



The Scottish Parliament
Pàrlamaid na h-Alba

Published 1st February 2016

SP Paper 895

2nd Report, 2016 (Session 4)

Web

Local Government and Regeneration Committee

Stage 1 Report on the Burial and Cremation (Scotland) Bill



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Local Government and Regeneration Committee

The remit of the Committee is to consider and report on a) the financing and delivery of local government and local services, and b) planning, and c) matters relating to regeneration falling within the responsibility of the Cabinet Secretary for Infrastructure and Capital Investment.



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Introduction

Background to the Bill

1. This report covers the scrutiny of the Burial and Cremation (Scotland) Bill¹ (the Bill) by the Local Government and Regeneration Committee.
2. The Bill was introduced in the Parliament on 8 October 2015 and as required by Standing Order Rule 9.3² was accompanied by both a policy memorandum³ and explanatory notes⁴ containing a financial memorandum.
3. The Health and Sport Committee was designated the lead committee at Stage 1 and has the task of considering the general principles of the Bill, as well as those parts of the Bill which relate to losses during pregnancy. The Local Government and Regeneration Committee was designated a secondary committee. This report sets out our views on the Bill with regard to matters which fall within our remit and should be read in conjunction with the Health and Sport Committee's report.

Purpose of the Bill

4. The purpose of the Bill is to provide a modern, comprehensive legislative framework for burial and cremation. The existing legislation is old, dating back over 100 years, and is increasingly unfit for purpose and unable to meet the needs of Scottish society. The policy memorandum states the overall objective of the Bill is to “create legislation which is fit for twenty-first century Scotland”.⁵
5. The Bill provides for the repeal of all existing burial and cremation legislation. Any provisions which remain relevant will be modernised and combined with new provisions. Many of the Bill's provisions come from recommendations made by the Infant Cremation Commission⁶ and the Burial and Cremation Review Group⁷.
6. The current main primary legislation for burial is the Burial Grounds (Scotland) Act 1855, while the law on cremation is set out in the Cremation Acts of 1902 and 1952 which are supported by various regulations, particularly the Cremation (Scotland) Regulations 1935, along with other sets of regulations which subsequently amended the 1935 Regulations.

Development of proposals in the Bill

7. The Burial and Cremation Review Group reported in October 2007 with 33 recommendations. Many recommendations concerned improvements to the certification of death in Scotland, and were implemented by the Certification of Death (Scotland) Act 2011. There were some recommendations to support the sustainability of burial and these are taken forward in this Bill. Recommendations ranged from improving burial authorities' ability to manage burial grounds through to ways to support the on-going supply of burial space.

8. While the Group made some recommendations about cremation, these were largely superseded by the work of the Infant Cremation Commission. The Commission was established by Scottish Ministers in April 2013 in response to practices at some crematoriums in Scotland relating to the cremation of babies. The Infant Cremation Commission report made a number of recommendations to improve practice, many of which are given effect in the Bill.

Approach to scrutiny of the Bill

9. We agreed our detailed approach to consideration of the Bill at Stage 1 at our meeting on 28 October 2015. Due to the tight timescales for consideration of the Bill we had agreed a call for evidence in advance. This was issued on 20 October, with a closing date of 4 December. We received 33 written submissions in total. All the written submissions, as well as related correspondence, can be found on the Committee's webpage.⁸
10. A number of submissions raised detailed drafting points which we relayed to the Scottish Government. A response to these points is also available online.⁹
11. We held four evidence sessions with a broad selection of stakeholders. Our first session was with the Scottish Government Bill Team on 4 November 2015. This was followed on 9 December 2015 by a session with representative bodies for funeral directors, crematoria managers, burial and cremation authorities, and the Inspector of Crematoria. Our session on 6 January 2016 focused on local authority cremation and burial authorities, comprising representatives from Renfrewshire, East Dunbartonshire, Inverclyde, Perth and Kinross and Angus councils. At the same session we also heard from other interested parties: the Muslim Council for Scotland, Commonwealth War Graves Commission, Edinburgh Crematorium Ltd, Citizens Advice Scotland and the Scottish Prison Service. At our final evidence session on 13 January 2016, we took evidence from Maureen Watt Minister for Public Health (the Minister).
12. The Minutes and the Official Reports of all the meetings at which the Bill was considered can be found online.¹⁰
13. We extend our thanks to all those who provided submissions and gave evidence on the Bill.

Provisions in the Bill

14. The Bill consists of six parts covering burial, cremation, arrangements, inspection, miscellaneous issues (including licensing, codes of practice and regulation) and general issues.
15. Our consideration of the Bill did not extend to losses during pregnancy as provided for in Part 3 – Arrangements, sections 50 to 55.

General views on the Bill

16. Responses to the call for written views and witnesses who gave oral evidence to the Committee were broadly supportive of the policy intention to modernise the legislation, for example, the National Association of Funeral Directors (NAFD) welcomed the Bill as it “seeks to update and rationalise some outdated legislation”.¹¹ Many of the respondents struggled to provide detailed comment on the Bill, and we have not previously experienced this with other such technical Bills.
17. Overall we found the Bill to be lacking in ambition. This Bill provided an opportunity to fundamentally change how the funeral industry operates in Scotland. Our overriding impression is of a Bill which by and large sets out to preserve the existing approach to funerals while only updating limited areas for immediate improvement. A considerable amount of the policy remains to be developed and will be included subsequently in regulations. We consider this has had a significant impact on the level of scrutiny we have been able to achieve, which has been further hindered by the tight timescale.
18. It has become clear that a bill with insufficient detail allowing limited time to scrutinise can only curtail the public’s ability to engage. The subject matter of this Bill could have wide effect. We had very few responses from individuals; those who did respond had all been party to planning decisions concerning the building of crematoriums, a matter not addressed in the Bill.
19. A number of detailed policy issues were raised by the industry in relation to the Bill and these have been addressed in the remainder of this report. The report also covers more general concerns about funeral costs.

PART 1 – Burial

Management of burial grounds

20. Burial grounds which have no available space tend to fall into disrepair as in the absence of new burials fewer people visit and tend the graves. The intention of the Bill is to support burial authorities in their management and maintenance of burial grounds. Currently no single source of guidance exists on the management and maintenance of burial grounds leaving some uncertainty over what actions can be taken, particularly in making headstones and memorials safe.
21. We heard from the bill team that one of the reasons why so many headstones were laid down was because the owners, who have responsibility for their maintenance, are no longer maintaining the grave and could not be found by the burial authority.¹² Jim Nickerson, Edinburgh Crematorium Ltd, said in relation to the upkeep of graves “it tends to be just the next generation, so, after about 25 years, the graves are no longer visited”.¹³

22. Section 6 provides that the detailed policy relating to management of burial grounds will be set out in subordinate legislation. This has restricted our scrutiny of this part of the Bill. It was difficult for witnesses to take a view on how effective the Bill would be in addressing this area as they would need to see the substance of the regulations; however we were directed to the Local Authorities Cemeteries' Order 1977¹⁴ which has effect in England and Wales. It was suggested this might provide a useful model. It was also noted a few authorities in Scotland had adopted the spirit of the 1977 Order with regard to the depth of internment so they could guarantee the number of internments in a lair spaces i.e. spaces for burial.
23. We were advised by the bill team the regulations will give burial authorities powers to carry out any activities they feel necessary or desirable for the general management of a burial ground. In addition to these powers, it was intended to place a duty on burial authorities to ensure the safety of burial grounds.¹⁵
24. Fife Council suggested owners of lairs should be held more responsible for maintenance of lairs and headstones during the term of their ownership, failing which, the burial authority should be empowered to enforce.¹⁶
25. The Commonwealth War Graves Commission currently maintains, directly or indirectly, through councils and contractors, war graves and memorials in 1,275 sites in Scotland. It responded to the Finance Committee's call for views and raised concerns any regulations might introduce new burdens on cemetery authorities and grave owners. As the Commission falls into both categories there may be financial implications.

26. We are unclear whether and how the Bill will help local authorities to better manage burial grounds, for example, in relation to vandalism and in improving the safety of burial grounds, particularly in making headstones and memorials safe. Without the detail of the proposed regulatory requirements witnesses found it difficult to contribute to the scrutiny of the Bill, including, critically, what impact this policy might have on burial authorities. As such, we recommend the Bill be amended to require a management scheme. The Bill should require the Scottish Government to consult in advance burial authorities and others with an interest about the detail of the regulations.

27. We note the Bill has been presented as a 'framework' Bill, however in order for us to scrutinise the impact of the proposals and for stakeholders to engage we require more detail about what is proposed in the management scheme. Without at least a modicum of detail the Parliament cannot be in a position to meaningfully scrutinise legislative proposals.

28. We also note the power to create criminal offences is delegated to regulations. The Delegated Powers and Law Reform Committee raised this matter in their Report. We support their finding and also recommend the

terms of offences should be specified on the face of the Bill. By way of example, it could be an offence by a lair holder not to maintain a lair, this is a matter which members of the general public should have an opportunity to engage and voice their views upon.

Burial authorities

29. Existing provisions relating to burial authorities apply only to local authorities, although private burial authorities tend to follow the legislation. The Bill's aim is to ensure consistency and requires all burial authorities (i.e. local authority burial authorities and private burial authorities) to comply with the legislation.
30. The Scottish Government explained how the Bill relates to a private burial authority—

” Some burial grounds are provided by private companies - for example, Warriston and Seafeld cemeteries in Edinburgh are run by Edinburgh Crematorium Ltd, a private company. These are referred to as ‘private burial authorities’, although there is no legal definition of this phrase in existing legislation or in the Bill.”¹⁷

31. We are supportive of all burial authorities being placed under the same duties and having the same powers.

Availability of burial land

32. There is pressure on the availability of burial land in parts of Scotland, although no consistent pattern emerges. The bill team advised it was not as simple as urban areas having less land while rural areas face less pressure. Scottish Government officials explained “we received consultation responses from some of the island local authorities that suggested they were running out of burial space because of physical constraints.”¹⁸
33. We were also interested to understand what was meant by reference in the policy memorandum to the ‘viability’ of burial grounds as community resources.¹⁹ The bill team explained many newer burial grounds are located a distance from the communities, which means a person may not be buried close to where they lived, making it difficult for local people who want to visit the grave.²⁰
34. Historic Environment Scotland explained in its written submission that cemeteries contain historic graveyard furniture, gravestones, ruined churches, etc., which together with the spaces they create, significantly contribute to our historic environment, a sense of place and communities’ identities.²¹
35. East Dunbartonshire Council provided an example of the capital costs involved in extending existing cemeteries or buying land for new cemeteries—

” We opened a new cemetery two years ago, at a cost of £1.9 million. We have just extended another cemetery, at the cost of £0.5 million, and this financial year we are procuring land to build another cemetery, probably at the cost of another £3 million or £4 million. We are trying to keep land for burials, which costs a lot of money in the long term.²²

36. The Minister said “in areas such as Ayrshire and Lanarkshire, local authorities would be competing with house builders for the land around towns” for new burial grounds.²³

Alleviating pressure on burial grounds

37. According to the policy memorandum, the Bill seeks to address the increasing pressure on available land for burials in Scotland. The policy is also aimed at supporting the long-term sustainability of particular burial grounds, as well as more generally the sustainability of burial as an option.²⁴

Duration and extension of right of burial

38. Section 13 gives effect to a recommendation from the burial and cremation review group that the sale of lairs in perpetuity should be ended. The Bill thus provides a lair can only to be sold for 25 years in the first instance. Subsequently, an owner will be able to renew ownership every 10 years. It is intended this process would ensure the burial authority retains ongoing contact with the current owner.

39. There was consensus amongst witnesses that lairs should not be sold in perpetuity and the proposed period of sale of 25 years, with an option to renew every 10 years, was welcomed.

40. Some local authorities have already taken action in this regard. Willie Rennie, Inverclyde Council, indicated the council had stopped selling lairs for future use in the mid-1990s and now only sold lairs for immediate use. East Dunbartonshire Council sold lairs for a term of 40 years.

41. The Minister commented on why the Bill does not provide for selling lairs for immediate use. She considered there might be some “kickback from the public if people were told that they could not prepare for their eventual death by buying a lair whenever they want to”.²⁵

42. We welcome the ending of the sale of lairs in perpetuity. In relation to the duration and the extension of the right of burial, we consider the Bill should be amended to set 25 years as a maximum initial period with the ability to extend ownership every 10 years thereafter. This would provide flexibility for burial authorities to take account of local circumstances. We note the potential for this policy to impact positively on the management of burial grounds through burial authorities’ communication with lair holders.

Restoration to use of lairs

43. Sections 24 to 35 set out a process allowing a burial authority to restore to use lairs in certain circumstances. A lair which contains human remains will be considered potentially suitable for restoration only where the last interment was at least 100 years ago and where the lair appears to be abandoned. The proposal is that the remains would be exhumed, the grave deepened, the remains reinterred and the remaining space sold. A lair which does not contain human remains (i.e. an unused lair) will be considered potentially suitable if 50 years have passed since it was last sold and it appears to the burial authority to be abandoned.
44. A number of witnesses supported the proposals in the Bill which provide for restoring both unused lairs and occupied lairs, Tim Morris of the Institute of Cemetery and Crematorium Management (ICCM) explained why ICCM were in favour of restoring both occupied and unused lairs to use because restoration of only unused lairs “would not transform cemeteries into sustainable assets”.²⁶ He highlighted the safeguards in section 25—

” The Bill covers the rights of any family who object—if they do so, their lair would not be reused—and protects the remains. The remains would be reinterred in the same grave, which would keep the cemetery records and registers intact and those deceased persons would be traceable in the future. The institute is concerned with making cemeteries sustainable for the future.”²⁷
45. Inverclyde Council made a similar point. It did not see unused lairs as having a major influence on sustainability, “certainly in the next decade or more, or even in the next half century” and expected to have to extend cemeteries to meet burial use.
46. Both Edinburgh Crematorium Ltd and Citizen Advice Scotland (CAS) considered reusing graves would allow a large number of cemeteries to be brought back into use.²⁸
47. A couple of local authority burial authorities indicated however they were not in favour of reusing occupied lairs. Highland Council did not support on cultural grounds the re-use or restoration of lairs where exhumation would be required.²⁹
48. The National Association of Funeral Directors (NAFD) does not support the reuse of lairs but does support the reclaiming of unused lairs which would be far more cost effective and practical.³⁰
49. On the detailed point of availability of space within a lair, Tim Morris of the ICCM suggested any regulations on the depth of burial would require the depth of every burial in the lair to be recorded. This would enable the authority to know the availability in each lair, thereby guaranteeing for the bereaved family the required capacity in the lair purchased.³¹

50. Furthermore, Tim Morris explained that conservation management plans could identify areas of the cemetery which had historic or cultural importance thus ensuring “heritage, history and the cemetery landscape would not be affected”. He suggested any headstone which was not of historic significance could be removed and a photographic record kept.³²

Potential savings from reuse of lairs

51. With regard to the potential savings associated with restoration of use of lairs, the Scottish Government’s Financial Memorandum outlined potential cost savings for burial authorities. Based on a lower cost estimate (£30,000), a burial authority is likely to generate £130,000 of income from restoring 200 lairs covering the costs of the process and producing a profit of around £100,000.³³
52. East Dunbartonshire Council had managed to reuse 50 or 60 abandoned lairs in three cemeteries. Audrey Hardie outlined how East Dunbartonshire identified the lairs and the process of reclamation—

” That was done by manually going through the ledgers and then conducting a physical inspection to ensure that there were no double headstones over the lairs, followed by a double-check of our books in the office and the cemetery books. Further, we took out advertising nationally and locally over a two-year period. Following that process, we came up with a list of vacant lairs. Those lair numbers were also advertised in the local papers. Once the period had been exhausted, we could re-sell the lairs on an interment-only basis.

53. CAS suggested a notice be put at the graveside in case family members visited and did not know of the proposal to reuse the lair.
54. A number of local authority representatives suggested the high cost and difficulties of preparing lairs for reuse may make this option unviable. Kevin Robertson of Angus Council estimated in his local authority area “between 25 and 30 per cent of the lairs that have been sold have never been used”. He explained reuse of unused lairs would allow the council to reduce the cost of lairs and the council was 100% supportive of this aspect, whereas reuse of lairs requiring exhumation of the remains, was a difficult issue because “it was more expensive than a burial”.³⁴

Headstones

55. Section 33 applies where a burial authority has exhumed remains when restoring a lair to use and there is a headstone or other memorial in place on the lair. Its effect is to ensure steps are taken to protect the headstone or memorial and the information contained on it.
56. Willie Rennie of Inverclyde Council was unconvinced of the practicalities of reinstating a headstone—

” We are talking about reusing lairs that are 100 years old, and presumably the headstones will be the same age. In our experience, it would not be practical to reinstate many headstones of that age, especially given their design.³⁵

57. Bruce Reekie, Perth and Kinross Council, also had concerns because the Council did not own the headstone so had no right to remove it.³⁶ Fife Council suggested the reuse of headstones required more direct guidance.³⁷ Kevin Robertson from Angus Council explained removing headstones could be expensive and headstones would have to be disposed of completely for it to be cost effective. In addition, he raised the issue about capacity for a lair to hold multiple headstones, arguing that new lair holders would not want a lair on which they would be unable to erect a suitable memorial. The Council’s written submission suggested a small marker could be installed when a lair is re-used with original interment details, this would identify a re-used lair, be easily accommodated and allow the new lair holder to erect a new memorial.³⁸ Edinburgh Crematorium Limited stated it did not believe the re-use of headstones should be determined by statute and the feasibility and desirability of retention of headstones should be by agreement between the new lair owner and the burial authority.³⁹

58. We are not fully convinced the reuse of lairs in the short-term will remedy the pressure on existing cemeteries. A number of burial authorities were still planning to either acquire land, or bank land for future use. In the long term, however, as more lairs reach the 100 and 50 year triggers we consider the policy has the potential to bring some measure of sustainability. Crucially though, we consider this policy might be undermined if burial authorities opt not to reuse occupied lairs.

59. It was difficult to investigate how much of a prohibitive factor costs are to restore to use occupied lairs. We would find it helpful if the Scottish Government could provide us in advance of Stage 2 a comparison table which sets out the costs of restoring a lair which has not been used, restoration of an occupied lair, and the financial benefit accrued from reusing a lair.

60. We also note there is some confusion over the procedure and cost of dealing with headstones when restoring an occupied lair to use. As such we would also welcome an explanation from the Scottish Government in time to inform the Stage 1 debate and also request this particular aspect is taken into account when compiling the comparison table sought above.

Commonwealth War Graves Commission

61. The Commonwealth War Graves Commission (CWGC) cares for war graves in 152 countries. Stirling Marcus from the Commission said the CWGC was opposed to any reuse of graves that contain war casualties, whether the remains were in a service plot or a family lair.⁴⁰ He explained further “there is a general recognition

and acceptance that war graves are a particular class apart” and “should be given exemption and protection from disturbance”.⁴¹

62. The Minister remarked this was an interesting area and that the Scottish Government was in discussion about the Bill’s impact on war graves. She advised “we are considering whether to lodge amendments at stage 2 to provide absolute clarity about how Commonwealth graves should be managed”.⁴²
63. We sought assurances that war graves would be exempt from sections 24 to 35. The Minister confirmed if the CWGC raised an objection with a burial authority, the process would stop.⁴³

Burial and cremation records

64. The Bill places a duty on certain bodies to maintain records indefinitely. These bodies include burial and cremation authorities, as well as NHS Boards and private healthcare providers in the context of making arrangements for the disposal of a pregnancy loss. Section 34 requires burial authorities to keep records of all activities carried out in pursuance of the function conferred on them by sections 24 to 33. Section 41 requires each cremation authority to prepare and maintain a register for each crematorium they operate.
65. A working group of the National Committee on Infant Cremation is considering forms and record keeping, and will work with stakeholders to develop a consistent process for the electronic management of records.

Keeping of electronic records

66. The Bill enables the retention to be done electronically, but does not require this. Instead burial and cremation authorities will be encouraged to use and develop appropriate electronic systems in the longer term. The Minister said “requiring burial and cremation authorities to maintain consistent and accurate registers will ensure that anyone who wishes to check the records for any reason will be able to do so with confidence”.⁴⁴
67. All local authorities providing oral evidence were in agreement that records should be kept electronically.⁴⁵
68. We were interested to understand why the decision was taken not to require records to be retained in electronic format, given the Bill’s aim to provide a modern, comprehensive framework for burial and cremation.
69. In response to this, the Minister advised—

” We did not put such a requirement in the bill because the funeral industry is very diverse and although larger companies may be fully computerised, a smaller family funeral director in a small town may not be. Therefore, we did not want to make it a requirement, but obviously it is an end point that we would like to get to in the future.⁴⁶

70. While there is a significant degree of tradition attached to this profession, we consider this Bill is an opportunity to modernise and increase the pace of change within the industry. We find it difficult to accept any modern business wherever situated would not have a degree of computerisation. Taking into account the Bill's aim to provide a modern, comprehensive framework for burial and cremation, we recommend the Bill be amended at Stage 2 to require records to be held electronically. An appropriate, but not lengthy, transitional period can be allowed to ensure consistency and accuracy.

Publically accessible registers

71. Edinburgh Crematorium Limited was concerned about data protection issues as a consequence of making burial and cremation registers public. It had in recent years received requests from landlords looking for unpaid rent, insurance companies claiming to have lost touch with their client and people claiming to be long lost relatives.⁴⁷ CAS had similar concerns and noted the wide variation of information provided to a freedom of information request it made on national assistance funerals.⁴⁸

72. We recommend the Scottish Government addresses data protection issues to support the implementation of the registers. We also consider officers responsible for the burial or cremation registers should be trained by burial and cremation authorities on how to handle data protection issues.

Genealogy investigation

73. We also enquired about the Bill's potential to improve the utility of record keeping under the Bill by recording additional information e.g. the place of burial, which might be linked to the National Records of Scotland. This could specifically, but not exclusively, assist those undertaking genealogy investigations.
74. Local authorities' general approach to allowing access to records varied depending on the nature of the request. They advised appointments could be set up for scholars or researchers to view records. Some authorities charged members of the public, or directed them to Deceased Online (an online research database for UK burials and cremations), unless they were trying to locate a family lair.
75. Both Tim Morris of ICCM and Rick Powell of the Federation of Burial and Cremation Authorities (FBCA) commented on the situation in England and Wales where the disposal certificate (containing the place of disposal) is completed and returned to the registrar of births and deaths but this information about the place of disposal is not recorded. Tim Morris explained his organisation had campaigned for place of burial or cremation to be included in the death register to create a

national record, but so far the Registrar for England and Wales had refused.⁴⁹ Rick Powell added “England and Wales is nine-tenths of the way there” and that the current situation “seems an absolute nonsense”.⁵⁰

76. Scottish Government officials, in response to calls to link the information to the National Records of Scotland, said—

” That is absolutely something that we could consider. The data requirements for the registers under the bill have yet to be decided, so we could certainly look at a requirement for the death certification number to be included in that to make a clear and unambiguous link back to the death register.⁵¹

77. Also the Commonwealth War Graves Commission (CWGC) would welcome a uniform system of recording, including a specific field within the form to record graves containing war casualties.⁵²

78. We recommend the Scottish Government in using its powers under sections 10 and 41 includes in regulations sufficient detail about the place of burial or cremation so as to establish a clear and unambiguous link within the national record, to assist those undertaking genealogy investigations and others with an interest.

PART 2 – Cremation

Proximity of new crematoria and housing

79. A number of written submissions and witnesses’ comments related to the provision in the Cremation Act 1902 which prevents a crematorium being built within 200 yards of existing housing and which has not been restated in the Bill. The Burial and Cremation Review Group had recommended the provision be reinstated in a new bill but converted into metric measurement.

80. Scottish Government officials explained the provision was not reinstated because “we do not think that it currently works”. Dr Cuthbert-Kerr said “there are no restrictions on any development being built within a particular distance of an existing crematorium. The limit only works one way.”⁵³

81. Concerns about the withdrawal of the proximity restrictions were submitted by, amongst others, South Ayrshire, Fife, Inverclyde, and Falkirk councils and Edinburgh Crematorium Limited, as well as the FBCA. Rick Powell of FBCA believed—

” The positioning of crematoria is vital in ensuring that bereaved families are not subjected to the day-to-day activities that take place in residential areas and gardens. When attending a funeral service or visiting a crematorium the bereaved are entitled to expect to be able to spend time in peaceful and meaningful contemplation. The routine of daily living including parties in

gardens, barbecues and accompanying music in no way fits with the tranquil setting that we have come to expect in such a location.⁵⁴

82. He suggested—

” Rather than have the 200-yard and 50-yard rules removed the FBCA would like legislators to take action to protect these vital locations and prevent the siting of subsequent developments literally up to the curtilage of the crematoria grounds.⁵⁵

83. This view was supported by East Dunbartonshire, Renfrewshire, Perth and Kinross, and Inverclyde councils, who provided oral evidence. Willie Rennie of Inverclyde Council preferred a buffer zone of 200 yards between houses and crematoria, and for that to be applied when building new crematoriums next to existing housing or when building new houses next to existing crematoriums.⁵⁶

84. Tim Morris of the ICCM was supportive of the approach taken by the Bill but considered some additional measures should be taken to assist planning authorities, such as “proper guidance provided for those who issue planning consent so that they can fully investigate and understand the need to maintain the tranquillity of the crematorium environment”.⁵⁷

85. The Minister explained that even if the bill contained a minimum distance that would not necessarily prevent a crematorium from being granted planning permission.⁵⁸ Under the planning system, she explained, a crematorium could be built within the specified distance and if an objection was successfully made, the crematorium could not operate.⁵⁹

86. When questioned about potential harmful emissions from crematoriums and the impact on communities and therefore the need for the 200 yard rule to be reinstated and strengthened, Scottish government officials responded providing some assurance—

” There is a requirement for annual inspections of crematoria by SEPA, and emissions over particular levels will result in a crematorium’s operation being suspended, if necessary, or at least in the number of cremations that it can carry out being reduced, so we believe that the existing SEPA controls are appropriate and sufficient.

87. We acknowledge the arguments presented about maintaining tranquillity for the bereaved and also the impact on everyday enjoyment of dwellings when a crematorium is sited close to housing. These arguments demonstrate how sensitive an issue this can be for all those involved.

88. The overwhelming majority of the evidence we received asked for the ‘200 yard rule’ to be retained and strengthened. We also noted the substantial confusion around how this rule works in conjunction with the planning

system. We find it undesirable that the Bill does nothing to tackle this level of confusion.

89. We therefore recommend the Scottish Government takes cognisance of the issues raised and, in discussion with planning colleagues, brings forward a amendments at stage 2 which addresses these concerns.

PART 3 – Arrangements

90. Sections 56 and 57 place various duties on local authorities to undertake disposal of human remains where no arrangements are otherwise made. According to the explanatory notes, this is a restatement of existing legislation which will be repealed.
91. The Scottish Prison Service (SPS) sought clarity as to which local authority this applies to when a person dies in prison. Bill Taylor, a chaplain for the SPS, explained that, occasionally, there are disagreements between the authority in which the prison is situated and the authority in which a prisoner may have had family ties or which may have been involved in the care, or the prospective care following release. He was concerned the new provisions are based on the Social Work (Scotland) Act 1968 and continue this ambiguity.⁶⁰
92. Dr Salah Beltagui from the Muslim Council of Scotland also commented about the situation where there were no instructions left for funeral arrangements. He considered cremation or burial authorities should investigate whether cremation or burial is the preferred choice and said community leaders could help. This should extend not just to adults but children and pregnancy loss. He provided an example—
- ” There was the case of the people whose bodies were found in a container. It was not known what their religion or faith was, and they were ready to be cremated when someone discovered that they were Muslims and that they should not be cremated.⁶¹
93. CAS also raised in its written submission the significant differences between local authority disposals when no arrangements have been made. It considered a funeral in such circumstances should have minimum stipulated requirements such as, coffin, cremation or burial in single plot, collection and care of deceased, ability to view the body, transport to crematorium or cemetery in hearse and celebrant to carry out a short service.⁶² Fraser Sutherland, CAS was disappointed NAFD had withdrawn the option of a costed simple funeral from its code of practice to allow people to choose between funeral directors.⁶³ Bill Taylor, SPS shared this view stating “many prisoners’ families are economically challenged” and transparent costing would make it easier for families to provide a funeral.⁶⁴

94. We recommend the Scottish Government amends the relevant provisions in the Bill to provide clarity as to which local authority is responsible for providing funeral arrangements and the funding of funerals when a person dies in prison and where no arrangements have been made.
95. We also recommend the Scottish Government amends the Bill, or include in relevant regulations, the minimum requirements of a local authority funeral.
96. In addition, we believe the responsible local authority should take reasonable steps to ascertain the appropriate method of disposal according to the person's religion or faith, and recommend the Scottish Government address this matter by amending the Bill, or making provision in regulations.

PART 4 - Inspection

97. The Scottish Government appointed Robert Swanson QPM as the first Inspector of Crematoria in March 2015 under the 1902 Act. He said of his role—

” Existing legislation made provision for my appointment, but there was no detail at all about what the role would entail and no powers were attached to it. The job description was decided in advance of my appointment; it is to ensure that the relevant legislation and best practice are being followed in the 28 crematoria and that the documents and records are being handled in accordance with statutory provisions.⁶⁵

98. The policy objective of Part 4 of the Bill is to allow for formal, independent inspection of parts of the funeral industry with the expectation this will improve standards where necessary, address bad practice and improve public confidence in the funeral industry.⁶⁶
99. Sections 59 to 64 contain powers for the Scottish Ministers to appoint inspectors to undertake various functions in respect of the funeral industry. This includes crematoriums, burial authorities and funeral directors. The Bill allows for the appointment of as many inspectors as is considered necessary to ensure a full and robust inspection regime.
100. It was envisaged, for costing purposes, there would be a full-time inspector of crematoriums, another inspector of burial and two full-time inspectors of funeral directors costing around £290,000 per annum in total.⁶⁷ Notwithstanding this, Scottish Government officials advised the Bill provides flexibility as “there is nothing in the Bill that would prevent one individual from taking on more than one role”.⁶⁸ The Bill also provides at section 61 for regulations to set out the various functions an inspector may carry out, as well as the wider framework for inspection, including what the industry will be inspected against and what will be expected of it in response to an inspection.

101. We were interested in how complaints would be handled by inspectors. The Bill team officials considered inspectors would undertake complaints inquiries with a view to making recommendations to the funeral director, the burial authority or the cremation authority to prevent the situation reoccurring in the future. It was noted that other complaints routes would be available through existing local authority complaints procedures, trading standards or professional bodies for private businesses.

102. We welcome the creation of an inspection regime to provide independent inspection, improve standards, increase public confidence and address bad practice in the funeral industry. However, we found it difficult to scrutinise the approach taken, and for stakeholders to raise any associated matters on the regime, as there is insufficient information provided in the supporting documentation.

PART 5 – Miscellaneous

Funeral directors' premises

103. Section 65 gives the Scottish Ministers the power to create a licensing scheme covering the operation of funeral directors' premises. Section 66 allows Scottish Ministers to regulate on how a licensing scheme would operate. The Scottish Government's Policy Memorandum suggests that this power would be used only where it could be shown to provide benefit. It is intended that the industry will be kept under review so that an informed decision can be made in due course.⁶⁹
104. Funeral directors require no particular qualifications to set up business, nor do they undergo any inspection before being able to work as a funeral director. This has led to concerns about the quality of service provided in some instances.
105. Bodies such as the NAFD and the National Society of Allied and Independent Funeral Directors impose particular standards on their members, but there is little compulsion to meet those standards. Andrew Brown of NAFD confirmed sanctions ranged from a fine to expulsion. Expulsion from the organisation did not have any impact on the individual's ability to operate as a funeral director.⁷⁰
106. The NAFD has 85 members in Scotland (of which the Co-op is the largest) which operate 369 funeral homes.⁷¹
107. Both the Burial and Cremation Review Group and Infant Cremation Commission suggested that the current situation, in which there is no independent scrutiny of funeral directors or licence requirements, is not sustainable.⁷²
108. The Minister's highlighted two key areas a licensing scheme would address—



If introduced, that would address concerns about the conduct of some funeral directors and ensure consistent best practice across the industry.⁷³

109. Other benefits of a licensing scheme were described in more detail in the Scottish Government's letter.

” It will allow minimum criteria to be established for the granting of a licence to enable a person to operate as a funeral director. This would address the current situation whereby anyone is able to offer funeral director services without any particular qualifications. It would also allow a licence to be suspended or revoked in response to poor performance, enabling meaningful action to be taken in a way that is not possible currently.

It is not intended that the criteria for the granting of a licence would be particularly onerous – for example, it could be contingent on a satisfactory inspection for existing funeral directors – but it would provide a number of benefits and help build public confidence in the industry. However, it is important that such a step is based on evidence gathered through an objective survey of funeral directors.⁷⁴

110. The NAFD considered government regulation is likely to see additional costs imposed on funeral directors that will ultimately lead to higher funeral costs for the bereaved.

111. We were told by the Scottish Government officials that consultation with the industry showed there was support for a licensing scheme—

” In our consultation paper, we asked whether the licensing and inspection of funeral directors were desirable, and the response to the consultation suggested that they were.⁷⁵

112. We asked the Minister why the licensing scheme had not been set out in the Bill—

” Our intention is that any licensing scheme that is introduced will be influenced by the inspectors' recommendations. The approach that is taken in the bill means that we will not be committed to a particular model and will provide sufficient flexibility to ensure that any scheme does what is required, based on the inspectors' view.⁷⁶

113. The DPLR Committee was concerned an entire licensing scheme (section 66) is provided for in subordinate legislation and not on the face of the Bill given the importance of the matter and the implications it might have on those in the industry. We endorse this recommendation.

114. Given the need to bring forward a bill to address various issues within the funeral industry, we consider the case has been made for the licensing of funeral directors. We recommend the Scottish Government amends section 66 of the Bill at Stage 2 to require the making of a licensing scheme for funeral directors and that such a scheme be implemented without delay.

Codes of practice

115. Sections 67 and 68 make provision for Scottish Ministers to issue codes of practice and consult on draft codes of practice.
116. NAFD explained its primary concern about the inspection and licensing of funeral directors was the detail of standards to be set out in the code of practice for funeral directors—

” We urge the Government to fully utilise the association’s existing and well-established code of standards, instead of seeking to define and introduce a new, separate code and standards that would run parallel to our own. Our concern is the potential cost implications for funeral businesses, which could lead to increases in funeral costs. That would exacerbate the issues of funeral poverty that the Scottish Government is already exploring.⁷⁷

117. The view of the Inspector of Crematoria was—

” In general crematoria are receptive to guidelines, but there is a strong difference between guidelines and legislation. Legislation gives teeth to back up guidelines by making it possible to say “You will do it, and if you don’t do it, there is potentially a penalty”.⁷⁸

118. The DPLR Committee was concerned that, given the codes of practice must be complied with by burial authorities, cremation authorities and funeral directors, the codes were not subject to scrutiny by the Parliament. We also note the importance of the codes of practice and their potential to impact on funeral operators and the standards to be met by the funeral industry, as well as to those using their services. As such we sought agreement from the Minister that codes of practice should be scrutinised by the Parliament. The Minister advised us—

” We have accepted the DPLR Committee’s point on that and intend to lodge an amendment at stage 2 to require any codes of practice to be approved by the Parliament before they come into force.⁷⁹

119. We welcome the Scottish Government’s commitment to amend the Bill to require codes of practice to be approved by the Scottish Parliament.

120. We acknowledge the work undertaken by the member associations in helping to raise standards in the funeral industry through their codes of practice and training. We also recognise however, the voluntary nature of this approach and lack of associated sanctions. A statutory code has the benefit of requiring compliance.

121. Whilst we recognise the industry’s concerns about the implications of a statutory code of practice, we consider this is an important aspect of a licensing regime.

Part 6 – General

Commencement

122. We noted the majority of the provisions in the Bill do not have specified commencement dates. As such, we sought clarification from Scottish Government officials on the indicative timings for the key provisions and timings for any associated regulations.
123. They advised current thinking was to commence the main provisions of the Bill “within one to two years, starting with aspects that relate to cremation” and added “we will also look to commence the inspection provisions as soon as possible because a lot of the improvements to cremation need to be tested by inspection”.⁸⁰

124. We would welcome further clarity from the Minister at Stage 1 on these timings.

Funeral Costs

125. A significant amount of the evidence we received stemmed from concerns about the cost of funerals. The Scottish Government’s Policy Memorandum states that there is a limit to what can be achieved legislatively, but we note the wider policy objective is to influence funeral costs wherever possible.
126. Graham McGlashen, the Scottish Government’s legal adviser on the Bill, explained the restrictions in legislating for funeral costs because consumer protection is reserved under schedule 5 of the Scotland Act 1998. He said “we cannot legislate in the Scottish Parliament for anything with a consumer protection purpose behind it”.⁸¹
127. The Convener referred to background financial data applicable to the funeral industry sector—

” Between 2010 and 2014, the underlying operating profit from crematoria rose from £19.9 million to £29.1 million—an increase of some 46 per cent—and that underlying operating profit from funeral services rose from £49.3 million to £66.3 million, which is an increase of 34 per cent. In 2014, the revenue from crematoria was £55.2 million and underlying profit as a percentage of revenue was 53 per cent; the revenue from funeral services was £184.4 million and underlying profit as a percentage of revenue was 36 per cent. Total revenue across the group was £268.9 million with underlying profits of £84.9 million, which is 32 per cent of revenues.^{82, 83}

128. Fraser Sutherland of CAS told us in 2014/2015 CAS had seen a 35 per cent increase in the number of clients concerned about funeral issues and affordability.⁸⁴

129. CAS's written submission highlighted the rising costs of funerals and its impact on CAS's clients. The average total cost of a funeral in Scotland in 2015 was £3,550. CAS set out in its written submission the fees for burial and cremation across Scotland, which showed the extremely wide variation in cost—

” Burial: Purchase of lair and cost on interment

- Cheapest: £694 Western Isles
- Priciest: £2,785 East Dunbartonshire

Cremation: Cost of cremation and scattering ashes

- Cheapest local authority: £512 Inverclyde
- Cheapest private: £585 Paisley
- Priciest local authority: £749 Perth and Kinross
- Priciest private: £830 Moray⁸⁵

130. Local authorities advised that pricing for council-run burial and cremation services is set by the relevant council committee. Gerard Hannah, Renfrewshire Council, commented in Renfrewshire “burial costs account for only around 20% of the overall cost of a funeral”.⁸⁶ While Bruce Reekie, Perth and Kinross Council, explained they paid into a mercury abatement scheme for emissions but the Council had taken a decision to stop the on-going revenue cost of being a member of this scheme and invest in its own mercury abatement equipment⁸⁷ and as such investment in mercury abatement equipment, renewal of the cremators and refurbishment of the crematorium through its levy meant “cremation charge sits at £649 but the addition of the abatement levy brings it up to £749”.⁸⁸ Inverclyde also charged an abatement levy which was included in its £512 cost⁸⁹, although Willie Rennie said—

” The burial service in Inverclyde is subsidised and the cremation service makes a surplus. Both services together are subsidised to the tune of £214,000 a year.⁹⁰

131. He further commented “it looks like it will always be subsidised, unless the prices go up very much higher”.⁹¹

132. Renfrewshire Council also commented on the level of subsidy the burial service required. Gerard Hannah said if the Council moved to full cost recovery model “our costs would rise by about 120 per cent”.⁹² Audrey Hardie of East Dunbartonshire explained how the Council had increased its prices by 25% two years ago and then by a further 50% the following year. She believed it was not profit as such because “other services within our directorate may run at a loss”.⁹³

133. There was also a variation in approach taken to charging those who resided outwith the local authority area and wished to make use of council burial and cremation services. Some local authorities did not charge extra, for example Perth and Kinross and Inverclyde, while others did. East Dunbartonshire, which had the highest burial cost at £2,785, confirmed the charge to a non-resident was the normal cost plus an additional interment fee.⁹⁴

134. It had been suggested by East Dunbartonshire that local authority funeral costs could be capped, but CAS was concerned this approach may lead to councils raising their charges causing further hardship.⁹⁵
135. The submission from COSLA highlights that the 2013 Audit Scotland report on charging states that ‘charges are an important source of income and are a means to help councils achieve their objectives’. The approaches and policies councils use to charge service users can vary according to local needs and priorities.⁹⁶
136. We also heard some of the larger authorities such as Glasgow City Council did not put its charges online. CAS also considered funeral directors should display at least a package price because “exactly the same service can double within the same town”.⁹⁷
137. Jim Nickerson, Edinburgh Crematorium Ltd explained he had not raised prices in 2010, 2011 and 2016 although “we make a profit in order to provide a service as opposed to providing a service to make a profit”.⁹⁸
138. The Minister recognised funeral costs are increasing, but she considered the Bill was not the right place to address these—

” Undoubtedly, as you say, funeral costs are increasing. However, they are made up of a wide variety of elements, including local authority fees and funeral director fees. We do not think that using legislation to control those costs will necessarily address the underlying problems.⁹⁹

139. However, she believed the Bill could have a positive effect on the overall costs of funerals and she gave a commitment to bring forward an amendment at stage 2 “to require local authorities to publish all costs that relate to burials and cremations”.¹⁰⁰ Additionally, she advised the Scottish Government was working with funeral directors and the NAFD to encourage them to be more transparent about their costs and in letting customers know the wide variety of funerals available. The Minister argued the appointment of inspectors of funeral directors, as well as the introduction of a licensing scheme, might help to drive up the overall standards and transparency.¹⁰¹
140. When asked whether the licensing scheme could competently inter-alia require funeral directors’ premises to show a tariff, Scottish Government officials undertook to investigate and write to us.¹⁰²
141. The Minister further explained how the Scottish Government was tackling the issue of costs—

” It is reviewing the operation of the social fund, which is to be devolved to Scotland, and the Cabinet Secretary for Social Justice, Communities and Pensioners’ Rights has instigated a comprehensive review of funeral costs, with a view to identifying ways to tackle those costs across a range of relevant sectors. He is publishing new information to help people to plan for funerals,

including advice on the likely costs, to ensure that the various options for burial and funerals are explained to people.¹⁰³

142. The evidence we received showed there is a wide variation in the costs charged by both local authorities and the private sector.
143. We note that, the industry realises large profits, at a time when there is an increase in the number of people who are unable to pay funeral costs.
144. The Minister's commitment to bring forward an amendment at Stage 2 requiring local authority burial and cremation authorities to publish their costs is a welcome step forward in addressing the disparity of funeral costs.
145. We acknowledge the Scottish Government's view the Bill is not the vehicle for addressing costs. We believe however a more detailed bill, which specified a clear direction of travel, would have provided greater influence on services and thereby cost.
146. We ask the Scottish Government to investigate further the potential to utilise regulations, the licensing and inspection regimes and codes of practice to encourage greater transparency of costs and, if possible, include requirements for the display of a tariff for a simple funeral. This would make it easier for those struggling to pay funeral costs to make informed choices.
147. We note the devolution of the Social Fund Funeral Expenses Payments and the review of its operation as well as the Scottish Government's review of funeral costs. We ask for early sight of the terms of reference for the review of funeral costs and the timescale for its completion and to be kept advised of progress made.

Conclusion

148. We support the general principles of the Bill in so far as they relate to matters that fall within our remit.

¹ [Burial and Cremation \(Scotland\) Bill, SP Bill 80.](#)

² [The Scottish Parliament Standing Orders 9.3.](#)

³ [Burial and Cremation \(Scotland\) Bill, Policy Memorandum \(SP Bill 80-PM, Session 4 \(2015\)\).](#)

⁴ [Burial and Cremation \(Scotland\) Bill, Explanatory Notes, SP Bill 80-PM.](#)

⁵ Policy Memorandum, paragraph 2.

⁶ [Infant Cremation Commission.](#)

⁷ [Burial and Cremation Review Group.](#)

⁸ [All written submissions on the Bill.](#)

⁹ [Letter from the Scottish Government on drafting points.](#)

¹⁰ [The Local Government and Regeneration Committee's webpage.](#)

¹¹ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 1.

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- ¹² Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 14-15.
- ¹³ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 24.
- ¹⁴ [Local Authorities' Cemeteries Order 1977](#) (SI 1977 No. 204).
- ¹⁵ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Cols 16-17.
- ¹⁶ Fife Council, Written Submission.
- ¹⁷ [Letter from the Scottish Government](#) to the Committee, November 2015.
- ¹⁸ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 9.
- ¹⁹ Policy memorandum, para 51.
- ²⁰ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 9.
- ²¹ Historic Environment Scotland, written submission.
- ²² Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Cols 9-10.
- ²³ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 19.
- ²⁴ Policy memorandum, para 50.
- ²⁵ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 18.
- ²⁶ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 10.
- ²⁷ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 10.
- ²⁸ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 23.
- ²⁹ Highland Council, Written submission.
- ³⁰ National Association of Funeral Directors, Written submission.
- ³¹ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 18.
- ³² Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 10.
- ³³ Financial Memorandum, para 74.
- ³⁴ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 4.
- ³⁵ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 13.
- ³⁶ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 13.
- ³⁷ Fife Council, Written submission.
- ³⁸ Angus Council, Written submission.
- ³⁹ Edinburgh Crematorium Ltd, Written submission.
- ⁴⁰ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 22.
- ⁴¹ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 23.
- ⁴² Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 20.
- ⁴³ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 21.
- ⁴⁴ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 21.
- ⁴⁵ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 14.
- ⁴⁶ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 22.
- ⁴⁷ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 31.
- ⁴⁸ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 31.
- ⁴⁹ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 15.
- ⁵⁰ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 15.
- ⁵¹ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 21.
- ⁵² Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 30.
- ⁵³ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 3.
- ⁵⁴ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Cols 2-3.
- ⁵⁵ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 3.
- ⁵⁶ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 12.
- ⁵⁷ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 15.
- ⁵⁸ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 12.
- ⁵⁹ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 14.
- ⁶⁰ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 17.
- ⁶¹ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 18.
- ⁶² Citizens Advice Scotland, written submission.
- ⁶³ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 26.
- ⁶⁴ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 27.
- ⁶⁵ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 3.
- ⁶⁶ Policy Memorandum, para 96.
- ⁶⁷ Financial memorandum, para 20.
- ⁶⁸ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 14.
- ⁶⁹ Policy memorandum, para 14.

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- ⁷⁰ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 13.
- ⁷¹ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 1.
- ⁷² Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 18.
- ⁷³ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 9.
- ⁷⁴ Letter from the Scottish Government to the Committee, November 2015.
- ⁷⁵ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 18.
- ⁷⁶ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 22.
- ⁷⁷ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 2.
- ⁷⁸ Local Government and Regeneration Committee, *Official Report*, 9 December 2015, Col 6.
- ⁷⁹ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Cols 22-23.
- ⁸⁰ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 19.
- ⁸¹ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 5.
- ⁸² [Dignity plc Annual Report & Accounts 2014](#) Continuing to deliver a strong performance and excellent client service
- ⁸³ Local Government and Regeneration Committee, *Official Report*, 4 November 2015, Col 4.
- ⁸⁴ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 19.
- ⁸⁵ Citizens Advice Scotland, Written submission.
- ⁸⁶ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 4.
- ⁸⁷ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 3.
- ⁸⁸ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 2.
- ⁸⁹ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 3.
- ⁹⁰ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 4.
- ⁹¹ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 4.
- ⁹² Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 10.
- ⁹³ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 8.
- ⁹⁴ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 10.
- ⁹⁵ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Cols 19-20.
- ⁹⁶ COSLA, Written submission.
- ⁹⁷ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 21.
- ⁹⁸ Local Government and Regeneration Committee, *Official Report*, 6 January 2015, Col 28.
- ⁹⁹ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 9.
- ¹⁰⁰ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 10.
- ¹⁰¹ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 10.
- ¹⁰² Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Cols 11-12.
- ¹⁰³ Local Government and Regeneration Committee, *Official Report*, 13 January 2015, Col 9.

