The Highland Council

Agenda Item	**7**
Report No	**CP/29/26**

Committee: **Communities and Place**

Date: **5 November 2026**

Report Title: **Inverness Crematorium - Cremation Fees**

Report By: **Assistant Chief Executive - Place**

1. Purpose/Executive Summary

1.1 This report seeks approval for changes to cremation services at Inverness Crematorium aimed at improving affordability, increasing customer choice and responding to changing funeral trends. The proposals take advantage of the recently refurbished small chapel and address concerns that the Council's direct cremation fees are currently among the highest in Scotland.

1.2 The report proposes:-

- Reducing the Direct Cremation fee from £820 to £565; and
- Introducing a new Reflection Service at £820, providing a simple and dignified attended service in the small chapel with a 15-minute reflection period, one piece of music and the display of a photograph.

The proposals are driven by increasing demand for lower-cost funeral options and evidence that financial pressures are affecting many bereaved families. Direct cremations now account for around 21% of funerals across the UK, reflecting changing customer expectations and preferences.

1.3 Benchmarking shows that the current Inverness direct cremation fee of £820 is the highest in Scotland, compared with a Scottish average of approximately £522. The proposed fee of £565 would bring the Council closer to national average. The proposed Reflection Service fee of £820 would be comparable with similar simple service offerings elsewhere in Scotland.

1.4 Financial modelling indicates there is a risk that some families may choose lower-cost options in place of full services. However, officers estimate that improved competitiveness could increase overall cremation numbers, particularly direct cremations, resulting in a small increase in annual income.

1.5 Overall, the proposals represent a strategic shift towards improving affordability and accessibility of Bereavement Services, broadening the range of options available to families, making better use of existing facilities, and ensuring Council services remain aligned with evolving funeral practices and public expectations. If approved, implementation is expected from November 2026.

2. Recommendations

2.1 Members are asked to:-

i. **Approve** the reduction of the Direct Cremation fee from £820 to £565; and
ii. **Approve** the introduction of a new Reflection Service option at Inverness Crematorium, at the cost of the current Direct Cremation fee (£820).

3. Implications

3.1 **Resource** - The proposal would be implemented within existing staffing and operational arrangements and would not require additional resources. As detailed in the risks, the proposals could potentially reduce income generated by the crematorium as some families may select one of the lower-cost options rather than a full service, however, this is expected to be offset from increasing numbers.

3.2 **Legal** – There are not expected to be any legal implications.

3.3 **Risk** – There is a financial risk that the proposals could potentially reduce income generated by the crematorium as some families may select one of the lower-cost options rather than a full service, however, this is expected to be offset from increasing numbers.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – These proposals are not expected to have any changes or implications to Health and Safety.

3.5 **Gaelic** – No direct implications have been identified.

4. Impacts

4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 **Integrated Impact Assessment - Summary**

4.3.1 An Integrated Impact Assessment screening has been undertaken on 9 October 2026. The conclusions have been subject to the relevant Manager Review and Approval.

4.3.2 The Screening process has concluded that the proposed cremation fee changes would have a positive impact by improving affordability and expanding service choice. The introduction of a lower-cost attended cremation option and a reduction in the direct cremation fee are expected to benefit residents seeking more affordable funeral arrangements, while no adverse impacts were identified for protected groups, human rights, children and young people, rural communities, data protection, or climate change. As a result, no further detailed impact assessments are required.

Members are asked to consider the summary in **Appendix 1** to support the decision-making process.

4.3.3

Impact Assessment Area	**Conclusion of Screening**
Equality	No impact
Socio-economic	Positive
Human Rights	No impact
Children's Rights and Wellbeing	No impact
Island and Mainland Rural	No impact
Climate Change	No impact
Data Rights	No impact

5. Background

5.1 The funeral sector has experienced significant change in recent years, driven by rising costs and changing customer expectations. The SunLife Cost of Dying Report 2026 indicates that approximately 15% of families experience notable financial concerns meeting funeral costs, highlighting the financial challenges faced by many families during bereavement. At the same time, demand for lower cost funeral options continue to increase. Direct cremations now account for approximately 21% of funerals across the UK, demonstrating a clear shift in preferences towards more affordable and simplified arrangements.

5.2 As Inverness Crematorium's charges are currently significantly higher than many other local authority crematoria in Scotland, officers have reviewed the fee levels and the current service options to consider the introduction of a more affordable service option.

5.3 With the refurbishment of Inverness Crematorium nearing completion, the refurbished small chapel has been brought back into service for the first time since 2020, allowing for more options to be explored for funeral services.

6. Proposals

6.1 Two changes to services are proposed:-

1. **The introduction of a simple cremation service (Reflection Service)**
   A new service positioned between a traditional cremation service and a direct cremation, offering:-
   - A simple and dignified 15-minute reflection period in the small chapel.
   - Opportunity to play one piece of music and have a meaningful photo displayed.
   - A lower cost than a traditional service at the Crematorium.

   The new Reflection Service would be priced at the current Direct Cremation fee of £820.

2. **Reduction in Direct Cremation charges**
   The current Direct Cremation fee would be reduced from £820 to £565 to improve affordability and ensure the Council continues to provide a realistic lower-cost option for Highland residents and be more competitive with neighbouring crematoria. The fees would be more in line with the Scottish average, as seen in **Appendix 2**, where the Council currently has the highest fees in Scotland.

Current Fee Structure:

Full Cremation Service	£1,041
Direct Cremation	£820
Under 18 years old	Free

Proposed Fee Structure

Full Cremation Service	£1,041
Simple Cremation Service	£820
Direct Cremation	£565
Under 18 years old	Free

6.2 The proposals are intended to improve affordability and increase customer choice in response to changing funeral trends and growing pressures on bereaved families and fully utilise the re-opened and refurbished small chapel at the Crematorium.

7. Financial Considerations

7.1 Officers have estimated the potential financial changes in consultation with the finance team. As shown in **Appendix 3**, the lower fee for direct cremation will make Inverness Crematorium more competitive and should lead to a small increase in direct cremations. This will offset the potential reduction in full cremation services. Officers will continue to monitor the service options chosen and related income levels.

7.2 The proposals represent a strategic change to place greater emphasis on affordability, accessibility and customer choice within Bereavement Services, rather than further income generation.

8. Strategic Changes

8.1 The proposal aligns with a number of broader objectives:-

Supporting affordability – Funeral costs continue to rise nationally and increasing numbers of families are experiencing financial hardship when arranging funerals. The Council has an opportunity to provide dignified lower-cost options for residents at a time when affordability is becoming a significant concern.

Increasing customer choice – There is currently a gap between a traditional cremation service and a direct cremation. The proposed Simple Cremation would provide an additional option for families seeking a balance between affordability and attendance at a service.

Responding to changing funeral trends – The continued growth of direct cremations demonstrates changing public expectations regarding funeral arrangements. Introducing a Simple Cremation option would ensure that Council services remain relevant to current needs.

9. Capacity

9.1 The crematorium is currently operating below its maximum available capacity. At present, annually an average of approximately five cremations are undertaken per day. Based on existing staffing levels, operating arrangements and opening hours, capacity could increase to approximately nine cremations per day without requiring additional operational staff. Consequently, the Council has sufficient capacity to accommodate a reasonable increase in cremation numbers arising from the proposed fee changes. Increasing utilisation within existing capacity would also improve the operational efficiency of the cremators and make more effective use of existing resources.

10. Implementation

10.1 Should the proposals be approved, implementation would require:-

- Amendment of the current approved cremation fees and charges.
- Finalisation of procedures and service standards for the new Simple Cremation Service option.
- Consultation and communication with local funeral directors.
- Monitoring of uptake, customer feedback and financial performance during the first 12 month of introduction.
- Updates to public information, website content and cremation booking forms.

The proposal would be implemented within existing staffing and operational arrangements and would not require additional resources. It is expected that, if approved, the new proposals will come in force in November 2026.

Designation:	Assistant Chief Executive - Place
Date:	16 September 2026
Author:	John MacLean, Bereavement Services Manager Rachel Robertson, Project Coordinator
Background Papers:	None
Appendices:	Appendix 1 – Integrated Impact Assessment Appendix 2 – Cremation fees across Scotland Appendix 3 – Estimates of possible changes in income

Appendix 1 – Integrated Impact Assessment

Integrated Impact Assessment Screening
Proposal name: Inverness Crematorium - Cremation Fees
Who may be affected by the proposal? Highland Council Residents, other members of public and funeral director businesses

Equalities, poverty, and human rights

Protected characteristics
Select what impact the proposal will have on the following protected characteristics:
Sex: No impact
Age: No impact
Disability: No impact
Religion or belief: No impact
Race: No impact
Sexual orientation: No impact
Gender reassignment: No impact
Pregnancy and maternity: No impact
Marriage and civil partnership: No impact
Protected characteristics impact details: This will have no impact to these protected characteristics.

Poverty and socio-economic
What impact is the proposal likely to have on the following?
Prospects and opportunities: No impact
Places: No impact
Financial: Positive
Poverty and socio-economic impact details: This will have a positive financial impact to individuals as the cost of direct cremation will be reduced, we will also introduce reflection service to give customers the opportunity to have short service at reduced cost to a full service.

Human rights
Which of the below human rights will be affected by this proposal? No human rights will be affected
What impact do you consider this proposal to have on the human rights of people? No impact
Human rights impact details: There will be no impact to individuals human rights.

Equalities, poverty and human rights screening assessment
What impact do you think there will be to equalities, poverty and human rights? Positive impact
Is a Full Impact Assessment required? No

Children's rights and wellbeing
What likely impact will the proposal have on children and young people? This will have no impact on children and young people.
Which of the below children's rights will be affected by the proposal? No children's rights will be affected
Explain how the children's rights selected above will be affected: There will be no impact to children's rights.
Children's rights and wellbeing screening assessment

What impact do you think there will be to children's rights and wellbeing? No impact
Is a Full Impact Assessment required? No

Data protection
Will your proposal involve processing personal data? No
Data protection screening assessment
What change will there be to the way personal data is processed? No significant change to current processing
Is a Full Impact Assessment required? No

Island and mainland rural communities
Does your proposal impact island and mainland rural communities? No
Island and mainland rural communities screening assessment
What impact do you think there will be to island and mainland rural communities? No difference
Is a Full Impact Assessment required? No

Climate change
Does the proposal involve activities that could impact on greenhouse gas emissions (CO2e)? No
Does the proposal have the potential to affect the environment, wildlife or biodiversity? No
Does the proposal have the potential to influence resilience to extreme weather or changing climate? No
Provide information regarding your selection above: There could potentially be an increase in the number of cremations in the future. However, the installation of new cremation equipment with abatement plant, and the introduction of more stringent emission standards due to come into force in 2029, will help minimise environmental impacts. The upgraded technology is designed to improve energy efficiency and reduce emissions, ensuring that cremation activities remain compliant with evolving environmental regulations while continuing to protect air quality and public health. As a result, any increase in cremation numbers is expected to be offset by the enhanced environmental performance of the facility, reducing potential harm to the environment.
Climate change screening assessment
Have you identified potential impact for any of the areas above or marked any as not known? No
Is a Full Impact Assessment required? No

Appendix 2 – Cremation fees across Scotland

(A) Direct Cremation fees

	Crematorium	Direct Cremation	
1	Daldowie Crematorium (LA)	£300	
2	Linn Crematorium (LA)	£300	
3	Glasgow Crematorium	£375	
4	Greenock Crematorium (LA)	£397.10	
5	South Lanarkshire Crematorium (LA)	£397.70	
6	Seafield Crematorium	£424	
7	Warriston Crematorium	£424	
8	Houndwood Crematorium	£425	
9	Moray Crematorium	£450	
10	Hurlet Crematorium	£475	
11	Kirkcaldy Crematorium (LA)	£485	
12	Dundee Crematorium	£499	
13	Craigton Crematorium	£499	
14	Holmsford Bridge Crematorium	£499	
15	Woodside Crematorium	£500	
16	Dunfermline Crematorium (LA)	£509	
17	Masonhill Crematorium (LA)	£520	
18	West Lothian Crematorium	£545	
19	Clyde Coast & Garnock Valley Crematorium	£545	
20	Clydebank Crematorium (LA)	£560	
21	***Inverness Crematorium (LA) (proposed)***	***£565***	**proposed fee**
22	Holytown Crematorium	£575	
23	Parkgrove Crematorium	£575	
24	Perth Crematorium (LA)	£575	
25	Falkirk Crematorium (LA)	£583.60	
26	Borders Crematorium	£585	
27	Bishopbriggs Crematorium	£585	
28	Stirlingshire Crematorium	£585	
29	East Lothian Crematorium	£585	
30	Mortonhall Crematorium (LA)	£586	
31	Roucan Loch Crematorium	£595	
32	Aberdeen Crematorium (LA)	£689	
33	Cardross Crematorium (LA)	£764	
34	**Inverness Crematorium (LA) (current)**	**£820**	**current fee**

The average cost for direct cremations in Scotland is £522

(B) Fees for short, simple service

	Crematorium	Simple Cremation
1	South Lanarkshire Crematorium (LA)	£519.94
2	Daldowie Crematorium (LA)	£550.00
3	Linn Crematorium (LA)	£550.00
4	Craigton Crematorium	£595.00
5	Dundee Crematorium	£675.00
6	Holmsford Bridge Crematorium	£675.00
7	Holytown Crematorium	£700.00
8	Clyde Coast & Garnock Valley Crematorium	£735.00
9	Mortonhall Crematorium (LA)	£748.00
10	West Lothian Crematorium	£750.00
11	Hurlet Crematorium	£785.00
12	Houndwood Crematorium	£795.00
13	Borders Crematorium	£795.00
14	Bishopbriggs Crematorium	£795.00
15	Stirlingshire Crematorium	£795.00
16	Moray Crematorium	£795.00
17	East Lothian Crematorium	£795.00
18	***Inverness Crematorium (LA) (proposed)***	***£820.00***
19	Woodside Crematorium	£820.00

The average cost for short, simple service in Scotland is £721

(C) Full service fees

	Crematorium	Full service
1	Craigton Crematorium	£729.00
2	Greenock Crematorium (LA)	£743.50
3	Glasgow Crematorium	£745.00
4	Aberdeen Crematorium (LA)	£871.00
5	Woodside Crematorium	£890.00
6	Mortonhall Crematorium (LA)	£947.00
7	Perth Crematorium (LA)	£950.00
8	Daldowie Crematorium (LA)	£953.00
9	Linn Crematorium (LA)	£953.00
10	Seafield Crematorium	£954.00
11	Warriston Crematorium	£954.00
12	Kirkcaldy Crematorium (LA)	£970.00
13	South Lanarkshire Crematorium (LA)	£973.61
14	Holmsford Bridge Crematorium	£981.00
15	Dunfermline Crematorium (LA)	£1,018.00
16	**Inverness Crematorium (LA)**	**£1,041.00**
17	Clydebank Crematorium (LA)	£1,043.00
18	Roucan Loch Crematorium	£1,049.00

19	Dundee Crematorium	£1,070.00
20	Cardross Crematorium (LA)	£1,096.00
21	West Lothian Crematorium	£1,125.00
22	Masonhill Crematorium (LA)	£1,134.00
23	Hurlet Crematorium	£1,150.00
24	Houndwood Crematorium	£1,165.00
25	Falkirk Crematorium (LA)	£1,180.30
26	Holytown Crematorium	£1,195.00
27	Parkgrove Crematorium	£1,220.00
28	Borders Crematorium	£1,295.00
29	Bishopbriggs Crematorium	£1,295.00
30	Stirlingshire Crematorium	£1,295.00
31	Clyde Coast & Garnock Valley Crematorium	£1,300.00
32	Moray Crematorium	£1,300.00
33	East Lothian Crematorium	£1,300.00

The average cost for full service in Scotland is £1057

Appendix 3 – Estimates of possible changes in income

Cremation Figures

Year	Direct	Service	Total
23/24	543	745	1288
24/25	570	723	1293
25/26	592	669	1261
Average	*568*	*712*	*1281*

Estimated Figures

Full Services

Existing full services:	712
-5% loss of full services to other options offered:	-36
Estimated full services after changes:	**677 (a)**

Direct Cremations

Existing direct cremations	568
+25% of direct cremations from other areas due to more competitive pricing	+142
+5% of direction cremations from full services	+36
Estimated direct services after changes	**746**

Direct Services Breakdown

Estimated direct services after changes	746
30% of all direct services as a Reflection service in the small chapel	**224 (b)**
70% of all direct services as direct cremations with no service	**522 (c)**

Estimated income changes

Service Provided	Number of Services	Fee	Income	Percentage of services
Full Service Cremation	677 (a)	£1,041	£704,462	48%
Reflection Service Cremation	224 (b)	£820	£183,524	16%
Direct Cremation	522 (c)	£565	£295,056	37%
Totals:	***1,423***	***N/A***	***£1,183,042***	***100%***

Income 25/26 for comparison £1,151,615

Difference £31,427