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Ref: SUB 0590-2026
Date: 9 September 2026

Ms Emer Boyle
Communities Committee Clerk
Room 430
Parliament Buildings
Ballymiscaw
Stormont
Belfast
BT4 3XX

Dear Emer,

SL1: THE SOCIAL FUND (CHILD FUNERAL FUND) (NO. 2) (AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2026

The Department for Communities proposes to make a Statutory Rule under powers conferred by sections 134(1)(a) and (4), 171(1) and (3) to (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and sections 1(1) and 1(C), 5(1)(a), (j), (k) and (5) and 165(4) of the Social Security Administration (Northern Ireland) Act 1992. The Statutory Rule is subject to the Negative Resolution procedure.

Purpose of the Statutory Rule

The purpose of this Statutory Rule is to amend the Child Funeral Fund in Northern Ireland. It will amend the Social Fund (Child Funeral Fund) (No.2) Regulations (Northern Ireland) 2022 to prevent an award from the Child Funeral Fund where payment has already been made, by a Health and Social Care Trust, in respect of funeral expenses arising from the death of the same person. There will be an exception where the amount paid by the Health and Social Care Trust is less than a Child Funeral

Fund payment. In such cases, a payment may be made for an amount not exceeding the maximum value of a Child Funeral Fund payment.

Detail

The Child Funeral Fund is delivered as part of the Social Fund under powers in section 134 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (the “1992 Act”). The 1992 Act provides for prescribed payments from the Social Fund for stipulated maternity, cold weather, winter fuel, and funeral expenses in defined circumstances, and for payments to a third party for the provision of goods or services to the applicant.

Annually, in Northern Ireland, there are approximately 144 deaths of children from birth up to and including age 17, and post-24 week still-births. The introduction of a Child Funeral Fund for Northern Ireland was a commitment set out in the New Decade New Approach agreement.

The Child Funeral Fund was established by the Social Fund (Child Funeral Fund) (No. 2) Regulations (Northern Ireland) 2022 (“the 2022 Regulations”) to provide a one-off lump sum payment to cover the cost of a basic funeral in Northern Ireland in the event of the death of a child up to the age of 18, and stillborn babies born after 24 weeks. Families have the choice to receive the payment or have it paid directly to a funeral director.

The 2022 Regulations contain provisions to prevent double payment from other Social Fund-adjacent schemes. The purpose of this Statutory Rule is to amend the 2022 Regulations to include provisions to prevent a Child Funeral Fund payment where payment has already been made, by a Health and Social Care Trust, in respect of funeral expenses arising from the death of the same person.

However, where the amount paid by the Health and Social Care Trust is less than the value of a Child Funeral Fund Payment, then the Department will be authorised to make a payment, which will be capped to ensure the total amount awarded by the Trust and

the Department does not exceed the maximum value of a Child Funeral Fund payment. For example, if a Health Trust has paid for certain elements of a child's funeral, with a total value of £1,000, then the Department will be able to make a payment of £2,441. This ensures the total amount awarded in respect of the funeral costs does not exceed the Child Funeral Fund amount of £3,441.

The proposed statutory amendment will not disadvantage anyone requiring support with a child's funeral costs. It will also ensure that anyone who receives financial support from a Health Trust is not prevented from accessing support from the Child Funeral Fund.

Previous engagement with the Committee

Whilst the Department has engaged with the Committee previously in relation to the introduction of the Child Funeral Fund and the subsequent increase in the payment, there has been no previous engagement with the Committee in relation to this Statutory Rule.

Financial Implications

There are no financial implications anticipated.

Consultation

There is no requirement to consult on the proposed Regulations. However, as the Child Funeral Fund is a Northern Ireland specific scheme (rather than a parity measure) the Department will share details of the proposed changes with the Social Security Advisory Committee in accordance with section 149(2) of the Social Security Administration (Northern Ireland) Act 1992.

Compliance with Section 24 of the Northern Ireland Act 1998

The Department is content that the Statutory Rule complies with Section 24 of the Northern Ireland Act 1998 (convention rights etc.).

Consideration by the Executive

There is no requirement for consideration by the Executive on the proposed Regulations.

Equality Impact

In accordance with its duty under section 75 of the Northern Ireland Act 1998, the Department has conducted a screening exercise on these legislative proposals. The Department has concluded that they would not have any significant implications for equality of opportunity or good relations and considers that an Equality Impact Assessment is not necessary.

Regulatory Impact

A Regulatory Impact Assessment has not been prepared for this Rule as it has minimal impact on business, charities, social economy enterprises, or voluntary bodies.

Rural Needs Impact

A Rural Needs Impact screening has been undertaken for this Statutory Rule, and the Department is satisfied that the Rule will not have any undue impact on rural communities. No negative impacts have been identified, and no mitigation measures are necessary.

Data Protection Impact

A Data Protection Impact Assessment screening has been undertaken for this Statutory Rule, and the Department is satisfied that there are no causes for concern with regards to the protection of the Department or the public's data.

Child Rights Impact

A Child Rights Impact Assessment has not been deemed necessary for this Statutory Rule.

Position in GB

This Statutory Rule applies to Northern Ireland only. A similar Children's Funeral Fund for England was established by S.I. 2019/1064.

Proposed timing of consideration of the SL1

The Regulations will be made under the Negative Resolution procedure, meaning that they will be subject to the "21-day rule". It is anticipated that the Department will make their regulations no later than 10 November 2026 and the regulations would become operative on 1 December 2026.

To facilitate this timeline, the SL1 has been submitted to the Committee on 9 September 2026.

Operational Date

It is proposed that the rule will come into operation on 1 December 2026.

When the Rule together with an Explanatory Memorandum has been laid at the Assembly Business Office, the Business Office will submit copies to the Committee.

You will wish to bring this matter to the attention of the Communities Committee.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Laura Coffey', with a stylized flourish at the end.

Laura Coffey

Departmental Assembly Liaison Officer
Private Office

Cc: Assembly and Legislation Section (Executive Office)
NI Human Rights Commission
Equality Commission for Northern Ireland
Cherrie Arnold DfC
David Tarr DfC