



**MORNINGTON  
PENINSULA**  
*Shire*

**AGENDA**

**MORNINGTON PENINSULA CEMETERY TRUST  
MEETING**

**WEDNESDAY, 9 NOVEMBER 2022**

**4.30PM**

**MICROSOFT TEAMS MEETING**

## **MORNINGTON PENINSULA CEMETERY TRUST**

### **TRUST MEMBERS**

**Cr Lisa Dixon (Chairperson)**  
**Cr Antonella Celi**  
**Mayor, Cr Anthony Marsh**

**Ms Nicole Young, Manager – Property and Commercial Services (Executive Officer)**

## TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	PROCEDURAL MATTERS .....	4
1.1	Apologies .....	4
1.2	Disclosure of Conflicts of Interest Pursuant to Sections 126 – 131 of the <i>Local Government Act 2020</i> .....	4
1.3	Confirmation of Minutes .....	4
2	MANAGEMENT REPORTS .....	5
2.1	Financial Report for the Quarter Ended 30 September 2022.....	5
2.2	Draft Policy and Complaints Register - Update .....	14
3	OTHER BUSINESS .....	15
3.1	Cemetery Trust Decision Register .....	15
4	URGENT BUSINESS .....	16
5	CONFIDENTIAL ITEMS .....	16

# 1 PROCEDURAL MATTERS

1.1 Apologies

1.2 Disclosure of Conflicts of Interest Pursuant to Sections 126 – 131 of the  
*Local Government Act 2020*

1.3 Confirmation of Minutes

## RECOMMENDATION

That the Minutes of previous Mornington Peninsula Cemetery Trust held on 17 August 2022, be confirmed.

## 2 MANAGEMENT REPORTS

### 2.1 Financial Report for the Quarter Ended 30 September 2022

Prepared By	Laura Bettles, Team Leader - Finance Business Partners
Authorised By	Finance Manager
Document ID	A11556293
Briefing Note Number	Nil
Attachment(s)	1. Financial Report for the Quarter Ended 30 September 2022 <a href="#">↓</a>

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#### PURPOSE

The purpose of this report is to present the financial report for the period ending 30 September 2022 (Attachment 1) for the Mornington Peninsula Cemetery Trust (the Trust).

#### RECOMMENDATION

**That the Financial Report for the Mornington Peninsula Cemetery Trust for the quarter ended 30 September 2022 be received and noted (Attachment 1).**

#### DISCUSSION

##### Income Statement

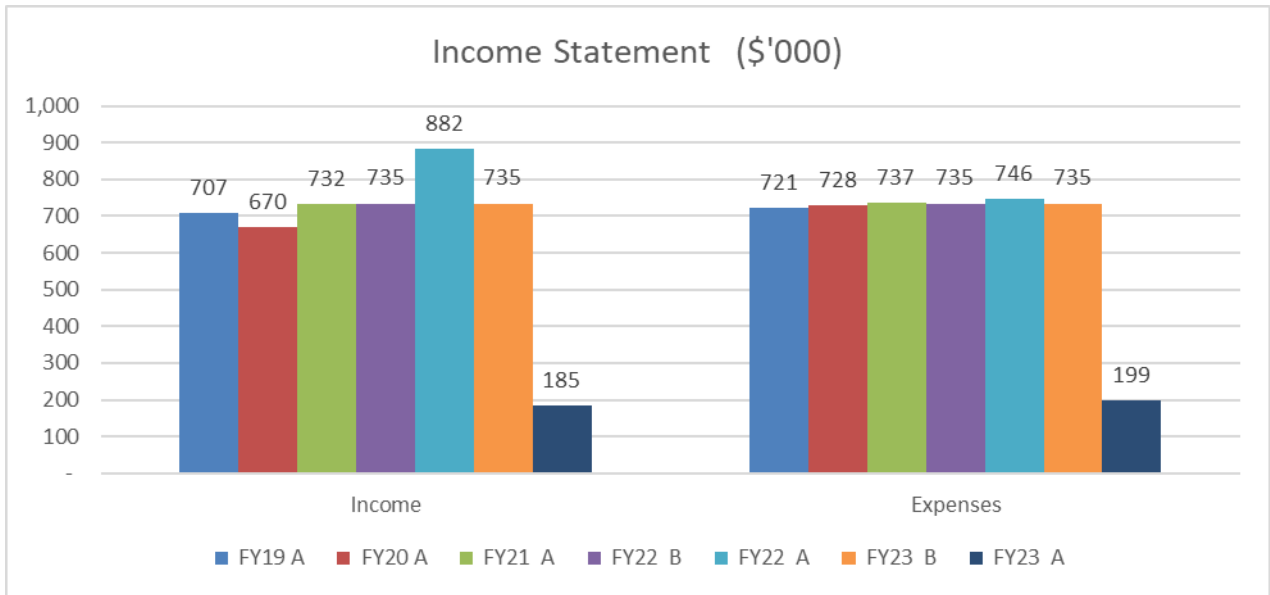
The actual year to date (YTD) quarterly operating result discloses a \$14,056 deficit, which is an unfavourable variance of \$44,449 to the year-to-date budget.

The main features of the operating performance are:

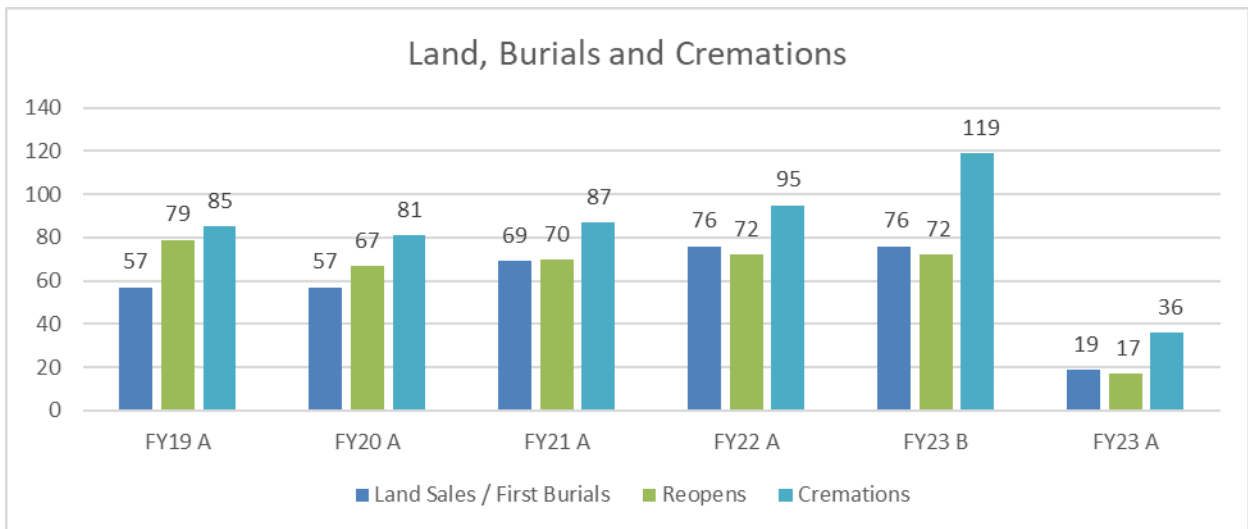
- Total income received from user charges ended the quarter \$50,349 (Note 1, Attachment 1) unfavourable to budget.
  - Land and Burial fees are tracking behind financial year 2022 YTD (FY22) by \$16,151 and tracking \$31,120 behind budget. This is driven by lower than expected burial numbers and is too early in the financial year to determine if this trend will continue
  - Cremation sites and interment fees are tracking ahead of FY22 by \$8,257 and tracking \$6,412 behind budget. Quantities have remained stable so this is likely to be due to mix of goods, trend will potentially increase as the year progresses
  - Memorial walls and garden – Maintenance Perpetuity fees are tracking behind FY22 by \$3,700 and tracking \$19,785 behind budget. Trend for perpetuity sales is hard to predict. Last financial year more were sold in the second half of the year and variance is also likely driven by mix of goods purchased
- Total expenditure ended the quarter \$5,900 favourable to budget.

2.1 (Cont.)

Below is a year on year comparison of the income and expenditure from FY19 to current year budget.



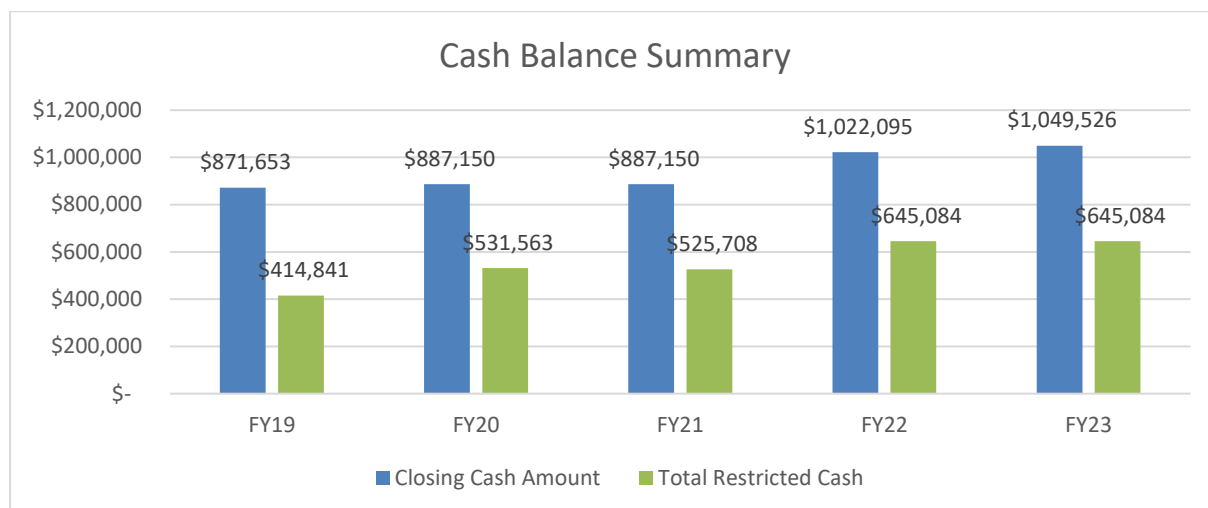
A trend analysis of the land sales and burials or reopens that occurred since FY19 to date is detailed below.



**Balance Sheet**

On 30 September 2022, the balance of cash and cash equivalents was \$1,049,526 (\$1,022,095: June 2022). Refer to Notes 5 and 8 of the attached statements.

2.1 (Cont.)



Unearned income represents graves, wall memorials and garden memorials that have been purchased for future use. The details of current reservations are as follows:

Reservations	Qty Jun 22	Qty Sep 22	Income Jun 22	Income Sep 22	Estimated Cost Jun 22	Estimated Cost Sep 22
Graves	434	434	\$ 435,697	\$ 435,695	\$ 257,015	\$ 257,015
Walls	254	255	\$ 113,381	\$ 114,231	\$ 14,707	\$ 14,765
Garden	151	157	\$ 197,223	\$ 215,211	\$ 8,743	\$ 9,090
<b>Totals</b>	<b>839</b>	<b>846</b>	<b>\$ 746,301</b>	<b>\$ 765,137</b>	<b>\$ 280,464</b>	<b>\$ 280,870</b>

**Perpetuity Reserve**

The Perpetuity reserve represents the amount set aside for future maintenance of the cemeteries after they are closed for new burials and interments. On 30 September 2022, the balance of this account was \$624,141 which is part of the restricted cash amount.

**OFFICER DIRECT OR INDIRECT INTEREST**

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

# **Mornington Peninsula Cemetery Trust**

## **Financial Report**

**For the period ending 30 September 2022**

Comprehensive Income Statement

	Notes	Actual	Year to Date		Full Year	
		YTD FY23 \$	Budget \$	Variance \$	FY23 Budget \$	FY22 Actuals \$
<b>Income</b>						
Fees and User Charges:						
Land and Burial Fees	1	92,694	123,815	(31,120)	495,258	455,208
Plaques and Monuments Fees	1	46,765	43,767	2,998	175,068	161,391
Cremation Sites and Interments Fees	1	26,084	32,496	(6,412)	129,984	129,880
Memorial walls and garden - Maintenance Perpetuity Fees	1	12,750	32,535	(19,785)	130,140	122,135
Interest Income		5,695	2,625	3,070	10,500	1,532
Grants / Donations		900	-	900	-	12,000
<b>Total Income</b>		<b>184,888</b>	<b>235,237</b>	<b>(50,349)</b>	<b>940,949</b>	<b>882,146</b>
<b>Expenditure</b>						
Variable Expenditure						
Burial Costs	2	28,377	27,239	(1,138)	108,957	85,919
Plaques and Monuments Costs	2	20,596	23,634	3,038	94,537	80,480
<b>Total Variable Expenditure</b>		<b>48,973</b>	<b>50,873</b>	<b>1,900</b>	<b>203,493</b>	<b>166,399</b>
Fixed Expenditure						
Administration Costs		4,860	4,860	-	19,440	19,454
Auditing Fees		-	-	-	6,600	6,450
Depreciation - Buildings		-	-	-	4,731	4,421
Essential Works	4	5,780	11,250	5,470	45,000	18,842
General Maintenance	3	82,587	84,260	1,673	337,039	330,348
Maintenance - Plant and Equipment		1,410	875	(535)	3,500	12,547
Salaries & Wages		53,152	49,944	(3,208)	207,000	171,779
Security Services		500	500	-	2,000	2,000
Subscriptions & Memberships		1,231	1,284	53	1,284	1,206
Utilities		451	998	547	3,991	2,416
Vegetation Offset Scheme (Ends FY22)		-	-	-	-	10,000
<b>Total Fixed Expenses</b>		<b>149,971</b>	<b>153,971</b>	<b>4,000</b>	<b>630,585</b>	<b>579,463</b>
<b>Total Expenses</b>		<b>198,944</b>	<b>204,844</b>	<b>5,900</b>	<b>834,078</b>	<b>745,861</b>
<b>Comprehensive Result for the year</b>		<b>(14,056)</b>	<b>30,393</b>	<b>(44,449)</b>	<b>106,871</b>	<b>136,285</b>

## Balance Sheet

As at 30 September 2022

	Notes	Sep 2022 \$	Jun 2022 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	5	1,049,526	887,150
Receivables	6	22,362	19,718
Other		(1,276)	1,655
<b>Total Current Assets</b>		<b>1,070,612</b>	<b>908,524</b>
<b>Non-Current Assets</b>			
Land		2,172,500	1,929,000
Building		236,548	216,651
<b>Total Non-Current Assets</b>		<b>2,409,048</b>	<b>2,145,651</b>
<b>Total Assets</b>		<b>3,479,660</b>	<b>3,054,175</b>
<b>Current Liabilities</b>			
Payables		77,820	53,300
Trust Funds and Deposits		20,943	44,145
Unearned Income		765,137	740,405
Payroll Accrual		6,788	5,787
Annual Leave Provision		9,682	13,606
Long Service Leave Provision		15,521	11,701
<b>Total Current Liabilities</b>		<b>895,891</b>	<b>868,943</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b>		-	-
<b>Total Liabilities</b>		<b>895,891</b>	<b>868,943</b>
<b>Net Assets</b>		<b>2,583,770</b>	<b>2,185,232</b>
<b>Equity</b>			
Accumulated Surplus		444,454	457,587
Asset Revaluation Reserve		1,513,900	1,246,082
Reserve - Perpetual Maintenance		625,415	481,563
<b>Total Equity</b>		<b>2,583,770</b>	<b>2,185,232</b>

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

## Cash Flow Statement

For the quarter ending 30 September 2022

	Notes	Sep 2022 \$	June 2022 \$
<b>Cash Flows from Operating Activities</b>			
<b>Receipts (inclusive of GST, wherever applicable)</b>			
User charges		216,345	917,383
Donations received		-	-
Grants & subsidies received		900	12,000
Interest		1,325	682
<b>Payments (inclusive of GST, wherever applicable)</b>			
Employee Costs		(53,152)	(146,242)
Payment to Contractors and for other services		(137,988)	(624,561)
<b>Net cash Inflow/(Outflow) from operating activities</b>	<b>7</b>	<b>27,431</b>	<b>134,945</b>
<b>Net cash inflow/(Outflow) from investing activities</b>		<b>-</b>	<b>-</b>
<b>Net cash inflow/(Outflow) from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>		<b>27,431</b>	<b>134,945</b>
Cash at the beginning of the financial period		1,022,093	887,149
<b>Cash at the end of the financial period</b>	<b>8</b>	<b>1,049,525</b>	<b>1,022,093</b>

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:**

Income for the September quarter finished \$50,349 less than budget.

Details of YTD income

	Jul	Aug	Sep	Q1
	\$	\$	\$	\$
Land and Burial Fees	30,356	25,053	37,285	92,694
Plaques and Monuments Fees	15,813	13,592	17,360	46,765
Cremation Sites and Interments Fees	16,690	2,305	7,089	26,084
Cemetery Fees - Perpetuity	0	6,320	6,430	12,750
	<b>62,860</b>	<b>47,270</b>	<b>68,164</b>	<b>178,293</b>

**Note 2 Variable Expenses:**

The YTD variance for maintenance is on target.

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
Burial Costs	28,377	-	-	-
Plaques and Monuments Costs	20,596	-	-	-
	<b>48,973</b>	<b>52,306</b>	<b>32,656</b>	<b>-</b>

**Note 3 General Maintenance:**

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
General Maintenance	82,587	-	-	-

**Note 4 Essential Works:**

The Actual YTD expenditure break up is as follows:

	YTD Actual	Annual Budget
	\$	\$
Plinths Lawn Plaque and Headstone		10,000
Concrete and Granite Desktops		10,000
New Gardens and Plantings	2,724	10,000
Lawn bench seating		3,000
Dromana Tree Works / beautification	3,056	7,000
Excess soil removal		5,000
<b>Total</b>	<b>5,780</b>	<b>45,000</b>

**Balance Sheet:**

**Note 5 Cash and Cash Equivalents**

Refer to note 8 for detail on individual investments.

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
<b>Cash Movement:</b>				
Cash	349,526	-	-	-
Investments	700,000	-	-	-
	<b>1,049,526</b>			
<b>Less: Restricted Cash</b>				
Reserve - Perpetual Maintenance	624,141	-	-	-
Trust Funds and Deposits	20,943	-	-	-
	<b>645,084</b>			
<b>Total Unrestricted Cash</b>	<b>404,442</b>			

**Note 6 Receivables**

Receivables include:

	Current	30 days	60 days	90 days	Total
Cemetery Debtors	17,463	-	-	319	17,144
	<b>17,463</b>			<b>319</b>	<b>17,144</b>

**Cash Flow Statement:**

**Note 7 Reconciliations of cash flow from operating activities**

Reconciliation of cash flow from operating activities:

Operating result	(14,056)
Movement in retained earnings	8,492
(Increase)/decrease in Receivables & Other Current Assets	31,870
(Increase)/decrease in Accrued Salary	-
Increase/(decrease) in Payables	(17,711)
Increase/(decrease) in Trust Funds and Deposits	-
Increase/(decrease) in Prepaid Income	18,835
	<b>27,431</b>

**Note 8 Cash at the end of the financial period**

Cash Assets include:

Type	Date Maturing	Interest rate	\$
At Call		0.10%*	349,526
Term Deposit	21/11/2022	2.80%	500,000
Term Deposit	30/01/2023	3.40%	200,000
			<b>1,049,526</b>

## Mornington Peninsula Cemetery Trust Emissions Inventory

October 2022

Reporting period: 2021/22

### Emissions Inventory

Emission source	Scope	Volume	Unit	EF	Unit	Emissions (t CO <sub>2</sub> -e)
Electricity consumption	1	2562.8	kWh	1	kg CO <sub>2</sub> -e/kWh	2.56
Water consumption	1	423.6	kL	0.89	kg CO <sub>2</sub> -e/GJ	0.38
Business travel (fuel use)	1	155.4	L	67.8	kg CO <sub>2</sub> -e/GJ	0.36
Staff commuting (fuel use)	3	255.3	L	67.8	kg CO <sub>2</sub> -e/GJ	0.59
<b>Total</b>						<b>3.89</b>

### Exclusions

Excluded emission sources	Description	Justification
Contractor fuel use	Fuel used by plant and equipment for grounds maintenance and excavations	Data specific to cemetery operations is not accessible. Fuel used for grounds maintenance is captured under contractor fuel use in the Shire's emissions profile.

### Commentary

Total emissions have increased from 3.51 t CO<sub>2</sub>-e in 2019/20 to 3.891 t CO<sub>2</sub>-e in 2020/21. Whilst there has been a minor reduction in electricity and water use, fuel use for commuting and business travel has increased in 2021/22.

## 2.2 Draft Policy and Complaints Register - Update

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A11545210
Briefing Note Number	Nil
Attachment(s)	Nil

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### Purpose

This report is to provide the Mornington Peninsula Cemetery Trust (MPCT) an update regarding the draft Complaints Policy and Register.

### RECOMMENDATION

**That a report with draft Complaints Policy and Register be provided to the Trust at the Trust meeting on 15 March 2023.**

### Background

As suggested by the recent review carried out on behalf of the Department of Health by NTT Australia Digital Pty Ltd a standalone Complaints Policy and Register should be developed for the MPCT.

### Discussion

A draft Policy has been developed based on the current Mornington Peninsula Shire Council Policy and Jenny Brown, Senior Cemeteries Officer is currently liaising with Victorian Managed Insurance Authority to finalise the draft for submission to the MPCT for review at the next Cemetery Trust meeting on 15 March 2023

### CONFLICTS OF INTEREST

No person involved in the preparation of this report has a conflict of interest in the subject matter of this report.

### 3 OTHER BUSINESS

#### 3.1 Cemetery Trust Decision Register

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Team Leader - Property Operations
Document ID	A11552807
Briefing Note Number	Nil
Attachment(s)	1. 2022 Cemetery Trust Decision Register (confidential)

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#### EXECUTIVE SUMMARY

The Purpose of this report is to present the Mornington Peninsula Cemetery Trust (Trust) Decision Register for the past 12 months. (Confidential Attachment 1).

#### RECOMMENDATION

1. That the Decision Register as shown in Confidential Attachment 1 be received and noted.
2. That the Trust resolves that Attachment 1 to this report be retained as a confidential item pursuant to section 3 (1) (h) of the *Local Government Act 2020* as it contains confidential meeting information.

#### OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a conflict of interest in the subject matter of this report.

## **4 URGENT BUSINESS**

Under Council's Governance Rules, no business may be admitted as urgent business unless it:

1. Relates to a matter which has arisen since distribution of the Agenda.
2. Cannot because of its urgency, be reasonably listed in the Agenda of the next Cemetery Trust Meeting.
3. Councillors by a majority vote, vote in favour of a matter being dealt with as urgent business.

## **5 CONFIDENTIAL ITEMS**

Nil.