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| NB Use of this **template is optional** – regulators may choose to agree an alternative approach with relevant business representatives. |
| Please keep all entries **as brief as possible** consistent with allowing businesses to understand them. |
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| **Business Engagement Assessment** |
| ***Title of Proposal*** | ***Guidance review for controlling the risks of infection in the mortuary, post mortem room, funeral premises and exhumation*** |
| Lead Regulator | *Health and Safety Executive* |
| Contact for enquiries | *Lyndsey Baldwin lyndsey.balddwin@hse.gsi.gov.uk* |
|   |  |  |   |   |
| Date of assessment | *17 June 2015* |   | Stage of assessment | *(Discussion)* |
| Net Cost to Business (EANCB): | *(Financial impact)* |   | Commencement date |  |
| Which area of the UK will be affected by the change(s)? | *All* |   | Price and Present value base years | *(Price/Present Value)* |
| Does this include implementation of Red Tape Challenge commitments? | *No* |   | Is this directly applicable EU or other international legislation? | *No/EU/other international* |
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**Problem under consideration**

1. HSE currently has two publications which provide guidance on compliance with duties under health and safety law (in particular under the Control of Substances Hazardous to Health Regulations 2002) as they relate to managing the risks of infection from the deceased. These are [Controlling the risks of infection at work from human remains](http://www.hse.gov.uk/pubns/web01.pdf) (human remains guidance) and [Safe working and the prevention of infection in the mortuary and post mortem room](http://www.hse.gov.uk/pubns/priced/mortuary-infection.pdf) (mortuary and post mortem guidance). While the two documents are aimed at different audiences (ie the funeral industry; and healthcare post mortem facilities), several of the processes the industries undertake and the risks they are exposed to are similar and overlap. To ensure both guidance documents provide consistency of message and terminology, and address any gaps in these contiguous processes, it is sensible and proportionate to combine the two documents.
2. The human remains guidance explains the ways in which workers can be exposed to infections when handling the deceased. It goes on to describe the control measures required to prevent transmission of those infections to the worker. Appendix 1 lists the key infections that workers may be exposed to and indicates certain practices that may or may not be carried out, depending on the infection. This includes the embalming procedure. The guidance currently recommends that embalming of bodies with certain Hazard Group 3 (HG3) blood-borne viruses (BBVs) (e.g. Human immunodeficiency virus (HIV), hepatitis B virus (HBV) and hepatitis C virus (HCV)) should not be carried out. This Business Engagement Assessment focuses on the impact of changing the guidance to provide greater flexibility for embalming to be carried out on the deceased with these certain HG3 BBVs.
3. Hazard Group 3 applies to those viruses capable of causing serious harm to human health. BBVs are spread from one person to another by contact with contaminated blood and body fluids. In the embalming industry and post mortem room, exposure is most likely to occur as a result of a needle-stick injury, an injury with other contaminated sharp instruments, or as a result of contamination of the mucous membranes (eyes, nose and mouth) by blood or body fluid splash. Post mortem examinations are carried out on the deceased with HG3 BBVs present and as exposure occurs in the same way as it would for embalming, it is proportionate to align the two standards.
4. HSE is also aware that embalming the deceased with these viruses present is carried out in certain situations. This is most likely carried out by businesses that are aware of the risks of infection and therefore implement the appropriate measures to control the risk. However, it is also foreseeable that businesses will carry out these procedures without the appropriate control measures putting themselves and others at risk of infection and therefore it is necessary to revise the guidance to explain the necessary control measures required to control the risk of infection.

**Rationale for intervention**

1. Since the human remains guidance was first published, there has been wider experience gained from treating patients with HG3 BBVs and understanding of the epidemiology and transmission of these viruses. There is greater understanding of how the transmission cycle can be effectively interrupted with appropriate and proportionate control measures.
2. It is necessary to reflect this wider experience of controlling the risk of infection and ensure the necessary controls and safe working practices are reflected in guidance.
3. Both of these guidance documents have been in publication for 10+ years and in line with government principles for producing guidance, it is necessary to review the documents to ensure that they present a practical and proportionate approach for organisations to help them comply with health and safety law. This will be achieved by ensuring the guidance focuses on compliance and avoids unnecessary duplication, is proportionate to risk, maintains health and safety standards, and preserves important information and messages that have been developed over many years which currently work for stakeholders.

**Description of options considered**

**Option 1: Do nothing (baseline)**

1. Under the baseline option, the current situation would continue and therefore there are no additional costs and benefits.
2. This option is not favoured as HSE has been informed that embalming of bodies with certain HG3 BBVs is carried out (i.e. mainly when a body requires repatriation) and it is necessary to revise the guidance to ensure suitable control measures are put in place to prevent workers putting themselves and others at risk of infection. Similarly the restriction on embalming of the deceased with HG3 BBVs can be overly prohibitive and causes distress to families of the deceased.

**Option 2 – Revise and combine ‘Controlling the risks of infection at work from human remains’ and ‘Safe working and the prevention of infection in the mortuary and post-mortem room’ without changing existing policy on embalming**

1. The Association of Anatomical Pathology Technology (AAPT) have advised HSE that the mortuary and post mortem room guidance is now out of date as it does not reflect current procedures and practices. A key benefit of this option would be the opportunity to address this issue. This option would also allow two closely related guidance documents to be combined and cross-cutting issues to be aligned where possible making it an effective use of HSE and industry resources.
2. The costs associated with this option would originate from familiarisation costs for dutyholders having to read and understand the new guidance. However, this option is not favoured for the same reasons described in paragraph 9.

**Option 3 – Revise and combine ‘Controlling the risks of infection at work from human remains’ and ‘Safe working and the prevention of infection in the mortuary and post-mortem room’ and introduce safe working practices for embalming bodies with known or suspected HG3 blood-borne viruses**

1. This is the preferred option as it allows HSE to ensure that risks from exposure to HG3 BBVs during embalming procedures and post mortem practice are managed appropriately with safe working practices outlined in guidance. This option also has the benefits described in Option 2 (paragraph 10).
2. As with Option 2, there will be costs associated with this option from familiarisation of the revised guidance. There may also be a cost to the industry from needing to improve the control measures for embalming bodies with BBVs. HSE does not anticipate that all of the funeral industry would have the means or skills to carry out embalming of this nature and therefore would continue not to carry out these procedures at their premises. Any business that chose to invest in the necessary skills, facilities or equipment would only do so if they assessed that it was in their business interest to do so.

**Options considered but not taken forward**

1. There is a risk that those carrying out embalming procedures and post mortem examinations will be exposed to a body with an unknown infection. The control measures set out in the current guidance will provide a good level of protection in most cases, but may be insufficient to prevent transmission of specific infectious agents, such as HG3 BBVs. To introduce a precautionary approach for embalming all bodies would reduce the risk of embalmers being exposed to unknown infections.
2. This option would advocate the use of the necessary control measures to prevent the risk of exposure to any infection for embalming of all bodies. HSE understands this change of approach would incur a significant cost to the majority of the industry from needing to improve control measures to carry out this approach. While there have been few literature studies on this subject, those to date have identified very few incidences of embalmers acquiring infections and could not be directly attributable to workplace exposure. Similarly there are no significant issues raised through reporting of accidents, ill health or dangerous occurrences via RIDDOR. Consequently, in the absence of evidence to the contrary, this option would not be proportionate to the risks of infection from unknown cases.

**Organisations affected**

*The funeral industry*

1. There are estimated to be just less than 4,000 funeral directors in the UK at present offering services. The funeral market in the UK has two industry leaders, the Co-operative Group (CWS Ltd) and Dignity Funeral Services (Dignity Plc). The Co-operative has over 675 branches across the UK and conducts around 90,000 funerals per year. Dignity has just over 500 branches and conducts 75,000 funerals a year. Between these two companies, they are currently involved in over 25% of funerals in the UK.
2. In the UK there were 569,024 registered deaths in 2012.
3. The majority of funeral directors are small to medium businesses. There are several other large groups with a large number of funeral homes. These are different Co-op Groups (mainly regional Co-ops). There are also several privately owned companies who are conducting large numbers of funerals in the UK.
4. There are various trade associations with the vast majority of funeral homes being members of one or more. These include the National Association of Funeral Directors (NAFD), the National Society of Allied and Independent Funeral Directors (SAIF) and The British Institute of Funeral Directors (BIFD).

**What is embalming?**

1. Embalming is the practice of temporarily preserving human remains to prevent decomposition and make them suitable for viewing. The body can also be embalmed for medical purposes. This involves removing blood from the body and replacing with embalming fluid.
2. The roles of a funeral director and embalmer are different. A funeral director is the person who arranges the final disposition of the deceased and who may or may not prepare (including embalming) the deceased for viewing, or other legal requirements. An embalmer is someone who has been trained in the practice of embalming and may not have contact with the family, although many people fill both roles.
3. There are approximately 1100 embalmers currently registered with the British Institute of Embalming (BIE). Membership to the BIE is awarded when an individual successfully completes a theoretical and practical examination. There are also a number of embalmers who are not registered with the BIE.
4. Based on interviews with industry, HSE estimate that each year the number of embalming procedures carried out might be between around 110 thousand and 250 thousand.
5. A survey in October 2013 with the funeral industry suggested that the number of bodies embalmed varies depending on a number of factors including:
* whether or not a post mortem has been performed;
* religion of the deceased person or their family;
* length of time from death to funeral;
* whether or not the family intend to view the deceased prior to the funeral;
* whether there is an infection that will prevent viewing or safe embalming;
* length of time between death and the funeral director receiving the deceased person;
* how the deceased person has been stored prior to receipt by the funeral director.

*Mortuary and post mortem rooms*

1. There are currently 229 mortuaries in the UK with post mortem rooms. 29 of these are public mortuaries. Across the UK there are approximately 700 people employed as Anatomical Pathology Technologists (APTs). According to the interviews conducted by HSE all APTs have been trained in post mortems which present an increased risk of infection (ie on the deceased with HG3 BBVs present).
2. Approximately 118,000 post mortems are carried out each year.

**What is a post mortem?**

1. A post mortem (also known as an autopsy) is an examination to establish the cause of death and is carried out by pathologists, who are doctors who specialise in understanding the nature and cause of diseases. The Royal College of Pathologists and the Human Tissue Authority set standards that pathologists work to. Post mortems provide useful information about the circumstances in which someone died, and they enable pathologists to obtain a better understanding of how diseases spread.
2. A post-mortem examination will be carried out if it has been requested by:
* A coroner, because the cause of death is unknown, or following a sudden, violent or unexpected death
* A hospital doctor, to find out more about the illness or the cause of death, or to further medical research and understanding.

**Monetised and non-monetised costs and benefits of each option**

**Option 1**

1. This option assumes that the status quo continues, and is the baseline against which Options 2 and 3 are measured. As a consequence, there are no additional costs or benefits associated with Option 1.

**Option 2**

1. Whilst this option will address the issues around exchange of information for contiguous processes and will be able to take account of changes in wording practices, this option is **not** favoured as it does not address the need to align safe working practices for procedures that present the same exposure risks. This would be a missed opportunity to use knowledge and expertise from both industries to consider the risks and control measures required to manage the risks effectively.

**Familiarisation**

1. Under Option 2, it is expected that the funeral sector will spend minimal time familiarising themselves with the revised guidance as there will be very few changes relevant to their operations. Therefore, this is assumed to be accounted for as part of referring to guidance or training on an ongoing basis and so imposes no additional cost on the funeral sector.
2. For mortuaries and post mortem rooms, it is estimated based on interview responses that at each of the 229 sites operating, between three and five staff will need to familiarise with the changes, with a best estimate of around four. The assumption is that staff responsible for familiarising themselves with the changes would mostly be APTs. In total, this gives between around 687 and 1,145 staff, with a best estimate of around 916.
3. Based on interview responses, it is assumed that each worker would require between around four and eight hours to familiarise themselves with the changes, with a best estimate of around six hours. This would be costed at the APTs’ FEC of £12.60 per hour.
4. Expected to occur in Year 1 of the appraisal period, this gives an estimated present value one-off cost to mortuaries of between around **£46 thousand and £92 thousand, with a best estimate of around £69 thousand**.

**Training**

1. HSE investigated as part of its interviews whether any additional training of staff would be required as a result of the updated and merged combined guidance. Interviewees responded that this would not be necessary in the funeral sector as very little would change in their guidance; and in the post mortem sector, that this would be rolled into the usual round of ongoing updates for staff. Therefore, this is estimated to impose no additional cost.

**Option 3**

1. The current human remains guidance sets out the activities in which workers could be exposed to infection from handling the deceased and the sources of infection. It goes on to describe the control measures required to prevent infection. These measures will provide a suitable level of protection from the majority of infections.
2. However, as the guidance currently recommends that embalming the deceased with HG3 BBVs should not be carried out, it is necessary to consider the controls that would be required to prevent exposure to HG3 BBVs and outline these in guidance.
3. Embalming and post mortem examinations are similar in that they have the potential to expose the person carrying out the procedure, ie an embalmer or the APT/pathologist, to blood or body fluids. Where there is a HG3 BBV present, it will therefore be necessary to implement a higher standard of control to prevent infection. Guidance from The Royal College of Pathologists on post mortem practice (issued in 2002) advocates the use of ‘universal precautions’ (now referred to as standard precautions) when dealing with the risk of infection from the deceased with HG3 infections. The guidance explains that with the appropriate protection and suitable protocols, the risk of infection can be brought to an acceptable level, even when the infection is not known prior to the post mortem.
4. Standard precautions is a term used for the minimum standards required to control the risk of infection and includes the personal protective equipment (PPE) to be used when carrying out a procedure. However, what this is can differ depending on the workplace setting. The guidance would align what the standard precautions are for controlling the risk of infection from HG3 BBVs in a deceased person, whether that is for an embalming procedure or carrying out a post mortem. The risk of infection and the way in which the virus is transmitted are the same and therefore the safe working practices for controlling the risk of infection should be the same.
5. The Royal College of Pathologists recommend the following PPE for carrying out a post mortem on the deceased with a HG3 BBV present:
* A surgical scrub suit
* A waterproof or water resistant disposable gown that completely covers the arms, chest and legs
* A plastic disposable apron to cover chest, trunk and legs
* A form of eye protection or plain unventilated visor
* A face mask to protect the mouth and nose from direct splash contamination if visor is not worn
* A disposable paper hat (optional)
* Gloves: outer latex over neoprene cut-resistant gloves (the best possible protection is a triple glove sandwich of latex-neoprene-latex)
* Rubber boots with reinforced toe caps.
1. HSE would like to ensure that this level of protection is in place when carrying out an embalming procedure or a post mortem on a deceased body with a HG3 BBV present. To compare the above list of PPE with those required in the current human remains guidance (Annex 1) shows that there are just two additional items required – a disposable plastic apron to cover chest, trunk and legs and a disposable paper hat (which is optional anyway).
2. While the PPE is one element of controlling the risks of infection, the facility in which the procedures take place should be of a suitable standard. A suitable facility should have impervious work surfaces (e.g. preparation areas, embalming and post mortem tables) which need to be easy to clean and decontaminate. They need to be resistant to the chemicals used for the procedures undertaken.
3. There is also a need to have appropriately trained and competent people to carry out the procedures. This means the person should be aware of the risks, ie exposure to blood and body fluids through inoculation, and have a good understanding of the measures required to control the risks and adopt safe working practices. They should also be aware of the measures to take should exposure to blood or body fluids occur.
4. These collective control measures and safe working practices will reduce the likelihood of exposure to HG3 BBVs from the deceased to the person carrying out the embalming or post mortem examination. However, it will be necessary to undertake a risk assessment for each body to determine if there are any other risks. If the risk assessment concludes that the risks cannot be controlled effectively, then the procedure should not be carried out.
5. If exposure should occur, the revised guidance needs to explain the requirement for suitable protocols for access to post-exposure prophylaxis (PEP). PEP is any preventative medical treatment started immediately after exposure to a pathogen (such as a disease-causing virus) in order to prevent infection by the pathogen and development of the disease. The PEP is usually administered through an occupational health service, if this is not available, the nearest accident and emergency department. The healthcare professional will assess the exposure incident and decide if a course of treatment is required.

**Funeral industry**

1. The funeral industry does not operate under any accreditation scheme which means standards will vary significantly. There are also a large proportion of small to medium businesses operating as funeral directors and it is understood that many premises will not be suitable to carry out embalming on the deceased with known or suspected HG3 BBVs present.
2. To change the guidance to allow embalming of the deceased with HG3 BBVs where the safe working practices can be met will not mean that all funeral directors/embalmers will be able to carry out these procedures without making changes to their current facilities and working practices. The situation may arise where the funeral director refers the body to an embalmer who has access to a suitable facility, is appropriately trained and can carry out the procedure using safe working practices.
3. The measures under Option 3 represent a permissive change – the changes to the guidance do not compel or require businesses or workers to do anything different from now; they merely provide flexibility to embalm the deceased with known or suspected HG3 BBVs safely. As such, we may assume that any business that chooses would only do so if the benefits in terms of income from providing the service were greater than the costs in terms of facilities, PPE and time.
4. By way of illustration, HSE have estimated the costs to business of upgrading their facilities and performing an embalming procedure on the deceased with a HG3 BBV over-and-above the costs of an embalming procedure on a body without infection.

**Facilities**

1. Businesses will choose to upgrade their facilities only if they wish to carry out embalming on the deceased with HG3 BBVs and in some cases, existing facilities may already be suitable. Based on interviews with the funeral sector, it is estimated that a full facility upgrade, including mechanical ventilation, impermeable surfaces and washing and decontamination facilities might incur a one-off cost between around £9 thousand and £11 thousand per site, with a best estimate of around £10 thousand. In addition, ongoing maintenance and upkeep of the ventilation system would cost around £200 per annum. However, this would be a discretionary expenditure on the part of funeral directors and embalmers – they would only choose to spend it if it was in their interest.

**Personal Protective Equipment (PPE)**

1. As explained in paragraphs 40 and 41, PPE is expected to be worn during embalming procedures under the current guidance. This PPE can be divided into two groups: reusable and non-reusable PPE. Table 1 summarises the estimated costs of the PPE.

**Table 1: Summary of estimated costs of PPE**

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|  | **Unit Cost** |
|  | **Low** | **Likely** | **High** |
| **Reusable PPE** |
| Surgical scrub suit | £13.50 | £22.75 | £32.00 |
| Cut-proof gloves | £13.50 | £15.00 | £16.50 |
| Rubber boots with reinforced toe caps | £10.00 | £14.50 | £19.00 |
| **Non-Reusable PPE** |
| Waterproof or resistant gown | £1.25 | £1.78 | £2.30 |
| Plastic disposable apron | £0.21 | £0.23 | £0.25 |
| Eye protection or plain unventilated visor | £1.00 | £2.98 | £4.95 |
| Face mask | £2.00 | £3.34 | £4.68 |
| Disposable paper hat | £0.02 | £0.03 | £0.05 |
| Latex gloves | £0.18 | £0.44 | £0.70 |

1. The only two additional pieces of PPE expected to be included in the updated guidance on safe working practices for embalming the deceased with a HG3 BBV that are not in the current guidance (see paragraph 40) are the plastic disposable apron and the head covering. These are estimated to cost together around 30p. However, this would be a discretionary expenditure on the part of funeral directors and embalmers – they would only choose to spend it if it was in their interest.

**Additional time**

1. Based on interviews with the funeral sector, it is estimated that the time necessary to carry out an embalming procedure on the deceased without infection is around one hour and involves one embalmer. This would double to two hours and two embalmers for an embalming procedure on the deceased with a known or suspected HG3 BBV due to the additional care required (in order to reduce the likelihood of a needlestick injury and prevent splashes) and time taken. There would also be an additional 45 minutes (approximately) of cleaning required. Costed at the average embalmer charge-out rate of £25.00 per hour, this gives an additional cost of time per embalming of around £44. However, this would be a discretionary expenditure on the part of funeral directors and embalmers – they would only choose to spend it if it was in their interest to do so.

**Mortuaries and post mortem rooms**

**Facilities**

1. The current mortuary and post mortem guidance describes the requirements for controlling the risks of infection when handling the deceased with HG3 BBVs and these will not change. Therefore, it is assumed that the majority of mortuaries and post mortem rooms will have a suitable facility. NHS post mortem facilities are also subject to licencing requirements by the Health Tissue Authority and accreditation by UK Accreditation Scheme which measures the post mortem practice and facilities against a number of different standards. Therefore, the assumption is that there will be no additional cost to this sector.

**Personal Protective Equipment (PPE)**

1. Similarly, mortuaries and post mortem rooms are already complying with the Royal College of Pathologists guidance on universal precautions for performing post mortem examinations on the deceased with known or suspected HG3 BBVs so there would be no additional cost for PPE.

**Additional time**

1. As post mortem examinations on the deceased with HG3 BBVs are already been carried out, there will be no costs associated with additional time it takes to carry out these procedures.

**Familiarisation**

1. As under Option 2, industry is expected to have to familiarise themselves with changes to guidance. For mortuaries, this is expected to be the same as under Option 2, as described in paragraphs 32 to 33. This is because the only difference to the changes in guidance between Options 2 and 3 relating to embalming, of which APTs do very little, if it all. This gives an estimated present value one-off cost to mortuaries of between about £32 thousand and £110 thousand, with a best estimate of around £65 thousand.
2. In addition, embalmers are expected to familiarise themselves with the changes under Option 3. Based on interview responses, it is expected that at each of the 3,400 to 3,460 premises operating in 2015, between one and two people will need to familiarise and that this will take each of them between around two and four hours, with a best estimate of around three hours. This would be costed at the embalmers’ FEC of £25 per hour.
3. Expected to occur in Year 1 of the appraisal period, this gives an estimated prevent value one-off cost to embalmers of between around **£164 thousand and £668 thousand, with a best estimate of around £373 thousand**.

**Training**

1. As under Option 2, there are expected to be **no additional costs** for training under Option 3. This is because for APTs, very little is changing between Options 2 and 3; and for embalmers, a small proportion are expected by HSE to already have the necessary skills in place to embalm bodies with HG3 BBVs.
2. For those embalmers that do not already have the necessary skills or experience and choose to seek out training, this would be based on their own assessment of the costs of the training relative to the expected benefits of ‘up-skilling’. As such, they are not expected to do so unless the benefits were greater than the costs and we may say that they would at least be made no worse off by acquiring the training.

**Other impacts**

1. The current HSE guidance can be used as a decision for not embalming the deceased with a HG3 BBV without giving thought to the risks and whether they can be controlled effectively. This inevitably can cause distress to the bereaved relatives. This change to the guidance on embalming is intended to address this by providing flexibility for embalming the deceased with HG3 BBVs to take place using safe working practices. If a funeral director is unable to provide this service, it will be expected that the relatives could ask to refer the body to a specialist embalmer who had the facility and skills to carry out such a procedure. This change will also enable the deceased with HG3 BBVs to be repatriated as they currently cannot be transported abroad without embalming taking place as it presents an infection risk.

**Rationale and evidence that justify the level of analysis in the BEA**

1. To inform this Business Engagement Assessment, HSE has discussed the changes with industry, both informally and at the Working Group for the guidance review on controlling the risks of infection from the deceased. A series of telephone interviews were carried out with industry representatives to gather specific data for this assessment and feedback will be sought on these estimates from the Working Group to refine them, where possible.
2. This is considered proportionate to the degree of proposed change to the guidance and the extent of the impact on business.

**Wider impacts**

*Equalities*

1. Where the update to the guidance on safe practices for the embalming of the deceased with a HG3 BBV under Option 3 is applied this will create a greater equality in provision of such services and consistency with the healthcare sector (post mortem facilities).

*Competition*

1. Although the precautions for embalming the deceased with a known HG3 BBV under Option 3 may be seen as creating a barrier to entry, it will not be necessary for incoming embalmers or funeral directors to put in place such precautions if they do not wish to perform this type of embalming. By making guidance on safe embalming more readily available, the updated guidance may encourage competition between the smaller and larger providers.

*Health and Well-Being*

1. By providing guidance on safe working practices for embalming the deceased with HG3 BBVs, Option 3 may help embalmers to reduce the risk of harm to themselves. However, there is not available data on infections from embalming and it is not possible to estimate the risk reduction, if any, as a result of the updated guidance.
2. Option 3 will provide more flexibility to embalming the deceased with HG3 BBVs safely embalmed in line with the family’s wishes, where otherwise they would not be embalmed at all and subsequently reduce the distress of the family.

**Other Wider Impacts**

1. HSE have considered the other wider impact tests – environmental, human rights, justice, rural-proofing and sustainable development – and found them neutral.

**Summary and preferred option with description of implementation plan**

1. Option 3 is the preferred option. HSE is proposing to revise the human remains and mortuary and post mortem guidance to ensure they reflect the most current information on controlling the risks of infection when working with the deceased. At the same time, we are looking to combine and align the two documents where possible as the processes are interlinked and have cross-cutting issues.
2. The costs are estimated to come about through familiarisation, estimated at a present value of between about **£210 thousand and £760 thousand, with a best estimate of around £442 thousand**.
3. While embalmers may choose to invest additional cost and time in performing embalming on the deceased with HG3 BBVs using the safe working practices, they would not be required to if they do not wish to carry out this work and are assumed to do so only if it is in their business interest.
4. The benefits to business are estimated to come from clearer and more up-to-date guidance for the post mortem sector and defined safe working practices for embalming for the funeral sector. These have not been quantified.
5. In addition, there are expected to be benefits for the families of the deceased if the updated guidance allows their loved ones to be embalmed where otherwise they would not be.