

TONBRIDGE & MALLING BOROUGH COUNCIL
COMMUNITIES and HOUSING ADVISORY BOARD

10 November 2020

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

Part 1- Public

Matters for Recommendation to Cabinet - Key Decision

1 REVIEW OF CEMETERY CHARGES 2021/22

Summary

This report outlines charging proposals for 2021/22 in regard to Tonbridge Cemetery. It is anticipated that these proposals will generate additional net income of approximately £700.

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.

1.2 Tonbridge Cemetery – Proposed Charges 2021/22

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.
- 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 local authority 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.

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**.

1.2.3 For the majority of the charges a general 1% (CPI) increase is proposed in-line with predicted increases in Grounds Maintenance contract and other external

contractor costs. The exception are the rates for internments which have been increased by 3% to make the charges more comparable to those levied by other local authorities. There is also no proposed increase in the nominal £1 charge for a 60 year burial right for those under 18 and it is proposed that the internment/burial costs for those under 18 remains at £0.

- 1.2.4 It is anticipated that these proposals will generate additional net income, against revised budgets for 2020/21 of approximately £700 which will be reflected in the draft 21/22 revenue estimates.

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 2020/21 revenue budget for the management and maintenance of Tonbridge Cemetery is £151,300 (initial estimate) with income totalling £68,200 (revised estimate)

- 1.4.2 Charges for the Cemetery are exempt of VAT.

1.5 Risk Assessment

- 1.5.1 As highlighted in paragraph 1.2.1 to this report, the proposed charges take into account a range of factors.

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 the proposed charges for Tonbridge Cemetery as detailed at **Annex 2** be **AGREED** and **IMPLEMENTED** with effect from 1 April 2021.

Background papers:

contact: Darren Lanes

Nil

Robert Styles
Director of Street Scene, Leisure and
Technical Services

Sharon Shelton
Director of Finance & Transformation

