

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO HEALTH AND HOUSING COMMITTEE

DECISION

Agenda Item No 9

meeting date: 11 NOVEMBER 2010  
title: REVIEW OF FEES AND CHARGES  
submitted by: DIRECTOR OF RESOURCES  
principal author: LAWSON ODDIE

### 1 PURPOSE

- 1.1 To seek member approval on proposals to increase the council's fees and charges with effect from 4 January 2011 due to the increase in the rate of VAT from that date.
- 1.2 In line with the recommendations made by Budget Working Group on 21 October 2010, the proposal also looks to implement inflationary increases to charges from 4 January 2011, which would otherwise have been implemented with effect from 1 April 2011.

### 2 BACKGROUND

- 2.1 In his 2010 Emergency Budget the Chancellor announced an increase in the standard rate of VAT from 17.5 per cent to 20 per cent effective from 4 January 2011.
- 2.2 This change affects any VAT registered business that sells or purchases goods or services that are subject to the standard rate of VAT.
- 2.3 Each of the council's service committees operate fees and charges for services that they provide, some of which attract VAT at the above mentioned rate. With the introduction of the new rate of VAT the council has two options:
- Leave Fees and Charges at their current rate – *this would reduce the level of income that the council retains, as a greater proportion of the income would need to be passed over to HMRC as VAT*
  - Review all Fees and Charges for the increase in the rate of VAT – *whilst fees and charges would increase, the level of income retained by the council would remain unchanged.*
- 2.4 The council's fees and charges are also being reviewed as part of the budget process. Such reviewed charges would normally be implemented from the 1 April for each financial year. It was recommended by the Budget Working Group on 21 October that service committees review all fees and charges in the current cycle of committee meetings.
- 2.5 In order to avoid two successive price increases for fees and charges in relatively close proximity Budget Working Group also recommended that the inflationary increase which would normally take place on 1 April 2011 be brought forward to 4 January 2011. Any inflationary increase must raise charges overall by at least 3%, and be rounded up to the nearest 5p to minimise any problems with small change.

### 3 EARLY IMPLEMENTATION OF INFLATIONARY INCREASES TO FEES AND CHARGES

- 3.1 Each year as part of the budget process a review of our Fees and Charges is undertaken with a view to implementing increases from 1 April. This review is coordinated by financial services, working together with service managers and budget holders.
- 3.2 As recommended by Budget Working Group, inflationary increases to Fees and Charges must be made of at least 3% and be implemented from 4 January 2011 at the same time as the increase in charges for the change in the rate of VAT.
- 3.3 Following discussions between financial services, service managers and budget holders a proposed set of fees and charges for implementation from 4 January 2011 has been produced for this committee and is shown at Annex 1. This annex provides details of:
- the current charge for 2010/11
  - the proposed charges for implementation from 4 January 2011
  - the percentage inflationary increase on each charge
- 3.4 In order to provide some context to the list of charges at Annex 1, the table below provides some detail on the current budgeted level of income from Fees and Charges for each of the service areas.

<b>Cost Centre</b>	<b>Service area</b>	<b>Fees and Charges Original Estimate 2010/11 £</b>
CLCEM	Clitheroe Cemetery	38,570
CLMKT	Clitheroe Market	94,970
DOGWD	Dog Warden and Pest Control	7,330
ENVHT	Environmental Health	18,050
CLAND	Contaminated Land	50
HSADV	Housing Advances	0
IMPGR	Improvement Grants	10,000
	<b>TOTAL</b>	<b>168,970</b>

4 CONCLUSION

- 4.1 The VAT rate is to rise to 20 per cent from 4 January 2011. Unless the council's fees and charges are reviewed and increased from that date there would be a fall in the level of income that the council retains after accounting for VAT.
- 4.2 Charges have been reviewed as part of the budget process which would have been implemented from 1 April. A single implementation date for VAT and inflationary increases of 4 January has the potential to raise a small amount of additional income in the current financial year and would avoid two successive increases in fees and charges.

5 RECOMMENDATION THAT COMMITTEE

- 5.1 Consider the charges at Annex 1 and approve them for implementation on the 4 January 2011.

LAWSON ODDIE  
FINANCIAL SERVICES MANAGER

HH14-10/LO/AC  
1 November 2010

## HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 4 JANUARY 2011

CLITHEROE CEMETERY - CLCEM		Ledger Code	VAT	Current Charge for 2010/11	Proposed Charge from 4 January 2011	Inflationary Increase Percentage
				£	£	%
<b>EXCLUSIVE BURIAL RIGHTS</b>	Grave Plot	CLCEM/8447z	Non Vatable	325.00	335.00	3.1%
	Ashes Plot	CLCEM/8447z	Non Vatable	75.00	80.00	6.7%
<b>INTERMENTS</b>	Stillborn to 1 month	-	-	No Charge	No Charge	-
	3 depth	CLCEM/8441z	Non Vatable	285.00	295.00	3.5%
	2 depth	CLCEM/8441z	Non Vatable	255.00	265.00	3.9%
	1 depth	CLCEM/8441z	Non Vatable	225.00	235.00	4.4%
	Ashes	CLCEM/8441z	Non Vatable	75.00	80.00	6.7%
	Saturday Surcharge - Funeral	CLCEM/8441z	Non Vatable	152.25	156.00	2.5%
	Saturday Surcharge - Ashes Interment	CLCEM/8441z	Non Vatable	76.00	78.00	2.6%
	Copy of Extract From Burial Register	CLCEM/8441z	Non Vatable	18.00	18.50	2.8%
<b>WOODLAND BURIAL</b>	Purchase of Exclusive Burial Rights	CLCEM/8447z	Non Vatable	325.00	335.00	3.1%
	Interment Single Depth	CLCEM/8441z	Non Vatable	225.00	235.00	4.4%
	Ashes Interment	CLCEM/8441z	Non Vatable	75.00	80.00	6.7%
	Tree and Wild Flower Planting	-	-	No Charge	No Charge	-

<b>CLITHEROE CEMETERY - CLCEM</b>		<b>Ledger Code</b>	<b>VAT</b>	<b>Current Charge for 2010/11</b>	<b>Proposed Charge from 4 January 2011</b>	<b>Inflationary Increase Percentage</b>
				<b>£</b>	<b>£</b>	<b>%</b>
<b>FEEES FOR MEMORIALS</b>	Right to Erect Headstone	CLCEM/8441z	Non Vatable	103.00	105.00	<b>1.9%</b>
	Provision of Foundation	CLCEM/8441z	Non Vatable	77.00	80.00	<b>3.9%</b>
	Right to Place Stone Plaque on Ashes Plot	CLCEM/8441z	Non Vatable	27.00	28.00	<b>3.7%</b>
	Right to Place Vase on Grave	CLCEM/8441z	Non Vatable	27.00	28.00	<b>3.7%</b>
	Removal of Memorial Kerbstone	CLCEM/8441z	Non Vatable	Cost	Cost	-
<b>GRAVE MAINTENANCE (OLD SECTION): Scheme I</b>	General Tidy Up	CLCEM/8443z	Non Vatable	23.00	24.00	<b>4.3%</b>
<b>GRAVE MAINTENANCE (OLD SECTION): Scheme II</b>	Spring and Summer Bedding	CLCEM/8443z	Non Vatable	59.00	61.00	<b>3.4%</b>

***Please Note: Fees are double (for purchase of burial rights and interment) for persons who are non-residents of the Ribble Valley.***

<b>CLITHEROE MARKET – CLMKT</b>		<b>Ledger Code</b>	<b>VAT</b>	<b>Current Charge for 2010/11</b>	<b>Proposed Charge from 4 January 2011</b>	<b>Inflationary Increase Percentage</b>
				<b>£</b>	<b>£</b>	<b>%</b>
<b>CABINS</b>	Tuesday, Thursday and Saturday - per week	CLMKT/8824n	VAT Inclusive	48.00	50.50	3.0%
	Use of Cabins (preparation purposes): Non-Market Days	CLMKT/8824n	VAT Inclusive	23.00	24.20	3.0%
	Special Sunday Events	CLMKT/8824n	VAT Inclusive	8.00	8.40	2.8%
<b>STALLS</b>	<b>Tuesday and Saturday - per day:</b>					
	- 10 ft	CLMKT/8825n	VAT Inclusive	15.00	15.80	3.1%
	- 10 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	7.50	7.90	3.1%
	- 8 ft	CLMKT/8825n	VAT Inclusive	12.00	12.65	3.2%
	- 8 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	6.00	6.35	3.6%
	<b>Sunday events – Regular Contract traders</b>	CLMKT/8825n	VAT Inclusive	8.00	8.40	2.8%
	<b>Sunday events – None Contract traders</b>	CLMKT/8825n	VAT Inclusive	16.00	16.80	2.8%
	<b>Thursdays - per day:</b>					
	- 10 ft	CLMKT/8825n	VAT Inclusive	7.50	7.90	3.1%
	- 10 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	3.75	3.95	3.1%
	- 8 ft	CLMKT/8825n	VAT Inclusive	6.00	6.35	3.6%
	- 8 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	3.00	3.20	4.4%
<b>PITCHES</b>	Tuesday and Saturday - per day	CLMKT/8826n	VAT Inclusive	12.00	12.65	3.2%
	Thursday	CLMKT/8826n	VAT Inclusive	6.00	6.35	3.6%
	Flea Market - Friday Only	CLMKT/8826n	VAT Inclusive	10.00	10.00	-2.1%
	Special Sunday Events	CLMKT/8826n	VAT Inclusive	16.00	16.80	2.8%

DOG WARDEN AND PEST CONTROL - DOGWD		Ledger Code	VAT	Current Charge for 2010/11 £	Proposed Charge from 4 January 2011 £	Inflationary Increase Percentage %
PEST CONTROL	Commercial Pest Control: Single Treatment Charge <i>(per hour plus materials - minimum charge 1 hour)</i>	DOGWD/8416n	VAT Inclusive	38.00	40.00	3.1%
	Commercial Pest Control: Annual Contract	DOGWD/8416n	VAT Inclusive	31.00	32.50	2.7%
	Domestic Pest Control <i>(Rodents and Public Health Pests)</i>			No Charge	No Charge	-
NON-PUBLIC HEALTH INSECT TREATMENT	During Working hours per visit	DOGWD/8412n	VAT Inclusive	31.00	32.50	2.7%
	For Each Additional Nest Treated on Same Visit	DOGWD/8412n	VAT Inclusive	12.00	15.00	22.4%
	Missed Appointments	DOGWD/8412n	VAT Inclusive	-	40.00	<b>New Charge</b>
	Out of Hours	DOGWD/8412n	VAT Inclusive	60.00	65.00	6.1%
	50% Concession if householder is retired during working hours per visit	DOGWD/8412n	VAT Inclusive	15.50	16.25	2.7%
	50% Concession if householder is retired for each additional Nest Treated on Same Visit	DOGWD/8412n	VAT Inclusive	6.00	7.50	22.4%

ENVIRONMENTAL HEALTH - ENVHT		Ledger Code	VAT	Current Charge for 2010/11 £	Proposed Charge from 4 January 2011 £	Inflationary Increase Percentage %
LICENCES	Animal Boarding Establishments	ENVHT/8403u	Non Vatable	70.00	75.00	7.1%
	Dog Breeding Establishments ( <i>plus vets fees at cost</i> )	ENVHT/8403u	Non Vatable	50.00	52.50	5.0%
	Pet Shops ( <i>plus vets fees at cost</i> )	ENVHT/8403u	Non Vatable	70.00	75.00	7.1%
	Riding Establishments ( <i>plus vets fees at cost</i> )	ENVHT/8403u	Non Vatable	70.00	75.00	7.1%
	Dangerous Wild Animals ( <i>plus vets fees at cost</i> )	ENVHT/8403u	Non Vatable	70.00	75.00	7.1%
	Zoo ( <i>plus vets fees at cost</i> )	ENVHT/8403u	Non Vatable	127.00	132.50	4.3%
	Acupuncture - Ear Piercing	ENVHT/8403u	Non Vatable	87.00	90.00	3.4%
	Tattooing	ENVHT/8403u	Non Vatable	87.00	90.00	3.4%
	Electrolysis	ENVHT/8403u	Non Vatable	87.00	90.00	3.4%
	Sex Shops	ENVHT/8403u	Non Vatable	810.00	850.00	4.9%
	Sex Shops - Renewal/Transfer	ENVHT/8403u	Non Vatable	410.00	425.00	3.7%
	Street Trading Consent Classes I, II & III ( <i>per annum</i> )	ENVHT/8403u	Non Vatable	575.00	600.00	4.3%
	Street Trading Consent Class IV			No Charge	No Charge	-
	Street Trading Consent Class V per Event	ENVHT/8403u	Non Vatable	77.50	85.00	9.7%



<b>ENVIRONMENTAL HEALTH - ENVHT</b>		<b>Ledger Code</b>	<b>VAT</b>	<b>Current Charge for 2010/11</b>	<b>Proposed Charge from 4 January 2011</b>	<b>Inflationary Increase Percentage</b>
				<b>£</b>	<b>£</b>	<b>%</b>
<b>WATER SAMPLE ANALYSIS: FEE CEILING SET BY CENTRAL GOVERNMENT</b>	Risk Assessment	ENVHT/8417n	VAT Inclusive	At cost max. £500	At cost max. £500	-
	Sampling	ENVHT/8417n	VAT Inclusive	100.00	100.00	-2.1%
	Other Investiagations	ENVHT/8417n	VAT Inclusive	100.00	100.00	-2.1%
	Grant of Authorisation	ENVHT/8417n	VAT Inclusive	100.00	100.00	-2.1%
	Analysis of Large Water Supply	ENVHT/8417n	VAT Inclusive	At cost approx £100 - £150	At cost approx £100 - £150	-
	Analysis of Small Water Supply	ENVHT/8417n	VAT Inclusive	25.00	25.00	-2.1%
<b>BASIC FOOD HYGIENE COURSE</b>	Per Student	ENVHT/8519z	VAT Inclusive	52.50	55.50	3.5%
<b>REMOVAL OF UNFIT FOOD</b>	Per hour or part hour	ENVHT/8519z	VAT Inclusive	45.00	47.50	3.4%

<b>CONTAMINATED LAND - CLAND</b>		<b>Ledger Code</b>	<b>VAT</b>	<b>Current Charge for 2010/11</b>	<b>Proposed Charge from 4 January 2011</b>	<b>Inflationary Increase Percentage</b>
				<b>£</b>	<b>£</b>	<b>%</b>
<b>ENQUIRY</b>		CLAND/8623n	VAT Inclusive	60.00	65.00	6.1%

<b>HOUSING ADVANCES - HSADV</b>	<b>Ledger Code</b>	<b>VAT</b>	<b>Current Charge for 2010/11</b>	<b>Proposed Charge from 4 January 2011</b>	<b>Inflationary Increase Percentage</b>
			£	£	%
<b>ENQUIRIES FROM PROSPECTIVE SECOND MORTGAGORS</b>	HSADV/8604z	Non Vatable	50.00	51.50	<b>3.0%</b>
<b>CHARGE FOR REGISTRATION ON SECOND CHARGES</b>	HSADV/8604z	Non Vatable	25.00	25.75	<b>3.0%</b>

<b>IMPROVEMENT GRANTS - IMPGR</b>	<b>Ledger Code</b>	<b>VAT</b>	<b>Current Charge for 2010/11</b>	<b>Proposed Charge from 4 January 2011</b>	<b>Inflationary Increase Percentage</b>
			£	£	%
<b>ADMINISTRATION CHARGES</b>	IMPGR/8716m	Non Vatable	5% of Total Cost	5% of Total Cost	-
<b>ADMINISTRATION CHARGES</b>	IMPGR/8717n	VAT Inclusive	5% of Total Cost	5% of Total Cost	-