



## Memorandum of Understanding

### 1. The Parties

- 1.1 This Memorandum of Understanding (MoU) is made between the Welsh Ministers, the Welsh Local Government Association (the WLGA) and One Voice Wales (OVW) (together, “the Parties”).
- 1.2 In entering into the arrangements which this MoU describes the WLGA and OVW are respectively representing principal councils and community and town councils in Wales.

### 2. Purpose

- 2.1 The MoU sets out a fair and consistent approach across Wales to the fees charged by local government for the burial and cremation of children.
- 2.2 This MoU has been prepared in partnership between the Welsh Government, which oversees the strategic policy and funding framework in respect of local government in Wales; and local government burial authorities<sup>1</sup>, who provide and maintain cemeteries and crematoria in Wales.

### 3. A shared commitment

- 3.1 Burial authorities in Wales agree not to charge any fees in relation to the standard burial or cremation of a child, defined for these purposes as a person under the age of 18.
- 3.2 This commitment applies to standard fees that burial authorities charge relating to:
  - i. The *cremation* of a person under the age of 18 years (including stillborn and foetal remains), including, where required, the interment of ashes;
  - ii. The *interment* of a person under the age of 18 years (including stillborn and foetal remains), including, where required, a grave that is deep enough for further burials;

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<sup>1</sup> Under the Local Government Act 1972 a ‘burial authority’ within Wales is a County or Country Borough Council or a Community or Town Council. In this MOU, “burial authorities” refers to county councils, county borough councils and community and town councils in Wales.



- iii. The *exclusive right of burial*<sup>2</sup>, where required. Such exclusive rights apply for the standard period determined by the Council. Within this period, further burials for both adults and children are covered; and
  - iv. Any *other fees* directly relating to the burial or cremation of a person, or the cremated remains of a person, under the age of 18 years, including, but not exclusively, the cost of a permit for a memorial / headstone; and grave digger.
- 3.3 Burial authorities agree to waive the fees described in section 3.1 and 3.2 in all circumstances.
- 3.4 The commitment in this section does not relate to wider funeral costs such as (non-exhaustively) the cost of a memorial, funeral director fees, flowers or coffins.
- 4. Funding**
- 4.1 In recognition of the financial implications of waiving the fees described in section 3, the Welsh Government will, while this MoU remains in force, annually make available the sum of £600,000 for allocation among principal councils in Wales that have agreed to comply with the commitment in section 3. This will be distributed through the Revenue Support Grant element of the local government financial settlement.
- 4.3 Principal councils agree to distribute appropriate sums to other burial authorities (relevant community and town councils); and other public, private and religious providers of the relevant services, in their area which have agreed to adopt the commitment set out in section 3.
- 4.5 Principal councils may place such conditions on the provision of that funding to other burial authorities and other providers of the relevant services as they consider appropriate.

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<sup>2</sup> Exclusive Right of Burial ('EROB') means exclusive right, granted by deed, of the registered owner to determine who may be interred in or commemorated on the grave in question; such exclusive rights to be for a limited period which has been determined by the Council



## 5. Duration / Review

- 5.1 This MoU may be modified by mutual consent of the Parties, acting via authorised officials.
- 5.2 This MoU shall become effective upon signature on behalf of the Parties and will remain in effect until terminated by any one of the Parties.
- 5.3 Any Party may terminate this MoU by giving at least 3 months' notice in writing to each other Party.
- 5.4 The operation of the MoU will be reviewed in advance of the financial year 2027-28.

## 6. Status of this MoU

- 6.1 This MoU is not intended to be legally binding, and no legal obligations or legal rights shall arise between the Parties from this MoU.

*Rebecca Evans.*

\_\_\_\_\_ Date: 18 March 2024  
(Minister for Finance and Local Government, on behalf of the Welsh Government)

*A. Morgan*

\_\_\_\_\_ Date: 1<sup>st</sup> March 2024  
(WGLA, representing principal councils in Wales)

*Mike Theodoulou*

\_\_\_\_\_ Date: 16<sup>th</sup> February 2024  
Cllr Mike Theodoulou Chair One Voice Wales  
(One Voice Wales, representing community and town councils in Wales)