

Draft Guidance on Funeral Costs: Scottish Government Response to the Consultation

May 2019

MINISTERIAL FOREWORD



Arranging a funeral is something that most of us will only have to do a handful of times. That can mean we are unaware of how much they cost or where we can find reliable information. Worries about affordability can make a bereavement even more difficult, particularly where it has not been possible to put aside money for the funeral in advance. It is generally agreed that the availability of clear and consistent information about funeral costs would be of great help to individuals and families who have lost a loved one.

The Scottish Government has worked closely with local government and the funeral industry to try to identify where guidance might encourage such information to be provided. We worked together to create the draft guidance which we consulted on last year. Alongside the formal consultation, we spoke with a broad range of individuals and organisations across Scotland. I am grateful to everyone who contributed their views and experience to help us improve the guidance which I am pleased to lay before parliament today.

The guidance complements other actions which the Government is taking to encourage people to talk about, plan and provide for their funeral, and to help those who may struggle to do so. The publication of the “Planning Your Own Funeral” leaflet in 2017 and the development of the Funeral Support Payment, replacing the current DWP Funeral Expenses Payment later this year, will both help people to prepare for and cope with the costs of arranging a funeral.

I am confident this guidance will improve transparency and help people to make well-informed decisions and I am encouraged by the positive way in which the funeral industry has engaged with its development.

A handwritten signature in black ink that reads "Aileen Campbell".

**AILEEN CAMPBELL MSP,
CABINET SECRETARY FOR COMMUNITIES AND LOCAL GOVERNMENT**

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INTRODUCTION

1. Section 98 of the Burial and Cremation (Scotland) Act 2016¹ makes provision for Scottish Ministers to publish “guidance on the costs associated with making arrangements for a funeral” and that “the guidance may in particular cover the desirability of such costs being affordable”.
2. Publication of the Guidance on Funeral Costs is Action 2 of the Scottish Government’s Funeral Costs Plan², which sets out 10 actions that the Scottish Government will take this parliamentary term to help tackle funeral poverty.
3. While the setting of individual funeral charges is for local authorities and private businesses to determine, the Scottish Government wants to help consumers understand, compare and choose the services that are right for them. The guidance sets out steps that funeral directors and burial or cremation authorities can take to help improve the availability and transparency of funeral charges information, to help consumers make informed decisions.
4. The guidance also includes a section specifically for local authorities on setting burial and cremation charges and tackling funeral poverty. It does, however, recognise that local authorities are responsible for setting these charges themselves, and will take into account local circumstances when doing so.
5. The guidance complements other actions the Scottish Government has already taken to help encourage people to talk about and plan for their own funeral.
6. We have committed to reviewing the guidance in the future, to ensure that it remains fit for purpose. We will work with local authorities, funeral directors and burial and cremation authorities to collect information about the implementation of the guidance, so that its impact can be considered and that the guidance can be updated, if necessary, to address any issues identified.
7. Also published along with this response to the consultation analysis on draft guidance on funeral costs is:
 - Guidance on funeral costs³
 - Business & Regulatory Impact Assessment⁴
 - Equality Impact Assessment Results⁵
 - Island Communities Impact Assessment Summary⁶
 - Fairer Scotland Duty Assessment Summary⁷
 - A glossary of terms⁸

¹ <http://www.legislation.gov.uk/asp/2016/20/contents/enacted>

² <https://www.gov.scot/Publications/2017/08/6243>

³ <http://www.gov.scot/ISBN/9781787818293>

⁴ <http://www.gov.scot/ISBN/9781787818309>

⁵ <http://www.gov.scot/ISBN/9781787818156>

⁶ <http://www.gov.scot/ISBN/9781787818026>

⁷ <http://www.gov.scot/ISBN/9781787818057>

⁸ <https://www.gov.scot/publications/funeral-payment-and-funeral-poverty-glossary-of-terms/>

THE GUIDANCE

8. The guidance has four sections: for burial authorities, for cremation authorities, for funeral directors, and a section for local authorities in relation to charge setting and tackling funeral poverty. The guidance includes a range of measures to:
 - Encourage burial and cremation authorities and funeral directors to use clear and consistent language and terminology
 - Encourage burial and cremation authorities and funeral directors to make pricing information available in a number of formats
 - Encourage crematoriums to display their prices in a way that helps people to understand which services are included in their attended cremation charge (and so are not optional) and which services can be added at an extra cost.
 - Encourage improved transparency of pricing by funeral directors at the point of sale, such as clearly setting out the range and price of available funeral services (including lower-cost options), providing an itemised quote and a final bill
 - Improve the ability of consumers to compare lower-cost options across different funeral directors by setting out a clear definition of a simple funeral.
 - Encourage burial and cremation authorities to accommodate the wishes of people who do not want to use the full services of a funeral director
 - Encourage local authorities to take steps to improve public understanding of burial and cremation charges such as consulting on charge setting and providing information about expenditure and income for these services. It also suggests local authorities consider sharing and learning from best practice, where appropriate.
 - Encourage local authorities to take steps to reduce funeral poverty, such as recognising funeral costs as a potential cause of poverty when developing local authority poverty reduction strategies, and supporting people who are struggling with the costs of a funeral.
9. The guidance on funeral costs is advisory and will not impose new requirements or conditions on funeral directors, burial authorities or cremation authorities. We have worked closely with the funeral industry and local authorities in developing the guidance in order to increase the likelihood that it will be widely adopted.
10. The Scottish Government established three working groups in early 2018 to explore issues associated with funeral costs and to provide expert knowledge to the guidance drafting process. Membership included local authorities, the Convention of Scottish Local Authorities (COSLA), private cremation authorities, the Institute of Cemetery and Crematorium Management (ICCM), the Federation of Burial and Cremation Authorities (FBCA), the National Association of Funeral Directors (NAFD) and the National Society of Allied and Independent Funeral Directors (SAIF). Draft guidance was prepared in the first half of 2018.

THE CONSULTATION ON DRAFT GUIDANCE

11. A 12-week public consultation⁹ on draft guidance ran from 16 August to 8 November 2018. A total of 22 questions were asked (10 closed and 12 open), focussing on the following themes:
 - use of language and terminology;
 - display of pricing information;
 - transparency of cremation charges;
 - definition of a simple funeral;
 - transparency of pricing at point of sale;
 - burial or cremation without using the services of a funeral director;
 - understanding local authority charges; and
 - local authority measures to reduce funeral poverty.
12. A total of 49 responses were received from a broad range of stakeholders, including independent and large funeral directors, funeral director trade associations, COSLA, local authorities, and third sector organisations. There were also 15 responses from members of the public. An independent consultation analysis report was published in February 2019¹⁰.
13. The consultation also sought views on the potential business impacts of the draft guidance on the public, private and/or third sector as well as potential impacts on people with protected characteristics under the Equality Act 2010. The information received in response to these two questions has been considered fully in the Business Regulatory Impact Assessment (BRIA) and Equality Impact Assessment (EQIA) for this guidance.
14. Although the consultation did not ask for views on how the guidance should be targeted, a number of consultation responses suggested that the guidance would be better aimed at the general public, rather than at the funeral industry. This issue is considered fully in the BRIA, and is not discussed further in this Scottish Government response.
15. Overall, there was support for most of the measures in the consultation. The following sections summarise the consultation's findings and the Scottish Government's response to issues raised through this process. The % responses to the open and closed questions are set out at Annex A.

⁹ <https://consult.gov.scot/social-security/statutory-guidance-on-funeral-costs/>

¹⁰ <https://www.gov.scot/publications/draft-guidance-funeral-costs-analysis-consultation-responses/>

USE OF LANGUAGE AND TERMINOLOGY

16. The consultation set out the Scottish Government's intention to publish a glossary alongside the guidance to help clarify some of the terms often used when funeral arrangements are being made.
17. Respondents were largely supportive of this, with 35 (72%) agreeing that a glossary should be published. Only five indicated that they did not feel this was necessary. The remainder were either undecided or did not offer a response.
18. While a number of responses highlighted the potential benefits of a glossary and suggested terms to be included, some points were raised about its development, purpose and use. For example, some responses queried its intended target audience (industry or the public), while others argued that the glossary should focus on setting out details of terms that relate specifically to funeral costs and fees. Some responses also argued that the glossary should be developed in consultation with the funeral industry and other stakeholders. Several responses suggested that there should be 'Plain English' versions of all published documents.
19. Given the broad support for the production of a glossary, we have developed it, in consultation with a range of stakeholders, and published this alongside the guidance.
20. The glossary is not designed to be a fixed list of terms. Nor does it attempt to define standard descriptors of products and services for the industry to use. As prices of products change over time, we have not attempted to set out any information on current average costs in the glossary. We have, however, sought to explain what the main fees and charges associated with arranging a funeral are.

DISPLAY OF PRICING INFORMATION

21. The Scottish Government wants to make it as easy as possible for people to access information about funeral costs. To help achieve this, the draft guidance set out a range of measures about the display, accessibility and transparency of pricing information.
22. Among these measures was a recommendation that local authorities should publish fee information in the bereavement services (or equivalent) section of the local authority's website and that this be clearly signposted. Local authorities are already required under Sections 20 and 63 of the Burial and Cremation (Scotland) Act 2016 to publish their fees in paper form and online. However, in the course of developing the draft guidance, some stakeholders described difficulties in locating this information on local authority websites, especially where burial and cremation charges were included in documents covering charges for a range of other services.
23. The draft guidance also included measures recommending the display of pricing online. The consultation asked whether the guidance should include measures which encourage private cemeteries and crematoriums and funeral directors with a website to display their pricing information online.

24. There was strong support for this proposal, with 45 (92%) respondents agreeing with the question. Some respondents commented that the online pricing information would increase transparency, allow easier comparison across different providers and may also help people to plan in advance. A number of these responses included caveats including that pricing should be set out consistently across all providers, and that prices be broken down into individual components. Some responses instead suggested that packages of services and single, top-line prices are more helpful.
25. Some respondents also suggested that in the absence of agreed cross-industry descriptors for items and services, consumers could not be certain that they were comparing like-for-like across different providers. However, given the voluntary nature of the guidance, we do not think it is realistic to use it to try to establish or impose such standard descriptors.
26. Some respondents suggested that pricing information should be made available in a variety of formats, including non-digital, Easy Read, braille or audio. The Scottish Government will make the guidance available in alternative formats if requested, and local authorities will have to consider their duties under the Equality Act 2010 in respect of making information accessible. While some private businesses may choose to make their pricing information available in alternative formats, they are not obliged to do so.
27. The draft guidance included a measure encouraging burial and cremation authorities to display pricing information in a format that could be downloaded by members of the public, such as Portable Document Format (PDF). Some consultation responses pointed out that this format might not be suitable for people accessing the internet using a mobile phone, and that downloading the pricing information would require more mobile data than accessing the information through a browser. Some responses also argued for pricing information to be made available via social media, as some companies who do not have a website may have an online presence through social media. In recognition of these points, we have modified the guidance to allow for greater flexibility.
28. Some concerns were raised about the provision of pricing information online, with responses suggesting that this may encourage consumers to make decisions based on cost alone. This is discussed further in the BRIA.
29. In the course of broader consultation with stakeholders, concerns were expressed about the ability of burial authorities that operate on a non-commercial basis, such as community cemeteries in the Western Isles, to adopt the guidance relating to the display of pricing information. We have acknowledged this in the final guidance and it is discussed further in the Island Communities Impact Assessment.
30. Overall, provision of pricing information online was overwhelmingly supported in consultation responses and so we have decided to retain this in the guidance for burial authorities, cremation authorities and funeral directors. We have, however, made clearer that the provision of this information does not necessarily require the creation of a bespoke website, and could be achieved through use of social media.

TRANSPARENCY OF CREMATION CHARGES

31. The draft guidance defined a standard cremation service to help consumers compare like with like across providers, and proposed that all crematoriums should base their standard cremation service¹¹ charge on the following common set of components:

- Cremation fee
- Mercury abatement fee (where applicable)
- Provision of container for ashes
- Cremation certificate
- Provision of chapel / service room
- Administration and processing of forms

This definition was created in consultation with representatives of public and private crematoriums.

32. Views on whether or not this definition was useful and how it could be improved were mixed. Only 22 (45%) respondents felt that it captured all necessary elements and almost a third suggested that additions or amendments were required. Nearly a quarter of respondents either did not answer the question or indicated that they were unsure.

33. The main areas where greater clarification was sought were around the interment of ashes, the provision of music services, time allowed for the service and extra charges for services at weekends. Concerns were also raised that some businesses may begin to charge for services currently included in their standard fee but which were not in the Scottish Government's definition.

34. Some responses argued that not everybody needs to use the service room at a crematorium, particularly if they have already held a service elsewhere, and that this should be advertised as an additional, optional cost. The Scottish Government has considered this suggestion but we are concerned that it could give rise to a perception that the guidance is encouraging the promotion of direct cremation as the industry standard.

35. Some responses suggested that rather than defining a standard cremation service, the Government should be encouraging a full itemised price list of the cost of all services provided by a crematorium. We have concluded that while this may ensure transparency, it may not make the cost of arranging a cremation service easier to understand, as consumers would need to decide which components to purchase and then add up the cost of each.

36. The range of views has been difficult to reconcile and consensus is unlikely to be achieved. In light of this, we have removed this definition from the guidance and

¹¹ There is variation in how a crematorium is used for a funeral. In many cases, a ceremony led by a religious or non-religious celebrant will take place at the crematorium. Sometimes, a service or commemoration may occur away from the crematorium, at a place of worship or other location chosen by the family, before or after which a brief committal ceremony takes place at the crematorium. By including the availability of a service room or chapel, we sought to differentiate between a standard cremation and a direct cremation.

instead recommended that cremation authorities make clear which costs are mandatory for a cremation service to take place and which are optional services which can be purchased for an additional charge. We think that this achieves our original intention of making it easier for consumers to be able to compare charges and make informed choices.

DEFINITION OF A SIMPLE FUNERAL

37. The Scottish Government wants to make it easier for consumers to make comparisons between the services offered by funeral directors. Many currently offer a simple funeral as a lower-cost option but what this includes can vary between different funeral directors.
38. The consultation paper therefore proposed a standard definition for a simple funeral. The draft guidance also set out that funeral directors should ensure that if a client chooses to modify or upgrade any particular aspect of a simple funeral, the increase in price should be proportionate.
39. Only 24 (49%) respondents said that they felt that the definition set out in the draft guidance captured all necessary elements. Almost an equal number said that it did not, and a small number were unsure.
40. Some responses suggested that the ability to add items at a proportionate additional cost would undermine the business model for a simple funeral. Others expressed concerns about the potential for service descriptions to be interpreted differently or to have an effect on existing products. Issues raised about the simple funeral are discussed further in the BRIA.
41. While it has not been possible to amend the definition of the simple funeral to accommodate all the points raised, we have made changes to respond to a number of them. For example, we have clarified that viewing of the deceased person should be by appointment, that the transport included should cover 15 miles rather than 10 miles, and that it should be possible to amend the simple funeral to allow a service at a church or other faith venue. Where amendments are permitted to the simple funeral, we have made clear that any additional charges associated with this should be clearly set out.

TRANSPARENCY OF PRICING AT THE POINT OF SALE

42. The draft guidance included a number of measures to encourage funeral directors to provide clear information on pricing to clients. These included presenting the full range of price options for each purchasing decision and providing written confirmation of costs, both in the form of a written estimate and in a detailed itemised final account.
43. The draft guidance also proposed that funeral directors should describe their processes for care of the person who has died, to help people understand how the deceased person will be cared for, and the costs associated with this care. There was strong support for this measure, with 39 (80%) respondents agreeing that it should be included. Five did not agree, one respondent was undecided and the

remainder did not answer the question. Although most responses were supportive, a number did highlight that this should be handled sensitively and that the information should not be forced upon a bereaved person, as some may find it upsetting. It was also suggested that the Scottish Government's statutory Code of Practice for Funeral Directors, when it comes into effect, should be sufficient to provide families with reassurance about how the deceased person will be cared for.

44. While we agree that the Code of Practice for Funeral Directors should provide this reassurance to families, the consultation has shown strong support for this proposal. All of our discussions with funeral directors have indicated that they are supportive of the principle that they will provide this information if asked. In light of this, we have decided to retain the recommendation in the published guidance but have altered the wording slightly so that funeral directors should not feel compelled to provide this information in all cases.
45. In light of comments made about the relationship between the guidance and the statutory Code of Practice for Funeral Directors, we have included a statement to clarify that the guidance is distinct from the Code of Practice.

BURIAL OR CREMATION WITHOUT USING THE SERVICES OF A FUNERAL DIRECTOR

46. It is not a legal requirement that people use a funeral director to arrange a funeral. In practice, nearly everyone does use a funeral director, who will liaise with the burial or cremation authority over arrangements. However, bereaved people will sometimes choose to arrange a funeral without using the services of a funeral director.
47. The consultation asked for views on whether the guidance should encourage burial and cremation authorities to make reasonable efforts to accommodate the wishes of such people. The majority of respondents (42, 86%) agreed that this provision should be included. Five (10%) did not.
48. Concerns were raised about whether this would make it more difficult to monitor compliance with health and safety standards. For example, whether the construction of coffins met the standards required for safe cremation or whether unintentional hazards were caused through placing items (such as bottles of spirits) in coffins, or failing to remove items (such as pacemakers), either of which may explode during cremation. While the Scottish Government recognises these concerns, the guidance is clear that accepting funerals that do not make use of the services of a funeral director is at the discretion of each burial or cremation authority. Individual authorities can make their own assessment of the risks involved before making a decision.
49. There were also concerns that families or individuals opting not to use a funeral director might find themselves unable to care for the deceased properly, ultimately leading to more distress and potentially to public health risks. While we acknowledge this possibility, discussions with stakeholders suggest that when people decide to arrange a funeral without a funeral director it is seldom for financial reasons. The guidance includes this measure in order to reduce barriers and to increase choice, not to promote self-arranged funerals as a solution to funeral poverty. Discussions have also suggested that some people will arrange a funeral using a funeral director

for only certain services, such as care of the deceased person. We have altered the wording of this measure to acknowledge this.

50. Although local authorities were largely supportive of the inclusion of these provisions in the guidance, some sought greater clarity on the level of support and advice burial or cremation authorities would be expected to provide. Some local authorities had concerns about additional resource implications, given that families are likely to have very little experience of the practicalities. We will consider this matter further during the implementation of the guidance.

UNDERSTANDING LOCAL AUTHORITY CHARGES

51. The Scottish Government sees local authorities as key partners in our work to tackle funeral poverty and to make more affordable funeral options available. In developing the draft guidance, we worked with local authorities and COSLA to better understand the reasons both for increases in charges and for variations between authorities. As a result of this work, we included measures in the draft guidance for local authorities in relation charge setting.

Transparency of the charge setting process

52. Unlike other services local authorities may charge for, people may have limited alternative options for burial or cremation in their area. 'Charging for Your Services: are you getting it right?'¹², an Accounts Commission publication, indicates that local authorities should be transparent in how they set charges and be able to explain their charging decisions to the public.
53. The guidance makes clear that under sections 20 and 63 of the Burial and Cremation (Scotland) Act 2016, a local authority may charge such fees as it thinks fit for burial, cremation and other related services. Local authorities usually set these charges as part of their annual budget-setting process. The consultation on the draft guidance asked if local authorities should consult the public when developing charging proposals and explain the reasons for any proposed changes. It also asked whether such measures would help improve the transparency of, and public engagement with, the local authority charge setting process. Over two thirds of respondents (33, 68%) agreed with this and only six did not. Seven respondents said that they were unsure and three did not answer the question.
54. While many responses were strongly supportive of the need for local authorities to consult specifically on funeral charges, some argued that there are existing mechanisms for consultation as part of the overall budget setting process. Concerns were expressed about potential resource implications for local authorities and that while this might improve transparency, it would not necessarily increase engagement.
55. In response to these points, the Scottish Government has amended the guidance to clarify that consultation on burial and cremation charges could form part of a broader consultation instead of only through a specific stand-alone consultation. The

¹² http://www.audit-scotland.gov.uk/uploads/docs/report/2013/nr_131031_hcw_charging_services.pdf

guidance also sets out that the specific mechanisms for engagement are for local authorities to consider, in light of local circumstances.

Publication of information about income and expenditure

56. 'Charging for Your Services: are you getting it right?' states that local authorities should improve their use of cost information (for all charges, not only those for burial and cremation), including unit costs. The report suggests it is essential for local authorities to design charges and understand the extent to which they will enable them to recover costs.
57. Our work with local authorities and COSLA to develop the draft guidance suggests that a range of costs, including staff, travel, and maintaining grounds, buildings, vehicles and equipment all contribute to expenditure. Capital expenditure by local authorities on building refurbishment, replacing cremators or fitting mercury abatement equipment, and extending or establishing new cemeteries can also be significant.
58. Our work with local authorities also suggests that many local authorities subsidise burial and cremation services at present. Information provided in Scottish Local Government Financial Statistics, which includes income and expenditure statistics for cemetery, cremation and mortuary services (excluding capital), also suggests that this is the case for many local authorities.
59. The draft guidance suggested '... [that] local authorities should publish information from their Local Financial Returns (LFRs) annually on their websites, showing income generated and expenditure incurred through the provision of burial and cremation services.' Almost two thirds of respondents (31, 63%) indicated that they felt the measure would increase public understanding of the costs associated with local authorities' provision of these services. Most of the remainder either did not agree or were unsure and two did not respond to this question.
60. There was strong in-principle support for this measure but some local authorities questioned whether LFRs were the right vehicle to increase public understanding. They were concerned that although there is guidance on what should be included in LFR data, it is not straightforwardly comparable across authorities, and could be inconsistent across financial years due to one-off expenditure. However, no alternatives to LFRs were suggested.
61. We have amended the guidance to suggest that in explaining the reasons for any proposed changes or to illustrate how fees contribute to the running burial and cremation services, local authorities may wish to refer to financial data such as that contained in the LFRs. The guidance no longer suggests that this data should be published separately by local authorities on an annual basis. The LFR data will continue to be published on the Scottish Government website as at present.

LOCAL AUTHORITY MEASURES TO REDUCE FUNERAL POVERTY

Strategies to reduce funeral poverty

62. Recognising that funeral costs can contribute to poverty, the draft guidance suggested that local authority strategies for poverty reduction should, where possible, include measures aimed at addressing funeral poverty. It also included a measure to link burial and cremation charge setting to broader strategies and duties aimed at reducing poverty and inequality, such as those adopted under the Child Poverty (Scotland) Act 2017 and, where appropriate, the new Fairer Scotland Duty (as set out in Part 1 of the Equality Act 2010).
63. The consultation asked for views on whether the guidance should encourage local authorities to link burial and cremation charge setting to broader strategies and duties aimed at reducing poverty.
64. Although the majority of respondents (31, 63%) agreed with this proposal, just under a third either did not agree or were undecided. Three people did not respond to this question. A concern was raised about how linking charges to broader poverty reduction strategies might be achieved in practice, as local authorities review their charges as part of their annual budget setting process. However, comments were broadly supportive of this measure, and some respondents highlighted local authority strategies and schemes already in place to help alleviate funeral poverty.
65. Given the overall level of support for this proposal, the Scottish Government has decided that it should remain in the guidance. It will continue to be a matter for local authorities to consider how they can link burial and cremation charge setting to broader strategies and duties aimed at reducing poverty in their area and the level of resource needed to enable them to do so.

Supporting individuals who are struggling with funeral costs

66. Where it has not been possible to save for a funeral or purchase it in advance, many people struggle with the costs. The consultation asked whether local authorities should be encouraged to take action to support individuals who are struggling with the costs of a funeral.
67. The majority of respondents (40, 82%) agreed with this proposed measure, and only five said that they did not. Some local authority responses provided examples of actions they are taking or planning to take, while others argued that detailed guidance is required on what measures local authorities might take. Some responses also expressed concern about potential resourcing implications for local authorities.
68. Some responses to this question and the previous question raised concerns that any extension of local authority responsibility beyond support with costs (for example, to provide funeral services directly to the public) could have a significant detrimental effect on the viability of local funeral directors and their suppliers.

69. This part of the guidance has been deliberately drafted in a way which allows local discretion and the adoption of solutions based on local circumstances. Given the overall level of support for this proposal the Scottish Government has decided that it should remain in the guidance. It will continue to be a matter for local authorities to consider what support it is appropriate for them to provide in their area and what level of resource is needed to enable them to do so.

Annex A

Answers to closed questions

Question	Yes	No	Don't Know	No response
Do you think that the Scottish Government should publish a glossary of terms alongside the guidance on funeral costs?	72%	10%	10%	8%
Do you think that the guidance should include measures which encourage private cemeteries and crematoriums and funeral directors with a website to display their pricing information online?	92%	2%	-	6%
Do you think that the standard cremation service definition proposed in the draft guidance captures all of the necessary elements?	45%	31%	18%	6%
Do you think that the simple funeral service definition set out in the draft guidance captures all of the necessary elements?	49%	41%	6%	4%
Do you think that the guidance for funeral directors should include a measure suggesting that funeral directors should describe their processes for care of the deceased to help consumers understand costs associated with this?	80%	10%	2%	8%
Do you think the guidance should include a provision encouraging burial and cremation authorities to make reasonable efforts to accommodate the wishes of a person that does not want to use a funeral director?	86%	10%	-	4%
Do you think these measures [that local authorities should consult the public when developing charging proposals and explain the reasons for any proposed changes to charges] will help improve the transparency of, and public engagement with, the local authority charge setting process?	68%	12%	14%	6%
Do you think that this [that local authorities should publish information from their Local Financial Returns annually on their websites, showing income generated and expenditure incurred through the provision of burial and cremation services] would help increase public understanding of the costs associated with local authorities' provision of these services?	63%	14%	19%	4%
Do you think the guidance should encourage local authorities to link burial and cremation charge setting to broader strategies and duties aimed at reducing poverty?	63%	17%	14%	6%
Do you think that local authorities should be encouraged to take actions to support individuals who are struggling with the costs of a funeral?	82%	10%	6%	2%



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