

TONBRIDGE & MALLING BOROUGH COUNCIL

COMMUNITIES ADVISORY BOARD

11 January 2016

**Report of the Director of Street Scene, Leisure & Technical Services and the
Director of Finance and Transformation**

Part 1- Public

Matters for Recommendation to Cabinet - Key Decision

1 REVIEW OF CEMETERY CHARGES 2016/17

Summary

This report outlines charging proposals for 2016/17 in regard to Tonbridge Cemetery.

1.1 Introduction

1.1.1 In bringing forward the charging proposals for Tonbridge Cemetery consideration has been given to the set of guiding principles for the setting of fees and charges approved by Members of the Finance, Innovation and Property Advisory Board and reproduced below for the benefit of the Board:

- 1) Fees and charges should reflect the Council's key priorities and other corporate aims and priorities recognising there may be trade-offs as these are not mutually exclusive.
- 2) Fees and charges should have due regard to the Council's Medium Term Financial Strategy.
- 3) If there is to be a subsidy from the council tax payer to the service user this should be a conscious choice.
- 4) The Council should look to maximise income subject to market conditions, opportunities and comparable charges elsewhere, in the context of its key priorities and other corporate aims and priorities.
- 5) Fees and charges should normally be reviewed at least annually (unless fixed by statute or some other body).
- 6) Fees and charges should not be used to provide a subsidy from the council tax payer to commercial operators.
- 7) There should be consistency between charges for similar services.

- 8) Concessions for services should follow a logical pattern so as not to preclude, where appropriate, access to Council services on the grounds of ability to pay.

1.1.2 In addition, Members will be fully aware of the Council's recently approved Savings & Transformation Strategy, which seeks to generate additional income to the Council, to help meet the Council's financial savings target.

1.2 Tonbridge Cemetery – Proposed Charges 2016/17

1.2.1 In bringing forward the proposed charges for Tonbridge Cemetery a number of specific key principles have been taken into consideration:

- The Council's overall financial position. A number of themes will need to be considered to achieve the Council's savings target of £1.4m. One of these themes is to generate additional income from Services the Council provides and levies a charge.
- The need to move towards a position of covering more of the costs associated with the management of the Cemetery.
- The need to compare costs with other cemeteries in Kent **[Annex 1]**. It should, however, be noted that direct comparison with other cemeteries is difficult as pricing brackets, services and available grave space differ.
- The need for the charging strategy to support the management of the remaining capacity in the Cemetery and take into account the decreasing availability of new graves.

1.2.2 The principles referred to above have been applied to the existing charges and are reflected in the proposed charges shown at **[Annex 2]**. It is proposed that all charges be increased, with the exception of the burial of stillborn to one year olds.

1.2.3 It is anticipated that these proposals will generate additional net income of approximately £5,500.

1.3 Legal Implications

1.3.1 The Council's Financial Rules require that all fees and charges must be reviewed at least once a year, and be reported to the appropriate Advisory Board.

1.4 Financial and Value for Money Considerations

1.4.1 The 2014/15 revenue budget (Provisional Outturn) for the management and maintenance of Tonbridge Cemetery was £147,864, with income from the same year totalling £62,836.

1.4.2 Charges for the Cemetery are exempt of VAT.

1.5 Risk Assessment

1.5.1 As highlighted in paragraph 1.1 to this report, the proposed charges take into account a range of factors including the Council's current financial position and have been brought forward within the context of the Council's Medium Term Financial Strategy.

1.6 Equality Impact Assessment

1.6.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users

1.7 Policy Considerations

1.7.1 Asset Management and Business Continuity/Resilience.

1.8 Recommendation

1.8.1 It is, therefore, **RECOMMENDED TO CABINET** that:

- 1) the proposed charges for Tonbridge Cemetery as detailed at **[Annex 2]** be agreed and implemented with effect from 1 April 2016;

Background papers:

contact: Darren Lanes

Nil

Robert Styles
Director of Street Scene, Leisure
and Technical Services

Sharon Shelton
Director of Finance & Transformation