

## INTEGRATED IMPACT ASSESSMENT COVERING

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

<b>Name of policy or proposal: Charges for burials based on full cost recovery</b>	
Is this a	Mark X below
New activity, programme or policy?	
Change to an existing activity, programme or policy?	X
Budget proposal?	

Duties: tick the boxes you think apply	No	Maybe	Yes
<b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?  <i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i>		X	
<b>Socio-economic</b>  <i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>		X	
Does your proposal impact on the <b>human rights</b> of people?	X		
Does your proposal impact on the <b>rights of children</b> and young people	X		

<p><b>Reasoning</b> Briefly describe your reasoning for the responses given above: Equalities;</p>
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Disability/Carer: These characteristics could be negatively affected based on additional financial burdens as a result of the proposed changes.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

Lead Officer for developing the contract	Nicola Moss
Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community)	Paul Wolverson, James Hunter
Date	29 September 2023

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

<p>1. Describe what the service does: The Council currently operates a chargeable burial service. Fees and charges are set on an annual basis.</p>
<p>2. Who are your main stakeholders? The main stakeholders are: Members of the public Moray Staff Funeral Directors Memorial Masons</p>
<p>3. What changes as a result of the proposals? Is the service reduced or removed? There will be no changes to service provision. The only change relates to ensuring that the fees and charges for an interment are in line with full cost recovery.</p>
<p>4. How will this affect your customers? The impact would be that the cost of an interment would be increased. This would potentially create an additional financial burden to residents.</p>
<p>5. Impact on staff providing the service There will be no impact on staff from the proposed changes.</p>

6. Please indicate if these apply to any of the protected characteristics	
Protected groups	Potential impacts and considerations
Race	
Disability	There could be an impact on the basis that there is sound evidence that people with disabilities have a higher cost of living burden on their finances. Therefore additional expense could result in additional financial burden which could create an indirect impact.
Carers (for elderly, disabled or minors)	There could be an impact on the basis that there is sound evidence that carers have a higher cost of living burden on their finances. Therefore additional expense could result in additional financial burden which could create an indirect impact.
Sex	
Pregnancy and maternity (including breastfeeding)	
Sexual orientation	

Age (include children, young people, midlife and older people)	
Religion, and or belief	
Gender reassignment	
Inequalities arising from socio-economic differences	An increase in the cost of a burial service may have a disproportionate impact on families with low income or those in receipt of benefits.

### Human rights

List of convention rights	Describe, where applicable, if and how specific rights are engaged
Article 5: Right to liberty and security	
Article 6: Right to a fair trial	
Article 8: Right to respect for private and family life, correspondence and the home	
<i>Article 10: Freedom of expression</i>	
<i>Article 11: Freedom of assembly and association</i>	
<i>Article 12: Right to marry</i>	
<i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i>	
<i>Article 1 of Protocol 1: Protection of property</i>	
<i>Article 2 of Protocol 1: Right to education</i>	
<i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>	

### Children's Rights and Wellbeing

Relevant articles – UNCRC	
Article 2 – Non discrimination	
Article 12 – Respect of the views of the child	
Article 3.1 – Best interest of the child	
Article 6.2 – Right to survival and development	

**7. Evidence.** What information have you used to make your assessment?

<b>Performance data</b>	
<b>Internal consultation</b>	Burials Team Head of Service Members
<b>Consultation with affected groups</b>	Resident and employee budget consultation exercise included a question regarding burials being charged as a cost recovery service. Almost 65% were willing to see some increase with 47.3% supporting a moderate to significant increase
<b>Local statistics</b>	
<b>National statistics</b>	Moray Council is currently close to the average charge for interment fees when compared to other Scottish local authorities. Increases in charges would result in lair purchase charges being one of the more expensive in Scotland (7 Councils out of 32 currently more expensive) and interment fee would be the most expensive except 1 Council currently. However, other councils will also be reviewing their rates for 24/25.
<b>Other</b>	Review of Government guidance for funeral services

## 8. Evidence gaps

Do you need additional information in order to complete the information in the previous questions?

There is no additional information needed

## 9. Mitigating action

*Can the impact of the proposed policy/activity be mitigated?* Please explain

Residents have other options which could mitigate any changes:

- 1) Option to be interred in private burial grounds
- 2) Alternative options to burial could be considered, such as cremation.
- 3) The Scottish Government Funeral Support Payment can help pay toward the cost of burial or cremation costs (average payment £1,800). Eligibility for the payment is based on following factors:
  - you live in Scotland
  - you or your partner are getting certain benefits or tax credits
  - the person who died lived in the UK
  - the funeral is being held in the UK or in some circumstances in the EU, Iceland, Liechtenstein, Norway or Switzerland
  - you are applying after the person has died, until 6 months after the date of their funeral
  - you or your partner are responsible for the funeral
  - it is reasonable for you or your partner to accept responsibility for the funeral costs

## 10. Justification

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

Whilst the issue of funeral poverty needs to be considered under sections 20 and 63 of the Burial and Cremation (Scotland) Act 2016, a local authority may charge such fees as the authority thinks fit for burial, cremation and other related services. The option for the charge of an interment to be based on full cost recovery ensures the service is not subsidised by council tax payers and is self-sustainable

The proposal is still proportionate in a wider sense based on the need for the service to be self-sustaining.

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

1. No potential negative impacts on any of the protected groups were found.	
2. Some potential negative impacts have been identified.  The impacts relate to: <ul style="list-style-type: none"> <li>• Protected characteristics under the Equalities Act</li> <li>• Socio Economic impact and inequality</li> <li>• Human rights/rights of the Child</li> </ul>	X
Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010	
Promoting equality of opportunity	
Fostering good relations	
3. The proposals interfere with human rights and/or the rights of the child	
4. Negative impacts can be mitigated the proposals as outlined in question 8	

5. The negative impacts cannot be fully mitigated but are justified as outlined in question 9.	X
6. Further consultation with affected groups is needed.	
7. It is advised not to go ahead with the proposals.	

**Decision**  
Set out the rationale for deciding whether or not to proceed with the proposed actions:

The rationale for proceeding with the proposed action is based on the following:

- Legislations allows for a local authority to charge such fees as the authority thinks fit for burial and other related services.
- The proposal will ensure the burial servie is not subsidised by council tax payers and is self-sustaining
- There are suitable mitigations and alternative options in place for residents to choose from

**Date of Decision:** 29.9.23

**Sign off and authorisation:**

<b>Service</b>	
<b>Department</b>	
<b>Policy/activity subject to IIA</b>	
We have completed the integrated impact assessment for this policy/activity.	Name: Paul Wolverson Position: Service Manager Date: 22 September 2023
Authorisation by head of service	Name: Nicola Moss Position: Head of Environmental & Commercial Services Date: 29 September 2023
Permission to publish on website -	
Please return this form to the Equal Opportunities Officer, Chief Executive's Office.	

STAGE 1