



**MORNINGTON
PENINSULA**
Shire

AGENDA

**MORNINGTON PENINSULA CEMETERY TRUST
MEETING**

WEDNESDAY, 19 JUNE 2024

4.30PM

**MUNICIPAL OFFICES
BESGROVE STREET, ROSEBUD**

MORNINGTON PENINSULA CEMETERY TRUST

TRUST MEMBERS

Cr Despi O'Connor (Chairperson)
Cr Antonella Celi
Cr Kate Roper

Ms Gail Misfurd, Manager – Property and Commercial Services (Executive Officer)

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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 held on
20 March 2024, be confirmed.

2 MANAGEMENT REPORTS

2.1 Financial Report for the quarter ended 31 March 2024

Prepared By	Veronica Clarke, Senior Finance Business Partner
Authorised By	Acting Chief Executive Officer
Document ID	A13156874
Briefing Note Number	Not applicable
Attachment(s)	1. Financial Report for the quarter ended 31 March 2024 (Statement & Notes) ↓

EXECUTIVE SUMMARY

The purpose of this report is to present the financial report for the period ending 31 March 2024 (Attachment 1) for the Mornington Peninsula Cemetery Trust (Trust).

RECOMMENDATION

That the Financial Report for the Mornington Peninsula Cemetery Trust for the quarter ended 31 March 2024 be received and noted (Attachment 1).

DISCUSSION

Income Statement

The actual year to date (YTD) quarterly operating result discloses a \$350,134 surplus, which is a favourable variance of \$259,595 to the year-to-date budget.

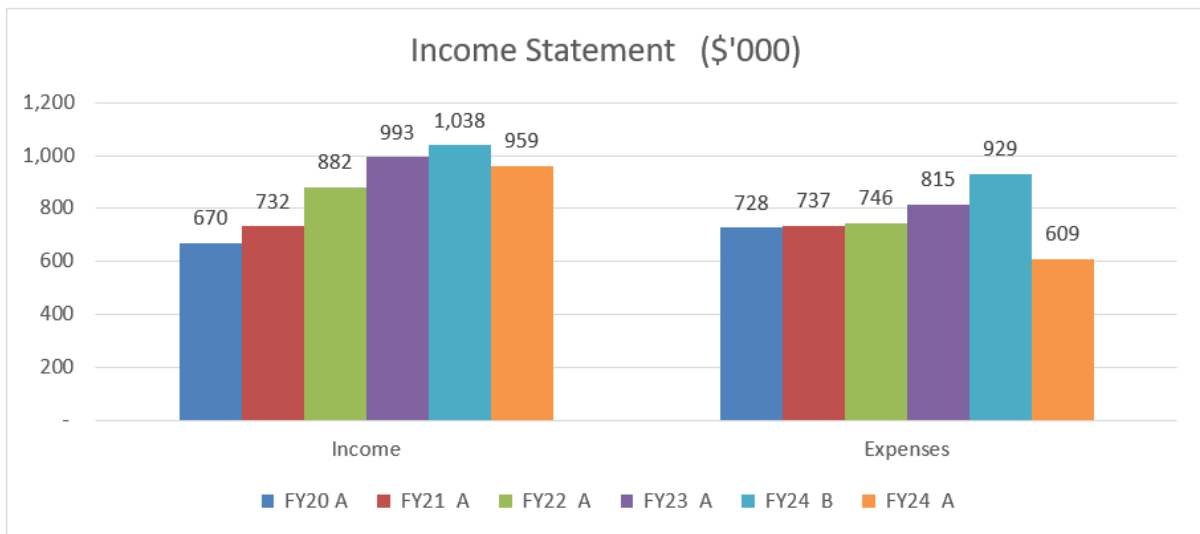
The main features of the operating performance are:

- Total income received from user charges ended the quarter \$139,044 (Note 1, Attachment 1) favourable to budget:
 - o Land and Burial fees are tracking ahead of financial year 2023 YTD (FY23) by \$35,946 and \$39,215 behind budget. Burial volumes have remained stable; however, values have increased compared to prior year driven by a price increase. The trend for burials has declined in FY24 more than expected.
 - o Plaques and Monuments Fees are tracking ahead of FY23 by \$24,588 and \$12,312 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, and increased sale of cremation sites at Mornington.
 - o Cremation sites and interment fees are tracking ahead of FY23 by \$59,475 and \$76,867 ahead of budget. This is driven by the additional capacity created by the new gardens at Dromana Cemetery, and trend for cremations has increased in FY24 more than expected.

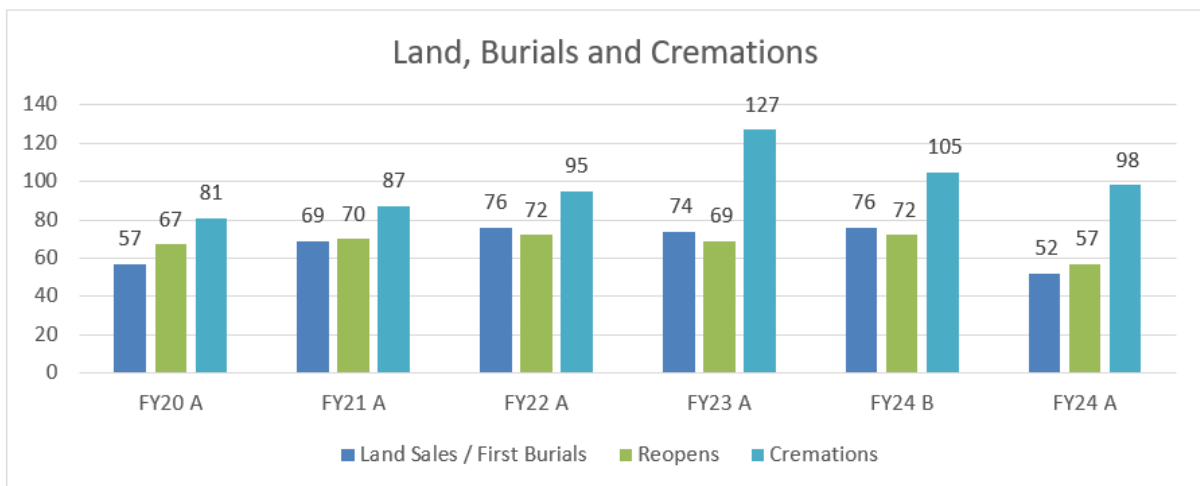
2.1 (Cont.)

- o Memorial walls and garden – Maintenance Perpetuity are tracking ahead of FY23 by \$116,568 and tracking \$89,080 ahead of budget. This is also driven by increased capacity created by the new gardens at Dromana Cemetery, and many sites sold at Mornington and Dromana being purchased with a perpetuity fee.
- Total expenditure is tracking behind FY23 by \$3,116, and \$78,780 favourable to budget. This is mainly driven by favourable salaries and wages due to Long Service Leave taken, along with essential works being delayed YTD. Essential works are planned to take place in the final quarter of the year, however full budget expenditure is not anticipated.

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



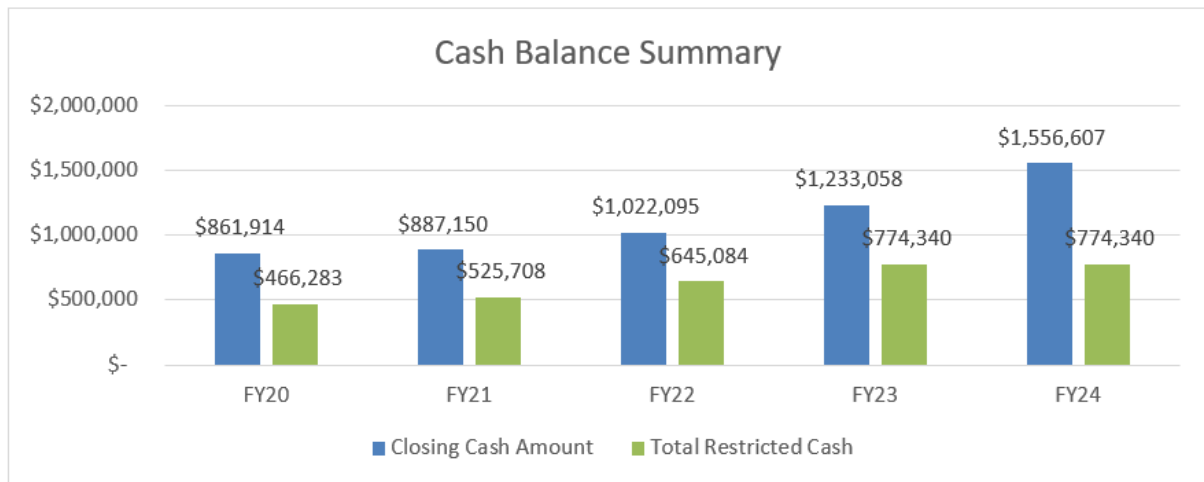
A trend analysis of the land sales and burials or reopens that occurred since FY20 to date is detailed below.



Balance Sheet

On 31 March 2024, the balance of cash and cash equivalents was \$1,556,607 (\$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 Mar 24	Income Jun 23	Income Mar 24	Estimated Cost Jun 23	Estimated Cost Mar 24
Graves	431	431	\$ 418,672	\$ 418,672	\$ 255,238	\$ 314,139
Walls	235	206	\$ 104,959	\$ 97,987	\$ 13,607	\$ 14,733
Garden	155	159	\$ 210,085	\$ 241,751	\$ 8,975	\$ 11,372
Totals	821	796	\$ 733,715	\$ 758,409	\$ 277,820	\$ 340,243

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 31 March 2024, 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 31 March 2024

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	375,128	414,343	(39,215)	552,458	465,368
Plaques and Monuments Fees	1	156,367	144,055	12,312	192,073	194,774
Cremation Sites and Interments Fees	1	177,005	100,139	76,867	133,518	171,357
Memorial walls and garden - Maintenance Perpetuity Fees	1	179,388	90,308	89,080	120,410	123,550
Interest Income		71,538	29,768	41,771	39,690	36,871
Grants / Donations		-	-	-	-	900
Total Income		959,427	778,612	180,815	1,038,149	992,820
Expenditure						
Variable Expenditure						
Burial Costs	2	87,737	84,547	(3,191)	112,729	95,296
Plaques and Monuments Costs	2	70,253	77,581	7,327	103,441	88,090
Total Variable Expenditure		157,990	162,127	4,136	216,170	183,386
Fixed Expenditure						
Administration Costs		15,733	15,688	(45)	20,917	19,526
Auditing Fees		-	-	-	7,100	6,600
Depreciation - Buildings		-	-	-	4,421	4,731
Essential Works	4	-	37,500	37,500	50,000	40,121
General Maintenance	3	261,561	261,626	65	348,835	336,954
Maintenance - Plant and Equipment		9,692	2,580	(7,112)	3,440	7,935
Salaries & Wages		154,310	196,755	42,445	263,305	210,813
Security Services		8,574	8,574	-	11,432	2,000
Subscriptions & Memberships		-	1,317	1,317	1,317	1,231
Utilities		1,432	1,907	474	2,542	1,860
Total Fixed Expenses		451,302	525,947	74,644	713,309	631,771
Total Expenses		609,293	688,074	78,780	929,479	815,157
Comprehensive Result for the year		350,134	90,537	259,595	108,670	177,663

Balance Sheet

As at 31 March 2024

	Notes	Mar 2024 \$	Jun 2023 \$
Current Assets			
Cash and Cash Equivalents	5	1,556,607	1,233,058
Receivables	6	98,604	100,256
Other		(20,924)	-
Total Current Assets		1,634,288	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		4,038,605	3,737,631
Current Liabilities			
Payables		123,894	196,524
Trust Funds and Deposits		-	-
Unearned Income		758,409	733,715
Payroll Accrual		-	-
Annual Leave Provision		15,560	15,560
Long Service Leave Provision		23,302	23,302
Other		-	1,224
Total Current Liabilities		921,166	970,326
Non-Current Liabilities			
Long Service Leave Provision		309	309
Total Non-Current Liabilities		309	309
Total Liabilities		921,475	970,635
Net Assets		3,117,130	2,766,996
Equity			
Accumulated Surplus		828,889	478,755
Asset Revaluation Reserve		1,513,900	1,513,900
Reserve - Perpetual Maintenance		774,340	774,340
Total Equity		3,117,130	2,766,996

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

Cash Flow Statement

For the quarter ending 31 March 2024

	Notes	Mar 2024 \$	Jun 2023 \$
Cash Flows from Operating Activities			
Receipts (inclusive of GST, wherever applicable)			
User charges		950,192	988,416
Donatons received		-	900
Grants & subsidies received		-	-
Interest		37,884	18,950
Payments (inclusive of GST, wherever applicable)			
Employee Costs		(154,310)	(203,193)
Payment to Contractors and for other services		(510,217)	(594,110)
Net cash Inflow/(Outflow) from operating activities	7	323,549	210,963
Net cash inflow/(Outflow) from investing activities		-	-
Net cash inflow/(Outflow) from financing activities		-	-
Net increase/(decrease) in cash held		323,549	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	1,556,607	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 March quarter finished \$139,044 over budget.

Details of YTD income

	Q1	Q2	Jan	Feb	Mar	Q3
	\$	\$	\$	\$	\$	\$
Land and Burial Fees	139,901	139,717	18,123	42,044	35,343	95,510
Plaques and Monuments Fees	58,289	53,652	11,935	12,866	19,625	44,426
Cremation Sites and Interments Fees	70,741	59,131	16,283	27,433	3,418	47,134
Cemetery Fees - Perpetuity	77,585	69,735	3,470	18,303	10,295	32,068
	346,516	322,235	49,811	100,645	68,682	219,138

Note 2 Variable Expenses:

YTD maintenance expense is \$4,136 below budget.

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
Burial Costs	28,516	34,728	24,494	-
Plaques and Monuments Costs	25,086	27,747	17,420	-
	53,601	62,475	41,914	-

Note 3 General Maintenance:

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
	\$	\$	\$	\$
General Maintenance	87,187	87,187	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	352,403	356,607	-
Investments	1,000,000	1,100,000	1,200,000	-
	1,389,016	1,452,403	1,556,607	-
Less: Restricted Cash				
Reserve - Perpetual Maintenance	774,340	774,340	774,340	-
Trust Funds and Deposits	-	-	-	-
	774,340	774,340	774,340	-
Total Unrestricted Cash	614,675	678,062	782,267	-

Note 6 Receivables

Receivables include:

	Current	30 days	60 days	90 days	Total
Cemetery Debtors	45,355	-	-	825	46,180
	45,355	-	-	825	46,180

Cash Flow Statement:

Note 7 Reconciliations of cash flow from operating activities

Reconciliation of cash flow from operating activities:

Operating result	350,134
Add: Depreciation	-
(Increase)/decrease in Receivables & Other Current Assets	21,352
(Increase)/decrease in Accrued Salary	0
Increase/(decrease) in Payables	(72,631)
Increase/(decrease) in Trust Funds and Deposits	0
Increase/(decrease) in Prepaid Income	24,694
Increase/(decrease) in Annual Leave Provision	-
Increase/(decrease) in Long Service Leave Provision	-
	323,549

Note 8 Cash at the end of the financial period

Cash Assets include:

Type	Date Maturing	Interest rate	\$
At Call		0.10%*	356,607
Term Deposit	14/05/2024	5.15%	600,000
Term Deposit	18/09/2024	4.97%	200,000
Term Deposit	25/11/2024	5.13%	200,000
Term Deposit	03/03/2025	4.98%	200,000
			1,556,607

Mornington Peninsula Cemetery Trust Emissions Inventory

November 2023

Reporting period: 2022/23

Emissions Inventory

Emission source	Scope	Volume	Unit	Emissions Factor	Unit	Emissions (t CO ₂ -e)
Electricity consumption	1	1,432	kWh	0.86	kg CO ₂ -e/kWh	1.23
Water consumption	1	133	kl	0.89	kg CO ₂ -e/GJ	0.12
Business travel (fuel use)	1	266.4	L	67.8	kg CO ₂ -e/GJ	0.62
Staff commuting (fuel use)	3	532.8	L	67.8	kg CO ₂ -e/GJ	1.24
Total						3.20

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 decreased from 3.89 t CO₂-e in 2021/22 to 3.20 t CO₂-e in 2022/23. Whilst there has been a reduction in electricity and water use, fuel use for commuting and business travel has increased in 2022/23.

2.2 Mornington Peninsula Cemetery Trust - Proposed Budget 2024/2025

Prepared By	Laura Bettles, Team Leader - Finance Business Partners
Authorised By	Acting Chief Financial Officer
Document ID	A13145351
Briefing Note Number	Not applicable
Attachment(s)	1. Proposed Mornington Cemetery Trust Budget 2024/2025 ↓

EXECUTIVE SUMMARY

The purpose of this report is to present the Mornington Peninsula Cemetery Trust (the Trust) Budget for 2024/2025 for consideration and adoption (Attachment 1). As with previous years, a five-year operating budget has also been developed for consideration.

The Budget is prepared in accordance with the requirements of the *Cemeteries and Crematoria Act 2003* and complies with applicable accounting standards.

RECOMMENDATION

That the Budget for the Mornington Peninsula Cemetery Trust for the year ending 30 June 2025 (Attachment 1) be received and adopted.

DISCUSSION

Basis and Assumptions

Fees and User Charges have been individually reviewed for quantities based on historic data and trends. The Budget has used the Department of Health and Human Services approved Consumer Price Index increase of 3.8% to be applied to fees effective as of 1 July 2024. This does not include the staggered fee increases already agreed with the Department for land and niche wall sales. Assumptions driving income are as follows:

Land and Burial Fees	76 land sales + tenure papers 135 reopens 40 ashes interments in to graves
Plaques and Monuments Fees	29% of burials and cremations income in line with historical trend
Cremation Sites and Interments Fees	16 wall sites + tenure papers 50 pavilion garden sites + tenure papers
Memorial walls and garden – Maintenance Perpetuity Fees	6 Perpetuity – memorial wall sites 1 Perpetuity – garden sites 26 Perpetuity – Pavilion garden

The Budget provides for a surplus of \$37,572.

2.2 (Cont.)

Per current Trust decision, 15% of the annual surplus is allocated to the Perpetual maintenance reserve to fund future maintenance of the Cemetery.

Interest Income is calculated by applying the average interest rate of our current investments to \$1,100,000 current investment.

Administration Fee payable to the Mornington Peninsula Shire (the Shire) at \$81,232 in accordance with the Memorandum of Understanding between Mornington Peninsula Shire and the Trust.

Auditing Fee is set at \$6,900 based on engagement letter with Shepard Webster & O'Neil Pty Ltd (SWON).

General Maintenance under the new Citywide contract and includes a lump sum amount plus an estimate for provisional maintenance and is budgeted as \$463,661.

The general maintenance contract excludes Sexton duties and excavation for burials, which are invoiced separately.

Burial costs – \$133,979 has been calculated based on the quantity of burials expected multiplied by the Citywide burial fees.

Plaques and Monuments costs – \$99,966 has been calculated based on the historical percentage of plaques and monuments costs when compared to plaques and monuments fee income.

Salaries for 1.8 full time equivalent (FTE), including on costs.

Utilities (Electricity and Water) are based on the current average monthly cost and incremented by projected CPI each year thereafter.

Essential Works – Plinths, concrete and granite desktops, landscaping, and planting form the ongoing Essential Works program. The Essential Works budget includes the following:

	Bud Yr1 2024-25	Bud Yr2 2025-26	Bud Yr3 2026-27	Bud Yr4 2027-28	Bud Yr5 2028-29
Plinths Lawn Plaque and Headstone	11,000	12,000	13,000	14,000	15,000
Concrete and Granite Desktops	16,000	17,000	18,000	19,000	20,000
New Gardens and Plantings	5,000	4,000	4,000	4,000	4,000
Lawn bench seating	-	3,000	3,000	3,000	3,000
Dromana Tree Works / beautification	-	3,000	3,000	3,000	3,000
Flinders Tree Works / beautification	-	3,000	3,000	3,000	3,000
Excess soil removal	5,000	3,000	3,000	3,000	3,000
Extension of Mornington Pavilion Garden	-		25,000		
Extension of Dromana Pedley Pavilion Garden	40,000	-			
Total	77,000	45,000	72,000	49,000	51,000

CONCLUSION

The Budget shows a favourable result with a surplus of \$37,572 which demonstrates the financial sustainability of the Trust.

2.2 (Cont.)

Given that revenue is calculated on current volumes it is prudent to plan for a surplus as the price increases may drive a reduction in volumes, however this cannot be known at this point in time.

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**

Budget 2024/2025

Mornington Peninsula Cemetery Trust

Budgeted Comprehensive Income Statement for Years 2024/25 to 2028/29

	Annual Actuals 2019/20	Annual Actuals 2020/21	Annual Actuals 2021/22	Annual Actuals 2022/23	YTD March Actuals 2023-24	Annual Estimated 2023-24	Adopted Budget 2023-24	Yr1 Budget 2024-25	Yr2 Budget 2025-26	Yr3 Budget 2026-27	Yr4 Budget 2027-28	Yr5 Budget 2028-29
Income												
Fees and User Charges												
Land and Burial Fees	377,016	403,382	455,208	465,368	375,128	500,171	552,458	580,430	594,940	609,814	625,059	640,686
Plaques and Monuments Fees	114,723	159,583	161,391	194,774	156,367	208,490	192,073	214,179	219,534	225,022	230,648	236,414
Cremation Sites and Interments Fees	109,578	101,499	129,880	171,357	177,005	236,007	133,518	158,120	162,073	166,125	170,278	174,535
Memorial walls and garden - Maintenance Perpetuity Fees	51,442	65,280	122,135	123,550	179,388	239,184	120,410	142,220	145,776	149,420	153,155	156,984
Total Fees & User Charges	652,759	2,728	868,614	955,049	887,888	1,183,851	998,459	1,094,949	1,122,323	1,150,381	1,179,140	1,208,619
Interest Income	16,865	-	1,532	36,871	71,538	95,385	39,690	55,303	22,000	22,000	22,000	22,000
Grants / Donations			12,000	900	-	-	-	-	-	-	-	-
Total Income	669,625	732,472	882,146	992,820	959,427	1,279,236	1,038,149	1,150,251	1,144,323	1,172,381	1,201,140	1,230,619
Expenditure												
Variable Expenditure												
Burial Costs	79,075	88,830	85,919	95,296	87,737	116,983	112,729	133,979	137,328	140,761	144,280	147,887
Plaques and Monuments Costs	73,351	77,261	80,480	88,090	70,253	93,671	103,441	99,966	102,465	105,027	107,652	110,343
Total Variable Expenditure	152,426	166,091	166,399	183,386	157,990	210,654	216,170	233,944	239,793	245,788	251,932	258,231
Fixed Expenditure												
Administration Costs	17,773		19,454	19,526	15,733	20,977	20,917	81,232	83,263	85,344	87,478	89,665
Auditing Fees	6,300	18,500	6,450	6,600	-	6,600	7,100	6,900	7,400	7,600	7,800	8,000
Depreciation - Buildings	4,132	6,300	4,421	4,731	-	4,731	4,421	4,731	4,731	4,731	4,731	4,731
Essential Works	48,429	4,421	18,842	40,121	-	50,000	50,000	77,000	45,000	72,000	49,000	51,000
General Maintenance	317,519	31,193	330,348	336,954	261,561	348,748	348,835	463,661	481,048	499,088	517,804	537,221
Maintenance - Plant and Equipment	2,249	323,870	12,547	7,935	9,692	12,923	3,440	3,600	3,690	3,782	3,877	3,974
Salaries & Wages	157,684	5,778	171,779	210,813	154,310	205,747	263,305	226,468	230,997	235,617	240,330	245,136
Security Services	1,516	163,374	2,000	2,000	8,574	11,432	11,432	11,843	12,288	12,748	13,226	13,722
Subscriptions & Memberships	1,167	2,000	1,206	1,231	-	1,248	1,317	1,300	1,333	1,366	1,400	1,435
Utilities	4,741	1,191	2,416	1,860	1,432	1,910	2,542	2,000	2,050	2,101	2,154	2,208
Total Fixed Expenditure	571,511	10,000	569,463	631,771	451,302	664,315	713,309	878,735	871,800	924,378	927,799	957,092
Total Expenditure	723,937	176,091	735,861	815,157	609,293	874,969	929,479	1,112,680	1,111,592	1,170,166	1,179,731	1,215,323
Surplus/(Deficit)	(54,312)	(4,475)	146,285	177,663	350,134	404,266	108,670	37,572	32,730	2,215	21,409	15,296

2.3 Gazette Notice 25 May 2024 - Fees 2024/2025

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A13124329
Briefing Note Number	Not applicable
Attachment(s)	1. Victorian Government Gazette 16 May 2024 ↓

EXECUTIVE SUMMARY

The Department of Health (DH) has now approved the Mornington Peninsula Cemetery Trust fee schedule. The approval notice has been published in the Victorian Government Gazette on the 16 May 2024 (Attachment 1.)

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust receives and notes the attached Victorian Government Gazette notice effective 16 May 2024.

DISCUSSION

That following the Victorian Government Gazette notice becoming effective on 16 May 2024 the Trust price list effective 1 July 2024 will be circulated to relevant parties.

BACKGROUND

The DH proposed new fees for the Mornington Peninsula Cemetery Trust which included a 3.1% Consumer Price Index increase for the 2024/2025 financial year. The fee increase also includes pre-approved staggered fees previously approved by the DH.

OFFICER DIRECT OR INDIRECT INTEREST

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

Victoria Government Gazette

G 20 16 May 2024

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Associations Incorporation Reform Act 2012

SECTION 134

I, David Joyner, under delegation provided by the Registrar; hereby give notice that, pursuant to section 134(1) of the Act, the registration of the incorporated associations mentioned below will be cancelled at the date of this notice:

Burch Memorial Pre-School Incorporated;
iEmpower Youth Inc.

Dated 14 May 2024

DAVID JOYNER

Deputy Registrar of Incorporated Associations
PO Box 4567
Melbourne, Victoria 3001

The fees will be published on the internet at <<https://www.health.vic.gov.au/public-health/cemeteries-and-crematoria>>

The Ensay Cemetery Trust
The Mornington Peninsula Cemetery Trust
The Shepparton Cemetery Trust
The Upper Yarra Cemetery Trust
The Warragul Cemetery Trust

Dated 13 May 2024

NICOLE McDONALD

Manager
Divisional Portfolio Entity and Appointments
Advisory Unit

Co-operatives National Law (Victoria)

Silver Angels Services Co-operative Ltd

On application under section 601 AA of the **Corporations Act 2001** (the Act), notice is hereby given under section 601 AA (4A) of the Act, as applied by section 453(a) of the **Co-operatives National Law (Victoria)**, that, at the expiration of two months from the date of this notice, the names of the co-operatives listed above will, unless cause is shown to the contrary, be removed from the register of co-operatives and their registration will be dissolved.

Dated at Melbourne this 14 May 2024

DAVID JOYNER

Deputy Registrar of Co-operatives

Corrections Act 1986

NOTICE OF AN AWARD
OF DAMAGES TO A PRISONER

In accordance with section 104Y of the **Corrections Act 1986** notice is given that an award of damages has been made to former prisoner Darren Gale in a claim against the State of Victoria. The award money, excluding legal costs and medical expenses, has been paid into the Prisoner Compensation Quarantine Fund, where it will be held for an initial period of 12 months from 16 May 2024.

Creditors and victims in relation to criminal acts of Darren Gale are invited to seek further information from the Secretary to the Department of Justice and Community Safety. To do so, please contact the Victims Register Operations Manager, at Victim Services, Support and Reform on 1800 819 817.

Dated 16 May 2024

Cemeteries and Crematoria Act 2003

SECTION 41(1)

Notice of Approval of Cemetery Trust Fees and Charges

I, Nicole McDonald as Delegate of the Secretary to the Department of Health for the purposes of section 40(2) of the **Cemeteries and Crematoria Act 2003**, give notice that I have approved the scales of fees and charges fixed by the following cemetery trusts.

The approved scales of fees and charges will take effect from the date of publication of this notice in the Victoria Government Gazette and will be published on the internet.

Electoral Act 2002

DEREGISTRATION OF
POLITICAL PARTY

Under sections 56(1)(b) and 56(7)(a) of the **Electoral Act 2002**, the Democratic Labour Party (DLP) is deregistered as the party no longer has at least 500 eligible members.

Dated 16 May 2024

SVEN BLUEMMEL
Electoral Commissioner
Victorian Electoral Commission

2.4 Draft Memorandum of Understanding - Cemetery Trust and Council

Prepared By	Gail Mifsud, Acting Chief Financial Officer
Authorised By	Gail Mifsud, Acting Chief Financial Officer
Document ID	A13140622
Briefing Note Number	Not applicable
Attachment(s)	1. Draft Trust and Council MOU ↓

EXECUTIVE SUMMARY

The purpose of this report is to present and recommend the execution of the Draft Memorandum of Understanding (MOU) between the Mornington Peninsula Cemetery Trust (Trust) and Mornington Peninsula Shire Council (Shire), which sets out resources and services provided by Council to the Trust to meet its obligations under the *Cemeteries and Crematoria Act 2003*.

RECOMMENDATION

That the Trust endorses the execution of the Memorandum of Understanding between the Mornington Peninsula Cemetery Trust and the Mornington Peninsula Shire Council as shown in Attachment 1.

DISCUSSION

Background

At the Trust meeting on 16 August 2023, Trust members requested an action be undertaken to provide a copy of agreements or MOUs 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.

Officers were unable to locate any such agreement or MOU and have now undertaken the drafting of an MOU that will formalise the resourcing and services arrangement between the Trust and Council.

The draft MOU provides the conditions under which Council provides resources and services for the management and operations of the Cemeteries, including:

- Formalisation of the previously agreed arrangements
- Resources and Services (agreed arrangement)
- Fees/Pricing for providing the resources and how the pricing is calculated.

A copy of the draft MOU is provided in Attachment 1 – Draft Trust and Council MOU.

LEGAL AND REGULATORY FRAMEWORK

The Trust operates under the *Cemeteries and Crematoria Act 2003* (Victoria).

2.4 (Cont.)

FINANCIAL CONSIDERATIONS

All costs incurred by Council for the management and operations of the cemeteries will be provided as part of the annual budget adoption.

This includes:

- Salaries
- Administration fees
- Auditing fees
- General Maintenance
- Utilities.

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 - Memorandum of Understanding

This Memorandum of Understanding is made on 2024

Parties

Mornington Peninsula Shire Council
ABN 53 159 890 143
of 90 Besgrove Street, Rosebud, Victoria 3939

(Council)

and

Mornington Peninsula Cemetery Trust
ABN29 008 190 691
of 90 Besgrove Street, Rosebud, Victoria 3939

(Trust)

BACKGROUND

- A** The Trust is an incorporated entity as established under the *Cemeteries and Crematoria Act 2003* (Victoria) (**Act**) pursuant to Council resolution made on 5 May 1998.
- B** The Trust operates and manages cemeteries located at following addresses:
 - a) Dromana: Arthurs Seat Road, Arthurs Seat
 - b) Flinders: Stokes Street Flinders
 - c) Mornington 40 Craigie Rd Mount Martha
 - d) Tyabb/ Hastings: Cemetery Road Hastings.
- C** The Council is a member of the Trust and is ultimately responsible for the management and operations of the Trust.
- D** Currently the parties have an Agreed Arrangement that commenced upon incorporation of the Trust with each other where Council provides Personnel and shared corporate functions to carry out the agreed Services that enable the Trust to fulfil its obligations under the Act.
- E** The parties want to formalise this agreed arrangement in this Memorandum Of Understanding.
- F** Both parties want to continue the agreed arrangement in order to support the Trust to fulfil its obligations under the Act.



1. Definitions

In this MoU, unless the context requires others:

Agreed Arrangement means the provision of Personnel and shared corporate functions from Council to the Trust.

Business Day means a day other than a Saturday, Sunday or a day that is wholly or partly observed as a public holiday throughout the State of Victoria.

Confidential Information means any information of the other party that is designated as confidential, by its nature confidential or the party obtaining the information knows or ought reasonably to know is confidential, excluding any information which is in or comes into the public domain other than as a result of a breach of this MoU.

Council Representative means the person specified at Item 1.

Cyber Security Breach means any incident that results in unauthorised access to an Information System whether occurring accidentally or deliberately, including hacking, phishing, malware, ransomware and data spills.

Date of MoU means the date stated on the front page of this MoU, or, if not stated, the date this MoU is signed by both parties.

Information Systems means all information technology, electronic processing and communications systems (including computer programs, software, networks, databases, firmware, hardware) and all data and information stored therein. **Laws** means all present and future acts of Parliament of the Commonwealth of Australia or of Victoria, regulations, codes, ordinances, local laws, by-laws, rules and requirements of any Government agency and those principles of common law and equity established by decision of the courts.

MoU means this Memorandum of Understanding including its schedules and annexures.

Personnel means:

- (a) in the case of the Trust, any of its employees, agents and representatives, any subcontractors and any of the employees, agents and representatives of any subcontractors, who are involved either directly or indirectly in relation to this MoU or the Agreed Arrangement; and
- (b) in the case of the Council, the Resources but also includes those persons who are involved either directly or indirectly in relation to this MoU or the Agreed Arrangement and may include its Councillors, officers, employees, agents and representatives, any subcontractors and any of the employees, agents and representatives of any subcontractors.

Price means the amount calculated in accordance with clause 10.

Privacy Laws means the *Privacy Act 1988* (Cth) and the *Privacy and Data Protection Act 2014* (Vic).

Resources means the Personnel to be provided by the Council to the Trust to carry out the agreed Arrangement as listed in Schedule 2.

Schedule means a schedule to this MoU.

Services means the supply of the services by the Council to the Trust to carry out the Agreed Arrangement and listed in Schedule 2.



Site means those locations listed in Item 3.

Term means the period of time this MOU is in operation and relevant to the parties and terminates under clause 3.

Trust Representative means the person specified at Item 2.

Purpose and Scope

- (a) The purpose of this MoU is to facilitate the effective working relationship between the parties and articulate the arrangements and obligations of the parties in relation to the Agreed Arrangement.
- (b) The parties have agreed to enter into this MOU in order to formalise their agreement and understanding. They agree that this MOU shall not create any legal obligations and recognise that there are no enforceable obligations between them.
- (c) They agree to perform all their obligations under this MOU in good faith and to the best of their abilities.

2. Term

If either party continues to perform their respective obligations under this MOU then the Agreed Arrangement will continue until either party gives the other party no less than 60 days written notice terminating the MOU.

3. Objectives

The parties share the following objectives in respect of the Agreed Arrangement:

- (a) act in good faith and to the best of their abilities towards the other Party;
- (b) to enter early and constructive engagement, including consultation meetings, to identify and resolve issues as quickly as possible; and
- (c) to communicate freely, constructively and respectfully for the resolution of issues and differences.

4. Shared Implementation Approach

In all matters arising under this MoU, the parties agree that the following shared approach apply:

- (a) both parties play a significant role in the effective implementation of the Agreed Arrangement;
- (b) both parties represent the interests of the local community;
- (c) the interests of the community are best served by both parties working collaboratively to achieve the desired outcomes and solve problems as they arise; and
- (d) both parties will act in good faith and with a spirit of transparency and openness.

5. Representatives and Personnel

- (a) The Trust appoints the Trust Representative as the point of contact for all notices and communications to the Trust.



- (b) The Council appoints the Council Representative as the point of contact for all notices and communications to the Council.
- (d) Each party must notify the other party in writing if their respective representatives are replaced or if there are any changes to the details of their respective representatives.

6. Resources provided by the Council

- (a) Council will provide Resources and shared corporate functions that will carry out the Services as directed by the Trust as and when reasonably required.
- (b) Council will ensure that all Resources:
 - (i) are suitably skilled, qualified and have the experience reasonably expected to carry out the Service;
 - (ii) follow all reasonable and lawful directions given by the Trust in respect to the Service when on Site; and
 - (i) comply with the relevant Council policies and relevant Laws.
- (c) The Resources will remain Council Personnel at all times and Council is solely responsible and must meet all employment related obligations, including payment of salary, wages, superannuation and taxation in accordance with the applicable Laws and awards.
- (d) The Resources are provided to the Trust in order for the Trust to comply with its obligations under the *Cemetery and Crematoria Act 2003*.

7. Services provided by the Council

- (a) Council will provide the Services to the Trust as and when reasonably required.
- (b) The Services are provided to the Trust in order for the Trust to comply with its obligations under the *Cemetery and Crematoria Act 2003*.

8. Council Obligations

The Council will:

- (a) Adhere to all accepted safe working practices, comply with all applicable Laws, including those relating to health and safety and all relevant Laws;
- (b) Promptly respond to requests for any information made by Trust in respect to the Resources and the Services including any information in connection with any expenditure and the need for and justification of the provision of any Resource or Service; and
- (c) Follow reasonable directions made by Trust in respect to the Resources or Services provided by Council.

9. Information Systems

- (a) The Council may give the Trust access to any Information System or discontinue any such access, and may determine the means by, or conditions on, which access to any Information System is provided.



- (b) If the Council elects to give the Trust or any of its Personnel access to any Information System, the Trust must ensure that its Personnel, prior to accessing any Information System, agree to be bound by all relevant Policies and obligations of confidentiality.
- (c) The Trust must do all things necessary to prevent a Cyber Security Breach where the Trust has access to the Council's Information Systems.

10. Price

- (a) The Trust agrees to pay the following costs that Council incurs for the management and operations of the cemeteries:
 - (a) Salaries
 - (b) Administration fees
 - (c) Auditing fees
 - (d) General Maintenance
 - (e) Utilities
- (b) Calculation of the Price will reference an internal accounting journal which is completed on a quarterly basis (March, June, September and December each year) and recognises and calculates Council's corporate overhead expenditure projected, anticipated, contingent and actual on behalf of the Trust.
- (c) The Price will be calculated with reference to the overhead expenditure as calculated in paragraph (a) and Council's corporate overhead recovery calculation which is set out in Council's annual budget.

11. Payment

- (a) The Trust must pay the Price to the Council in accordance with its agreed terms.

12. Annual Review

- (a) At the end of every financial year
 - the parties will undertake a joint review of this MOU and the Agreed Arrangement and if any changes need to be made the parties will discuss in good faith and implement the necessary changes.
- (b) The Council will provide a review of the Price and advise the Trust of any necessary changes. If the Council determines that it will increase the Price for the Services, it will do so in full collaboration with the Trust. Any increase must be reasonable.
- (e) Nothing in this MOU will prohibit the parties to make changes to the Agreed Arrangement at any time.



13. Confidential Information

- (a) Subject to this clause 13, each party will maintain in confidence all Confidential Information and ensure that all Confidential Information is kept confidential, unless the Confidential Information:
 - (i) is disclosed with the prior written consent of the other party;
 - (ii) is required to be disclosed by Law including any releases of information under the *Freedom of Information Act 1982* (Victoria) and if required under the *Local Government Act 2020* (Victoria); and
 - (iii) is disclosed to a party's professional advisers to obtain professional advice, or the party's insurer.
- (b) The obligations under this clause 13 survive expiry of this MoU.

14. Privacy

The Trust:

- (a) is bound by, and must procure that its Personnel are bound by, the Privacy Laws, with respect to any act done or practice engaged in by it or its Personnel for the purposes of this MoU in the same way and to the same extent as the Council would have been bound by the Privacy Laws in respect of that act or practice had it been directly done or engaged in by the Council; and
- (b) must not, and must procure that its Personnel do not, cause the Council to be in breach of its obligations under the Privacy Laws; and
- (c) must immediately notify the Council where it becomes aware of a breach of clause 14(a) or 14(b) by the Trust.

15. Performance meetings and reporting

(a) Meetings between parties

The parties will meet on a regular basis as necessary, and at least four times a year, in order to review and monitor the progress of the Agreed Arrangement and the performance of this MoU.

(b) Reporting to the Trust

- (a) The Council will prepare and provide reports to the Trust quarterly, which will include those matters as reasonably required and communicated by both parties. These include anticipated requirement for the Resources and Services and the needs of the Trust to meet its objectives and requirements at Law.
- (b) The Council will report on or provide information in relation to the Agreed Arrangement, including to the broader community, as reasonably requested by the Trust.

16. Openness between both Parties

- (a) The parties acknowledge that they have a mutual interest in the successful planning, development and delivery of the Agreed Arrangement.



- (b) The parties will communicate freely and work openly and constructively to resolve, in a respectful manner, any differences or issues which may emerge.

17. Dispute Resolution

- (a) Any dispute relating to this MoU will be dealt with in accordance with this clause.
- (b) The party claiming the dispute will give notice of the dispute to the other party in writing which will include all facts on which that party relies in relation to that dispute (**Dispute Notice**).
- (c) Within 5 Business Days after service of a Dispute Notice, the Council Representative and the Trust Representative will meet at least once to attempt, using their reasonable endeavours, to resolve the dispute in good faith.
- (d) If the dispute has not been resolved within 10 Business Days after the service of the Dispute Notice, a member of the senior management of each of the Council and the Trust (or their respective nominees) with authority to settle the dispute will meet within 15 Business Days after the Dispute Notice was given and use their reasonable endeavours, to resolve the dispute in good faith or to mutually agree on an alternative dispute resolution process to be taken by the parties in relation to the dispute.
- (e) A party may not start court proceedings in relation to a dispute until it has complied with the procedures in this clause.

18. Variation of MoU

This MoU may only be varied by a document in writing, signed and dated by both the Council and the Trust.

19. Expiry of MoU

If either party continues to perform their respective obligations under this MOU then the Agreed Arrangement will continue until either party gives the other party no less than 60 days written notice terminating the MOU.

20. Council's powers

- (a) Nothing in this MoU fetters or restricts the power or discretion of the Council in relation to any powers or obligations the Council has under any Law that may apply.
- (b) Despite anything expressly provided or implied in this MoU to the contrary, the parties agree that:
 - (i) the Council is not obliged to exercise any executive or statutory right or duty; and
 - (ii) nothing expressly provided or implied in this MoU has the effect of constraining the Council or placing any fetter on the discretion of the Council to exercise or not to exercise any on its executive or statutory rights or duties.
- (c) The Trust will not be entitled to make any claim against the Council for any liability relating to any exercise or failure of the Council to exercise its executive or statutory rights or duties.



21. General

(a) Relationship of parties

- (a) Nothing in this MoU creates a joint venture, partnership, or a relationship of client and agent, or employee and employer, between the parties.
- (b) Neither party has the authority to bind the other party by any representation, declaration or admission, incur any liability or make any contract or commitment on behalf of the other party or to pledge the other party's credit.
- (c) The Trust must not, and must ensure that its Personnel do not, represent itself or themselves as being the employees, partners or agents of the Council.

(b) Governing Law

- (a) This MoU is governed by the laws of Victoria.
- (b) Both parties irrevocably submits to the non-exclusive jurisdiction of the courts of Victoria and courts competent to determine appeals from those courts with respect to any proceedings which may be brought arising out of or in connection with this MoU.

(c) Electronic execution

This MoU may be executed electronically by the parties.



EXECUTION PAGE

Executed as an agreement

Option 1: Execution under authority

EXECUTED by the authorised signatory)
on behalf of the **MORNINGTON**)
PENINSULA SHIRE COUNCIL:)
)
)
.....)
Signature of authorised signatory)
)
)
.....)
Name of authorised signatory (block)
letters))

.....
Signature of witness
.....
Name of witness (block letters)

.....
Date



EXECUTED by the nominated chair of)
the Trust on behalf of the **Trust:**)

.....)
Signature of authorised signatory)

.....)
Name of authorised signatory (block)
letters))

.....)
Date)

.....)
Signature of witness)

.....)
Name of witness (block letters))



Schedule 1 – Particulars

Item	Description	
1.	Council Representative	Gail Mifsud, Manager Property & Commercial Services / Executive Officer Mornington Peninsula Cemetery Trust Phone: [03 5950 1689] Mobile: [0481 451 105] Email: [gail.mifsud@mornpen.vic.gov.au]
2.	Trust Representative	Despi O'Connor, Councillor and Chair of the Mornington Peninsula Cemetery Trust Phone: 03 5950 1428 Mobile: 0435 569 710 Email: despi.oconnor@mornpen.vic.gov.au
3.	Site	Cemeteries are located at: A. Dromana: Arthurs Seat Road, Arthurs Seat B. Flinders: Stokes Street Flinders C. Mornington 40 Craigie Rd Mount Martha D. Tyabb/ Hastings: Cemetery Road Hastings.
4.	Matters for inclusion in reports	(a) Management and operational matters; (b) Quarterly financial update; (c) Annual budget; (d) Annual fees and charges adoption; and any other matter required by the Trust



Schedule 2 – Agreed Arrangement

1. Resources provided by the Council

Staff responsible for the management and operations of the Sites

2. Services provided by the Council

Corporate functions including any applicable Council policies relating to those functions:

- Finance
- Human resources
- IT and resources
- Governance

2.5 Mornington Peninsula Cemetery Trust Future Meeting Dates 2024/2025

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Acting Manager - Property and Commercial Services
Document ID	A13126571
Briefing Note Number	Not applicable
Attachment(s)	Nil

EXECUTIVE SUMMARY

The purpose of this report is to schedule meeting dates for the Mornington Peninsula Cemetery Trust (the Trust) for the 2024/2025 financial year.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust meetings are scheduled for the following dates:

- **Wednesday, 21 August 2024 at 4.30pm in Meeting Room 1, Rosebud Office**
- **Wednesday, 11 December 2024 at 4.30pm in Meeting Room 1, Rosebud Office**
- **Wednesday, 19 March 2025 at 4.30pm in Meeting Room 1, Rosebud Office**
- **Wednesday, 18 June 2025 at 4.30pm in Meeting Room 1, Rosebud Office.**

BACKGROUND

The Trust meets four times each financial year. To ensure that the scheduling of reports, meeting arrangements and diaries are in order, it is recommended that the meeting details provided in the recommendation be adopted by the Trust.

Mornington Peninsula Shire officers will develop agenda items for each meeting. The reasons for scheduling meetings quarterly are for the Trust to consider:

- Provision of financial reports,
- Maintenance and operational issues; and
- Cemetery management including staff and resourcing matters.

Venues and times for meetings are determined in line with the Council Meeting schedule, or changed to Teams meetings should any situation determine this necessary. All Trust members will be advised if any changes are made to the adopted schedule.

Due to the caretaker period, the meeting that would normally be held in November has been scheduled for 11 December 2024.

2.5 (Cont.)

OFFICER DIRECT OR INDIRECT INTEREST

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

3 OTHER BUSINESS

3.1 Cemetery Trust Decision Register

Prepared By	Jenny Brown, Senior Cemeteries Officer
Authorised By	Acting Chief Financial Officer
Document ID	A13138382
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.

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.