Scottish Commission on Social Security Recommendations / Observations	Accept / Partially accept / Decline / Noted	Scottish Government Response
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.	Decline	We do not think this is necessary as draft regulation 2(6)(d) will not be applied in all cases. If a cost comparison cannot be made, for example, if the deceased person is cremated abroad and there is no crematorium within the deceased's own local authority, then draft regulation 2(6)(d) will not be applied. Instead, current regulation 13(1)(a) will be applied and consideration will be given to whether the costs are reasonable, based on the costs an individual is likely to incur for that type of funeral in Scotland or in the case of alkaline hydrolysis, while it is not available in Scotland, the costs an individual is likely to incur for a funeral of that type in countries where a funeral by way of alkaline hydrolysis is available. We are ensuring there is no differential treatment as consideration on whether the costs incurred are reasonable will be treated in the same way as they would be if the funeral was held in the UK. This process will be detailed within Social Security Scotland guidance.
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	Accept	Officials have met with Social Security Scotland to develop guidance for 'exceptional circumstances'. In developing this guidance we have considered the circumstance where the deceased person was a foreign national who wished for their funeral to take place in their country of origin and guidance will include a range of examples to support the decision making process. Due to the relatively low volume of applications received for funerals abroad, a process will be in place to ensure policy and legal advice is sought prior to an award being made

buried or cremated in their country of origin.		under this provision. This will provide a consistent approach to decision making.
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.	Accept	Officials have engaged with Social Security Scotland to ensure relevant data is captured. Where this data is of sufficient quality and coverage, Scottish Governments analysts will use this to measure the impact of these changes with the first data gather scheduled 6 months after the regulations come into force. This will feed into any future evaluation work but the data may not be shared publicly.
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.	Noted	The Scottish Government is pleased that SCoSS welcomes this change which allows reasonability to be applied. This is similar to other elements of Funeral Support Payment and will further support bereaved families.
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	Noted	The Scottish Government is pleased that SCoSS welcomes this change. This change will ensure a more consistent approach regardless of the value of assets in the deceased's estate.

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.	Noted	The Scottish Government is pleased that SCoSS welcome these changes which include an element of future proofing. This allows Funeral Support Payment to be awarded if alkaline hydrolysis is made available in Scotland. As noted by SCoSS these changes also cover alkaline hydrolysis funerals abroad. As a result, these changes mean a person will have more choice.

Additional changes to the draft regulations

Further change	Notes
Residency - regulation 9(3)(f)(g)	Following a report from Independent Monitoring Authority (IMA) in relation to the Best Start Foods Amendment Regulations 2023, we are ensuring it is clear beyond doubt that people who are awaiting the outcome of pre-settled status/settled status or joining family members in their first 3 months of residence is covered under this provision.
Deductions - regulation 14(1)(b)	We are ensuring the amount payable from an insurance policy is deducted from the Funeral Support Payment award if it is available towards meeting the funeral costs. The wording is being changed as the insurance policy may not necessarily be in the deceased's name.