
Report To:	Environment & Regeneration Committee	Date:	30 August 2018
Report By:	Corporate Director Environment, Regeneration & Resources	Report No:	ENV022/18/MM
Contact Officer:	Kenny Lang	Contact No:	01475 715906
Subject:	Child Burial and Cremation Charges – Funding Allocation		

1.0 PURPOSE

1.1 The purpose of this report is to update Committee on the Scottish Government's proposal for the distribution of funding to local authorities to implement the removal of child burial and cremation charges.

2.0 SUMMARY

2.1 In May 2018 COSLA Leaders agreed in principle that child burial and cremation charges would be removed. A joint announcement on the proposal with the Scottish Government was made on 30 May 2018.

2.2 The commitment ensures that parents/families do not face additional unforeseen financial challenges due to the cost of burial or cremation during a period of extremely difficult circumstances following the death of a child.

2.3 The majority of local authorities already waive burial and cremation fees, albeit there are variations in setting the waiver according to the age of the child. Inverclyde Council currently charges for children from age 1 to under 16 for both burial and cremation.

2.3 Entitlement will include burials and cremations of children and young people aged under 18 years old. Entitlement will not include pregnancy loss as there are existing arrangements in place for this, provided to parents by the NHS at no charge.

3.0 RECOMMENDATIONS

It is recommended that the Committee approve the waiver of charges for child burials and cremations for children aged 1 year to under 16 in line with the announcement on funding from the Scottish Government for Child Burial and Cremation Charges.

Martin McNab
Head of Environmental & Protective Services

4.0 BACKGROUND

- 4.1 In May 2018 COSLA Leaders agreed in principle that child burial and cremation charges throughout Scotland would be removed. A joint announcement on the proposal with the Scottish Government was made on 30 May 2018 which broadly detailed the proposals.
- 4.2 The commitment ensures that parents/families do not face additional unforeseen financial challenges due to the cost of burial or cremation during a period of extremely difficult circumstances following the death of a child.

5.0 FUNDING PROPOSALS

- 5.1 The majority of local authorities already waive burial and cremation fees albeit there are variations in setting the waiver according to the age of the child. Inverclyde Council currently charge for child burial and cremation. The proposed funding will ensure that there is a consistent approach throughout Scotland. Inverclyde currently levy a charge for age 1 to under 16 for both burial and cremation.
- 5.2 The funding proposal recognises the cost to local authorities of waiving child burial and cremation fees; however it is not intended to act as a reimbursement to local authorities for the actual costs incurred by removing these fees. The statement on the proposal is for funding from 1 July 2018 to 31 March 2021.
- 5.3 The entitlement will include burials and cremations of children and young people aged under 18 years old. Following consultation, the entitlement will not include pregnancy loss as the NHS have existing arrangements in place for this provided to parents at no charge. In essence the following will no longer be charged
 - For burials – interment fee, lair purchase (exclusive right of burial), and headstone permit / foundation
 - For cremation – cremation fee
 - Fees to be waived for both resident and non-residents
 - Pregnancy loss is not included as there are existing arrangements in place through the NHS for families.
- 5.4 It is proposed that in order to maintain a consistent approach, a proportion of the annual funding would be disbursed to private providers of crematorium and burial grounds who agree to waive child burial or cremation fees. This however would not apply within Inverclyde as no private provision exists.
- 5.5 The Scottish Government have written to all Local Authorities outlining the funding and distribution mechanism. Funding will provide a total of £500,000 per annum to Local Authorities. For the current financial year the total allocation will be based on a pro-rata rate from 1 July and will be included as an adjustment to the 2018-19 Local Government Finance Order. Confirmation of the level of funding to Inverclyde Council is awaited from the Scottish Government.
- 5.6 Inverclyde undertook 7 cremations of children and young people aged under 18 years in 2016/17, the charge per cremation was £112 at that time. The overall impact to the Council is therefore very minimal and not shown in the Financial implications. Funeral Director charges are not included in these costs and are levied in accordance with each company's individual policy.

6.0 IMPLICATIONS

6.1 Finance

One off costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments

Annually Recurring Costs/(savings)

Cost Centre	Budget Heading	With effect from	Annual net impact £000	Virement From	Other Comments

6.2 Legal

This report does not impact on Legal.

6.3 Human Resources

This report does not impact on Human Resources.

6.4 Equalities

This report does not impact on Equalities.

6..5 Repopulation

This report does not impact on Repopulation.