

Title: Amending the Cremation (England and Wales) Regulations 2008 in light of the Emstrey Inquiry and Lord Bonomy's Infant Cremation Commission recommendations IA No: MoJ014/2016 RPC Reference Nos: RPC-3429(1)-MOJ(Tranche 1) and RPC-3614(1)-MoJ (Tranche 2) Lead department or agency: Ministry of Justice Other departments or agencies:	Impact Assessment (IA)			
	Date: 18th December 2017			
	Stage: Validation			
	Source of intervention: Domestic			
	Type of measure: Secondary legislation			
Contact for enquiries: coroners@justice.gsi.gov.uk				

Summary: Intervention and Options	RPC Opinion: Validated
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Cost of Preferred (or more likely) Option

Total Net Present Value	Business Net Present Value	Net cost to business per year (EANDCB in 2014 prices)	One-In, Three-Out?	Business Impact Target Status
-£0.07m	£0.02m	£0m	In scope	QRP

What is the problem under consideration? Why is government intervention necessary?

The Government has consulted on amending the Cremation (England and Wales) Regulations 2008 (the 2008 Regulations) in light of the Emstrey Inquiry and Lord Bonomy's Infant Cremation Commission (ICC) recommendations. The Emstrey Inquiry and ICC were in response to cases of ashes not being recovered, or not being returned to parents, after infant cremations. In the context of the consultation 'infant cremation' refers to the cremation of live birth babies of up to one year old (after any length of gestation), stillborn babies and pregnancy losses at less than 24 weeks' gestation. Government intervention is required to make sure that parents' wishes regarding their babies' ashes are taken into account, and documented.

What are the policy objectives and the intended effects?

The consultation response document proposed both legislative and non-legislative action by Government in order to encourage the cremation and funeral industries to improve practices around infant cremations. The objectives of the changes are to bring greater consistency to the advice and discussion with bereaved parents before the cremation, how the cremation itself is conducted and how the remains are handled afterwards. The intended effect is to eliminate the poor practices that led to the events investigated by the Emstrey Inquiry and ICC.

What policy options have been considered, including any alternatives to regulation? Please justify preferred option (further details in Evidence Base)

Option 0 – "Do Nothing" – Do not amend the Cremation (England and Wales) Regulations 2008.
Option 1 – Amend legislation to introduce a definition of ashes, change record storage requirements, regulate the disposal of ashes, update associated cremation application forms and allow the issuing of cremation forms in the Welsh language or bi-lingual forms in Welsh and English.

Option 1 is preferred as it best meets the Government's policy objectives.

Will the policy be reviewed? It will not be reviewed. **If applicable, set review date:** Month/Year

Does implementation go beyond minimum EU requirements?	No			
Are any of these organisations in scope?	Micro Yes	Small Yes	Medium Yes	Large Yes
What is the CO ₂ equivalent change in greenhouse gas emissions? (Million tonnes CO ₂ equivalent)	Traded:		Non-traded:	

I have read the Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.

Signed by the responsible Minister: Phillip Lee Date: 18/12/2017

Summary: Analysis & Evidence

Policy Option 1

Description: Introduce changes to the Cremation (England and Wales) Regulations 2008

FULL ECONOMIC ASSESSMENT

Price Base Year 15	PV Base Year 16	Time Period Years 10	Net Benefit (Present Value (PV)) (£)		
			Low: Optional	High: Optional	Best Estimate:-£0.07m

COSTS (£)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Cost (Present Value)
Low	Optional	Optional	Optional
High	Optional	Optional	Optional
Best Estimate	£0.07m	£0m	£0.07m

Description and scale of key monetised costs by 'main affected groups'

The estimated one-off cost of training to cremation authorities is £71k, £22.7k is incurred by private cremation authorities and the rest, £48.3k, is incurred by public cremation authorities. If, as assumed, cremation authorities pass this cost on to individuals the estimated cost is £0.18 per cremation. The estimated one-off cost to the MoJ of creating bilingual Welsh/English forms is between £600 and £700. There is also likely to be an additional one-off cost to the MoJ of around £200 for formatting the forms.

Other key non-monetised costs by 'main affected groups'

MoJ amending statutory forms may lead to some organisations incurring costs if they have stockpiled current forms which need to be replaced. There may potentially be a small additional administrative resource cost in filling out the new forms although many organisations are likely to already record some or all of the information that the new forms require. There may be additional costs to authorities that do not have a readily available translator of translating any Welsh language forms that are received. We expect these costs to be minimal.

BENEFITS (£)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Benefit (Present Value)
Low	Optional	Optional	Optional
High	Optional	Optional	Optional
Best Estimate	Not monetised	Not monetised	Not monetised

Description and scale of key monetised benefits by 'main affected groups'

Not monetised

Other key non-monetised benefits by 'main affected groups'

Having a definition of ashes and having new application forms will standardise the approach to remains and help eliminate previous poor practice. There could be administrative savings for cremation authorities from checking and completing consistent forms.

Those organisations that maintain electronic record storage in addition to the current requirement for two years' physical storage may experience a benefit from being able to dispense with the physical storage requirement. There will also potentially be benefits of a standardised audit trail. There will also potentially be a benefit to some bereaved individuals due to the availability of the forms in Welsh.

Key assumptions/sensitivities/risks	Discount rate	3.5%
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A key assumption is that each crematorium needs two members of staff and every other crematorium needs one manager to undergo training to be able to optimise ashes recovery under the new definition. This is, however, likely to overestimate the number of staff and managers who need training.

BUSINESS ASSESSMENT (Option 1)

Direct impact on business (Equivalent Annual) £m:			Score for Business Impact Target (qualifying provisions only) £m:
Costs:£0m	Benefits: Not monetised	Net: £0m	
			£0

A. Background

1. On 1 June 2015 David Jenkins published his report into the way that infant¹ cremations were carried out at Emstrey Crematorium in Shropshire between 1996 and 2012. The report found that there had been multiple failures to obtain ashes to return to parents after the cremation of an infant and detailed the processes and techniques which had resulted in there being no ashes. It made clear that with appropriate equipment and techniques infant ashes are usually recoverable.
2. Prior to the Emstrey inquiry, Lord Bonomy chaired the Scottish Infant Cremation Commission (ICC) which had been set up after concerns emerged in Scotland whereby parents, whose babies/foetuses had been cremated, had in some cases incorrectly been told that there had been/would be no ashes. The ICC report was published In June 2014 with 64 recommendations.
3. The Emstrey report contained 12 recommendations for addressing the issues that were identified, of which seven were specifically for Government, one of them being to review the 64 recommendations from the ICC. As part of reviewing these recommendations the Government decided to publically consult on proposed policy changes aimed at addressing the recommendations. This document accompanies the Government responses to the consultation.
4. The consultation, 'Consultation on cremation following recent inquiries into infant cremations', ran between 16 December 2015 and 9 March 2016. It invited comments on proposals for a number of changes to the 2008 Regulations, as well as proposals intended to improve practice surrounding cremation, particularly the cremation of infants, in England and Wales.
5. In terms of legislative changes the consultation document invited comments on:
 - A proposed new definition of ashes;
 - Whether cremation authorities should be required to retain records for longer;
 - Whether regulations should require cremation applicants to make pre-cremation decisions on the collection or scattering of ashes, and what should be done where ashes are not collected;
 - Consultees were also asked their views on whether the cremation of foetuses of less than 24 weeks' gestation should be regulated.
6. There were 84 responses to the consultation, from a range of organisations and individuals, including local authorities, cremation authorities, bereaved parents, hospitals, voluntary organisations, funeral directors, faith groups and a number of trade associations for crematoria and funeral directors. The accompanying response document summarises the responses received and how these have influenced the decisions on which measures to take forward.

B. Rationale and Policy Objectives

7. The reforms centre on amending the 2008 regulations and improving cremation practice to address the recommendations of the Emstrey and ICC reports. They aim to bring greater consistency and standardisation to how cremations are handled by ensuring the appropriate safeguards are in place, or are introduced if needed, to prevent the issues that led to the Emstrey and ICC investigations.
8. The Government recognises that the loss of a baby is a particularly difficult time for parents to make important decisions. It wants parents and those who provide cremation services to have access to information and resources that will support parents at this distressing time.
9. The Government's policy objectives are therefore to ensure that all practicable measures are taken to maximise the recovery of ashes in infant cremations. It also recognises that, in a very limited number of cases where a cremation takes place, no ashes are recovered.

¹ Infants include stillborn babies (of at least 24 weeks' gestation) and live birth babies who died before the age of one year.

10. It is the Government's policy that parents should be aware of this possibility in order to inform a decision on cremation following the loss of their baby. We recognise that many cremation authorities, funeral directors and medical professionals already provide this information and it is our policy that this should occur consistently across the country.
11. In order to meet these policy objectives, the Government believes that:
 - There should be no ambiguity or confusion as to what constitutes 'ashes' following a cremation. It is the Government's policy that there should be a single, consistent definition across the country.
 - Requirements for record-keeping should be effective and proportionate.
 - Forms should include information on what can happen to ashes after cremation and record any decisions (if any) taken by parents on the basis of this.
12. Through the 2015 St David's Day agreement we committed to ensuring that forms relating to important life events and civic duties can be completed in Welsh. We will deliver on this through making bilingual cremation forms available.
13. We continue to consider the cremation of fetuses of less than 24 weeks gestation which are not subject to regulation. .
14. An initial Impact Assessment (IA) was completed and validated by the Regulatory Policy Committee on 22 July 2016. Since validation of the initial IA options 1a) definition of ashes and 1b) cremation authority record keeping (tranche 1) have been implemented. This IA only includes those options that require legislation and may impact on business.

C. Affected Stakeholder Groups, Organisations and Sectors

15. The groups most affected by the options assessed in this IA are as follows:
 - The Ministry of Justice (MoJ) – which has responsibility for the forms used for cremations.
 - Cremation authorities - both local authority and private organisations.
 - Health service providers - as private organisations and public services that may organise pre-24 week gestation cremations.
 - Funeral Directors - as businesses that facilitate cremations.
 - Bereaved individuals who choose cremation.

D. Options Under Consideration

16. To meet the above policy objectives, two options are assessed in this IA:
 - **Option 0/Base case: Make no legislative changes to the existing regulations concerning infant cremation;**
 - **Option 1: Legislate to amend the existing regulations in the way described in the Government consultation response document**

Option 0: Base case (do nothing)

17. Under the do nothing option there would continue to be no definition of ashes in the regulations, a mandatory physical storage requirement of cremation documents would remain; cremation forms would not be updated to record discussion with and decisions made by individuals who choose a cremation; and bilingual versions of cremation forms would not be available

Option 1

18. For the purpose of this IA, option 1 has been divided in three discrete elements.

Option 1a) Definition of ashes (implemented on 1 October 2016)

19. This option creates a definition in the 2008 Regulations as to what constitutes 'ashes' to help standardise the approach to the recovery and handling of ashes following a cremation.

20. Until we implemented new regulations on 1 October 2016² there was no legislative definition of 'ashes' that applied in England and Wales meaning that, from one crematorium to another, different remains may have been considered as ashes. This led to misunderstanding, confusion and distress, for instance where the casket and/or clothing had not been considered as ashes and consequently parents had been advised that no ashes were recovered.

21. Based on the consultation responses the Government introduced a legislative definition of ashes which applies in England & Wales. It includes all that is left in the cremator after a cremation minus metal including all organic matter such as the coffin itself and clothing as well as the body.

Option 1b) Cremation authority record keeping (implemented on 1 October 2016)

22. This option involved amending the regulation to put emphasis on electronic storage by removing the additional requirement to have physical storage capabilities regardless of electronic capabilities.

23. The previous requirement was for cremation authorities to keep records for 15 years, either electronically or on paper, and for two years as a paper record in any event. The Government's amendments to the 2008 Regulations removed the latter requirement meaning that cremation authorities now have the option to store records electronically or physically (or both) for 15 years.

Option 1c) Amending application forms and providing bilingual versions of cremation forms (to be implemented in 2017)

24. In order for a cremation to take place an individual acting on behalf of the deceased must fill out an application form as set out in the 2008 Regulations. This application can be made either through funeral directors, cremation authorities or hospitals depending on the circumstances.

25. The Government has decided to amend the application forms in the 2008 Regulations to:

- Provide options on what can happen to ashes after cremation and record decisions, or no decision, as appropriate.
- Include a section to record advice that ashes may not be recoverable.

26. The Government has also decided to create a bi-lingual version of all cremation forms, as part of a wider government commitment to treat English and Welsh languages equally for the purposes of conducting public business and the administration of justice in Wales.

E. Cost and Benefit Analysis

27. This IA follows the procedures and criteria set out in the Impact Assessment Guidance and is consistent with the HM Treasury Green Book.

28. Where possible, this IA identifies both monetised and non-monetised impacts on individuals, groups and businesses in England and Wales with the aim of understanding what the overall impact on society might be from the proposals under consideration. IAs place a strong focus on the monetisation of costs and benefits. There are often, however, important impacts that cannot sensibly be monetised. These might be impacts on certain groups of society or some data privacy impacts,

² <http://www.legislation.gov.uk/uksi/2016/883/contents/made>

positive or negative. Impacts in this IA are therefore interpreted broadly, to include both monetisable and non-monetisable costs and benefits, with due weight given to those that are non-monetisable.

29. The costs and benefits of each proposal are compared to option 0, the do nothing or 'baseline' case. As the 'baseline' option is compared to itself, the costs and benefits are necessarily zero, as it its Net Present Value (NPV).
30. The annual costs and benefits are presented in steady state throughout this IA. All estimates, unless stated otherwise, are annualised figures in 2014-15 prices.

Option 1a. Definition of Ashes

Costs of Option 1a

Bereaved Individuals

31. The Government believes that a definition of ashes in the 2008 Regulations may have necessitated some cremation authorities having to invest to make sure they are able to optimise the recovery of ashes under the definition. However, we believe that where this cost is additional it can be mitigated through charging increased fees to individuals who use cremation authority services. Therefore the cost of a definition of ashes is assumed to fall to bereaved individuals.
32. The following paragraphs outline why the Government believes investment from cremation authorities will be necessary and how an estimated cost to individuals has been calculated.
33. Consultation responses underlined the Government's belief that some cremation authorities would need to invest to optimise the recovery of ashes under the proposed definition. Responses suggested that crematoria would be more likely to be able to recover ashes from cremations of infants and fetuses of less than 24 weeks if they have:
 - (a) specialised equipment such as baby trays;
 - (b) software that has settings for baby and infant cremation; or
 - (c) technicians who have the knowledge to make manual adjustments for baby and infant cremation.
34. We anticipated that cremation authorities that had none of these in place would have to upgrade equipment and/or software or training to optimise recovery of ashes. However, having talked to the cremation industry, we understood that an upgrade to technician training, where needed, should be sufficient to optimise recovery of ashes under the proposed definition.
35. The consultation responses indicated that the majority of respondents, who answered the question, believed that a definition of ashes in the 2008 Regulations would not necessitate a change in practices. A number of respondents who did feel the definition would lead to change felt training and better cleaning of equipment would be required to optimise recovery of ashes under the proposed definition.
36. Following the ICC and Emstrey reports, the Institute of Cemetery and Crematorium Management (ICCM) revised the training for their qualifications to include units specifically on infant and baby cremation. Those individuals who had received qualifications through the ICCM since late 2014 would already have received updated training in infant and baby cremation. The updated training is consistent with the Government's definition of ashes as both the training and the definition are based on the recommendations of the ICC and Emstrey reports. As such, those staff who had yet to receive the new training offered by the ICCM may now undertake the training.
37. In addition, the cremation industry trade organisations³ issued a joint policy statement for cremation authorities, and best practice guidance stipulating the use of the intended definition as a matter of good practice. The Government therefore believes that the definition of ashes in effect codified in legislation the definition of ashes to which cremation authority staff were largely already working.

³ The Federation of Burial and Cremation Authorities (FBCA), ICCM, the Cremation Society of Great Britain, and the Association of Private Crematoria and Cemeteries

38. The impact of a definition of ashes in the 2008 Regulations was assessed based on the following assumptions:

- *Number of cremation authorities:* There are 247 crematoria in England and Wales. Of these, 78 are private businesses and 169 are run by local authorities
- *Number of staff yet to undergo new training:* It was not known how many technicians required an updated or upgraded qualification. However, given the current industry endorsement and use of the intended definition as good practice, it was believed that a large number of crematorium staff were already operating in accordance with the definition. This assumption was underlined by consultation responses suggesting that a definition of ashes would not necessitate a change in practice. For the purposes of this IA, it was assumed that in each crematorium there would be a need **for 2 technicians in each crematorium and 1 manager in half of all crematoria** to receive additional training.
- *Cost of training:* The cost of the qualification upgrade is approximately **£90** for technicians⁴ and **£222** for managers⁵. Combining the cost of the training with the estimate for the number of staff who needed to receive the training yielded a one-off cost to cremation authorities which was estimated at up to £22,700 for private organisations and £48,300 for public organisations. The maximum total cost across all 247 cremation authorities was therefore around £71k.
- *Cost recovery:* Cremation authorities, both private and public, operate a profit making and cost recovery system respectively. It was therefore assumed that the cost of training would be recovered from charging increased fees to individual who use cremation authority services.

39. The one-off cost to individuals of a definition was estimated to be £71k, arising from cremation authorities passing training budget pressure through a one-off fee increase. Using a broad assumption of 400,000 cremations a year (based on 75%⁶ of 530,000 registered deaths⁷ a year being followed by a cremation) there would be a one-off increase of £0.18 per cremation to cover the additional cost for one year, after which there would be no additional costs.

40. The net additional impact to cremation authorities of the definition of ashes was assumed to be zero as the training would be recovered from increased fees. It was not anticipated that the intended definition would create any costs for funeral directors or health service providers, and this was supported by the consultation responses.

Benefits of Option 1a

Bereaved Individuals

41. This new definition gives clarity that 'ashes' to be recovered refers not only to the infant/foetus, but also the coffin and personal items in the coffin such as clothing or soft toys. The Government believes that defining ashes in such a way will help standardise the approach to the recoverability of ashes, thus eliminating issues that caused previous poor practice and distress for bereaved parents.

Option 1b. Cremation Authority Record Keeping

Costs of Option 1b

Cremation Authorities

42. There were no costs imposed on cremation authorities from this change to the 2008 Regulations as all were already storing their records for 15 years either electronically or physically, and the change did not expand or increase this requirement. Some crematoria may see it as encouragement or an

⁴ <http://www.iccm-uk.com/iccm/index.php?pagename=training>. Cost inclusive of VAT.

⁵ <http://www.iccm-uk.com/iccm/index.php?pagename=diploma>. Cost inclusive of VAT.

⁶ The Cremation Society of Great Britain statistics estimated 75% of deaths were followed by a cremation in 2014 The Cremation Society of Great Britain <http://www.srgw.info/CremSoc4/Stats/National/2014/StatsNat.html>

⁷ Coroners Statistics 2015

appropriate time to switch from physical to electronic records. As stated the regulation change does not impose this and any costs incurred by a cremation authority switching to electronic storage are internalised.

Benefits of Option 1b

Cremation Authorities

43. Some cremation authorities may benefit from the removal of the requirement to store physical records for two years regardless of electronic storage capabilities. Those authorities that previously stored electronically for 15 years and only 2 years physically can now remove their physical record keeping capabilities if they so wish. The benefits may arise from: reduced resource costs to deal with physical storage; the sale of physical storage equipment; or reusing space once allotted to physical storage for profit-making activity.
44. It is not clear however, how many cremation authorities operate a record keeping system like this and how many are likely to downscale or remove their physical storage capabilities. The level of resources dedicated to physical storage as well as the value and saleability of physical storage equipment is also unknown.

Option 1c. Amending Forms and Creating Bilingual Versions

Costs of Option 1c

Ministry of Justice

45. As it is a form required by the 2008 Regulations it is the responsibility of MoJ to make the form available online for organisations to make copies. These organisations – cremation authorities, funeral directors and health authorities - are then responsible for printing out and filling in the forms.
46. The MoJ, therefore, will incur the administrative cost of updating the 'master copy' of the form, creating a bilingual version and making it available online. MoJ have been quoted by the HMCTS Welsh Language Unit that it will cost between £600 and £700 to create the bilingual forms depending on the length of the document. There will also be an additional formatting cost of around £200, according to the Crown Commercial Service, although this cost may increase if more formatting is required than initially estimated. Whilst cremation authorities, funeral directors and health service providers will not incur these initial costs they may experience some of the costs outlined below.

Cremation Authorities, Funeral Directors or Health Service Providers

47. If any cremation authority, funeral director or health service provider stockpiles pre-printed forms there may be costs in terms of waste paper as the current forms would be redundant. These changes and the implementation date of the new form are, however, being highlighted to stakeholders so any organisations that pre-print forms should be able to reduce stockpiles of old forms as the new forms come into force. Any costs incurred from the disposal of redundant forms are likely to be minimal.
48. Extra sections on the form may increase the printing budget for these organisations though again, if it occurs, is likely to be minimal. There may potentially be the need for a small increase in the resources required to fill out the cremation form if two extra sections are included.
49. For the new section on the form recording the decision on what should happen to the ashes post-cremation, the additional resource required is likely to be minimal as many cremation authorities, funeral directors and hospitals are likely to record these decisions already in some way, either as a matter of good practice, operational records or through a contract. This addition to the form will standardise recording of this information. A couple of respondents to the consultation felt that requiring a decision to be made about what will happen to the ashes could create delays, but the form will enable the organisation to record that no decision has been made.

50. With regard to recording advice on the recoverability of ashes, the intended policy is to include advice on the recoverability of ashes and provide a tick box to show this has been read and understood. It is anticipated this will not require extra resources.
51. It has been assumed that the availability of bilingual forms will not create additional printing costs, as the bilingual forms will be used instead of the English language version. Any difference in the length of the two forms is likely to have a minimal impact on the printing budget of these organisations.
52. The bilingual forms may create additional translation costs to cremation authorities, funeral directors or Health Service Providers if an authority receives a form completed in Welsh language and does not have translators to hand. However, it is not known how many Welsh language forms will be completed or the proportion of these that will need to be translated by an authority that does not have a translator to hand. We expect these costs to be minimal.

Benefits of Option 1c

Cremation Authorities, Funeral Directors or Health Service Providers

53. Both of the additional sections are designed to make sure that funeral directors, cremation authorities and health service providers (as appropriate) discuss ashes with bereaved people; and to create a standardised audit trail. This should have benefits to those organisations that don't currently record this information or have it readily accessible, if they are asked about what decisions were taken about the handling of ashes post-cremation or what discussion took place around the recoverability of ashes.

Bereaved Individuals

54. The options for bereaved individuals for the disposal of ashes will be clear so they can make informed decisions and have those decisions documented.
55. There could also be a benefit to some bereaved individuals due to forms being readily available in Welsh.

F. Wider Impacts

Equalities Statement

56. We have previously considered our equality obligations in the consultation, "Consultation on cremation following infant cremation inquiries"⁸. We believe no changes to the proposed actions set out in this document appear to be necessary in light of responses regarding protected characteristics. Alternative options will remain available to parents who do not want a cremation, for instance, for reasons of faith.

Competition Assessment

57. The proposals are unlikely to affect competition in affected industries as location and service offered are more like to determine the choice of cremation authority, funeral director or health service provider. The legislation is aimed at standardising good practice and will not affect businesses ability to compete.

⁸ Section 149 of the Equality Act 2010 requires Ministers and the Department, when exercising their functions, to have 'due regard' to the need to:

- Eliminate discrimination, harassment, victimisation and any other conduct prohibited by the EA Act;
- Advance equality of opportunity between different groups (those who share a relevant protected characteristic and those who do not); and
- Foster good relations between different groups (those who share a relevant protected characteristic and those who do not).

Paying 'due regard' needs to be considered against the nine "protected characteristics" under the EA Act – namely race, sex, disability, sexual orientation, religion and belief, age, marriage and civil partnership, gender reassignment, pregnancy and maternity.

Justice Impact Test

58. There will be no costs to the justice system from the reforms. In the long term, higher standards and better practice may lead to fewer inquiries and investigations involving judicial time.

Family Impact Test

59. No changes to the proposed actions set out in this document appear to be necessary in light of responses regarding family life. There will be no change to parents' current options following the loss of a baby – that is for individual cremation, shared cremation, sensitive incineration, burial or to remove themselves from the decision-making process and maintain anonymity if desired. Guidance on this issue, and others that may affect families, could be included in the proposed code of practice.

Small and Micro Business Assessment

60. It is not clear how many affected organisations are small or micro businesses. It is likely that a number of cremation authorities and local funeral directors are considered small businesses (employ less than 50 people). The aims of the legislation is to standardise the approach to treatment of ashes, record keeping and documentation of decisions. As such no full, partial or temporary exemption can be provided for small and micro businesses as it would significantly undermine the benefits of the reforms and would be criticised for not tackling the inconsistent approach which caused confusion and distress for bereaved parents.

Business Impact Target

61. This measure is a qualifying regulatory provision under section 22(2) of the Small Business, Enterprise and Employment Act 2015 and was assessed by internal departmental procedures as suitable for the low cost fast track process on the 23 October 2015. Options 1a and 1b (tranche 1) created an overall burden of £22,700 and have been assessed as a 'net burden'. Option 1c (tranche 2) have an EANDCB of nil. Therefore the measure in its entirety, when rounded down to the nearest £m, has been assessed as a neutral cost.

62. In the main body of the IA it is assumed that the one-off staff training costs will be recovered from charging higher cremation fees to individuals who choose a cremation and as such there is a net neutral impact on business.

Environmental Impact

63. No impacts to the environment have been identified with the options identified in this IA.

G. Post Implementation Review

64. For reasons of proportionality the department does not plan to conduct a formal post implementation review. The effectiveness of the legislative reforms are subject to continual monitoring and evaluation processes through business as usual activities and frequent dialogue with stakeholders.