## 2 REVENUE BUDGET 2018/2019 - REVIEW OF CHARGES FOR INTERMENT FEES FOR BURIALS OF CHILDREN (AN45-2018)

Reference is made to the Policy and Resources Committee of the 22nd February, 2018 when the Revenue Budget and Council Tax for 2018/2019 were approved (Article II of the Minute of Meeting of the Policy and Resources Committee, Report No 51-2018 refers). The Review of Charges for 2018/2019 were approved by the same meeting.

In line with the objectives of the Fairness Commission, it is recognised that the high cost of funerals is an issue that can affect all but can have a greater impact for low income families. This financial burden for families can be particularly difficult with the loss of a child. On 30th May, 2018, the Cabinet Secretary for Communities, Social Security and Equalities announced that the Scottish Government would be working with COSLA to remove all local authority charges for child burials and cremations for those aged under 18. It is proposed that the interment fees for all children (ie those aged under 18) are revoked and there be no charge other than the cost of purchasing the lair and compulsory perpetuity fee (where applicable). The proposed charges would be as follows:

Burial Ground Charges		Proposed Charge £
Sami Drivata Cround		
Semi-Private Ground		0.00
Interment fee (aged under 18)	Usual hours	0.00
	Saturday / Statutory holidays	0.00
Interment of still-born children		0.00
Interment fee (aged 18 and over)	Usual hours	364.00
	Saturday / Statutory holidays	533.00
Purchased Ground		
Interment fee (aged under 18)	Usual hours	0.00
	Saturday / Statutory holidays	0.00
Interment of still-born children		0.00
Interment fee (aged 18 and over)	Usual hours	556.00
	Saturday / Statutory holidays	844.00

It is recommended that the Policy and Resources Committee approve the above charges with immediate effect. Depending on the level of demand, these changes may reduce the Council's income by approximately £5,000 per annum. The Scottish Government have announced that funding will be provided to local authorities from their Social Security budget to offset this loss of revenue.