

**AMENDMENT TO FEES AND CHARGES: BURIALS AND CREMATIONS**

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**1.0 EXECUTIVE SUMMARY**

- 1.1 On 30 May 2018 COSLA and the Scottish Government made a joint commitment to remove local authority fees for burial and cremation for children and young people under 18 years old.
- 1.2 While most local authorities already have no charge policies in place for child burials and cremations, there is a mixed picture across Scotland in terms of the age at which adult burial and cremation fees begin to be levied. The agreement is intended to provide consistency across Scotland by removing fees for children and young people aged 17 and under.
- 1.3 COSLA officers have provided clarity to local authorities contacts, most often funeral service managers, on the detail of the agreement. Chief Executives and Directors will also be contacted to make them aware of that agreement including the funding that Scottish Government is providing and an expectation that local policy and practice changes will be implemented by October 2018.
- 1.4 It is recommended that Members agreed to this change to the Fees and Charges schedule.

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**2.0 INTRODUCTION**

- 2.1 This report advises of a change to the Council's schedule of Fees and Charges 2018/19 in relation to burial and cremation charges for children and young people under 18 years old.

**3.0 RECOMMENDATIONS**

- 3.1 It is recommended that Members agree this change to the Council's Fees and Charges schedule 2018/19.

**4.0 DETAIL**

- 4.1 Currently, Argyll and Bute Council do not charge burial and cremation fees to children under the age of 16. The revised guidance from CoSLA and Scottish Government has raised this age to children and young people under 18.
- 4.2 There is agreement that Scottish Government is providing funding to local authorities and an expectation that local policy and practice changes will be implemented by October 2018.
- 4.3 Funding to support the implementation of the agreement will be provided by the Scottish Government. Funding will be available to support policy change rather than reimburse local authorities and private providers on the actual costs incurred. The funding will not include any funding to funeral directors to remove their fees.
- 4.4 Financial support of £310,000 per annum to Scottish local authorities has been agreed with COSLA Leaders. The distribution to local authorities will be determined by the population of 0-18-year olds in each local authority area. This was agreed at the Settlement and Distribution Group (SDG) meeting between the Scottish Government and COSLA.

- 4.5 Pro-rata funding to implement the agreement within the current financial year will be included as an adjustment to the 2018-19 Local Government Finance Order in early 2019.

## **5.0 CONCLUSION**

- 5.1 This report advises of a change to the Council's schedule of Fees and Charges 2018/19 in relation to burial and cremation charges for children and young people under 18 years old.

## **6.0 IMPLICATIONS**

- 6.1 Policy – the recommendation of this report make minor changes to the Council's Fees and Charges policy as set out in the report above
- 6.2 Financial – as detailed in the report
- 6.3 Legal – none known
- 6.4 HR – none known
- 6.5 Equalities / Fairer Scotland Duty – none known
- 6.6 Risk – none known
- 6.7 Customer Service – none known

**Executive Director of Development and Infrastructure**  
**Policy Lead Councillor Roddy McCuish**  
September 2018

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## **APPENDICES**

Appendix 1 - Scope of the Commitment to remove fees for burial and cremation charges for children aged under 18.

## Appendix 1

### **Scope of the Commitment to remove fees for burial and cremation charges for children aged under 18.**

#### **What fees are covered by the agreement?**

While most local authorities already have no charge policies in place for child burials and cremations, there is a mixed picture across Scotland in terms of the age at which adult burial and cremation fees begin to be levied. The agreement is intended to provide consistency across Scotland by removing fees for children **aged 17 and under**.

Burial and cremation fees should also be removed for **both residents and non-residents**.

The following fees are covered by the agreement:

#### **For burials:**

- Interment fee
- Lair purchase (exclusive right of burial)
- Headstone permit

#### **For cremations:**

- Cremation fee

When developing the quantum funding amount to be distributed to local authorities to support the agreement, the Scottish Government used the average fees for an adult burial across all Scottish local authorities including the multiple interment lair purchase fee (ERoB), interment fee and, headstone permit fee (where this is charged). For finding the average price of cremation, fees from both local authorities and private providers were factored into the modelling of funding.

It is recognised that it is current practice across local authorities that if a full-size lair is required for a child burial, a lair purchase (ERoB) fee would be levied in most instances (a small number of local authorities will waive this fee for child burials at present). The agreement includes waiving of this fee for all children aged 17 and under. However, where a lair can accommodate further burials, a local authority or private provider could levy an interment fee for subsequent adult burials in the same lair.

#### **Evaluation information**

To assess how the agreement is working, a review will take place at the end of the three year funding period.

It is proposed that local authorities will return statistics annually, detailing how many child burial and cremations they have carried out, how much of the funding has been distributed to private providers, and to which private crematoria and burial grounds this funding has been provided. We will share further details about the data to be collected for this evaluation soon.

#### **Funding Support**

Funding to support the implementation of the agreement will be provided by the Scottish Government. Funding will be available to support policy change rather than reimburse local authorities and private providers on the actual costs incurred. The funding will not include any funding to funeral directors to remove their fees.

Financial support of **£310,000 per annum** to Scottish local authorities has been agreed with COSLA Leaders. The distribution to local authorities will be determined by the population of 0-18-year olds in each local authority area. This was agreed at the Settlement and Distribution Group (SDG) meeting between the Scottish Government and COSLA.

Pro-rata funding to implement the agreement within the current financial year will be included as an adjustment to the 2018-19 Local Government Finance Order in early 2019.

### **Distributing funds to private providers**

In some LA areas, private providers provide burial and cremation services where there is no local authority provision or as an alternative to local authority provision. We want all bereaved parents to no longer have to pay burial and cremation fees and so it is important that private providers are also able to access funding to remove their charges. For that reason the £310,000 funding allocation is based on all child deaths in Scotland, of which a proportion of cremations and burials will be carried out by private providers.

Council Leaders have agreed that private providers should be given funding to support the removal of their charges. In Wales, where child burial and cremation fees were removed in November 2017, local authorities pass a proportion of this funding on to private providers who remove fees and we are looking to put similar arrangements in place in Scotland. Using this model, each local authority will take responsibility for distributing a part of their funding to private providers who remove their charges in their area, through local agreement between the local authority and private providers.

### **Pregnancy loss and Stillbirths**

**Stillbirths and pregnancy loss are not included** in the agreement as there are existing NHS arrangements in place for stillbirth and pregnancy loss which are not affected by our agreement.

However, any baby, no matter the gestation, that draws a breath/shows signs of life is a live birth and would be issued with a death certificate on death. These infant deaths would be included in the commitment.

Robert McGregor  
COSLA  
September 2018