Mornington Peninsula Shire

# ATTACHMENT BOOK

## MORNINGTON PENINSULA CEMETERY TRUST MEETING

**TUESDAY, 17 NOVEMBER 2026**

**1:00 PM**

**MUNICIPAL OFFICES**
**BESGROVE STREET, ROSEBUD**

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# Mornington Peninsula Cemetery Trust

## Financial Report

**For the period ended 30 September 2026**

# Comprehensive Income Statement

| | Notes | Actual YTD Sep FY27 $ | Year to Date Budget $ | Year to Date Variance $ | Full Year FY27 Budget $ | Full Year FY26 Actuals $ |
|---|---|---|---|---|---|---|
| **Income** | | | | | | |
| Fees and User Charges: | | | | | | |
| Land and Burial Fees | 1 | 147,552 | 132,149 | 15,403 | 528,595 | 504,752 |
| Plaques and Monuments Fees | 1 | 40,565 | 46,139 | (5,574) | 184,555 | 224,295 |
| Cremation Sites and Interments Fees | 1 | 22,797 | 44,851 | (22,054) | 179,405 | 177,826 |
| Memorial walls and garden - Maintenance Perpetuity Fees | 1 | 39,305 | 44,083 | (4,778) | 176,330 | 179,490 |
| Interest Income | | 21,484 | 16,900 | 4,584 | 67,600 | 93,919 |
| **Total Income** | | **271,703** | **284,121** | **(12,419)** | **1,136,485** | **1,180,282** |
| **Expenditure** | | | | | | |
| Variable Expenditure | | | | | | |
| Burial Costs | 2 | 33,815 | 34,624 | 810 | 138,498 | 142,205 |
| Plaques and Monuments Costs | 2 | 27,556 | 22,428 | (5,128) | 89,714 | 108,134 |
| **Total Variable Expenditure** | | **61,371** | **57,053** | **(4,318)** | **228,212** | **250,339** |
| Fixed Expenditure | | | | | | |
| Administration Costs | | 21,843 | 21,843 | - | 87,370 | 86,696 |
| Auditing Fees | | - | - | - | 7,900 | 7,500 |
| Depreciation - Buildings | | - | - | - | 5,677 | 5,677 |
| Essential Works | 4 | 24,600 | 12,250 | (12,350) | 49,000 | 55,017 |
| General Maintenance | 3 | 121,099 | 129,960 | 8,861 | 519,840 | 504,732 |
| Maintenance - Plant and Equipment | | - | 919 | 919 | 3,674 | 36 |
| Salaries & Wages | | 51,504 | 51,027 | (477) | 221,115 | 214,138 |
| Security Services | | 3,032 | 3,144 | 112 | 12,576 | 12,127 |
| Subscriptions & Memberships | | - | 1,419 | 1,419 | 1,419 | 1,368 |
| Utilities | | 460 | 460 | - | 1,840 | 2,812 |
| **Total Fixed Expenses** | | **222,537** | **221,020** | **(1,516)** | **910,411** | **890,103** |
| **Total Expenses** | | **283,908** | **278,073** | **(5,834)** | **1,138,623** | **1,140,442** |
| **Comprehensive Result for the year** | | **(12,205)** | **6,048** | **(18,253)** | **(2,138)** | **39,841** |

*The above Comprehensive Income Statement should be read in conjunction with the accompanying notes*

# Balance Sheet

**As at 30 September 2026**

| | Notes | Sep 2026 $ | Jun 2026 $ |
|---|---|---|---|
| **Current Assets** | | | |
| Cash and Cash Equivalents | **5** | 550,585 | 605,914 |
| Other Financial Assets | **5** | 1,300,000 | 1,300,000 |
| Receivables | **6** | 44,618 | 48,838 |
| **Total Current Assets** | | **1,895,203** | **1,954,752** |
| | | | |
| **Non-Current Assets** | | | |
| Land | | 1,940,000 | 1,940,000 |
| Building | | 312,800 | 312,800 |
| **Total Non-Current Assets** | | **2,252,800** | **2,252,800** |
| **Total Assets** | | **4,148,003** | **4,207,552** |
| | | | |
| **Current Liabilities** | | | |
| Payables | **7** | 132,589 | 184,049 |
| Unearned Income | | 834,066 | 825,064 |
| Annual Leave Provision | | 6,382 | 6,382 |
| Long Service Leave Provision | | 31,876 | 31,876 |
| Other | | 13,250 | 18,136 |
| **Total Current Liabilities** | | **1,018,163** | **1,065,507** |
| | | | |
| **Total Liabilities** | | **1,018,163** | **1,065,507** |
| | | | |
| **Net Assets** | | **3,129,840** | **3,142,045** |
| | | | |
| **Equity** | | | |
| Accumulated Surplus | | 328,861 | 341,066 |
| Asset Revaluation Reserve | | 1,378,469 | 1,378,469 |
| Reserve - Perpetual Maintenance | | 1,422,510 | 1,422,510 |
| **Total Equity** | | **3,129,840** | **3,142,045** |

*The above Balance Sheet should be read in conjunction with the accompanying notes*

# Cash Flow Statement

**For the quarter ended 30 September 2026**

| | Notes | Sep 2026 $ | Jun 2026 $ |
|---|---|---|---|
| **Cash Flows from Operating Activities** | | | |
| **Receipts (inclusive of GST, wherever applicable)** | | | |
| User charges | | 272,756 | 1,157,988 |
| Donatons received | | - | - |
| Grants & subsidies received | | | |
| Interest | | 16,521 | 63,372 |
| **Payments (inclusive of GST, wherever applicable)** | | | |
| Employee Costs | | (51,504) | (208,438) |
| Payment to Contractors and for other services | | (293,102) | (754,080) |
| **Net cash Inflow/(Outflow) from operating activities** | **8** | **(55,328)** | **258,842** |
| **Cash Flows from Investing Activities** | | | |
| Net movement in financial assets | | - | - |
| **Net cash inflow/(Outflow) from investing activities** | | - | - |
| **Net cash inflow/(Outflow) from financing activities** | | - | - |
| **Net increase/(decrease) in cash held** | | **- 55,328** | **258,842** |
| Cash at the beginning of the financial period | | 605,914 | 347,072 |
| **Cash at the end of the financial period** | **9** | **550,585** | **605,914** |

*The above Cash Flow Statement should be read in conjunction with the accompanying notes.*

## Notes to and forming part of the quarterly Financial Report

**Income Statement:**

**Note 1 User Charges:**

User charge income for Q1 FY26/27 is $17,003 unfavourable to budget.

| Details of YTD income | Jul | Aug | Sep | Q1 Total |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| Land and Burial Fees | 61,728 | 58,027 | 27,797 | **147,552** |
| Plaques and Monuments Fees | 18,519 | 13,053 | 8,993 | **40,565** |
| Cremation Sites and Interments Fees | 7,806 | 8,206 | 6,785 | **22,797** |
| Cemetery Fees - Perpetuity | 5,145 | 17,875 | 16,285 | **39,305** |
| | **93,198** | **97,161** | **59,861** | **250,219** |

**Note 2 Variable Expenses:**

YTD variable expense exceeded budget by $4,318.

| Details of YTD expenditure: | 1st Qtr | Total |
|---|---|---|
| | $ | $ |
| Burial Costs | 33,815 | **33,815** |
| Plaques and Monuments Costs | 27,556 | **27,556** |
| | **61,371** | **61,371** |

**Note 3 General Maintenance:**

YTD general maintenance expense is below budget by $8,861.

| Details of YTD expenditure: | 1st Qtr | Total |
|---|---|---|
| | $ | $ |
| General Maintenance | 121,099 | **121,099** |

**Note 4 Essential Works:**

The Actual YTD expenditure break up is as follows:

| | YTD Actual | Annual Forecast |
|---|---|---|
| | $ | $ |
| Plinths Lawn Plaque and Headstone - Nepean Lawn | 5,270 | 5,000 |
| PAV Garden Headstones | 11,988 | 10,000 |
| Flinders Survey Works | 4,110 | 5,000 |
| General Planting | 2,327 | 5,000 |
| Geophysics - GPR Ground Penetrating radar | 905 | - |
| Concrete Desktops | - | 10,000 |
| Granite Bases | - | 3,000 |
| Concrete Vases/Memorial Bases | - | 2,000 |
| Tyabb Tree Works | - | 5,000 |
| Tyabb Cemetery - Gate Painting | - | 4,000 |
| **Total** | **24,600** | **49,000** |

**Balance Sheet:**

**Note 5 Cash and Cash Equivalents**

Refer to note 8 for detail on individual investments.

| | 1st Qtr Closing Balance |
|---|---|
| | $ |
| **Cash movement** | |
| Cash | 550,585 |
| Investments | 1,300,000 |
| | **1,850,585** |
| ***Less:* Restricted Cash** | |
| Reserve - Perpetual Maintenance | 1,422,510 |
| | **1,422,510** |
| **Total Unrestricted Cash** | **428,075** |

**Note 6 Receivables**

Receivables include:

| | Current | 30 days | 60 days | 90 days | Total |
|---|---|---|---|---|---|
| Cemetery Debtors | 12,572 | 900 | 1,065 | - | 14,537 |
| Interest Receivable | 30,082 | - | - | - | 30,082 |
| | **42,653** | **900** | **1,065** | **-** | **44,618** |

**Note 7 Payables**

Payables include:

| | Total |
|---|---|
| Inter Entity (Cemetery owes Shire) | 106,957 |
| Quarterly accrual burial costs and dayworks (invoice not yet received) | 25,633 |
| | **132,589** |

**Cash Flow Statement:**

**Note 8 Reconciliations of cash flow from operating activities**

| Reconciliation of cash flow from operating activities: | $ |
|---|---|
| Operating result | (12,205) |
| Add: Depreciation | - |
| (Increase)/decrease in Receivables & Other Current Assets | 4,220 |
| (Increase)/decrease in Accrued Salary | 0 |
| Increase/(decrease) in Payables | (56,346) |
| Increase/(decrease) in Trust Funds and Deposits | 0 |
| Increase/(decrease) in Prepaid Income | 9,003 |
| Increase/(decrease) in Annual Leave Provision | - |
| Increase/(decrease) in Long Service Leave Provision | - |
| | **(55,328)** |

**Note 9 Cash at the end of the financial period**

Cash Assets include:

| Type | Date Maturing | Interest rate | $ |
|---|---|---|---|
| At Call | | 4.10% | 550,585 |
| Term Deposit | 12/10/2026 | 4.30% | 400,000 |
| Term Deposit | 15/12/2026 | 5.20% | 200,000 |
| Term Deposit | 10/03/2027 | 4.75% | 400,000 |
| Term Deposit | 28/07/2027 | 5.25% | 300,000 |
| | | | **1,850,585** |

# Mornington Peninsula Cemetery Trust Emissions Inventory

October 2026

**Reporting period: 2025/26**

**Emissions Inventory**

| Emission source | Scope | Volume | Unit | Emissions Factor | Unit | Emissions (t CO2-e) |
|---|---|---|---|---|---|---|
| Electricity consumption | 2 & 3 | 2,730 | kWh | 0.85 | kg CO2-e/kWh | 2.23 |
| Water consumption | 3 | 235 | kL | 0.252 | kg CO2-e/GJ | 0.06 |
| Business travel (fuel use) | 1 | 266 | L | 67.8 | kg CO2-e/GJ | 0.62 |
| Staff commuting (fuel use) | 3 | 1,554 | L | 67.8 | kg CO2-e/GJ | 3.60 |
| **Total** | | | | | | **5.81** |

**Achievements**

As of 2025/26, all small petrol and diesel plant used by Citywide, such as brush cutters and small mowers, for operations and maintenance at Mornington Cemetery has been converted to electric alternatives, reducing emissions associated with fuel use. This included an electric robot mower trial in a limited area to reduce lower mower use.

**Exclusions**

| Excluded emission sources | Description | Justification |
|---|---|---|