1977 (the “**Cemeteries Order**”).
3. Previously, City of York Council (“**CYC**”) entered into an agreement Fulford Parish Council (“**FPC**”) on 27 March 2006 (the “**2006 Burial Services Agreement**”), under which CYC had delegated its cemetery and burial functions under Section 214 and Schedule 26 of the Local Government Act 1972 (the “**1972 Act**”) and the Cemeteries Order to FPC, to allow such persons who would have rights of burial within CYC’s district, or the bodies of other inhabitants of CYC’s district, to be brought to the Cemetery for burial but who were not residents within the area of FPC.

4. Under the terms of 2006 Burial Services Agreement, CYC is also liable for 80% of any losses incurred by FPC in their management of the Cemetery on an annual basis. The 2006 Burial Services Agreement commenced on 1 April 2006 and is meant to continue for a period of 50-years until 31 March 2056, unless terminated by either CYC or FPC on no less than 36-months' written notice.
5. FPC also took out a £105,000 Public Works Loan in 2005 for cemetery expansion. The loan is to be repaid over 25 years (up to 2030) and is at 4.4% APR.
6. CYC separately agreed on 27 March 2006 (the “**2006 Loan Repayment Agreement**”) to indemnify all repayments (i.e., fifty half yearly payments of £3,483.46). There are 10 payments left, totalling £34,834.50.
7. On 21 August 2025, CYC entered an agreement with FPC pursuant to Section 101 of the 1972 Act where it was agreed that CYC would temporarily act as managing agent for FPC and discharge certain of FPC's functions as Local Burial Authority (within the meaning of Section 214 and Schedule 26 of the 1972 Act and the Cemeteries Order) in respect of Fulford Cemetery for a period of 12-months commencing on 1 August 2025 and due to expire on 31 July 2026, in order to stabilise the finances of the burials service for the city and determine future management arrangements for this vital service (the “**2025 Agreement**”). The 2025 Agreement can be terminated at any time by either CYC or FPC on 3-months' written notice.
8. FPC have now formally requested that CYC permanently take over the management of the Cemetery (**Annex 1**). Terms and conditions of the formal request are included at **Annex 2 (exempt from publication)**, including matters relating to the existing legal agreements, transfer of assets, the Cemetery Development Fund, use of the office and staff welfare facilities at the Cemetery Lodge, staffing matters and cemetery records.

9. At the time of writing this report, the 2025 Agreement is about to be extended for a further 12 months, with authority from the Head of Paid Service (Chief Executive), in consultation with the Leader of the Council, to allow both FPC and CYC time to approve, negotiate and agree the terms of any proposed handover and the necessary documentation. Legal Services are currently assisting Bereavement Services with finalising this extension.
10. For the duration of the temporary management arrangements CYC and FPC will continue to work together to deliver service and site improvements for the benefit of everyone who visits the Cemetery.
11. The purpose of the report is to decide whether CYC should accept the proposals and take over the management of the Cemetery from FPC and terminate the 2006 Burial Services Agreement early or consider any other options to minimise the impact on burial ground provision and capacity in York.
12. This decision is needed to determine the options and final recommendation for the long-term sustainability of the Cemetery and is important as CYC's residents expect and deserve a professionally managed cemetery service that safely supports and respects the bereaved and their loved ones in a cost-effective way.

## **Benefits and Challenges**

13. The benefits of accepting FPC offer (subject to negotiations) are:
  - I. long-term commitment to the residents of York for sufficient burial space for the next 50 plus years.
  - II. skilled people managing the site in accordance with the burial laws.
  - III. expert and knowledgeable resource to support income generation across all sites.
  - IV. cross directorate working from other areas of CYC to create and maintain a biodiverse green space.

14. The decision to accept FPC's request would come with financial challenges. Historically, the burial service at the Cemetery operated a small profit. CYC is responsible for 80% of any losses incurred under the terms of the 2006 Burial Services Agreement.

## **Policy Basis for Decision**

15. The York Health and Wellbeing Strategy has one big vision and four big "communities." One of which is "whenever they reach the end of life, people in York die well" however, there is no reference to looking after people after they die. People deserve dignity and respect in death as well as in life. This is important to the health and wellbeing of their families too.
16. One theme of The York Climate Change Strategy is "natural environment," with objectives including increase tree planting with "new parks and woodlands providing green, biodiverse spaces for people and nature to enjoy." The Fulford site provides an opportunity to create biodiversity, with many people choosing to spend time strolling and reflecting in cemeteries. There are opportunities to expand the climate change benefits of both the burial experience and use of the site in the future to meet the council's objectives.
17. Core Policies of the Council Plan:
  - I. Affordability: the opportunity to improve the range of services provided, such as simple burials which will increase options for people who want a burial but cannot afford the cost of a full service.
  - II. Environment: there is an opportunity to create biodiversity at Fulford Cemetery, creating a welcoming and tranquil environment for loved ones and others to visit, reflect and enjoy.

- III. Equalities and Human Rights: everyone deserves dignity in death and families deserve the right to have a professionally managed cemetery in York.
- IV. Health Inequalities: the site and associated activities / developments create opportunities to reduce social isolation, increase volunteering, as well as a new space for walking and reflection which are known to improve wellbeing.

## Financial Strategy Implications

- 18. At present, Bereavement Services operates with a net surplus budget of £1.9m. The transfer of Fulford Cemetery would not require any additional financial resource as the cemetery sets a balanced annual budget. Should the Executive accept the offer, it is proposed that Bereavement Services manage the operation alongside their duties at York Crematorium and Dringhouses closed Cemetery.
- 19. The table below sets out a draft budget for the next 2 years for the cemetery. It forecasts a positive outturn for 27/28 and reflects inflationary increases as well as minor efficiencies from the consolidation of services.

	Budget	
	26/27	27/28
<b>Expenditure:</b>		
Employees	176,948	144,526
Premises	19,593	20,181
Transport	4,250	4,378
Supplies & Services	29,323	28,603
	<u>230,114</u>	<u>197,687</u>
<b>Income</b>	-230,114	-237,761
<b>Net Budget</b>	<b>0</b>	<b>-40,074</b>

- 20. Some existing roles within Bereavement Services may have job descriptions re-evaluated due to the additional responsibilities such as sites and direct reports.

21. The funeral industry is facing financial challenges as more people seek to cut the cost of a funeral. Nationally, since 2019 to 2025 there has been a shift in the way in which families say farewell to their loved ones:

- The percentage of attended cremations has reduced from 74% to 53%. Whereas direct cremations (no service/attendees) have increased from 3% to 21%.
- During the same period, the % of burials increased from 23% to 26%.

22. The table below details the chosen method of service in York whereby York Crematorium, Dringhouses and Fulford Cemetery are the place of rest:

Financial year	% of full-service cremations	% of direct cremations	% of simple cremations	% of total burials	Total
2019-2020	93%	7%			2411
2020-2021	85%	15%			2693
2021-2022	86%	10%		4%	2357
2022-2023	85%	11%		4%	2599
2023-2024	83%	13%		4%	2491
2024-2025	84%	12%		3%	2346
2025-2026	78%	16%	2%	4%	2274

23. Bereavement services as a complete service will generate sufficient income to cover all staffing and operational costs, and CYC will continue to benefit from a net surplus budget.

24. Another point for consideration is the build of the new Crematorium at Sand Hutton. Whilst not impacting the management of the Cemetery, it will compete with York Crematorium which may further reduce the income generated.

## Recommendation and Reasons

25. Executive is asked to:

- approve Option 2 (paragraph 50) as follows:

to delegate authority to the Director of Communities (in consultation with the Director of Finance and Director of Governance) to commence negotiations with FPC for the proposed handover of the Cemetery to CYC and to negotiate and conclude all necessary legal documentation for this purpose; and

- II. approve Option A (paragraph 51) - the termination of the 2006 Burial Services Agreement without the full 36 months' notice period, and to delegate authority to the Director of Communities (in consultation with the Director of Finance and Director of Governance) to negotiate and conclude all necessary legal documentation for this purpose.

**Reason:** To mitigate the ongoing financial risk to CYC and use the opportunity to generate income and to safeguard a long-term burial space for CYC residents.

## **Background**

26. Since 1968, FPC has owned and maintained Fulford Cemetery.
27. Whilst FPC own and manage the Cemetery, CYC provide financial support through an agreement to underwrite 80% of any losses at the end of each financial year, any surplus is added to a capital Cemetery Development Fund.
28. There are two agreements between CYC and Fulford Parish Council, both dated 27 March 2006:
  - I. the 2006 Burial Services Agreement”, under which CYC had delegated its cemetery and burial functions under Section 214 and Schedule 26 of the 1972 Act and the Cemeteries Order to FPC, which provides for FPC to facilitate “City Council Burial Services” at agreed rates in lieu of CYC expanding its own burials capacity. Also under the terms of 2006 Burial Services Agreement, CYC is also liable for 80% of any losses incurred by FPC in their management of the

Cemetery on an annual basis. The 2006 Burial Services Agreement commenced on 1 April 2006 and is meant to continue for a period of 50-years until 31 March 2056, unless terminated by either CYC or FPC on no less than 36-months' written notice.

II. The 2006 Loan Repayment Agreement, under which CYC agreed to indemnify all repayments (i.e., fifty half yearly payments of £3,483.46) in relation to a 25-year £105,000 Public Works Loan at 4.4% APR that FPC took in 2005 for cemetery expansion. There is approximately £34,835 that remains to be repaid under the Loan.

29. Until 2022/23, the Cemetery operated with a profit. After that, two years of losses were recorded of £12,003.12 and £90,418.00 were recorded, resulting in a loss to CYC of £81,936.90, a revenue implication for the council.

30. The table below summarises the year end net position for the last 6 financial years.

<b>Financial Year</b>	<b>Year End Net Position</b>
2020-2021	£4,884
2021-2022	£2,111
2022-2023	£1,324
2023-2024	<b>-£12,033</b>
2024-2025	<b>-£90,418</b>
2025-2026	£30,733

31. The loss in 2024-2025 includes approximately £67,000 redundancy costs and associated pension strain, as well as higher staffing costs.

32. Provision of burial services requires employment of staff to manage sites, administer records, facilitate burials, and maintain the grounds. The cost of this expenditure is met by generating income via burials and memorials etc.

33. FPC implemented various measures to reduce the loss including increasing fees and reducing staffing numbers. Other ideas were also considered such as selling the lodge, leasing of land for solar panels, a pet cemetery, the pre-sale of multiple plots and a garden of remembrance.
34. Finally, FPC wrote to local Councillors to highlight the local and national issues affecting bereavement services. The letter included a request for “any assistance that Government can provide to help local authorities faced with such unaffordable expenditure, during what appears to be a transition away from public sector provided bereavement services to private sector low-cost cremation services, the Fulford Cemetery Committee would welcome any help in its current predicament.”
35. In October 2024, FPC made a formal request that CYC take over the ownership and maintenance of the Cemetery. The decision was made for CYCs bereavement services to temporarily take over the management of the Cemetery from 1 August 2025 for a 12-month period under the 2025 Agreement detailed at **Annex 3**.
36. In the lead up to the 2025 Agreement, FPC (and CYC, as assumptions were made that the Cemetery was CYC’s responsibility) were subjected to negative sentiment on social media as the grounds were not maintained to the expected public standard due to budget constraints. Following this CYC, FPC and residents through volunteering worked in partnership to improve the appearance and maintenance of the grounds.
37. The purpose of the 2025 Agreement was for CYC to manage and evaluate the service to determine if the cemetery could return to profit and reduce the financial burden to CYC imposed by the 2006 agreement.
38. The original forecast outturn for 2025/26 was to “break-even”. The service achieved a profit of £30,733.36.
39. Since August 2025, several improvements to the Fulford Cemetery service have been made including:

- Reducing waste in processes, resulting in a more efficient way of working.
- Adoption of the FBCA code of burial practice, giving reassurance to the bereaved.
- Quality checks to ensure identification matches on paper and coffin.
- Opening the day after bank holidays to improve access.
- Volunteering days from Stay City (and exploring other options such as York Racecourse and Askham Bryan College).
- Friends of Fulford set up with support from Community services.
- Support from Community Payback with strimming and litter picking.
- Review of income opportunities with new “memorial” options coming available in the new future.
- Inviting feedback from stakeholders to help identify improvement opportunities / issues.

40. These improvements prevented further negative social media sentiment, increased burial numbers, and returned the cemetery to a profitable position.

41. If CYC was to continue to provide the service – in addition to those above there could be the additional benefits:

- a combined strengthened team as administrators and grounds-staff / technicians could work cross sites, increasing resilience.
- integrated approached to income generating opportunities; and
- co-ordination of volunteering opportunities across Bishopthorpe, Dringhouses and Fulford sites.

42. Other opportunities will present themselves if the decision is approved, such as efficiencies in systems etc.; however, the financial impact of those changes is likely to be minimal.

43. The Cemetery has between 50 to 63 years of burial capacity which will lead to income generation opportunities with possible diversification of burial practice and use of the space.
44. FPC have made their intentions clear, that managing the Cemetery is no longer an option for them. Should CYC choose not to take over the management of the Cemetery permanently, FPC could decide to close the Cemetery which will restrict available burial space for the City of York residents even further.
45. Current complications and challenges lie in the dual management of the site and staff by CYC and FPC, which would disappear whichever option was chosen.
46. At the time of writing this report, the 2025 Agreement is to be extended for a further 12-months, with authority from the Head of Paid Service (Chief Executive), in consultation with the Leader of the Council, to allow both FPC and CYC time to approve, negotiate and agree the terms of any proposed handover and the necessary documentation. Legal Services are currently assisting Bereavement Services with finalising this extension.

## **Consultation Analysis**

47. At this time consultation has been undertaken with Fulford Cemetery Committee and the Parish Council, CYC Legal services and HR and Corporate Scrutiny Committee. The Corporate Scrutiny Committee held on 22<sup>nd</sup> June 2026 supported the recommendations contained in this report. The options analysis below sets out some of the issues to be considered when making any decision.
48. There is nothing specific under the 1972 Act or the Cemeteries Order that mandates that there must be a public consultation prior to handover of management of the cemetery from FPC to CYC, although it would be considered best practice to ensure transparency, especially if the transfer affects burial rights, fees, consecrated land.

## **Options Analysis and Evidential Basis**

49. Options are presented below for the decisions to manage the Fulford Cemetery site and the future of the 2006 Cemetery Agreement.

### **Options on management of the site**

50. There are four options to consider:

#### **Option 1**

Accept FPC's offer including the proposed terms and conditions and take over all aspects of managing the Cemetery and accept the possibility of increased income generation. This option is not recommended as it seems prudent for CYC to enter negotiations surrounding the terms and conditions associated with the offer.

#### **Option 2**

Accept FPC's offer to take over the management of the Cemetery and commence negotiations on the proposed terms and conditions.

#### **Option 3**

Reject the offer from FPC, continue providing temporary management and administration support under the 2025 Agreement, and continue with the current 2006 Burial Services Agreement (including 80% share of any losses and no share of profits). Whilst this option protects against losses, it precludes the return of any surplus to the council.

#### **Option 4**

Reject the offer from FPC, withdraw the current management and administration support under the 2025 Agreement, but continue with the current 2006 Burial Services Agreement (including 80% share of any losses and no share of any surplus).

The preferred recommendation is Option 2 in conjunction with options on the 2006 Burial Services Agreement below.

### **Options on the 2006 cemetery agreement**

51. There are three further options to consider alongside the options above:

#### **Option A**

Accept early termination of the 2006 Burial Services Agreement, waiving the 36 months' notice period. If this happens without CYC also accepting to manage the site permanently, further consideration needs to be given to the outstanding monies on the public works loan agreement and the financial and reputational implications of FPC continuing to manage the site with insufficient skills and resources to do so or any suitable alternative options in place.

#### **Option B**

Reject early termination of the 2006 Burial Services Agreement waiving the 36 months' notice period and continue as before under the existing 2006 burial agreement for the full notice period, accepting CYC will incur 80% of any losses and no share of any surplus (with or without CYC agreeing to manage the site).

#### **Option C**

Reject any termination of the 2006 Burial Services Agreement and continue as before under the existing 2006 burial agreement, accepting CYC will incur 80% of any losses and no share of any surplus (with or without CYC agreeing to manage the site) for the full remaining period of the agreement.

The preferred recommendation is Option A, alongside Option 2, in respect of the management of the site.

## **Organisational Impact and Implications**

52. Organisational impact and implications are:

### **Financial**

The recommended option to accept the offer to manage FPC and the additional staff costs estimated in the report, can be managed within the existing bereavement services budget and the additional income that the FPC will generate for CYC. There is risk around the income levels however this would be monitored as part of the regular budget monitoring process. Further efficiencies may be identified through the consolidation of the services.

Were CYC to reject the offer to manage the cemetery, CYC remains at risk of having to fund 80% of losses for FPC, without being able to exert influence over the operation and seek efficiencies.

For the outstanding PWLB loan, the current understanding is that CYC will remain liable to make repayments over remaining term of the loan.

### **Human Resources (HR)**

#### Management of site

Should Option 4 be taken forward, any CYC employees temporarily seconded to manage the Cemetery under the current management arrangements would revert to their substantive post within CYC.

Should the recommended options be taken forward it is likely that a relevant transfer will be deemed to take place and the Transfer of Undertakings (Protection of Employment) regulations 2006 (TUPE) are likely to apply. TUPE provides those employees assigned to the entity with certain protections in relation to their employment.

Should TUPE be deemed to apply, any employees assigned to the entity, in the organised grouping conducting the activities, would transfer to CYC on their existing terms and conditions. As with any workforce change any such transfer would be managed in accordance with the

legislation and CYC's workforce change procedures. The TUPE process may take 8 months.

## **Legal**

Local authorities have the power to provide and manage cemeteries under Section 214 of the 1972 act, but they are not legally required to do so. The only statutory duty relating to funerals arises under the Public Health (Control of Disease) Act 1984, which obliges authorities to arrange a funeral where no one else will; however, this does not require the provision of burial land and may be fulfilled using existing public or private facilities.

Accordingly, CYC has no legal duty to accept FPC's proposal regarding the Cemetery. Any decision to take on management or operational responsibility is entirely discretionary. Should CYC choose to proceed, Legal Services will need to advise on the required agreements, which vary by option:

- I. **Option 1:** Potentially includes asset transfer, lease arrangements, staff transfers, as well as termination of the 2006 Burial Services Agreement, and termination/amendment of the 2006 Loan Repayment Agreement.
- II. **Option 2:** Asset transfer, lease arrangements, staff transfers, and potentially modifications to the 2006 Agreements.
- III. **Option 3:** Potential modifications to the 2006 Agreements only.
- IV. **Option 4:** Potential modifications to the 2006 Agreements only.

If CYC accepts the Cemetery back and terminates the 2006 Agreements, this would simply return the burial services function to CYC and would not constitute a delegation under the 1972 Act.

## **Procurement**

There are no procurement implications as there are no works, or services required moving forwards if the responsibility is transferred back to CYC.

## **Health and Wellbeing**

Public Health supports the recommendations in the report. This option gives longevity to the commitment to our residents on funeral options. Peace of mind at a time of great stress.

## **Environment and Climate action**

Under CYC management, there are opportunities to explore increased tree planting, and biodiversity gain at the site. As well as creating new habitats and tranquil environment for visitors, these activities could generate revenue for the site.

As well as improvements to the grounds, the Climate Change team could support alternative burial experiences to reduce the overall environmental impact of the service.”

## **Affordability**

The proposed changes would improve affordability for residents on low incomes by enabling the council to offer a broader range of burial options, including simpler and lower-cost services, while maintaining a professionally managed local cemetery within the city. A more resilient and integrated bereavement service would also help the council to manage costs more effectively over time, reducing pressure for higher charges and giving families greater choice at a time when people are seeking more affordable funeral arrangements.

## **Equalities and Human Rights**

Every Decision Report must consider whether to have an Equalities Impact Assessment (EIA) and this section will include the key recommendations from the EIA or explain why no EIA is required.

The Human Rights and Equalities assessment is included as Annex 3.

## **Data Protection and Privacy**

Every report must consider whether to have a Data Protection Impact Assessment (DPIA) and this section will include the compliance requirements from the DPIA or explain why no DPIA is required.

The Data Protection Impact Assessment (DPIA) screening questions have been completed in relation to the recommendations and options set out within this report. At this stage, no personal data, special category data, or criminal offence data is being processed and, as such, a full DPIA has not been required.

Subject to approval of the recommendations and preferred option(s), a DPIA will be undertaken at the appropriate stage to ensure that any data protection and privacy risks are fully identified, assessed, and appropriately managed.

## **Communications**

This issue may require communications support if there is any change to service or how the site operates that has an impact on residents. To be kept under review, depending on the agreed next steps.

## **Economy**

The report is noted and has no direct economic implications.

## **Risks and Mitigations**

53. The key risks associated with the recommended changes are that income levels may not be sustained, staffing costs may be higher than currently forecast, legal negotiations on the proposed terms and conditions may take longer or prove more complex than anticipated.

54. These risks would be mitigated through detailed due diligence and legal documentation before any final transfer, continued budget monitoring and review of income performance, ongoing dialogue

with HR colleagues regarding staffing matters and clear governance and oversight throughout negotiations and implementation.

55. There should not be any service disruption during the negotiation period due to the extension of the temporary management arrangements which also ensures public confidence is maintained.

## Wards Impacted

All wards will be affected by this decision.

## Contact details

For further information please contact the authors of this Decision Report.

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## Background papers

- Officer decision report:  
<https://democracy.york.gov.uk/documents/s184468/>
- Decision summary:  
<https://democracy.york.gov.uk/ieDecisionDetails.aspx?ID=7472>

## Annexes

Annex 1: FPC letter re-affirming request

Annex 2 (**exempt from publication**): FPC letter including proposed terms and conditions

Annex 3: The 2025 agreement

Annex 4: Human Rights and Equalities Assessment.

## Abbreviations

CYC – City of York Council

FPC – Fulford Parish Council

FBCA – Federation of Burial and Cremation Authorities

HR – Human Resources

PWLB – Public Works Loan Board

TUPE – Transfer of Undertakings (Protection of Employment)

EIA – Equalities impact assessment

DPIA – Data protection impact assessment