EXPLANATORY MEMORANDUM TO

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

S.R. 2026 No. 182

1. Introduction

1.1. This Explanatory Memorandum has been prepared by the Department for Communities to accompany the Statutory Rule (details above) which is to be laid before the Northern Ireland Assembly.

These Regulations are made under 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 (1C), 5(1)(a), (j), and (k) and 165(1), (4) and (5) of the Social Security Administration (Northern Ireland) Act 1992.

2. Purpose

2.1. The purpose of this Statutory Rule is to amend the Child Funeral Fund in Northern Ireland. This Statutory Rule amends the Social Fund (Child Funeral Fund) (No.2) Regulations (Northern Ireland) 2022 to make provision for a Child Funeral Fund payment to be refused where payment has already been made in respect of funeral expenses arising from the death of the same person from a Health and Social Care Trust, unless the amount paid by the Health and Social Care Trust is less than a Child Funeral Fund payment, in which case a payment may be made for an amount not exceeding the remainder of the value of a Child Funeral Fund payment.

3. Background

Legislative Context

3.1. 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.

3.2. 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.

3.3. 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.

3.4. The purpose of this Statutory Rule is to amend the 2022 Regulations in order to prevent double payments, by allowing a Child Funeral Fund payment to be refused where payment has already been made in respect of funeral expenses arising from the death of the same person from a Health and Social Care Trust, unless the amount paid by the Health and Social Care Trust is less than a Child Funeral Fund payment, in which case a payment may be made for an amount not exceeding the remainder of the value of a Child Funeral Fund payment.

4. Consultation

4.1. The Child Funeral Fund payment of £3,441 and the eligibility criteria are unchanged, therefore no formal consultation has taken place.

5. Equality Impact

5.1. In accordance with its duty under section 75 of the Northern Ireland Act 1998, the Department has conducted a screening exercise on proposals for these Regulations. No potential adverse equality impacts are anticipated, therefore an EQIA was not required.

6. Regulatory Impact

6.1. There is no, or no significant, impact on business, charities or voluntary bodies or on the public sector.

7. Financial Implications

7.1. None – the payment amount and eligibility criteria are unchanged. The amendment is to prevent double payments being made in error.

8. Section 24 of the Northern Ireland Act 1998

8.1 The Department has considered section 24 of the Northern Ireland Act 1998 and is satisfied that the Rule complies with that provision.

9. EU Implications

9.1. Not applicable.

10. Parity or Replicatory Measure

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

11. Additional Information

11.1. Not applicable.