
REPORT TO:	HOUSING & COMMUNITY SERVICES COMMITTEE	AGENDA ITEM: 16
DATE OF MEETING:	3 RD FEBRUARY 2005	CATEGORY: DELEGATED
REPORT FROM:	DIRECTOR OF COMMUNITY SERVICES	OPEN
MEMBERS' CONTACT POINT:	CHRIS MASON 5794	DOC:
SUBJECT:	CEMETERY CHARGES 2005/06	REF:
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: HCS09

1.0 Recommendations

- 1.1 That, where identified, Members decide on which of the pricing options they wish to approve for the Council's Cemetery Service for 2005/06

2.0 Purpose of Report

- 2.1 To provide further information regarding the structure of fees and charges for the Council's Cemetery Service

3.0 Detail

Background

- 3.1 At the Special Meeting of this Committee on 6th January 2005 Members deferred approval of the recommended charges for 2005/06 subject to the provision of further information.
- 3.2 In 1998/99 the Council established a corporate working group to examine the levels of charges levied for all of its services. This was in response to Audit Commission guidance and recommendations from our external auditors.
- 3.3 In summary the guidance was that Local Authorities didn't, generally, utilise fees and charges in an innovative and proactive manner. That traditionally, fees were increased by inflation 'year on year' without any real reference to the actual costs for providing the service, what fees were charged by competitors for similar services and how fees and charges could be utilised to contribute to the delivery of policy objectives. It was also pointed out that the traditional ways in which fees were increased often resulted in services being heavily subsidised without any clear policy decisions being made by Members
- 3.4 A number of the Council's services were reviewed on the basis of the guidance provided, including the cemetery service. The Cemetery's review identified that the service was being provided at a considerable subsidy and in 1999 Committee

approval was given to a strategy of increasing & regularly reviewing our cemetery charges using the following criteria:

- rates charged by our competitors
- where practical, the actual cost of delivering the service
- policy considerations, including the decreasing amount of space available for burials and the impact of statutory and non-statutory requirements on the service. A good example of this is the additional expense authorities now have for the inspection and possible making safe of memorials.

2005/06 Charges

- 3.5 At Annexe A is a breakdown of proposed main charges for 2005/06 together with an explanation, where appropriate, of why some new fees have been levied.

4.0 Financial Implications

- 4.1 In overall terms the policy of applying the guidance that has been given has considerably reduced the operating deficit of the cemeteries with additional income being utilised to improve the condition of our cemeteries.
- 4.2 The overall financial impact of some of the fees and charges are marginal in that take-up of some service elements is relatively low. The majority of burials are in the adult category with the number of child burials being relatively low. Annexe B details the number of burials with, where possible, the categorisation of these burials.

5.0 Corporate Implications

- 5.1 None

6.0 Community Implications

- 6.1 None

7.0 Conclusions

- 7.1 The report outlines in greater detail the reasons behind the fee proposals for 2005/06 and summarises what has been a fairly long-term approach to levying appropriate charges for this particular service area.

8.0 Background Papers

- 8.1 Income & Charging – Corporate Overview – District Audit (Nov. 1999)
Getting the Groundwork Right – Audit Commission 2000