

TONBRIDGE & MALLING BOROUGH COUNCIL
COMMUNITIES and HOUSING ADVISORY BOARD

14 November 2016

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

Part 1- Public

Matters for Recommendation to Cabinet - Key Decision

1 REVIEW OF CEMETERY CHARGES 2017/18

Summary

This report outlines charging proposals for 2017/18 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 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 2017/18

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. 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.
- Members will also be aware of a fundamental review of these charges that took place last year.

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 A general 1.5% increase is proposed in-line with predicted increases in Grounds Maintenance costs. This is with the exception of Memorial Permits that have been increased to reflect comparable charges elsewhere.

1.2.4 It is anticipated that these proposals will generate additional net income of approximately £1,800, which will be reflected in the draft 2017/18 revenue estimates.

1.3 Future Capacity

1.3.1 Members will note from sub-section 1.2.1 that one of the key principles guiding charges is the remaining capacity within the Cemetery and the decreasing availability of new graves. A number of years ago a review of future capacity of

grave space at the Cemetery was undertaken, and it is proposed that this work be updated in the light of current demand. It is the intention for the review to be progressed early in the New Year with the outcome reported back to Members of this Board.

1.4 Legal Implications

- 1.4.1 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.

1.5 Financial and Value for Money Considerations

- 1.5.1 The 2015/16 revenue budget (Provisional Outturn) for the management and maintenance of Tonbridge Cemetery was £142,751, with income from the same year totalling £68,012.

- 1.5.2 Charges for the Cemetery are exempt of VAT.

1.6 Risk Assessment

- 1.6.1 As highlighted in paragraph 1.1 to this report, the proposed charges take into account a range of factors.

1.7 Equality Impact Assessment

- 1.7.1 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

1.8 Policy Considerations

- 1.8.1 Asset Management and Business Continuity/Resilience.

1.9 Recommendation

- 1.9.1 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 2017;
- 2) a review of the future capacity of grave space at the Cemetery be progressed and reported back to a future meeting of this Board.

Background papers:

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Nil

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