Mornington Peninsula Shire

AGENDA

MORNINGTON PENINSULA CEMETERY TRUST MEETING

TUESDAY, 17 NOVEMBER 2026

1:00 PM

MUNICIPAL OFFICES
BESGROVE STREET, ROSEBUD

MORNINGTON PENINSULA CEMETERY TRUST

TRUST MEMBERS

Cr Kate Roper (Chairperson)

Cr Stephen Batty

Cr Paul Pingiaro

Ms Chelsea Wilson, Team Leader – Governance 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 18 August 2026, be confirmed.

2 MANAGEMENT REPORTS

2.1 Financial Report for the quarter ended 30 September 2026

Issued By	Financial Accountant
Authorised By	Financial Controller
Document ID	A14051937
Briefing Note Number	N/A
Attachment(s)	1. Financial Report for the quarter ended 30 September 2026 ⇨

Executive Summary

The purpose of this report is to present the financial report for the period ending 30 September 2026 (Attachment 1) for the Mornington Peninsula Cemetery Trust.

RECOMMENDATION

That the Financial Report for the Mornington Peninsula Cemetery Trust for the quarter ended 30 September 2026 be received and noted (Attachment 1).

DISCUSSION

Income Statement

The actual FY26/2027 operating result discloses a $12,205 loss, which is an unfavourable variance of $18,253 to budget.

The main features of the operating performance are:

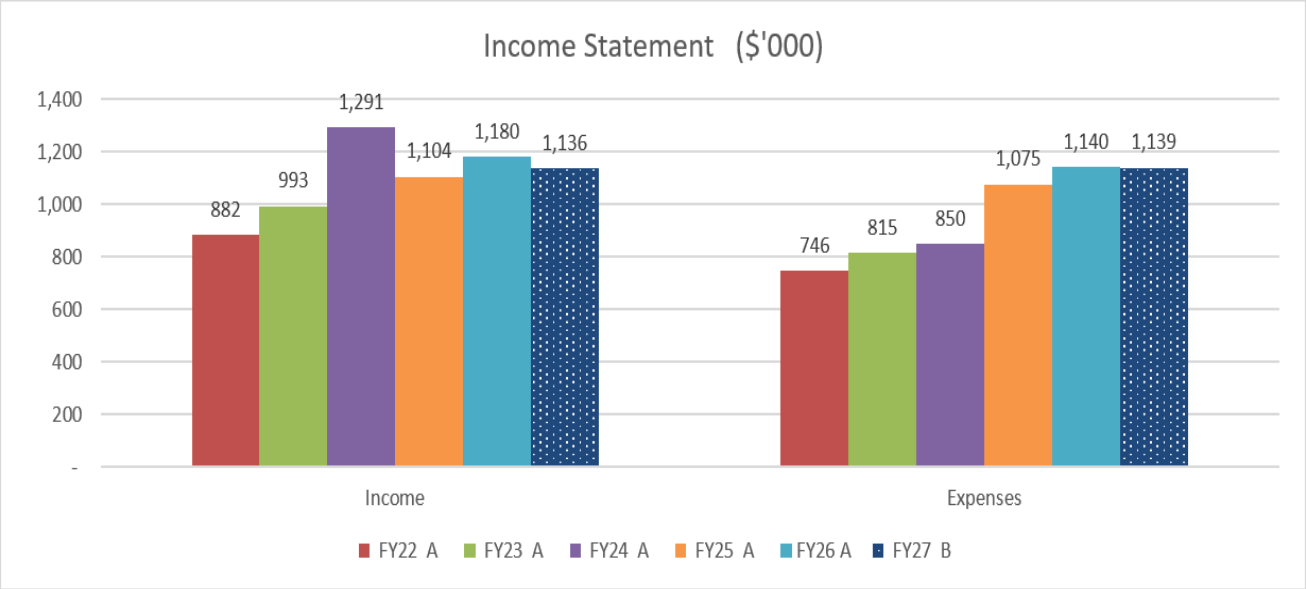
- Total income received from user charges ended the quarter $17,003 unfavourable to budget (Note 1, Attachment 1) and interest income was $4,584 favourable to budget.
- Land and Burial fee revenue is $15,403 favourable to budget. Burial volumes have been stronger than budgeted.
- Plaques and Monuments Fees were unfavourable to budget by $5,574.
- Cremation sites and interment fees are $22,054 below budget due to softer than anticipated demand.

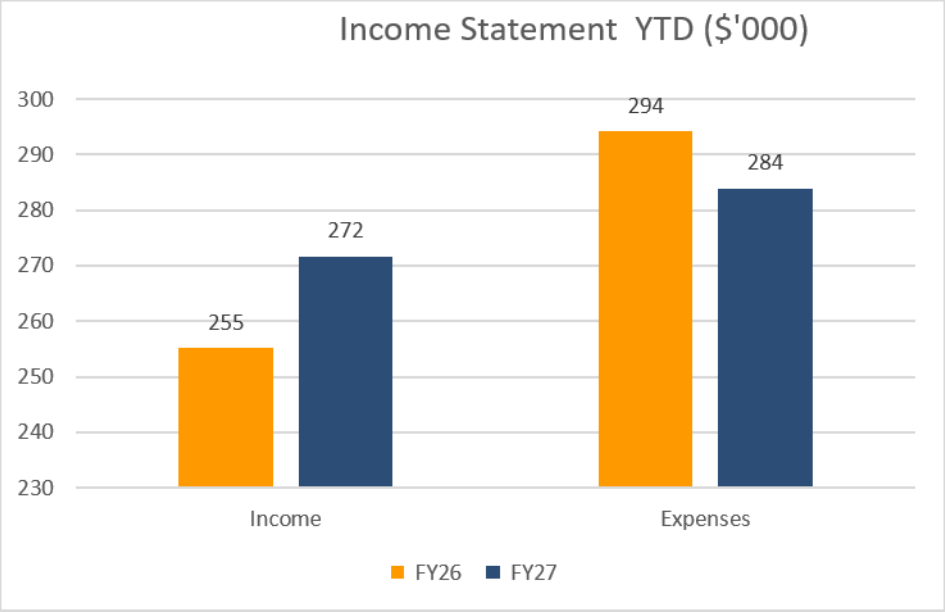
2.1 (Cont.)

- Memorial walls and garden – Maintenance perpetuity is $4,778 below budget.

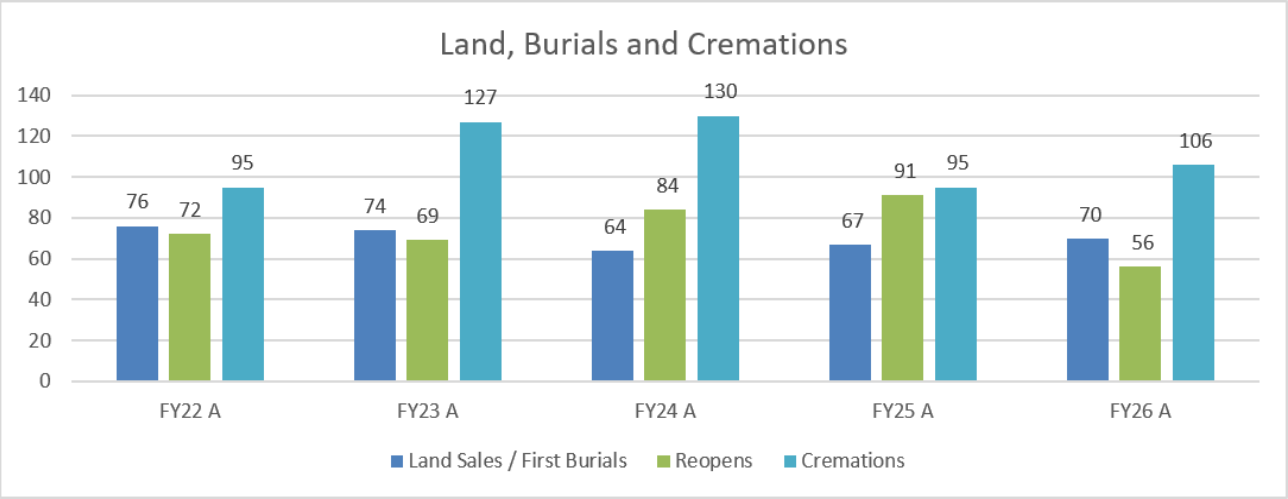
- Total expenditure is $5,834 unfavourable to budget primarily due to timing of essential works costs compared to budget phasing and higher plaque costs due to a large order of vases. The general maintenance contract has lower indexation costs than budgeted for and will be reforecast at mid-year.

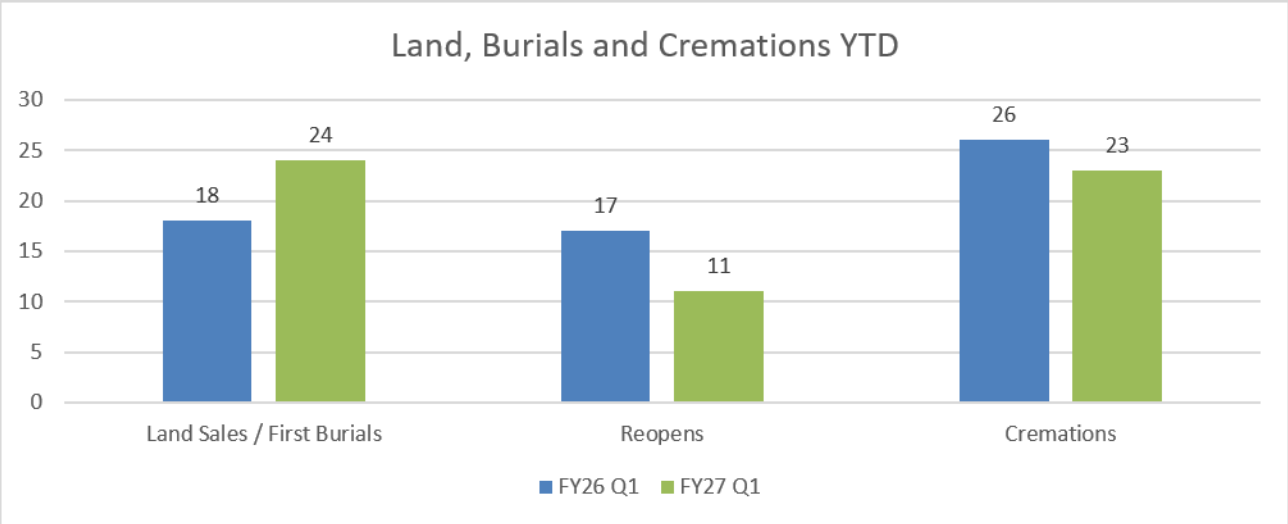
- Below is a year-on-year comparison of the income and expenditure from FY22 to current year budget.





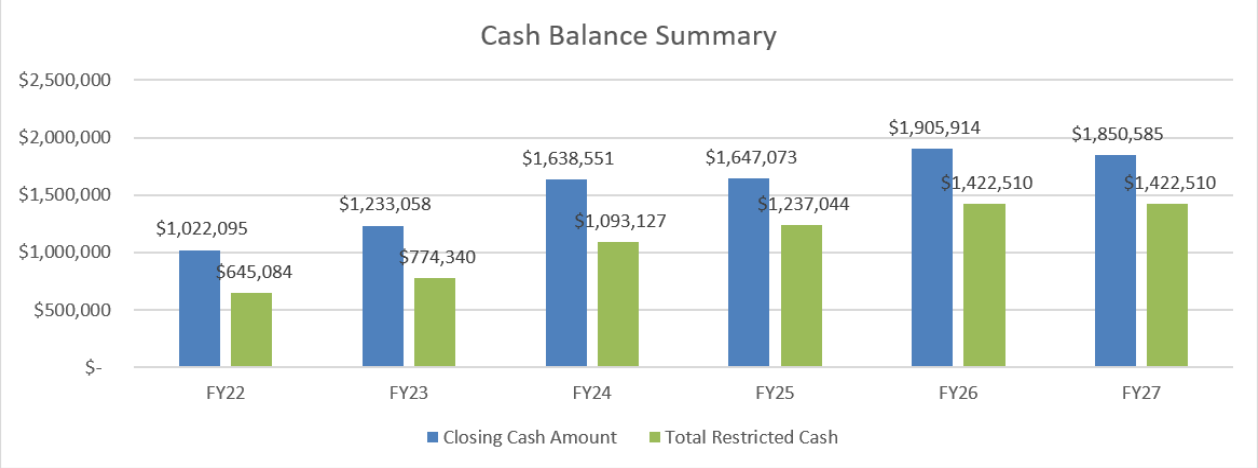
A trend analysis of the land sales and burials or reopens that occurred since FY22 to date is detailed below.





Balance Sheet

On 30 September 2026, the balance of cash and cash equivalents was $1,850,585 ($1,905,914: June 2026). Refer to Notes 5 and 9 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 26	Qty Sep 26	Reservations Jun 26	Reservations Sep 26	Estimated Cost Jun 26	Estimated Cost Sep 26
Graves	403	403	$ 387,392	$ 387,392	$ 419,531	$ 448,950
Walls	211	212	$ 107,482	$ 108,592	$ 25,438	$ 27,352
Garden	202	207	$ 330,190	$ 338,083	$ 24,353	$ 26,707
Totals	**816**	**822**	**$ 825,064**	**$ 834,066**	**$ 469,322**	**$ 503,009**

User Fee Update – Administration Charges

Following a meeting with the Cemeteries and Crematoria Association of Victoria (CCAV) on 8 September 2026 to discuss a proposed new fee structure for the Mornington Peninsula Cemetery Trust (Trust), advice was received that the Trust could introduce an Interment Administration Fee of $615.00 for all burials.

This is a gazetted miscellaneous fee that the Trust has not previously charged. The introduction of the fee will help recover some of the increasing costs associated with cemetery operations, particularly in the context of declining burial numbers. The Department of Health has acknowledged that administering burial bookings involves a number of processes and that charging an administration fee is acceptable.

The fee was introduced for all burial bookings from 14 September 2026.

OFFICER DECLARATION

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

3 OTHER BUSINESS

Nil.

4 URGENT BUSINESS

5 CONFIDENTIAL ITEMS

Advice to the Public

All reports, information and recommendations contained in 'Section 7 - Confidential Items' of this Agenda have been designated by the Chief Executive Officer as confidential pursuant to section 66 (2) (a) of the *Local Government Act 2020.*

MEETING CLOSED TO THE PUBLIC

The Council may resolve that the meeting be closed to members of the public in accordance with section 66 (5) (a) of the *Local Government Act 2020* if the meeting is discussing any of the following:

(a) Council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released.

(b) Security information, being information that if released is likely to endanger the security of Council property or the safety of any person.

(c) Land use planning information, being information that if prematurely released is likely to encourage speculation in land values.

(d) Law enforcement information, being information which if released would be reasonably likely to prejudice the investigation into an alleged breach of the law or the fair trial or hearing of any person.

(e) Legal privileged information, being information to which legal professional privilege or client legal privilege applies.

(f) Personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs.

(g) Private commercial information, being information provided by a business, commercial or financial undertaking that:

  (i) Relates to trade secrets.

  (ii) If released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.

(h) Confidential meeting information, being the records of meetings closed to the public under section 66 (2) (a).

(i) Internal arbitration information, being information specified in section 145.

(j) Councillor Conduct Panel confidential information, being information specified in section 169.

(k) Information prescribed by the regulations to be confidential information for the purposes of this definition.

(l) Information that was confidential information for the purposes of section 77 of the *Local Government Act 1989*.

RECOMMENDATION

That Council considers the confidential report listed below in a meeting closed to the public in accordance with section 66 (2) (a) of the *Local Government Act 2020*:

5.1 Mornington Peninsula Cemetery Trust (Trust) Decision Register 2025-2026

This matter is considered to be confidential under Section 3(1)h of the *Local Government Act 2020. It contains information in relation to confidential meeting information.*

RECOMMENDATION

That Council considers the confidential report listed below in a meeting closed to the public in accordance with section 66 (2) (a) of the *Local Government Act 2020*:

5.2 Mornington Peninsula Cemetery Trust & Jeremiah - Further update

This matter is considered to be confidential under Section 3(1)e of the *Local Government Act 2020.* It contains information in relation to legal information.