IN THE CROWN COURT AT HULL

Rex

v

Robert Bush

Sentencing remarks

Introduction

1. As a preliminary matter, I wish to draw attention to the quality of the police investigation in this case, in unusual and challenging circumstances. The police are to be commended for their work, in particular those on the list of names that has been provided to me. I am extremely grateful for the arrangements which have been made to enable large numbers of people with an interest in the case to follow the proceedings at court but also at a remote venue, and to all those who have helped with that. I draw attention also to the work of Victim Support who have had considerable involvement in this case and who have done their valuable work to a very high standard. As always, the court staff have assisted in many different ways. And I am grateful to counsel and the legal teams on both sides for all the assistance they have given me.
2. The defendant has pleaded guilty to offences charged in an indictment containing 67 counts. The case concerns his activities whilst running a

funeral business called Legacy over 12 or so years. He offended on what the prosecution have rightly called “an industrial scale”. Mr Wright KC for the defendant concedes that he has caused anguish and pain on a scale beyond comprehension. The consequence as I shall explain of what the defendant has done is that unless a body was one of those actually recovered by the police from Legacy in 2024 and thus properly identified, no one who had a cremation with Legacy at any time can actually know for certain whether they received the ashes of their loved one, whether or not their case features in the indictment. A number of people who used Legacy have mentioned this to me in their statements. I do not think that I have ever known offences affect so many people, and so many people so deeply.

3. The defendant pleaded guilty on 15 October 2025 to Counts 31-60, 30 counts of fraud by false representation, contrary to s.1 of the Fraud Act 2006; Count 61, an offence of fraudulent trading, contrary to s.993 of the Companies Act 2006; Count 62, a further count of fraud by false representation with 57 victims; and Counts 63-66, 4 further counts of fraud by false representation.

4. At first, he pleaded not guilty to Counts 1-30 and Count 67. A trial date was set for 5 October 2026. However, on 11 February 2026, he indicated that he would also plead guilty to those counts and he did so on 2 April 2026. Counts 1-30 charged offences of preventing the lawful and decent burial of a dead body. In this case, it is agreed that burial means the final arrangements made for a deceased person and so

includes a cremation. Count 67 charged an offence of theft, contrary to s.1 of the Theft Act 1968.

5. He now falls to be sentenced for these offences. No sentence I pass can put right the harm that the defendant has done, particularly where so many deceased persons and bereaved relatives are concerned. The pain that is still being suffered cannot, I am afraid, be remedied by a sentence of imprisonment. They are two different things.

6. I have very much in mind all those who have suffered in a variety of ways as a result of the defendant's crimes. What he has done has had a profound effect on the whole of a close-knit community. The defendant ran a funeral directors business in Hull and Beverley. His work meant that a considerable degree of trust was placed in him by bereaved family members to behave respectfully and responsibly towards their loved ones who had passed away. It might be thought that that could be taken for granted. Unfortunately, we now know that Mr Bush took any and every opportunity that presented itself in the course of his work dishonestly to enrich himself at the expense of those who used his services and at great cost to the dignity of some and the peace of mind of others.

7. In their personal statements, many family members have asked why the defendant behaved in the way that he did? In some ways, it might be more comforting if the answer was a complex one. In fact, I have no doubt that the defendant behaved in such a deceitful way because of financial greed. He must unfortunately have a heartless side to him too which enabled him to treat the living and the dead in the way that he

did. And he was very confident that he would get away with what he was doing. He saw no reason therefore to moderate the scale of his offending.

8. How did he get away with it? It is not my task to answer that question, but I have sought at least to explore it because it is of such concern to the families. As far as I can see, there were no checks over many years of the way in which he conducted his business. There was no oversight at all, for example, of the conditions in which the deceased were kept in his premises. A single visit might have been enough to bring some of what he was doing to a halt. Or even the prospect of a single visit might have meant that some of what he was doing never started in the first place.

9. The proper procedures under the Births and Deaths Registration Act 1953 do not, on the information I have been provided with, appear to have been followed. Once the Registrar issues a certificate for burial or cremation when a relative reports a death, one part of it should be returned to the Registrar confirming when and where burial or cremation took place. That part should be completed by the person responsible for the burial or cremation. I was told that the Registrar should check for outstanding returns but that in all cases here, the relevant parts of the forms were never returned to the Registrar. When there is a non-return, the Registrar should contact the General Register Office. That did not happen in this case. I was told by Hull City Council and the East Riding of Yorkshire Council that in their view it is not clear whether this would have changed the outcome of this case.

10. The defendant was so preoccupied with his own enrichment that he behaved in a shocking and disgraceful way towards the deceased entrusted to his care, and his behaviour towards their living relatives was characterised by dishonesty, deception and heartlessness. If he could re-use a coffin that someone had already paid for, he would do so. It if was cheaper not to keep the deceased in refrigerated conditions, he would do that too. The premises at Hessle Road were in an appalling state.

11. Hard though it is to believe, so little was the regard he had for the deceased, or for the feelings of their relatives, that he would provide them with what purported to be the ashes of a particular person at a time when that person had not in fact been cremated at all. Whose ashes he provided, or indeed what he actually provided at all on some occasions, we cannot know. It is not always clear which deceased person was even in the coffin at the time of what purported to be their funeral service at Legacy.

12. Imagine the feelings of someone who scattered the ashes they were given, at what for them was a particularly meaningful location, perhaps because they would be mingled with the ashes of another relative, only to find out after the police investigations that they had not scattered the ashes of their loved one at all. It must have been someone else's ashes. Imagine the feelings of someone who had some of the ashes they were given made into a trinket of some kind to wear as a comfort and a remembrance of a departed relative, only to find that they had been given the ashes of a completely different person. Imagine the

feelings of parents on discovering that they had not been given their baby's ashes but an unknown person's ashes or something else altogether. And now they have nothing. These are examples of the harms the defendant has done.

13. Unfortunately, we do not have to imagine how anyone would feel in the circumstances I have outlined. I have heard from the people who these things happened to, over and over again. I have them all very much in mind. Each one. What the deceased lacked in dignity whilst they were in the care of Legacy is more than made up for by the dignity with which their relatives have conducted themselves on their behalves in these proceedings and the way they have spoken about their loved ones. Each one brought to mind for all of us, not as a count in an indictment, but for the precious individual that they were.

14. Many of the relatives and friends have expressed feelings of guilt about what happened. That is not unusual in criminal cases. People who bear no responsibility at all for a crime can sometimes wrongly blame themselves, perhaps in an effort to try and understand what has happened. In this case, I hope that as a result of what they have now heard, they will realise that they are not to blame at all. All those who went to Legacy after a bereavement were taken advantage of at a time of extreme vulnerability. Few people know anything about funerals or about what is involved. They were entirely dependent on what the defendant told them. I hope they will not mind me saying that if they continue to blame themselves, they only divert the blame from where it truly lies.

The Counts on the indictment

15. I need to say something about each of the counts to which the defendant has pleaded guilty and about any sentencing guidelines which apply to them. Counts 1-30 are offences of preventing the lawful and decent burial (or cremation) of a dead body between April 2023 and March 2024. The defendant prevented the proper processes happening.

16. It was on 6 March 2024 that the state of the Legacy premises in Hessle Road, Hull, became known. 30 bodies were found in varying states of decomposition. The defendant was to tell the police that the bodies had not been cremated because of cash flow problems. I reject that entirely and without hesitation. There was no problem with the flow of cash as such. The only problem was with the direction in which the cash was flowing. It should have been funding what the defendant’s customers had understood they were paying him for, namely the proper care of the remains of a deceased person in accordance with the normal and expected practices of a competent funeral director; for cremation to take place straight after or soon after the conclusion of the funeral service; and to be provided with the correct ashes.

17. The families of the deceased whose bodies were recovered in March 2024 had been told that cremations had been carried out when they had not. And some of the bodies had been kept at Legacy for a long time. One person had died in April 2023; one in June 2023; 2 in July 2023; 2 in August 2023; 5 in September 2023; 2 in October 2023; 8 in November 2023; 5 in December 2023; 3 in January 2024; and one in

February 2024. In 20 of the 30 cases, families had been presented with ashes which could not have been those of their deceased relatives who were still on the premises. Making that discovery has been traumatic in the extreme for all of them. And hearing of the conditions in which their relatives were kept, and for how long, has been similarly traumatic.

18. Most of the bodies were uncovered and on racks on both sides of a cold storage area within the premises. There was a naked body lying on a stretcher on the floor. Two people were lying on the floor of the cold room. Evidence of human putrefaction was visible on the floor. Some of the bodies had hospital identity bracelets on wrists or ankles. Some had biological hazard bracelets. Some had no identifying markers. The conditions were dreadful.

19. In an expert report, Dr Lloyd said that there were multiple incontrovertible instances of a wholly inadequate approach to care for the deceased in the mortuary at Hessle Road. They had not been washed or dressed. A number were lying in pools of bodily fluids. There were clear instances of inadequate identification of the deceased. There was no evidence of any form of mortuary register to show who was even there. A large quantity of unidentified clothing had been accumulated. No doubt it had been the wish of relatives that the deceased should be dressed in this clothing when cremated. There was a large quantity of family photographs which had evidently not been placed in coffins as intended. The premises did not meet industry standards for the provision of adequate facilities and equipment for keeping deceased persons. The conditions in the cold room appeared to contravene health

regulations. Many non-public-facing areas at the premises were in a lamentable state. There was, for example, excrement on the floor of a lavatory. Many of the rooms were suffering from damp and mould. Some had ceilings that were collapsing. Boxes of ashes were found in many areas of the premises. There appeared to be no systematic method of recording, storing or identifying where ashes were. The majority of cremated remains were stored in an undignified manner. The identification of the cremated remains was wholly inadequate.

20. The defendant told the police that he had been having issues with the refrigeration equipment at the premises and that he had saved money by not running all of the available units. I have no doubt whatsoever that there was plenty of money available to repair or run units if he had only chosen to apply it in that way. He acknowledged to the police that a body should be cremated or buried within 3-4 weeks of death.

21. Counts 31-60 are corresponding counts of fraud by false representation. In each of the 30 cases, the defendant had obtained payment for his services on the basis that he would take proper care of the remains of the deceased in accordance with accepted standards, that he would arrange cremation immediately or soon after the funeral service, and that the ashes to be provided to a customer were the ashes of the deceased person. The total value of the funeral payments was £48,890 but the harm caused is far greater than that and measuring it in financial terms hardly seems appropriate.

22. Count 62 is a compendious count of fraud by false representation. This offending took place between 2017 and March 2024. It relates to 57 more families who paid money for a funeral and to whom the defendant again falsely represented that he would take proper care of remains, that he would arrange for cremation to take place in a timely manner, that he would return ashes when requested to do so, and that ashes presented would be the right ones.

23. In 40 or so cases of the 57, the deceased were kept for longer than a month before they were cremated, in many cases for much longer than a month; for example, 266 days, 201 days, 178 days, 167 days, 156 days, and 141 days. At least as long as some of the periods of time which led to the 30 counts of preventing lawful burials. For Count 62, those periods of time have not been charged as preventing lawful burials so the defendant is not to be sentenced for that. But I do take account of this aspect as an incident of the appalling care the defendant actually provided, having falsely represented that he would care for the deceased properly. These discoveries have caused unimaginable heartache and distress. No ashes were returned in 11 cases of the 57. In 46 cases, relatives were given the wrong ashes. How betrayed they now feel. Husbands and wives, partners, parents, children, grandchildren, now discovering that they are left with nothing, or in some cases we heard, an empty plastic bag or a teaspoonful of ash which the police managed to recover for them.

24. The total value of the funeral payments made to the defendant on this count was £86,868, but again, it hardly seems right to mention that. The principal harm was caused in different ways.

25. Counts 63-66 are distressing for a reason of their own. They are 4 further counts of fraud by false representation which relate to babies of between 7 and 18 weeks gestation who were brought to the defendant for cremation. The false representations are as before. Ashes were presented in each case. However, in the case of baby Sunny, the police found the remains in a paper bag on the floor of the premises. At first, the police thought they had found a little bird. Sunny had been in Legacy for almost 2 years. His mother thought that he had been with her. An expert thought that what she had actually been given were not original baby ashes. In Baby Woolston's case, the actual remains were collected by the defendant from the hospital after other ashes had already been presented to his parents. Again, in the expert's opinion, the ashes they were given were not original baby ashes. In Baby Tommy's case, although ashes were presented, ashes bearing the correct name were subsequently found by the police at the Legacy premises. The presented ashes did not appear to be original baby ashes. Baby Ness' mother had been provided with an urn before the defendant had collected the right ashes. The right ashes have sadly never been recovered. The police took possession of the contents of the urn which had been provided to the family. The contents consisted of wadding and pieces of bone, obviously not from a 12-week-old in gestation. There

were some ashes which in the expert's opinion were the ashes of an adult.

26. Thus, there are a total of 91 offences of fraud by false representation and 30 of them stand alongside the 30 offences of preventing the lawful and decent burial of the bodies found at the Hessle Road premises. As I have said, the awful truth is that anyone whose loved one went through Legacy at any time when it was operating can now have no confidence as to how they were treated or as to whose ashes they have, unless of course they were one of the 30 bodies recovered in March 2024.

<u>Sentencing principles and guidelines</u>

27. There are no sentencing guidelines for offences of preventing the lawful burial of a body, no analogous guidelines which might help, and there is no case decided by the Court of Appeal which is factually similar, although some assistance can be derived from the case of *Russell* [2023] EWCA Crim 1080. I have to assess culpability and harm, aggravating and mitigating features, and I must have regard to the purposes of sentencing.

28. Although the case of *Russell* turned on very different facts, the court did identify some of the harms which flow from any offence of preventing a lawful burial. In *Russell*, the deceased had died in the offender's flat. The offender said that he had died after taking heroin. He had died 2-3 weeks before the police found the body. The Court of Appeal said that the harm involved in such cases usually included: (1)

the indignity and degradation caused to the deceased; (2) the misery caused to family and friends as a result of anxiety whilst the person was missing (that does not apply here, but the anxiety of the identification processes whilst the police were making their enquiries has been to similar effect); (3) subsequent knowledge of the degrading circumstances following death; (4) the impact on the ability to have a decent funeral and burial; (5) risks to health; (6) the prevention of an appropriate and timely investigation into the circumstances and cause of death (that does not apply here). The court said that the offence involved a serious affront to public standards of decency.

29. The Court of Appeal said that where the offence had been committed to prevent an investigation into the cause of an unnatural death, so for example to try and conceal the fact that somebody had been unlawfully killed, a sentence in the order of 5 or 6 years' imprisonment could be appropriate before considering aggravating and mitigating features. At the other end of the scale, where there had been no deliberate concealment but a passive failure to report the death, the starting point would be in the order of 18 months to 2 years' imprisonment.

30. Viewed in isolation, I think that a single offence of the kind committed in this case would sit somewhere between those two examples. It is not necessary to identify precisely where because I am not dealing with a single offence viewed in isolation. The offences here were the subject of one of the false representations in the fraud offences, that cremation would take place promptly, which will receive

punishment in their own right. There is an overlap which must moderate the overall sentence. But preventing the cremation of a body is an additional offence and a serious one, particularly when committed as part of an established pattern of behaviour in the ordinary way of the business. If the police had not intervened, the practice would have continued. The affront to public dignity which these offences represent means that there must be significant additional punishment.

31. Culpability is of course high because of the gross breach of trust in respect of people who were vulnerable because they were bereaved and dependent upon the defendant. They had gone to him for assistance to do right by the deceased.

32. I am satisfied that in order to maximise his dishonest profit, the defendant paid as little attention as he thought he could get away with when dealing with those who were entrusted to him. He saw, for example, no need to pay for adequate refrigeration. He spent other people’s money on improvements to his own home whilst the Hessle Road premises were in a deplorable state. There was obviously a cost to carrying out a cremation, but he would only pay that when it suited him to do so, or when personal expenditure permitted, rather than when he had agreed to or when proper practice or common decency demanded. He was in Arizona on holiday when these offences were discovered. He must have chosen not to spend the cost of his holiday on cremating some of those who were at Legacy.

33. There are sentencing guidelines for offences of fraud by misrepresentation, but the guidelines are set for a single offence and

here there were 91 offences. The maximum sentence for a single offence is one of 10 years' imprisonment. Each offence here is high culpability A because of the abuse of a position of trust or responsibility. Each offence is part of fraudulent activity committed over a long period of time. The offending was against a very large number of people. Each offence was part of a planned scheme of offending.

34. I think it is better and fairer to use the overall financial loss in Counts 31-60 to categorise the offending for the purposes of the sentencing guidelines rather than to focus on a specific figure in each individual count. The overall figure is just short of £50,000 which constitutes category 3 harm in the guidelines. If a victim is particularly vulnerable or suffers serious emotional or psychological harm, the guidelines provide for the harm category to be increased. Both factors are present here. So this is at least category 2A offending which has a starting point of 5 years' custody and a range of 3-6 years' custody. There are four culpability A factors and so much additional harm that this offending would certainly merit 7 years' imprisonment after a trial, having taken account of such slender mitigation as there is, apart from the pleas of guilty. 7 years' imprisonment is the starting point for a category 1A offence.

35. Counts 63-66 are further such offences in the 2 or 3 years before the defendant's arrest. When they are seen in the context of Counts 31-60, they should receive the same sentences.

36. Count 62 is an amalgamated charge of fraud by false representation which encompasses 57 cases, between 2017 and 2024.

The monetary value of the loss is just short of £78,000, so again that would initially constitute category 3 harm. However, the additional harm would move it up to category 2. But in my judgment, the long delays in cremation in many cases comfortably put the case in category 1 harm and after a trial, a sentence of at least 8 years' imprisonment would have been appropriate, taking account of such very limited mitigation as there is aside from the pleas of guilty.

37. Count 61 is a count of fraudulent trading. It reflects the dishonest sale by the defendant of funeral plans to 226 people who paid £562,117 on the understanding that the money would be held either with Legacy itself or by a third-party insurer. This was separate and distinct offending from the fraudulent conduct I have dealt with thus far. Regulations stipulate that client money should be held securely in a separate account. None of the funeral plans was transferred to a third-party insurer, and monies from the pre-paid plans were transferred into the personal accounts of the defendant and his wife. The defendant used paperwork purporting to show that funeral plans were with legitimate providers, but no money was ever received by them. 16 people who had funerals had died before the police investigations began. The defendant did provide them with funerals at a total cost of £37,408. No doubt those relatives dearly wish that they had not had a Legacy funeral at all, and so the provision of those funerals can make no difference. Some banks have refunded money to some of the victims of this fraud to a figure of just less than £60,000, so far as the police know. It might be more than that. Perhaps others will follow suit. The victims had used

their limited means to pay for these plans to allay anxiety in the future. They have ended up with precisely the opposite result, and lost their money in the process.

38. The fraudulent trading took place over almost 12 years, from about a year after the defendant started running the business. In many cases, it would not have come to light for years until someone died and wanted a funeral, and if for any reason the defendant was no longer in business or unable to provide the service. That consequence will come to pass now because the defendant will be serving a sentence of imprisonment.

39. There are no sentencing guidelines for fraudulent trading which has a maximum penalty of 10 years' imprisonment. I think that it is appropriate to use the same fraud guideline as for the offences of fraud by misrepresentation which have the same maximum penalty. Culpability is high because of the large number of victims and the fact that the fraudulent activity was sustained over many years. The defendant was also in a position of trust and responsibility which he abused because he was supposed to keep the money for funerals safe and secure until a funeral needed to be paid for in the future. Harm is in category 1. There is financial harm and emotional harm. A category A1 offence has a starting point of 7 years' custody and a range extending up to 8 years. After a trial, this offence would merit a sentence of 8 years' imprisonment, even taking account of the very slender mitigation, but leaving aside credit for the plea of guilty.

40. Count 67 is an offence of theft. It dates from 2017-2024. It relates to 12 charities that did not receive donations collected at the end of funeral services. The families had been told that the money would be sent to the charities. But the charities never received the money which was stolen by the defendant. The defendant stole at least £5540 and very possibly more than that.

41. There are sentencing guidelines for offences of theft. Culpability is in category A because there was a high degree of trust or responsibility. Harm is in at least category 2 as a result of the value of property stolen and the significant additional harm from the emotional distress caused. There is the risk of a loss of confidence in those who are trusted to handle charitable donations which may mean that some donations are not forthcoming. All the charities needed the money to help those who benefit from their work. A category 2A offence has a starting point of 2 years' custody and a range extending up to 3 ½ years' custody. This offending took place over a period of time.

42. It is worthy of note that in the same period as he was stealing the charity money from collection plates, just over £3 million was received in Legacy bank accounts and the defendant's personal accounts between March 2017 and April 2024. In the same period, £369,000 was transferred from those accounts to the defendant's wife's accounts. The defendant said when interviewed that money was only paid to her for tax reasons and not because of anything she had done for the business. So he was not paying her for any work she had done. It is clear that the defendant benefited very substantially from his fraudulent conduct. He

obviously lived well, enjoying expensive holidays and the like. Proceeds of Crime Act proceedings will take place due course.

Mitigation

43. The defendant is now 48 years of age. Mr Wright KC has addressed me on his behalf in a realistic and moderate way. He reminded me that the defendant has no previous convictions. That cannot, however, count for very much at all when the offending was committed over such a long period of time as it was here. The defendant has expressed regret and the author of the pre-sentence report thought that his regret was genuine. Mr Wright acknowledges that that regret cannot materially affect his sentence. I have taken account of all the contents of the pre-sentence report. I bear in mind that the defendant has not been to custody before. Mr Wright has told me that the defendant has heard very clearly what his victims think of what he has done and no doubt they will continue to express their views. Mr Wright has reminded me that the defendant has a family who he explains have been devastated by what has happened. I am afraid that in a case of this gravity, personal mitigation would have to be very compelling indeed before it could affect the outcome in any significant way.

44. The best mitigation is to be found in his pleas of guilty. I accept that admitting what he has done without reservation is some evidence of another side to him. I am satisfied that 25% is the correct amount of credit for the first pleas of guilty which were entered. The judge extended the time for credit from the Plea and Trial Preparation Hearing

as if those pleas had been entered at that hearing. I appreciate that the papers in the case are substantial but I am satisfied that it would have been a straightforward matter for the defendant to decide at that stage or earlier whether or not he was going to plead guilty to the main dishonesty counts. He knew better than anyone the deceptions that he had practised and for so long. He could not have been in any doubt about it. So the credit cannot be any more than 25%. I shall allow credit of 20% for the remaining pleas. Again, the defendant knew very well how long he had retained bodies for before they were cremated and what happened to money from funeral collections. This means that there will be a reduction of 20% in respect of Counts 1-30 and Count 67, and 25% in respect of the remaining offences.

The totality principle

45. A very important factor to take into account is the need to ensure that the total sentence is just and proportionate. This is known as the totality principle. When sentencing for more than one offence, the overriding principle of totality is that the overall sentence should reflect all of the offending behaviour with reference to overall harm and culpability, together with the aggravating and mitigating factors relating to the offences and those personal to the offender, and be just and proportionate. Sentences can be structured as concurrent (to be served at the same time) or consecutive (to be served one after the other). There is no inflexible rule as to how the sentence should be structured. It is usually impossible to arrive at a just and proportionate sentence simply

by adding together notional single sentences. Ordinarily, some reduction is required. I have taken these principles from the Sentencing Council's guidelines.

46. In this case, I have taken account of the fact that the offences contrary to s.1 of the Fraud Act 2006 reflected in Counts 31-60, 62 and 63-66 represent an overall pattern of offending by the offender of the same kind, albeit against many different victims. The offences of preventing burials in Counts 1-30 have some overlap with Counts 31-60 but involve such indignity to the deceased and such anguish for the relatives that they must result in extra punishment. But I shall sentence all the s.1 offences and the prevention offences as one group, with the prevention offences as the lead offences.

47. The funeral plan fraud was quite separate and distinct. The defendant obtained a vast amount of money from it and a very large number of people have been very badly affected. Thus, the fraudulent trading offence must receive a consecutive sentence.

48. For reasons which are obvious, the nature of the thefts in Count 67 also requires additional punishment.

49. The offence specific guidelines provide for consideration of totality at something called step 5 but I have kept totality in mind at all stages so as to ensure that the overall sentence is just and proportionate and reflects all the different offending. The sentences for the funeral plan fraud and for theft will be moderated so that the overall length of sentence remains just and proportionate, whilst reflecting all the offending.

50. The prosecution submitted that, taking account of totality, the overall sentence before giving credit for the pleas of guilty would be in the range of 20-25 years' imprisonment. Mr Wright said that he was not going to descend to figures but I did not understand him to take issue with the prosecution's bracket. In any event, I have considered the matter for myself and have made my own assessment as I must. The responsibility is mine.

51. Mr Wright asked me to bear in mind what he described as the whole sentencing landscape, so the whole range of offences which come before the courts, when considering the eventual sentence here. I take his point, but in the final analysis judges have to deal with the cases before them. Conducting comparison exercises with other offences not before the court would make sentencing an impossibly complex task. Mr Wright was not of course suggesting that I do that and I have his cautionary note well in mind. Factors present in this case will not be present in other cases – for example, the duration of the offending, the gross breaches of trust, the number of people affected, the indignity visited upon the dead by preventing burials, and the outrage and heartache that all this has caused. This is of course a complex sentencing exercise. There are many different possible ways to go about it as Mr Wright said. And there is never any single correct sentence. There is a legitimate range.

52. Sentencing is not a mathematical process. There are people involved. Accommodations and adjustments have to be made at different parts of the assessment. It is the overall position that matters.

I am conscious that for those who have suffered, no sentence could ever be long enough. Whilst I understand that sentiment, I cannot of course arrive at my sentences on that basis.

The sentences

53. Of the sentences I pass, the defendant would presently serve one half before being released on parole licence. There are proposals to reduce this to one-third but their implementation has been paused. If during the currency of the licence, he commits another offence or does not comply with the conditions of the licence, he will be returned to custody. The law is that the length of a sentence is not to be influenced by the proportion of it that the defendant will serve – see *R v Round and Dunn* [2009] EWCA Crim 2667. At para 44, Hughes LJ said, "the general principle that early release, licence and their various ramifications should be left out of account upon sentencing is [...] a matter of principle of some importance." That statement was approved by the Lord Chief Justice in *Attorney General's Reference No. 27 of 2013* [2014] EWCA Crim 334. The position is therefore that judges determine the length of sentences. Parliament decides what proportion a defendant must serve.

54. These offences were committed in the course of the defendant's work as a director of the Legacy company. The defendant behaved dishonestly almost from the outset and for many years. He used the company to put his dishonest plans into effect. He kept almost no records. He abused his role as a director. I disqualify him from acting

as a director for a period of 14 years from today, pursuant to ss.1 and 2 of the Company Directors Disqualification Act 1986. The sentencing guidelines say that periods of 6-10 years should apply to serious cases. This is a very serious case and the defendant would be in custody for all or much of a 6-10 year period, in which case the disqualification would not bite at all.

55. I am turning now to the offences which I shall deal with as one group. With 25% credit for plea, the sentence on each of Counts 31-60 and 63-66 is one of 5 years' and 3 months' imprisonment. With 25% credit for plea, the sentence on Count 62 is one of 6 years' imprisonment. All those sentences will run concurrently with each other.

56. I shall take account of this offending as part of the sentence for Counts 1-30 because there is a degree of overlap. Counts 1-30 are the lead offences for this section of offending and must obviously reflect the extra punishment for preventing the cremations.

57. After a trial and taking account of such very limited personal mitigation as there is, the sentence on each of counts 1-30 would be a sentence of 19 years' imprisonment. That must be reduced by 20% to take account of the pleas of guilty. The result, rounded down by 2 months or so, is a sentence of 15 years' imprisonment on each of Counts 1-30. Those sentences will run concurrently with each other and with the sentences on Counts 31-60, 62 and 63-66.

58. Count 61, the fraudulent trading, represents separate and distinct offending. With credit for plea and allowing for totality, the

sentence on Count 61 is one of 4 years' imprisonment to run consecutively to the sentences on Counts 1-30.

59. Making the same allowances, there will then be a consecutive sentence of 12 months' imprisonment on Count 67, so consecutive to the sentence on Count 61.

60. Mr Bush, will you stand. The total sentence in your case is one of 20 years' imprisonment.

Mr Justice Hilliard.

31 July 2026.