



**MORNINGTON
PENINSULA**
Shire

AGENDA

**MORNINGTON PENINSULA CEMETERY TRUST
MEETING**

WEDNESDAY, 15 NOVEMBER 2023

4.30PM

**MUNICIPAL OFFICES
BESGROVE STREET, ROSEBUD**

MORNINGTON PENINSULA CEMETERY TRUST

TRUST MEMBERS

Cr Antonella Celi (Chairperson)
Cr Lisa Dixon
Mayor, Cr Steve Holland

Ms Gail Mifsud, Acting 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 2023.....	5
3	OTHER BUSINESS	14
3.1	Cemetery Trust Decision Register	14
3.2	Protective Data Security Plan - Information Management.....	15
4	URGENT BUSINESS	17
5	CONFIDENTIAL ITEMS.....	17

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 the previous Mornington Peninsula Cemetery Trust Meeting held on 16 August 2023, be confirmed.

2 MANAGEMENT REPORTS

2.1 Financial Report for the quarter ended 30 September 2023

Prepared By	Veronica Clarke, Senior Finance Business Partner
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A12691561
Briefing Note Number	Not applicable
Attachment(s)	1. Financial Report for the quarter ended 30 September 2023 ↓

EXECUTIVE SUMMARY

The purpose of this report is to present the financial report for the period ending 30 September 2023 (Attachment 1) for the Mornington Peninsula Cemetery Trust (Trust).

RECOMMENDATION

That the Financial Report for the Mornington Peninsula Cemetery Trust for the quarter ended 30 September 2023 be received and noted (Attachment 1).

DISCUSSION

Income Statement

The actual year to date (YTD) quarterly operating result discloses a \$174,955 surplus, which is a favourable variance of \$145,174 to the year-to-date budget.

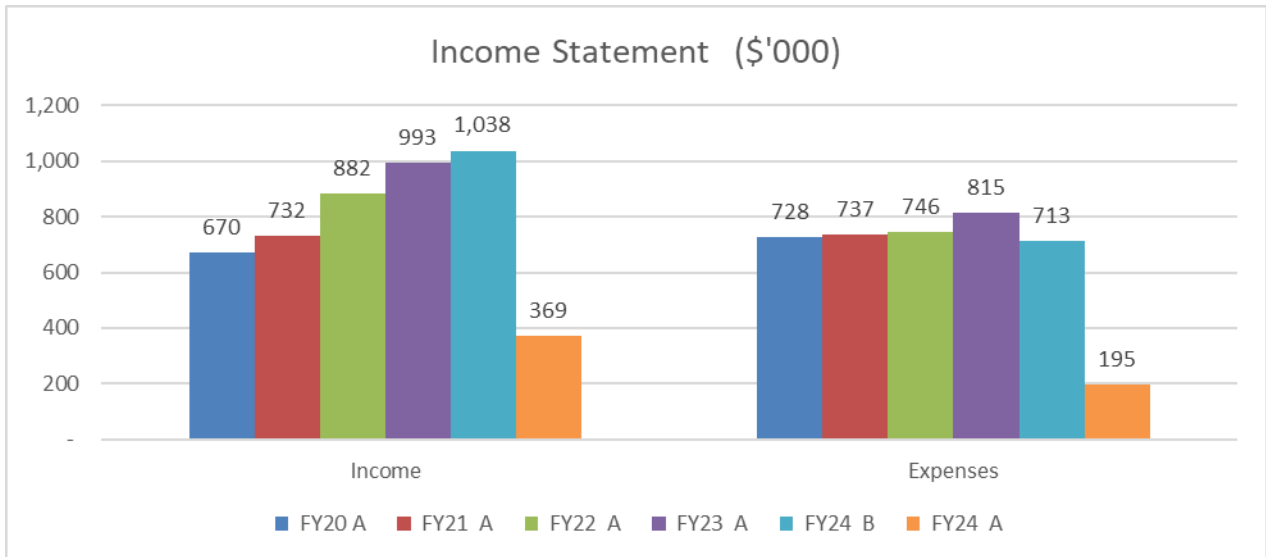
The main features of the operating performance are:

- Total income received from user charges ended the quarter \$96,902 (Note 1, Attachment 1) favourable to budget:
 - o Land and Burial fees are tracking ahead of financial year 2023 YTD (FY23) by \$47,207 and \$1,787 ahead of budget. This is in line with expectations.
 - o Plaques and Monuments Fees are tracking ahead of FY23 by \$11,524 and \$10,271 ahead of budget. This is driven by higher plaque orders in comparison to prior year and budget, which is in line with increased cremation capacity as noted below.
 - o Cremation sites and interment fees are tracking ahead of FY23 by \$44,657 and \$37,361 ahead of budget. This is driven by the additional capacity created by the new gardens at Dromana Cemetery.
 - o Memorial walls and garden – Maintenance Perpetuity are tracking ahead of FY23 by \$64,835 and tracking \$47,483 ahead of budget. This is also driven by increased capacity created by the new gardens at Dromana Cemetery.

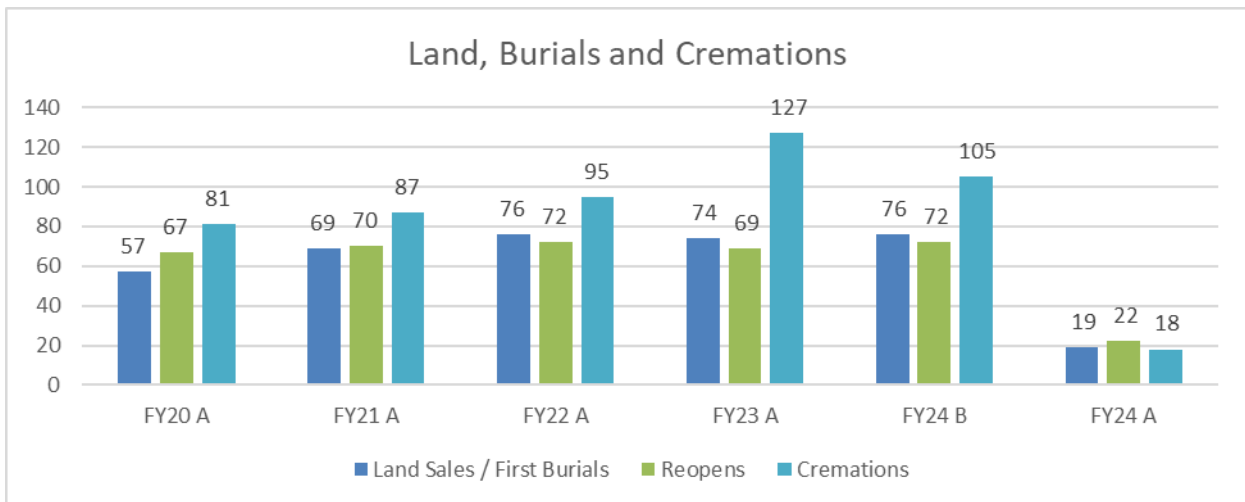
2.1 (Cont.)

- Total expenditure is tracking behind FY23 by \$4,423, and \$35,234 favourable to budget. This is mainly driven by favourable salaries and wages due to Long Service Leave taken.

Below is a year-on-year comparison of the income and expenditure from FY20 to current year budget.



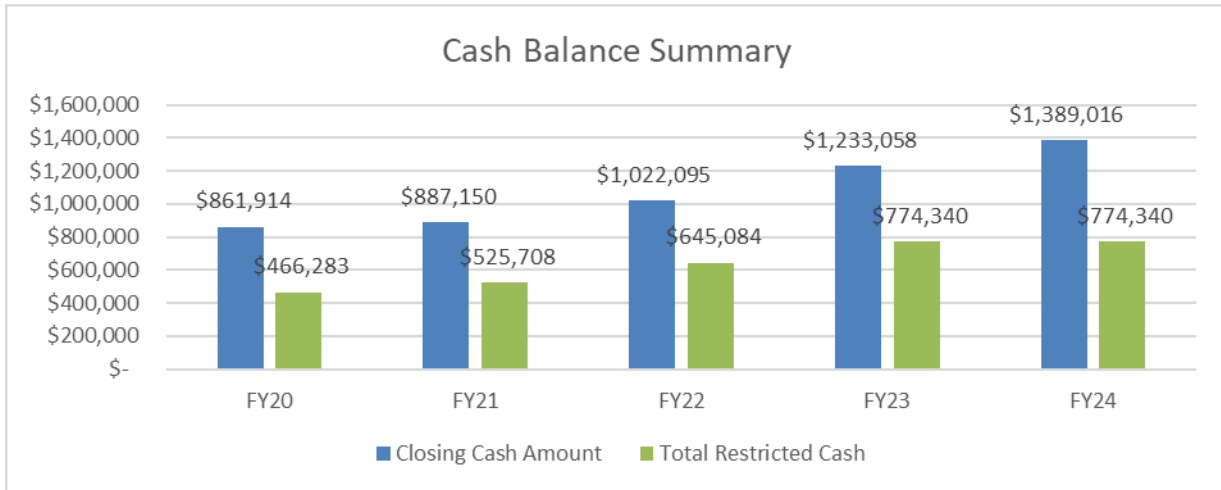
A trend analysis of the land sales and burials or reopens that occurred since FY20 to date is detailed below.



Balance Sheet

On 30 September 2023, the balance of cash and cash equivalents was \$1,389,016 (\$1,233,058: June 2023). 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 23	Qty Sep 23	Income Jun 23	Income Sep 23	Estimated Cost Jun 23	Estimated Cost Sep 23
Graves	431	431	\$ 418,672	\$ 376,524	\$ 255,238	\$ 314,139
Walls	235	217	\$ 104,959	\$ 106,813	\$ 13,607	\$ 15,520
Garden	155	147	\$ 210,085	\$ 221,530	\$ 8,975	\$ 10,513
Totals	821	795	\$ 733,715	\$ 704,867	\$ 277,820	\$ 340,172

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 2023, the balance of this account was \$774,340 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 2023

Comprehensive Income Statement

	Notes	Actual	Year to Date		Full Year	
		YTD FY24 \$	Budget \$	Variance \$	FY24 Budget \$	FY23 Actuals \$
Income						
Fees and User Charges:						
Land and Burial Fees	1	139,901	138,114	1,787	552,458	465,368
Plaques and Monuments Fees	1	58,289	48,018	10,271	192,073	194,774
Cremation Sites and Interments Fees	1	70,741	33,380	37,361	133,518	171,357
Memorial walls and garden - Maintenance Perpetuity Fees	1	77,585	30,103	47,483	120,410	123,550
Interest Income		22,960	9,923	13,038	39,690	36,871
Grants / Donations		-	-	-	-	900
Total Income		369,476	259,537	109,940	1,038,149	992,820
Expenditure						
Variable Expenditure						
Burial Costs	2	28,516	28,182	(333)	112,729	95,296
Plaques and Monuments Costs	2	25,086	25,860	774	103,441	88,090
Total Variable Expenditure		53,601	54,042	441	216,170	183,386
Fixed Expenditure						
Administration Costs		5,229	5,229	-	20,917	19,526
Auditing Fees		-	-	-	7,100	6,600
Depreciation - Buildings		-	-	-	4,421	4,731
Essential Works	4	-	12,500	12,500	50,000	40,121
General Maintenance	3	87,187	87,209	22	348,835	336,954
Maintenance - Plant and Equipment		650	860	210	3,440	7,935
Salaries & Wages		44,763	65,103	20,340	263,305	210,813
Security Services		2,858	2,858	-	11,432	2,000
Subscriptions & Memberships		-	1,317	1,317	1,317	1,231
Utilities		232	636	404	2,542	1,860
Vegetation Offset Scheme (Ends FY22)		-	-	-	-	-
Total Fixed Expenses		140,919	175,711	34,793	713,309	631,771
Total Expenses		194,520	229,754	35,234	929,479	815,157
Comprehensive Result for the year		174,955	29,783	145,174	108,670	177,663

Balance Sheet

As at 30 September 2023

	Notes	Sep 2023 \$	Jun 2023 \$
Current Assets			
Cash and Cash Equivalents	5	1,389,016	1,233,058
Receivables	6	84,057	100,256
Other		-	-
Total Current Assets		1,473,073	1,333,315
Non-Current Assets			
Land		2,172,500	2,172,500
Building		231,817	231,817
Total Non-Current Assets		2,404,317	2,404,317
Total Assets		3,877,390	3,737,631
Current Liabilities			
Payables		149,714	196,524
Trust Funds and Deposits		-	-
Unearned Income		747,015	733,715
Payroll Accrual		-	-
Annual Leave Provision		15,560	15,560
Long Service Leave Provision		23,302	23,302
Other		(462)	1,224
Total Current Liabilities		935,129	970,326
Non-Current Liabilities			
Long Service Leave Provision		309	309
Total Non-Current Liabilities		309	309
Total Liabilities		935,438	970,635
Net Assets		2,941,951	2,766,996
Equity			
Accumulated Surplus		653,711	478,755
Asset Revaluation Reserve		1,513,900	1,513,900
Reserve - Perpetual Maintenance		774,340	774,340
Total Equity		2,941,951	2,766,996

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

Cash Flow Statement

For the quarter ending 30 September 2023

	Notes	Sep 2023 \$	June 2023 \$
Cash Flows from Operating Activities			
Receipts (inclusive of GST, wherever applicable)			
User charges		373,670	988,416
Donatons received		-	900
Grants & subsidies received		-	-
Interest		18,167	18,950
Payments (inclusive of GST, wherever applicable)			
Employee Costs		(44,763)	(203,193)
Payment to Contractors and for other services		(191,116)	(594,110)
Net cash Inflow/(Outflow) from operating activities	7	155,958	210,963
Net cash inflow/(Outflow) from investing activities		-	-
Net cash inflow/(Outflow) from financing activities		-	-
Net increase/(decrease) in cash held		155,958	210,963
Cash at the beginning of the financial period		1,233,057	1,022,093
Cash at the end of the financial period	8	1,389,016	1,233,057

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 \$109,940 over budget.
Details of YTD income

	Jul	Aug	Sep	Q1
	\$	\$	\$	\$
Land and Burial Fees	32,293	42,879	64,728	139,901
Plaques and Monuments Fees	20,772	11,668	25,849	58,289
Cremation Sites and Interments Fees	22,190	24,792	23,759	70,741
Cemetery Fees - Perpetuity	50,290	4,305	22,990	77,585
Total	125,546	83,644	137,325	346,516

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	28,516	-	-	-
Plaques and Monuments Costs	25,086	-	-	-
Total	53,601	-	-	-

Note 3 General Maintenance:

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
General Maintenance	87,187	-	-	-

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	-	15,000
New Gardens and Plantings	-	10,000
Lawn bench seating	-	3,000
Dromana Tree Works / beautification	-	3,000
Flinders Tree Works / beautification	-	6,000
Excess soil removal	-	3,000
Total	-	50,000

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
	\$	\$	\$	\$
Cash Movement:				
Cash	389,016	-	-	-
Investments	1,000,000	-	-	-
Total	1,389,016	-	-	-
Less: Restricted Cash				
Reserve - Perpetual Maintenance	774,340	-	-	-
Trust Funds and Deposits	-	-	-	-
Total	774,340	-	-	-
Total Unrestricted Cash	614,675	-	-	-

Note 6 Receivables

Receivables include:

	Current	30 days	60 days	90 days	Total
Cemetery Debtors	56,540	3,954	-	-	60,494
Total	56,540	3,954	-	-	60,494

Cash Flow Statement:

Note 7 Reconciliations of cash flow from operating activities

Reconciliation of cash flow from operating activities:

Operating result	174,955
Add: Depreciation	-
(Increase)/decrease in Receivables & Other Current Assets	14,513
(Increase)/decrease in Accrued Salary	0
Increase/(decrease) in Payables	(46,810)
Increase/(decrease) in Trust Funds and Deposits	0
Increase/(decrease) in Prepaid Income	13,299
Increase/(decrease) in Annual Leave Provision	-
Increase/(decrease) in Long Service Leave Provision	-
Total	155,958

Note 8 Cash at the end of the financial period

Cash Assets include:

Type	Date Maturing	Interest rate	\$
At Call		0.10%*	389,016
Term Deposit	23/10/2023	4.50%	100,000
Term Deposit	27/10/2023	4.20%	200,000
Term Deposit	01/03/2024	4.80%	100,000
Term Deposit	14/05/2024	5.15%	600,000
Total			1,389,016

Mornington Peninsula Cemetery Trust Emissions Inventory

October 2022

Reporting period: 2021/22

Emissions Inventory

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

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 CO₂-e in 2019/20 to 3.891 t CO₂-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.

3 OTHER BUSINESS

3.1 Cemetery Trust Decision Register

Prepared By	Nat Brady, Senior Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A12685051
Briefing Note Number	Not applicable
Attachment(s)	1. Cemetery Trust Decision Register (confidential)

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.

CONFLICTS OF INTEREST

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

3.2 Protective Data Security Plan - Information Management

Prepared By	Gail Mifsud, Acting Manager - Property and Commercial Services
Authorised By	Chief Executive Officer
Document ID	A12688677
Briefing Note Number	Not applicable
Attachment(s)	Nil

EXECUTIVE SUMMARY

At the last Mornington Peninsula Cemetery Trust (Trust) meeting held on 16 August 2023 a report on the management of cemetery information was tabled. The purpose of this report is to update the Trust on the actions required from this report and to seek authorisation to draft an agreement between the Mornington Peninsula Shire Council and the Trust to formalise the sharing of resources and associated fees regarding the storage of Trust information.

RECOMMENDATION

That the Trust authorises the drafting of an agreement between Mornington Peninsula Shire Council and Mornington Peninsula Cemetery Trust to be presented for consideration and approval at the Trust meeting on 20 March 2024.

BACKGROUND

At the Mornington Peninsula Cemetery Trust meeting on 16 August 2023 the Trust adopted the following statement, in accordance with requirement 1 of the Protective Data Security Plan:

The Mornington Peninsula Cemetery Trust securely manages and stores its information in accordance with the Mornington Peninsula Shire Council Information Management Policy.

Several follow up actions were noted as part of the Trust minutes including:

1. Provide confirmation that the Mornington Peninsula Shire's Information Management Policy is sufficient to cover the Department of Health requirements.
2. Clarify with the Shire's Information and Records Management Team and Office of the Victorian Information Commissioner why the Trust is required to complete the Protective Data Security Plan.
3. Provide a copy of agreements or Memorandums of Understanding that exist between the Shire and the Trust to provide resources (i.e. staff, IT systems etc.) and provide information on how the fees were originally calculated.

3.2 (Cont.)

DISCUSSION

Action 1

The Mornington Peninsula Shire Council's Information Management Policy must comply with the Privacy and Data Protection Act 2014. Under the Act, Principle 4 – Data Security the following principles apply:

- 4.1 *An organisation must take reasonable steps to protect the personal information it holds from misuse and loss and from unauthorised access, modification or disclosure.*
- 4.2 *An organisation must take reasonable steps to destroy or permanently de-identify personal information if it is no longer needed for any purpose.*

The Department of Health requires all sensitive and personal information be stored in compliance with the *Privacy and Data Protection Act*, which Council is in compliance with.

Action 2

As a defined Public Entity under Part 4 of the *Public and Data Protection Act*, all cemetery trusts are required to complete a Cemetery Trust Protective Data Security Plan and submit it to the Office of the Victorian Information Commissioner every two years (or sooner if there is a significant organisational change).

Action 3

No agreement or memorandum of understanding between Mornington Peninsula Shire Council and the Trust was able to be located. It is recommended that an agreement is drafted to formalise the sharing of resources and associated fees.

OFFICER DIRECT OR INDIRECT INTEREST

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

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.