



Ballarat Cemeteries

A photograph of a natural rock grave marker in a cemetery. The rock is a large, rounded, reddish-brown stone with a small, rectangular, blue plaque embedded in its center. The marker is situated on a sandy path, surrounded by tall grasses and several trees, including a prominent one with yellowish-green foliage in the foreground. The background shows more trees and a soft, hazy sky, suggesting a peaceful and natural setting.

**BALLARAT CEMETERIES
2019 Annual Report**

Remembering the Past, Caring for the Present and Planning for the Future.

Ballarat Cemeteries

1250 Doveton Street North

Ballarat Vic 3350

enquiries@ballaratcemeteries.com.au

ph: 03 5332 1469



Ballarat Cemeteries

ANNUAL REPORT 2018/2019

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CHAIRPERSON REPORT



I am honoured to have chaired the Trust through another successful year and am proud of our organisation's ongoing development.

This year's achievements can be attributed to the significant amount of work undertaken over the past few years in gaining a greater understanding of both our business and our position in the sector, in benchmarking and modelling against other Class A cemeteries and in using this information to build a sustainable business model and 5-year capital works program.

Maximizing our current infrastructure through a strong emphasis on infill development has allowed us to invest heavily in new plant and equipment including a dust extractor for the crematorium, a state-of-the-art cremator, a people mover to transport clients around the cemetery and a dedicated, appropriately equipped vehicle to collect the deceased from regional funeral directors.

The dust extractor and cremator, along with our on-site storage facility, ensure we offer an efficient, environmentally friendly and best-practice cremation service. The people mover allows staff to engage with families and to discuss the various products available as they tour the cemetery. This ensures our families and loved ones are in a better position to make informed decisions around end-of-life planning. Our new collection service provides an efficient and effective service to our regional funeral directors and families.

We continue to review our three-year strategic plan and draft masterplan as we strive to meet the changing expectations of our community. While we are presently focused on infill development and making better use of existing infrastructure, we are also planning for the future and how best to develop the cemetery. With Ballarat's population forecast to double to 200,000 by 2050, we need to understand what that means for our cemetery and for our regional Class B cemeteries.

Thank you to our Trust members, particularly the chairs of our committees. Our two new Trust members Sue Pedan and Lyn Jacobs are a welcome addition to our team.

Whilst we have the luxury of 70 years of land supply, many of our smaller regional cemeteries are already feeling the pressure. As part of a State Government land-use planning work group we are looking at the future of cemeteries – what they will look like, where they will be located, what processes are required to expand or develop new cemeteries. Our advocacy and support of Class B cemeteries continue to be a priority as we work closely with the relevant planning authorities.

Our Botanical Cemetery is still held in high regard but we are finding that community expectations and requirements are changing. We encourage people to visit the cemetery, to make informed decisions and choices that reflect their own wishes and those of their loved ones and to have early conversations about end-of-life planning and memorialisation options. Research has linked the process of grieving and memorialisation to improved mental health outcomes. While the conversation might not be easy to start, the benefit in the longer term cannot be over stated.

Cemeteries are for the living; they are for cherished memories; they are not somewhere to fear.

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Bringing the many aspects of running a cemetery together, from the practical elements to providing empathy and support, is challenging but rewarding work for our marvelous staff. It was fantastic to have their efforts recognised when they were nominated for a Commerce Ballarat Business Excellence Award in the community services category. As a Trust we also recognise their contribution and it is incumbent on us to provide a safe and caring work environment. Risk management, OH&S, support and training are all high priorities as we invest strongly in the culture of our organisation. Risk management is embedded within our daily operations and we all take collective responsibility for our safe work practices.

Thanks also to our CEO Annie who has had an exceptional year with many challenges and rewards. Along with a significant ongoing policy review, Annie has professionally and competently ensured we met all compliance and statutory reporting requirements. This is an enormous task in our highly regulated business.

Thank you to our Trust members, particularly the chairs of our committees. Our two new Trust members Sue Pedan and Lyn Jacobs are a welcome addition to our team.

As we continue to review, update and redevelop our short and long-term plans in response to the changing demographics of our community and in a bid to provide the highest quality service through a flexible, modern and best practice approach to all aspects of our business, our mission of "Remembering the Past, Caring for the Present and Planning for the Future" remains front of mind.



JA Verlin AM
CHAIRPERSON

RESPONSIBLE BODIES Declaration

In accordance with the Financial Management Act 1994 I am pleased to present the Report of Operations for The Ballarat General Cemeteries Trust for the year ending 30th June, 2019.



JA Verlin AM
CHAIRPERSON
BALLARAT GENERAL CEMETERIES TRUST
29 August, 2019

CEO REPORT



Managing this beautiful community asset, the Ballarat New and Ballarat Old Cemeteries, remains an absolute honour, while witnessing the commitment of the Trust and our staff to ensuring we meet the needs and expectations of our community is inspiring.

We continue to celebrate our vision and mission of “Remembering the Past, Caring for the Present and Planning for the Future”. Having been reviewed at our strategic planning day in December and found to be still valid today, our mission statement is central to every decision we make as a Trust.

It is important to remember that while we are a not-for-profit agency of State Government, we are self-funded so we must strike a balance between providing a variety of products to meet our community needs and ensuring people have the opportunity to live, work, play and lay to rest in the cemetery in the town in which they grew up.

Strategic planning over the past few years ensured we achieved a small profit this year which means we can put money into developing the cemetery. One of the key components of our operations is that we are fiscally responsible in managing this community asset and in ensuring we have funds available to develop it further.

Much of our focus for the past 12 months has been on planning for the next 50 to 80 years and determining what the cemetery will look like. Creating a cemetery is like creating a small town in a little park - we have to consider road and pedestrian networks, drainage, accessibility for people with mobility challenges and the diverse range of cultural requirements of our community.

Creation of the draft development plan took us to many cemeteries across Australia and involved us in many conversations with the people who use our cemetery. Having drawn up this draft plan, we will take it to the community for feedback over the next 12 months to ensure we have it right and to make changes if we have not.

Our more immediate focus has been on making our cemetery more sustainable and finding ways to be kinder to our environment. As a result, over the next six months all of our small plant has been converted to electric and battery operation, eliminating petrol and gasoline emissions. We have also identified what we need to do and what it will cost to operate our crematorium and offices using solar power and will look to funding this in the years ahead.

An investigation into using heat from the cremator to power our buildings found that the necessary technology is not yet available. This project remains on the table.

Significant investigation and planning around the use of natural resources has made it clear that we must develop more sustainable areas to reduce water usage. Our current water storage facility can maintain the existing Botanical Cemetery but, to be more sustainable, we need to look to plantings that require less water.

The other major focus has been on cremation services and the need to maintain a sustainable business as the Ballarat population grows. This has seen the installation of a new, more environmentally friendly cremator. The new cremator uses 40 percent less gas than the original, which supports our environmental strategy. It will become our primary cremator with the older one being maintained as a back-up.

A review of our rose gardens, which contain 2800 roses, found that we needed to improve accessibility to these areas. As a result, we have built paths through the gardens to make them more accessible to both able-bodied people and those with mobility

Much emphasis continues on providing a compassionate service to our community and on ensuring we support our community at their time of need and in pre-planning.

challenges. Another key component of our development works program is improving accessibility to our lawn cemetery.

All 4000 trees in the cemetery were audited and health checked so we know their longevity and which ones need to be replaced over the next 10 years. The trees will be reviewed every three years.

Much emphasis continues on providing a compassionate service to our community and on ensuring we support our community at their time of need and in pre-planning.

The families we see each day all want to provide the deceased person with the farewell they desired, which highlights the need for people to share their wishes with family and loved ones. We are also educating people about the benefits of pre-purchasing which enables them to decide where they want to be buried or memorialised and the type of service they would like.

We continue to increase the number of events held in the cemetery each year to draw more community members into the grounds. We have added fruit tree pruning to the traditional rose pruning demonstrations and launched a Eureka Day event during which we acknowledged the miners and soldiers who died at Eureka Stockade. A procession from the gates of the Old Cemetery stopped first at the miners' monument and then proceeded to the soldiers' monument where we acknowledged the significant battle of the time and the creation of democracy in Australia.

One of our key collaborative events was our Living Today, Dying Tomorrow seminar. Held in collaboration with other death-care industry members, the seminar brought together more than 70 professional organisations to share information and attracted more than 160 community members to discover the support available from our sector.

We enjoyed another fantastic ANZAC day with more than 400 students placing flags on 3500 graves/memorials of service personnel. This was 1000 more flags than previous years. Our wonderful volunteer Liz identified the location of hundreds of World War Two personnel.

We welcome information about other veterans buried here so we can also highlight their contribution to our country.

We continue to build on the stories of women in our cemetery. During the 150 years of the New Cemetery celebrations we sought stories about the women in our cemetery as we predominantly have stories of men. We now have about 60 stories of women and continue to ask the community to share more with us.

A major event was the opening of the refurbished chapel. The local Wathaurong people held a beautiful smoking ceremony to acknowledge country and declare the chapel open for use by all our cultural groups. Further improvements are underway with the renovation of the chapel pews, some of which date back to when the crematorium opened in 1956. Refurbishment of the pews supports our drive for environmental sustainability and being friendly to the environment through the reuse policy.

In conclusion, I would like to acknowledge the 17 dedicated and wonderful staff who look after our Botanical Cemetery and care for community members at their time of need. Our staff work tirelessly behind the scenes to ensure everything runs perfectly so families who come here can focus on their loved ones and in saying an appropriate farewell.



A De Jong
CHIEF EXECUTIVE OFFICER

ANNUAL OPERATIONS REPORT

FOR THE YEAR ENDED 30 JUNE 2019

SUMMARY OF ACTIVITIES

OUR PURPOSE: To provide to the surrounding communities an exceptional service in burial, cremation and memorialisation through environmental best practice and innovation.

The 2018 – 2019 financial year saw the Trust continue to develop its relationship with the community and its commitment to integrating the Cemetery, its role and its services, into the lives of the Ballarat community.

The strategic direction and operations are supported and delivered through our Mission Statement: **“Remembering the Past, Caring for the Present and Planning for the Future”**.

Activities and Community Engagement

FRUIT TREE WORKSHOPS

July 12, 2018

The Ballarat Cemetery has 97 fruit trees that our wonderful horticulture staff prune each year. These trees produce an abundance of fruit, the sessions are a watch and learn from our expert gardeners.

Participants learn how to prune, recognise the different buds to prune for fruit production, maintenance and diseases. Each of the sessions were booked out with excellent feedback on the program.

When ripe the fruit is collected by locals and distributed to the Food is Free Laneway for use by the community.

Community groups contact Ballarat Cemeteries to acquire the fruit for preserves for local markets with profits going to local charities. Frequent visitors to the cemetery take the fruit for their own private use.

All were encouraged and welcomed as visitors to the cemetery.



ROSE PRUNING WORKSHOPS

July 12, 2018

Every year in winter the Ballarat Cemetery prune the many roses, 2,500 in fact, to ensure a good spring growth and a healthy long living plant. The rose pruning workshop involves a hands on experience.

Locals came along and watched, listened and laughed with the expert rosarians and gardeners. Questions were answered and expert tips and tricks divulged, it was a collaborative experience with tips and tricks shared.



D2KDAY

August 8, 2018

Ballarat cemetery staff attended and supported the local Dying 2 Know Day activities in partnership with Ballarat Health Services. The Death Cafe and Death Bar provided a welcoming environment for the community to come to talk about end of life planning, ideas and have their questions answered.

BALLARAT CEMETERIES HISTORICAL TOUR

30 October, 2018

Locals were treated to the best view in town, an undulating botanical feel, with over 2,500 roses and over 130,000 former residents interred there currently. They were informed about the goings on at the 55 acre patch of land for the last 160 years.

They were surprised, and may have gasped at the historical stories the staff told, learning about a time when the burial rate was at an all-time high and why, where and who have resided in the Ballarat General Cemetery now and forever, at their backdoor.

It was an hour long tour in the bus, but reports are that it flew by and so much history was divulged with

amazing stories of the makers of Ballarat, "history is safe at the Ballarat Cemetery" was just some of the feedback received.

RESEARCHING WWI SOLDIERS WITH GARY SNOWDEN

31 October, 2018

WWI researcher Garry Snowden has put hundreds of hours of work into finding out more about Ballarat's diggers. He presented an introduction to on-line tools and strategies for finding out about WWI soldiers and nurses from your family, your street and your town.

WWII PERSONNEL – RESEARCH BY LIZ CARMICHAEL

Liz walked the old and new cemeteries and identified defence personnel who served in the WWII and other conflicts. This is now being placed in our computer system to provide valuable data for conflict memorial days and to continue the work of placing an Australian flag on each defence personnel grave on ANZAC day.

ANNUAL OPERATIONS REPORT CONT'

EUREKA REMEMBRANCE CEREMONY

3 December, 2018

The two memorials at the Ballarat Old Cemetery are a dedication to the soldiers and miners who were killed at the Eureka battle. This ceremony is an annual event that recognises the happenings at Eureka in 1854.

This Eureka Remembrance Ceremony commenced at the entrance gates with redcoats and miners lead by the Mayor of Ballarat walking to the two memorial gravesites, followed by the naming of those who died at the battle. The ceremony also included flag raising at each memorial.

Celebrating the 164th Anniversary of the Eureka Battle, the service held at the Ballarat Old Cemetery acknowledged the Diggers and Soldiers Memorial and their sacrifices made on that day, for our democracy. Thank you to the Mayor, Ballarat Council and Sovereign Hill for their assistance and participation at the ceremony.



CEREMONY OF REMEMBRANCE

17 December, 2018

A ceremony of remembrance was held for families who had died through any circumstances. Decorations were available for the trees provided, the community were welcome to bring their own decorations including blankets and chairs for a picnic atmosphere. An opportunity to remember at a time of year that may be difficult for so many who have lost a child. Balloons were provided for release as a mark of remembrance. This will be reviewed for the 2019 ceremony for a more sustainable option.

SOVEREIGN CHAPEL OPENING & BLESSING

18 December, 2018

Ballarat Cemeteries recently refurbished our chapel and held a blessing ceremony to open the space and introduce the area to the Ballarat Community. The Chapel is a welcome haven for all religions and faiths, for ceremonies and for gatherings of the community. It's a beautiful new venue that provides flexibility for ceremonies, an open vista to the garden, modern artwork, and a welcoming feel. The program featured a service by a local celebrant, official opening and blessing by the Faith Community and Ballarat Cemetery Staff.

LIVING TODAY, DYING TOMORROW

21 March, 2019

The inaugural Living Today Dying Tomorrow events purpose was to raise awareness of dying, death and grief within the Ballarat and regional areas.

The event Living Today, Dying Tomorrow was established to introduce and give opportunity for dying, death and grieving conversations to happen for the Ballarat and Regional Community. To introduce the concept that our community is compassionate and recognises that the natural cycles of sickness and health, birth and death, and love and loss occur every day and it is everyone's responsibility to care for each other in times of crisis and loss.

It was an event that brought the community together;

- professionals to network, learn and talk about their skills, resources and challenges
- community and volunteer groups who support, assist and care for the dying, their families and loved ones
- health care organisations who provide services to support individuals, families and carers through death and dying
- general public who may have experienced, are experiencing and are interested in learning more about the regional resources available around grief, death and dying.

The event took place on a Thursday afternoon in March, in the Ballarat Cemetery Chapel and foyer; starting with a luncheon with key note speakers and attended by local and regional professionals in the dying, death and grief industries as well as community members.

ANZAC DAY – FLAG PLACEMENT BY LOCAL STUDENTS

23 April, 2019

Primary school students from 12 Ballarat district schools placed Australian Ceremonial Flags on more than 2,500 graves. The 375 grade five and six students paid tribute to the many people from Ballarat and the surrounding region – nurses, soldiers and general personnel – who served Australia in World War I and World War II. The flags were placed in preparation for ANZAC day. Both the Old and New Cemetery were covered in fluttering flags for the remembrance of Anzac Day 25 April, 2019.



MOTHERS DAY

9 May, 2019

Ballarat Cemeteries welcomed families into the grounds over the Mother's Day weekend to remember mothers or special persons on Mother's Day.

BALLARAT HERITAGE WEEKEND – CEMETERY & CREMATORIUM TOUR

26 & 27 May, 2019

Heritage weekend in Ballarat attracts visitors from across Victoria and the Cemetery participated in this regional event by undertaking tours of the cemetery and crematorium. The cemetery tour shares with our community the rich history that the cemetery holds of people who build our city. The crematorium tours gives participants a history of cremation in Australia and a tour of the crematorium. Visitors and our community were fascinated by the cremation process. The purpose of this tour is to demystify cremations and share the quality of care we take in looking after our community at their time of death. Over 250 people participated in the tours over the Heritage weekend.

CELEBRATING THE WOMEN WHO SHAPED BALLARAT

15 June, 2019

The Ballarat Cemetery is celebrating Women who built and shaped Ballarat. Our 150 Women for 150 year campaign has uncovered amazing local stories of our women, from early settlers to everyday ladies who have shaped our town and left impressions on their families. The cemetery continues to source stories of women.

ENVIRONMENTAL MANAGEMENT

The Trust has developed a formal Environmental Management program. The Cemetery was successful in gaining two grants from Ballarat Regional Energy and Zero Emissions (BREAZE) under its Community Power Hub program. The funding enabled two feasibility studies to be undertaken:

- heat recovery from the Crematorium incinerators to generate electricity.
- rooftop photo voltaic (PV) installations with battery storage and the integration of smart technology control of pumps, HVAC and lighting.

The outcome of this study identified 5 key actions. The Cemetery undertook two of these items within the reporting period.

- Replacement of small plant with electric and battery power.
- Installation of a new irrigation pump which provides 70% energy savings over the existing pump

The Trust has clear strategies to ensure it is kind to the environment in its operations.

ANNUAL OPERATIONS REPORT CONT'

Capital and Development Projects

ROSE GARDEN PATHS

The Trust currently maintains over 2800 roses throughout the cemetery. These gardens are beautiful and tranquil but difficult to access for anyone with mobility challenges. The Trust has installed significant paths within its Rose Garden F to make access easier for our community and provide a welcoming option for visitors.

CREMATORIUM

The Trust this year installed a second cremator within our crematorium. This included building works to re-arrange the layout for efficient and safe operations. The cremator was delivered and installed on one of the coldest and windiest days of the year. We now have a key piece of equipment that is now operational to support the services we provide to our community. The environmental aspects of choosing a cremator as part of the tender was to reduce the use of our energy and the new cremator uses 40% less gas with the new technology installed.

ROTUNDA

We received grant funding from the Department of Health and Human Services to build a rotunda within our Birdsong Walk section of the cemetery. It provides our community with a place of reflection out of the weather and to enjoy our beautiful water vista.

CHAPEL PEWS

The trust has a high priority on being friendly to our environment. The chapel pews were looking tired and in need of some care. Rather than replace the pews we re-furbished them with some padding for the comfort of our community. The pews will now last well into the future.

BUSH WALK

The cemetery provides a bush area for the scattering of ashes. This area has been upgraded with the creation of seats and paths for our community to spend time in this peaceful location remembering a loved one lost.



MINOR CAPITAL WORKS

- Work for the Dole Shed – upgrade to flooring and water service
- Chapel Entrance – removal of step for entrance
- Computer Server Room – creation of a separate space with climate control for our computer equipment
- Old Cemetery – new pipe for town water service in main drive
- Wisteria Path at New Cemetery – installation of a solid path for access between locations
- Signage – installation of street and location signs for way finding.

SAFETY

Many significant safety programs were reviewed and put into place. We undertook an Occupational Noise Assessment on all our plant and equipment to ensure our hearing protection policies were appropriate; this was coupled with all staff undertaking a hearing test. A review of our Asbestos register saw JLT undertaking an independent audit and assessment of our buildings. A GPS monitoring system was installed in all our vehicles for staff working alone and to track vehicles if they are illegally taken..



SECURITY

During the reporting period the cemetery was a target of significant burglary and illegal activity within the grounds. This necessitated the installation of a wireless network and CCTV cameras around all our buildings, and entry gates within the cemetery. This has significantly reduced the illegal activity.

SECTOR ENGAGEMENT

The Ballarat Cemetery is a member of the Strategic Working Group for the Department of Health and Human Services development of a Victorian Cemetery Land Management Strategy. The initial consultation with the communities and cemetery sector was undertaken by KPMG and this component has been completed. The full report is available and will now be circulated across Victoria with the Department of Health and Human Services undertaking consultation and feedback.

Ballarat Cemeteries participated in the Strategic Working Group with other Class A Trusts, Department of Health and Human Services and Cemeteries & Crematoria Association of Victoria, to provide advice to the Government on the sector's future direction and strategic opportunities.

The Trust has maintained the Blue Mountain Cemetery (near Trentham) for the past 12 months to assist the Department of Health and Human Services.

COMPASSIONATE COMMUNITIES

The Cemetery continues to be involved in the Compassionate Communities Group, members being Ballarat Hospice, Grampians Regional Palliative Care Consortium, Shannon's Bridge and doctors within the region. The group's key aim is to unlock the conversation around end-of-life literacy, regarding care both before and after death.



COMMUNITY ADVISORY COMMITTEE REPORT

The Community Advisory Committee (CAC) works with Ballarat Cemeteries in an advisory capacity. The committee meet quarterly and assist the cemetery in putting a community view on the strategic direction for the cemetery.

As advocates the seven members attend cemetery events, develop ideas and have conversations about the projects the cemetery is currently progressing and have in their future plans. The community voice is one that we value and take in to consideration in the planning and strategic direction for the cemetery. They are a diverse group who assist the cemetery in establishing an extensive network of community contacts and working groups while building a deep understanding of our community's diverse range of cultural, religious and spiritual needs.

The seven voluntary members of the CAC were selected for their expertise and community involvement.

This year we were very sad to lose a valued long term active member in Les Holloway who died and leaves a position that will be very hard to fill. Les was a driving force on the Builders of Ballarat project that recognised the initial people in Ballarat who are interred at the Ballarat Cemeteries. These early settlers contributed to our Ballarat fabric of society at the very beginning of Ballarat's existence. This project is currently on hold, but still very much alive acknowledging the passion Les placed in the history of our founding builders.

Lorraine Stuart also retired her position from the CAC, and we thank her for her time and passion for Ballarat Cemeteries not only serving on the committee but also previously on the Ballarat Cemeteries Trust.

Without the volunteer's time and endeavours the CAC and a community voice for the cemetery would not be available, I thank all of the members for their involvement, actions, discussions, attendance at events and thoughtful considerations on behalf of the Ballarat community. Our cemetery is a better place because of these local contributors.

I thank all of the members for their involvement, actions, discussions and attendance at events.





Some of the activities and programs that were planned, discussed and activated for the cemetery amongst the CAC members were:

- Master Plan updates
- Builders of Ballarat research
- 150 Stories of 150 Years of Women register
- ANZAC Day – Primary school flag placement
- Living Today, Dying Tomorrow event for the community.
- Cemeteries & Crematoria Association of Victoria Luncheon in the Sovereign Chapel
- Blessing of the Newly Refurbished Chapel with the community
- Unmarked Graves of WWI government program
- Ballarat Heritage Weekend Tours of the Cemetery
- Eureka Celebration in the Old Cemetery
- Varied reports from Cemetery visits and activities at other regional cemeteries and national conferences

Community liaison for:

- Earth fill for new development, advice to locals
- Babies Area review and improvement, liaison with interment holders

- Dying grass in the Doveton Gardens area, recommendations sought
- Rose Garden redevelopment to make assessable for all, including new pathways
- Removal of the use of plastic in the grounds
- Gazebo refurbishment, maintenance of our historical structures
- Ashes in people's homes as another option for memorialisation
- Gate House Café update and new proprietors

It's been a wonderfully busy year for the CAC and the cemetery and we as a group are very proud of our cemetery and having an opportunity to lend a voice to its operations on behalf of the Ballarat community.

Sarah Lia
CHAIRPERSON

GENERAL INFORMATION

Ballarat General Cemeteries Trust is an Incorporated Association of up to nine Trust Members appointed by Governor in Council.

The appointment of the Trust Board Members and their power and duties, are pursuant to the Cemeteries and Crematoria Act of 2003. All Trust Board Members are part-time with one elected as Chairperson. Under the Act, the Trust Board Members have the powers to make Rules and Regulations in administering the Cemeteries' operation.

The Ballarat General Cemeteries Trust is a Class A Trust along with five other Cemeteries Trusts within Victoria. As a Class A Trust, we have a legislative responsibility to support all Class B Trusts within Victoria.

The Trust is responsible to the Honourable Jenny Mikakos MP Minister for Health.

FUNCTION OF THE TRUST

The Ballarat General Cemeteries Trust is responsible for providing the community of Ballarat and the surrounding areas of Central and Western Victoria, with the best possible service and facilities in burial, cremation and memorialisation that fall within the constraints of available funds. The Trust also has a commitment to preserving the heritage and history of both cemeteries.

The Ballarat General Cemeteries Trust has the responsibility to manage:-

- The Ballarat Old Cemetery established in 1856
- The Ballarat New Cemetery established in 1867
- The Ballarat Crematorium established in 1958.

The Administration Office is situated at the Ballarat New Cemetery, 1250 Doveton Street North, Ballarat. The Cemeteries & Crematoria Act 2003 specifically states the functions as;

Cemeteries and Crematoria Act 2003 (as amended)
Part 2 – Cemeteries and Cemetery Trusts

Section 12A Functions of Class A Cemetery Trusts

1. The functions of a Class A Cemetery Trust are —
 - a. to properly and efficiently manage and maintain each public cemetery for which it is responsible;
 - b. to develop, in accordance with this Act, annual plans and strategic plans for the operation of The Trust and to monitor compliance with those plans;
 - c. to develop annual business plans, strategies and budgets to ensure the efficient and accountable provision of services under the Act and the long-term viability of the Cemetery Trust;
 - d. to establish and maintain effective systems to ensure that—
 - (i) the services provided by the Cemetery Trust meet the needs of the communities which it serves; and
 - (ii) the views of those communities are taken into account;
 - e. to oversee the organisational structure of the Cemetery Trust;
 - f. to employ a chief executive officer (by whatever title called) for the effective operation and management of the Cemetery Trust and each public cemetery for which it is responsible;
 - g. to monitor the performance of the Chief Executive Officer;
 - h. to ensure there are systems in place to enable effective and accountable risk management, financial management and records management of the Cemetery Trust;
 - i. to provide leadership, assistance and advice as requested to listed Class B Cemetery Trusts;
 - j. to establish committees in accordance with



- the Act and ensure those committees operate effectively;
- k. to ensure the Secretary is informed as soon as practicable of—
 - (i) any significant issues of public concern in relation to the Cemetery Trust, cemetery or crematoria services provided by that Cemetery Trust or the public cemeteries for which that Cemetery Trust is responsible; or
 - (ii) any significant risks that affect, or may affect, the Cemetery Trust or cemetery or crematoria services provided by that Cemetery Trust or the public cemeteries for which that Cemetery Trust is responsible;
 - l. to develop or adopt a code of conduct for Board members of the Cemetery Trust and for staff of The Trust;
 - m. to ensure Trust Board Members of the Cemetery Trust receive adequate training to enable them to meet their obligations as members of the Board of the Cemetery Trust;
 - n. to carry out any other function conferred on a Class A Cemetery Trust by or under this Act or any other Act.
2. In exercising its functions, a Class A Cemetery Trust must have regard to—
- a. its obligations in relation to funding of the perpetual maintenance of the public cemetery for which it is responsible; and
 - b. the cultural values and religious values (if any) of the community; and
 - c. the heritage values (if any) of the public cemetery for which it is responsible; and
 - d. the need to ensure that it uses its resources in an effective and efficient manner; and
 - e. the need to ensure that public resources across the cemeteries and crematoria sector are used effectively

SUMMARY OF SERVICES PROVIDED

Ballarat Cemeteries Trust is a not-for-profit Memorial Park with a long and proud history of meeting the diverse and growing needs of the community.

BURIAL

BEAM LAWNS

set in a spacious area of lush lawns, with personalised bronze plaques commemorating loved ones.

DREAMTIME BURIAL AREA

developed in collaboration with the local Aboriginal community, provides a designated area that represents significant cultural beliefs. This area includes options for natural burial.

GARDEN LAWNS

feature carefully maintained lawns lined with fragrant roses, flowering shrubs and trees. Some areas consist solely of Australian native plantings.

HEADSTONE GARDEN LAWNS

offer havens of peace and tranquillity, with picturesque surroundings featuring graves set among a serene blending of beautiful trees, shrubs and carefully maintained lawns. Birdsong Gardens, The Terraces and Conifer Gardens provide families with a variety of choices to best reflect the life being honoured.

MONUMENTAL SECTIONS

are divided into different religious and non-denominational areas and allow for an individually crafted monument to be erected.

RSL SECTION

is a beautifully manicured section that recognises and provides a special area to commemorate our returned service men and women. We have a special association with the Ballarat Avenue of Honour which has enabled a number of our service personnel to be remembered in both locations.



BABIES AND CHILDREN

is a dedicated space for cherishing the memory of young lives. As part of our philosophy, we honour, celebrate and recognise those lives with this special space.

TREE OF MEMORIES

is located adjacent to the Babies Lawn. This tree, sculptured in bronze, features hand-crafted bronze leaves with individual inscriptions. This memorial provides families with an opportunity to commemorate any baby up to the age of 12 months.

Honouring the life of a family member and establishing a lasting legacy is a significant decision for people and often a challenging one.

CREMATION MEMORIAL

Memorials pay respect to the departed but are equally important for the living. They provide a tangible focal point and place for family members, friends and future generations, to share and reflect on their many precious memories, as well as providing an important repository for historians and those researching their family history.

CONTEMPLATION GARDEN

is a place where families can visit after a cremation service. This section allows the placement of a loved one's ashes in a sealed container in the ground with their name plate in recognition. This is a temporary placement while families decide on a permanent memorial. There is no charge for this service.

NICHE WALLS

are set in the cemetery's surrounding garden areas. Ashes are sealed in a special container and placed within a niche, faced by a single bronze plaque.

GARDEN MEMORIALS

provide a number of options for the location of perimeter garden beds, native and bush areas and, a range of shrub selections that provide for both bronze and headstone memorials.

INDIVIDUAL ROSES

offer selected garden beds of standard, bush and weeping roses with provision for up to four memorial placements at each site. The stunning variety of roses creates an abundant array of colour from October to June.

MEMORIAL SHRUBS & TREES

are set throughout the cemetery with a variety of trees and shrubs providing a choice of flowering or evergreen memorials. There is provision for up to 16 placements and eight plaques at each site allowing for extensive family memorials to be created and continued for future generations.

POETS WALK

is set in native Australian bushland and, through

individually positioned rocks in private coves, providing a sense of being at peace with nature.

BIRDSONG WALK

is a tranquil setting with a poetic fusion of sustainable native plantings and calming water features. Meandering streams flow among a landscape of rock and granite features highlighted by flowering Australian shrubs with an aspect overlooking water.

DREAMTIME

developed in collaboration with the local Aboriginal community, provides a designated area that represents significant cultural beliefs. This area in a rustic natural bush setting.

BIRCH FOREST

overlooks Birdsong Gardens and is set amid an area of colour. It offers memorialisation with an individual tree and provides for up to 16 placements and eight plaques.

TANDERRA MEMORIAL GARDENS

is a picturesque setting of large garden beds within a sweeping lawn area. The gardens feature a variety of trees and shrubs that transform the area through each season of the year. Urns containing cremated remains are placed in the garden beds where memorials in natural stone may be erected in accordance with Trust regulations. Each memorial has provision for six placements enabling an ongoing family area to be created.

THE BOOK OF REMEMBRANCE

serves as a permanent record and dignified memorial for those who have passed away. Memorial entries are carefully inscribed by highly skilled artists and entered into the Book under any date(s) selected. Books are displayed in a protective glass case and remain open on the corresponding day, enabling entries to be viewed at each anniversary in an atmosphere of privacy. Personal copies of entries are available.

WHAT WE DELIVERED IN 2018-2019

BURIALS

288

CREMATIONS

901

CHAPEL SERVICES

175

FRUIT TREES

97

LAWNS MAINTAINED

63,813^{SQ^M}

TREES MANAGED

4000

PATHS MAINTAINED

7495_m

ROSES CULTIVATED

2800

Financial Year Pre purchased
INTERMENT SERVICES

119

Financial Year Pre Purchased
BURIAL LOCATIONS

88

There were

18

placements of ashes
in burial locations
throughout the
Cemetery.

WHAT WE DELIVERED IN 2018-2019

BURIALS NEW CEMETERY

74,580

BURIALS OLD CEMETERY

32,927

TOTAL BURIALS
TO JUNE 2019

107,507

CREMATIONS
UP TO JUNE 2018

34,517

CREMATIONS
FINANCIAL YEAR 2018-2019

901

TOTAL CREMATIONS
TO JUNE 2019

35,418

2018-2019 Financial Year
CREMATION MEMORIALS
and at need placements purchased

258

Advance planning of
END OF LIFE CEREMONY
in advance with Cremation Services

108

MEMORIAL/PLACEMENT
pre purchased during the year

52

TRUST MEMBERS

The Ballarat General Cemeteries Trust is governed by a Board of up to nine Trust Members which reports to the Minister for Health, The Hon. Jenny Mikakos MP, through the Cemetery Sector Governance Support Program of the Department of Health and Human Services.

Trust members are appointed for a term of three years and may re-apply in accordance with schedule 1A of the 'Cemeteries and Crematoria Act 2003'.

DR J A VERLIN AM | CHAIRPERSON
Appointed to 31st August 2020

MR R TOMMASINI
Appointed to 31st August 2020

MS S LIA
Appointed to 31st August 2020

MR D VARNIS
Appointed to 31st August 2020

MR B DAVISON
Appointed to 31st August 2020

MR J WILKINSON
Appointed to 30th June 2021

MS R MCQUILTEN
Appointed to 30th June 2021

MS S PEDEN
Appointed to 30th June 2021

MS L JOSEPHS
Appointed to 30th June 2021

We have no retiring Trust Members



Damien Varnis was absent.

Declarations of conflict of interest are required at the beginning of each Trust meeting. Trust members also complete an annual Declaration of Interest Statement.

TRUST COMMITTEES

The Trust established the following committees to assist with the execution of Trust responsibilities.

AUDIT AND RISK COMMITTEE

The Ballarat General Cemeteries Audit and Risk Committee is a formally constituted Governance Committee of the Ballarat General Cemeteries Trust under the Cemeteries and Crematoria Act 2003.

The Committee assists The Trust Board in fulfilling its responsibilities in relation to the Financial Management Act 1994 and undertakes the supervision of:-

- The scope of work, performance and independence of internal audit
- The scope of work, performance and independence of the external auditor
- The scope of work, performance and independence of other review/audits
- The operation and implementation of the risk management framework
- Matters of internal control affecting the operations of The Trust
- The Ballarat Cemeteries Trust's process for monitoring compliance with laws and regulations and Code of Financial Practice.

The Trust Board established the Audit and Risk Committee in March 2017.

MEMBERS

MR R TOMMASINI | CHAIRPERSON

DR J VERLIN

MR R AINIO

MR D VARNIS

MS L JOSEPHS

THE FINANCE COMMITTEE

On the 27th April 2016, the Trust determined that all members of the Trust Board would be members of this committee and that this committee would be absorbed into the monthly Trust Meeting.

ORGANISATION CAPACITY & REMUNERATION COMMITTEE CHARTER

The Ballarat General Cemeteries Trust Organisation Capacity & Remuneration Committee is a formally constituted Committee of the Trust and reports directly to the Trust Board. The Committee has an advisory role assisting the Trust in fulfilling its executive remuneration and performance management and general human resource planning functions.

MEMBERS

MR J WILKINSON | CHAIRPERSON

DR J VERLIN AM

MR B DAVISON

TRUST MEMBERS

DEVELOPMENT WORKS COMMITTEE CHARTER

The Ballarat Cemeteries Development Works Committee is a Governance Committee of the Ballarat General Cemeteries Trust under the Cemeteries and Crematoria Act 2003. The Committee will assist the Trust Board in fulfilling its responsibilities in relation to the Management of Development Works and will undertake governing supervision of:

- the Capital Works Plan
- the grant funded projects
- Work for The Dole projects
- any other project determined by the Trust Board or the Committee.

MEMBERS

MR J WILKINSON | CHAIRPERSON

DR J VERLIN AM

MS L JOSEPHS

MS R MCQUILTEN

COMMUNITY ADVISORY COMMITTEE CHARTER

The Ballarat Cemeteries Community Advisory Committee is to provide advice and guidance to The Trust to assist in the carrying out of its community engagement responsibilities, as well as its statutory requirements as stipulated in the Cemeteries and Crematoria Act 2003.

The Committee's objectives are:

- to ensure community and client views are considered in the planning and delivery of Cemetery Trust services
- to provide advice in relation to the integration of client and community views at all levels of Cemetery Trust operations. Planning and policy development.

MEMBERS

MS S LIA | CHAIRPERSON

MS S PEDEN

MR L HOLLOWAY

MRS S DOON

MR G SNOWDEN OAM

MS P FAY

MR B KILEY

MS S KENNEDY

MR N. BUCHANAN

MRS L STUART - RESIGNED

BOARD MEETING ATTENDANCE

**JULY 2018 -
JUNE 2019**

	Trust Meeting	Annual General Meeting	Development Works Committee	Audit & Risk Committee	Organisation Capacity & Remuneration Committee	Community Advisory Committee
MEETINGS HELD	7	1	2	4	2	4
Dr J Verlin AM Chairperson	7	1	2	3	2	4
Mr R Tommasini Board Member	7	1		4		
Ms S Peden Board Member	7	1				3
Mr J Wilkinson Board Member	6	1	2		2	
Mrs R McQuilten Board Member	6	1	2			
Mr B Davison Board Member	4	1			2	
Ms S Lia Board Member	6					4
Mr D Vanis Board Member	7			2		
Ms L Josephs Board Member	6			2		

All Trust members attended an additional full day Strategic Planning meeting on the 11th December 2018.

CEMETERY MANAGEMENT

EMPLOYMENT AND CONDUCT PRINCIPLES

The Ballarat General Cemeteries Trust is committed to ensuring its employment practices are free of any direct or indirect discrimination on the basis of sex, race, age, disability and all other attributes that apply in Victoria under Federal and State laws. Recruitment is conducted according to merit based on relative ability, knowledge, skills and organisational fit. The appointment process is equitable, fair, inclusive and based on legislative requirements and Ballarat General Cemeteries Trust policies.

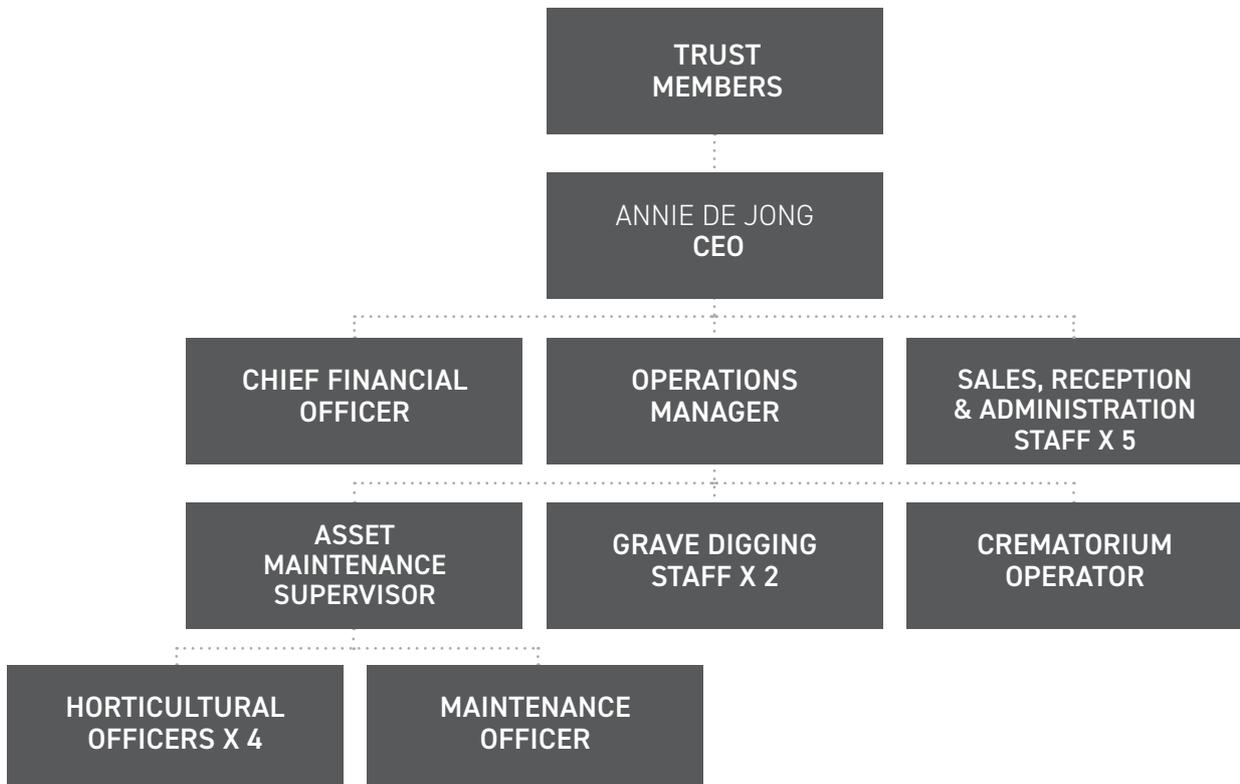
The Ballarat General Cemeteries Trust acknowledges the legal responsibility to comply with the Charter of Human Rights and Responsibilities Act 2006 and the Equal Opportunity Act 2010.

ORGANISATIONAL CHART

The Executive is comprised of Annie De Jong, CEO, Charlie Stebbing, Operations Manager and John Noone, CFO.

The Operations Manager has responsibility for all the Burial, Cremation, Parks and Facilities management and maintenance.

The Chief Finance Officer has carriage for all the Finance Management, statutory reporting and ensuring long-term financial management for sustainable organisation.



LABOUR CATEGORY

JUNE 2019

JUNE 2018

	Total	Male	Female	Self-Described	Total	Male	Female	Self-Described
CEO	1	-	1	-	1	-	1	-
Executive Team	0.5	0.5	-	-	1.4	1.4	-	-
Sales & Admin	5.4	-	5.4	-	4.8	-	4.8	-
Crematorium Staff	1	1	-	-	1	1	-	-
Grave Diggers	2	2	-	-	2	2	-	-
Horticultural Staff	6.6	4.6	2	-	6	4	2	-
Total FTE	16.5	8.1	8.4	-	16.2	8.4	7.8	-

ONGOING EMPLOYEES

	Number	Full Time	Part Time	FTE	Male	Female	Self-Described
June 2019	18	14	4	16.5	8.1	8.4	-
July 2018	17	15	2	16.2	9	8	-

AGES OF EMPLOYEES

AGE	2019 - ONGOING		2018 - ONGOING	
	NUMBERS	FTE	NUMBERS	FTE
Under 25	-	-	-	-
25-34	1	1	-	-
35-44	2	1.6	1	1
45-54	6	5.6	7	6.8
55-64	9	8.3	9	8.4
Over 64	-	-	-	-

All employees have been correctly classified in these workforce data collections.

KEY

2019 refers to the current reporting year, 2018 refers to the previous year.

All figures reflect active employees in the last full pay period of June each year.

Ongoing employees means people engaged on an open-ended contract of employment and executives engaged on a standard executive contract who were active in the last full pay period of June.

FTE: full time staff equivalent.

The headcounts exclude those people on leave without pay or absent on secondment, external contractors/consultants, temporary staff employed by employment agencies and a small number of people who are not employees but appointees to a Statutory Office, as defined in the Public Administration Act 2004 (e.g. persons appointed to a non-executive board member role, to an office of Commissioner, or to a judicial office).

RECOGNITION OF SERVICES

The standard of service provided to the community and the presentation of our grounds is recognised as one of the best in the State. This is due to the quality of our staff, their standard of care and, their dedicated service.

30 to 39

YEARS OF SERVICE

Kevin Frawley, Horticultural Officer

20 to 29

YEARS OF SERVICE

David Odgers, Maintenance Officer
Mark Block, Horticultural Officer

10 to 19

YEARS OF SERVICE

Ian Walker, Gravedigger
Peter Silvey, Crematorium Officer

5 to 9

YEARS OF SERVICE

Brenda Bowers, Administration Officer
Jenny McGrath, Administration Officer
Daryl Tuddenham, Asset Maintenance Supervisor
Garry Macnab, Gravedigger

0 to 5

YEARS OF SERVICE

Annie De Jong, Chief Executive Officer
Gillian Emmerson, Administration Officer
Janelle Fletcher, Horticultural Officer
Jude Leach, Administration Officer
John Noone, Chief Financial Officer
Alexandra Lee, Horticulture Officer
Angela Bigarelli, Executive Assistant

VOLUNTEERS

The Cemetery has a long history of working with volunteers from Centrecare and employs 36 placements each week under the Work for the Dole program. This includes 18 placements who operate two days a week in maintaining the Old Cemetery and 18 placements who operate two days a week in the New Cemetery.

The key projects undertaken are the minor restoration of graves in the historic sections of both the Old and New Cemeteries. The development of a monument area for unmarked graves within the Old cemetery. The creation of a walk through the scattering area of the new cemetery.

During the reporting period we had two administration staff who assisted us with data entry and research projects.

One of our key volunteers continued to assist us in the office and in the management of our document processes.



CONDUCT PRINCIPLES

Organisation Values

As part of its policies the Trust has developed a Code of Conduct to ensure it meets the values and principles expected at all times in the conduct of their business.

Respect

- Treating others fairly and objectively
- Respect for conversations with our community
- Providing high quality service to Victorian community
- Ensuring freedom from discrimination, harassment and bullying

Impartiality

- Working to clear objectives in a transparent manner
- Implementing Government policies and programs equitably

Accountability

- Seeking to achieve best use to resource
- Accepting responsibility for their decisions and actions

Responsiveness

- Identifying and promoting best practice
- Providing high quality service to Victorian community



Underpinned by
**Sustainable
Environment
Management**

GOVERNANCE AND ACCOUNTABILITY

Operational Objectives, financial position and financial result for 2018/2019.

FIVE YEAR SUMMARY OF FINANCIAL RESULTS

In 2018/2019 the Trust achieved an operating surplus of \$218,000 after all year-end adjustments have been actioned.

Total revenue was \$217,740 lower than 2018/19. The major items for the reduction in the 2018/19 year was our insurance recovery revenue reduced by \$150,000. On the upside our Investment income for 2018/19 was \$50,000 higher than the previous year. Revenue in our direct sales areas remained flat overall, with some sections up marginally and others reducing marginally.

Total Operating expenses decreased by \$23,000 in 2018/19. This was mainly driven by two opposing items. There was \$150,000 reduction of Insurance related expenses. Employee Expenses increased by \$120,000 for 2018/19 due to the updated EBA being implemented, and all positions were fully filled.

The Balance Sheet shows the Trust continues to be in a relatively strong position. Assets are now in excess of \$13.7 million. Liabilities are \$4.6 million. The net equity for the Trust increased by \$218,000 in 2018/19 to \$9.092 million.

FIVE YEAR SUMMARY

	2019	2018	2017	2016	2015
Total Revenue	\$2,542	\$2,674	\$2,813	\$2,461	\$2,714
Total Expenses	\$2,324	\$2,347	\$2,445	\$2,482	\$2,490
Operating Surplus	\$218	\$327	\$368	\$(21)	\$224
Accumulated Funds	\$2,496	\$1,928	\$1,601	\$1,483	\$1,618
Total Assets	\$13,766	\$13,059	\$12,416	\$9,639	\$10,181
Total Liabilities	\$4,674	\$4,185	\$3,887	\$3,691	\$3,534
Net Assets	\$9,092	\$8,874	\$8,529	\$5,948	\$6,647
Total Equity	\$9,092	\$8,874	\$8,529	\$5,948	\$6,647

OPERATIONAL CHANGE

The Trust is committed to identifying operational efficiency and continue a program of identification and improvement of activities. These following pages identify differences in our services and operations.

CEMETERY FEE RESTRUCTURE

Our cemetery is a place where history is remembered, where stories can be shared, and lives never forgotten. We are responsible for caring for these assets in the present and, sustaining them for the future.

Choosing a final resting place for a loved one in a time of grief is very challenging. We encourage our community to have a conversation with loved ones about their end-of-life memorial wishes long before they die. The Cemetery provides options for people to think about the future and reduce the financial burden for their families.

Government regulations allowed an increase of the Trust fees for services at 2.2% (including GST) from 1st July 2018.

MAINTENANCE STANDARDS

We have an adopted a set of Minimum Service Standards. These Standards have been developed for staff, Trust Members, contractors, community and management to understand, articulate and implement consistent service delivery and maintenance of Ballarat Cemeteries core operational activities.

These Standards are for the provision of routine and specialist cemetery and horticultural services that effectively provide for the standard of service delivery and, level of maintenance the Trust Board believes will meet community expectations.

ANNUAL REPORT ACHIEVEMENTS

The Cemetery Trust is required under the guidance of the Department of Health and Human Services to create an Annual Plan, which reports to the Department of Health and Human Services. This Annual Report of Operations outlines achievements against the annual plan and other reporting requirements.

In summary

- Completed = 48 = 90%
- In Progress = 3 = 5%
- To Commence = 3 = 5%

STRATEGIC PLAN

The Trust is required to establish a 4 year Strategic Plan and annually review this plan. The Cemetery is currently in the 3rd year of this plan and achievements are as follows:-

- Outstanding = 2 = 4%
- In Progress = 10 = 19%
- Completed = 37 = 71%
- Ongoing = 3 = 6%

ASSISTANCE TO CLASS B CEMETERIES

The Cemetery provided advice and assistance to a number of cemeteries across Victoria. The cemetery pride itself on assisting any other Trust that requires assistance.

STAFF ACKNOWLEDGEMENTS

The Cemetery was a finalist in the 2018 Commerce Ballarat Federation Business Awards in recognition of our contribution to the wider Ballarat Community. It was an honour to represent the cemetery and staff at the awards.

MACHINERY OF GOVERNMENT

Direct cost attributed to machinery of government changes. There were no orders in council or government issues changes for the Ballarat Cemeteries attributed to the Machinery of Government legislation.

GOVERNMENT ADVERTISING EXPENDITURE

The Ballarat General Cemetery Trust had no advertising expenditure in excess of \$100,000 in the 2018/2019 financial year.

The Trust has established a relationship with Sally Kennedy, GSD Digital and Sahn Keily Design for marketing and engagement strategic work.

The Trust currently utilises the following companies to assist with printing and advertising, Revolution Print, Office Works, The Courier Newspaper, and The Miner Newspaper.

GOVERNANCE AND ACCOUNTABILITY CONT'

CONSULTANCIES

Details of Consultancies (under \$10,000)

In 2018-19 there were three consultancies with total fees payable to the consultants being less than \$10,000. The total expenditure incurred during 2018-19 in relation to these consultancies was \$10,800 (excluding GST).

DETAILS OF CONSULTANCIES (OVER \$10,000)

Consultant	Purpose	Start Date	End Date	Project Fee	Expenditure 2018-2019 Ex. gst	Future Expenditure
Employsure	HR Advice	01.07.2018	31.05.2019	Contract	\$20,152	-
Uber Arbor	Arborculture Advice	01.08.2018	30.11.2018	Contract	\$12,665	-

Note - Information on the consultancies are obtainable from the CEO at the Ballarat Cemeteries Administration Office.

DETAILS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

The total ICT expenditure incurred during 2018/19 was \$87,519 (excluding GST) with the details show below.

BUSINESS AS USUAL (BAU) ICT EXPENDITURE

Total Operations = \$40,222

Total Capital = Nil

NON BUSINESS AS USUAL (NON BAU) ICT EXPENDITURE

Total Operations = \$21,106

Total Capital = \$26,191

FUNDING

Funding was received from the Department of Health and Human Services for two projects

1. Part Funding to conduct the Living Today Dying tomorrow event.
2. Building of Rotunda - Birdsong Walk
3. Refurbishment of Chapel Pews

ENVIRONMENTAL MANAGEMENT

The Trust, through its development of a formal Environmental Management Program, has made the environment central to its future planning, operations and policy decisions.

The Trust continues to be a willing participant in the Cemeteries and Crematoria Association of Victoria (CCAV) recycling of metals after cremation program. This program reduces the demand on the use of non-renewable resources thus helping protect our environment long term. Any money returned to us from this program has been donated to a charity of our choice and this year we supported Compassionate Friends Ballarat.

Through the implementation of our environmental management program we continue to recycle materials such as cardboard, paper and plastic. Staff have initiated a soft plastics recycling program with regular fortnightly pick-ups and delivery to the soft plastics recycling.

As required under our private dam licencing agreement with Southern Rural Water, we continue to maintain a Surveillance and Emergency Management Plan (SEMP). A requirement of this plan is to have our dam inspected annually by a qualified engineer. The report conclusion stated that "generally the structure appeared in serviceable condition with no urgent works required to improve safety or mitigate identified hazards".

GOVERNANCE AND ACCOUNTABILITY CONT'

During the reporting period, we were successful in gaining a new State Government funding initiative through the "Community Power Hub" funding program. Ballarat Cemeteries was assisted by BREAZE, a not-for-profit organisation, which conducted a feasibility study into solar electricity applications across various sites. There was also a study undertaken on the capture of heat generated from the cremation process and how that might be used.

The outcome of the study identified 5 activities for the Trust to consider. The Trust has implemented two of the items.

- All small plant has now been replaced with electric and battery operated plan
- A new irrigation pump installed which is expected to draw 40% less power

Other recommendations will be considered in future years.

OFFICE-BASED ENVIRONMENTAL IMPACTS

The Trust is currently assessing all its office based environmental impacts and has implemented a number of actions during the reporting period to reduce its impact on the environment. The reporting in this section is required in regard to Paper, Water and Power.

PAPER

YEAR	PRINTED PAPER
2016-2017	87,943 printed paper
2017-2018	100,561 printed paper
2018-2019	139,159 printed paper

In the last reporting period the organisation utilised internal resources for significant printing projects which saw an increase in printed paper. E.g. Annual Report, Annual Plan, Strategic Plan and Draft Master Plan. This strategy will be reviewed. The Trust only uses re-cycled paper.

WATER

The Trust has its own water resource that services the cemetery grounds. The Trust has identified additional water sources for future development planning within the Cemetery. These figures are related to the use of Town Water. The water invoices include both the Crematorium, Chapel and Office based worksites.

YEAR	KILOLITRES	TOTAL WATER USED PER FTE (KL/FTE)
2016-2017	241	28.0
2017-2018	245	29.5
2018-2019	227	26.4

ENERGY

The Trust purchases energy under the Procurement Australia Contract.

YEAR	MJ	GREENHOUSE GAS EMISSIONS (TONNES CO ₂ -e)
2016-2017	40,871	2.288
2017-2018	41,205	2.310
2018-2019	39,203	2.198

The Trust has purchased a new cremator with one of the key evaluation criteria was to reduce our gas usage and this new cremator identified as using 40% less gas. This will be reflected in the next reporting period.

Electricity

YEAR	KWH	GREENHOUSE GAS EMISSIONS (TONNES CO ₂ -e)
2016-2017	47,112	59.4
2017-2018	47,854	60.3
2018-2019	48,947	61.7

LED lighting has been installed within the Office and works shed building. The Trust has a program to progressively replace all lighting with LED.

EMISSION MONITORING

The Trust Fleet Consumption for office based vehicles = 2, both utilise unleaded fuel. The Trust has now moved to electric operated small plant to reduce the fuel consumption and reduce emissions. The outcome of these plant changes will be shared in the next reporting period.

GOVERNANCE AND ACCOUNTABILITY CONT'

VEHICLES	2018-2019	2017-2018	2016-2017
12 Months Travelled	15,394	27,824	31,660
Greenhouse Emissions Tonnes CO ₂ -e	3.1	6.0	6.8

The Trust encourages staff to utilise public transport for travel to meetings out of the town.

WASTE

The Trust manages all its own waste on site. It has introduced a soft plastics recycle program and one of its initiative for 2019-2020 is to reduce the plastic bought into the cemetery as wraps around flower.

Enhanced reporting will be provided in the 2019-2020 financial year.

OCCUPATIONAL HEALTH AND SAFETY MATTERS

Ballarat Cemeteries and its officers recognise that the health and safety of all staff and visitors are of the utmost importance and vital to the success of our business. As such, we aim to continue to improve health and safety in the workplace through consultation and, by increasing awareness of health and safety issues among management and workers.

Through the co-operative efforts of management and staff, we are committed to:

- providing a safe environment for all workers and visitors to our workplace
- providing and maintaining buildings, plant and equipment in safe working condition
- supporting the on-going training and assessment of staff
- developing, implementing and monitoring safe work practices
- continue improving the standards of health and safety in the workplace
- managing risks in the workplace
- providing information, instruction and supervision.

The focus of Ballarat Cemeteries' health and safety management system is preventing hazards.

The organisation has an OH&S Committee that considers all safety matters across the organisation and considers its obligations under the Occupational Health and Safety Act 2004. This committee also considers any incidents, near misses or items for action.

We continue to conduct annual audits of worksites and open space assets. This includes physically checking the safety of all monuments for stability and soundness.

Ballarat Cemeteries continues to provide education for staff to ensure up-to-date skills in the areas of safety, in particular:

- safety training videos at toolbox meetings
- gravesafe training undertaken by three staff. This course identifies industry best practice and gives an understanding of risk management options
- grief training is available to all who wish to attend.

The number of incidents reported for the year was six, resulting in a review of operating procedures.

Discussions are held at every staff meeting regarding worksite safety and any hazards identified are eliminated.

The Trust had two lost time injuries during the reporting period. One was a standard claim with lost time of 10 days and the staff member returned to full duties. The second has resulted in lost time of over 13 weeks and the Trust is working with this staff members on a return to work plan.

PREMIUM COMPARISON

YEAR	PREMIUM	% DIFFERENCE TO PREVIOUS YEARS
2012	\$30,067	-
2013	\$39,801	32% increase
2014	\$45,186	14% increase
2015	\$38,109	16% decrease
2016	\$38,855	2% increase
2017	\$32,646	16% decrease
2018	\$30,155	8% decrease

KPIs have been established to report to the Trust on lost time %. The Trust KPI is Zero Lost Time.

During the year, the OH&S Committee and staff updated their First Aid skills, and were offered, and undertook influenza vaccinations and hearing tests. An Occupational Noise Assessment was undertaken of all our equipment. The results of this were shared with the OH&S committee and the Noise Management policy was updated.

Our asbestos management practices were reviewed and a full building audit was undertaken to ensure our asbestos register is current.

GOVERNANCE AND ACCOUNTABILITY CONT'

BUILDING ACT 1993 COMPLIANCE

All new works and re-development of existing properties conform to the current building regulations and the provision of the Building Act 1993 as updated. The Trust applied and received two building permits during the reporting period

1. Establishment of a garage for vehicles – all inspections have been completed
2. Building works to accommodate a new cremator. Initial inspections have been completed, final inspection will be undertaken early in the next reporting period.

WORKFORCE INCLUSION POLICY

The Cemetery supports the Workforce Inclusion Policy and has equal gender equity policies that support this inclusion policy.

We recognise that discrimination is unacceptable and, although equality of opportunity has been a long standing feature of our practices and procedure, we have made the decision to adopt a formal equal opportunities policy.

The aim of the policy is to ensure that no job applicant or employee is discriminated against either directly or indirectly on the grounds of age, disability, gender identity, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.

The cemetery has a long history in supporting disadvantaged under the work for the dole program and looks to this program for employment opportunities when they arise. This is a clear policy of the Cemetery in being regional and inclusive employer.

FREEDOM OF INFORMATION

For the period ending 30th June 2019, the Cemetery Trust received no formal request from the general public for information under the freedom of Information Act 1982.

The Trust receives regular requests for historical information (particularly family research) and provides this information to our community on request.

If a formal FOI application is received it must be accompanied by a fee of \$29.60. Formal requests must be on a prescribed form and these are available by emailing the cemetery office on enquiries@

ballaratcemeteries.com.au. These charges are made under the Freedom of Information (Access Charges) Regulations 2014.

There may be miscellaneous charges depending on the volume of work and the volume of data required to be provided. These charges will be advised when initial notification of receipt of the request is provided to the client.

FOI requests can be sent as follows:

FOI Officer | Ballarat Cemeteries

1250 Doveton Street North

Ballarat Victoria 3350

enquiries@ballaratcemeteries.com.au

Ph 03 5332 1469

PROTECTED DISCLOSURE ACT 2012

The Protected Disclosure Act 2012 encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The Act provides protection to people who make disclosures in accordance with the Act and establishes a system for the matters disclosed to be investigated and rectifying action to be taken.

The Ballarat Cemeteries does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

The Cemetery will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

REPORTING PROCEDURES

Disclosures of improper conduct or detrimental action by the Cemetery or any of its employees may be made to any of the following Cemetery personnel:

- Chair of the Trust;
- Chief Executive Officer
- Protected Disclosure Coordinator or Protected Disclosure Officer;

GOVERNANCE AND ACCOUNTABILITY CONT'

- manager or supervisor of the person making the disclosure; or
- manager or supervisor of the person who is the subject of the disclosure.

Alternatively, disclosures may also be made directly to the **Independent Broad based Anti-corruption Commission:**

Level 1, North Tower, 459 Collins Street
Melbourne, VIC 3000
Phone: 1300 735 135
Internet: www.ibac.vic.gov.au

The Fraud and Protected Disclosures Policy can be found on the Cemetery Website www.ballaratcemeteries.com.au under About Us, Policies. Please contact the CEO, Annie De Jong 0419 304 117 or annie@ballaratcemeteries.com.au if you have any questions.

The number of disclosures made by an individual to the Cemetery and notified to the Independent Broad-Based Anti-Corruption Commission is zero.

DECLARATION OF PECUNIARY INTEREST AND SHARES

All members of the Trust Board, the CEO and executive have signed declarations noting any pecuniary interest in the operation of the Cemetery. This includes details of any Shares held by Trust Board Members and the CEO. The Trust Board Members at all Trust meetings and Committee meetings are required to advise any matters in which they have a conflict of interest.

NATIONAL COMPETITION POLICY

The Trust operates and complies with the Code of Practice as published by the Victorian Government Department of Health and Human Services relating to the sale and supply of memorialisation and services by cemetery trusts and other alternative suppliers in Victorian Public Cemeteries.

PUBLICATIONS AND RECORDS

A central correspondence, burial and cremation register is held at the administration offices at the New Cemetery. Access is available to these records and a fee is charged for material printouts or archival searches.

A touch screen computer is installed at the Ballarat Old Cemetery, Ballarat New Cemetery and the New

Cemetery Café, for public use in obtaining deceased burial and cremation records. The same information is made available via the Trust's website www.ballaratcemeteries.com.au.

Promotional material is made available by the Trust. This includes brochures on our scale of fees, burial, cremation and memorial services. Location maps and plans of the cemetery are available via our website or on request at one of our offices.

EXTERNAL REVIEWS

No major external reviews were carried out on the entity for the year.

RESEARCH AND DEVELOPMENT

There were no major research and development activities undertaken by the Trust during the year that are reportable under the directions. The Trust is undertaking research into the women buried within our cemeteries as part of its 150th Anniversary celebrations and theme of 150 Years, 150 Stories.

OVERSEAS VISITS

No members of the Trust or staff conducted overseas visits for the Trust in the 2018-2019 year.

INDUSTRIAL RELATIONS

The Cemetery has negotiated a new Enterprise Agreement 2018-2020 with union and staff representatives forming the negotiation committee.

The Enterprise Agreement was approved by Government and approved by the Industrial Relations Commission in February 2019.

COMPLIANCE WITH DATAVIC ACCESS POLICY

The Trust is very aware of the DataVic Access Policy and understands the requirements of making available machine-readable format information on the datavic website:

www.data.vic.gov.au.

The Trust provides access to its deceased information on our website and will provide the information collectively when requested by an organisation or member of the public.

GOVERNANCE AND ACCOUNTABILITY CONT'

EX GRATIA PAYMENTS

No ex gratia payments were made during the year.

LOCAL JOBS FIRST - VICTORIAN INDUSTRY PARTICIPATION POLICY DISCLOSURE

The Local Jobs First Act 2003 introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Projects Skills Guarantee (MPSG) policy which were previously administered separately.

There were no contracts commenced or completed during the financial period to which this policy applies to Ballarat Cemeteries.

CARERS RECOGNITION ACT

The Trust has implemented a Flexible Working policy within its employee handbook. The Trust will review this policy annually in compliance with the Carers Recognition Act.

MEMBERSHIPS

Ballarat Cemeteries Trust is a member of many organisations to support its policy in participation in local, regional and national support for our industry and community.

- Cemeteries and Crematoria Association of Victoria
- Australian Cemeteries and Crematoria Association
- Ballarat Regional Tourism
- Commerce Ballarat
- Victorian Tourism
- Committee for Ballarat
- Institute of Public Administration Association
- Ballarat Women in Business

RELATED PARTY DISCLOSURES

The Trust has prepared related party disclosures for the year based on reasonable enquiries made by management in relation to the Governing Board and their related parties, and the information available to the organisation, with the transition to full implementation of AASB 124, and any applicable financial reporting directions.

There were no other related party transactions during the normal course of business with members of the

Governing Board and their related parties, apart from remuneration of Board Directors which is disclosed in Note 8.4 of the Financial Statements.

ADDITIONAL INFORMATION ON REQUEST

In compliance with the requirements of the standing directions 2018 under the Financial Management Act 1994, details of the items listed below have been retained by the Cemetery and are available on request and summarised within this annual report, subject to the provisions of the Freedom of Information Act 1982,

1. Declarations of pecuniary interests have been duly completed by all relevant officers
2. Details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary have been recorded
3. Publications produced by the entity include
 - a. Annual Report of Operations
 - b. Strategic Plan
 - c. Annual Plan
 - d. Service standards
4. Details of changes in prices, fees, charges, rates and levies are available on our website under documents
5. Details of any major external reviews carried out on Ballarat Cemeteries (none during the reporting period)
6. Details of major research and development activities undertaken by the Ballarat Cemeteries
7. Details of overseas visits undertaken
8. Details of major promotional, public relations and marketing activities
9. Details of assessments and measure undertaken to improve the occupational Health and safety of employees
10. General Statement on industrial relations within the Ballarat Cemeteries
11. List of major committees sponsored by the Ballarat Cemeteries
12. Details of all consultancies and contractors

Requests can be made to:

Chief Financial Officer | Ballarat Cemeteries
1250 Doveton Street North, Ballarat Vic 3350
enquiries@ballaratcemeteries.com.au
ph: 03 5332 1469

GOVERNANCE AND ACCOUNTABILITY CONT'

ATTESTATION ON CONFLICT OF INTEREST

I, Annette De Jong certify that the Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of Manual for Victorian Class A Cemetery Trusts. Declaration of Private Interest forms have been completed by executive staff within the Ballarat General Cemeteries Trust and members of the Trust Board. Conflict of interest is a standard agenda item for declaration and documenting at each executive Board meeting and Committee meeting.



A. De Jong | Chief Executive Officer
29 August 2019

COMPLIANCE WITH VICTORIAN GOVERNMENT PURCHASING BOARD (VGPB) POLICIES

I, Annette De Jong certify that The Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that it has complied with all requirements set out in the VGPB Victorian Government Purchasing Board Policies and have critically reviewed these controls and processes during the year.



A. De Jong | Chief Executive Officer
29 August 2019

ATTESTATION ON DATA INTEGRITY

I, Annette De Jong certify that the Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that reported data reasonably reflects actual performance. The Ballarat General Cemeteries Trust has critically reviewed these controls and processes during the year.



A. De Jong | Chief Executive Officer
29 August 2019

INTEGRITY, FRAUD AND CORRUPTION

I, Annette De Jong certify that The Ballarat General Cemeteries Trust has put it place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at The Ballarat General Cemeteries Trust during the year.



A. De Jong | Chief Executive Officer
29 August 2019



BALLARAT GENERAL CEMETERIES TRUST FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION STATEMENT

I, Annette De Jong behalf of the Responsible Body, certify that the Ballarat General Cemeteries Trust has complied with the applicable Standing Directions 2018 under the Financial Management Act 1994 and Instructions.

A. De Jong | Chief Executive Officer
29 August 2019

DISCLOSURE INDEX

The Annual report of the Ballarat General Cemeteries Trust is prepared in accordance with all relevant Victorian Legislation. This index has been prepared to facilitate identification of the Trust compliance with statutory disclosure requirements.

LEGISLATION	REQUIREMENT	PAGE
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FRD 22H	Purpose, functions, powers and duties	16
FRD 8D	Initiatives and key achievements	20
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MANAGEMENT AND STRUCTURE		
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FRD 21C	Responsible person and Executive Officer disclosures	84
FRD 22H	Application and operation of <i>Protected Disclosure Act 2012</i>	35
FRD 22H	Application and operation of the <i>Carers Recognition Act 2012</i>	37
FRD 22H	Application and operation of <i>Freedom of Information Act 1982</i>	35
FRD 22H	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	35
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LEGISLATION	REQUIREMENT	PAGE
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FRD 22H	Statement on National Competition Policy	36
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FRD 22H	Summary of the financial results for the year	30
FRD 22H	Additional information available on request	37
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SD 5.4.1	Financial Management Compliance Attestation	45
OTHER REQUIREMENTS UNDER STANDING DIRECTIONS 5.2		
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SD 5.2.1(a)	Compliance with Ministerial Directions	46
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	<i>Protected Disclosure Act 2012</i>	35
	<i>Carers Recognition Act 2012</i>	37
	<i>Victorian Industry Participation Policy Act 2003</i>	37
	<i>Building Act 1993</i>	35
	<i>Financial Management Act 1994</i>	46
	<i>Disability Act 2006</i>	35

Independent Auditor's Report

To the Trust Members of the Ballarat General Cemeteries Trust

Opinion	<p>I have audited the financial report of the Ballarat General Cemeteries Trust (the cemetery) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2019 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • trust member's, accountable officer's and chief financial officer's declaration. <p>In my opinion the financial report is in accordance with Part 7 of the <i>Financial Management Act 1994</i> and Division 60 of the <i>Australian Charities and Not-for-profits Commission Act 2012</i>, including:</p> <ul style="list-style-type: none"> • presenting fairly, in all material respects, the financial position of the cemetery as at 30 June 2019 and of its financial performance and its cash flows for the year then ended • complying with Australian Accounting Standards and Division 60 of the <i>Australian Charities and Not-for-profits Commission Regulations 2013</i>.
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Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the cemetery in accordance with the auditor independence requirements of the <i>Australian Charities and Not-for-profits Commission Act 2012</i> and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Australia. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
--------------------------	--

Other Information	<p>The Trust Members of the cemetery are responsible for the Other Information, which comprises the information in the cemetery's annual report for the year ended 30 June 2019, but does not include the financial report and my auditor's report thereon</p> <p>My opinion on the financial report does not cover the Other Information and accordingly, I do not express any form of assurance conclusion on the Other Information. However, in connection with my audit of the financial report, my responsibility is to read the Other Information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the Other Information, I am required to report that fact. I have nothing to report in this regard.</p>
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Trust Members' responsibilities for the financial report

The Trust Members of the cemetery are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Financial Management Act 1994* and the *Australian Charities and Not-for-profits Commission Act 2012*, and for such internal control as the Trust Members determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Trust Members are responsible for assessing the cemetery's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

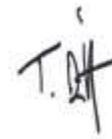
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the cemetery's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trust Members
- conclude on the appropriateness of the Trust Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the cemetery's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the cemetery to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

**Auditor's
responsibilities
for the audit of
the financial
report
(continued)**

I communicate with the Trust Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Trust Members with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



MELBOURNE
6 September 2019

Travis Derricott
as delegate for the Auditor-General of Victoria

**Ballarat General
Cemeteries Trust**

**Financial Statements
for the Year Ended
30 June 2019**

BALLARAT GENERAL CEMETERIES TRUST

Trust Member's, Accountable Officer's and Chief Financial Officer's Declaration



Ballarat Cemeteries

We certify that the attached Financial Statements for the Ballarat General Cemeteries Trust have been prepared in accordance with Standing Direction 5.2 of the *Financial Management Act 1994*, applicable *Financial Reporting Directions (FRDs)*, the *Australian Charities and Not For Profits Commission Act 2012*, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes to the Financial Statements, presents fairly the financial transactions during the year ended 30 June 2019 and the financial position of the Ballarat General Cemeteries Trust at 30 June 2019.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the Financial Statements to be misleading or inaccurate.

We authorise the attached Financial Statements for issue on this day.

Dr. J.A. Verlin
Chair

Ms. A. De Jong
Accountable Officer

Mr. J.P. Noone CPA
Chief Financial Officer

Ballarat, Victoria

29 August 2019

BALLARAT GENERAL CEMETERIES TRUST

Comprehensive Operating Statement for the Financial Year Ended 30 June 2019

	Note	2019 \$	2018 \$
Income			
Cemetery operations income	2.1	2,636,918	2,794,945
Cost of sales	3.1	(291,544)	(266,347)
		<u>2,345,374</u>	<u>2,528,598</u>
Investment income	2.1	197,128	145,271
Total income		<u>2,542,502</u>	<u>2,673,869</u>
Expenses			
Employee expenses	3.1	(1,409,496)	(1,287,409)
Maintenance and operating costs	3.1	(201,208)	(180,795)
Administrative costs	3.1	(372,447)	(310,905)
Other operating costs	3.1	(77,565)	(303,666)
Audit fees: auditor-general	8.5	(26,650)	(17,000)
Depreciation	4.3	(161,689)	(169,787)
Cemetery levy	3.1	(75,707)	(77,737)
Total expenses		<u>(2,324,762)</u>	<u>(2,347,299)</u>
Operating result for the year		<u>217,740</u>	<u>326,570</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Net fair value revaluation on non financial assets		-	19,086
Total other comprehensive income		-	19,086
Comprehensive result for the year		<u>217,740</u>	<u>345,656</u>

This statement should be read in conjunction with the accompanying notes.

BALLARAT GENERAL CEMETERIES TRUST

Balance Sheet as at 30 June 2019

	Note	2019 \$	2018 \$
Current assets			
Cash and cash equivalents	6.1	607,680	234,098
Receivables	5.1	186,929	157,989
Prepayments		10,902	3,227
Inventories	4.4	87,177	73,700
Investments and other financial assets	4.1	3,901,840	4,242,246
Total current assets		4,794,528	4,711,260
Non-current assets			
Inventories	4.4	1,148,383	1,233,052
Property, plant and equipment	4.2	7,822,964	7,114,533
Total non-current assets		8,971,347	8,347,585
TOTAL ASSETS		13,765,875	13,058,845
Current liabilities			
Unearned income	5.3	3,340,761	3,260,704
Payables	5.2	905,615	453,933
Provisions - Employee Benefits	3.2	239,986	221,269
Other Provisions	5.4	84,861	84,861
Prepaid Income	5.3	40,000	81,262
Total current liabilities		4,611,223	4,102,029
Non-current liabilities			
Provisions	3.2	62,695	82,599
Total non-current liabilities		62,695	82,599
TOTAL LIABILITIES		4,673,918	4,184,628
Net assets		9,091,957	8,874,217
EQUITY			
Contributed capital		2,163,727	2,163,727
Accumulated surplus		2,495,544	1,927,767
Physical asset revaluation surplus	4.2 (f)	3,305,111	3,305,111
Perpetual maintenance reserve		1,127,575	1,127,575
General reserve		-	350,037
TOTAL EQUITY		9,091,957	8,874,217

This statement should be read in conjunction with the accompanying notes

BALLARAT GENERAL CEMETERIES TRUST

Statement of Changes in Equity for the Financial Year Ended 30 June 2019

Note	Physical asset revaluation surplus	General reserve	Perpetual maintenance reserve	Contributed capital	Accumulated surplus/ (deficit)	Total
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	3,286,025	350,037	1,127,575	2,163,727	1,601,197	8,528,561
Net result for the year	-	-	-	-	326,570	326,570
Other comprehensive income for the year	19,086	-	-	-	-	19,086
Transfer to/(from) accumulated surplus	-	-	-	-	-	-
Balance at 30 June 2018	3,305,111	350,037	1,127,575	2,163,727	1,927,767	8,874,217
Net result for the year	-	-	-	-	217,740	217,740
Other comprehensive income for the year	-	-	-	-	-	-
Transfer to/(from) accumulated surplus (i)	-	(350,037)	-	-	350,037	-
Balance at 30 June 2019	3,305,111	-	1,127,575	2,163,727	2,495,544	9,091,957

This statement should be read in conjunction with the accompanying notes

- (i) Previously a General Reserve was created to assist with the future purchase of a new cremator.
A new cremator was purchased this financial year.

BALLARAT GENERAL CEMETERIES TRUST

Cash Flow Statement for the Financial Year Ended 30 June 2019

Note	2019 \$ inflows / (outflows)	2018 \$ inflows / (outflows)
Cash flows from operating activities		
Receipts		
Receipts from customers	2,779,272	2,945,474
Goods and services tax received from the ATO	119,429	138,262
Investment income receipts	212,133	150,697
Total receipts	3,110,834	3,234,433
Payments		
Payments to suppliers and employees	(2,547,721)	(2,347,536)
Goods and services tax paid to the ATO	(169,005)	(176,258)
Total payments	(2,716,726)	(2,523,794)
Net cash flows from / (used in) operating activities	394,110	710,639
8.1		
Cash flows from investing activities		
Payments for Property Plant & Equipment	(400,025)	(351,402)
Proceeds from sale of property, plant and equipment	39,091	8,699
Net Proceeds from sale of / (Purchase of) investments	340,406	(2,129,111)
Net cash flows from / (used in) investing activities	(20,528)	(2,471,814)
Net increase/(decrease) in cash and cash equivalents		
	373,582	(1,761,175)
Cash and cash equivalents at the beginning of the financial year	234,098	1,995,273
Cash and cash equivalents at the end of the financial year	607,680	234,098
6.1		

This statement should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2019

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Note: 2 Funding delivery of our services

Note 2.1 Income from Transactions

Note 3: The cost of delivering our services

Note 3.1: Expenses from transactions

Note 3.2: Employee benefits in the balance sheet

Note 3.3: Superannuation

Note 4: Key Assets to support service delivery

Note 4.1: Investments and other financial assets

Note 4.2: Property, plant and equipment

Note 4.3: Depreciation

Note 4.4: Inventories

Note 5: Other assets and liabilities

Note 5.1: Receivables

Note 5.2: Payables

Note 5.3: Other Liabilities

Note 5.4: Other Provisions

Note 6: How we finance our operations

Note 6.1: Cash and Cash Equivalents

Note 7: Risks, contingencies and valuation uncertainties

Note 7.1: Financial instruments

Note 7.2: Contingent assets and contingent liabilities

Note 8: Other disclosures

Note 8.1: Reconciliation of net result for the year to Net Cash Inflow/(Outflow) from Operating Activities

Note 8.2: Responsible persons disclosures

Note 8.3: Remuneration of Executive Officers

Note 8.4: Related parties

Note 8.5: Remuneration of auditors

Note 8.6: Ex-Gratia Expenses

Note 8.7: Change in accounting policies

Note 8.8: AASB's Issued that are not yet Effective

Note 8.9: Glossary

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Notes to the financial statements

Basis of Presentation

These financial statements are presented in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Note 1: Summary of significant accounting policies

These annual financial statements represent the audited general purpose financial statements for Ballarat General Cemetery Trust for the period ending 30 June 2019. The report provides users with information about the Trusts' stewardship of resources entrusted to it.

(a) Statement of compliance

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994*, the *Australian Charities and Not For Profits Commission Act 2012* and applicable AASBs, which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements*.

The financial statements also comply with relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury & Finance, and relevant Standing Directions (SDs) authorised by the Minister for Finance.

The Trust is a not-for profit entity and therefore applies the additional AUS paragraphs applicable to "not-for-profit" Cemetery Trusts under the AASBs.

The annual financial statements were authorised for issue by the Board of Ballarat General Cemetery Trust on 29 August 2019.

(b) Reporting entity

The financial statements include all the controlled activities of the Ballarat General Cemetery Trust.

Its principal address is:

1250 Doveton Street North
Ballarat
Victoria 3550.

A description of the nature of Ballarat General Cemetery Trust's operations and its principal activities is included in the report of operations, which does not form part of these financial statements.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 1: Summary of significant accounting policies (*continued*)

(c) Basis of Accounting Preparation and Measurement

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies have been applied in preparing the financial statements for the year ended 30 June 2019, and the comparative information presented in these financial statements for the year ended 30 June 2018.

The financial statements are prepared on a going concern basis.

These financial statements are presented in Australian dollars, the functional and presentation currency of the Trust.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. Under the accrual basis, items are recognised as assets, liabilities, equity, income or expenses when they satisfy the definitions and recognition criteria for those items, that is they are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are reviewed on an ongoing basis. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASBs that have significant effects on the financial statements and estimates, with a risk of material adjustments in the subsequent reporting period, relate to:

- The fair value of land, buildings, infrastructure, plant and equipment (refer to Note 4.2);
- Employee benefit provisions are based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 3.2).

Goods and services tax

Income, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included with other receivables or payables in the Balance Sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the Australian Taxation Office, are presented as operating cash flow.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note: 2 Funding delivery of our services

The Trust receives income from the supply of goods and services to enable it to fulfil its objectives.
The Trust may also receive grants from Government

Note 2.1 Income from Transactions

	2019 \$	2018 \$
2 (a) Cemetery Operations Income		
Rights of Interment for Graves	857,036	785,697
Interment	513,607	531,176
Cremation	679,960	689,779
Cremation memorial	402,609	440,342
Other operating income	115,501	259,444
Government grants	61,561	82,308
Profit/(loss) on sale of property, plant and equipment	6,644	6,199
Total cemetery operations income	2,636,918	2,794,945
2 (b) Profit/(loss) on sale of property, plant & equipment		
Proceeds	39,091	8,699
Written down value of property, plant and equipment sold	(32,447)	(2,500)
Total profit/(loss) on sale of property, plant and equipment	6,644	6,199
2 (c) Investment income		
Interest income	43,762	56,765
Distributions	147,788	88,506
Net Gain due to fair value adjustment of investment	5,578	-
Total investment income	197,128	145,271

Income is recognised in accordance with AASB 118 *Revenue* and is recognised to the extent that it is probable that the economic benefits will flow to the Trust and the income can be reliably measured at fair value. Unearned income at reporting date is reported as unearned income.

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes.

Fees

Fees received for the rights of interment for graves, and cremation memorials are recognised as revenue at the time of purchase except for the memorialisation portion which is recognised at the time of interment.

Fees received for interment, cremation and certain memorialisation products such as granite and plaques are recognised as revenue in the period that the goods or services are provided.

Fees received in advance of service provision are recorded as unearned income.

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes.

Interest revenue

Interest revenue is recognised on a time proportionate basis that takes in account the effective yield of the financial asset and allocates the interest over the relevant period.

Profit/(loss) on sale of property, plant & equipment

Any gain or loss on the sale of non-financial assets is recognised in the operating result at the date that control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying amount of the asset at that time.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 2.1 Income from Transactions (continued)

Government Grants

In accordance with AASB 1004 *Contributions*, government grants are recognised as income when the Cemetery Trust gains control of the underlying assets irrespective of whether conditions are imposed on the Cemetery Trust's use of the contributions.

Contributions are deferred as income in advance when the Cemetery Trust has a present obligation to repay them and the present obligation can be reliably measured.

Note 3: The cost of delivering our services

This section provides an account of the expenses incurred by the Trust in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Note 3.1: Expenses from transactions

(a) Cost of sales	2019	2018
	\$	\$
Memorialistaion	163,047	174,438
Land	70,987	46,317
Other	57,510	45,592
Total cost of sales	291,544	266,347
(b) Cemetery levy		
Cemetery levy	75,707	77,737
Total cemetery levy	75,707	77,737
(c) Expenses from transactions		
Employee expenses	1,409,496	1,287,409
Maintenance operating costs	201,208	180,795
Administrative costs	372,447	310,905
Audit Fees	8.5 26,650	17,000
Other operating costs	77,565	303,666
Total expenses from transactions	2,087,366	2,099,775
Total Operating expenses from transactions	2,454,617	2,443,859
Depreciation	4.3 161,689	169,787
Total Non-Operating expenses from transactions	161,689	169,787
Total expenses from transactions	2,616,306	2,613,646

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 3.1 Expenses from Transactions (continued)

Cost of sales

Costs of sales are recognised when the sale of an item occurs by transferring the cost or value of the item/s from inventories.

Employee expenses

Employee expenses include:

- wages and salaries;
- fringe benefits tax;
- leave entitlements;
- termination payments;
- workcover premiums; and
- superannuation expenses which are reported differently depending upon whether employees are members of defined benefit or defined contribution plans.

Cemetery Levy

In accordance with Section 18Q of the *Cemeteries and Crematoria Act 2003*, the Trust is required to pay a percentage of its gross earnings, as defined by the Department of Health and Human Services, to the Consolidated Fund held by the State of Victoria. 'Gross Earnings' is currently defined as cemetery operations income and investment income, excluding: donations, government grants, profit or loss on sale of investments and other assets and assets received free of charge. The levy rate for this reporting period is 3% (2018 3%)

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 3.2: Employee benefits in the balance sheet

	2019	2018
	\$	\$
Current provisions		
Employee benefits		
Annual leave		
Annual leave (unconditional and expected to be settled within 12 months)	67,595	73,596
Annual leave (unconditional and expected to be settled after 12 months)	15,835	21,692
Long Service Leave		
Long service leave (unconditional and expected to be settled within 12 months)	24,648	19,806
Long service leave (Unconditional and expected to be settled after 12 months)	98,593	79,224
Sub-Total Current provisions	206,671	194,318
Provision for On-Costs		
Unconditional and expected to be settled within 12 months	30,968	23,736
Unconditional and expected to be settled after 12 months	2,347	3,215
Total current provisions	239,986	221,269
Non-current provisions		
Long service leave - (Conditional and expected to be settled after 12 months)	53,585	74,725
On-costs on non-current employee provisions	9,110	7,874
Total non-current	62,695	82,599
Total provision for employee benefits	302,681	303,868

Notes:

Employee benefits consist of annual leave and long service leave accrued by employees. On-costs such as payroll tax and worker's compensation insurance are not employee benefits and are reflected as a separate provision.

The amounts disclosed are discounted to present values

Note 3.2 (a): Employee benefits and related on-costs

	2019	2018
	\$	\$
Current employee benefits and related on-costs		
Annual leave	83,986	95,288
Unconditional Long service leave	123,241	99,030
Current on-costs	32,759	26,951
Total Current Provisions	239,986	221,269
Non-current employee benefits and related on-costs		
Conditional Long service leave	53,585	74,725
Non-current on-costs	9,110	7,874
Total Non-Current Provisions	62,695	82,599
Total employee benefits and related on-costs	302,681	303,868

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 3.2: Employee benefits in the balance sheet (*continued*)

(b) Movement in On-Costs provisions

	2019
	\$
Balance at start of year	34,825
Additional provisions recognised	8,470
Unwinding of discount and effect of changes in the discount rate	6,926
Reduction due to transfer out	(8,352)
Balance at end of year	41,869

Employee benefit recognition

This provision arises for benefits accruing to employees in respect of annual leave and long service leave for services rendered to the reporting date, as an expense during the period the services are delivered.

Provisions

Provisions are recognised when the Trust has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a liability is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Annual leave

Liabilities for annual leave, are recognised in the provision for employee benefits as 'current liabilities', because the Trust does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for annual leave are measured at:

- Nominal value – if the Trust expects to wholly settle within 12 months; or
- Present value – if the Trust does not expect to wholly settle within 12 months.

Long service leave (LSL)

The liability for LSL is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability, even where the Trust does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- Nominal value – if the Trust expects to wholly settle within 12 months; and
- Present value – where the entity does not expect to settle within 12 months.

Conditional LSL is disclosed as a non-current liability.

Any gain or loss followed revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in estimations e.g. bond rate movements, inflation rate movements and changes in probability factors which are then recognised as other economic flow.

On-costs related to employee benefits

Provision for on-costs, such as workers compensation and superannuation are recognised separately from provisions for employee benefits.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 3.3: Superannuation

Contributions by the trust (excluding any unfunded liability payments) to superannuation plans for the financial year ended 30 June 2019 are detailed below:

Fund	Paid contribution for the year		Contribution Outstanding at Year end	
	2019	2018	2019	2018
	\$	\$	\$	\$
Defined benefit plans ⁽ⁱ⁾				
LASB/Vision superannuation fund	23,324	24,076	0	0
Defined contribution plans:				
Vision Super	37,302	38,972	2,456	0
Australian Super	15,410	14,970	1,139	0
Prime Super	7,017	4,937	793	0
Catholic Super	6,231	5,596	549	0
Other	17,320	9,841	2,466	0
Total	106,604	98,392	7,403	0

(i) The bases for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

Employees of the Trust are entitled to receive superannuation benefits and the Trust contributes to both defined benefit and defined contribution plans.

Defined contribution superannuation plans

In relation to defined contribution (i.e. accumulation) superannuation plans, the associated expense is simply the employer contributions that are paid or payable in respect of employees who are members of these plans during the reporting period. Contributions to defined contribution superannuation plans are expensed when incurred.

The defined contribution funds receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with the Superannuation Guarantee Legislation (9.5%). The Trust's current contributions for the year were 9.5% of salaries. No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of their chosen superannuation fund.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 3.3: Superannuation (*continued*)

Defined benefit superannuation plans

The amount charged to the comprehensive operating statement in respect of defined benefit superannuation plans represents the contributions made by the Trust to the superannuation plans in respect of the services of current Trust staff during the reporting period. Superannuation contributions are made to the plans based on the relevant rules of each plan, and are based upon actuarial advice.

The defined benefit plans provide benefits to employees based on years of service and final average salary. The Trust makes employer contributions to the defined benefits category of the Superannuation Fund at a minimum of the rate determined by the Fund's Trustee.

On the basis of the results of the most recent full actuarial investigation at 30 June 2017, the Cemetery Trust's current contribution is 9.5% of the superannuation salary.

The name and details of the major employee superannuation funds and contributions made by the Trust are disclosed above.

Unfunded Defined Benefit Superannuation Liability

The Trust makes employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (LASF), known as Vision Super since 2002, is a not-for-profit industry fund for cemeteries and other certain agencies. Vision Super is the Trustee of both the defined benefit plan (closed since 1993) and the Super Saver (accumulation) fund.

In accordance with regulations, the Fund's Trustees are required to complete an actuarial review of superannuation funds at least every three years to ensure the current assets are adequate to meet the benefits that have previously been promised to members.

In early 2018, Vision Super wrote to all participating cemeteries and other agencies regarding the results of their actuarial investigation into the Vision Super defined benefit plan.

As advised, there is no shortfall in the fund and therefore no contribution required from the Trust.

Superannuation Liabilities

The Trust does not recognise any unfunded defined benefit liability in respect of the superannuation plans because the Trust has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 4: Key Assets to support service delivery

The Trust controls property, plant and equipment and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the Trust to be utilised for delivery of those outputs.

4.1. Investments and other financial assets

	2019 \$	2018 \$
Current		
Interest bearing investments	1,115,064	2,153,762
Managed Investment Scheme	2,786,777	2,088,484
Total investments and other financial assets	3,901,840	4,242,246

Note

From July 1 2018, Trust applies the new accounting policy AASB 9 to classify all of its investments and other financial assets. Previous to that date, these investments and other financial assets were classified using AASB 139. More information about the effects of the change in accounting policy are available in Note 7.1 and Note 8.7.

All investments and other financial assets are classified as not past due and not impaired for both the current reporting period and previous reporting period.

The Trust classifies its other financial assets between current and non-current assets based on the purpose for which the assets were acquired. Management determines the classification of its other financial assets at initial recognition.

The Trust assesses at each balance sheet date whether a financial asset or group of financial assets is impaired.

All financial assets, except those measured at fair value through profit or loss are subject to annual review for impairment.

Impairment of financial assets previously under AASB139

Where the fair value of an investment in an equity instrument at balance date has reduced by 20 percent or more than its cost price or where its fair value has been less than its cost price for a period of 12 or more months, the financial asset is treated as impaired.

In order to determine an appropriate fair value as at 30 June 2019 for its portfolio of financial assets, the Trust and its controlled entities used the market value of investments held provided by the portfolio managers.

The above valuation process was used to quantify the level of impairment (if any) on the portfolio of financial assets as at year end.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 4.2: Property, plant and equipment

4.2(a) Gross carrying amount and accumulated depreciation

	2019	2018
	\$	\$
Cemetery infrastructure land at fair value	178,132	178,132
Total land	<u>178,132</u>	<u>178,132</u>
Buildings, infrastructure and improvements at fair value	11,805,509	11,720,260
<i>Less accumulated depreciation</i>	(5,331,779)	(5,415,113)
Total buildings, infrastructure and improvements	<u>6,473,730</u>	<u>6,305,147</u>
Plant and equipment at fair value	1,692,602	1,238,262
<i>Less accumulated depreciation</i>	(708,164)	(676,355)
Total plant and equipment	<u>984,438</u>	<u>561,907</u>
Office equipment, furniture and fittings at fair value	207,898	160,205
<i>Less accumulated depreciation</i>	(111,118)	(90,858)
Total office equipment, furniture and fittings	<u>96,780</u>	<u>69,347</u>
Capital works in progress at cost	89,884	-
Total property, plant and equipment	<u>7,822,964</u>	<u>7,114,533</u>

BALLARAT GENERAL CEMETERIES TRUST

Statement of Changes in Equity For The Financial Year
Ended 30 June 2019

Note 4.2: Property, plant and equipment (continued)

4.2(b) Reconciliation of property, plant and equipment (public administration purpose groups)

Reconciliations of the carrying amounts of each class of asset for the Trust at the beginning and end of the previous and current financial year are set out below.

	Land	Buildings, Infrastructure and Improvements	Plant and Equipment	Office Equipment, Furniture and Fittings	Capital Works in Progress	Total
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	159,046	6,212,000	541,863	53,325	12,270	6,978,504
Additions	-	30,260	158,508	35,396	-	224,164
Expenditure on capital works	-	-	-	-	127,240	127,240
Transfers to completed assets	-	139,510	-	-	(139,510)	-
Disposals	-	-	(51,749)	(4,329)	-	(56,078)
Depreciation expense	-	(76,623)	(78,119)	(15,045)	-	(169,787)
Impairment of assets	-	-	(8,596)	-	-	(8,596)
Revaluation of PPE	19,086	-	-	-	-	19,086
Balance at 1 July 2018	178,132	6,305,147	561,907	69,347	-	7,114,533
Additions	-	243,351	521,669	47,693	-	812,713
Expenditure on capital works	-	-	-	-	89,884	89,884
Transfers to completed assets	-	-	-	-	-	-
Disposals	-	-	(32,477)	-	-	(32,477)
Depreciation expense	-	(74,768)	(66,661)	(20,260)	-	(161,689)
Impairment of assets	-	-	-	-	-	-
Revaluation of PPE	-	-	-	-	-	-
Balance at 30 June 2019	178,132	6,473,730	984,438	96,780	89,884	7,822,964

Land, Buildings and Infrastructure Carried at Valuation

The Valuer-General Victoria undertook to re-value all of the Trust's owned and leased land and buildings to determine their fair value. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The valuation was based on independent assessments. The effective date of the valuation is 30 June 2017. A managerial revaluation was recorded at 30 June 2018 arising from management's fair value assessment

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 4.2: Property, plant and equipment (*continued*)

4.2 (c) Fair value measurement hierarchy for assets

Carrying amount as at 30 June 2019	Fair value measurement at end of reporting period using:		
	Level 1 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾
Cemetery infrastructure land at fair value			
Land - Infrastructure			178,132
Total of land at fair value			178,132
Buildings, infrastructure and improvements at fair value			
Buildings, infrastructure and improvements at fair value	6,473,730		6,473,730
Total of buildings and infrastructure at fair value	6,473,730		6,473,730
Plant and equipment at fair value			
Plant and equipment at fair value	984,438		984,438
Total of plant and equipment at fair value	984,438		984,438
Office equipment, furniture and fittings at fair value			
Total office equipment, furniture and fittings at fair value	96,780		96,780
	96,780		96,780
	7,733,080		7,733,080

Note

⁽ⁱ⁾ Classified in accordance with the fair value hierarchy
There have been no transfers between levels during the period.

4.3 (c) Fair value measurement hierarchy for assets

Carrying amount as at 30 June 2018	Fair value measurement at end of reporting period using:		
	Level 1 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾
Cemetery infrastructure land at fair value			
Land - Infrastructure			178,132
Total of land at fair value			178,132
Buildings, infrastructure and improvements at fair value			
Buildings, infrastructure and improvements at fair value	6,305,147		6,305,147
Total of buildings and infrastructure at fair value	6,305,147		6,305,147
Plant and equipment at fair value			
Plant and equipment at fair value	561,907		561,907
Total of plant and equipment at fair value	561,907		561,907
Office equipment, furniture and fittings at fair value			
Total office equipment, furniture and fittings at fair value	69,347		69,347
	69,347		69,347
	7,114,533		7,114,533

Note

⁽ⁱ⁾ Classified in accordance with the fair value hierarchy
There have been no transfers between levels during the period.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 4.2: Property, plant & equipment (*continued*)

4.2(d) Reconciliation of Level 3 fair value

30 June 2019	Cemetery infrastructure land at fair value	Buildings, infrastructure and improvements at fair value	Plant and equipment at fair value	Office equipment, furniture and fittings at fair value
Opening Balance	178,132	6,305,147	561,907	69,347
Purchases (disposals)	-	243,351	489,192	47,693
Gains or losses recognised in net result				
- Depreciation	-	(74,768)	(66,661)	(20,260)
- Impairment loss	-	-	-	-
Subtotal	178,132	6,473,730	984,438	96,780
Items recognised in other comprehensive income				
- Revaluation	-	-	-	-
Closing Balance	178,132	6,473,730	984,438	96,780
30 June 2018	Cemetery infrastructure land at fair value	Buildings, infrastructure and improvements at fair value	Plant and equipment at fair value	Office equipment, furniture and fittings at fair value
Opening Balance	159,046	6,212,000	541,863	53,325
Purchases (disposals)	-	169,770	106,759	31,067
Gains or losses recognised in net result				
- Depreciation	-	(76,623)	(78,119)	(15,045)
- Impairment loss	-	-	(8,596)	-
Subtotal	159,046	6,305,147	561,907	69,347
Items recognised in other comprehensive income				
- Revaluation	19,086	-	-	-
Closing Balance	178,132	6,305,147	561,907	69,347

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 4.2: Property, plant & equipment (*continued*)

Identifying unobservable inputs (level 3) fair value measurements

Level 3 fair value inputs are unobservable valuation inputs for an asset or liability. These inputs require significant judgement and assumptions in deriving fair value for both financial and non-financial assets.

Unobservable inputs shall be used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. However, the fair value measurement objective remains the same, i.e., an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability. Therefore, unobservable inputs shall reflect the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.

The Trust shall develop unobservable inputs using the best information available in the circumstances, which might include the Trust's own data. In developing unobservable inputs, the Trust may begin with its own data, but it shall adjust this data if reasonably available information indicates that other market participants would use different data or there is something particular to the Trust that is not available to other market participants. The Trust need not undertake exhaustive efforts to obtain information about other market participant assumptions. However, the Trust shall take into account all information about market participant assumptions that is reasonably available. Unobservable inputs developed in the manner described above are considered market participant assumptions and meet the object of a fair value measurement.

Specialised land

The market approach is used to value specialised land although is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued. Specialised assets contain significant, unobservable adjustments; therefore these assets are classified as Level 3 under the market based direct comparison approach.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

An independent valuation of the Trust's specialised land was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation is 30 June 2017.

A managerial revaluation was recorded at 30 June 2018 arising from management's fair value assessment

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 4.2: Property, plant & equipment (*continued*)

Buildings, infrastructure and improvements

Buildings, Infrastructure and Improvements assets are valued using the current replacement cost method. This cost represents the replacement cost after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset.

The use of reasonable materials and methods of construction have been assumed bearing in mind the age and nature of the infrastructure. The estimated cost of reconstruction includes structure services and finishes, as applicable.

An independent valuation of the Trust's infrastructure was performed by the Valuer-General Victoria. The valuation was performed based on the depreciated reproduction cost of the assets. The effective date of the valuation is 30 June 2017.

Plant and equipment

Plant and equipment is held at carrying amount (depreciated cost). Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that depreciated replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2019.

For all assets measured at fair value, the current use is considered the highest and best use.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 4.2: Property, plant & equipment (*continued*)

Note 4.2 (e) Fair value determination

Asset class	Examples of types of assets	Expected fair value level	Likely valuation approach	Significant inputs (Level 3 only) ^(c)
Land - Infrastructure	Land subject to restriction as to use and/or sale	Level 3	Market approach	Community Service Obligations Adjustments
Buildings and improvements	Buildings with limited alternative uses and/or substantial customisation	Level 3	Current replacement cost approach	- Cost per square metre - Useful Life
Infrastructure	Roads and Pathways, Landscaping and Irrigation	Level 3	Current replacement cost approach	- Cost per unit - Useful Life
Plant and equipment	Specialised items with limited alternative uses and/or substantial customisation	Level 3	Current replacement cost approach	- Useful life
Office equipment, furniture and fittings	Church Pews	Level 3	Current replacement cost approach	- Useful life

Property, plant and equipment

All non-current physical assets are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and accumulated impairment loss. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

Land is valued using the market approach for surrounding real estate. Then the value is discounted due to Community Services Obligations associated with the land.

Buildings, Infrastructure and Improvements are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and accumulated impairment loss.

Plant and equipment are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and accumulated impairment loss. Depreciated historical cost is generally a reasonable proxy for fair value because of the short lives of the assets concerned.

Office equipment and Furniture and Fittings are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and accumulated impairment loss. Depreciated historical cost is generally a reasonable proxy for fair value because of the short lives of the assets concerned.

Revaluations of non-current physical assets

Non-current physical assets are measured at fair value and are revalued in accordance with FRD 103H Non-current physical assets. This revaluation process normally occurs at least every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in values. Independent valuers are used to conduct these scheduled revaluations and any interim revaluations are determined in accordance with the requirements of the FRDs. Revaluation increments or decrements arise from differences between an asset's carrying amount and fair value.

Revaluation increments are recognised in 'other comprehensive income' and are credited directly in equity to the asset revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that same class of asset previously recognised as an expense in net result, the increment is recognised as income in the net result.

Revaluation decrements are recognised in 'other comprehensive income' to the extent that a credit balance exists in the asset revaluation surplus in respect of the same class of property, plant and equipment.

Revaluation increases and revaluation decreases relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation surplus is not normally transferred to accumulated funds on derecognition of the relevant asset.

In accordance with FRD 103H, the Trust's non-current physical assets were assessed to determine whether revaluation of the non-current physical assets was required. A revaluation was not required this year.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 4.2: Property, plant & equipment (*continued*)

Note 4.2 (f): Property, Plant and Equipment Revaluation Surplus

	2019 \$	2018 \$
Property, Plant and Equipment Revaluation Surplus		
Balance at the beginning of the reporting period	3,305,111	3,286,025
Transfer to Accumulated Deficits		
- Land	-	19,086
Balance at the end of the reporting period*	3,305,111	3,305,111
* Represented by:		
- Land	967,872	967,872
- Buildings	1,659,189	1,659,189
- Plant and infrastructure	678,050	678,050
	3,305,111	3,305,111

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

4.3 Depreciation

	2019	2018
	\$	\$
Depreciation		
Buildings, infrastructure and improvements	74,768	76,623
Plant and equipment	66,661	78,119
Office equipment, furniture and fittings	20,260	15,045
	<hr/>	<hr/>
Total depreciation	161,689	169,787

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. Depreciation begins when the asset is available for use, which is when it is in the location and condition necessary for it to be capable of operating in a manner intended by management.

The Trust utilises the Diminishing value depreciation method for Buildings, Infrastructure and improvements. The assets in this class are all assets with indefinite periods of utilisation. Throughout their usage, these large assets are maintained, upgraded, utilised and then maintained again, ensuring that these assets are in a condition that is fit for purpose.

The Trust continues to use depreciation on a straight line basis for the remaining classes of assets, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Assets with a cost in excess of \$3,000 are capitalised and depreciation has been provided on depreciable assets so as to allocate their cost or valuation over their estimated useful lives.

The following table indicates the expected useful lives of non-current assets on which the depreciation charges are based.

	<u>2019</u>	<u>2018</u>
Buildings, infrastructure and improvements	Up to 100 years	Up to 100 years
Plant & Equipment	Up to 20 years	Up to 20 years
Office equipment, furniture and fittings	Up to 5 years	Up to 5 years

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 4.4: Inventories

	2019 \$	2018 \$
Current		
Finished goods		
Grave foundations/beams	75,000	61,317
Other - Books	12,177	12,383
Total current inventories	87,177	73,700
Non-current		
Work in progress/undeveloped		
Land: interment purposes	473,255	473,255
WIP Inventory Under Development	92,930	92,930
	566,185	566,185
Finished goods		
Grave foundations/beams	582,198	666,867
Total non-current inventories	1,148,383	1,233,052
Total inventories	1,235,560	1,306,752
Represented by:		
Land: interment purposes	473,255	473,255
Grave foundations/beams	750,128	821,114
Other	12,177	12,383
Total inventories	1,235,560	1,306,752

Inventories include goods and land held for sale. It excludes depreciable assets.

All inventories, including land held for sale, are measured at the lower of cost and net realisable value.

Cost is assigned to land for sale (undeveloped, under development and developed) and to other high value, low volume inventory items on a specific identification of cost basis.

Cost for all other inventory is measured on the basis of weighted average cost.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 5: Other assets and liabilities

This section sets out those assets and liabilities that arose from the Trust's operations.

Note 5.1: Receivables

	2019	2018
	\$	\$
CURRENT		
Contractual		
Trade debtors	95,246	99,471
Accrued interest and dividends	7,019	22,012
Sundry debtors	60,000	60,930
Other receivables	2,140	8,396
Less: Allowance for impairment losses of contractual receivables	(32,820)	(32,820)
Total contractual receivables	131,585	157,989
Statutory		
GST receivable	55,344	-
Total current receivables	186,929	157,989

No impairment for credit losses has been booked in a separate account during either financial years reported.

(a) Movements in the allowance for doubtful debts

Balance at the beginning of year	32,820	2,820
Increase / (decrease) in allowance recognised in net result	-	30,000
Balance at end of year	32,820	32,820

Receivables consist of:

- Contractual receivables, which consists of debtors in relation to goods and services and accrued investment income. These receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The Trust holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.
- Statutory receivables, which predominantly includes amounts owing from the Victorian Government and Goods and Services Tax (GST) input tax credits recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. The Trust applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost

Trade debtors are carried at nominal amounts due and are due for settlement within 30 days from the date of recognition. The Trust is not exposed to any significant credit risk exposure to any single counterparty. Trade receivables consist of a large number of customers. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due or impaired to be good.

Refer to Note 7.1 (c) Contractual receivables at amortised costs for the Trust's contractual impairment losses.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 5.2 Payables

	2019	2018
(a) Payables	\$	\$
CURRENT		
Contractual		
Trade creditors	720,803	252,455
Accrued Salaries and Wages	27,529	49,389
Accrued Expenses	136,543	133,189
Other creditors and accruals	20,740	3,570
	<u>905,615</u>	<u>438,603</u>
Statutory		
Net GST payable	-	15,330
Total payables	<u>905,615</u>	<u>453,933</u>

Payables consist of:

- contractual payables consist predominantly of accounts payable, and salaries and wages payable, representing liabilities for goods and services provided to the Trust prior to the end of the financial year that are unpaid.
- statutory payables, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

The normal credit terms for accounts payable are usually Nett 30 days.

Please refer to Note 7.1(b) for the maturity analysis of payables.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 5.3: Other Liabilities

	2019 \$	2018 \$
CURRENT		
Unearned Income	3,340,761	3,260,704
Prepaid Income - DHHS Grants (i)	40,000	61,561
Other Prepaid Income	-	19,701
Total Other Liabilities	3,380,761	3,341,966

Most unearned income is classified as a current liability as the Trust does not have an unconditional right to defer settlement.

Unearned income represents monies received in advance of service provision for items including interment, cremation and certain memorialisation products. These monies are recorded as revenue in the year that the good or service are provided.

(i) Prepaid income - DHHS Grant monies received as Government Grants from the Department of Health and Human Services with some works yet to be completed in the current reporting period.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 5.4: Other Provisions

	2019	2018
	\$	\$
CURRENT		
Onerous lease contracts	84,861	84,861
Total other provisions	84,861	84,861

	2019	2018
	\$	\$
Provision for loss on onerous contracts		
Balance at beginning of period	84,861	60,411
Additional provisions recognised	-	24,450
Total provision for loss on onerous contracts	84,861	84,861

Onerous contracts (on Unearned Income)

An onerous contract is considered to exist when the unavoidable cost of meeting the contractual obligations exceeds the estimated economic benefits to be received. The Trust has received unearned income, Note 5.3, for services and goods utilising the current price at the time of purchase. These goods and services will be provided, when required, at some period of time in the future.

Present obligations arising under onerous contracts are recognised as a provision to the extent that the present obligation exceeds the estimated economic benefits to be received.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cashflows estimated to settle the present obligation, its carrying amount is the present value of those cashflows.

A provision is recognised in relation to unearned income where the cost of providing the purchased goods and/or services is expected to be greater than the amount received/revenue to be recognised and the current service cost can be reliably measured. The provision represents the present value of the expenditure required to provide the goods and/or service, less the amount of revenue to be recognised.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 6: How we finance our operations

The Trust controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities.

This section includes disclosures of balances that are financial instruments (such as cash balances). Note 7.1 provides additional, specific financial instrument disclosures.

Note 6.1 Cash and cash equivalents

	2019	2018
	\$	\$
Cash on hand	600	600
Cash at bank	607,080	233,498
Total cash and cash equivalents	607,680	234,098

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks, deposits at call and highly liquid investments (with an original maturity date of less than three months), which are held for the purpose of meeting short term cash commitments, rather than for investment purposes, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 7: Risks, contingencies and valuation uncertainties

The Trust is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Trust is related mainly to fair value determination.

Note 7.1: Financial instruments

Financial Risk Management Objectives and Policies

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Trust's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

(a) Categorisation of financial instruments

2019	Financial Assets at Amortised Cost	Financial Assets at Fair Value Through Net Result	Financial Liabilities at Amortised Cost	Total	
	\$	\$	\$	\$	
Contractual Financial Assets					
Cash and cash equivalents	607,680	-	-	607,680	
Receivables	164,405	-	-	164,405	
Investments and other financial assets					
- Interest bearing investments	1,115,064	-	-	1,115,064	
- Managed Investment Scheme	-	2,786,777	-	2,786,777	
Total Financial Assets⁽ⁱ⁾	1,887,149	2,786,777	-	4,673,926	
Financial Liabilities					
Payables	-	-	905,615	905,615	
Total Financial Liabilities	-	-	905,615	905,615	
2018	Contractual financial assets - cash and receivables	Contractual financial assets - available for sale	Contractual financial assets - Held to Maturity	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$	\$	\$
Contractual Financial Assets					
Cash and cash equivalents	234,098	-	-	-	234,098
Receivables	190,809	-	-	-	190,809
Investments and other financial assets					
- Interest bearing investments	-	-	2,153,762	-	2,153,762
- Managed Investment Scheme	-	2,088,484	-	-	2,088,484
Total Financial Assets⁽ⁱ⁾	424,907	2,088,484	2,153,762	-	4,667,153
Financial Liabilities					
Payables	-	-	-	438,603	438,603
Total Financial Liabilities	-	-	-	438,603	438,603

ⁱ The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. Revenue in Advance).

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 7.1: Financial instruments (*continued*)

From 1 July 2018, the Trust applies AASB 9 and classifies all of its financial assets based on the business model for managing the assets and the asset's contractual terms.

Categories of financial assets under AASB 9

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Trust to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Trust recognises the following assets in this category:

- cash and cash equivalents;
- receivables (excluding statutory receivables); and
- interest bearing investments.

Financial assets at fair value through net result

Equity instruments that are held for trading as well as derivative instruments are classified as fair value through net result. Other financial assets are required to be measured at fair value through net result unless they are measured at amortised cost or fair value through other comprehensive income as explained above.

However, as an exception to those rules above, the Trust may, at initial recognition, irrevocably designate financial assets as measured at fair value through net result if doing so eliminates or significantly reduces a measurement or recognition inconsistency ('accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

Categories of financial assets previously under AASB 139

Cash and receivables are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets are initially recognised at fair value plus any directly attributable transaction costs. The Trust recognises the following assets in this category:

- cash and cash equivalents;
- receivables (excluding statutory receivables); and
- interest bearing investments.

Available-for-sale financial instrument assets are those designated as available-for-sale or not classified in any other category of financial instrument asset. Such assets are initially recognised at fair value. Subsequent to initial recognition, they are measured at fair value with gains and losses arising from changes in fair value, recognised in 'Other economic flows – other comprehensive income' until the investment is disposed. Movements resulting from impairment and foreign currency changes are recognised in the net result as other economic flows. On disposal, the cumulative gain or loss previously recognised in 'Other economic flows – other comprehensive income' is transferred to other economic flows in the net result.

Categories of financial liabilities under AASB 9 and previously under AASB 139

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Trust recognises the following liabilities in this category:

- payables (excluding statutory payables).

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the rights to receive cash flows from the asset have expired.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 7.1: Financial instruments (*continued*)

Note 7.1 (b): Maturity analysis of Financial Liabilities as at 30 June 2019

The following table discloses the contractual maturity analysis for the Trust's financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

Maturity analysis of Financial Liabilities as at 30 June 2019

	Note	Carrying Amount \$'000	Nominal Amount \$'000	Maturity Dates		
				Less than 1 Month \$'000	1-3 Months \$'000	3 months - 1 Year \$'000
2019						
Financial Liabilities						
<i>At amortised cost</i>						
Payables	5.2	905,615	905,615	440,747	389,161	75,707
Total Financial Liabilities		905,615	905,615	440,747	389,161	75,707
2018						
Financial Liabilities						
<i>At amortised cost</i>						
Payables	5.2	438,603	438,603	251,550	109,316	77,737
Total Financial Liabilities		438,603	438,603	251,550	109,316	77,737

(i) Ageing analysis of financial liabilities excludes statutory financial liabilities (i.e GST payable)

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 7.1: Financial instruments (*continued*)

Note 7.1 (c)

Contractual receivables at amortised cost

Impairment of financial assets under AASB 9 – applicable from 1 July 2018

From 1 July 2018, the Trust has been appraising the allowance for expected credit loss for the relevant financial instruments, replacing AASB 139's incurred loss approach with AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the Trust's contractual receivables and statutory receivables.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, no impairment loss was identified.

The Trust has a business model whereby no goods or services, are delivered or performed, unless payment has been received in full. The Trust has normal and flexible payment options. With the flexible payment options an invoice is raised for a good or service, and payments are made over 1 or 2 years. The revenue is recognised as per Note 2.1. The full amount of debt is recognised immediately, but remains as current debt if the monthly payment schedule is followed. Thus the Trust has no expected Credit loss on Trade debtors.

The Trust has a small number of Sundry debtors, whose dealings are few, but on occasion the Trust may be required to impair to debt as the Trust does not have the same recourse as with our trade debtors.

From 1 July 2018, the the Trust is not expecting any further credit loss for the relevant financial instruments. Thus utilising AASB 9's Expected Credit Loss approach the Trust will have no impaired allowance this year.

Contractual receivables at amortised cost

The Trust applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. The Trust has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Trusts's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

On this basis, the Trust determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as disclosed below.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 7.1: Financial instruments (*continued*)

Reconciliation of the movement in the loss allowance for contractual receivables

	2019	2018
Balance at beginning of the year	32,820	2,820
Opening retained earnings adjustment on adoption of AASB 9	-	-
Opening Loss Allowance	32,820	2,820
Increase in provision recognised in the net result	-	30,000
Balance at end of the year	32,820	32,820

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

Statutory receivables at amortised cost

The Trust's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for this financial asset during the period was limited to 12 months expected losses. No loss allowance recognised at 30 June 2018 under AASB 139. No additional loss allowance was required upon transition into AASB 9 on 1 July 2018.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 7.2: Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of note and, if quantifiable, are measured at nominal value. Contingent assets and contingent liabilities are presented inclusive of GST receivable or payable respectively.

Contingent Assets

There are no known contingent assets at 30 June 2019. (2018: \$nil)

Contingent Liabilities

Perpetual Maintenance

The Trust has an obligation under the Cemeteries and Crematoria Act 2003 to manage and maintain each public cemetery for which it is responsible. As stated in Section 12 of the Act, in exercising its functions the Trust must have regard to its obligation in relation to the funding of the perpetual maintenance of each public cemetery. At this time the Trust is aware that there will be ongoing significant outflow for perpetual maintenance of each public cemetery, but is unable to calculate a sufficiently reliable estimate of any related present obligation which may arise under the accounting standards and accordingly has not recognised a value for this obligation in these financial statements.

The Trust has nevertheless created a related reserve, which is now fully cash backed and is disclosed as a Perpetual Maintenance Reserve.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 8: Other disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Note 8.1: Reconciliation of net result for the year to Net Cash inflow/(outflow) from operating activities

(a) Net cash flows from/(used in) operating activities

	2019 \$	2018 \$
Operating result for the year	217,740	326,570
Non-cash flows in operating surplus		
Depreciation/amortisation	161,689	169,787
Net (gain)/loss from sale of property, plant and equipment	(6,644)	(6,199)
Assets disposed and impaired	-	62,174
Changes in assets and liabilities		
(Increase)/decrease in receivables	(28,940)	(11,953)
(Increase)/decrease in prepayments	(7,675)	10,453
(Increase)/decrease in inventories	71,192	(137,370)
Increase/(decrease) in payables (i)	(50,860)	106,624
Increase/(decrease) in provisions	(1,187)	47,956
Increase/(decrease) in unearned income	80,057	61,335
Increase/(decrease) in prepaid income	(41,262)	81,262
Net cash flows from/(used in) operating activities	394,110	710,639

(i) This excludes payables relating to capital works of \$502,543.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 8.2: Responsible persons disclosures

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

	Period
Responsible Ministers:	
The Honourable Jill Hennessy, Minister for Health, Minister for Ambulance Services	1/07/2018 - 29/11/2018
The Honourable Jenny Mikakos, Minister for Health, Minister for Ambulance Services	29/11/2018 - 30/06/2019
Governing boards	
Dr. J.A. Verlin	1/07/2018 - 30/06/2019
Mr B. Davison	1/07/2018 - 30/06/2019
Mrs L Josephs	1/07/2018 - 30/06/2019
Ms S. Lia	1/07/2018 - 30/06/2019
Ms. R. McQuilten	1/07/2018 - 30/06/2019
Mrs. S Peden	1/07/2018 - 30/06/2019
Mr. R. Tommasini	1/07/2018 - 30/06/2019
Mr D. Varnis	1/07/2018 - 30/06/2019
Mr. J. Wilkinson	1/07/2018 - 30/06/2019
Accountable officers	
Ms A De Jong	1/07/2018 - 30/06/2019

Remuneration of Responsible Persons

The number of Responsible Persons are shown in their relevant income bands:

Income Band	2019	2018
	No.	No.
\$0 - \$9,999	8	11
\$10,000 - \$19,999	1	1
\$170,000 - \$179,999	1	1
Total Numbers	10	13
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	\$256,766	\$231,613

Amounts relating to the Governing Board Members and Accountable Officer are disclosed in the Cemetery Trust's financial statements.

Amounts relating to Portfolio Ministers are reported within the Department of Parliamentary Services' Financial Report.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 8.3: Remuneration of Executive Officers

The number of executive officers, other than Ministers and Accountable Officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Remuneration of Executive Officers (including Key Management Personnel Disclosed in Note 8.4)

Short-term Benefits
Post-employment Benefits
Other Long-term Benefits
Termination Benefits

Total Remunerationⁱ

Total Number of Executives
Total Annualised Employee Equivalentⁱⁱ

Total Remuneration	
2019	2018
\$	\$
168,762	112,733
12,268	11,604
4,641	3,293
9,784	-
195,455	127,630
2	2
1.4	1.2

ⁱ The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Ballarat General Cemetery Trust under AASB 124 *Related Party Disclosures* and are also reported within Note 8.4 Related Parties.

ⁱⁱ Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered, and is disclosed in the following categories:

Short-term Employee Benefits

Salaries and wages, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment Benefits

Pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other Long-term Benefits

Long service leave, other long-service benefit or deferred compensation.

Termination Benefits

Termination of employment payments, such as severance packages.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 8.4: Related parties

The Trust is a wholly owned and controlled entity of the State of Victoria. Related parties of the Trust include:

- All key management personnel (KMP) and their close family members;
- Cabinet ministers (where applicable) and their close family members; and

All related party transactions have been entered into on an arm's length basis.

KMP's are those people with the authority and responsibility for planning, directing and controlling the activities of the Trust, directly or indirectly.

The Board Members, the Accountable Officer, Neville Monson- Manager Operations and John Noone - Chief Financial Officer, are deemed to be KMP's.

The compensation detailed below excludes the salaries and benefits the Portfolio Ministers receive. The Minister's remuneration and allowances is set by the Parliamentary Salaries and Superannuation Act 1968, and is reported within the Department of Parliamentary Services' Financial Report.

Compensation - KMP's	2019	2018
	\$	\$
Short term employee benefits	400,808	314,922
Post-employment benefits	31,511	37,610
Other long-term benefits	10,118	6,711
Termination Benefits	9,784	
Total	452,221	359,243

KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 Remuneration of Executives.

Significant transactions with government-related entities

During the financial year, the following aggregate transactions were undertaken and balances held with other Victorian Government controlled entities. These transactions were undertaken in the ordinary course of business.

	2019	2018
	\$	\$
Expenditure:		
Cemetery Levy to Department of Health and Human Services (Note 3(b))	75,707	77,737
This item is unpaid and is being recorded as an Accrued expense (Note 5.2)		
Receipts:		
Department of Health and Human Services Grant (Note 5.3) (to assist with funding for cemetery projects)	40,000	61,561

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 8.4 Related parties (continued)

Transactions with KMPs and Other Related Parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the Public Administration Act 2004 and Codes of Conduct and standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the Department of Health and Human Services, all other related party transactions that involved KMPs and their close family members have been entered into on an arm's length basis.

Transactions are disclosed when they are considered material to the users of the financial report.

There were no related party transactions with Cabinet Ministers required to be disclosed in 2019.

There were no related party transactions required to be disclosed for the Trust Board Members in 2019.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 8.5: Remuneration of Auditors

	2019	2018
	\$	\$
Victorian Auditor-General's Office		
Audit of financial statement	26,650	17,000
	26,650	17,000

Note 8.6: Ex-gratia expenses

The Trust has not made any ex-gratia payments during the current reporting period or previous reporting period.

The Trust also has not written off any amounts during the current reporting period or previous reporting period.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 8.7: Change in Accounting policies

Changes in accounting policy

The Trust has elected to apply the limited exemption in AASB 9 paragraph 7.2.15 relating to transition for classification and measurement and impairment, and accordingly has not restated comparative periods in the year of initial application. As a result:

- (a) any adjustments to carrying amounts of financial assets or liabilities are recognised at beginning of the current reporting period with difference recognised in opening retained earnings; and
- (b) financial assets and provision for impairment have not been reclassified and/or restated in the comparative period.

This note explains the impact of the adoption of AASB 9 Financial Instruments on the Trust's financial statements.

8.7.1 Changes to classification and measurement

(a) Managed Investment Scheme previously classified as available-for-sale under AASB 139 is now classified as fair value through net result under AASB 9 because their cash flows do not represent solely payments of principal and interest, thus not meeting the AASB 9 criteria for classification at amortised cost.

(b) Term deposits previously classified as held to maturity under AASB 139 are now reclassified as financial assets at amortised cost under AASB 9. There was no difference between the previous carrying amount and the revised carrying amount at 1 July 2018 to be recognised in opening retained earnings.

(c) Contractual receivables previously classified as "Cash and receivables" under AASB 139 are now reclassified as financial assets at amortised cost under AASB 9.

The accounting for financial liabilities remains the same as it was under AASB 139.

The Trust's accounting policies for financial assets and liabilities are set out in note 7.1 (a). The following table summarises the required and elected reclassification upon adoption of AASB 9. The main effects resulting from the reclassification are as follows:

AASB 9 Measurement Categories

AS at 30 June 2018	Notes	AASB 139	
		Measurement Categories	Fair value through net result Amortised cost
Cash and Receivables			
- Receivables	8.7.1(c)	190,809	190,809
Held to Maturity			
- Term Deposits	8.7.1(b)	1,115,064	1,115,064
Available for Sale			
- Managed Investment Scheme	8.7.1(a)	2,088,484	2,088,484
As at 1 July 2018		3,394,357	2,088,484 1,305,873

8.7.2 Changes to the impairment of financial assets

Under AASB 9, all receivables are carried at fair value through net result are subject to AASB 9's new expected credit loss (ECL) impairment model, which replaces AASB 139's incurred loss approach.

The Trust has a business model whereby no goods or services, are delivered or performed for trade creditors, unless payment has been received in full. Thus under the the ECL method the Trust will have no impairment loss allowance.

8.7.3 Transition impact

There is no transition impact from the first-time adoption of AASB 9 on the Comprehensive Operating Statement and Balance Sheet

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 8.8: AASBs issued that are not yet effective

Certain new Australian accounting standards have been published that are not mandatory for the 30 June 2019 reporting period. Department of Treasury assesses the impact of all these new standards and advises the Trust of their applicability and early adoption where applicable.

As at 30 June 2019, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. The Trust has not and does not intend to adopt these standards early.

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on Trust's financial statements
AASB 15 <i>Revenue from Contracts with Customers</i>	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer. Note that amending standard AASB 2015-8 Amendments to Australian Accounting Standards - Effective Date of AASB 15 has deferred the effective date of AASB 15 to annual reporting periods beginning on or after 1 January 2019, instead of 1 January 2017 for not-for-profit entities.	01-Jan-19	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Trust has reviewed the major revenue streams (interment fees, rights of burial, cremation fees, memorial fees, plaque fees and monument permit fees) and determined that there will be no impact on the financial statements. This is because the Trust currently recognises revenue as performance obligations are met.
AASB 2016-8 <i>Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities</i>	AASB 2016-8 inserts Australian requirements and authoritative implementation guidance for not-for-profit-entities into AASB 9 and AASB 15. This Standard amends AASB 9 and AASB 15 to include requirements to assist not-for-profit entities in applying the respective standards to particular transactions and events.	01-Jan-19	This standard clarifies the application of AASB 15 and AASB 9 in a not-for-profit context. The areas within these standards that are amended for not-for-profit application include: AASB 9 - Statutory receivables are recognised and measured similarly to financial assets AASB 15 - The "customer" does not need to be the recipient of goods and/or services; - The "contract" could include an arrangement entered into under the direction of another party; - Contracts are enforceable if they are enforceable by legal or "equivalent means"; - Contracts do not have to have commercial substance, only economic substance; and - Performance obligations need to be "sufficiently specific" to be able to apply AASB 15 to these transactions.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on Trust's financial statements
AASB 16 <i>Leases</i>	The key changes introduced by AASB 16 1 Jan 2019 include the recognition of most operating leases (which are currently not recognised) on Balance Sheet.	01-Jan-19	The Trust has no operating leases. Thus No Impact
AASB 2018-8 <i>Amendments to Australian Accounting Standards - Right of Use Assets of Not-for-Profit entities</i>	This Standard amends various other accounting Standards to provide an option for not-for-profit entities to not apply the fair value initial measurement requirements to a class or classes of right of use assets arising under leases with significantly below-market terms and conditions principally to enable the entity to further its objectives. This Standard also adds additional disclosure requirements to AASB 16 for not-for-profit entities that elect to apply this option.	01-Jan-19	Under AASB 1058, not-for-profit entities are required to measure right-of-use assets at fair value at initial recognition for leases that have significantly below-market terms and conditions. For right-of-use assets arising under leases with significantly below market terms and conditions principally to enable the entity to further its objectives (peppercorn leases), AASB 2018-8 provides a temporary option for Not-for-Profit entities to measure at initial recognition, a class or classes of right-of-use assets at cost rather than at fair value and requires disclosure of the adoption. The Trust has elected to apply the temporary option in AASB 2018-8 for not-for-profit entities to not apply the fair value provisions under AASB 1058 for these right-of-use assets. In making this election, the Trust considered that the methodology of valuing peppercorn leases was still being developed.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on Trust's financial statements
AASB 1058 <i>Income of Not-for-Profit Entities</i>	<p>AASB 1058 will replace the majority of income recognition in relation to government grants and other types of contributions requirements relating to public sector not-for-profit entities, previously in AASB 1004 <i>Contributions</i>.</p> <p>The restructure of administrative arrangement will remain under AASB 1004 and will be restricted to government entities and contributions by owners in a public sector context.</p> <p>AASB 1058 establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objective.</p>	01-Jan-19	<p>Grant revenue is currently recognised up front upon receipt of the funds under AASB 1004 Contributions. The timing of revenue recognition for grant agreements that fall under the scope of AASB 1058 may be deferred. For example, revenue from capital grants for the construction of assets will need to be deferred and recognised progressively as the asset is being constructed. The impact on current revenue recognition of the changes is the potential phasing and deferral of revenue recorded in the operating statement.</p> <p>The impact on the Trust is deemed immaterial due to the low levels of grant funding in any given year.</p>
AASB 2018-7 <i>Amendments to Australian Accounting Standards - Definition of Material</i>	<p>This Standard principally amends AASB 101 <i>Presentation of Financial Statements</i> and AASB 108 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>. The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications.</p> <p>The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.</p>	01-Jan-20	The Standard is not expected to have a significant impact on the Trust.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on Trust's financial statements
AASB 1059 Service Concession Arrangements: Grantor	This Standard applies to arrangements that involve an operator providing a public service on behalf of a public sector grantor. It involves the use of a service concession asset and where the operator manages at least some of the public service at its own direction. An arrangement within the scope of this standard typically involves an operator constructing the asset used to provide the public service or upgrading the assets and operating and maintaining the assets for a specified period of time.	01-Jan-20 (The State is intending to early adopt AASB 1059 for annual reporting periods beginning on or after 1 Jan 2019)	For an arrangement to be in scope of AASB 1059 all of the following requirements are to be satisfied: - Operator is providing public services using a service concession asset; - Operator manages at 'least some' of public services under its own discretion; - The State controls/regulates: - what services are to be provided; - to whom; and - at what price. - State controls any significant residual interest in the asset. If the arrangement does not satisfy all the above requirements the recognition will fall under the requirements of another applicable accounting standard. There will be no impact to the Trust as the Trust does not have any service concession arrangements.

In addition to the new standards and amendments above, the AASB has issued a list of other amending standards that are not effective for the 2018-19 reporting period (as listed below). In general, these amending standards include editorial and references changes that are expected to have insignificant impacts on public sector reporting.

- AASB 2018-1 *Amendments to Australian Accounting Standards - Annual Improvements 2015 - 2017 Cycle*
- AASB 2018-2 *Amendments to Australian Accounting Standards - Plan Amendments, Curtailment or Settlement*
- AASB 2018-3 *Amendments to Australian Accounting Standards - Reduced Disclosure Requirements*
- AASB 2018-6 *Amendments to Australian Accounting Standards - Definition of a Business*

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 8.9 Glossary

Actuarial gains or losses on superannuation defined benefit plans

Actuarial gains or losses are changes in the present value of the superannuation defined benefit liability resulting from:

- experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and
- the effects of changes in actuarial assumptions.

Comprehensive result

The net result of all items of income and expense recognised for the period. It is the aggregate of operating result and other comprehensive income.

Current grants

Amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

Depreciation

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense reduces the 'net result for the year'.

Effective interest method

The effective interest method is used to calculate the amortised cost of a financial asset or liability and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument, or, where appropriate, a shorter period

Employee benefits expenses

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, defined benefits superannuation plans, and defined contribution superannuation plans.

Financial asset

A financial asset is any asset that is:

- cash;
- an equity instrument of another entity;
- a contractual or statutory right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favorable to the entity.

Financial instrument

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

Financial liability

A financial liability is any liability that is:

- A contractual obligation:
 - to deliver cash or another financial asset to another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements for the Year Ended 30 June 2019

Note 8.9 Glossary (*continued*)

Financial statements

A complete set of financial statements comprises:

- Balance sheet as at the end of the period;
- Comprehensive operating statement for the period;
- A statement of changes in equity for the period;
- Cash flow statement for the period;
- Notes, comprising a summary of significant accounting policies and other explanatory information;
- Comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements.

Grants and other transfers

Transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

Interest income

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

Liabilities

Liabilities refers to interest-bearing liabilities mainly raised from public liabilities raised through the Treasury Corporation of Victoria, finance leases and other interest-bearing arrangements. Liabilities also include non-interest-bearing advances from government that are acquired for policy purposes.

Net result

Net result is a measure of financial performance of the operations for the period. It is the net result of items of income, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other comprehensive income'.

Net result from transactions/net operating balance. Net result from transactions or net operating balance is a key fiscal aggregate and is income from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets.

Net worth

Assets less liabilities, which is an economic measure of wealth.

Non-financial assets

Non-financial assets are all assets that are not 'financial assets'. It includes inventories, land, buildings, infrastructure, road networks, plant and equipment assets.

Non-profit institution

A legal or social entity that is created for the purpose of producing or distributing goods and services but is not permitted to be a source of income, profit or other financial gain for the units that establish, control or finance it.

Payables

Includes short and long term trade debt and accounts payable, grants, taxes and interest payable.

BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements
for the Year Ended 30 June 2019

Note 8.9 Glossary (*continued*)

Produced assets

Produced assets include buildings, plant and equipment and inventories.

Receivables

Includes amounts owing from short and long term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

Sales of goods and services

Refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services. It also includes rental income under operating leases, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

Supplies and services

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of the Cemetery Trust.

Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

zero, or rounded to zero

(xxx.x) negative numbers

2019 year period

2018-19 year period



Ballarat Cemeteries

p: 03 5332 1469 | f: 03 5333 5869

e: enquiries@ballaratcemeteries.com.au

a: 1250 Doveton Street North, Ballarat 3350

w: www.ballaratcemeteries.com.au

