Finance Committee

Burial and Cremation (Scotland) Bill Financial Memorandum

Submission from the Commonwealth War Graves Commission

The Commonwealth War Graves Commission is the sole organisation charged with the care and commemoration of the graves of those Commonwealth Armed Forces who died during the two World Wars. It has an interest in approximately 21,000 war graves in 1,275 burial grounds across Scotland. These burial grounds range from local authority run cemeteries and churchyards from all denominations, to dedicated military cemeteries, which the Commission owns, such as the Lyness Royal Naval Cemetery, Orkney.

The Commission wishes to respond to the relevant parts Finance Committee Questionnaire as follows:

Consultation:

1. Did you take part in any consultation exercise preceding the Bill and, if so, did you comment on the financial assumptions made?

The Commission responded fully to the initial consultation on 9 April 2015 (Respondent Reference 098) before the Bill was published and met the Burial and Cremation Team to discuss the Commission’s main concerns.

The Commission did not specifically discuss any financial implications as a result of the proposed legislation.

2. If applicable, do you believe your comments on the financial assumptions have been accurately reflected in the Financial Memorandum?

Not applicable. Please see above.

3. Did you have sufficient time to contribute to the consultation exercise?

The Commission had adequate time to respond to the consultation and was able to discuss its main concerns in relation to the proposals.

Costs:

4. If the Bill has any financial implications for your organisation, do you believe that they have been accurately reflected in the Financial Memorandum?

The Commission is responsible for the care and commemoration of the graves of those Commonwealth Armed Forces who died during the two World Wars. The Commission currently maintains directly, or indirectly through councils and contractors, war graves and memorials in 1,275 sites in Scotland. The Bill does not introduce any new obligations on the Commission with regard to maintenance. However, the Regulations that will be drafted may introduce new burdens on cemetery authorities.
and grave owners. As the Commission falls in to both categories, it is possible that there may be financial implications. Without seeing the how the Regulations will be drafted, it is impossible to confirm whether the Financial Memorandum has accurately reflected these costs.

- The Commission understands that it will be consulted in relation to any proposal to re-use graves and will be able to object to and stop war graves from being re-used. This consultation process will have a financial impact on the Commission in terms of responding to requests for re-use.

- As the Commission is the burial authority for sites that it owns, for example, Lyness Royal Naval Cemetery in Orkney. The Commission will need to consider whether there will be any financial implications as a result of the Bill. These implications could arise from having to keep additional registers of burial as suggested in the Bill. The costs will depend the Regulations and whether they specify any form or manner which these records should be kept.

- The Commission also notes that Regulations will be introduced for the management of burial grounds and could include obligations in relation to membership of professional bodies and conditions for erecting memorials. The Regulations could have a financial impact, depending on any obligations introduced.

- The Commission is unable to estimate any financial implications as this stage, as this will largely depend on the Regulations.

- The Financial Memorandum does not specifically cover all of these points from the Commission’s perspective.

5. Do you consider that the estimated costs and savings set out in the Financial Memorandum are reasonable and accurate?

If the Regulations provide for an increased burden in relation to maintenance of burial grounds and individual graves, this will have a financial impact on the Commission. It is not possible to comment on the implications until the Regulations are drafted.

6. If applicable, are you content that your organisation can meet any financial costs that it might incur as a result of the Bill? If not, how do you think these costs should be met?

Although the Commission is a publically funded organisation, it would be able to meet the reasonable costs of responding to requests for re-use and attending meetings as appropriate. The Commission accepts this is necessary in order to protect war graves from re-use.

Where possible, the Commission would like to see the burial rights in any war graves identified as part of a re-use project, transferred to the Commission to ensure long-term protection for war graves. The Commission believes this transfer should be done free of charge and without a time limit by the burial authority as the Commission has responsibility for the care and maintenance of the war graves in perpetuity.

7. Does the Financial Memorandum accurately reflect the margins of uncertainty associated with the Bill’s estimated costs and with the timescales over which they would be expected to arise?
The Commission is unable to comment as the costs to it are not specifically mentioned in the Financial Memorandum.

Wider Issues:

8. Do you believed that the Financial Memorandum reasonably captures any costs associated with the Bill? If not, which other costs might be incurred and by whom?

The consultation process in relation to the re-use of graves will have an impact on the Commission. The Commission is concerned that the financial implications will depend largely on the Regulations and the obligations that they introduce, and so is unable to comment fully at this stage.

9. Do you believe that there may be future costs associated with the Bill, for example, through subordinate legislation? If so, is it possible to quantify these costs?

The Commission wishes to be consulted in relation to subordinate legislation and guidelines in relation to burials in Scotland. The Commission understands that the subordinate legislation may include provisions regarding the care and maintenance standards expected of headstones and memorials. Any changes or additional requirements would have a direct impact on the Commission and could potentially have substantial financial implications on it, given the large number of war graves in Scotland.