

23 February 2023

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## **MEMORANDUM OF UNDERSTANDING - CHILD BURIAL FEES: REVIEW AND RESIGNING OF THE MoU**

### **Purpose**

1. The paper asks Members to consider re-signing the Memorandum of Understanding between the Welsh Government, One Voice Wales and Welsh Local Government Association, in relation to not charging for child burial fees in Wales.

### **Background**

2. The memorandum was first signed by the WLGA Leader in 2017. Since that time, Welsh Government has provided £600k/year of grant funding to local authorities across Wales, so that the costs of the service of burial or cremation of children who have died are not passed on to the bereaved.
3. All parties have reported that the policy has been well received, have covered costs, and has worked well for the public.

### **Move from grant funding to Revenue Support Grant**

4. The previous review of policy and of this grant was undertaken in 2020-21, with a commitment to reviewing the grant again prior to the 2024-25 financial year.
5. The process for payment of the costs has to date been via invoice in arrears by local authorities.
6. During the last twelve months, Welsh Government, local authority officers and the WLGA have discussed moving the funding to the RSG in future years, while also ensuring the reimbursement of the costs to burials and crematorium services.
7. The Minister has recently written to the WLGA Leader asking that Local Authorities reaffirm commitment to the MoU, in line with the above change.
8. The relevant MoU, and letter from the Minister are attached to this paper for information.

### **Recommendations**

9. That Members discuss the proposed change to the funding method for local authorities and agree the change.

10. That Members request the Leader of the WLGA to sign the MoU on behalf of local authorities in Wales.

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via e-mail: WLGA Leader Cllr Morgan

13 February 2024

Dear Cllr Morgan,

I want to express my thanks to local government leaders and officers for their active and constructive engagement on our shared ambition to support families in Wales who have lost a child.

The Welsh Government provides funding to local government to support bereaved families in relation to [child burial or cremations fees, as well as for additional financial support for bereaved families](#). The previous review of these grants was undertaken in 2020-21, with a commitment to reviewing the grant again prior to the 2024-25 financial year. My officials have worked with local government officers and registrars to assess the implementation of this support. Feedback from officers is that the support is working well, and families value this compassionate and practical support. Welsh Ministers remain committed to providing funding for the continuation of these support arrangements.

Separately, as part of the Programme for Government commitment to reduce the administrative burden on local authorities, Welsh Government officials have been exploring options to reduce the number of separate revenue grants paid to local authorities from 2024-25. At present, for this support, specific grants are provided which make payments, in arrears, to the relevant departments. Officials have explored with local government officers, registrars and the WLGA whether these grants could be distributed through the Revenue Support Grant element of the local government financial settlement.

The review concluded that it *would* be possible to transfer this support into the Revenue Support Grant without negatively impacting those who are expecting to receive the financial support, if principal councils continue to support the arrangements. We will work to bring this into effect from 2024-25. I trust this gives sufficient time for local government officers to develop the funding processes for the provision of future support.

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

I am conscious that some of those who signed the previous MoU have since changed and this provides an opportunity for all parties to reaffirm their commitment to the MoU by re-signing it. If you are happy to do so I will ask my officials to contact your office in due course to arrange signature. Once the new arrangements are in place, the Welsh Government Bereavement Support working group will be asked to monitor their implementation.

Once again, I thank you for your continued support on this very important issue.

Yours sincerely

**Rebecca Evans AS/MS**

Y Gweinidog Cyllid a Llywodraeth Leol

Minister for Finance and Local Government

## Memorandum of Understanding

### 1. The Parties

- 1.1 This Memorandum of Understanding (MoU) is made between the Welsh Ministers, the Welsh Local Government Association (the WLGA) and One Voice Wales (OVW) (together, “the Parties”).
- 1.2 In entering into the arrangements which this MoU describes the WLGA and OVW are respectively representing principal councils and community and town councils in Wales.

### 2. Purpose

- 2.1 The MoU sets out a fair and consistent approach across Wales to the fees charged by local government for the burial and cremation of children.
- 2.2 This MoU has been prepared in partnership between the Welsh Government, which oversees the strategic policy and funding framework in respect of local government in Wales; and local government burial authorities<sup>1</sup>, who provide and maintain cemeteries and crematoria in Wales.

### 3. A shared commitment

- 3.1 Burial authorities in Wales agree not to charge any fees in relation to the standard burial or cremation of a child, defined for these purposes as a person under the age of 18.
- 3.2 This commitment applies to standard fees that burial authorities charge relating to:
- The *cremation* of a person under the age of 18 years (including stillborn and foetal remains), including, where required, the interment of ashes;
  - The *interment* of a person under the age of 18 years (including stillborn and foetal remains), including, where required, a grave that is deep enough for further burials;

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<sup>1</sup> Under the Local Government Act 1972 a ‘burial authority’ within Wales is a County or Country Borough Council or a Community or Town Council. In this MOU, “burial authorities” refers to county councils, county borough councils and community and town councils in Wales.

- iii. The *exclusive right of burial*<sup>2</sup>, where required. Such exclusive rights apply for the standard period determined by the Council. Within this period, further burials for both adults and children are covered; and
  - iv. Any *other fees* directly relating to the burial or cremation of a person, or the cremated remains of a person, under the age of 18 years, including, but not exclusively, the cost of a permit for a memorial / headstone; and grave digger.
- 3.3 Burial authorities agree to waive the fees described in section 3.1 and 3.2 in all circumstances.
- 3.4 The commitment in this section does not relate to wider funeral costs such as (non-exhaustively) the cost of a memorial, funeral director fees, flowers or coffins.
- 4. Funding**
- 4.1 In recognition of the financial implications of waiving the fees described in section 3, the Welsh Government will, while this MoU remains in force, annually make available the sum of £600,000 for allocation among principal councils in Wales that have agreed to comply with the commitment in section 3. This will be distributed through the Revenue Support Grant element of the local government financial settlement.
- 4.3 Principal councils agree to distribute appropriate sums to other burial authorities (relevant community and town councils); and other public, private and religious providers of the relevant services, in their area which have agreed to adopt the commitment set out in section 3.
- 4.5 Principal councils may place such conditions on the provision of that funding to other burial authorities and other providers of the relevant services as they consider appropriate.

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<sup>2</sup> Exclusive Right of Burial ('EROB') means exclusive right, granted by deed, of the registered owner to determine who may be interred in or commemorated on the grave in question; such exclusive rights to be for a limited period which has been determined by the Council



## **5. Duration / Review**

- 5.1 This MoU may be modified by mutual consent of the Parties, acting via authorised officials.
- 5.2 This MoU shall become effective upon signature on behalf of the Parties and will remain in effect until terminated by any one of the Parties.
- 5.3 Any Party may terminate this MoU by giving at least 3 months' notice in writing to each other Party.
- 5.4 The operation of the MoU will be reviewed in advance of the financial year 2027-28.

## **6. Status of this MoU**

- 6.1 This MoU is not intended to be legally binding, and no legal obligations or legal rights shall arise between the Parties from this MoU.

\_\_\_\_\_ Date: X Xxxxx 2024  
(Minister for Finance and Local Government, on behalf of the Welsh Government)

\_\_\_\_\_ Date: X Xxxxx 2024  
(WGLA, representing principal councils in Wales)

\_\_\_\_\_ Date: X Xxxxx 2024  
(One Voice Wales, representing community and town councils in Wales)