

ANNUAL REPORT

2021

BALLARAT CEMETERIES



*Ballarat Cemeteries*



*Ballarat Cemeteries*

p: 03 5332 1469

e: [enquiries@ballaratcemeteries.com.au](mailto:enquiries@ballaratcemeteries.com.au)

a: 1250 Doveton Street North, Ballarat 3350

w: [www.ballaratcemeteries.com.au](http://www.ballaratcemeteries.com.au)

# Contents

Chair's Report	12	Governance and Accountability	50
CEO's Report	14	Operational Objectives, Financial Position and Financial Result For 2020-2021	52
Community Advisory Committee Report	16	Attestations	66
Report of Operations	18	Disclosure Index	68
Summary of Activities	19	Vago Letter	70
Management of The Covid-19 Pandemic	19	Financial Statements	73
Community Events and Engagement	20		
General Information	24		
Summary of Services Provided	26		
What We Delivered in 2020-2021 and Historically	37		
Trust Board Members	41		
Cemetery Management	46		
Recognition of Services	49		



Ballarat Cemeteries



**ANZAC DAY**  
with school  
children  
April 2021







**PICNIC DAY**  
Heritage Weekend  
April 2021







## STAFF IN ACTION

Ballarat Cemeteries  
2020-2021









EUREKA DAY





**PLANTING ANNUALS**  
in the New Cemetery  
with Ballarat  
Specialist School



# Chair's Report

The ongoing impact of COVID-19 on our cemetery and community has continued to provide us with new challenges. I'd like to thank our community for its understanding and patience as we continue to adapt to the changing restrictions and the limited funeral capacity.

**It is never easy** to lose a loved one, and COVID-19 has made the process all the more challenging, yet our community has embraced the changes with the resilience that we expect from them.

I'd also like to thank our staff, who have worked incredibly hard in continuing to provide a compassionate service to our community despite the persistent changes. Your flexibility and hard work have not gone unnoticed, and you continue to be the backbone of the cemetery and an asset to your community.

I am grateful to say that our cemetery, community, and staff have weathered the challenges of this pandemic incredibly well.

The easing of restrictions at the beginning of the year saw some beloved community events return. We were once again able to proudly fly Australian flags in the cemetery on Anzac Day and were thrilled to welcome back several Ballarat schools and their children, who assisted us in commemorating the lives lost in the services.

We saw the return of the Eureka commemorations, which were able to proceed with a very small ceremony.

We participated in Ballarat's Heritage Festival with our Picnic in the Cemetery event. This wonderful event included booked-out tours through the crematorium, free horse and cart rides and a treasure hunt through the cemetery. It was fantastic to see our community show up and embrace the cemetery as a place for the living to enjoy and celebrate.

The restoration of the rotundas and our QR coding of burial sites continue to be an ongoing and exciting investment for the cemetery. Our QR code system will give us the ability to tell the stories of people buried within the cemetery in a convenient and respectful way.

A large focus for us in the 2020-21 year was to ensure the continued sustainability of the cemetery. We installed closed-loop batteries on both cremators and are continuing the solar

conversion process, with the solar cells soon to be installed. We have also recently acquired some robotic battery-powered 4WD mowers, which have been deployed in the Tanderra Memorial Gardens and the Fountain Gardens. These mowers are independent and do not require staff intervention. Being a sustainable and eco-friendly cemetery is very important to our community and to us, and I look forward to seeing where the next sustainability improvements will be made.

We are continuing to gather stories regarding the women who are buried in the Old Cemetery for our 150 Women Stories project. This important project focuses on the stories of the women who have contributed to our community, who have often been overlooked in favour of the stories of the men from WW1 and Eureka who are buried there.

We are using ground-penetrating radar to identify unmarked graves which is another exciting work in progress that commenced this year. Our focus on acknowledging and marking these graves is to make better use of our space and pay respects to these burials that have, until now, remained unmarked. This will be a wonderful addition to our cemetery and will be very beneficial in the long run for both our community and the cemetery.

Our Trust members offer a unique perspective that is integral in the management of our cemetery. I'd like to acknowledge the contribution that each of them has made in 2020-21 and thank them for their exceptional work and dedication throughout another difficult year. Thank you as well to Judy Verlin, our past chair, and her ongoing contribution to the Trust.

I would also especially like to thank Annie De Jong, our CEO, for her magnificent leadership in a hugely challenging year for us all.



Ballarat Cemeteries

## Financial Attestation

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 30 June 2021.**

A handwritten signature in black ink, appearing to read 'G Boschert', written over a horizontal line.

G Boschert  
**TRUST BOARD CHAIR**  
**BALLARAT GENERAL**  
**CEMETERIES TRUST**  
25 August 2021



# CEO's Report

It's my pleasure to provide the CEO report for the 2020-21 year. The COVID-19 pandemic has challenged us to change and adapt the way we operate. Thank you to the Board and our staff for adapting and being flexible with the ever-changing operations.

**Managing our beautiful** community assets, which is the Ballarat New and Ballarat Old Cemeteries continues to be an absolute honor. Thank you also to the federal and state governments for their support, which enabled us to keep all our staff employed, something which we feel very lucky to have been able to do. I'd also like to thank our community. You have been kind to our staff in the face of varied funeral restrictions and capacity limits, this has created a safe environment for all of us in these challenging times. Thank you for your patience and understanding and, above all, your resilience.

Ballarat Cemeteries has had an end-of-year financial position that was positive. We found that our community delayed purchasing services during lockdown periods, which led to an increase in cremation services and a reduction in burials. This meant that families could have small, intimate services during lockdowns and then come together to celebrate a loved one's life when restrictions had eased.

This situation resulted in delayed income similar to that which occurred in 2019-20. Whilst we have ended the year in a positive position financially, we would still like to acknowledge how difficult these changes have been on our community and our staff. Thank you also to our funeral directors. Your care and consideration when enforcing restrictions went a long way to making our job more manageable.

Some key achievements for the 2020-21 year included an 80-year development plan for the cemetery. This plan, which involved stakeholders, staff, key service providers and our community, envisions what our cemetery should look like over the next 80 years. In 2021-22, we will continue to discuss these plans with the state government, Ballarat City Council, and our community to get a better idea of how this masterplan will be implemented. This is a fantastic achievement, and we look forward to watching how it develops.

Ballarat Cemeteries is committed to supporting local business and has a clear policy of reinvesting grant funding back into our community.



## Ballarat Cemeteries

We were successful in receiving a number of grants over the 2020-21 year. One of these grants of \$80,000 was provided by the Department of Environment, Land, Water and Planning (DELWP), specifically for the enhancement of the cemetery's environmental program. Ballarat Cemeteries has a clear strategy to reach net-zero emissions, and over the past 12 months, we have implemented our entire battery back-up plan, which was activated in May. We converted our small plant to electric and will now be focusing more on converting our medium to large plant as well. Our next major project is to have the cemetery entirely operating on solar power, which will provide us with the luxury of being 100 per cent battery operated.

Another great addition to our cemetery was the purchase of two automatic mowers. These operate in the Fountain Gardens area and will give maintenance staff the ability to focus on other projects.

One of the key projects that we are currently in the middle of is the reinvigoration of the Dreamtime section. We are working closely with the Wadawurrung people and our Indigenous community by seeking their support and advice on this project.

Ballarat Cemeteries was fortunate to be able to conduct a couple of in-person events this year. One of these events was our Picnic Day. This was held as part of the Heritage Festival and approximately 1000 people came through the gates. It was particularly exciting to see the community enjoying the tours of the crematorium, with over 600 people participating. It was great to have people in the open-air cemetery, enjoying it as a welcoming, green space.

Many of our other events, however were moved online, including our Children's Ceremony. We understand how important this ceremony is in

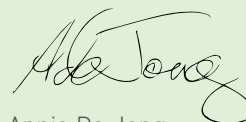
remembering a child that is no longer physically with us, so we worked hard at making it easily accessible for our community. Small packs filled with various trinkets, such as bubbles and balloons were made available to be picked up, and families were encouraged to undertake their own individual ceremonies.

As a result of changes in restrictions, Ballarat Cemeteries was able to re-establish our Community Advisory Committee, which has been integral in providing input into our development plan. It has been wonderful to have committee members' advice and support in how we can best involve our community in the advancement of our cemetery.

Thank you once again to our staff for all their support during this challenging time and to the Ballarat community for being kind, and for continuing to keep staff and each other safe from COVID-19.

Ballarat Cemeteries will continue to support our community and celebrate our vision and mission –

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



Annie De Jong  
**CHIEF EXECUTIVE OFFICER**  
25 August 2021



# Community Advisory Committee Report

As advocates for the Ballarat Cemetery, the Community Advisory Committee members attend cemetery events, develop ideas, and have conversations regarding the projects the cemetery is currently progressing.

**We value the voice** of the community and do our best to take the community's opinions and ideas into consideration in the planning and direction for the cemetery. We strive to build an understanding of our community's diverse range of cultural, religious, and spiritual needs. Our voluntary members were selected for their expertise and community involvement.

I'd like to thank each committee member for their hard work and dedication throughout the year.

Fortunately, in the latter half of 2020–21 staff were able to return to their offices with the easing of restrictions. This has meant that we were able to catch up in person for the majority of our meetings.





## Ballarat Cemeteries

It has been wonderful to organise the return of some of the activities and events that unfortunately had to be postponed in 2020.

In 2020–21, some of the activities and programs that were planned, discussed, and activated for the cemetery amongst the CAC members were:

- The 150 Women Stories project
- Natural and eco burials
- Picnic in the Cemetery event (Heritage Festival)
- Wider representation in the CAC
- Eureka Day
- Remembrance Week
- Begonia Festival
- QR codes
- Foto Biennale – Say It With Flowers

- Ceramic plaques at the Old Cemetery for WWI graves
- Rose and fruit tree pruning

A special thank you to Angela Bigarelli for her administrative support throughout the year.

Sarah Lia  
25 August 2021



# Report of Operations

## Our Purpose:

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

The strategic direction and operations are supported and delivered through our Mission Statement:

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

## Thank You

The Trust Board and our whole team wish to thank our community for its adherence to the social-distancing restrictions in these challenging times. Your diligence ensured that in 2020–21 we could continue to provide everyday services and that there was a minimal additional load on our staff.



## Ballarat Cemeteries

# Summary of Activities

## Management of the COVID-19 Pandemic

Ballarat Cemeteries continued to review its Pandemic/COVID-19 plan in the 2020–21 financial year. This will continue into the foreseeable future. We are prepared for any situation and will ensure that our community and partners are supported.

### Pandemic Planning – Availability of Services

Over the past 12 months of intermittent lockdowns, we continued to provide essential services to our community. At times the services were provided electronically, but we continued to prioritise meetings with families in their time of need. In 2020–21, the limitations of the number of mourners at funerals or cemetery services was difficult for attendees, but all supported the restrictions and continued to work within the government's guidelines.

### Our Team

Ballarat Cemeteries does not close its doors or cease operating during times of emergency, and the pandemic is no different. We have separate teams that provide essential services, and we pride ourselves on safety and ensuring that if anyone needed to isolate, we were able to continue to provide services to our community.

## Cemetery Services

Ballarat Cemeteries provides essential services in burial, cremation, and memorialisation. We ensure that we have staff available to support families in their time of need. In 2020–21, we continued to adapt our personalised, face-to-face service to one of safe distancing and online communication. This change has presented challenges for our staff and our community; however, being an essential service, we are committed to continuing in this manner for the safety of our community and staff.

## Equipment and Capital Works

The trust identified, in our annual planning process, several capital works projects that were to be completed in the 2020–21 financial year. Thank you to our contractors who continued to provide services to Ballarat Cemeteries. Only two projects were unable to be delivered due to limited access to equipment and the availability of contractors.

Ballarat Cemeteries is committed to supporting local businesses and to ensure that federal grant funding received is directed back to our community. We invested in these activities during the pandemic -

- Restoration of Historical Rotunda near the Gatehouse Café
- Mapping of roses and establishment of a section on the website for rose placements
- Creation of a professional video of Birdsong Gardens and Birdsong Walk
- Creation of two professional Social Media and TV advertisements that promote discussion on end of life choices
- Research into business cases for alternative end of life options
- Foto Biennale Sponsorship
- Removal of additional Trees - Swinger's Road, Birch Forest, Hill block, Greek Orthodox



## Ballarat Cemeteries

- Remediation of Paths in New Cemetery
- Install new electrical switchboard at Crematorium
- IT for remote working and covid marshalling
- Bench Seat Restoration
- Carbon Accounting Project
- IT solutions for data labelling
- Install CCTV Old Cemetery and Shed at new cemetery
- Radio system alarm upgrade Crematorium, Book of Remembrance and Cafe
- Additional location signs and street signs
- Rejuvenating paths around Chapel area and book of remembrance
- Additional LED lighting in the administration office
- Upgrade Security lighting at Office
- New Compressor cover at Crematorium

### Our Partners –

Ballarat Cemeteries, where possible, utilises local or Victorian suppliers. These suppliers continued to support us in our operations in 2020–21. Where we were not able to receive services, we worked quickly to ensure we had a workaround to deliver services. Thank you to Ballarat’s funeral directors, who worked closely with us to support Ballarat’s families during 2020–21..

We congratulate Ballarat City Council, Commerce Ballarat and Committee for Ballarat, who have supported businesses with their Be Home, Be Safe, Be Kind campaign and who continued to promote Ballarat businesses to our local community in 2020–21.

We also continued to share our learnings with the smaller cemeteries in our region.

### Impact on our Financial Position

Ballarat Cemeteries ended the 2020–21 financial year with a positive cash position. We were supported by the government in our operations to ensure that staff continued to be employed during the pandemic and particularly during lockdowns where services were minimal.

With the intermittent lockdowns and funeral restrictions, families were choosing to have cremation services rather than burials. We believe this was so that more family and friends could be present at final placement services, which could be delayed until restrictions had eased to allow these services to occur.

### Events at the Cemetery

All events scheduled for the second half of 2020 were cancelled due to social-distancing restrictions imposed by the pandemic. We were, however, able to participate in the Heritage Festival in May 2021 by staging the Picnic in the Cemetery event.

## Community Events and Engagement

Ballarat Cemeteries delivers a calendar of varied events to connect, inform and serve the community. The trust takes delight in hosting occasions to support a range of needs and interests. Unfortunately, due to the pandemic, in 2020–21 these events were not always delivered in the usual format.

### Fruit Tree and Rose Pruning Workshop

The Ballarat Cemetery has 97 fruit trees that our experienced horticulture staff prune each year. The workshops we conduct are watch-and-learn sessions provided by our expert gardeners. The



## Ballarat Cemeteries

Ballarat New Cemetery cares for over 2000 roses consisting of 200 different varieties.

Unfortunately, due to the COVID-19 restrictions, we were unable to conduct these workshops in July. As an alternative, we provided information for our community online that outlined how to prune roses and fruit trees.

### Dying to Know Day

Ballarat Cemetery staff usually conduct a Death Café or Death Bar in-person session with Ballarat Health Services' palliative care unit. This year, due to COVID-19 restrictions, we arranged an online seminar regarding death and dying on 8 August 2020. Questions from the community were an important part of this seminar, with Dr Penny Cotton answering medical questions and Annie De Jong, CEO of Ballarat Cemeteries, answering questions on end-of-life services.

### Eureka Remembrance Ceremony

Following the events in Ballarat of early December 1854, many soldiers and miners lay dead, victims of the battle of the Eureka Stockade, which occurred on 3 December. Casualties from both sides in the conflict have been immortalised with special monuments in the Ballarat Old Cemetery. The Eureka Remembrance Ceremony is an annual event that recognises the events of Eureka in 1854. One hundred and sixty-six years after the bloodshed on Ballarat, a simple ceremony was held to mark the anniversary of the birth of Australian democracy.

Not even a pandemic could douse the flame of the anniversary of the Eureka Rebellion, which was remembered in a range of ceremonies across the city on 3 December 2020. The Old Cemetery held its 41st annual ceremony, which paid tribute to both miners and the red-coats killed in the uprising.

### Ceremony of Remembrance

In December 2020, Ballarat Cemeteries commemorated Remembrance Week a little differently this year due to COVID-19 restrictions. Kits were assembled by staff to be collected by any community member who wanted to hold a private ceremony in the comfort of their own home. These kits included a ceremony booklet and items such as bubbles, seedlings, balloons, and Christmas decorations.

### Anzac Day – Flag Placement by School Children at the Cemetery

Before Anzac Day each year, Ballarat Cemeteries, with the help of Ballarat schoolchildren, place an Australian flag on every memorial for each defence serviceperson located in the New Cemetery. On 21 April 2021, more than 3500 graves at the Ballarat New Cemetery had a flag placed on their memorial in readiness for Anzac Day. We could not have completed this task without the help of the schoolchildren and we thank the following schools for their participation.

- St Alipius Primary School
- Macarthur Street Primary School
- Our Lady Help of Christians Primary School
- Mount Clear Primary School
- Canadian Lead Primary School
- Sebastopol Primary School
- Forest Street Primary School

Thank you to Haymes Paint who donated the tins for the placement of the flags in our monument sections.



## Ballarat Cemeteries

### Ballarat Heritage Festival – (Picnic Day) Cemetery & Crematorium Tours

Beginning in the late 1800s, cemeteries were prime picnic spots. Spending time in cemeteries was one way to reconnect with loved ones who had passed away. This year Ballarat Cemeteries was lucky enough to be able to commemorate this pastime with its Picnic in the Cemetery event. Thanks to an easing of restrictions, various historical tours of the New Ballarat Cemetery were offered during Ballarat's Heritage Festival. This included WWI history tours, bus tours, history of cremation tours, general history tours, and Chinese history tours. There was an incredible turnout for this event, with over 1000 people coming through the cemetery's gates and many of the tours were booked out before the day of the event.

### Sector Engagement

Ballarat Cemeteries is a member of the Cemeteries Strategic Working Group with the Department of Health and Human Services. The group focuses on strategic issues for the sector and provides an opportunity for cooperative strategic thinking to be undertaken across the industry in Victoria.

With the emergence of the COVID-19 pandemic, a significant increase in sector collaboration occurred to ensure that there was one message to the community regarding cemetery, memorial and crematoria services.

Ballarat Cemeteries enjoys a great working relationship with other cemeteries in the region and in 2020–21 particularly shared information with these cemeteries regarding these challenging operational times.

### Compassionate Cities

Ballarat Cemeteries continued to support the work of Compassionate Cities and Ballarat's participation and signing of the Compassionate Cities Charter. The CEO, Annie De Jong, is a member of the steering Committee.

[www.compassionateballarat.com.au](http://www.compassionateballarat.com.au)

## Capital and Development Projects

### Historic Rotunda #1 Renovation

In 2020–21, the first of our five rotundas was restored to its former glory. The rotunda, which is located closest to the Lydiard Street entrance in Bailey Drive, was stripped back, had major steelwork and roof replacement completed, and is now getting a new coat of paint in its original colours. This work is expected to be completed in September.

### Lawn F New Beam

A new lawn beam burial area was created within the existing area of Lawn F. through the removal of several large shrubs and footpaths and the installation of a new memorial beam, which created 102 additional gravesites. The project also included the refurbishment of the crucifix-shaped rose garden bed in the middle area of the lawn, with new surrounding paths and improvements to enhance the condition of the garden.



## Ballarat Cemeteries

### Lawn C Drainage Improvement

The lower section of the lawn area had new sand-slit drainage installed to improve the aesthetics of the area during winter. The drainage is working well, removing the water that would previously pool on top of the lawn plaques.

### Road Management Program

900m<sup>2</sup> of new road surface was laid at the Lydiard Street entrance of the New Cemetery, along Lynn Drive. The soft road subgrade was removed and replaced with stabilised road base before new asphalt was laid.

### Birdsong Gardens Rotunda Landscaping

Landscaping was completed around the beautiful timber rotunda on the foreshore of the dam. A terraced garden has been created and includes many native plants that will complement the ash placement memorials planned for this area.

### Chapel and Crematorium Back-Up Power

An important aspect of the Ballarat Cemeteries' philosophy is being kind to the environment. Because of this and our need for business continuity and contingency planning, a battery back-up power system was installed to limit business interruption for the crematorium and chapel buildings. The back-up system has been designed to fit with the Ballarat Cemeteries' plan to support solar power in the future. Lithium batteries currently support the system and will soon be charged by the sun once the second stage of the 60 kW solar project is completed in late 2021.

### Plant and Equipment Replacement

Other 'green' inclusions for the cemetery were the purchase of new battery plant and equipment in 2020-21. A battery-powered Polaris Ranger 'E' all-terrain vehicle has replaced one of the diesel-powered ATVs and two robotic, battery-powered mowers were purchased for the Tanderra Memorial and Fountain Gardens. A new John Deere tractor and Mitsubishi utility were also added to replace outdated equipment.

### Minor Capital Replacement

Security system upgrades to several of the New Cemetery's buildings were completed this year. The gatehouse and crematorium had security panel replacements and the work-for-the-dole shed and Old Cemetery gatehouse had new alarms and CCTV installed. Additional small battery-powered gardening tools were acquired to replace the old combustion engine equipment.

# General Information

The Ballarat General Cemeteries Trust is an incorporated association consisting of up to nine Board members appointed by the Governor-in-Council.

The appointment of the Trust Board members and their powers and duties are pursuant to the *Cemeteries and Crematoria Act 2003*. All members are part time, with one being appointed as chair. Under the Act, the Trust Board members have the authority to make rules and regulations in administering the Ballarat Cemeteries' operations.

The Ballarat General Cemeteries Trust is one of five Class A cemetery trusts in Victoria. As a Class A trust, we have a legislative responsibility to support all Class B cemetery trusts in Victoria.

The trust is responsible to:

**Jenny Mikakos MP**

Minister for Health

Minister for Ambulance Services

1 July to 26 September 2020

**The Hon Martin Foley MP**

Minister for Health

Minister for Ambulance Services

26 September to 30 June 2021

## Functions 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 services and facilities in burial, cremation and memorialisation services that fall within the constraints of available funds. The trust also has a commitment to preserve the heritage and history of both of Ballarat's cemeteries. The Ballarat General Cemeteries Trust has the responsibility to manage the:

- Ballarat Old Cemetery – established in 1856
- Ballarat New Cemetery – established in 1867
- Ballarat Crematorium – established in 1958

The administration office is situated at the Ballarat New Cemetery, 1250 Doveton Street North, Ballarat.

*Cemeteries and Crematoria Act 2003* (as amended)

Part 2 – Cemeteries and Cemetery Trusts





## Ballarat Cemeteries

### Section 12A – Functions of a Class A Cemetery Trust

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 ensures 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;
  - b. the cultural values and religious values (if any) of the community;
  - c. the heritage values (if any) of the public cemetery for which it is responsible;
  - 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 and efficiently.

# Summary of Services Provided

The Ballarat General Cemeteries Trust is a not-for-profit memorial park that has a long and proud history of meeting the diverse and growing needs of our community.



*Ballarat Cemeteries*

## Burial

### Beam Lawns

Expanses of green rolling grasslands where beam lawn memorials are adorned with bronze plaques from commemorating loved ones.



### Garden Lawns

Fragrant roses, magnolias, natives and trees abound in these botanical pockets of the New Cemetery.



## Burial

### Headstone Garden Lawns

Havens of calm and reflection, these areas feature memorials set among beautiful trees, shrubs and neatly kept lawns.



### Dreamtime

This landscape in the Wadawurrung ancestral homeland was created with the Elders of our local community, paying all respects to country. The area includes a ceremonial firepit for smoking ceremonies and honouring cultural rituals. The dreamtime section can accommodate natural burials in this sacred space.



## Burial

### The Terraces

Overlooking Ballarat and set on one of the highest points of the cemeteries, with commanding vistas to the west, the Terraces is a contemporary small headstone area complemented by border plantings.



### Birdsong Gardens

Havens of calm and reflection, these areas feature memorials set among beautiful trees, shrubs and neatly kept lawns.



## Burial

### RSL Section

A sweeping green hillside that marks a fitting tribute area to commemorate our returned servicemen and women.



### Monumental Sections

These stately sections are divided into different religious and non-denominational areas and allow for individually crafted monuments.



## Burial

### Tree of Memories

Located adjacent to the Babies Lawn and sculptured in bronze, the tree features handcrafted leaves with individual inscriptions memorials that provides families with an opportunity to commemorate any baby up to the age of 12 months.



### Babies and Children

A dedicated space for cherishing the memory of young lives lost. As part of our philosophy, we honour, celebrate and recognise the significance and sorrow of commemoration here.



## Cremation

### Contemplation Garden

When seeking clarity and time to ponder, the Contemplation Garden is a temporary placement option while families decide on a permanent memorial. (There is no charge for this service.)



### Niche Walls

Bordered by roses and colourful garden displays, ochre-coloured bricks form a simple memorial choice for placement within the niches of these walls.





## Cremation

### Garden Memorials

These stately sections are divided into different religious and non-denominational areas and allow for individually crafted monuments.



### Individual Roses

Offering a classic style and choice, neat rows of standard, bush and weeping roses bloom through the New Cemetery each spring.



## Cremation

### Memorial Plants

Meandering through the New Cemetery, there are a variety of trees and shrub memorials for selection from dazzling floral displays to always evergreen – a perfect consideration for a family memorial.



### Birdsong Walk

Discover the hidden pocket of the Birdsong Walk cremation memorial, with its calming water features, its view of Mt Warrenheip and its spacious garden beds.



## Cremation

### Poets Walk

Consisting of a series of secluded nooks woven through native bushland, the Poets Walk cremation memorial features a variety of poems that invite reflection.



### Birch Forest

Overlooking the Birdsong Gardens, Birch Forest has pathways entwining through the dense tree landscape.



## Cremation

### Tanderra Memorial Gardens

Magnificent garden displays envelop the sweeping lawn areas. The selected trees, flowers and shrubs transform through each season of the year.

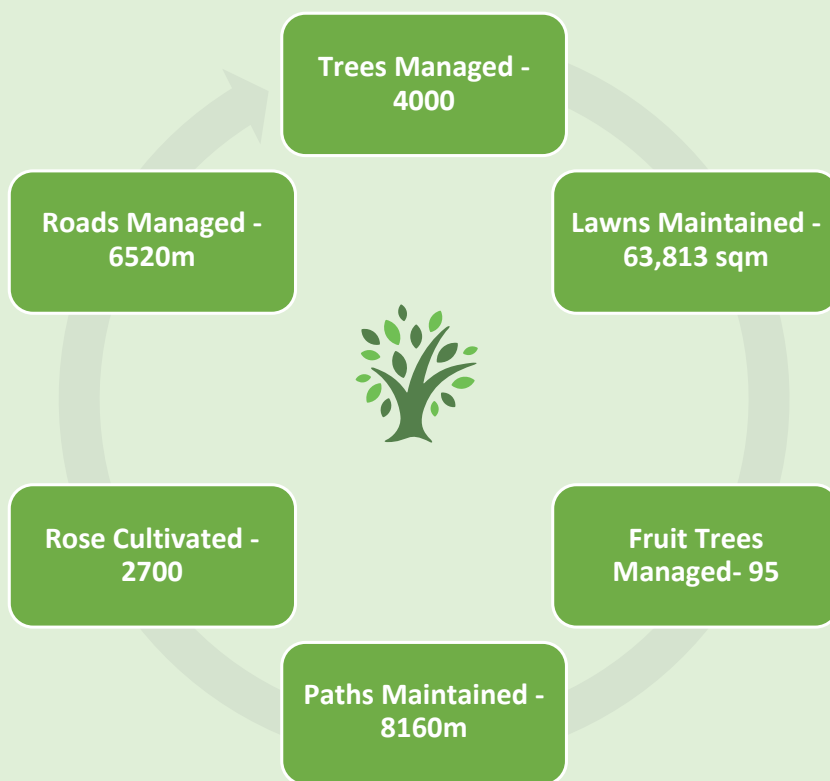


### The Book of Remembrance

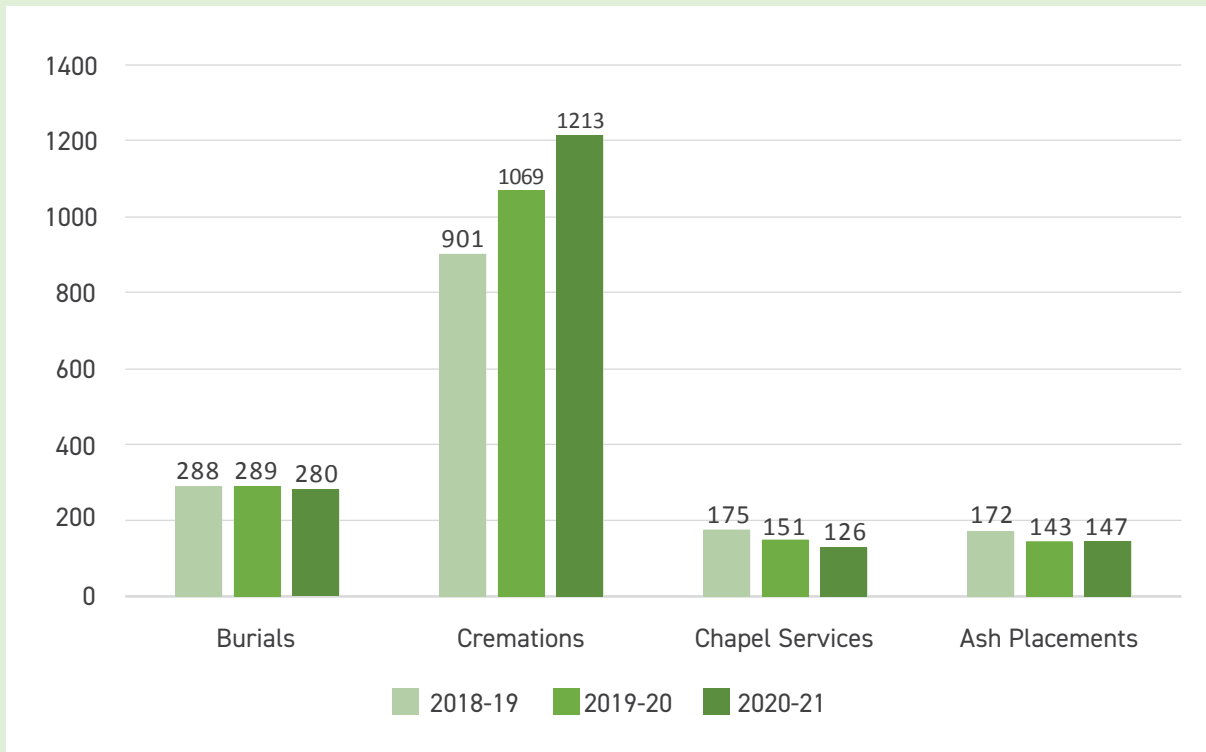
An adoring memorial for avid readers and lovers of the written word, inscriptions of entries are entered into the pages under date(s) selected. Books are displayed and remain open on the corresponding day, inviting reflection on each anniversary in peaceful seclusion.







# What we delivered in 2020 - 2021 and historically



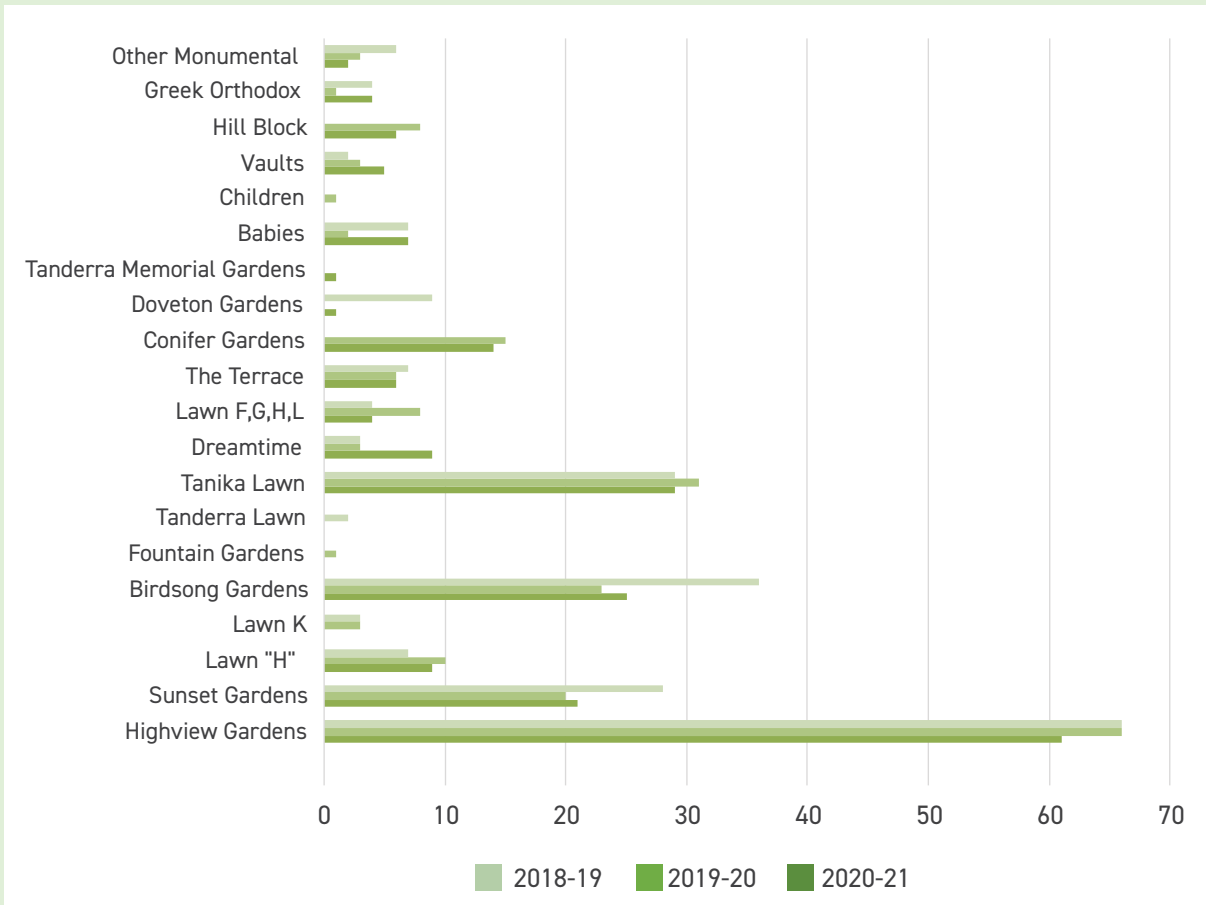
### Core Services Trends over 3 years



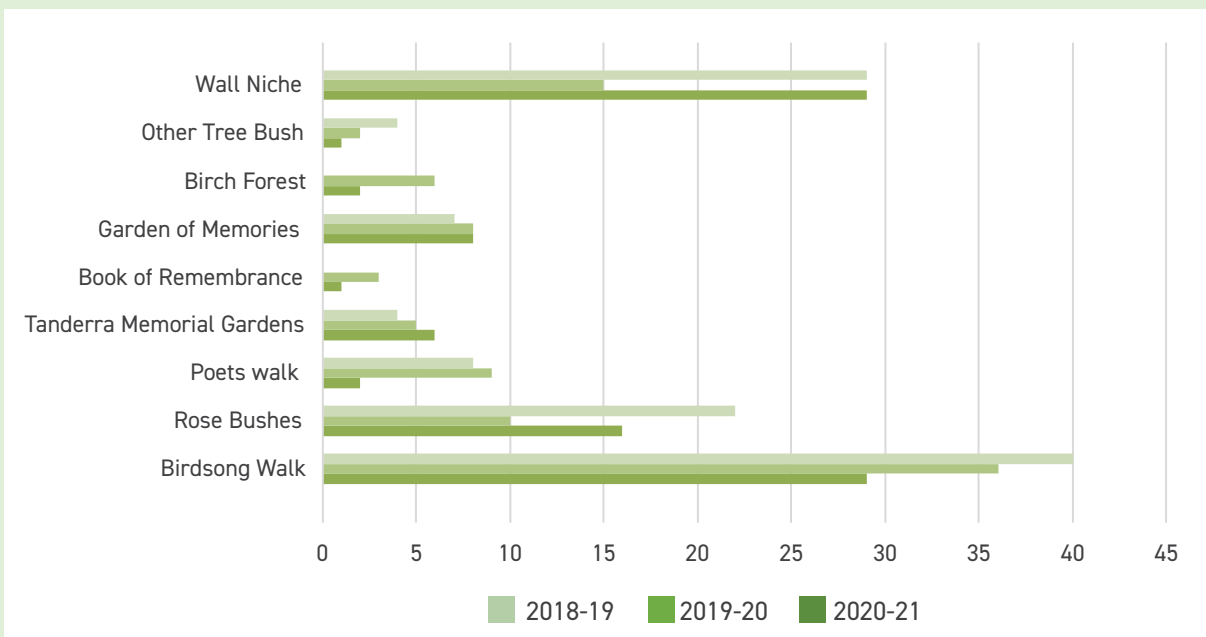
### People in our Care

Burials New Cemetery	Burials Old Cemetery	Total Burials	Total Cremations
			
75,147	32,928	108,076	37,700

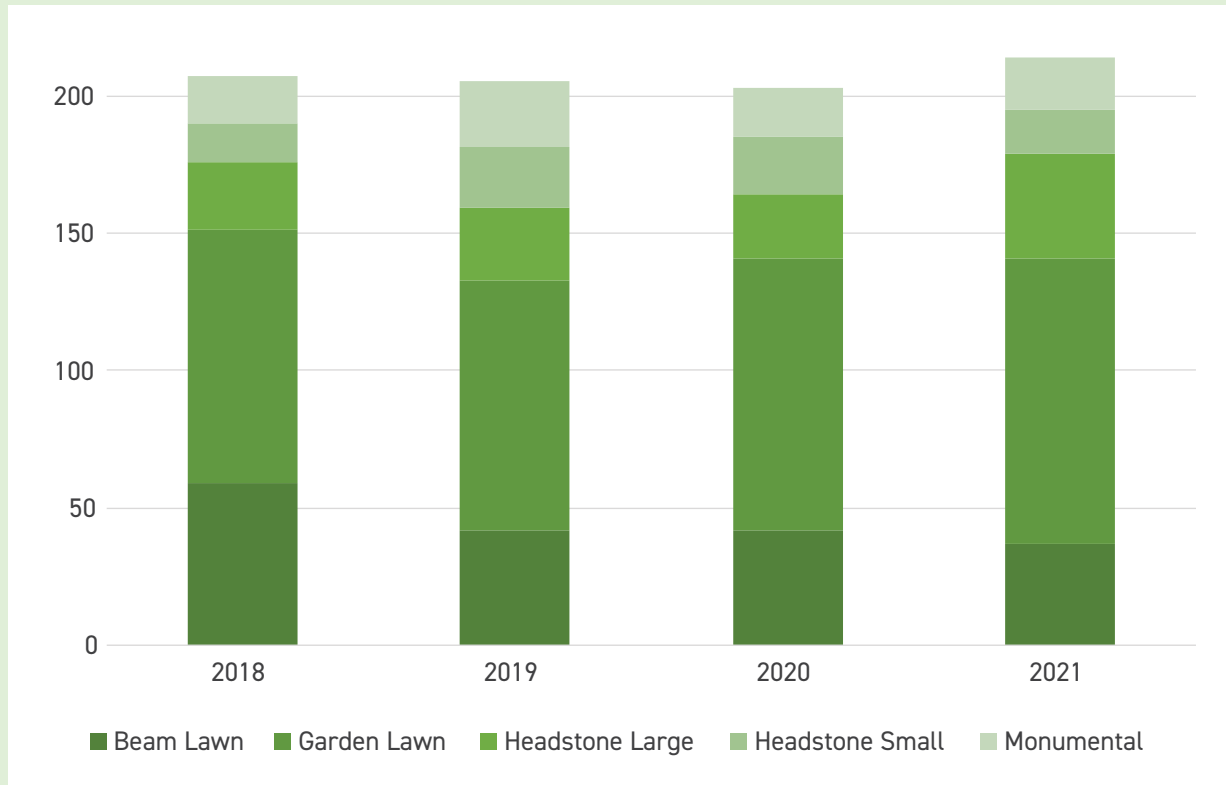
### Core Services Trends over 3 years



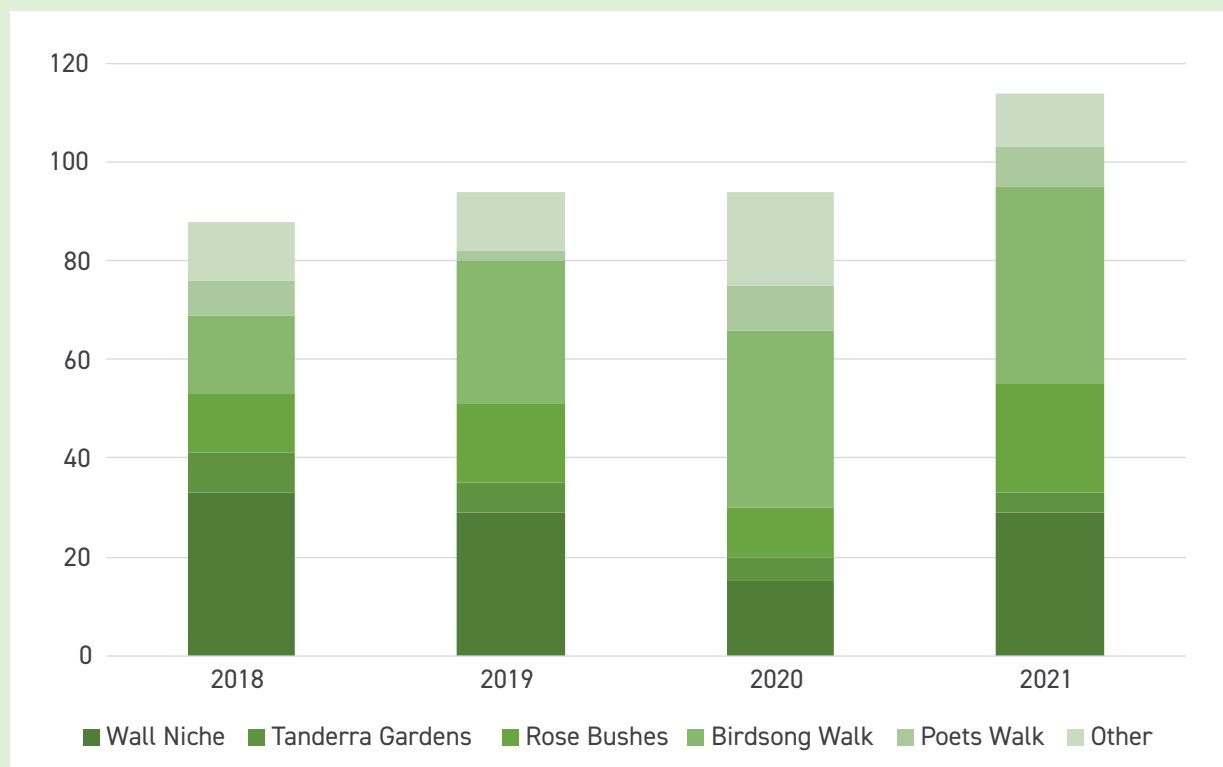
### Ash Memorials Sales 1st July 2018 to 30th June 2021



### Grave Sales 1st July 2018 to 30th June 2021



### Ash Placement completed 1st July 2018 to 30th June 2021





# Trust Board Members

The Ballarat General Cemeteries Trust is governed by a Board of up to nine trust members that reports to the Minister for Health, through the Cemetery Sector Governance Support program of the Department of Health.

**TRUST BOARD 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*.

**G BOSCHERT | CHAIR**

Appointed to 28 February 2022

**MR B DAVISON**

Appointed to 30 June 2023

**MS L JOSEPHS**

Appointed to 30 June 2024

**MS S LIA**

Appointed to 30 June 2023

**MS R MCQUILTEN**

Appointed to 30 June 2021

**MS S PEDEN AM**

Appointed to 30 June 2024

**MR R TOMMASINI**

Appointed to 30 June 2023

**MR D VARNIS**

Appointed to 31 August 2021 (retired)

**DR J VERLIN AM**

Appointed to 30 June 2023

**MR J WILKINSON**

Appointed to 30 June 2024

Declarations of conflict of interest are required at the beginning of each trust meeting. Trust members also complete an annual declaration of interest return.

Trust Board Members



Ballarat Cemeteries





## Ballarat Cemeteries

### Trust Committees

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

#### Audit and Risk Committee

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

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

#### Members

Mr R Tommasini (Chair)  
 Ms G Boschet (appointed September 2020)  
 Ms S Peden AM (appointed September 2020)  
 Ms L Josephs  
 Dr J Verlin AM (vacated September 2020)  
 Mr R Ainio  
 Mr D Varnis (retired 31 August 2020)

#### The Finance Committee

On 27 April 2016, the trust determined that all members of the board would be members of the Finance Committee and that this committee would be absorbed into the monthly trust meeting.

#### Organisation Capacity and Remuneration Committee

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

#### Members

Mr J Wilkinson | Chair  
 Dr. J Verlin AM | vacated September 2020  
 Mr B Davison  
 Ms G Boschert | appointed September 2020



## Ballarat Cemeteries

### Development Works Committee

The Development Works Committee is a governance committee of the Ballarat General Cemeteries Trust formed under the Cemeteries and Crematoria Act 2003. The committee assists the board in fulfilling its responsibilities in relation to the management of development works and undertakes governing supervision of:

- the capital works plan
- grant-funded projects
- work-for-the-dole projects
- any other project determined by the board or the committee.

### Members

Mr J Wilkinson | Chair, Vacated September 2020

Ms L Josephs | Chair, Appointed September 2020

Ms G Boschert | Appointed September 2020

Dr J Verlin AM | Vacated September 2020

Ms R McQuilten

### Community Advisory Committee

The Community Advisory Committee provide advice and guidance to the Ballarat General Cemeteries 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 the trust's services
- provide advice in relation to the integration of client and community views at all levels of the trust's operations, planning and policy development.

### Members

Ms S Lia | Chair

Ms S Peden AM | Vacated September 2020

Dr J Verlin AM

Mr G Snowden OAM

Ms P Faye

Mr B Kiley

Ms S Kennedy

Mr N Buchanan

Ms E Carmichael

## Board Meeting Attendance

### BALLARAT CEMETERIES TRUST BOARD MEETING ATTENDANCE JULY 2020 TO JUNE 2021

	Trust Meeting	Annual General Meeting	Development Works Committee	Audit & Risk Committee	Remuneration Committee	Community Advisory Committee
<b>MEETINGS HELD</b>	<b>6</b>	<b>1</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>4</b>
Mr G Boschert Chair	5	1	2	3	1	1
Dr J Verlin AM	6	1	1		1	3
Mr R Tommasini	6	1		4		
Ms S Peden AM	6	1		3		4
Mr J Wilkinson	6		2		2	
Ms R McQuilten	6		4			3
Mr B Davison	5	1			2	
Ms S Lia	6	1		3		4
Ms L Josephs	5	1	4			
Mr D Varnis	1					

All Trust Board members attended an additional full-day strategic planning meeting on 24 February 2021.

Mr D Varnis retired 31 August 2021

Changes to membership of the Audit and Risk Committee -

Ms G Boschert | appointed September 2020

Ms S Peden AM | appointed September 2020

Dr J Verlin AM | vacated September 2020

Changes to the membership of the Development Works Committee -

Mr J Wilkinson | Chair – vacated September 2020

Ms L Josephs | Chair – appointed September 2020

Ms G Boschert | appointed September 2020

Dr J Verlin AM | vacated September 2020

Changes to the membership of the Organisation Capacity and Remuneration Committee -

Dr J Verlin AM (vacated September 2020)

Ms G Boschert (appointed September 2020)

Changes to the membership of the Community Advisory Committee

Dr J Verlin AM (appointed September 2020)

Ms S Peden AM (vacated September 2020)

## Board Self-Assessment

Every year the Trust Board undertakes a self-assessment of its performance. Once every four years, the trust is required to have an external body conduct the self-assessment. In June 2021, the board took a survey to complete the self-assessment. It achieved a high-functioning score benchmark across each assessment criteria.

# 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 due to 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 the Ballarat General Cemeteries Trust's policies.

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

## Organisation Values

As part of its policies, the trust has developed a code of conduct to ensure it meets the values and principles that are expected in the conduct of their business.

### Respect

- Treating others fairly and objectively
- Having respect for conversations with our community
- Providing high-quality service to the 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 of a resource
- Accepting responsibility for decisions and actions

### Responsiveness

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

### Integrity

- Reporting improper conduct
- Avoiding real or apparent conflicts of interest
- Striving to earn and sustain public trust at the highest level

These values are all underpinned by sustainable environment management

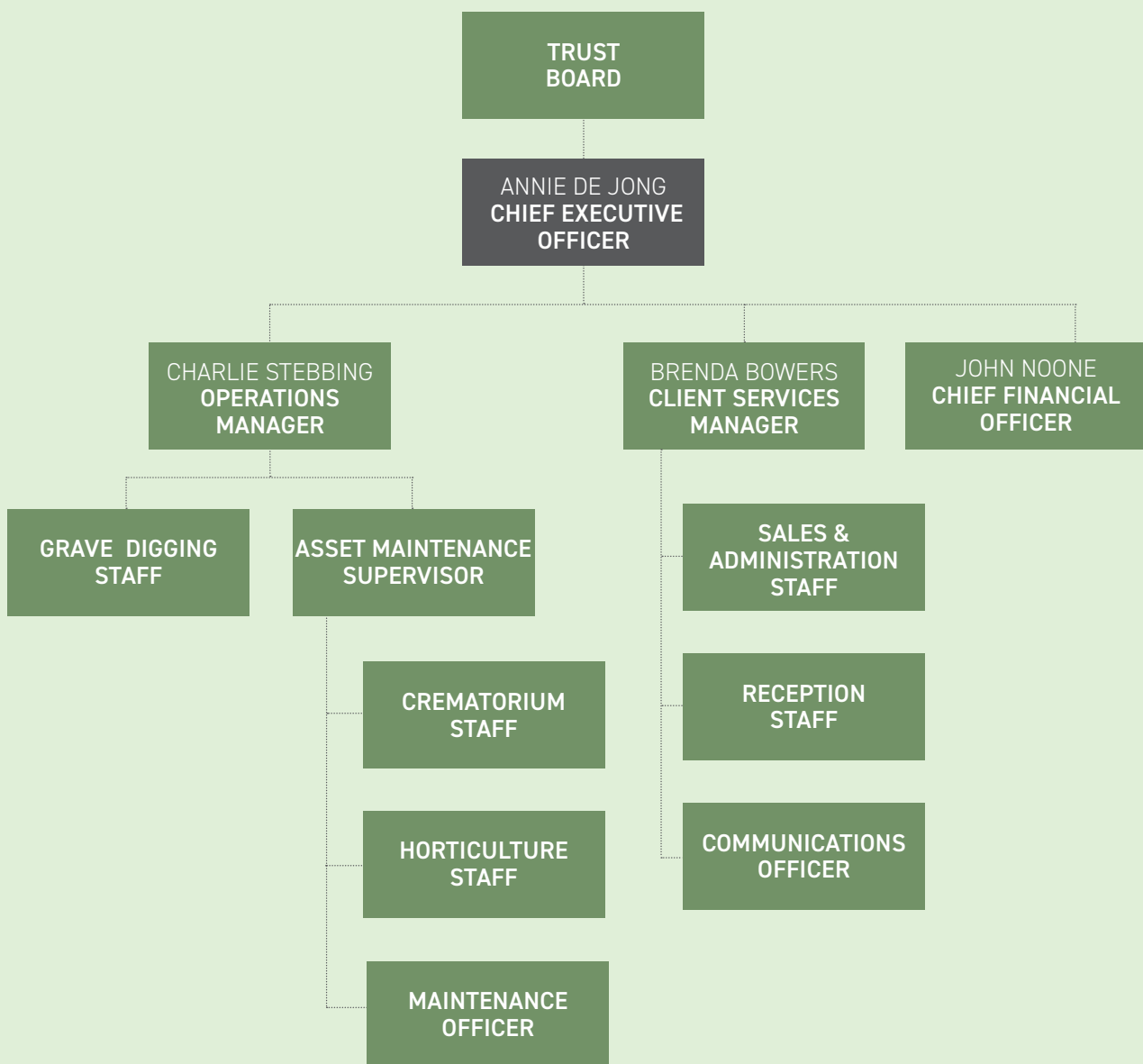
## Organisational Chart

The executive is comprised of Annie De Jong, Chief Executive officer; Charlie Stebbing, Operations Manager; Brenda Bowers, Client Services Manager; and John Noone, Chief Financial Officer.

The Operations Manager has responsibility for all the burial, cremation, parks and facilities management and maintenance.

The Client Services Manager has responsibility for all client services, functions and staff.

The Chief Finance Officer has carriage of all financial management matters and statutory reporting as well as ensuring the long-term financial management of the organisation is sustainable.



## Labour Category

	JUNE 2021				JUNE 2020			
	Total	Male	Female	Self-Described	Total	Male	Female	Self-Described
CEO	1	-	1	-	1	-	1	-
Executive team	2.6	1.6	1.0	-	1.6	1.6	-	-
Sales and Admin	4.2	-	4.2	-	5.8	-	5.8	-
Crematorium Staff	1.2	1.2	-	-	1.2	1.2	-	-
Grave Diggers	2	2	-	-	2	2	-	-
Horticultural Staff	6.5	4	1.8	-	5.8	4	1.8	-
<b>Total FTE</b>	<b>17.5</b>	<b>8.6</b>	<b>8.8</b>	<b>-</b>	<b>17.4</b>	<b>8.6</b>	<b>8.8</b>	<b>-</b>

## Ongoing Employees

	Number	Full Time	Part-Time	FTE	Male	Female	Self-Described
June 2021	20	14	6	17.5	9.3	8.2	-
June 2020	19	14	5	17.4	8.5	8.8	-

## Ages of Employees

AGE	2021 - ONGOING		2020 - ONGOING	
	NUMBERS	FTE	NUMBERS	FTE
25-34	1	1	1	1
35-44	1	1	2	1.6
45-54	9	7.5	8	7.6
55-64	9	8.0	8	7.2
Over 64	-	-	-	-

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

## KEY

2020 refers to the current reporting year, 2020 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 in 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 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* (for example, persons appointed to a non-executive board member role, to an office of commissioner, or to a judicial office).



# Recognition of Services

## 0 to 5

### YEARS OF SERVICE

**Alexandra Lee**, Horticultural Officer  
**Angela Bigarelli**, Executive Assistant  
**Charlie Stebbing**, Operations Manager  
**Donna Simmons**, Administration Officer  
**John Noone**, Chief Financial Officer  
**Megan Seter**, Administration Trainee  
**Michael Herd**, Casual Horticultural Officer  
**Nathan Tuddenham**, Horticultural Apprentice  
**Ross Huntington**, Casual Horticultural Officer  
**Tanya Farrell**, Administration Officer

## 5 to 9

### YEARS OF SERVICE

**Annie De Jong**, Chief Executive Officer  
**Garry MacNab**, Gravedigger  
**Gillian Emmerson**, Administration Officer  
**Jenny McGrath**, Administration Officer

## 10 to 19

### YEARS OF SERVICE

**Brenda Bowers**, Client Services Manager  
**Daryl Tuddenham**, Asset Maintenance Supervisor  
**Peter Silvey**, Crematorium Officer

## 20 to 29

### YEARS OF SERVICE

**David Odgers**, Maintenance Officer  
**Ian Walker**, Gravedigger  
**Mark Block**, Horticultural Officer

## 40 to 49

### YEARS OF SERVICE

**Kevin Frawley**, Horticultural Officer

## Volunteers

Ballarat Cemeteries has a long history of working with volunteers from Centrecare and employs placements under the Work for the Dole program. The key project undertaken in 2020–21 by the Work for the Dole participants was the restoration of the Chinese moon gates at the entrances to the Chinese section of the New Cemetery. We wish to acknowledge Centrecare and the participants who provided a significant amount of time for general maintenance and upkeep of both cemeteries throughout the year.

# Governance and Accountability

## Environmental Management

Ballarat Cemeteries, through its Environmental Management Plan, has made the environment central to its future planning, operations, and policy decisions. Through this program, we continue to recycle materials such as cardboard, paper and plastic.

The trust continues to be a willing participant in the Cemeteries and Crematoria Association of Victoria's Metals after Cremation program. By recycling metals, this program reduces the demand on the use of non-renewable resources, thus helping to provide long-term protection of our environment. Any money returned to us is directed to support community events in the cemetery.

As required under our private dam licensing agreement with Southern Rural Water, we continue to maintain our Surveillance and Emergency Management Plan. A requirement of this plan is to have our dam inspected annually by a qualified engineer.

During the 2020-21, we were again successful in gaining state government funding through the Community Power Hub program. Ballarat Cemeteries was also assisted by BREAZE, a not-for-profit organisation, who worked with us on the completion of our feasibility investigation into solar power usage at the New Cemetery and with the installation of a back-up power solution for the chapel and crematorium, funded by DEWLP. The back-up power has been designed to integrate with the solar power infrastructure that will be installed during the 2021/22 financial year. Our small plant was also replaced with electric, and battery-operated equipment as per our plan.

## Office-Based Environmental Impacts

The trust is currently assessing all its office-based environmental impacts and implemented several actions during the reporting period in 2020-21 to reduce its impact on the environment. The reporting in this section is required in relation to paper, water and energy.

## Waste

Ballarat Cemeteries manages all its own waste on site. The soft plastics recycle program continued throughout the year, with mixed success. We have found that the "buy in" program for flower suppliers has been difficult to maintain. In 2020-21, we ceased burning off waste during the permitted fire season; instead, we commenced mulching our green waste onsite and returned it to the garden beds throughout the year.

## Paper

A significant reduction in printed paper occurred in 2020–21 due to many processes being changed to soft copy only as a result of the COVID-19 safety protocols. The initial cost of purchasing better and more advanced software has been offset to some degree by the outcomes detailed in the following table.

YEAR	PRINTED PAPER
2018–19	139,159 sheets
2019–20	89,390 sheets
<b>2020–21</b>	<b>67,210 sheets</b>

## Water

Ballarat Cemeteries has its own water resource that services the cemetery grounds. We have identified additional water sources for future development planning within the cemetery. These figures are related to the use of town water. In 2020–21, there was a cooler summer period, which meant that less water was required for use in our gardens and our costs were reduced accordingly.

YEAR	KILOLITRES	TOTAL WATER USED PER FTE (KL/FTE)
2018–19	227	13.8
2019–20	325	18.7
<b>2020–21</b>	<b>210</b>	<b>12.0</b>

## Energy

In 2020–21, Ballarat Cemeteries purchased energy under its contract with Procurement Australia.

## Gas

A new cremator was installed in 2019. During the 2020–21 financial year we put through 36% more cremations than in 2018–19, but our gas usage increased by only 3%, thereby demonstrating the energy efficiency of the new cremator.

YEAR	MJ	GREENHOUSE GAS EMISSIONS (TONNES CO <sub>2</sub> -e)
2018–19	2,182,948	112
2019–20	2,095,580	108
<b>2020–21</b>	<b>2,252,317</b>	<b>116</b>

## Electricity

As mentioned in the water section, there was less pumping of water required for the cemetery's grounds in 2020–21, therefore there was a 4% overall reduction in electricity usage.

YEAR	KWH	GREENHOUSE GAS EMISSIONS (TONNES CO <sub>2</sub> -e)
2018–19	107,819	116
2019–20	121,918	132
<b>2020–21</b>	<b>117,104</b>	<b>126</b>

## Emission Monitoring

Ballarat Cemeteries' fleet consumption for office-based vehicles = 2. Both utilise unleaded fuel. We have now moved to electric-operated small plants to reduce our fuel consumption and emissions.

VEHICLES	2020–21	2019–20	2018–19
12 months travelled	<b>13,875</b>	14,265	15,394
Greenhouse emissions tonnes CO <sub>2</sub> -e	<b>2.7</b>	2.9	3.1

# Operational Objectives

## Financial Position and Financial Result for 2020-2021

### Five-Year Summary of Financial Results

In 2020/2021 the Trust achieved an operating surplus of \$640,000 after all year-end adjustments have been actioned.

Total income was \$866,000 greater than 2019/20. The major items for the increase for the 2020/21 year were the Direct Sales income an increase of \$160,000, Covid grants received from the Federal Government, \$359,000, and Investment income for 2020/21 was \$328,000 greater than the previous year. Due mainly to a volatile stock market, which had a very good year, increasing the valuation of our investment holdings.

Total expenses increased by \$421,000 in 2020/21. Administrative costs increased by \$194,000 with the main item being additional local short term contractors and consultants as we utilised the additional covid grants, ensuring that some ongoing outstanding tasks were completed by contracted resources. This enabled the trust to complete these outstanding tasks and provide the ability to implement technologies that will be more efficient and effective in the future. There were additional costs associated with ensuring our staff

were able to undertake their normal tasks in a covid safe environment. This included upgrading IT hardware and software and the requirement for additional PPE equipment.

Cost of sales increased by \$124,000 as we took the opportunity to use local short-term contractors to complete some long outstanding grounds work. Employee Expenses increased by \$30,000 for 2020/21 due to the EBA increase, Maintenance and Operating costs increased by \$40,000, Depreciation expense increased by \$50,000.

It is the intention of the Trust Board to utilise some of the surplus from this year, to fund the restoration of the Victorian rotundas that are situated within the cemetery grounds.

The Balance Sheet shows the Trust continues to be in a relatively strong position. Assets are nearing of \$14.5 million. Liabilities are \$4.42 million. The net equity for the Trust increased by \$0.709 million in 2020/21 to \$9.996 million.

Five Year Summary	2021	2020	2019	2018	2017
	\$000	\$000	\$000	\$000	\$000
Total Income	3,877	3,011	2,834	2,840	2,813
Total Expenses	3,237	2,816	2,616	2,613	2,445
Operating Surplus	640	195	218	327	368
Accumulated Funds	3,330	2,690	2,496	1,928	1,601
Total Assets	14,489	13,574	13,766	13,059	12,416
Total Liabilities	4,493	4,287	4,674	4,185	3,887
<b>Net Assets</b>	<b>9,996</b>	9,287	9,092	8,874	8,529
<b>Total Equity</b>	<b>9,996</b>	9,287	9,092	8,874	8,529

### Operational Change

Ballarat Cemeteries is committed to identifying operational efficiency and continued a program of identification and improvement of activities in 2020–21. In the following pages, differences in our services and operations are identified.

### Cemetery Fee Structure

The New 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 conversations with loved ones about their end-of-life memorial wishes long before they die. Ballarat Cemeteries provides options for people to think about the future and reduce the financial burden for their families. Government regulations provided for an increase in our fees for services of 2% (including GST) from 1 July 2020.

### Assistance to Class B Cemetery Trusts

In 2020–21, Ballarat Cemeteries provided advice and assistance to many cemeteries across Victoria. We pride ourselves on assisting other trusts that require support.

### Annual Report of Operations Achievements

The trust is required under the guidance of the Department of Health to create an annual plan, which it submits to the department and reports on the agreed actions each financial year.

This 2020–21 Annual Report of Operations outlines the achievements against the 2020–2021 Annual Plan and other reporting requirements.

The annual plan identified 19 actions under four key strategic requirements

**Strategic Priority 1** – Build a Viable and Sustainable Organisation

**Strategic Priority 2** – Develop our People and Workforce

**Strategic Priority 3** – Enhance Relationships with Community and Stakeholders

**Strategic Priority 4** – Governance and Accountability

**Strategic Priority 5** – Provide Leadership

All but two of the items were completed, and the two that were not are progressing and will be completed early in the 2021–22 financial year.

### Staff Acknowledgements

The CEO and Trust Chair wish to personally acknowledge the significant contribution that our staff have made in assisting with the implementation of the COVID-19 pandemic planning and the continued operation of our cemetery and crematoria services throughout 2020–21.

The current difficult situation is a time of continuous change and threat to our livelihood. Despite this, in 2020–21 the staff continued to arrive for work and provide essential services to our community with care and compassion.

### Maintenance Standards

We continued to work to a set of minimum service standards. These standards have been developed for staff, Trust Board members, contractors, community, and management to understand, articulate, and implement consistent service delivery and maintain 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.

## Social Procurement Activities and Commitments

SOCIAL PROCUREMENT ACTIVITIES AND COMMITMENTS	
Reporting period:	2020-2021
Reporting entity:	Ballarat General Cemeteries Trust
<b>OVERALL SOCIAL PROCUREMENT ACTIVITIES</b>	
	2020-2021
Number of social benefit suppliers engaged during the reporting period:	1
Total amount spent with social benefit suppliers during the reporting period:	\$34,000
<b>SOCIAL PROCUREMENT COMMITMENTS</b>	
Total number of suppliers engaged, who are not social benefit suppliers, who have made social procurement commitments in their procurement contracts with the Victorian Government:	Nil

## Whole of Victorian Government Social Procurement Framework (SPF) Report for 2020-21

SET 1 - SPF METRICS			
SPF Objective	Metric	Unity of Measure	2021-2021 (Actual)
Opportunities for Victorian Aboriginal people	Total spend with Victorian Aboriginal businesses	\$ thousands (GST exclusive)	Nil
	Number of Victorian Aboriginal businesses engaged	Number	Nil
Opportunities for Victorians with disability	Total spend with Victorian social enterprises led by a mission for people with disability and Australian Disability Enterprises (ADEs)	\$ thousands (GST exclusive)	\$34
	Number of Victorian social enterprises led by a mission for people with disability and Australian Disability Enterprises (ADEs) engaged	Number	2
Opportunities for disadvantaged Victorians	Total spend with Victorian social enterprises led by a mission for the disadvantaged (a)	\$ thousands (GST exclusive)	Nil
	Number of Victorian social enterprises led by a mission for the disadvantaged (a) engaged	Number	1

## Operational Objectives

SET 1 - SPF METRICS			
SPF Objective	Metric	Unity of Measure	2021-2021 (Actual)
Sustainable Victorian social enterprises and Aboriginal business sectors	Total spend with Victorian Aboriginal businesses	\$ thousands (GST exclusive)	Nil
	Number of Victorian Aboriginal businesses engaged	Number	Nil
	Total spend with other Victorian social enterprises (b)	\$ thousands (GST exclusive)	Nil
	Number of other Victorian social enterprises engaged (b)	Number	Nil

## Compliance with State Government Objectives

<ul style="list-style-type: none"> <li>The SPF objectives prioritised by the entity during the reporting period;</li> </ul>	<p>Purchasing of labour hire services, providing training and pathways for disadvantaged youth and job seekers.</p>
<ul style="list-style-type: none"> <li>Summary of activities undertaken by the entity during the reporting period to support its social procurement strategy. This may include, for example, commentary around capability development, SPF information sessions and supplier engagement.</li> </ul>	<p>During the reporting period we purchased \$34,000 of services from an organisation that provides opportunities for Victorians with a disability. This aligns with our Workforce Inclusion Policy. In future periods, we will explore opportunities for other social enterprises that may be able provide the goods or services that we require.</p> <p>As an organisation, we ensure that purchases are undertaken from local suppliers where possible, whether this is goods or services. This was crucial during the 2020-21 financial year as the pandemic is affecting all our local suppliers. We have ensured, that as much as possible, all suppliers have been paid within 14 days of providing their service, or delivering their goods.</p>
<ul style="list-style-type: none"> <li>Case studies and additional information on SPF achievements (where available).</li> </ul>	Nil
<ul style="list-style-type: none"> <li>Total spend with social benefit suppliers</li> </ul>	\$34k
<ul style="list-style-type: none"> <li>Total number of social benefit suppliers engaged by the entity.</li> </ul>	3



## Funding

### Federal Government

Ballarat Cemeteries was eligible for the COVID-19 jobkeeper supplements. They provided essential funding to ensure we continued to employ all staff at the cemetery during 2020–21.

### State Government

Small Business Victoria provided an initial grants of \$10,000, which was used to purchase automatic mowers. Late in June 2021, an additional \$5,000 was received to assist with the online broadcasting of our chapel services.

### Department of Health and Human Services

The department provided funding for the following three projects:

- \$55,100 to assist with remedial work for the monument paths
- \$41,470 to undertake drainage works for Poets Walk
- \$37,598 to undertake ground penetration radar in our open grounds

### Workforce Inclusion Policy

Ballarat Cemeteries has a workforce inclusion policy that is supported by gender equality policies. We recognise that discrimination is unacceptable and, although equality of opportunity has been a long-standing feature of our practices and procedures, we have made the decision to adopt a formal equal opportunities policy.

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

Ballarat Cemeteries has a long history of supporting disadvantaged people under the Work-for-the-Dole program. We turn to this program for recruitment purposes when employment opportunities arise. Throughout the 2020–21 financial year, we supported an employee under the NDIS as a member of our horticultural team. Ballarat Regional Industries, who employs people with a disability, was contracted to undertake landscape projects within the cemetery precinct. This initiative supports our policy of being a regional and inclusive employer.

### Gender Equity Act 2020

Although the Ballarat Cemetery has fewer than 20 employees and is not required to comply with the Gender Equity Act 2020, we promote equality within the organisation, and in 2020–21 there was an equal number of male and female employees in our organisation.

### Disability Act 2006

The Disability Act 2006 reaffirms and strengthens the rights of people with a disability and recognises that this requires support across the government sector and within the whole community.

The Victorian State Disability Plan is currently being reviewed and will be amended over the next 12 months. Ballarat Cemeteries will review and establish a disability action plan that supports the state government plan.

The State Disability Plan is the Victorian Government's framework for enabling people with a disability to participate and contribute to the social, economic and civic life of Victoria. Key components of the current state plan consider the following:

- **Reducing barriers to accessing goods, services and facilities:**

In 2020–21, we established an option of a conference call between vehicles, so that clients could stay within their own vehicles when on a tour of the New Cemetery. We are continuing to provide additional seating within our grounds to provide rest points.

- **Reducing barriers to persons with a disability obtaining and maintaining employment:**  
Ballarat Cemeteries has assisted those with a disability with short-term employment and has provided various contract roles to those with a disability.
- **Promoting inclusion and participation in the community:**  
Ballarat Cemeteries has established operation contracts with Ballarat Regional Industries who provided landscaping services to the New Cemetery in 2020–21.
- **Achieving tangible changes in attitudes and practices that discriminate against people with a disability:**  
The purchase of a people-mover with entry assistance is enabling Ballarat Cemeteries to provide personal services to clients who need additional support. We have established a system where clients using our vehicle are able to have their support animals accommodated safely within the vehicle. We have established different services to support clients who can utilise their own vehicles for tours of the New Cemetery. We have also provided more information online so that it can be accessed without attendance at the office.

### Freedom of Information

The *Freedom of Information Act 1982* gives the public a right of access to documents held by Ballarat Cemeteries. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, ministers,

and other bodies subject to the Act.

Any person can request access to documents held by Ballarat Cemeteries. The Act applies to documents both created by Ballarat Cemeteries or supplied to Ballarat Cemeteries by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes.

The Act does allow Ballarat Cemeteries to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information regarding other people; and information provided to the Ballarat Cemeteries in confidence.

On 1 September 2017, the Act was amended to reduce the freedom of information (FOI) processing time for requests received from 45 to 30 days. However, when external consultation is required under sections 29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing times may also be extended by periods of 30 days or in consultation with the applicant. With the applicant's agreement, this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by Ballarat Cemeteries, under section 49A of the Act, they can ask the Office of the Victorian Information Commissioner (OVIC) to review that decision within 28 days of receiving notification of the decision.

For the period ending 30 June 2021, the trust received two formal requests for information under the Freedom of Information Act.

Both requests were from members of the public. At the end of the reporting period 30 June 2021, both requests were being processed.

The trust receives regular requests for historical

information (particularly relating to family research) and provides this information to our community on request. Members of the public are not required to complete an FOI application for historical information.

If a formal FOI application is received, it must be accompanied by a fee of \$30.10. Formal requests must be on a prescribed form which is available on the Cemetery website [www.ballaratcemeteries.com.au](http://www.ballaratcemeteries.com.au) or by emailing the cemetery office on [enquiries@ballaratcemeteries.com.au](mailto:enquiries@ballaratcemeteries.com.au).

There may be additional charges, depending on the request, and these are applied according to 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](mailto:enquiries@ballaratcemeteries.com.au)**  
**Ph 03 5332 1469**

## Protected Interest Disclosures Act 2012

The Protected Interest Disclosures 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 matter disclosed to be investigated and rectified.

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 to the environment.

We will take all reasonable steps to protect people who make such disclosures from any detrimental action that could arise from making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure to the extent that it is legally possible.

## Reporting Procedures

Disclosures of improper conduct or detrimental action by Ballarat Cemeteries 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;
- 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**  
**1300 735 135**  
**[www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)**

The fraud and protected disclosures policy can be found on the cemetery website under About Us/ Policies at [www.ballaratcemeteries.com.au](http://www.ballaratcemeteries.com.au)

Please contact the **CEO, Annie De Jong** **0419 304 117** or **[annie@ballaratcemeteries.com.au](mailto:annie@ballaratcemeteries.com.au)** if you have any questions.

## 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 Ballarat Cemeteries. They include details of any shares held by Trust Board members and the CEO. The Trust Board members at all board meetings and committee meetings are required to advise of any matters in which they have a conflict of interest.

## National Competition Policy

Ballarat Cemeteries operates and complies with the code of practice as published by the Victorian Government's 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.

## Publication and Records

A central burial and cremation register is held at the administration office at the New Cemetery. Access is available to these records.

A touchscreen computer is installed at the Ballarat Old Cemetery, the Ballarat New Cemetery, and the New Cemetery Café for public use in obtaining the burial and cremation records of deceased persons. The same information is made available on our website: [www.ballaratcemeteries.com.au](http://www.ballaratcemeteries.com.au)

Promotional material is also made available. This includes brochures on our scale of fees, burial, cremation, and memorial services. Location maps and plans of the cemeteries are available on our website or on request to our administration office.

## External Reviews

In 2020–21, no major external reviews were undertaken of Ballarat Cemeteries.

## Research and Development

There were no major research and development

activities undertaken by Ballarat Cemeteries during 202–21 that are required to be reported. We are researching different end-of-life options for our community

## Overseas Visits

No members of the Trust Board or staff conducted overseas visits on behalf of Ballarat Cemeteries in the 2020–21 financial year.

## Industrial Relations

Ballarat Cemeteries' Enterprise Agreement 2019–2022 currently governs the employment of staff.

## Compliance with DataVic Access Policy

Ballarat Cemeteries is 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](http://www.data.vic.gov.au)

We provide access to our burial and cremation registers, including additional deceased information on our website. We will give the information collectively when requested by an organisation or member of the public.

## Ex-Gratia Payments

No ex-gratia payments were made during 2020–21.

## Local Jobs First, Victorian Industry Participation Policy Disclosure

The amendment to the Local Jobs First Act 2003 introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and the Major Projects Skills Guarantee (MPSG) policy,

which were previously administered separately. No contracts either commenced or were completed during the 2020–21 financial year to which this policy would have applied.

### Carers Recognition Act 2012

Ballarat Cemeteries has taken all practical measure to comply with its obligations under the Carers Recognition Act 2012. We have implemented a flexible working policy, which is outlined in the employee handbook. We will review this policy annually in compliance with the Carers Recognition Act.

In 2020–21, during the COVID-19 pandemic, environment management regularly discussed with staff any needs they may have in caring for others. They ensured that there was open dialogue regarding the needs and assistance that Ballarat Cemeteries provides.

### Memberships

The Ballarat General Cemeteries Trust is a member of a number of organisations to demonstrate compliance with its policy of providing local, regional, and national support to our industry and community. The organisations are as follows:

- Cemeteries and Crematoria Association of Victoria
- Commerce Ballarat
- Victorian Tourism
- Committee for Ballarat
- Institute of Public Administration Association
- Institute of Information Management

### Related Party Disclosures

Ballarat Cemeteries has prepared related party disclosures for the 2020–21 financial year based on reasonable enquiries made by management in relation to the Trust Board and its 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 Trust Board and their related parties, apart from remuneration of the 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 following publications have been retained by the trust and are available on request and summarised within this annual report, subject to the provisions of the declarations of pecuniary interests that have been duly completed by all relevant officers.

Details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary have been recorded.

Publications produced by Ballarat Cemeteries include:

- Annual report of operations
- Strategic plan
- Annual plan
- Service standards
- Details of changes in prices, fees, charges, rates and levies are available on our website under documents
- Details of any major external reviews carried out on Ballarat Cemeteries (none during 2020–21)
- Details of major research and development activities undertaken by Ballarat Cemeteries
- Details of overseas visits undertaken
- Details of major promotional, public relations and marketing activities
- Details of assessments and measures undertaken to improve the occupational health and safety of employees
- General statement regarding industrial relations
- List of major committees sponsored by Ballarat Cemeteries

## Operational Objectives

- 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**

## Consultancies

### Consultancies under \$10,000

In 2020-2021 there were 11 consultancies with total fees payable to each of the consultants being less than \$10,000. The total expenditure incurred during

the 2020–21 financial year in relation to those consultancies was \$49,922 (excluding GST).

### Consultancies over \$10,000

In 2020-2021 there were five consultancies with total fees payable to each of the consultants being more than \$10,000. The total expenditure incurred during the 2020–21 financial year in relation to those consultancies was \$104,527 (excluding GST).

Consultant	Purpose	Start Date	End Date	Project Fee	Expenditure 2020–21 Ex GST \$	Future Expenditure \$
Yum Studio	Video and advertisements of end-of-life decisions and location options	01.03.2021	28.06.2021	Contract	31,200	0
SED Partners	Research into end-of-life options	01.05.2021	28.06.2021	Contract	31,500	0
Hunter Geophysics	Ground penetration radar	01.05.2021	30.06.2021	Contract	17,738	19,860
Circle Media	Mapping of roses within the cemetery precinct and establishment of QR-coded tour options	09.03.2021	30.05.2021	Contract	10,371	0
OpusXenta	Mapping of interment locations	15.02.2021	18.06.2021	Contract	13,718	0

## Details of Information and Communication Technology (ICT) Expenditure

The total ICT expenditure incurred during the 2020–21 financial year was \$75,070 (excluding GST). Details are as follows:

### BUSINESS AS USUAL (BAU) ICT EXPENDITURE

Total Operations = \$52,293  
 Total Capital = Nil

### NON- BUSINESS AS USUAL (NON BAU) ICT EXPENDITURE

Total Operations = \$17,732  
 Total Capital = \$5,045 Occupational Health and Safety Matters

## 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 amongst management and staff.

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

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

continued to conduct annual audits of worksites and open space assets in 2020–21. This included physically checking the safety of all monuments for stability and soundness. We also continued to provide education for staff to ensure up-to-date skills in the areas of safety, in particular site-specific safety training, COVID 19 risks, and safety drills.

We had two lost-time injuries during the reporting period. One was a standard claim with a lost time of five days, with the staff member returning to full duties after that time. The second injury resulted in a lost time of 46 weeks and has now been concluded.

The KPI for lost time is zero.

During the year, the OH&S Committee and staff updated their first-aid skills, and accepted the offer of influenza vaccinations and hearing tests.

Occupational Health and Safety Statistics	2020-21	2019-20	2018-19
The number of reported hazards/incidents for the year	4	6	7
The number of 'lost time' standard WorkCover claims for the year	2	2	2
The average cost per WorkCover claim for the year ('000)	\$2	\$2	\$3

## Building Act 1993

All new building works and re-development of existing properties conform to the current building regulations and provisions of the Building Act 1993 as updated.

Ballarat Cemeteries applied for one building permit during 2020–21, which was for the construction of an extension to the garage for vehicles. The construction is expected to commence in 2021–22.

## Asset Management Accountability Framework – Maturity Assessment

The following summarises the Trust's assessment of maturity against the requirements of the Asset Management Accountability Framework.

The Trust's target maturity rating is 'competence', meaning the systems and processes are fully in place, consistently applied and systematically meeting the framework requirements.

### Leadership and Accountability (requirements 1 – 19)

The Trust has essentially met its target maturity level in this category. There are a small number of requirements that are not applicable.

### Planning (requirements 20 – 23)

The Trust has met its target maturity levels in this category.

### Acquisition (requirements 24 & 25)

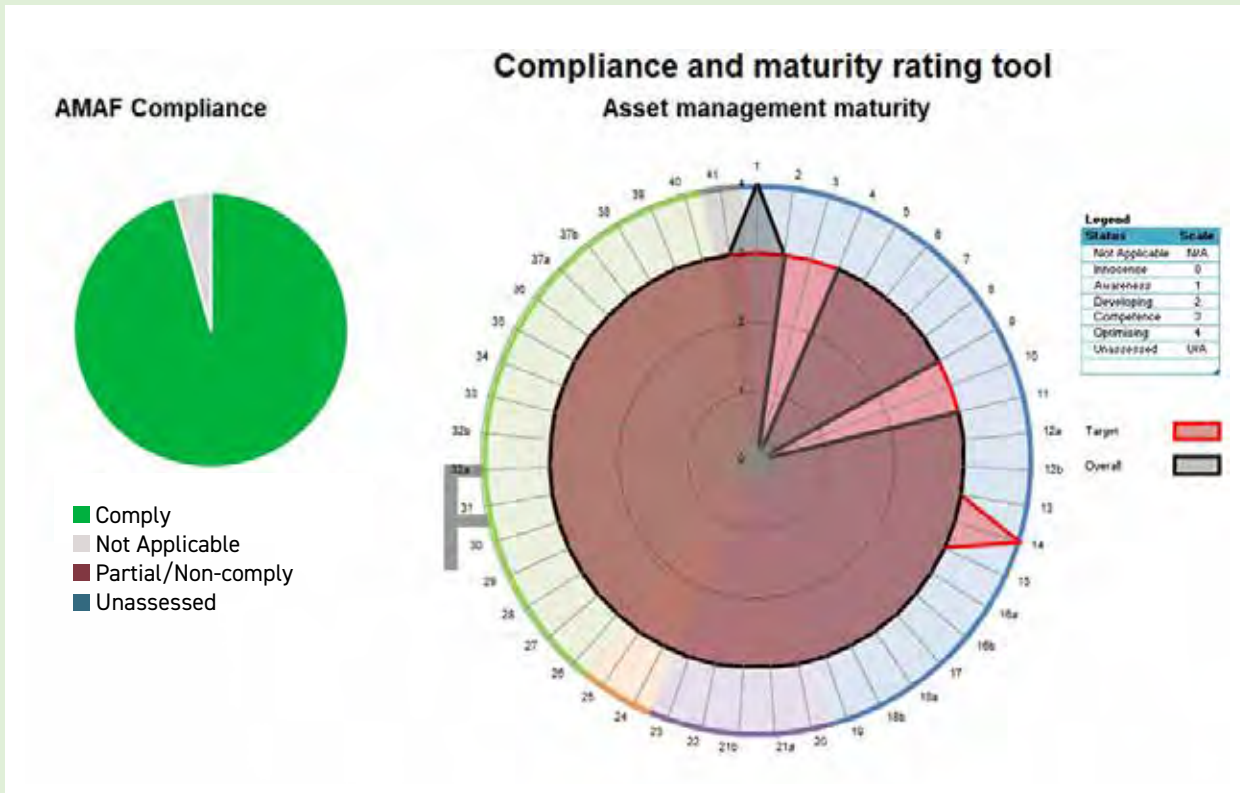
The Trust has met its target maturity level in this category.

### Operation (requirements 26 – 40)

The Trust has met its target maturity level in this category.

### Disposal (requirements 41)

The Trust has met its target maturity level in this category.





## Occupational Violence

Ballarat Cemeteries is committed to the protection of its staff and community. Reporting of Occupational Violence is vital to ensure that our staff feel safe at work and mitigate any hazards or potential hazards for our team. Ballarat

Cemeteries provides several options for staff to remove themselves from potentially violent situations with panic buttons in the office and vehicles with escape routes included in enclosed offices.

Occupational violence statistics	2020-21
Workcover accepted claims with an occupational violence cause per 100 FTE	0
The number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0
Number of occupational violence incidents reported	1
Number of occupational violence incidents reported per 100 FTE	0.2
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	0%

### Definitions of occupational violence

- **Occupational violence** – any incident where an employee is abused, threatened or assaulted in the circumstances arising out of or in the course of their employment.
- **Incident** – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity ratings must be included. Code Grey reporting is not included, however, if an incident occurs during the course of a planned or unplanned Code Grey, the incident must be included.
- **Accepted Workcover claims** – accepted Workcover claims that were lodged in 2020-21.
- **Lost time** – is defined as greater than one day.
- **Injury, illness or condition** – this includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

## Attestations

### Attestation on Conflict of Interest

I, Annette De Jong, certify that Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of clause 9 of schedule 1A of the Act and has implemented a Conflict of Interest policy consistent with the minimum accountabilities queried by the VPSC. Declaration of private interest forms have been completed by all the executive staff of the Ballarat General Cemeteries Trust and Trust Board members, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.



A. De Jong | Chief Executive Officer  
28 August 2021

### 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 accurately reflects actual performance. The Ballarat General Cemeteries Trust has critically reviewed these controls and processes during the year.



A. De Jong | Chief Executive Officer  
28 August 2021

### Integrity, fraud and corruption

I, Annette De Jong, certify that the Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks were reviewed and addressed by the Ballarat General Cemeteries Trust during the 2020–21 financial year.



A. De Jong | Chief Executive Officer  
28 August 2021

### Compliance with the Victorian Government Purchasing Board Policies

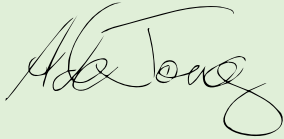
I, Annette De Jong, certify that the Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that it has complied with all the requirements set out in the Victorian Government Purchasing Board's policies and critically reviewed these controls and processes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



A. De Jong | Chief Executive Officer  
28 August 2021

**Ballarat General Cemeteries Trust  
Financial Management Compliance  
Attestation Statement**

I, Annette De Jong, on behalf of the Responsible Body, certify that the Ballarat General Cemeteries Trust has no material compliance deficiency with respect to the application standing directions under the Financial Management Act 1994.



Annie De Jong  
Chief Executive Officer  
Ballarat General Cemeteries Trust  
28 August 2021

# Disclosure Index

LEGISLATION	REQUIREMENT	PAGE
<b>Ministerial Directions</b>		
<b>REPORT OF OPERATIONS</b>		
<b>CHARTER AND PURPOSE</b>		
FRD 22H	Manner of establishment and the relevant Ministers	24
FRD 22H	Purpose, functions, powers and duties	24
FRD 22H	Nature and range of services provided	26
FRD 22H	Activities, programs and achievements for the reporting period	19
FRD 22H	Significant changes in key initiatives and expectations for the future	NIL
<b>MANAGEMENT AND STRUCTURE</b>		
FRD 22H	Organisational structure	47
FRD 22H	Workforce data/ employment and conduct principles	46
FRD 22H	Occupational Health and Safety	63
<b>FINANCIAL INFORMATION</b>		
FRD 22H	Summary of the financial results for the year	52
FRD 22H	Significant changes in financial position during the year	52
FRD 22H	Operational and budgetary objectives and performance against objectives	52
FRD 22H	Subsequent events	NIL
FRD 22H	Details of consultancies under \$10,000	62
FRD 22H	Details of consultancies over \$10,000	62
FRD 22H	Disclosure of ICT expenditure	62

LEGISLATION	REQUIREMENT	PAGE
<b>LEGISLATION</b>		
FRD 22H	Application and operation of Freedom of Information Act 1982	58
FRD 22H	Compliance with building and maintenance provisions of Building Act 1993	63
FRD 22H	Application and operation of Public Interest Disclosures Act 2012 (effective 1 January 2020 - previously the Protected Disclosure Act 2012)	59
FRD 22H	Statement on National Competition Policy	60
FRD 22H	Application and operation of Carers Recognition Act 2012	61
FRD 22H	Summary of the entity's environmental performance	50
FRD 22H	Additional information available on request	61
<b>OTHER RELEVANT REPORTING DIRECTIVES</b>		
FRD 25D	Local Jobs First Act disclosures	61
SD 5.1.4	Financial Management Compliance attestation	67
SD 5.2.3	Declaration in report of operations	13
<b>ATTESTATIONS</b>		
	Attestation on Data Integrity	66
	Attestation on managing Conflicts of Interest	
	Attestation on Integrity, fraud and corruption	66
<b>OTHER REPORTING REQUIREMENTS</b>		
	Reporting of outcomes from Statement of Priorities 2020-21	66
	Occupational Violence reporting	54
	Reporting obligations under the Asset Management Accountability Framework (AMAF)	64

# Independent Auditor’s Report

## To the Trust Members of the Ballarat General Cemeteries Trust

<b>Opinion</b>	<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"> <li>• balance sheet as at 30 June 2021</li> <li>• comprehensive operating statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• cash flow statement for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• trust member’s, accountable officer's and chief financial officer's declaration.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the cemetery as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<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 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 Victoria. 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>
<b>Trust Members' responsibilities for the financial report</b>	<p>The Trust Members of the cemetery are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i> 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.</p> <p>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.</p>

<b>Other Information</b>	<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 2021, 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>
<b>Auditor’s responsibilities for the audit of the financial report</b>	<p>As required by the <i>Audit Act 1994</i>, 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.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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</li> <li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trust Members</li> <li>• 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.</li> <li>• 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.</li> </ul>

---

**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.

---

MELBOURNE  
31 August 2021



Travis Derricott  
*as delegate for the Auditor-General of Victoria*



**Ballarat General  
Cemeteries Trust**

**Financial Statements  
for the Year Ended  
30 June 2021**


**BALLARAT GENERAL CEMETERIES TRUST**  
**TRUST MEMBER'S, ACCOUNTABLE OFFICER'S AND**  
**CHIEF FINANCIAL OFFICER'S DECLARATION**

The attached financial statements for the Ballarat General Cemetery Trust have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions (FRDs), the *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 accompanying notes, presents fairly the financial transactions during the year ended 30 June 2021 and the financial position of the Ballarat General Cemeteries Trust at 30 June 2021.

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.



Ms G.M Boschert  
Chair



Ms. A. De Jong  
Accountable Officer



Mr. J.P. Noone CPA  
Chief Financial Officer

Ballarat, Victoria

25 August 2021

**Ballarat General Cemeteries Trust**  
**Comprehensive operating statement**  
**for the financial year ended 30 June 2021**

	Note	2021 \$	2020 \$
<b>Income</b>			
Cemetery operations income	2.1	3,399,437	2,935,555
Cemetery Investment income	2.1	403,413	75,497
<b>Total income</b>		<b>3,802,850</b>	<b>3,011,052</b>
<b>Expenses</b>			
Cost of sales	3.1	(398,069)	(274,550)
Employee expenses	3.1	(1,518,953)	(1,489,283)
Maintenance and operating costs	3.1	(333,460)	(291,414)
Administrative costs	3.1	(603,930)	(407,221)
Other operating costs	3.1	(28,523)	(50,406)
Audit fees: auditor-general	8.5	(17,850)	(17,700)
Depreciation	4.3	(253,193)	(205,364)
Cemetery levy	3.1	(82,585)	(80,225)
<b>Total expenses</b>		<b>(3,236,563)</b>	<b>(2,816,163)</b>
<b>Operating result for the year</b>		<b>566,287</b>	<b>194,889</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment revaluation surplus	4.2(b)	69,268	-
<b>Comprehensive result for the year</b>		<b>635,555</b>	<b>194,889</b>

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

## Ballarat General Cemeteries Trust

### Balance Sheet as at 30 June 2021

	Note	2021 \$	2020 \$
<b>Current assets</b>			
Cash and cash equivalents	6.1	920,407	153,462
Receivables	5.1	135,203	172,914
Prepayments		-	6,084
Inventories	4.4	79,000	87,075
Investments and other financial assets	4.1	3,948,500	3,812,423
<b>Total current assets</b>		<b>5,083,110</b>	<b>4,231,958</b>
<b>Non-current assets</b>			
Inventories	4.4	1,148,148	1,140,940
Property, plant and equipment	4.2	8,257,504	8,200,614
<b>Total non-current assets</b>		<b>9,405,652</b>	<b>9,341,554</b>
<b>TOTAL ASSETS</b>		<b>14,488,762</b>	<b>13,573,512</b>
<b>Current liabilities</b>			
Contract Liabilities	5.3	3,640,491	3,428,776
Payables	5.2	365,655	378,068
Provisions - Employee Benefits	3.2	326,392	304,553
Other Provisions	5.4	84,861	84,861
<b>Total current liabilities</b>		<b>4,417,399</b>	<b>4,196,258</b>
<b>Non-current liabilities</b>			
Provisions - Employee Benefits	3.2	75,284	90,408
<b>Total non-current liabilities</b>		<b>75,284</b>	<b>90,408</b>
<b>TOTAL LIABILITIES</b>		<b>4,492,683</b>	<b>4,286,666</b>
<b>Net assets</b>		<b>9,996,079</b>	<b>9,286,846</b>
<b>EQUITY</b>			
Contributed capital		2,163,727	2,163,727
Accumulated surplus		3,256,720	2,690,433
Physical asset revaluation surplus	4.2 (f)	3,374,379	3,305,111
Perpetual maintenance reserve		1,127,575	1,127,575
<b>TOTAL EQUITY</b>		<b>9,922,401</b>	<b>9,286,846</b>

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 2021**

	Physical asset revaluation surplus	Perpetual maintenance reserve	Contributed capital	Accumulated surplus/ (deficit)	Total
Note	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	<b>3,305,111</b>	<b>1,127,575</b>	<b>2,163,727</b>	<b>2,495,544</b>	<b>9,091,957</b>
Net result for the year	-	-	-	194,889	194,889
Other comprehensive income for the year	-	-	-	-	-
Transfer to/(from) accumulated surplus	-	-	-	-	-
<b>Balance at 30 June 2020</b>	<b>3,305,111</b>	<b>1,127,575</b>	<b>2,163,727</b>	<b>2,690,433</b>	<b>9,286,846</b>
Net result for the year	-	-	-	639,965	639,965
Other comprehensive income for the year	69,268	-	-	-	69,268
Transfer to/(from) accumulated surplus	-	-	-	-	-
<b>Balance at 30 June 2021</b>	<b>3,374,379</b>	<b>1,127,575</b>	<b>2,163,727</b>	<b>3,330,398</b>	<b>9,996,079</b>

This statement should be read in conjunction with the accompanying notes

## Ballarat General Cemeteries Trust

### Cash flow statement

#### for the financial year ended 30 June 2021

Note	2021	2020
	\$	\$
	inflows / ( outflows )	inflows / ( outflows )
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Receipts from customers	3,722,541	2,997,585
Goods and services tax received from the ATO	157,886	151,982
Investment income receipts	133,467	171,229
<b>Total receipts</b>	<b>4,013,894</b>	<b>3,320,796</b>
<b>Payments</b>		
Payments to suppliers and employees	(2,951,310)	(2,540,685)
Goods and services tax paid to the ATO	(193,507)	(182,664)
<b>Total payments</b>	<b>(3,144,817)</b>	<b>(2,723,349)</b>
<b>Net cash flows from / (used in) operating activities</b>	<b>869,077</b>	<b>597,447</b>
8.1		
<b>Cash flows from investing activities</b>		
Payments for Property Plant & Equipment	(247,974)	(1,050,350)
Proceeds from sale of property, plant and equipment	10,727	5,000
Net Proceeds from sale of / (Purchase of) investments	135,115	(6,315)
<b>Net cash flows from / (used in) investing activities</b>	<b>(102,132)</b>	<b>(1,051,665)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		
	<b>766,945</b>	<b>(454,218)</b>
Cash and cash equivalents at the beginning of the financial year	153,462	607,680
<b>Cash and cash equivalents at the end of the financial year</b>	<b>920,407</b>	<b>153,462</b>
6.1		

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

## Notes to the Financial Statements for the year ended 30 June 2021

### Contents

Note 1: Summary of significant accounting policies

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 executives

Note 8.4: Related parties

Note 8.5: Remuneration of auditors

Note 8.6: Ex-gratia expenses

Note 8.7: Events occurring after the balance sheet date

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

## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements for the Year Ended 30 June 2021

# Notes to the financial statements

## Basis of Presentation

These financial statements represent the audited general purpose financial statements for Ballarat Cemetery Cemetery Trust for the year ended 30 June 2021. The report provides users with information about The Trust's stewardship of the resources entrusted to it.

This section explains the basis of preparing the financial statements and identifies the key accounting estimates and judgements.

### **Note 1.1: Basis of preparation of the financial statements**

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards, 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 and Finance (DTF), and relevant Standing Directions (SDs) authorised by the Assistant Treasurer.

The Trust is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a "not-for-profit" cemetery trust under the Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Apart from the changes in accounting policies, standards and interpretations as noted below, material accounting policies adopted in the preparation of these financial statements are the same as those adopted in the previous period.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been prepared on a going concern basis.

The financial statements are in Australian dollars.

The amounts presented in the financial statements have been rounded to the nearest dollar. Minor discrepancies in tables between totals and sum of components are due to rounding.

The annual financial statements were authorised for issue by the Board of Ballarat General Cemetery Trust on 25 August 2021.



## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### **Note 1.2 Impact of COVID-19 pandemic**

In the previous financial year, a global pandemic caused by the COVID-19 Coronavirus (COVID-19) was declared. To contain the spread of COVID-19 and prioritise the health and safety of our community, The Trust was required to comply with various restrictions announced by the Commonwealth and State Governments, which in turn, has continued to impact the way in which The Trust operates.

The Trust introduced a range of measures in both the prior and current year, including:

- introducing restrictions on non-essential visitors
- greater utilisation of telecommunication and video conferencing
- implementing reduced visitor hours
- implementing work from home arrangements where appropriate.

As restrictions have eased towards the end of the financial year the Trust has been able to revise some measures where appropriate.

The pandemic has not had any material financial impact on the Trust over the full financial year. The major lockdown in the first half of the year reduced the sales during that period. However, with increased freedom of movement in the second half of the year, pent-up demand saw sales rebound, delivering an annual sales outcome that slightly exceeded the prior year. Income budget forecasting was variable during the year due to lockdowns and restricted movements. It was not expected that income would rebound to the original budget.

#### **Note 1.3 Abbreviations and terminology used in the financial statements**

The following table sets out the common abbreviations used throughout the financial statements:

Reference	Title
AASB	Australian Accounting Standards Board
AASs	Australian Accounting Standards, which include Interpretations
FMA	Financial Management Act 1994
FRD	Financial Reporting Direction
SD	Standing Direction
VAGO	Victorian Auditor General's Office
ROI	Right of Interment

#### **Note 1.4 Key accounting estimates and judgements**

Management make estimates and judgements when preparing the financial statements.

These estimates and judgements are based on historical knowledge and best available current information and assume any reasonable expectation of future events. Actual results may differ.

Revisions to key estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

The accounting policies and significant management judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and are disclosed in further detail throughout the accounting policies.

## **BALLARAT GENERAL CEMETERIES TRUST**

### **Notes to the Financial Statements for the Year Ended 30 June 2021**

#### ***Note 1.5 Goods and Services Tax (GST)***

Income, expenses and assets are recognised net of the amount of GST, except where the GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

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

Cash flows are included in the Cash Flow Statement on a gross basis, except for the GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, which are disclosed as operating cash flows.

#### ***Note 1.6 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 3350

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 2021****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 also receives grants from Government

**Key judgements and estimates**

This section contains the following key judgements and estimates:

<b>Key judgements and estimates</b>	<b>Description</b>
Identifying performance obligations	The Trust applies significant judgment when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations.
	If this criteria is met, the contract/funding agreement is treated as a contract with a customer, requiring The Trust to recognise revenue as or when the cemetery trust transfers promised goods or services to customers.
	If this criteria is not met, funding is recognised immediately in the net result from operations.
Determining timing of revenue recognition	The Trust applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.
Determining time of capital grant income recognition	The Trust applies significant judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure the cemetery trust's progress as this is deemed to be the most accurate reflection of the stage of completion.

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 2.1 Revenue and Income from Transactions**

	2021	2020
	\$	\$
<b>Operating activities</b>		
<b>Revenue from contract with customers</b>		
Grave	1,006,932	915,990
Interment	513,117	533,738
Cremation	808,306	744,215
Cremation memorial	464,892	439,206
Government grants	606,190	209,000
<b>Total Revenue from contracts with customers</b>	<b>3,399,437</b>	<b>2,842,149</b>
<b>Other sources of income</b>		
Other revenue from operating activities (including non-capital donations)	73,678	93,406
<b>Total other sources of income</b>	<b>73,678</b>	<b>93,406</b>
<b>Total revenue and income from operating activities</b>	<b>3,473,115</b>	<b>2,935,555</b>
<b>Non-operating activities</b>		
<b>Income from other sources</b>		
Other Interest	133,467	171,229
Net Gain (Loss) due to fair value adjustment of investment	269,946	(95,732)
<b>Total other sources of income</b>	<b>403,413</b>	<b>75,497</b>
<b>Total income from non-operating activities</b>	<b>403,413</b>	<b>75,497</b>
<b>Total revenue and income from Transactions</b>	<b>3,802,850</b>	<b>3,011,052</b>

**Revenue Recognition**

Income is recognised in accordance with either:

- a) contributions by owners, in accordance with AASB 1004;
- b) income for not-for-profit entities, in accordance with AASB 1058;
- c) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- d) a lease liability in accordance with AASB 16;
- e) a financial instrument, in accordance with AASB 9; or
- f) a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

**Cemetery operations income****Performance obligations and revenue recognition policies**

Revenue is measured based on the consideration specified in the contract with the customer. The Trust recognises revenue when it transfers control of a good or service to the customer i.e. revenue is recognised when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

- Customers obtain control of the supplies and consumables at a point in time when the goods are delivered to and have been accepted at their premises.
- Income from the sale of goods are recognised when the goods are delivered and have been accepted by the customer at their premises
- Revenue from the rendering of services is recognised at a point in time when the performance obligation is satisfied when the service is completed; and over time when the customer simultaneously receives and consumes the services as it is provided.

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 2.1 Revenue and Income from Transactions (continued)**

For sales related to the rights of interment for graves and cremation memorials, revenue is recognised at the time of purchase. Any memorialisation portion is recognised separately in line with below. These performance obligations have been selected as they align with the terms and conditions of sale related to these revenue streams. The Trust exercises judgement over whether performance obligations have been met.

For sales related to interment, cremation and certain memorialisation products such as granite, revenue is recognised at the time of interment or when the memorialisation product is delivered and accepted by the customer. These performance obligations have been selected as they align with the terms and conditions of sale related to these revenue streams. The Trust exercises judgement over whether performance obligations have been met.

For retail sales and other operating income, revenue is recognised when the performance obligation has been fulfilled, which is principally at the point of sale after deducting taxes paid.

Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability (Note 5.3).

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

**Government Grants**

Income from grants for the construction of assets is recognised progressively as the asset is constructed. The progressive percentage costs incurred is used to recognise income because this most closely reflects the progress to completion, as costs are incurred as the works are done.

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for under AASB 15 as revenue from contracts with customers, with revenue recognised as these performance obligations are met.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Trust gains control of the asset. On initial recognition of the asset, the Trust recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards.

**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.

**Disposal of non-financial assets**

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.

**Investment Income**

Investment income representing dividends and distributions from the trust's investment in financial assets are recognised when the right to receive payment is established.

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****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.

Expenses incurred to deliver our services increased during the financial year which was partially attributable to the COVID-19 Coronavirus pandemic and its impact on our economy and the health of our community.

There was additional expenditure on short-term contractors to support our staff, whose normal tasks took longer to complete during periods of extreme lockdown, as we ensured all tasks were undertaken in a covid safe manner.

Computer devices and applicable software were required to be updated so that we could undertake tasks such as covid marshalling in an efficient and effective manner. Many tasks moved from face-to-face to being undertaken online. Eg Consulting clients for memorial plaque arrangements

Additional PPE was required to be purchased to ensure our staff and customers were kept safe from Covid.

**Key judgements and estimates**

This section contains the following key judgements and estimates:

<b>Key judgements and estimates</b>	<b>Description</b>
Measuring and classifying employee benefit liabilities	<p>The Trust applies significant judgment when measuring and classifying its employee benefit liabilities.</p> <p>Employee benefit liabilities are classified as a current liability if the Trust does not have an unconditional right to defer payment beyond 12 months. Annual leave, accrued days off and long service leave entitlements (for staff who have exceeded the minimum vesting period) fall into this category.</p> <p>The trust also applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the cemetery trust does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value. All other entitlements are measured at their nominal value.</p> <p>The trust also applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the cemetery trust does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value. All other entitlements are measured at their nominal value.</p>

## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
for the Year Ended 30 June 2021

## Note 3.1: Expenses from transactions

	2021	2020
	\$	\$
Employee expenses	1,518,953	1,489,283
<b>Total employee expenses</b>	<b>1,518,953</b>	<b>1,489,283</b>
Memorialisation	238,861	167,115
Rights of interment	75,036	64,744
Other	84,172	42,691
<b>Total cost of sales</b>	<b>398,069</b>	<b>274,550</b>
Cemetery levy	82,585	80,225
Maintenance operating costs	333,460	291,414
Administrative costs	603,930	407,221
Audit Fees	8.5 17,850	17,700
Other operating costs	28,523	50,406
<b>Total other operating expenses</b>	<b>1,066,348</b>	<b>846,966</b>
<b>Total operating expenses</b>	<b>2,983,370</b>	<b>2,610,799</b>
Depreciation	4.3 253,193	205,364
<b>Total non-operating expenses</b>	<b>253,193</b>	<b>205,364</b>
<b>Total expenses from transactions</b>	<b>3,236,563</b>	<b>2,816,163</b>

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

**Employee expenses**

Employee expenses include:

- salaries and wages;
- 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.

## **BALLARAT GENERAL CEMETERIES TRUST**

### **Notes to the Financial Statements for the Year Ended 30 June 2021**

#### **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.

##### **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% (2020 3%)

##### **Other Operating Expenses**

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include such things as:

- Fuel, light and power
- Repairs and maintenance
- Other administrative expenses
- Expenditure for capital purposes (represents expenditure related to the purchase of assets that are below the capitalisation threshold of \$3000).

##### **Non-operating expenses**

Other non-operating expenses generally represent expenditure outside the normal operations such as depreciation and bad debts.



## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
for the Year Ended 30 June 2021**Note 3.2: Employee benefits in the balance sheet**

	2021 \$	2020 \$
<b>Current provisions</b>		
Employee benefits		
Annual leave		
- unconditional and expected to be settled wholly within 12 months	96,271	94,057
- unconditional and expected to be settled wholly after 12 months	49,243	34,446
Long Service Leave		
- unconditional and expected to be settled wholly within 12 months	26,683	26,667
- unconditional and expected to be settled wholly after 12 months	106,734	106,670
<b>Sub-Total Current provisions</b>	<b>278,931</b>	<b>261,840</b>
<b>Provision related to Employee Benefit On-Costs</b>		
unconditional and expected to be settled within 12 months	39,671	37,532
unconditional and expected to be settled after 12 months	7,790	5,181
<b>Total current provisions</b>	<b>326,392</b>	<b>304,553</b>
<b>Non-current provisions</b>		
Conditional Long service leave	63,627	76,917
Provision related to Employee Benefit On-Costs	11,657	13,491
<b>Total non-current Provisions</b>	<b>75,284</b>	<b>90,408</b>
<b>Total provision for employee benefits</b>	<b>401,676</b>	<b>394,961</b>

**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****Current employee benefits and related on-costs**

Annual leave	145,514	128,503
Unconditional Long service leave	133,417	133,337
Current on-costs	47,461	42,713
<b>Total Current Provisions</b>	<b>326,392</b>	<b>304,553</b>
<b>Non-current employee benefits and related on-costs</b>		
Conditional Long service leave	63,627	76,917
Non-current on-costs	11,657	13,491
<b>Total Non-Current Provisions</b>	<b>75,284</b>	<b>90,408</b>
<b>Total employee benefits and related on-costs</b>	<b>401,676</b>	<b>394,961</b>

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 3.2 : Employee benefits and related on-costs (*continued*)**

	2021	2020
	\$	\$
<b>(b) Movement in On-Costs Provision</b>		
<b>Balance at start of year</b>	<b>56,024</b>	<b>41,689</b>
Additional provisions recognised	7,081	13,672
Unwinding of discount and effect of changes in the discount rate	(1,561)	1,019
Reduction due to transfer out	(2,426)	(356)
<b>Balance at end of year</b>	<b>59,118</b>	<b>56,024</b>

**Employee benefit recognition**

Provision is made 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 2021

#### Note 3.3: Superannuation

Contributions by the trust (excluding any unfunded liability payments) to superannuation plans for the financial year ended 30 June 2021 are detailed below:

Fund	Paid contribution for the year		Contribution Outstanding at Year end	
	2021	2020	2021	2020
	\$	\$	\$	\$
<b>Defined benefit plans <sup>(i)</sup></b>				
LASB/Vision superannuation fund	25,319	26,662	-	-
<b>Defined contribution plans:</b>				
Vision Super	35,435	33,787	2,994	3,905
Prime Super	10,326	10,312	816	1,088
Australian Super	6,350	7,914	600	780
Other	43,995	37,548	5,062	5,062
<b>Total</b>	<b>121,425</b>	<b>116,223</b>	<b>9,472</b>	<b>10,835</b>

(i) The basis 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. The defined benefit plan provides benefits based on years of service and final average salary.

#### 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.

#### 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.

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

## **BALLARAT GENERAL CEMETERIES TRUST**

### **Notes to the Financial Statements for the Year Ended 30 June 2021**

#### **Note 3.3: Superannuation (*continued*)**

##### **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 2021

#### Note 4: Key Assets to support service delivery

The Trust controls infrastructure 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.

#### Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Measuring fair value of property, plant and equipment and investment properties	<p>The Trust obtains independent valuations for its non-current assets at least once every five years.</p> <p>If an independent valuation has not been undertaken at balance date, the cemetery trust estimates possible changes in fair value since the date of the last independent valuation with reference to Valuer-General of Victoria indices.</p> <p>Managerial adjustments are recorded if the assessment concludes a material change in fair value has occurred. Where exceptionally large movements are identified, an interim independent valuation is undertaken.</p>
Estimating useful life and residual value of property, plant and equipment	<p>The Trust assigns an estimated useful life to each item of property, plant and equipment, whilst also estimating the residual value of the asset, if any, at the end of the useful life. This is used to calculate depreciation of the asset.</p> <p>The trust reviews the useful life, residual value and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.</p>
Identifying indicators of impairment	<p>At the end of each year, the Trust assesses impairment by evaluating the conditions and events specific to the trust that may be indicative of impairment triggers. Where an indication exists, the trust tests the asset for impairment.</p> <p>The trust considers a range of information when performing its assessment, including considering:</p> <ul style="list-style-type: none"> <li>- If an asset's value has declined more than expected based on normal use</li> <li>- If a significant change in technological, market, economic or legal environment which adversely impacts the way the cemetery</li> <li>- If an asset is obsolete or damaged</li> <li>- If the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life</li> <li>- If the performance of the asset is or will be worse than initially expected.</li> </ul> <p>Where an impairment trigger exists, the trust applies significant judgement and estimate to determine the recoverable amount of the asset.</p>

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****4.1. Investments and other financial assets**

	2021 \$	2020 \$
<b>Current</b>		
Interest bearing investments	756,412	1,005,166
Managed Investment Scheme	3,192,088	2,807,257
	<hr/>	<hr/>
<b>Total investments and other financial assets</b>	<b>3,948,500</b>	<b>3,812,423</b>

**Investment recognition**

Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

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.

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

**Impairment of financial assets**

At the end of each reporting period, the Trust assesses whether there is objective evidence that a financial asset or group of financial assets is impaired.

In order to determine an appropriate fair value as at 30 June 2021 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.

**Gain/(loss) on disposal of investments and other financial assets:**

Net gain / (loss) due to fair value of adjustment of investments represents realised and unrealised gains and losses from revaluations of financial instruments at fair value impairment and reversal of impairment for financial instruments at amortised cost.

These gains are recognised at fair value through the comprehensive income statement as non operating income.

## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
for the Year Ended 30 June 2021**Note 4.2: Property, plant and equipment****4.2(a) Gross carrying amount and accumulated depreciation**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Cemetery infrastructure land at fair value	247,400	178,132
<b>Total land</b>	<u>247,400</u>	<u>178,132</u>
Buildings, infrastructure and improvements at fair value	11,928,127	11,928,127
<i>Less accumulated depreciation</i>	(5,298,921)	(5,248,060)
<b>Total buildings, infrastructure and improvements</b>	<u>6,629,206</u>	<u>6,680,067</u>
Plant and equipment at fair value	1,883,753	1,799,327
<i>Less accumulated depreciation</i>	(710,522)	(641,965)
<b>Total plant and equipment</b>	<u>1,173,231</u>	<u>1,157,362</u>
Office equipment, furniture and fittings at fair value	217,868	232,019
<i>Less accumulated depreciation</i>	(131,675)	(129,889)
<b>Total office equipment, furniture and fittings</b>	<u>86,193</u>	<u>102,130</u>
Capital works in progress at cost	121,474	82,923
<b>Total property, plant and equipment</b>	<u><b>8,257,504</b></u>	<u><b>8,200,614</b></u>

## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
for the Year Ended 30 June 2021

**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
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	178,132	6,473,730	984,438	96,780	89,884	7,822,964
Additions	-	194,680	273,739	31,672	82,923	583,014
Transfers to completed assets	-	89,884	-	-	(89,884)	-
Depreciation expense	-	(78,227)	(100,815)	(26,322)	-	(205,364)
<b>Balance at 1 July 2020</b>	178,132	6,680,067	1,157,362	102,130	82,923	8,200,614
Additions	-	30,313	169,415	5,045	38,551	243,324
Disposals	-	-	(2,509)	-	-	(2,509)
Revaluation	69,268	-	-	-	-	69,268
Depreciation expense	-	(81,174)	(151,037)	(20,982)	-	(253,193)
<b>Balance at 30 June 2021</b>	247,400	6,629,206	1,173,231	86,193	121,474	8,257,504



**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 4.2: Property, plant and equipment (*continued*)****How we recognise property, plant and equipment**

Property, plant and equipment are tangible items that are used by the Trust in the supply of goods or services, for rental to others, or for administration purposes, and are expected to be used during more than one financial year.

**Initial recognition**

Items of property, plant and equipment (excluding right-of-use assets) are initially measured at cost. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**Subsequent measurement**

Items of property, plant and equipment (excluding right-of-use assets) are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.

Fair value is determined with reference to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

Further information regarding fair value measurement is disclosed below.

Fair value is based on periodic valuations by independent valuers, which normally occur once every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate a material change in fair value has occurred.

Where an independent valuation has not been undertaken at balance date, the Trust perform a managerial assessment to estimate possible changes in fair value of land and buildings since the date of the last independent valuation with reference to Valuer-General of Victoria (VGV) indices. In respect to infrastructure revaluations, the managerial assessment is in reference to the Australian Bureau of Statistics (ABS) construction indices.

An adjustment is recognised if the assessment concludes that the fair value of land and buildings, infrastructure and improvements has changed by 10% or more since the last revaluation (whether that be the most recent independent valuation or managerial valuation). Any estimated change in fair value of less than 10% is deemed immaterial to the financial statements and no adjustment is recorded. Where the assessment indicates there has been an exceptionally material movement in the fair value of land and buildings since the last independent valuation, being equal to or in excess of 40%, the Trust would obtain an interim independent valuation prior to the next scheduled independent valuation.

An independent valuation of the Trust's property, plant and equipment was performed by the VGV on 30 June 2017. The valuation, which complies with Australian Valuation Standards, was determined by reference to the amount for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction.

The managerial assessment performed at 30 June 2021 indicated that the cumulative movement was greater than 10% for land since the last revaluation a managerial revaluation adjustment was required as at 30 June 2021.

## **BALLARAT GENERAL CEMETERIES TRUST**

### **Notes to the Financial Statements for the Year Ended 30 June 2021**

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

Revaluation increases (increments) arise when an asset's fair value exceeds its carrying amount. In comparison, revaluation decreases (decrements) arise when an asset's fair value is less than its carrying amount. Revaluation increments and revaluation decrements 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 increments are recognised in 'Other Comprehensive Income' and are credited directly to the asset revaluation reserve, 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, in which case 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 reserve in respect of the same class of property, plant and equipment. Otherwise, the decrement is recognised as an expense in the net result.

The revaluation reserve included in equity in respect of an item of property, plant and equipment may be transferred directly to retained earnings when the asset is derecognised.

#### **Impairment**

At the end of each financial year, the Trust assesses if there is any indication that an item of property, plant and equipment may be impaired by considering internal and external sources of information. If an indication exists, the Trust estimates the recoverable amount of the asset. Where the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognised. An impairment loss of a revalued asset is treated as a revaluation decrease as noted above.

The Trust has concluded that the recoverable amount of property, plant and equipment which are regularly revalued is expected to be materially consistent with the current fair value. As such, there were no indications of property, plant and equipment being impaired at balance date.

## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
for the Year Ended 30 June 2021Note 4.2: Property, plant and equipment (*continued*)

## 4.2 (c) Fair value measurement hierarchy for assets

Carrying amount as at 30 June 2021	Fair value measurement at end of reporting period using:		
	Level 1 <sup>(i)</sup>	Level 2 <sup>(i)</sup>	Level 3 <sup>(i)</sup>
<b>Cemetery infrastructure land at fair value</b>			
Land - Infrastructure			247,400
Total of land at fair value			247,400
<b>Buildings, infrastructure and improvements at fair value</b>			
Buildings, infrastructure and improvements at fair value	6,629,206		6,629,206
Total of buildings and infrastructure at fair value	6,629,206		6,629,206
<b>Plant and equipment at fair value</b>			
Plant and equipment at fair value	1,173,231		1,173,231
Total of plant and equipment at fair value	1,173,231		1,173,231
<b>Office equipment, furniture and fittings at fair value</b>			
Office equipment, furniture and fittings at fair value	86,193		86,193
Total office equipment, furniture and fittings at fair value	86,193		86,193
	<b>8,136,030</b>		<b>8,136,030</b>

## Note

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

## 4.2 (c) Fair value measurement hierarchy for assets

Carrying amount as at 30 June 2020	Fair value measurement at end of reporting period using:		
	Level 1 <sup>(i)</sup>	Level 2 <sup>(i)</sup>	Level 3 <sup>(i)</sup>
<b>Cemetery infrastructure land at fair value</b>			
Land - Infrastructure			178,132
Total of land at fair value			178,132
<b>Buildings, infrastructure and improvements at fair value</b>			
Buildings, infrastructure and improvements at fair value	6,680,067		6,680,067
Total of buildings and infrastructure at fair value	6,680,067		6,680,067
<b>Plant and equipment at fair value</b>			
Plant and equipment at fair value	1,157,362		1,157,362
Total of plant and equipment at fair value	1,157,362		1,157,362
<b>Office equipment, furniture and fittings at fair value</b>			
Office equipment, furniture and fittings at fair value	102,130		102,130
Total office equipment, furniture and fittings at fair value	102,130		102,130
	<b>8,117,691</b>		<b>8,117,691</b>

## Note

<sup>(i)</sup> 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 2021Note 4.2: Property, plant & equipment (*continued*)

## 4.2(d) Reconciliation of Level 3 fair value

30 June 2021	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
<b>Opening Balance</b>	178,132	6,680,067	1,157,362	102,130
Additions / (Disposals)	-	30,313	166,906	5,045
Gains or losses recognised in net result				
- Depreciation	-	(81,174)	(151,037)	(20,982)
- Impairment loss	-	-	-	-
<b>Subtotal</b>	<b>178,132</b>	<b>6,629,206</b>	<b>1,173,231</b>	<b>86,193</b>
Items recognised in other comprehensive income				
- Revaluation	69,268	-	-	-
<b>Closing Balance</b>	<b>247,400</b>	<b>6,629,206</b>	<b>1,173,231</b>	<b>86,193</b>
30 June 2020	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
<b>Opening Balance</b>	178,132	6,473,730	984,438	96,780
Purchases (sales)	-	284,564	273,739	31,672
Gains or losses recognised in net result				
- Depreciation	-	(78,227)	(100,815)	(26,322)
- Impairment loss	-	-	-	-
<b>Subtotal</b>	<b>178,132</b>	<b>6,680,067</b>	<b>1,157,362</b>	<b>102,130</b>
Items recognised in other comprehensive income				
- Revaluation	-	-	-	-
<b>Closing Balance</b>	<b>178,132</b>	<b>6,680,067</b>	<b>1,157,362</b>	<b>102,130</b>

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 3.3: Superannuation (*continued*)****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 2021**

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

##### **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 2021 arising from management's fair value assessment

##### **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 2021.

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 2021**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) <sup>(c)</sup>
Land - Infrastructure	Land subject to restriction as to use and/or sale	Level 3	Market approach	Community Service Obligations Adjustments <sup>(i)</sup>
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 a Community Services Obligation of 95% was applied to the value of the land. (i)

**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 1031 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 1031, the Trust's non-current physical assets were assessed to determine whether revaluation of the non-current physical assets was required.

**BALLARAT GENERAL CEMETERIES TRUST**

Notes to the Financial Statements  
for the Year Ended 30 June 2021

**Note 4.2: Property, plant & equipment (*continued*)****Note 4.2 (f): Property, Plant and Equipment Revaluation Surplus**

	2021 \$	2020 \$
<b>Property, Plant and Equipment Revaluation Surplus</b>		
Balance at the beginning of the reporting period	3,305,111	3,305,111
<b>Revaluation increment</b>		
- Land	69,268	-
<b>Balance at the end of the reporting period*</b>	<b>3,374,379</b>	<b>3,305,111</b>
<b>* Represented by:</b>		
- Land	1,037,140	967,872
- Buildings	1,659,189	1,659,189
- Plant and infrastructure	678,050	678,050
	<b>3,374,379</b>	<b>3,305,111</b>



## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 4.3 Depreciation

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Depreciation</b>		
Buildings, infrastructure and improvements	81,174	78,227
Plant and equipment	151,037	100,815
Office equipment, furniture and fittings	20,982	26,322
	<hr/>	<hr/>
<b>Total depreciation</b>	<b>253,193</b>	<b>205,364</b>

#### How we recognise depreciation

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.

	<b><u>2021</u></b>	<b><u>2020</u></b>
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 2021****Note 4.4: Inventories**

	2021 \$	2020 \$
<b>Current</b>		
<b>Finished goods</b>		
Grave foundations/beams	79,000	75,000
Other - Books	-	12,075
<b>Total current inventories</b>	<b>79,000</b>	<b>87,075</b>
<b>Non-current</b>		
<b>Work in progress/undeveloped</b>		
Land: interment purposes	473,255	473,255
WIP Inventory Under Development	88,413	115,590
	<b>561,668</b>	<b>588,845</b>
<b>Finished goods</b>		
Grave foundations/beams	586,480	552,095
<b>Total non-current inventories</b>	<b>1,148,148</b>	<b>1,140,940</b>
<b>Total inventories</b>	<b>1,227,148</b>	<b>1,228,015</b>
<b>Represented by:</b>		
Land: interment purposes	473,255	473,255
Grave foundations/beams	753,893	742,685
Other	-	12,075
<b>Total inventories</b>	<b>1,227,148</b>	<b>1,228,015</b>

**How we recognise inventories**

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 2021****Note 5: Other assets and liabilities**

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

**Key judgements and estimates**

This section contains the following key judgements and estimates:

<b>Key judgements and estimates</b>	<b>Description</b>
Estimating the provision for expected credit losses	The Trust uses a simplified approach to account for the expected credit loss provision. A provision matrix is used, which considers historical experience, external indicators and forward-looking information to determine expected credit loss rates.
Measuring deferred capital grant income	Where the Trust has received funding to construct an identifiable non-financial asset, such funding is recognised as deferred capital grant income until the underlying asset is constructed.  The Trust applies significant judgement when measuring the deferred capital grant income balance, which references the estimated the stage of completion at the end of each financial year.
Measuring contract liabilities	The Trust applies significant judgement to measure its progress towards satisfying a performance obligation as detailed in Note 2. Where a performance obligation is yet to be satisfied, the cemetery trust assigns funds to the outstanding obligation and records this as a contract liability until the promised good or service is transferred to the customer.

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 5.1: Receivables**

	2021 \$	2020 \$
<b>CURRENT</b>		
<b>Contractual</b>		
Trade debtors	136,230	100,605
Accrued investment income	1,793	3,129
Sundry debtors	-	60,000
Other receivables	-	57,000
Less: Allowance for impairment losses of contractual receivables	(2,820)	(47,820)
<b>Total contractual receivables</b>	<b>135,203</b>	<b>172,914</b>
<b>Statutory</b>		
GST receivable	-	-
<b>Total current receivables</b>	<b>135,203</b>	<b>172,914</b>

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	47,820	32,820
Increase / (decrease) in allowance recognised in net result	(45,000)	15,000
<b>Balance at end of year</b>	<b>2,820</b>	<b>47,820</b>

Receivables consist of:

- Contractual receivables, which consists of debtors in relation to goods and services. 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.

## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### Note 5.2 Payables

(a) Payables	2021 \$	2020 \$
<b>CURRENT</b>		
<b>Contractual</b>		
Trade creditors	157,288	158,049
Accrued Salaries and Wages	16,096	10,993
Accrued Expenses	151,848	178,973
Other creditors and accruals	31,551	19,518
	<u>356,783</u>	<u>367,533</u>
<b>Statutory</b>		
Net GST payable	8,872	10,535
<b>Total payables</b>	<u><b>365,655</b></u>	<u><b>378,068</b></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 2021****Note 5.3: Contract liabilities**

	2021 \$	2020 \$
<b>CURRENT</b>		
Contract Liabilities	3,506,626	3,422,776
Deferred Capital Grant (i)	133,865	6,000
<b>Total Other Liabilities</b>	<b>3,640,491</b>	<b>3,428,776</b>

Unearned income relates to deposits received in advance where performance obligations is yet to be satisfied (see note 2.1). It 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) Deferred capital grant - DHHS Grant monies received as Government Grants from the Department of Health and Human Services.

Grant revenue is recognised progressively as the asset is constructed, since this is the time when Ballarat Cemeteries Trust satisfies its obligations under the transfer by controlling the asset as and when it is constructed. The progressive percentage costs incurred is used to recognise income because this most closely reflects the progress to completion as costs are incurred as the works are done (see note 2.1). As a result, Ballarat Cemeteries Trust has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

	2021 \$	2020 \$
Grant consideration for capital works recognised that was included in the deferred grant liability balance at the beginning of the year	6,000	40,000
Grant consideration for capital works received during the year	170,955	11,000
Grant revenue for capital works recognised consistent with the capital works undertaken during the year	(43,090)	(45,000)
<b>Closing balance of deferred grant consideration received for capital works</b>	<b>133,865</b>	<b>6,000</b>

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 5.4: Other provisions**

	2021 \$	2020 \$
<b>CURRENT</b>		
Onerous lease contracts	84,861	84,861
<b>Total other provisions</b>	<b>84,861</b>	<b>84,861</b>

**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 2021****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**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	800	800
Cash at bank	919,607	152,662
<b>Total cash and cash equivalents</b>	<b>920,407</b>	<b>153,462</b>

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 2021**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**

			Financial Assets at Fair Value Through Net Result	Financial Liabilities at Amortised Cost	Total
2021	Note	Financial Assets at Amortised Cost \$	\$	\$	\$
<b>Contractual Financial Assets</b>					
Cash and cash equivalents	6.1	920,407	-	-	920,407
Receivables	5.1	135,203	-	-	135,203
Investments and other financial assets					
- Interest bearing investments	4.1	756,412	-	-	756,412
- Managed Investment Scheme	4.1	-	3,192,088	-	3,192,088
<b>Total Financial Assets <sup>(i)</sup></b>		<b>1,812,022</b>	<b>3,192,088</b>	<b>-</b>	<b>5,004,110</b>
<b>Financial Liabilities</b>					
Payables	5.2	-	-	356,783	356,783
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>	<b>356,783</b>	<b>356,783</b>
			Financial Assets at Fair Value Through Net Result	Financial Liabilities at Amortised Cost	Total
2020	Note	Financial Assets at Amortised Cost \$	\$	\$	\$
<b>Contractual Financial Assets</b>					
Cash and cash equivalents	6.1	153,462	-	-	153,462
Receivables	5.1	172,914	-	-	172,914
Investments and other financial assets					
- Interest bearing investments	4.1	1,005,166	-	-	1,005,166
- Managed Investment Scheme	4.1	-	2,807,257	-	2,807,257
<b>Total Financial Assets <sup>(i)</sup></b>		<b>1,331,542</b>	<b>2,807,257</b>	<b>-</b>	<b>4,138,799</b>
<b>Financial Liabilities</b>					
Payables	5.2	-	-	367,533	367,533
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>	<b>367,533</b>	<b>367,533</b>

## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 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.

##### How we categorise financial instruments

##### Categories of financial assets

##### 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 liabilities

**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 2021**Note 7.1: Financial instruments (*continued*)****Note 7.1 (b): Maturity analysis of Financial Liabilities as at 30 June 2021**

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 2020**

	Note	Carrying Amount \$'000	Nominal Amount \$'000	Maturity Dates		
				Less than 1 Month \$'000	1-3 Months \$'000	3 months - 1 Year \$'000
<b>2021</b>						
<b>Financial Liabilities</b>						
<i>At amortised cost</i>						
Payables	5.2	356,783	356,783	195,716	78,542	82,525
<b>Total Financial Liabilities</b>		<b>356,783</b>	<b>356,783</b>	<b>195,716</b>	<b>78,542</b>	<b>82,525</b>
<b>2020</b>						
<b>Financial Liabilities</b>						
<i>At amortised cost</i>						
Payables	5.2	367,533	367,533	237,768	49,450	80,225
<b>Total Financial Liabilities</b>		<b>367,533</b>	<b>367,533</b>	<b>237,768</b>	<b>49,450</b>	<b>80,225</b>

(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 2021****Note 7.1: Financial instruments (*continued*)****Note 7.1 (c )****Contractual receivables at amortised cost**

The Trust applies AASB 9 *Financial Instruments* 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 Trust's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

**Reconciliation of the movement in the loss allowance for contractual receivables**

	2021	2020
<b>Balance at beginning of the year</b>	<b>47,820</b>	<b>32,820</b>
Opening retained earnings adjustment on adoption of AASB 9	-	-
<b>Opening Loss Allowance</b>	<b>47,820</b>	<b>32,820</b>
Increase (Decrease) in provision recognised in the net result	(45,000)	15,000
<b>Balance at end of the year</b>	<b>2,820</b>	<b>47,820</b>

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.

**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 *Financial Instruments* 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.

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****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 2021. (2020: \$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, disclosed as a Perpetual Maintenance Reserve.

**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 8: Other disclosures**

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

Our other disclosures were not materially impacted by the COVID-19 Coronavirus pandemic and its impact on our economy and the health of our community.

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

<b>(a) Net cash flows from/(used in) operating activities</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Operating result for the year	639,965	194,889
<b>Non-cash flows in operating surplus</b>		
Depreciation/amortisation	253,193	205,364
Net (gain)/loss from sale of property, plant and equipment	(6,477)	(5,000)
Net (gain)/loss from revaluation of Managed investment	(269,946)	95,732
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in receivables	37,711	14,015
(Increase)/decrease in prepayments	6,084	4,818
(Increase)/decrease in inventories	867	7,545
Increase/(decrease) in payables	(10,750)	(60,211)
Increase/(decrease) in provisions	6,715	92,280
Increase/(decrease) in unearned income	83,850	82,015
Increase/(decrease) in prepaid income	127,865	(34,000)
<b>Net cash flows from/(used in) operating activities</b>	<b>869,077</b>	<b>597,447</b>

## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 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
<b>Responsible Ministers:</b>	
The Honourable Martin Foley: Minister for Health,	26/09/2020 - 30/06/2021
The Honourable Jenny Mikakos: Minister for Health,	01/07/2020 - 26/09/2020
<b>Governing boards</b>	
Ms G Boschert	1/09/2020 - 30/06/2021
Dr. J.A. Verlin	1/07/2020 - 30/06/2021
Mr. B. Davison	1/07/2020 - 30/06/2021
Mrs L. Josephs	1/07/2020 - 30/06/2021
Ms. S. Lia	1/07/2020 - 30/06/2021
Ms. R. McQuilten	1/07/2020 - 30/06/2021
Ms. S. Peden	1/07/2020 - 30/06/2021
Mr. R. Tommasini	1/07/2020 - 30/06/2021
Mr. D. Varnis	1/07/2020 - 31/08/2020
Mr. J. Wilkinson	1/07/2020 - 30/06/2021
<b>Accountable officers</b>	
Ms. A. De Jong	1/07/2020 - 30/06/2021

#### Remuneration of Responsible Persons

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

Income Band	2021 No.	2020 No.
\$0 - \$9,999	9	8
\$10,000 - \$19,999	1	1
\$170,000 - \$179,999	-	1
\$190,000 - \$199,999	1	-
<b>Total Numbers</b>	<b>11</b>	<b>10</b>
<b>Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:</b>	<b>\$273,843</b>	<b>\$267,387</b>

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 2021****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**

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

**Total Remuneration<sup>i</sup>**

Total Number of Executives

Total Annualised Employee Equivalent<sup>ii</sup>**Total Remuneration**

<b>2021</b>	<b>2020</b>
<b>\$</b>	<b>\$</b>
228,569	139,376
42,340	26,032
13,425	1,945
<b>284,334</b>	<b>167,353</b>
3	2
2.6	1.6

<sup>i</sup>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.

<sup>ii</sup>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 (such as superannuation guarantee contributions) 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 2021****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, Murray Stebbing - Manager Operations, John Noone - Chief Financial Officer and Brenda Bowers - Client Services Manager, 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.

<b>Compensation - KMP's</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Short term employee benefits	461,976	375,455
Post-employment benefits	74,279	53,139
Other long-term benefits	21,922	6,146
<b>Total</b>	<b>558,177</b>	<b>434,740</b>

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.

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Expenditure:		
Cemetery Levy to Department of Health and Human Services (Note 3.1)	82,585	80,225
This item is unpaid and is being recorded as an Accrued expense (Note 5.2)		
Receipts:		
Department of Health and Human Services Grant ( to assist with funding for cemetery projects )	170,955	6,000

**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, 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 2021.

There were no related party transactions required to be disclosed for the Trust Board Members in 2021.

**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
for the Year Ended 30 June 2021**

**Note 8.5: Remuneration of Auditors**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Victorian Auditor-General's Office</b>		
Audit of financial statement	17,850	17,700
	<u>17,850</u>	<u>17,700</u>

**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.

**Note 8.7: Events occurring after the balance sheet date**

There are no events occurring after the Balance Sheet date.


**BALLARAT GENERAL CEMETERIES TRUST****Notes to the Financial Statements  
for the Year Ended 30 June 2021****Note 8.8: AASB's Issued that are not yet Effective**

Certain new Australian accounting standards have been published that are not mandatory for the 30 June 2021 reporting period. Department of Treasury and Finance assesses the impact of all these new standards and advises the Trust of their applicability and early adoption where applicable.

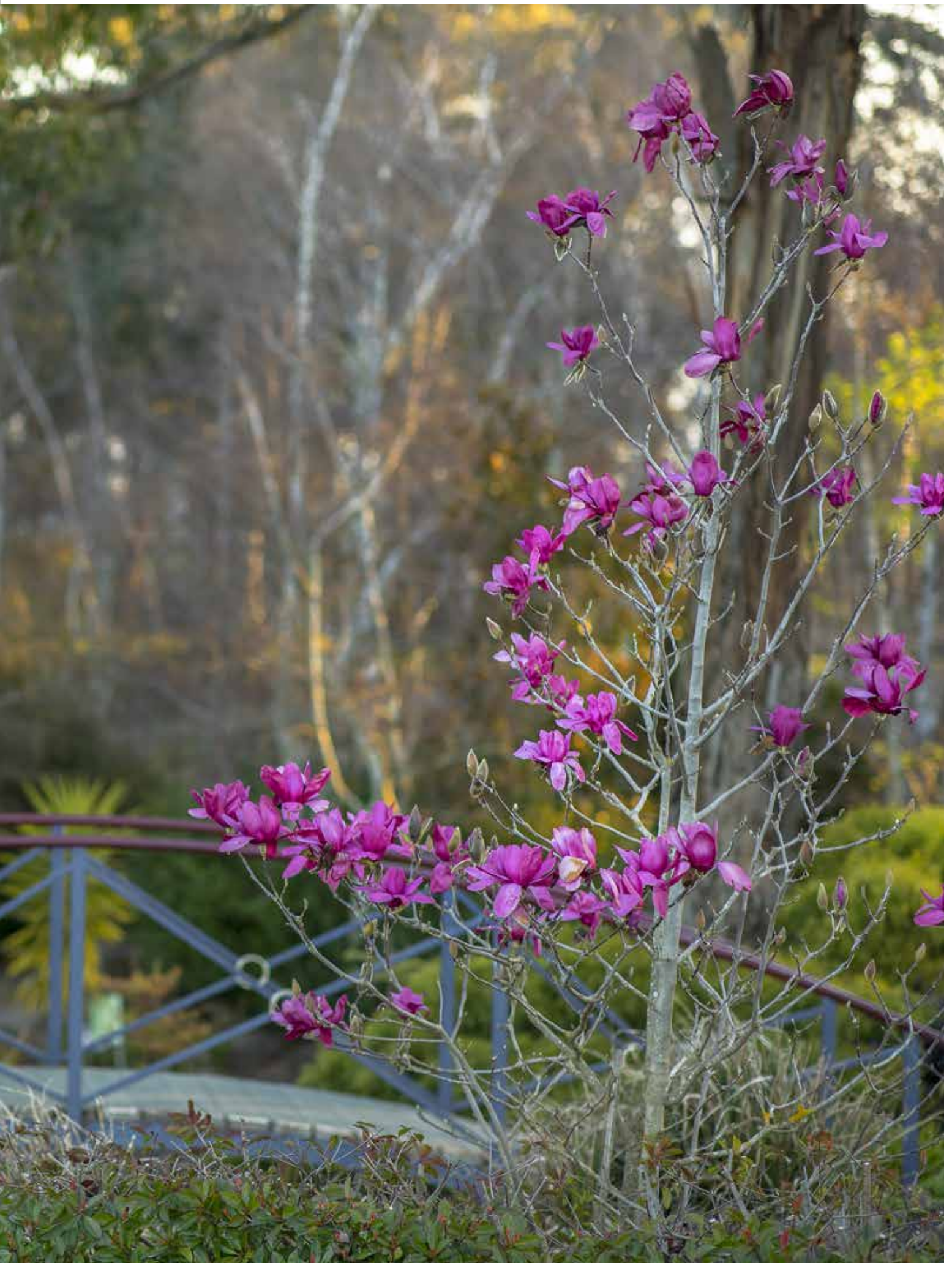
As at 30 June 2021, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. The Trust has not and does not intend to adopt these standards early.

<b>Standard</b>	<b>Adoption Date</b>	<b>Impact</b>
AASB 17: Insurance Contracts	Reporting periods on or after 1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2020-8: Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2	Reporting periods on or after 1 January 2021.	Adoption of this standard is not expected to have a material impact.

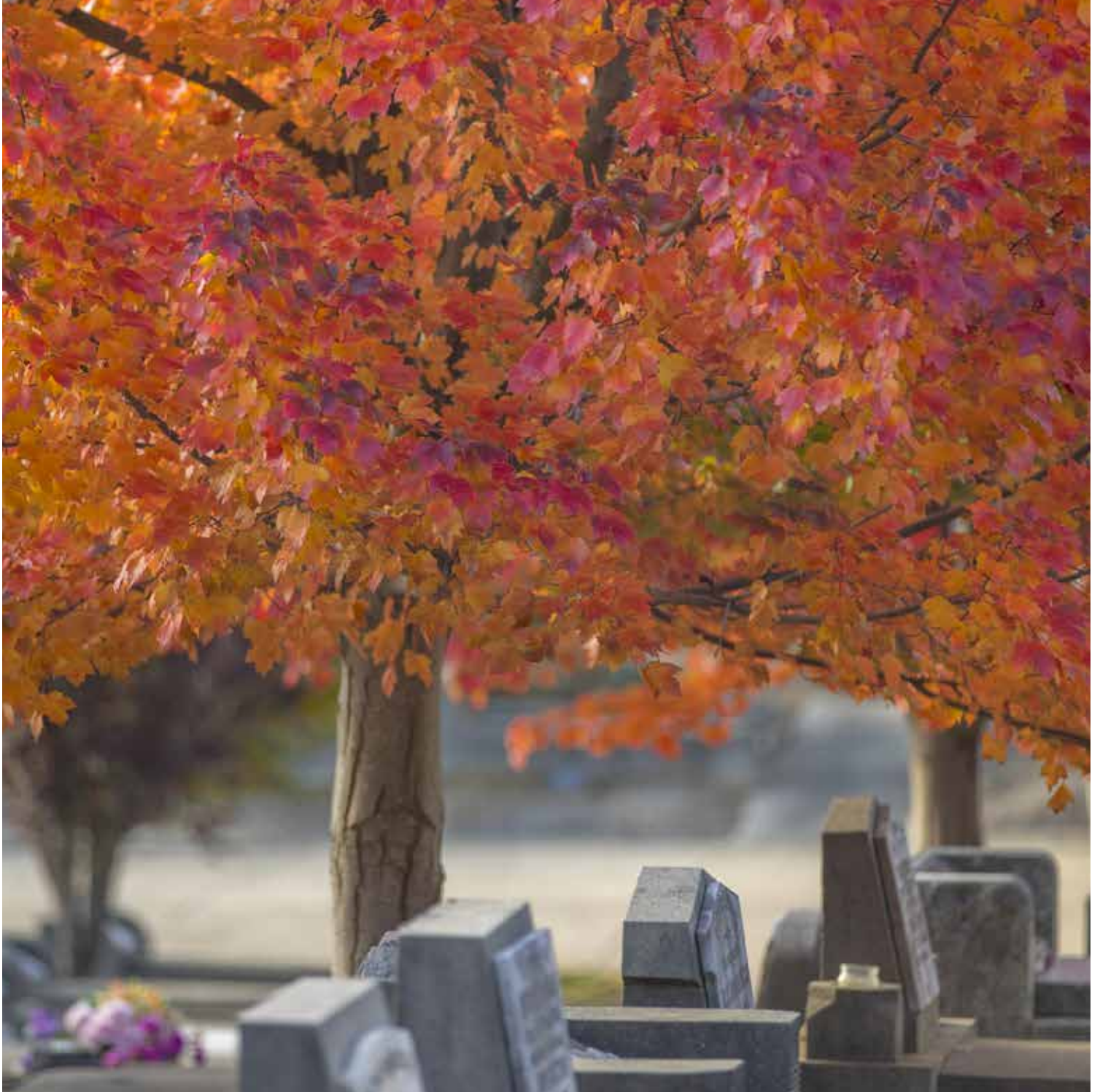
There are no other accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to The Trust in future periods.

A photograph of a garden scene. In the foreground, there is a blue metal railing with a decorative circular pattern. Behind the railing, a prominent yellow spiky plant (possibly a yucca or agave) is in focus. The background is filled with various green trees and foliage, creating a lush, natural setting. The lighting suggests it might be late afternoon or early morning, with soft shadows.

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



Be Home | Be Safe | Be Kind



Ballarat Cemeteries

p: 03 5332 1469

e: [enquiries@ballaratcemeteries.com.au](mailto:enquiries@ballaratcemeteries.com.au)

a: 1250 Doveton Street North, Ballarat 3350

w: [www.ballaratcemeteries.com.au](http://www.ballaratcemeteries.com.au)