POLICY PROPOSAL TO GOVERNMENT

October 2026

THE 50% CAMPAIGN

A national policy for natural burial, family farm resilience and nature recovery

Supporting British farming families, protecting our countryside and widening informed funeral choice.

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Submitted for government consideration

Voluntary participation | Independent evidence | Long-term stewardship

Executive summary

Purpose and immediate decision

The 50% Campaign asks government to examine and support responsibly managed natural burial as a form of rural diversification, nature recovery and community provision. We propose a voluntary partnership with farmers and landowners, independently evaluated pilots, proportionate environmental funding, clear planning guidance and a publicly funded funeral choices education programme.

Our long-term ambition is for 50% of human funerals across the United Kingdom to involve natural burial. This is a campaign ambition, not a compulsory quota or an existing government target. Families must remain free to choose arrangements consistent with their wishes, beliefs, circumstances and means. A baseline, common definition and method of measurement should be established before formal milestones are adopted.

Natural burial may offer suitable farms an additional income stream while retaining family ownership and maintaining agricultural production on the rest of the holding. Carefully chosen sites may also restore habitats and provide places of remembrance. These benefits must be demonstrated; natural burial is not suitable for every farm, is not guaranteed to be profitable and should not automatically be described as carbon neutral or environmentally superior.

The immediate decision requested is to convene a cross-government and cross-sector working group, commission feasibility and evidence work, and develop a costed pilot programme involving five to ten farms in England. Wider development should follow independent evaluation. The campaign has a UK-wide ambition; proposals involving the Department for Environment, Food and Rural Affairs (Defra), the Sustainable Farming Incentive (SFI), English planning arrangements and Local Nature Recovery Strategies concern England. Equivalent pathways should be explored with the devolved administrations.

The policy seeks to protect productive agricultural land and strengthen domestic food security. Participation would be voluntary and based on land suitability, local demand, environmental assessment and long-term responsibilities. Supporting active British farming families, succession and transparent land ownership is central to the proposal.

Executive summary continued

Policy package and delivery

Government is asked to develop a coordinated package with the following priorities.

- Establish a voluntary support framework offering independent advice on land suitability, planning, business feasibility, ecology, taxation, burial operations and succession.
- Develop environmental establishment grants and investigate time-limited transition payments. Public environmental funding should purchase measurable additional public benefits, with commercial infrastructure considered separately.
- Test conditional stewardship support as a carefully controlled safety net. Burial income should fund ongoing management wherever commercially possible, supported by appropriate reserves and arrangements for closure or insolvency.
- Review inheritance tax treatment and succession barriers without presenting natural burial as an automatic tax solution or creating a blanket exemption.
- Protect burial rights, records, future access and long-term conservation through suitable legal and financial arrangements.
- Commission a dedicated, multi-year public information programme covering funeral choices, rights, costs, participation and independently evidenced environmental implications.
- Improve proportionate environmental transparency across the funeral sector and commission national evidence on companion animal cremation and responsible alternatives.

Companion animal burial is included as a related research and rural diversification opportunity. It is outside the human 50% ambition and subject to separate animal by-product, planning and environmental requirements.

The proposed delivery sequence is consultation and policy development in 2027; pilots during 2027 to 2029; an initial review and standards development during 2029 to 2030; and wider voluntary development from 2030 where justified. Ecological and long-term financial monitoring would continue beyond the initial review.

No national programme budget or forecast saving is claimed in this proposal. Government should commission costings and assess value for money, alternative uses of public funds, administrative costs and tax implications before committing to wider delivery. Detailed requests are consolidated in Section 14. Technical assumptions, evaluation requirements and sources appear in the appendices.

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1 Purpose and case for change

1.1 Campaign ambition and scope

The campaign seeks to make natural burial a familiar, accessible choice while exploring how funeral provision can support farming families and nature recovery. Its long-term ambition is for 50% of human funerals in the United Kingdom to involve natural burial, achieved through informed choice and improved access.

For this proposal, natural burial means burial of a person who has died within a landscape managed to protect or restore nature, using practices intended to minimise avoidable environmental harm. A consistent operational definition, including treatment of ashes interments, should be agreed through consultation before measuring uptake. Companion animals are addressed separately and are excluded from the human target.

Government is asked to support investigation and voluntary pilots, rather than mandate a share of funerals. The campaign proposes initial delivery work in England, alongside engagement with the devolved administrations on their own laws, funding systems and priorities.

1.2 Supporting British farming families

British farmers face considerable economic and operational pressures. These include fluctuating production costs, uncertainty surrounding agricultural support schemes, increasing environmental requirements, changing land values, succession difficulties and concerns about the long-term financial sustainability of family farms. Inheritance tax and the costs of transferring agricultural businesses between generations have become particularly significant areas of concern. Environmental land management schemes, including the Sustainable Farming Incentive, can provide valuable support for agricultural and conservation activities.

However, access to funding is subject to eligibility criteria, available budgets, application windows and changing policy priorities. Farmers need dependable opportunities to diversify, generate additional income and maintain economically viable agricultural enterprises while continuing to care for their land. Natural burial offers one potential solution. A farmer may be able to allocate an appropriate area of land to natural burial while maintaining agricultural production across the remainder of the holding.

Depending upon the operating arrangements, income could arise through burial plot rights, interment services, management agreements or partnerships with experienced natural burial operators. This could provide a complementary source of income without necessarily requiring the farmer to sell the land. Natural burial is not suitable for every farm and should not be promoted as a guaranteed source of profit.

It requires appropriate planning permission, environmental assessment, professional expertise, business forecasting and provision for long-term maintenance. Nevertheless, where conditions are suitable, it could become a valuable contribution to rural economic resilience. The campaign also seeks a future in which farming is a rewarding and viable career for the next generation. Diversification should strengthen the agricultural enterprise and domestic food production, with appropriate consideration of land quality and local needs.

1.3 Environmentally responsible funeral choices

Funeral practices have environmental consequences arising from energy consumption, transportation, land use, emissions, materials and waste. Cremation requires energy and produces associated emissions, although the overall environmental impact varies according to the technology, fuel, energy supply and wider funeral arrangements. Conventional burial can also have environmental impacts associated with land management, coffin manufacture, memorial materials and cemetery infrastructure.

Natural burial seeks to minimise avoidable environmental impacts while creating opportunities for long-term habitat protection and restoration. The campaign recognises that no funeral method is automatically environmentally preferable in every circumstance. Environmental claims must be supported by appropriate research and whole-life assessment.

1.4 A new relationship with the countryside

Our countryside has the potential to offer more than agricultural production and recreation. It can also provide places of remembrance, reflection, community connection and ecological restoration. Natural burial grounds may support species-rich grasslands, native hedgerows, appropriate woodland habitats, pollinator populations and ecological connectivity. With thoughtful long-term management, these places can become living landscapes in which families maintain an ongoing connection with the natural world.

The 50% Campaign seeks to establish natural burial as a recognised form of conservation-led rural diversification.

2 Alignment with government priorities

2.1 A coordinated policy opportunity

The campaign proposes that rural diversification, funeral provision and nature recovery should be considered together where this offers demonstrable public benefit. Natural burial may help suitable businesses finance habitat management while extending funeral choice. Its contribution should be evaluated alongside other approaches to conservation and rural enterprise.

2.2 Nature recovery and climate commitments

England's 30by30 delivery plan, Environmental Improvement Plan and Land Use Framework provide relevant policy contexts. Qualifying sites could be assessed for their contribution to habitat restoration and ecological connectivity. Burial designation alone does not establish eligibility for nature targets or environmental payments. [1-3]

The campaign also proposes whole-life assessment of funeral-related greenhouse gas emissions, consistent with wider climate objectives. Avoiding cremation energy use does not by itself establish the total climate performance of a funeral. Transport, materials, land management and the previous condition of the site must be considered. [4]

Appendix B sets out the principal policy references, their geographic scope and the limits of the claims made here.

2.3 Food security and land suitability

Natural burial should complement a productive farming sector and domestic food security. The proposal does not require farms to allocate a fixed proportion of land, nor advocate widespread replacement of productive agriculture.

Site selection should take account of agricultural quality, water protection, existing habitats, access, local demand and the practical needs of the holding. Some land with limited agricultural output may still be ecologically sensitive or unsuitable for burial.

The campaign's earlier land-use illustration is retained in Appendix A, alongside its assumptions and limitations. It is not a verified national forecast and should not be used as a substitute for a spatial feasibility assessment.

2.4 Measuring public benefit

The programme should distinguish commercial revenue from public environmental outcomes. Evaluation should measure the additional habitat improvements, access and community benefits attributable to the proposal, and assess displacement, costs and unintended consequences. Independent evidence should determine whether the approach merits expansion.

3 Partnership with farmers and landowners

3.1 A voluntary national support framework

The Government should establish a voluntary national partnership programme supporting farmers and landowners interested in creating environmentally responsible natural burial grounds. This framework should provide coordinated guidance on:

- Land suitability and environmental assessment.
- Planning and regulatory requirements.
- Business feasibility and projected demand.
- Burial operations and management.
- Biodiversity restoration.
- Agricultural diversification.
- Taxation and succession planning.
- Long-term maintenance obligations.
- Community engagement and accessibility.

Farmers should have access to reliable professional advice before committing capital or changing land use.

3.2 Retaining family ownership

Where appropriate, farmers should be able to retain the freehold of land designated for natural burial. Potential arrangements include farmer-owned and operated sites, partnerships with experienced natural burial operators, joint ventures and community or conservation partnerships. Each model should clearly establish ownership, financial responsibilities, revenue arrangements, operational control, long-term maintenance obligations and succession plans. No single operating model should be imposed.

3.3 Protecting productive agriculture

Natural burial should complement farming rather than unnecessarily displace productive agricultural activity. Site selection must consider agricultural land quality, groundwater protection, existing biodiversity, access, local demand and long-term management requirements. No compulsory proportion of a farm should be designated for burial.

3.4 Including tenant farmers

The programme should also consider the interests of tenant farmers. Government should consult relevant organisations to ensure fair treatment of tenants, including consideration of tenancy rights, landlord consent, investment, income sharing and compensation.

3.5 Companion animal burial opportunities

The national partnership programme should also support farmers and landowners interested in establishing appropriately regulated natural burial grounds for companion animals. This may provide an additional or complementary source of rural income, particularly where local demand exists for environmentally responsible alternatives to pet cremation. Dedicated companion animal burial grounds could be considered alongside human natural burial developments, subject to separate regulatory requirements, environmental assessments and appropriate operational arrangements.

Government guidance should make clear how planning, animal by-product regulations, groundwater protection and environmental funding eligibility apply to such projects. The campaign proposes that companion animal natural burial should be considered within relevant rural diversification and nature recovery programmes, provided measurable environmental benefits can be demonstrated. Commercial pet cemetery requirements must be assessed separately from private burial of a domestic pet. [10]

4 Funding and delivery framework

4.1 Public funding principles

Defra should develop a dedicated Natural Burial and Nature Recovery Funding Pathway, coordinated with the Sustainable Farming Incentive, Countryside Stewardship and wider nature recovery programmes where appropriate. This is a proposal for policy development, not an assertion that burial enterprises currently qualify for these schemes.

Public environmental funding should reward evidenced additional environmental benefits. Commercial business costs should be identified separately. Every element should be proportionate, transparent, subject to affordability assessment and designed to prevent duplicate payments or claims. Guidance should distinguish existing scheme rules from any proposed changes. [5,9]

4.2 Environmental establishment grants

Targeted capital grants should support qualifying environmental work associated with establishing responsibly managed natural burial grounds. Eligible activities could include ecological baseline surveys, management plans, species-rich grassland restoration, native hedgerow establishment, appropriate tree planting, habitat connectivity, conservation planning, biodiversity monitoring and specialist ecological advice.

Grant awards should reflect evidenced costs, ecological additionality and measurable public benefits. Burial excavation, car parks, roads, buildings and routine business administration would not ordinarily qualify under the proposed environmental grants. Separate rural diversification finance could be considered for necessary commercial infrastructure.

4.3 Time-limited transition payments

Government should investigate a Natural Burial Transition Payment to help qualifying farmers meet justified establishment and transition costs before meaningful burial income is received. Planning, ecological surveys, professional advice, habitat restoration and community engagement may precede the first burial.

Eligibility should depend on appropriate permissions, an approved environmental management plan, independently assessed business feasibility and demonstrable environmental benefits. The duration, payment cap and eligible costs should be established through the pilot business case. The mechanism should reduce barriers to responsible diversification without underwriting speculative development.

4.4 Conditional stewardship and financial independence

The campaign proposes that ongoing environmental management should be funded from burial revenue wherever commercially possible. Conditional government stewardship payments should be investigated as a financial safety net where essential agreed conservation outcomes cannot otherwise be maintained.

Where income is sufficient to meet necessary operating costs, ecological obligations, appropriate long-term reserves and a reasonable commercial return, payments under this proposed safety-net mechanism would not ordinarily be required. Where independently verified resources fall below an agreed sustainability threshold, proportionate support could become available.

Assessment should consider verified expenditure, ecological management costs, maintenance liabilities, reserves and the viability of the wider farming enterprise. Gross burial income alone is not a sufficient test. Payment rules should address connected-party charges, distributions and avoidable depletion of

reserves. Support should be reviewed regularly and reduce or cease as financial independence is regained.

This proposal requires testing. Evaluation should compare its cost and incentives with payments based directly on environmental outcomes, and assess whether the administrative burden is proportionate. It should not create an unconditional entitlement to rescue an unsuccessful business.

4.5 Compatibility with existing agreements

Farmers need clear guidance on how burial use may affect land classification, eligible actions and existing environmental agreements. Defra and the Rural Payments Agency should explain which changes affect eligibility, how agreements can be amended, and whether particular habitat-management activities remain compatible with burial.

Guidance should address future payment calculations and the interaction with biodiversity units, conservation covenants and other environmental income. Combining funding streams requires compliance with the applicable rules and demonstrable additionality; the same funded obligation must not be charged twice. [5,9]

4.6 Rural diversification finance and technical assistance

Appropriate loans, guarantees or matched funding should be considered for qualifying commercial infrastructure where necessary. Independent technical assistance should cover planning, ecology, business feasibility, operational management, taxation, succession and the legal responsibilities associated with burial land.

Operating models should be assessed individually. Public support should not favour a particular commercial provider, and participants should have access to advice independent of any proposed operator.

4.7 Securing long-term conservation finance

Participating sites should make appropriate financial provision for management beyond their active commercial life. The programme should test reserves, secured arrangements and other suitable mechanisms against the site's obligations and risk profile.

Responsibility for burial records, family access, conservation and maintenance must remain clear if an operator retires, dies, closes or becomes insolvent. Public assistance should be considered alongside, rather than replace, these responsibilities.

4.8 Research and innovation funding

Funding should support independent evaluation, legal and fiscal assessment, pilot monitoring and the development of evidence-based national standards. Research should test both benefits and limitations and make findings publicly available. Section 12 and Appendix C set out the proposed assessment framework.

4.9 National public education and advertising fund

Government should establish a dedicated, multi-year fund for impartial funeral choices and environmental awareness information. It should provide for television and radio advertising, digital and social media campaigns, accessible printed information, public information films, community resources, distribution through public services and independent evaluation.

The budget and mix of channels should be justified by a costed communications plan with measurable public education objectives. Section 11 provides the single consolidated proposal for this programme.

4.10 Value for money and public expenditure

Government should commission an assessment of whether conservation-led natural burial can finance lasting habitat management at lower net public cost than realistic alternatives. The assessment should include establishment grants, transition payments, stewardship support, technical assistance, communications, administration, tax reliefs and long-term liabilities, alongside verified environmental and community outcomes.

Any forecast saving should be tested against the costs and outcomes of what would otherwise happen. No saving is assumed in this proposal. Any demonstrable savings could inform normal public finance decisions about healthcare, social care, community health or further nature recovery; the campaign does not claim that such funds are already available or earmarked.

5 Inheritance tax and family farm succession

5.1 Reviewing inheritance tax treatment

HM Treasury should undertake a formal review of the inheritance tax treatment of conservation-led natural burial businesses and associated land. From 6 April 2026, changes to Agricultural Property Relief and Business Property Relief introduced a combined £2.5 million allowance for qualifying assets receiving 100% relief, with 50% relief generally applying to qualifying value above the allowance.

Unused allowance may transfer between spouses or civil partners. [6] The conversion of agricultural land into natural burial use may affect eligibility for Agricultural Property Relief. Business Property Relief may be available for qualifying trading activities, but its application depends upon ownership, business structures and the nature of the enterprise. Natural burial should not currently be presented as an automatic inheritance tax solution.

However, the Government should investigate whether conservation-led rural diversification creates unintended tax disadvantages for farming families.

5.2 Proposed succession relief or clarification

We propose that HM Treasury explores a targeted relief or statutory clarification for qualifying conservation-led burial enterprises. Eligibility could depend upon:

- Genuine trading or actively managed business activity.
- Demonstrable public and environmental benefit.
- Appropriate conservation agreements.
- Long-term financial provision for site management.
- Compliance with planning and environmental requirements.
- Suitable succession arrangements.
- Safeguards against artificial tax avoidance.

The purpose would not be to create a blanket inheritance tax exemption. It would be to ensure that genuine environmental diversification is not unnecessarily discouraged by unpredictable or disproportionate tax consequences.

5.3 Keeping family farms in family ownership

For many farming families, land represents generations of knowledge, work, identity and community connection. Succession planning should therefore be central to rural diversification policy. Farmers considering natural burial should have access to specialist advice on ownership, partnerships, wills, business continuity, tax and the future management of burial land. Any proposed relief should be independently assessed to ensure that it supports working farmers and legitimate conservation businesses rather than primarily benefiting passive investors.

6 Land protection and long-term responsibilities

6.1 Protecting natural burial land

Government should establish a voluntary framework supporting the long-term conservation of appropriate natural burial landscapes. Where suitable, participating sites should be encouraged to consider conservation covenants or other legally enforceable conservation arrangements.

6.2 Conservation covenants

In England, conservation covenants can create legally binding obligations relating to the protection and management of land. These agreements can continue to bind future owners. Appropriate covenants may protect restored grasslands, woodland, hedgerows, wildlife habitats and agreed environmental management practices. They may also include provisions concerning monitoring and maintenance. However, conservation covenants do not automatically prevent the sale of land, guarantee inheritance tax relief or secure the continued operation of a burial ground.

Separate safeguards may be needed to protect burial rights, records, access and operational continuity. Legal advice is needed to establish duration, enforceability and responsibilities under the appropriate jurisdiction. [7]

6.3 Supporting continued British farm ownership

The campaign recognises concerns that economic pressures, succession difficulties and increasing land values can make it challenging for farming families to retain ownership. Natural burial could contribute to wider farm resilience by providing an additional commercial activity. We propose that government investigates complementary measures supporting active agricultural businesses, responsible land stewardship and intergenerational succession.

6.4 Ownership transparency and land speculation

The campaign recognises public concerns regarding concentrated ownership, speculative investment and the acquisition of British agricultural land by overseas entities. Natural burial does not automatically prevent foreign ownership. We therefore propose greater transparency concerning beneficial ownership of agricultural land and consideration of lawful mechanisms supporting family farming, community interests and long-term environmental protection. Appropriate conservation obligations should remain enforceable following changes in ownership.

The objective should be to protect the agricultural and environmental value of land, regardless of the nationality of a future owner.

6.5 Safeguards beyond commercial operation

Every participating natural burial ground should have appropriate arrangements for:

- Protecting existing burial rights.
- Maintaining accurate burial records.
- Supporting reasonable future access.
- Funding long-term maintenance.
- Managing conservation obligations.
- Ensuring continuity if an operator retires, dies or becomes insolvent.
- Transferring responsibilities to suitable successors where necessary.

Government should examine whether additional legal safeguards are required for privately owned natural burial grounds.

7 Nature recovery and ecological connectivity

7.1 Connecting sites with nature recovery

Natural burial grounds should be recognised as potential contributors to local and national nature recovery networks. Rather than treating each burial ground as an isolated site, the campaign proposes a landscape-scale approach. Where appropriate, burial grounds could contribute to connecting hedgerows, woodlands, species-rich grasslands and other habitats across neighbouring landholdings.

7.2 Ecologically appropriate design

Environmental design should be informed by baseline habitat surveys and professional ecological assessment. Not every natural burial ground should become woodland. Species-rich meadow, grassland and other habitats may be more appropriate depending upon local conditions. Wetland habitat could form part of a wider landscape where appropriate, but this must not imply that wet or flood-prone ground is suitable for graves.

The objective should be to support the best ecological outcomes for each landscape.

7.3 Local Nature Recovery Strategies

The campaign proposes that local authorities and relevant environmental bodies consider qualifying natural burial grounds within Local Nature Recovery Strategies. Potential contributions should be assessed against local ecological priorities and long-term management commitments.

7.4 Biodiversity monitoring

Participating projects should establish environmental baselines and undertake proportionate ongoing monitoring. Assessment should consider habitat quality, species abundance where feasible, ecological connectivity and the effectiveness of management practices.

7.5 Biodiversity Net Gain

Natural burial grounds may be able to contribute to Biodiversity Net Gain arrangements where all relevant legal, ecological and registration requirements are satisfied. Government should provide clear guidance on the interaction between burial activity, biodiversity units, conservation covenants and environmental land management payments. The same environmental benefit must not be funded, sold or claimed more than once.

Eligibility, management commitments and additionality require site-specific assessment under current rules. [9]

8 Planning and environmental regulation

8.1 Clear national planning guidance

Government should develop coordinated planning guidance for natural burial grounds. This should balance environmental protection, food security, rural diversification, community interests and the provision of burial space. Farmers and landowners should be able to understand the necessary requirements before committing substantial expenditure.

8.2 Coordinated applications

Guidance should address:

- Planning permission and land-use change.
- Environment Agency requirements.
- Groundwater and flood risk.
- Hydrogeological assessment.
- Burial depth and density.
- Ecology and biodiversity.
- Archaeology and heritage.
- Access, traffic and parking.
- Operational management.
- Long-term maintenance and financial security.

8.3 Maintaining environmental safeguards

No burial ground should proceed where unacceptable environmental or public health risks have been identified. Burial density must reflect site-specific conditions rather than commercial assumptions alone. The campaign supports independent professional assessment and appropriate ongoing monitoring. Existing Environment Agency guidance addresses groundwater risks and the circumstances in which a cemetery requires an environmental permit. The proposed programme must work within those requirements and equivalent rules elsewhere in the UK. [8]

8.4 Community participation

Local communities should be consulted appropriately. Natural burial projects should be responsive to the cultural, practical and environmental needs of the communities they serve.

9 Rural employment and community benefit

9.1 Rural employment

Natural burial can create opportunities for employment and local enterprise. Depending upon scale and operating arrangements, this may include work for farmers, land managers, grounds maintenance specialists, ecologists, grave preparation teams, funeral professionals, craftspeople and local service providers. The campaign encourages fair remuneration, appropriate training and responsible working conditions.

9.2 Local supply chains

Natural burial grounds may create demand for locally produced natural coffins, shrouds, flowers, transport and other goods and services. Where practical and environmentally appropriate, participating businesses should be encouraged to work with local suppliers.

9.3 Remembrance and community connection

Natural burial grounds can provide spaces for reflection, remembrance and connection with the natural world. Where compatible with ecological management and the needs of families, they may also support community education, conservation volunteering and seasonal gatherings.

9.4 Affordability and accessibility

Natural burial should not become a service available only to affluent families. Participating providers should offer transparent pricing and clear information. Appropriate consideration should be given to physical accessibility, transport, public access arrangements and the needs of older or disabled visitors. Pilots should examine total funeral costs, travel distances, accessible routes and visiting arrangements so that greater choice is practical as well as theoretical.

10 Environmental responsibility across the sector

10.1 Shared responsibility

The 50% Campaign recognises that many families will continue to choose cremation or conventional burial. Environmental responsibility must therefore extend across the whole funeral sector. Our objective is not to restrict personal choice, but to reduce avoidable environmental harm wherever possible. Existing crematoria permitting and emissions guidance provides an important starting point. Proposed additions should identify gaps and avoid duplicating established requirements. [11]

10.2 Proposed Nature Recovery Obligation

We propose that government examines a proportionate Nature Recovery Obligation for larger direct cremation businesses. This could involve measuring and disclosing significant environmental impacts and contributing to independently verified environmental improvements. Any obligation should be evidence-based, proportionate and designed to avoid imposing excessive burdens on smaller independent funeral providers. Nature recovery contributions should not automatically be represented as cancelling out cremation emissions.

Consultation should test the case for focusing on larger direct cremation providers against an approach based on measured impacts and business scale across the sector. Arranging providers and crematorium operators may have different responsibilities; obligations should reflect their actual activities.

10.3 Environmental transparency

The campaign proposes improved environmental reporting across funeral provision, including relevant information about:

- Energy and fuel consumption.
- Cremation-related emissions.
- Transportation.
- Coffin materials.
- Waste and resource management.
- Environmental mitigation measures.

Reporting requirements should reflect the size and nature of each business.

10.4 Coffin materials and pollution prevention

Government should commission or review independent evidence concerning potentially harmful emissions and materials associated with coffin manufacture, burial and cremation. Particular attention should be paid to relevant adhesives, resins, finishes and manufactured wood products. Where evidence demonstrates significant avoidable harm, proportionate product standards and phased restrictions should be considered. A possible two-year transition period should be evaluated with manufacturers, crematoria and funeral providers.

10.5 Responsible placement of cremated remains

Government should support clear, evidence-based guidance on the handling and placement of cremated remains, including appropriate dispersal and memorial planting. Guidance should assess how concentration, soil conditions, salts and alkalinity may affect plants and habitats. The research programme should establish practical advice and avoid implying that all scattering causes environmental harm.

10.6 Companion animal after-death care

Government should commission a national assessment of companion animal cremation, including annual volumes, energy use, greenhouse gas emissions, air pollutants and transport. The campaign does not assert a quantified national footprint without supporting data.

Proportionate reporting by commercial pet cremation providers should support informed choice and assessment of responsible alternatives. Appropriately regulated natural burial should be considered within rural diversification and nature recovery programmes where public environmental benefits can be demonstrated.

Commercial pet burial is subject to separate animal by-product, planning and groundwater requirements. The programme should obtain specialist advice and distinguish domestic companion animals from livestock kept as pets. [10]

Composting and other emerging approaches should be considered only through specific assessment of legal permissions, environmental performance, animal health and public acceptance. Their mention is a request for research, not a claim that they are generally authorised UK disposal routes. The human 50% ambition does not apply to companion animals.

11 Public education and informed funeral choice

11.1 A government-funded national programme

The campaign calls upon the UK Government, working with devolved administrations where appropriate, to establish and fund a comprehensive, impartial public information programme on funeral choices, environmental responsibility and the rights of families following a death.

Many people first explore funeral arrangements while grieving, with limited time and considerable emotional, practical and financial pressure. Accessible information should be available before that point, supported by a dedicated multi-year communications budget as set out in Section 4.9.

The programme should inform and empower people. It should not frighten families, promote a particular company or pressure people towards a funeral method.

11.2 National and community communications

The programme should use a coordinated mix of national and regional television, national and local radio, online video, digital advertising, social media, public information films, printed publications, community campaigns and public service websites.

Communications should be accessible and inclusive of different ages, abilities, languages, backgrounds, beliefs and circumstances. Channel selection and expenditure should be supported by evidence of reach and effectiveness, with sensitivity to the emotional nature of the subject.

11.3 Information through public services

Information should be available through appropriate public and community settings, including GP surgeries, hospitals, hospices, care homes, libraries, community centres, local authority services and voluntary organisations.

Partnerships should include funeral professionals, end-of-life practitioners, care providers, faith organisations and consumer representatives. Where appropriate, information should form part of advance care planning, end-of-life education and professional development. It should be accessible to people of all faiths and none.

11.4 Choices and practical information

Public information should explain:

- Natural burial, conventional burial and cremation, including direct cremation.
- Family-led and do-it-yourself arrangements, with appropriate practical guidance.
- Funeral costs, pricing transparency and available services.
- Relevant legal rights, responsibilities and necessary permissions.
- Independently evidenced environmental implications.
- Opportunities for personal and family participation.

Natural burial should be presented as an available choice, with practical information on finding sites, understanding costs, accessibility and possible involvement. Environmental comparisons must be supported by independent evidence and clear assessment boundaries.

11.5 Human connection and meaningful participation

Funeral arrangements are not simply financial transactions. For many families, participation in caring for and commemorating someone who has died can provide opportunities for connection, expression and remembrance.

Information could explain supported ceremonial care of the body, personally meaningful rituals, home-based remembrance and family participation where appropriate. Families should be able to understand the breadth of possibilities available to them.

No practice should be presented as necessary, spiritually superior or psychologically suitable for everyone. People who prefer professional care or a simple funeral should receive equally respectful information. The central principle is informed choice supported by compassionate care.

11.6 Independent development and evaluation

Government should commission the programme with input from independent researchers, consumer representatives, environmental specialists, funeral and end-of-life professionals, and people with lived experience. Commercial interests should be declared and managed.

Evaluation should measure awareness, understanding of rights and costs, access to reliable information and people's ability to consider their choices. Success should not be defined solely by increased natural burial uptake. Content should be reviewed as evidence, law and services change.

12 Research and independent evaluation

12.1 Regional farm partnerships

Government should support an independently evaluated pilot programme investigating the economic, environmental and social outcomes of farm-based natural burial. An initial programme could involve five to ten farms across different regions of England. Participating farms should represent varied agricultural circumstances, ecological conditions, business structures and community settings.

12.2 Evaluation scope

The pilot should assess economic viability, whole-life environmental performance and social outcomes. Appendix C provides the detailed evaluation requirements, including establishment costs, demand, profitability, long-term liabilities, biodiversity, soil and groundwater, affordability and community experience.

A baseline and comparator should be agreed before funding is awarded. Evaluation should distinguish effects attributable to the programme from changes that would have occurred anyway. Early findings should inform development without being represented as proof of long-term ecological or financial outcomes.

12.3 Independent governance

Commercial natural burial operators should be involved in developing practical models and contributing professional expertise. However, independent researchers should oversee or conduct evaluation, with appropriate disclosure and management of commercial interests. Findings should be publicly available, including evidence of limitations, unsuccessful projects and unexpected consequences.

12.4 National standards

The research should inform future guidance on environmental safeguards, commercial transparency, landowner partnerships, maintenance, public access, burial records, conservation and professional accountability. Government should consult relevant professional bodies, including the Association of Natural Burial Grounds, alongside consumer, farming and conservation representatives. No participation or endorsement is assumed.

13 Proposed implementation roadmap

13.1 Consultation and policy development in 2027

Establish a cross-government and cross-sector working group involving the relevant departments, devolved administrations, farming and tenant representatives, landowners, conservation specialists, consumer and faith representatives, natural burial professionals and independent researchers.

Commission legal, fiscal and environmental assessments. Agree the definition and baseline for the campaign ambition, develop pilot criteria and prepare costed proposals, governance arrangements and initial guidance.

13.2 Regional pilots during 2027 to 2029

Select suitable farms for feasibility and environmental assessment. Support qualifying projects through planning, business development and habitat restoration. Test funding mechanisms and operating arrangements, with baseline data collected before relevant interventions.

No burial operation should begin before the necessary permissions and safeguards are in place. Delivery times will depend on site readiness, consents and funding decisions.

13.3 Initial review during 2029 to 2030

Evaluate early economic, environmental and community findings. Identify improvements to funding, tax treatment, planning and regulation. Publish evidence and recommendations for national standards.

Continue monitoring beyond the initial review: a short pilot cannot establish the performance of long-term conservation reserves or the full trajectory of habitat restoration.

13.4 Wider voluntary development from 2030

Where evidence supports expansion, encourage voluntary participation across suitable landscapes, improve access to natural burial and integrate verified environmental outcomes into appropriate nature recovery programmes. Review the campaign ambition at agreed intervals, using a consistent measure.

This timetable is proposed by the campaign and is not an existing government commitment. Expansion would require affordability assessment, appropriate government decisions and continued public and environmental safeguards.

14 Consolidated requests to government

Government is asked to consider the following single set of requests. They bring together the programme, funding, education and companion animal proposals.

Request 1 Recognise the policy opportunity

Recognise responsibly managed natural burial as a potential contributor to rural diversification, nature recovery and community provision.

Request 2 Establish a farmer support framework

Develop a voluntary national support framework offering farmers and landowners independent advice on feasibility, ecology, planning, operations, taxation and succession.

Request 3 Develop environmental establishment funding

Design a dedicated funding pathway for additional environmental benefits, considering appropriate integration with SFI, Countryside Stewardship and related programmes without assuming current eligibility.

Request 4 Investigate transition support

Assess time-limited, conditional financial support for qualifying farmers establishing conservation-led burial enterprises.

Request 5 Test conditional stewardship support

Investigate a controlled financial safety net for essential agreed environmental outcomes, using independent verification and encouraging long-term financial independence wherever commercially possible.

Request 6 Review inheritance tax and succession

Review treatment of natural burial land and businesses, including Agricultural Property Relief and Business Property Relief, and explore targeted clarification or relief for legitimate conservation-led diversification.

Request 7 Secure conservation and burial responsibilities

Promote appropriate covenants, legal agreements, financial reserves and succession arrangements protecting burial rights, records, access and long-term maintenance, including after closure or insolvency.

Request 8 Support active farming and ownership transparency

Improve transparency of beneficial ownership and examine lawful measures supporting active British farming families, intergenerational succession and responsible land stewardship.

Request 9 Assess contributions to nature recovery

Consider qualifying sites against the relevant 30by30, habitat restoration and Local Nature Recovery Strategy criteria, recognising that burial use alone does not qualify land.

Request 10 Provide coordinated planning guidance

Clarify planning and environmental requirements for natural burial while maintaining groundwater, public health, ecological, heritage and community safeguards.

Request 11 Fund independent regional pilots

Develop a costed programme involving five to ten farms in England, with independent economic, ecological and social evaluation and publication of limitations and unsuccessful outcomes.

Request 12 Improve funeral-sector environmental responsibility

Examine proportionate environmental transparency, pollution prevention and the proposed Nature Recovery Obligation, taking account of existing regulation, actual impacts and the responsibilities of different operators.

Request 13 Fund impartial public education

Establish a dedicated multi-year funeral choices and environmental awareness programme, including television, radio, digital advertising, community education and public service information, with independent evaluation.

Request 14 Convene the delivery working group

Bring together the relevant government departments, devolved administrations and sector representatives to develop practical proposals and identify accountable delivery arrangements.

Request 15 Assess companion animal after-death care

Commission national evidence on pet cremation volumes, energy, emissions, pollutants and transport. Consider proportionate reporting, appropriately regulated natural burial and other alternatives subject to legal, environmental and animal health assessment. Consider qualifying projects within rural diversification and nature recovery programmes.

Request 16 Cost the programme and assess fiscal effects

Publish an independent assessment of establishment, transition, stewardship, administration, communications, tax and long-term costs against verified outcomes and realistic alternatives. Assess any net savings before considering implications for wider public priorities.

Request 17 Develop jurisdiction-specific pathways

Advance England-based feasibility and pilots while working with devolved administrations on equivalent opportunities under their own laws, funding schemes and priorities.

15 Conclusion

The way we care for those who have died can also contribute to the way we care for the world that remains. Responsibly located and managed natural burial offers an opportunity to connect funeral choice with rural enterprise, remembrance and the restoration of nature.

For farming families, it may provide an additional income stream and support a continuing relationship with their land. For communities, it may offer accessible places of reflection and a wider range of funeral choices. For government, it provides a practical question to investigate: can a carefully governed partnership deliver additional public benefits while supporting viable agricultural businesses?

The campaign seeks a flourishing future for British farming, strong domestic food security and a countryside that children and grandchildren can enjoy. Protecting productive land, supporting active farming families and securing long-term stewardship are essential to that ambition.

We propose a voluntary, evidence-led approach. Benefits must be demonstrated, families' choices respected and commercial and environmental responsibilities properly funded. Public support should establish and protect measurable public outcomes, with enterprises financing ongoing stewardship wherever commercially possible.

Government is asked to convene the proposed working group, commission the necessary assessments and develop independently evaluated pilots. Wider development should follow the evidence. Through this partnership, caring for people at the end of life may also support the enduring care of the landscapes on which our communities depend.

Appendix A Land-use assumptions and calculation

A1 Status of the earlier illustration

Earlier illustrative calculations developed for the campaign suggested that approximately 0.2% of England's agricultural area might accommodate natural burial for 50% of deaths over a century, assuming 700 plots per acre. This remains a preliminary illustration, not a verified national land requirement.

Independent assessment is required before using the estimate in policy decisions. The purpose of retaining it here is to identify a question for investigation, rather than establish a national forecast.

A2 Reproducible calculation

An independent national assessment should calculate the number of proposed human natural burials from projected deaths over a specified period, multiplied by an agreed uptake assumption. That total should be divided by a realistic density for usable burial ground, then adjusted for land that cannot accommodate graves.

Projected deaths x natural burial share = projected burials.

Projected burials / plots per usable acre = usable burial acres.

Usable burial acres / usable share of the total site = gross site acres.

Gross site acres x 0.404686 = gross site hectares.

Gross site hectares / agricultural hectares in the same geography x 100 = percentage of agricultural area.

These equations describe a method; they do not establish the original 0.2% estimate. The original supporting dataset and full workings are not supplied in this proposal.

A3 Assumptions requiring verification

The earlier illustration used 700 plots per acre. This is approximately 5.8 square metres per plot before any separately excluded land. It is an illustrative density, not a recommended planning or environmental standard.

Assessment must specify geography, death projections and time horizon; whether uptake rises gradually or is assumed constant; plot dimensions and spacing; soil and groundwater constraints; burial rates; flood and ecological buffers; paths, parking and buildings; non-burial habitat; and any assumptions about grave reuse.

The numerator and denominator must concern the same geography. A UK-wide death total should not be presented as an England-only land requirement without explicit explanation. A single percentage also cannot demonstrate that suitable land is available near the communities that would use it.

Appendix B Policy context and evidence limits

B1 England nature recovery context

Defra's 30by30 on land delivery plan was published on 13 July 2026. It reports that around 7% of England's land meets the criteria. The campaign proposes assessment of qualifying natural burial sites within this framework; it does not claim automatic inclusion or a quantified contribution. [1]

England's habitat target concerns creation or restoration of more than 500,000 hectares of wildlife-rich habitat outside protected sites by 2042. The Environmental Improvement Plan includes an interim target of 250,000 hectares by December 2030. England also has statutory species targets, including halting the decline in species abundance by 2030. These are policy contexts, not evidence that burial use itself improves habitats. [2,13]

The Land Use Framework for England was published in March 2026. Its consideration of food security and competing land uses supports the case for assessing appropriate sites, not a presumption in favour of conversion. [3]

B2 Climate and habitat claims

The UK's 2035 Nationally Determined Contribution seeks at least an 81% reduction in greenhouse gas emissions against 1990 levels, excluding international aviation and shipping, on the pathway to net zero by 2050. The campaign does not claim a quantified funeral-sector contribution. [4]

JNCC guidance records the estimate that 97% of lowland unimproved grassland in England and Wales was lost between 1930 and 1984. This historic estimate concerns a particular habitat and geography; it should not be restated as loss of all British grasslands. [12]

Whole-life comparison of funeral options should use consistent boundaries, local transport and energy assumptions, realistic land-use alternatives and a defined time horizon. Habitat carbon storage is not evidence that a particular funeral is carbon neutral. Soil and groundwater effects require site-specific assessment.

Appendix B continued

B3 Legal and funding context

Current SFI eligibility is governed by scheme rules, compatible actions, land eligibility and management control. A new funding pathway or express policy clarification would be needed for the proposals set out here. Existing agreements must be checked before any change of use. [5]

HMRC guidance provides for a combined £2.5 million allowance for property qualifying for 100% agricultural or business relief for deaths on or after 6 April 2026, with 50% relief above the allowance and provision for transfer of unused allowance between spouses or civil partners. It does not establish that any particular burial enterprise qualifies. [6]

Conservation covenants in England can bind successors when the legal requirements are met. They do not replace arrangements for burial records, family access or commercial continuity. Combining environmental payments requires compliance with applicable additionality and funding rules. [7,9]

B4 Funeral and companion animal regulation

Environment Agency guidance addresses pollution risks from human burials and the circumstances requiring permits in England. Natural burial is not exempt from environmental responsibilities. Commercial pet cemeteries have separate requirements, including registration with the Animal and Plant Health Agency (APHA) and groundwater protection considerations. [8,10]

Current crematoria process guidance already addresses permitting, emissions and monitoring. Further reporting or product standards should identify the specific gap, evidence and intended outcome. [11]

The policy requests new national evidence on companion animal cremation. It does not infer annual cremation volumes from the number of living pets, quantify national emissions without data or assume that all emerging alternatives are lawful in the UK.

Appendix C Pilot assessment requirements

C1 Economic and fiscal evaluation

Independent evaluation should examine development and establishment costs, demand, burial rights income, operational expenditure, profitability, effects on the wider farm, succession and taxation, land valuation and long-term maintenance liabilities.

Financial modelling should distinguish cash received from future obligations, identify reserve contributions and test lower demand, rising costs, operator retirement and closure. Compare farmer-operated, partnership, joint venture and community or conservation arrangements where feasible.

Public cost assessment should include grants, loans or guarantees, transition and stewardship payments, technical advice, communications, administration, monitoring, tax effects and liabilities. Compare additional outcomes and net costs with realistic alternatives, rather than assuming that burial income creates a public saving.

C2 Environmental evaluation

Establish ecological baselines before intervention and record previous land use, existing habitat condition and any protected features. Assess habitat restoration, species where feasible, ecological connectivity, soil conditions, groundwater protection and management effectiveness.

Whole-life assessment should include funeral and visitor transport, materials, energy, infrastructure, land management and relevant emissions. Report uncertainty and avoid adding habitat benefits to carbon estimates without a clear method. Examine whether burial operations remain compatible with conservation obligations as the site fills.

C3 Social and community evaluation

Assess public acceptance, informed choice, affordability, total funeral costs, physical accessibility, transport, visiting arrangements and the experiences of bereaved families and neighbouring communities. Consult people of different faiths and none, disabled people, tenant farmers and those with limited financial means.

For the education programme, measure awareness, comprehension of rights and costs, access to information and confidence in making choices. Participation in care or ceremony should remain optional.

C4 Governance and reporting

Appoint evaluators with appropriate independence and declare commercial and institutional interests. Agree a protocol, baseline, comparators, data protection arrangements and success criteria before funding relevant interventions.

Publish methods, costs, findings, limitations, unsuccessful projects and unexpected consequences. Use early reviews to improve delivery, while continuing longer-term ecological and financial monitoring. Funding decisions and evaluation should remain independent of any single operator or campaign organisation.

Appendix D Sources and reference documents

Sources accessed 30 October 2026. These documents support the policy context and regulatory statements; they do not independently establish the proposed programme's effectiveness. Titles are clickable.

[1] Defra
30by30 on land delivery plan
13 July 2026.

[2] Defra
Environmental Improvement Plan 2025
1 December 2025.

[3] Defra
Land Use Framework for England
18 March 2026.

[4] UK Government
UK 2035 Nationally Determined Contribution
2025.

[5] Defra and Rural Payments Agency
SFI26 scheme rules and guidance
updated 23 September 2026.

[6] HM Revenue and Customs
Work out how to apportion Agricultural and Business Relief for Inheritance Tax
6 April 2026.

[7] Defra
Getting and using a conservation covenant agreement
current guidance.

[8] Environment Agency
Protecting groundwater from human burials
updated 13 April 2026.

[9] Defra and Natural England
Combining environmental payments for biodiversity net gain and nutrient mitigation
current guidance.

[10] Environment Agency
Animal burials prevent groundwater pollution
current guidance.

[11] Defra and devolved administrations
Crematoria process guidance note
updated 7 July 2026.

[12] Joint Nature Conservation Committee
Guidelines for selection of biological SSSIs Chapter 3 Lowland Grasslands
2019; citing Fuller 1987.

[13] UK legislation
The Environmental Targets Biodiversity England Regulations 2023
SI 2023/91.

About the author and declaration of interests

Holly Lyon-Hawk

Holly Lyon-Hawk has worked in end-of-life and funeral care since 2015. Her connection with farming and the countryside began in childhood, helping on a dairy farm, riding horses and spending days in nature. These experiences underpin her concern for the landscapes that children and grandchildren will inherit.

Through the 50% Campaign, she brings together compassionate funeral care and a commitment to nature, domestic food security and the future of British farming families. She wants farming to flourish as a rewarding, viable career, with opportunities for the next generation to build sustainable livelihoods while caring for the land.

Her motivation is to explore how responsibly managed natural burial could support family farm resilience, informed funeral choice and lasting environmental stewardship. Her approach places dignity, compassion and respect for individual beliefs at the centre of care.

Declaration of interests

Holly is associated with Gentle Endings Funerals Ltd, Gentle Endings Natural Burials Ltd and the International Institute of Supported Ceremonial Care. Her interests in funeral provision and natural burial are relevant to the proposals, which could benefit enterprises operating in these fields.

Her stated roles also include Trustee of End of Life Doula UK and Committee Member of the Association of Green Funeral Directors. These affiliations identify her professional context; they do not imply organisational endorsement of this submission.

The policy is submitted by Holly Lyon-Hawk. Any public programme should use transparent selection, independent evaluation and appropriate management of commercial interests.

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Scan to connect with Gentle Endings.