



Scottish
Commission
on Social
Security

Scottish Commission on Social Security

Scrutiny report on draft Regulations:

**The Funeral Expense Assistance
(Scotland) Amendment
Regulations 2024**

Submitted to the Scottish Government and the Scottish Parliament's Social Security Committee on 11 June 2024.

SCoSS/2024/03

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Summary of recommendations and observations

Recommendation 1: The Scottish Government should consider revising draft Regulation 2(6)(d) so that it is clear that the cost of a funeral outside the deceased person's local authority area of residence can be used for the benchmarking of eligible costs for a Funeral Support Payment award where necessary.

Recommendation 2: The Scottish Government should develop (non-exhaustive) guidance on what could constitute 'exceptional circumstances' under which Funeral Support Payment could be awarded in respect of a funeral outside the UK, in particular where the deceased person is a foreign national who wished to be buried or cremated in their country of origin.

Recommendation 3: As part of their ongoing evaluation and monitoring, the Scottish Government should gather such data as is required to monitor and assess the impact of the changes introduced through these regulations, with particular regard to take-up in respect of funerals abroad and the application of guidance on exceptional circumstances.

Observation 1: SCoSS welcomes the removal of the current restriction on additional costs for burials and cremations taking place outside the deceased person's area of ordinary residence.

Observation 2: SCoSS welcomes the proposed changes to the rules on deductions from Funeral Support Payment awards, including the removal of the provision barring awards of Funeral Support Payment on the basis of the deceased person's assets. Collectively these should enhance Funeral Support Payment's role in protecting people in receipt of low-income benefits from the cost of arranging a funeral.

Observation 3: SCoSS welcomes the various amendments to enable awards of Funeral Support Payment in support of funerals by alkaline hydrolysis. The changes should help to prepare the principal Regulations for the likely future availability of the process in Scotland as well as immediately expanding the options available to organisers of funerals in some non-UK countries.

Executive summary

Funeral Support Payment is a Social Security Scotland payment that helps pay for funeral costs when the person responsible for organising the funeral lives in Scotland and receives a qualifying low-income benefit. It usually will not cover the full cost of the funeral but it should provide support for some of the costs.

The draft regulations (the Funeral Expense Assistance (Scotland) Amendment Regulations 2024) make various changes to Funeral Support Payment. Changes affect what support is provided when the deceased person is buried or cremated outwith the area in which they usually resided, what support is provided for funerals held outwith the UK, deductions made to awards, and the introduction of alkaline hydrolysis as a possible form of funeral eligible for an award of FSP.

The draft regulations are largely uncontroversial, and our recommendations relate to supporting guidance, data collection and monitoring, and the inclusion of an explicit statement around the benchmarking of eligible costs for funerals held outside the deceased person's local authority area of residence.

Burial or cremation outwith the area of residence

Currently, support with burial and cremations costs is capped in line with the cost of a burial or cremation in the local authority area where the deceased person was ordinarily resident.

These regulations will remove the current cap, allowing for reasonable burial or cremation (or, in the future, alkaline hydrolysis) costs to be paid in full, regardless of location within the UK. We welcome this change.

Funerals outwith the UK

Only funerals held in the UK or, in certain circumstances, the EU, Iceland, Liechtenstein, Norway or Switzerland, can currently be eligible for an award of Funeral Support Payment.

These regulations will enable Scottish Ministers to make an award where the deceased person's funeral is held anywhere outwith the UK if they consider there to be suitable exceptional circumstances, capped at the amount the funeral would have cost had it taken place in the local authority area where the deceased person was ordinarily resident.

In addition, certain eligibility criteria currently relate to the UK's previous position as a member state of the EU; these regulations will amend these criteria following the UK's withdrawal from the EU.

We recommend that the inclusion of an explicit provision around the benchmarking eligible costs for funerals held outside the deceased person's local authority area of residence be considered, that guidance on what could constitute 'exceptional circumstances' be developed, and that data relating to take-up in respect of funerals abroad be collected and monitored.

Deductions

No one can currently be entitled to Funeral Support Payment if the deceased person's estate is deemed to include "available and sufficient" funds to cover the cost of a funeral, unless the deceased person was under 18. These regulations will

remove that stipulation, and instead the maximum possible award in respect of the funeral will be calculated and any available funds in the estate deducted from the actual award.

Currently, where the deceased person had a pre-paid funeral plan, the usual flat-rate element of an award of Funeral Support Payment is reduced. These regulations stipulate that the flat-rate element will only be reduced when the funeral plan or similar has been paid for in full prior to the death of the deceased person. Otherwise, whatever contribution the funeral plan makes towards funeral and travel costs will be deducted from the award.

These regulations also clarify that deductions from an award of Funeral Support Payment reflecting payments due from sources including insurance policies, burial clubs and occupational pension schemes should only be made when the policy etc. is in the name of the deceased person. We welcome these changes.

Alkaline hydrolysis

Alkaline hydrolysis is a new form of funeral which involves a chemical process that breaks down body tissues and bones, leaving a powder. These regulations will allow alkaline hydrolysis to be recognised as a possible form of funeral eligible for support with an award of Funeral Support Payment. We welcome these changes.

1. Introduction

1.1 Overview

The Scottish Commission on Social Security (SCoSS) is pleased to present its report on the draft Funeral Expense Assistance (Scotland) Amendment Regulations 2024 (henceforth referred to as the 'draft Regulations'). The draft Regulations amend the Funeral Expense Assistance (Scotland) Regulations 2019¹ (henceforth referred to as the 'principal Regulations').

The draft Regulations set out five key changes to Funeral Support Payment (FSP):

1. Allow full application of a reasonability test when a person has been buried or cremated outwith the area in which they resided and the place of the funeral is within the UK.
2. Extend provision to allow FSP to be awarded in exceptional circumstances if a funeral is held outwith the UK and an award is not allowable under current regulations (assuming residency conditions are met).
3. Ensure a person who would have been entitled to support for funerals abroad prior to the UK's withdrawal from the EU will continue to be entitled; this includes Irish citizens and EU/EEA or Swiss nationals who have obtained leave to remain in the UK by means other than the EU settlement scheme, and those who have applied under the EU settlement scheme and are awaiting a decision.
4. Introduce a change to explicitly deduct any available and accessible assets of the deceased person that can be used for funeral costs from the award of FSP in all cases.
5. Amend the definition of funeral so that financial support may be awarded for the disposal of human remains by alkaline hydrolysis.

The regulations relevant to each aim are examined in detail below.

1.2 Human rights and principles

As required by the Act, our scrutiny was undertaken with regard to the Scottish social security principles² and relevant provisions of human rights law. Where particular changes made by the draft Regulations have an impact on the fulfilment of specific principles, human rights obligations or social security charter commitments, we highlight this in the sections that follow. At this stage, we make some general points.

The Commission notes that the draft Regulations and associated policy positions have been developed in consultation with the Funeral Poverty and Funeral Support Payment Reference Group along with various funeral industry stakeholders and Local Authorities. This means there has been an opportunity for input from stakeholders with relevant expertise, and who will be particularly affected by the draft Regulations. Efforts have been made to establish a firm evidence base for the Scottish Government's proposals, in keeping with principle (f).³

¹ [The Funeral Expense Assistance \(Scotland\) Regulations 2019 \(legislation.gov.uk\)](https://www.legislation.gov.uk)

² Social Security (Scotland) Act 2018 asp 9 s 1.

³ Principle (f): The Scottish social security system is to be designed with the people of Scotland on the basis of evidence.

While it would presumably have been possible to carry out further work with a view to developing the relevant policy ‘with the people of Scotland’, it would also be possible to question the proportionality of a widespread public consultation on what the Commission deems a largely uncontroversial set of amendments.

2. Burial or cremation outwith the area of residence

An award of FSP consists of three elements: reasonable burial or cremation costs, including the cost of any necessary documentation; a flat-rate payment of £1,178.75 or £143.85; and certain transport costs for the body, the applicant and mourners.⁴

Currently, support with burial and cremation costs is capped in line with the cost of a burial or cremation in the area where the deceased person was ordinarily resident. While the principal Regulations do not specify how the area of ordinary residence should be interpreted, in practice awards have been based on costs of a burial or cremation in the deceased person’s local authority area of residence. If the burial or cremation takes place in another area where costs are higher, the FSP award will not cover the full amount.

The current rules raise the question of how Social Security Scotland would calculate the maximum eligible costs for a cremation taking place outside the deceased person’s area of ordinary residence, if no crematorium exists within that area to provide a benchmark.

Draft regulation 2(6)(d) removes the current cap from the principal Regulations, allowing for reasonable burial or cremation (or, in the future, alkaline hydrolysis) costs to be paid in full, regardless of location within the UK.

SCoSS notes that this change allows for greater equity of options. Depending on a person’s location, there may not be a suitable local facility that can provide the type of funeral that the deceased person wished for, whether on religious or other grounds. For example, not every local authority area in Scotland has a crematorium. This is particularly likely to be the case with alkaline hydrolysis which, as a new type of funeral expected to be available in Scotland in the future, may only be offered in a very limited number of areas initially and is unlikely to be economically viable in any area that lacks sufficient population to sustain a crematorium at present.⁵

Members of religious minorities and residents of more sparsely populated areas of Scotland are more likely to be disadvantaged by the current rules, as they are least likely to have access to an appropriate burial ground or crematorium in their local authority area. For example, most of the populated islands fall within local authority areas with no crematorium.⁶

⁴ Principal Regulation 13

⁵ These points from the Island Communities Impact Assessment (ICIA): The Funeral Expense Assistance (Scotland) Amendment Regulations 2024 and The Funeral Expense Assistance (Scotland) Amendment Regulations 2024 Business and Regulatory Impact Assessment.

⁶ Island Communities Impact Assessment (ICIA): The Funeral Expense Assistance (Scotland) Amendment Regulations 2024, p. 9.

The amendment therefore represents an improvement to provision from both a practical and equality point of view, in keeping with principles (g)⁷ and (h).⁸ However, as noted below, the practical challenge of calculating eligible costs for residents of remote areas could remain when funerals take place outside the UK.

Observation 1: SCoSS welcomes the removal of the current restriction on additional costs for burials and cremations taking place outside the deceased person's area of ordinary residence.

3. Funerals outwith the UK

3.1 New 'exceptional circumstances' provision

Currently only funerals held in the UK or, in certain circumstances, the EU, Iceland, Liechtenstein, Norway or Switzerland, can be eligible for FSP. The draft Island Communities Impact Assessment notes that there has been an application for FSP for a funeral which took place in the EU. The application met the general policy intention of alleviating funeral poverty but did not satisfy the current regulations, as the applicant was not exercising their right to freedom of movement as a worker or self-employed person in line with EU rules at that time.

Draft regulation 2(4)⁹ will enable Scottish Ministers to award FSP where the deceased person's funeral is held anywhere outwith the UK if they consider there to be suitable exceptional circumstances. In effect, this means that support could be provided with the cost of a funeral anywhere in the world, including funerals in the EEA where the applicant is ineligible under the current rules. Normal residency rules will apply. SCoSS welcomes this development, but notes that guidance on the sort of exceptional circumstances that will be considered as grounds for eligibility will be required.

Draft regulation 2(6)(d)¹⁰ caps the burial/cremation and transport cost elements of an FSP award for a funeral held outwith the UK to the cost of a funeral in the local authority area in which the deceased person was ordinarily resident. This offers greater clarity than the previous wording (see discussion above). It is also legitimate to limit awards in respect of non-UK funerals when direct funeral costs could vary between countries and transport costs in particular could be much higher. This arguably helps ensure the sustainability and value for money of the scheme, in accordance with principle (h).¹¹

However, SCoSS notes that in the case of funerals outside the UK, it remains unclear how this regulation can be applied if no facilities for the preferred form of funeral exist in the relevant local authority area against which costs could be benchmarked. In the case of alkaline hydrolysis, which is available for funerals in countries including Ireland but not yet in the UK, an applicant could be seeking support with the cost of a funeral type for which no benchmark exists anywhere in Scotland.

⁷ Principle (g): Opportunities are to be sought to continuously improve the Scottish social security system in ways which (i) put the needs of those who require assistance first, and (ii) advance equality and non-discrimination.

⁸ Principle (h): The Scottish social security system is to be efficient and deliver value for money.

⁹ Inserting new regulation 9(3A) into the principal Regulations.

¹⁰ Amending regulation 13(5) of the principal Regulations.

¹¹ Principle (h): The Scottish social security system is to be efficient and deliver value for money.

In response to a question from SCoSS, the Scottish Government has explained that, in this kind of scenario, it would base eligible costs on a crematorium within a 'reasonable' distance of the deceased person's place of residence and would envisage basing eligible costs for alkaline hydrolysis on actual costs in Ireland or anticipated costs in the UK. The Government plans to provide 'robust guidance' on how appropriate comparisons should be made.

This seems a pragmatic response to the problem, but it is not clear that it is one that the regulation permits. There might be merit in further revising the regulation so that it is legally certain that costs outside the deceased person's local authority area can be used for benchmarking where necessary. For example, the regulation could stipulate the costs of the nearest practical provider where the service required does not exist in the area of residence, or simply require Social Security Scotland to award up to what would be considered reasonable costs for a funeral within either Scotland or the UK.

Recommendation 1: The Scottish Government should consider revising draft Regulation 2(6)(d) so that it is clear that the cost of a funeral outside the deceased person's local authority area of residence can be used for the benchmarking of eligible costs for a Funeral Support Payment award where necessary.

3.2 EU Exit

Certain eligibility criteria in the current principal Regulations relate to the UK's previous position as a member state of the EU; following the UK's withdrawal these criteria need to be amended.

For funerals within the UK, and those outside the UK under the new 'exceptional circumstances' provision introduced by draft regulation 2(4), someone who is ordinarily resident in Scotland is entitled to FSP if they or their partner receives a qualifying low-income benefit, unless they are subject to immigration control and do not fall within a limited set of exceptions.¹² The draft Regulations do not change this.

Draft regulation 2(4)(b)¹³ does make changes to the rules on eligibility for support with the cost of a funeral in a large number of European countries¹⁴ when exceptional circumstances do not apply, solely in respect of a defined group of European nationals who were already resident in the UK before completion of the EU withdrawal process. Many of these individuals will have applied for and been awarded 'settled status', so that their access to FSP is now on the same basis as UK nationals (as described in the paragraph above). However, people with another lawful basis for residence in the UK (for example, Irish citizens who have a right to reside through the common travel area) may not have applied for settled status. The draft Regulations aim to preserve the pre-Brexit rights that such people had to assistance with the cost of a funeral outside the UK.

¹² These exceptions are set out in the schedule to the [Social Security \(Immigration and Asylum\) Consequential Amendments Regulations 2000](#).

¹³ Amending regulation 9(3) of the principal Regulations.

¹⁴ Specifically, any EU member state plus Iceland, Liechtenstein, Norway or Switzerland.

Draft regulation 2(4)¹⁵ therefore substitutes the existing provisions in relation to status by virtue of the EEA regulations 2016 with new provisions. These aim to ensure that a person who would have been entitled to support with the cost of a funeral in an EU member state, Iceland, Liechtenstein, Norway or Switzerland prior to the UK's withdrawal from the EU on 31 December 2020, or their partner, will continue to be entitled to FSP for funerals in those countries.

This change will ensure that individuals who would likely have been eligible for the EU settlement scheme, but did not apply for settled status, will not lose rights they previously held for reasons that are essentially bureaucratic. It is therefore arguably in keeping with the Scottish Government's commitment to a rights-based model of social security and will certainly prevent affected individuals losing protection against funeral poverty, in keeping with principles (b)¹⁶ and (e).¹⁷

The draft Regulations referred to SCoSS included a drafting error in draft regulation 2(4), which the Scottish Government has said it will correct to ensure it is clear that the provision only confers entitlement upon an individual who **was**, or whose partner **was**, a person with entitlements derived from EEA citizenship prior to EU exit.

Some questions do arise from the application of different rules on when FSP may be awarded in respect of a funeral outside the UK depending on the applicant's nationality. The Equality Impact Assessment appears to indicate that the new 'exceptional circumstances' provision, which potentially applies to funerals anywhere in the world and regardless of the applicant's nationality, will largely be used if someone has died abroad unexpectedly, in order to avoid the cost of repatriating the body. EEA nationals covered by the amended version of regulation 9(3) of the principal Regulations, on the other hand, would be able to claim FSP in more routine, foreseeable circumstances, for example the fulfilment of the deceased person's wish to be buried in their country of origin. It is not clear why UK nationals or people with settled status should not also be eligible in these circumstances. An EEA national might wish to be buried in their 'home' country, but if all their relatives in Scotland were UK nationals then no one would have an automatic right to seek a FSP – although consideration might be possible under the 'exceptional circumstances' provision.

It is possible to argue that it would be more equitable to extend eligibility to UK nationals and people with settled status paying for funerals in European countries on a par with long-term resident EEA nationals without settled status. The need to argue exceptional circumstances in order to access support could be an additional source of stress at an already-distressing time. To remove this requirement would arguably be in keeping with the Charter commitment to "support your wellbeing and make your contact with us as positive and stress-free as possible."¹⁸ There might also be advantages to Social Security Scotland in the form of more efficient administration of claims, in line with principle (h).¹⁹

¹⁵ Amending regulation 9 of the principal Regulations.

¹⁶ Principle (b): Social security is itself a human right and essential to the realisation of other human rights.

¹⁷ Principle (e): The Scottish social security system is to contribute to reducing poverty in Scotland.

¹⁸ 'Processes that work', commitment 4.

¹⁹ Principle (h): The Scottish social security system is to be efficient and deliver value for money.

On the other hand, the change made by draft regulation 2(4) applies to a specific, relatively small and gradually diminishing cohort of individuals who would enjoy similar entitlement to a Funeral Expenses Payment if they lived in England or Wales. Equity could also be achieved through clear guidance that a deceased EEA national's wish to be buried in their country of origin constitutes sufficient exceptional circumstances for an award to be made under new regulation (3A) of the principal Regulations. In any case, widening UK nationals' eligibility for support with the cost of a funeral abroad would have cost implications, which would have to be taken into account.

Recommendation 2: The Scottish Government should develop (non-exhaustive) guidance on what could constitute 'exceptional circumstances' under which Funeral Support Payment could be awarded in respect of a funeral outside the UK, in particular where the deceased person is a foreign national who wished to be buried or cremated in their country of origin.

In line with both the Our Charter²⁰ commitments to processes that work and a learning system, and Scottish social security principles (f)²¹ and (g),²² it would be useful for the Scottish Government to monitor the impact of these changes.

Recommendation 3: As part of their ongoing evaluation and monitoring, the Scottish Government should gather such data as is required to monitor and assess the impact of the changes introduced through these regulations, with particular regard to take-up in respect of funerals abroad and the application of guidance on exceptional circumstances.

4. Deductions

4.1 Assets in the deceased person's estate

Regulation 11 of the principal Regulations has the effect that no one can be entitled to FSP if the deceased person's estate is deemed to include "available and sufficient" funds to cover the cost of a funeral, unless the deceased person was under 18. In practice, Social Security Scotland will refuse applications if there is £8,000 available in the estate. Although the allowable costs of some funerals may come to more than £8,000, under the present rules a relative on a low income could be faced with having to find money to make up the shortfall. Draft regulation 2(5) removes regulation 11 from the principal Regulations, with the effect that applicants will no longer be automatically disqualified from FSP on the basis of the deceased person's assets.

Instead, in accordance with regulation 14(1)(a) of the principal Regulations,²³ the maximum possible award in respect of the funeral will be calculated and any available funds in the estate deducted from the actual award. The amount that can be awarded in respect of some funerals will be £0, because the available funds exceed the amount of the Funeral Support Payment award, but organisers of

²⁰ [Social Security Scotland - Our Charter \(www.socialsecurity.gov.scot\)](http://www.socialsecurity.gov.scot)

²¹ Principle (f): The Scottish social security system is to be designed with the people of Scotland on the basis of evidence.

²² Principle (g): Opportunities are to be sought to continuously improve the Scottish social security system in ways which (i) put the needs of those who require assistance first, and (ii) advance equality and non-discrimination.

²³ This regulation is itself amended by draft regulation 2(7).

funerals where £8,000 or more is available from the estate will now be entitled to some support if the allowable costs of the funeral are greater. Draft regulation 2(7)²⁴ makes some changes to the detail of how deductions are to be calculated, removing the previous requirement that the assets must be available without confirmation having been granted or without probate or letters of administration.

Since an individual must receive a qualifying low-income benefit to be eligible for FSP, they will by definition have limited disposable income. To require them to find money to cover funeral costs because the estate's assets exceed an arbitrary figure is of questionable compatibility with principle (e).²⁵ The limitation of awards to what is necessary to cover reasonable funeral costs by regulation 13(1) of the principal Regulations should be sufficient to prevent abuse of the new rules.

4.2 Funeral plans

The maximum award of FSP is the sum of three elements: reasonable costs for the arrangement of the funeral, a flat-rate payment (normally £1,257.75) and specified transport costs.²⁶ Currently the flat-rate payment element is reduced to £153,50 where the deceased person had a pre-paid funeral plan. Draft regulation 2(6)(e)²⁷ stipulates that the lower flat rate will only be awarded when the funeral plan or similar has been paid for in full prior to the death of the deceased person. Otherwise, in accordance with draft regulation 2(7)(d),²⁸ whatever contribution the funeral plan makes towards funeral and travel costs will be deducted from the FSP award. SCoSS notes that this seems to be a fair approach.

4.3 Other deductions

Regulation 14(1)(b) of the principal Regulations provides for deductions from an award of FSP reflecting payments due from sources including insurance policies, burial clubs and occupational pension schemes. Draft regulation 2(7)(b) amends this rule to clarify that only payments from an insurance policy in the name of the deceased person are to be deducted. This appears to be uncontroversial.

Observation 2: SCoSS welcomes the proposed changes to the rules on deductions from Funeral Support Payment awards, including the removal of the provision barring awards of Funeral Support Payment on the basis of the deceased person's assets. Collectively these should enhance Funeral Support Payment's role in protecting people in receipt of low-income benefits from the cost of arranging a funeral.

5. Alkaline hydrolysis

Alkaline hydrolysis, sometimes called water cremation, is a new form of funeral, currently used in some European countries including Ireland. While it is not yet certain that alkaline hydrolysis will become available in Scotland, it appears very likely. The Scottish Government held a consultation on its introduction during 2023 and, following a generally favourable response, is working to develop the necessary

²⁴ Amending principal regulation 14

²⁵ Principle (e): The Scottish social security system is to contribute to reducing poverty in Scotland.

²⁶ Regulation 13 of the principal Regulations.

²⁷ Amending regulation 13(6)(a) of the principal Regulations.

²⁸ Inserting new regulation 14(1)(d) into the principal Regulations.

regulations to make the process available. Alkaline hydrolysis involves a chemical process which breaks down body tissues and bones, leaving a powder.

The draft Regulations make a range of amendments to the principal Regulations to ensure that alkaline hydrolysis is recognised as a possible form of funeral eligible for support with a FSP.²⁹ Regulations to specifically designate alkaline hydrolysis as a qualifying funeral method for FSP are necessary as the 2018 Act requires that regulations specify the types of funeral eligible for support.³⁰ There is therefore merit in amending the principal Regulations now so that funeral organisers with a low income can avail of it from its introduction. Contributors to the business and regulatory impact assessment have welcomed the amendment on this basis.

Organisers of funerals in countries where alkaline hydrolysis is already in use may benefit from the change immediately if they are entitled to FSP, subject to the issues noted in section 3.1 of this report around the issue of calculating eligible costs. The various draft Regulations to enable the payment of FSP in respect of funerals by way of alkaline hydrolysis appear to be clear and SCoSS considers them uncontroversial. In the context of a devolved social security system that is intended to be based on dignity, fairness and respect, the change will ensure that the FSP rules respect the choices bereaved families make about funeral methods, within the options available to them.

Observation 3: SCoSS welcomes the various amendments to enable awards of Funeral Support Payment in support of funerals by alkaline hydrolysis. The changes should help to prepare the principal Regulations for the likely future availability of the process in Scotland as well as immediately expanding the options available to organisers of funerals in some non-UK countries.

6. Approach to scrutiny

In keeping with our role to scrutinise social security regulations, this report provides commentary in connection with human rights and the social security principles set out in Section 1 of the Social Security (Scotland) Act 2018,³¹ as operationalised via Our Charter.³²

This report has been completed in accordance with the Commission's pre-legislative scrutiny function, set out in sections 22 and 97 of the Social Security (Scotland) Act 2018 (henceforth referred to as 'the Act'). Section 97 states that the Commission must report on draft Regulations proposed to be made under any section in Chapter 2 of Part 2 or Section 79 of the Act. The draft Regulations are made under powers conferred by sections within this part and chapter.

The Cabinet Secretary for Social Justice referred the draft Regulations to SCoSS on 19 March 2024.³³ We were given a deadline for reporting of 11 June 2024.

We are grateful for the efforts made by officials to keep us apprised of developments.

²⁹ Draft regulations 2(2) and 2(6)(a) to (c), (f) and (g).

³⁰ Schedule 8 paragraph 1(2).

³¹ [Social Security \(Scotland\) Act 2018 \(www.legislation.gov.uk\)](http://www.legislation.gov.uk)

³² [Social Security Scotland - Our Charter](#)

³³ [Referral – Funeral Expense Assistance \(Scotland\) Amendment Regulations 2024 - Scottish Commission on Social Security \(socialsecuritycommission.scot\)](#)

Annexe A: About the Scottish Commission on Social Security

The Scottish Commission on Social Security (SCoSS) plays an essential role in the development and delivery of a Scottish Social Security system based on fairness, dignity and respect.

We provide independent scrutiny of the Scottish social security system and our full functions are set out in section 22 of the Social Security (Scotland) Act 2018.³⁴

We provide detailed analysis of proposed social security regulations which are referred to us by Ministers, making recommendations for improvement where necessary.

Our role is also to scrutinise the Scottish Government's delivery of the commitments set out in the Social Security Charter.³⁵

We are separate from the Scottish Government, and we carry out our work independently of both Scottish Ministers and the Scottish Parliament.

The Scottish social security principles

SCoSS takes the Scottish social security principles, as laid out in the Social Security (Scotland) Act 2018, into consideration when scrutinising proposed social security legislation and regulations. The Scottish social security principles are:

- (a) social security is an investment in the people of Scotland,
- (b) social security is itself a human right and essential to the realisation of other human rights,
- (c) the delivery of social security is a public service,
- (d) respect for the dignity of individuals is to be at the heart of the Scottish social security system,
- (e) the Scottish social security system is to contribute to reducing poverty in Scotland,
- (f) the Scottish social security system is to be designed with the people of Scotland on the basis of evidence,
- (g) opportunities are to be sought to continuously improve the Scottish social security system in ways which—
 - (i) put the needs of those who require assistance first, and
 - (ii) advance equality and non-discrimination,
- (h) the Scottish social security system is to be efficient and deliver value for money.

³⁴ [Social Security \(Scotland\) Act 2018 \(legislation.gov.uk\)](https://legislation.gov.uk)

³⁵ [Social Security Scotland - Our Charter](#)

Annexe B: Scrutiny timeline

19 March 2024	Draft Regulations formally referred to SCoSS by the Cabinet Secretary for Social Justice.
30 March 2024	Presentation to the Board on FSP from officials.
11 June 2024	SCoSS report signed off and laid.