

BALLARAT CEMETERIES

Annual Report 2020



Ballarat Cemeteries

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

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Ballarat Cemeteries

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Chair's Report



Ballarat Cemeteries



For six years it has been my privilege to lead the Ballarat General Cemeteries Trust, and it is now with a touch of sadness I submit my final report, stepping down and retiring from my position of chair.

IT IS FAIR TO SAY there have been many challenges through the six-year period, which we have faced with energy and passion. I am delighted that Ballarat Cemeteries is so well placed to meet the future needs and demands of the ever-changing demographic in our community.

This year would be deemed exceptional given the challenges of the COVID-19 virus and the potential impact on our communities. I want to thank our staff for their resilience and commitment by continuing to provide a caring and compassionate service to our community.

The past 12 months have seen the benefit of the significant investment in assets made in the previous financial year. The addition of a second cremator has made an invaluable contribution to our operations.

Renovations to the Sovereign Chapel have proven popular and a welcoming space for families to gather, remember and commemorate their loved ones.



'Thank you to the Trust Board for adjusting our meeting procedures to comply with the COVID-19 restrictions ensuring business as usual and continued master planning for the future development of Ballarat Cemeteries.'



The introduction of a pick-up service has been exceptionally well received, particularly by regional funeral directors. We are well positioned to expand this service further in future years.

The investment in the people-mover van has proven timely given the physical distancing requirements with the COVID-19 crisis. Families value the opportunity to make informed choices for the commemoration of their loved ones.

The Ceremony of Remembrance service continues to be a significant occasion for families. We thank the Ballarat Bereavement Network for having confidence in us to ensure the event is ongoing and to support families coming together at such a valuable time of year.

Australian flags once again flew proudly in the Cemetery on Anzac Day, commemorating lives lost in the services. While this year we were not able to partner with schoolchildren due to current restrictions, I have no doubt we will welcome them back next year.

This year our Eureka Ceremony commemorations were held in conjunction with Sovereign Hill and the City of Ballarat. It is through this partnership that the event will continue to grow from strength to strength.

The Old Cemetery is a unique heritage asset and contributes to this essential national story. The attendance of State MP Parliamentary Secretary Anthony Carbines and local members of parliament, gives further indication of the significance of this event.

In management, we welcomed new operations manager Charlie Stebbing to our team. Charlie is making an important contribution with the extensive knowledge and leadership skills he has brought to the role.

Staff continue to be our strongest asset, and they have worked under extremely challenging conditions this year. On behalf of the Trust, I would like to thank them for their flexibility in adapting to new workspaces and expectations while continuing to deliver an exceptional service. Our botanical New Cemetery is a great source of pride both to our employees and community.

Thank you to the Trust Board for adjusting our meeting procedures to comply with COVID-19 restrictions, ensuring business as usual and continued master planning for the future development of Ballarat Cemeteries. Each Trust member brings their unique skills and expertise to the table and its this collective knowledge that guides our deliberations.

Our Audit and Risk Committee worked diligently to ensure we met statutory regulations and compliance obligations through this turbulent time. Risk management has been the focus of the committee as we navigate government directives in response to the pandemic.

Thank you also to Annie, our CEO, for managing through a difficult and unprecedented workplace situation and emerging from six months of crisis planning in a financially viable position.

As we continue to weather through these unpredictable COVID times, our commitment to our community remains steadfast. We proceed with hope and renewed perspective towards our mission of "Remembering the Past, Caring for the Present and Planning for the Future".

Dr JA Verlin AM
CHAIRPERSON

Responsible Bodies Declaration

In accordance with the *Financial Management Act 1994* I am pleased to present the Report of Operations for the Ballarat General Cemeteries Trust for **the year ending 30 June 2020.**

Dr JA Verlin AM
CHAIR
BALLARAT GENERAL
CEMETERIES TRUST
31 August 2020



Ballarat Cemeteries



CEO's Report



Ballarat Cemeteries



Managing this beautiful community asset, which is the Ballarat New and Ballarat Old Cemeteries, continues to be an absolute honour, while witnessing the commitment of the Trust Board and our staff to ensure we meet the needs and expectations of our community has been inspiring.

IN 2019-2020 WE CONTINUED to celebrate our vision and mission of Remembering the Past, Caring for the Present, and Planning for the Future and reviewed our strategic position in managing the beautiful community assets that are the Old and New Cemeteries.

In honouring the traditional owners of the land our Dreamtime section received upgrades to the drainage system and kerb and channel was installed. The next stage is to engage with the Wadawarrung Elders to determine the future plantings in the Dreamtime location. We value our relationship with the traditional owners and look forward to continuing this relationship.

We have a clear strategic direction to be kinder to our environment and work towards a net-zero emissions target, ensuring we don't consume more than we can give back. A fantastic strategic partnership with BREAZE and their Beyond Zero Emissions program resulted in a full assessment of the use of solar power in the New Cemetery. Next year, we will be seeking to partner with an organisation to facilitate this project.



'A huge thank-you to our community in supporting each other and being considerate during these different operational circumstances. Be kind, be safe and be home remains our key message throughout this pandemic.'



We also completed assessments regarding the use of battery and back-up power for our crematorium to support us through power outages. Thank you to the state government and in particular the Department of Environment, Land, Water and Planning for providing us with funding to undertake this project. We continue to investigate the use of electric-powered plant and equipment to reduce emissions in providing our services.

The replanting of the Doveton Gardens will enable us to create new burial locations. We are working on making the New Cemetery more accessible to those who have mobility challenges by completing the paths in Rose Garden F and more seating options throughout the grounds. As an area where people come to contemplate and remember loved ones, improving the usability of the cemetery is essential, while maintaining the beautiful grasslands and green spaces to recreate and share thoughts.

Of course, the second half of the year entailed supporting our community through the COVID-19 pandemic, which continues to challenge the way we live and interact with each other. In February, Ballarat Cemeteries enacted our pandemic plan and worked tirelessly to ensure we could safely continue to provide essential services to our community. I wish to thank our wonderful staff, who worked together to make this happen. The separation of staff into teams was swiftly arranged, ensuring services could continue if anyone were to fall ill and required to isolate. We implemented measures on how to meet with families in a safe environment while continuing to provide services compassionately.

I wish to thank our community for supporting the government's position of social distancing, caring for each other, and being kind to each other. The pandemic plan has challenged each of us in intricately personal ways, making us think

about how we live and recreate in our community. The Ballarat region has done a fantastic job of supporting each other. The concept of being safe, being home, and being kind to each other is one we have eagerly adopted here at Ballarat Cemeteries.

We are not out of the woods yet and continue to support our families in the future. The pandemic has restricted many events we would usually run, which has made us seek connections and share occasions on social media. Through this turbulent time, our wonderful staff continues to come to work every day and provide a beautiful space for people to walk through and remember their loved ones who are no longer physically with us. It is indeed a credit to them

We look forward to a future where we can again participate in events, both within our grounds and outside them, to share this beautiful community asset of which we are the custodians.

A De Jong
CHIEF EXECUTIVE OFFICER

Funerals



Limit of
10 mourners
in the cemetery
chapel

(except funeral director/essential staff)

Gatherings



Limit of
2 people

Social Distancing



Stay **1.5 metres**
away



Community Advisory Committee Report



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

SHORTLY PRIOR TO OUR first meeting for the year in March 2020, the restrictions relating to the COVID-19 pandemic came into force. It has not been possible to meet in person since that time and therefore no meetings were held. However, it is proposed that a meeting be convened prior to the end of 2020, to take place by way of electronic communication.

Community consultation is of paramount importance to the CAC and our community engagement will be undertaken but just in a different format. Many of the annual activities with which the CAC is involved did not take place in 2019-2020 due to the pandemic restrictions. For example, the placement of Australian flags on the graves of the men and women who served in Australia's armed forces in World Wars I and II.

The composition of the CAC is also being reviewed to ensure that its membership reflects the cultural and ethnic diversity of our community. Consultation in that area is ongoing and it is hoped that the membership of the CAC can be expanded to include the voices of the more disparate members of our local community.

Sarah Lia | 21 August 2020



Ballarat Cemeteries

Report of Operations

FOR THE YEAR
ENDED 30 JUNE 2020



Ballarat Cemeteries

Summary of activities

Management of the COVID-19 Pandemic and the Ballarat Cemeteries

Ballarat Cemeteries responded and enacted its pandemic plan with the announcement of the Victorian Government's state of emergency and declaration of the COVID-19 pandemic. Our response included cooperation with several agencies and government departments. We ensured we were prepared for any situation and that our community and partners were being supported.

PANDEMIC PLANNING – AVAILABILITY OF SERVICES

When the state of emergency was declared due to the COVID-19 Pandemic, the Trust enacted its own pandemic plan to ensure the continuation of services without interruption. We always have land set aside for emergency pandemic situations. The Ballarat New Cemetery has a significant amount of land available for memorialisation with an estimated 80 years of available space.

OUR TEAM

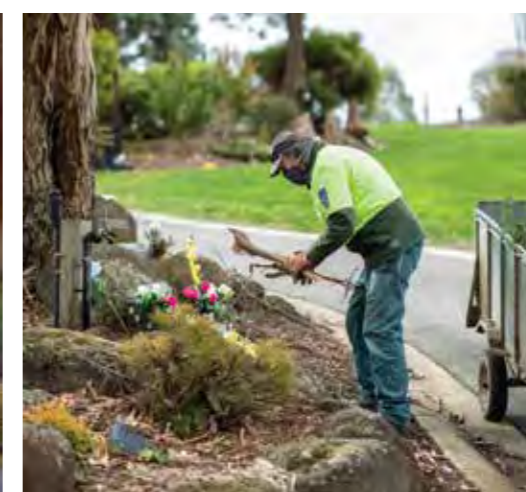
Ballarat Cemeteries aims to ensure that we continue to provide services in a safe and fiscally responsible manner. As an essential service, we need to continue providing services in the event of staff becoming unwell or unavailable. With the onset of the pandemic we quickly established the separation of staff into two teams, ensuring we continue operating each service that we provide. Staff can now also work from their home environment if required.

OUR PURPOSE:

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

In the 2019–2020 financial year the Trust continued to develop its strong connections with the community. Our commitment is to integrate the Ballarat Cemeteries, its role and services, into the lives of the Ballarat community. The strategic direction and operations are supported and delivered through our Mission Statement:

REMEMBERING THE PAST, CARING FOR THE PRESENT AND PLANNING FOR THE FUTURE.



CEMETERY SERVICES

The Trust provides essential services in burial, cremation and memorialisation. We ensure that we have staff available to support families in their time of need. We have adapted 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.

We also immediately implemented live webcasting of services within our chapel and for outdoor burials. The reduction of mourner numbers to 10 has been very difficult for all communities. However, the introduction of the webcasting has enabled services at Ballarat Cemeteries to be viewed online, so that families and friends can participate outside the allowable number mourners.

EQUIPMENT AND CAPITAL WORKS

The Trust identified in our annual planning process a number of capital works projects that were to be completed in the 2019-2020 financial year. Thank you to our contractors who continued to provide services to Ballarat Cemeteries. One project was significantly affected and will not be completed until early in the 2020-2021 financial year. Our staff are now concluding the Doveton Gardens re-development, when originally it was identified for contractors to complete.

Early in the pandemic, it was unclear what pressure would be placed on our services. To prepare, we retained additional equipment (scheduled for replacement) to use if there was a need. We also prepared our crematorium for additional usage if a high demand emerged for our service to meet the communities requirements.

OUR PARTNERS – SUPPLIERS AND BORDER CLOSURES

The Trust, where possible, utilises local or Victorian suppliers. The exception is with the cremators, which are serviced by a Queensland based company. The Trust has received approval from the Department of Health and Human Services to ensure that contractors can provide us with essential services.

The Trust has worked cooperatively with the Department of Health and Human Services, Ballarat City Council and funeral directors to ensure there are no interruptions to our services.

The Trust wishes to congratulate the Ballarat City Council, Commerce Ballarat and Committee for Ballarat for supporting businesses with their 'Be Kind' campaign and promoting Ballarat businesses to our local community.

This pandemic has also been a challenging time for the volunteers at the smaller cemeteries, and we are pleased to share all our learning with these cemeteries and offer support in any way we can.



EVENTS AT THE CEMETERY

All events scheduled for the second half of the 2019-2020 financial year were cancelled due to the social-distancing restrictions imposed by the pandemic.

IMPACT ON OUR FINANCIAL POSITION

Our community is doing a wonderful job of social distancing and ensuring that there is minimal transmission of infections. With the stay-at-home restrictions enforced, community members were not memorialising ashes or pre-planning funerals. These changes reduced our financial position over the year and also resulted in inconsistencies in spending. The Ballarat General Cemeteries Trust is required with the guidance of the Department of Health and Human Services to prepare an annual plan. This annual report of operations outlines achievements against the annual plan and other reporting requirements.

The COVID-19 pandemic did impact on our ability to complete all items identified in the annual plan. However 60% of our operational plan items were completed after we had them prioritised. The items not completed had minimal impact on the core services we provide every day to our community.

THANK YOU

The Trust Board and our whole team wish to thank our community for the adherence to the social distancing restrictions in this challenging time. Your diligence ensured that we could continue to provide everyday services, and there was minimal load on our services.

Be Home | Be Safe | Be Kind



MONUMENTAL SECTION

Community Events and Engagement

Delivering 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.

FRUIT TREE PRUNING WORKSHOP 25 & 26 July 2019

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

Participants learn how to prune and recognise the different buds to prune for fruit production as well as general maintenance and disease eradication. Each of the sessions was booked out, with excellent feedback being received on the program.

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

Community groups utilise the fruit to make preserves for local markets, with the profits going to local charities. Frequent visitors to the New Cemetery can take the fruit for their private use. All people are encouraged and welcomed to visit to the New and Old Cemeteries.

ROSE PRUNING WORKSHOPS

30 July & 1 August 2019

Every year in winter the Ballarat Cemeteries staff prune the many roses, over 2,000 in fact, to ensure good spring growth and healthy long-living plants. The rose-pruning workshops involved a hands-on experience. Locals came along and watched, listened and laughed with the expert rosarians and gardeners. Questions were answered and expert tips and tricks were given.

DYING TO KNOW DAY

8 August 2019

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



Dying To Know day
8th August

The Grampians Regional Palliative Care, Ballarat Health Service & Ballarat Cemeteries are hosting a free Death Café and Bar to encourage people to get together and talk about death and dying.

Death Café & Death Bar

Thursday 8th August 2019

Three sessions to choose from:

- Café | 10.00am – 11.30am | Olive Grove, 1303 Sturt Street, Ballarat
- Café | 2.00pm – 3.30pm | Olive Grove, 1303 Sturt Street, Ballarat
- Bar | 5.30pm – 7.00pm | Western Hotel, 1221 Sturt Street, Ballarat

Limited places available. For more details, please contact Jade Odgers - 5320 3535
Register via Eventbrite: www.eventbrite.com



EUREKA REMEMBRANCE CEREMONY

3 December 2019

Following the events in Ballarat of early December 1854, many soldiers and miners lay dead, victims of the battle of the Eureka Stockade. Casualties from both sides in the conflict have been immortalised with special monuments in the Ballarat Old Cemetery. This ceremony is an annual event that recognises the events of Eureka in 1854.

This Eureka Remembrance Ceremony commenced at the entrance gates, with redcoats and miners led, by the State Parliamentary Secretary, Anthony Carbines MP, walking to the two memorial gravesites, where the names were read out of those who died at the battle. This year we were also joined by the Mayor of Ballarat, and State Member for Wendouree, Juliana Addison MP. The ceremony included a flag-raising ceremony at each memorial.

Celebrating the 165th Anniversary of the Eureka Battle, the service held at the Ballarat Old Cemetery acknowledged the Diggers and Soldiers Memorial and sacrifices made on that day for our democracy. Thank you to the Mayor, Parliamentary Secretary Carbines, State Member for Wendouree, Ballarat Council and Sovereign Hill for their assistance and participation at the ceremony.

CEREMONY OF REMEMBRANCE

16 December 2019

A ceremony of remembrance was held for families and friends of a child who died. Decorations were available and provided for the trees. Those attending were also welcome to bring along decorations as well as blankets and chairs to create a picnic atmosphere. It was an opportunity for families to reflect at a time of year that may be difficult. Balloons were provided to affix to frames and place in the children's section as a more sustainable memorial reflection.

ANZAC DAY – FLAG PLACEMENT BY CEMETERY STAFF

24 April 2020

Before Anzac Day each year over 300 school students place an Australian flag on every memorial for each defence personnel located in the New Cemetery.

Due to COVID-19 restrictions primary school students were unable to place Australian ceremonial flags on the more than 3500 graves at the Ballarat New Cemetery. Instead the cemetery staff placed flags in the RSL area in preparation for the Anzac Day remembrance on 25 April 2020. We look forward to welcoming the schoolchildren back in 2021.

BALLARAT HERITAGE WEEKEND – CEMETERY AND CREMATORIUM TOUR

30 & 31 May 2020

The Heritage Weekend tours of the cemeteries and crematorium had to be cancelled due to COVID-19. However, we did participate in the City of Ballarat virtual heritage event, with our CEO filming a segment on the Eureka monuments at the Ballarat Old Cemetery.





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 is an opportunity for cooperative strategic thinking across the industry.

With the COVID-19 pandemic, there has been significant increase and sector collaboration to ensure there is one message to the community regarding cemetery, memorial and crematoria services.

Ballarat Cemeteries has worked closely with local cemeteries in providing information and advice in these challenging operational times.

COMPASSIONATE COMMUNITIES

Ballarat Cemeteries continues to be involved in the Compassionate Communities group and supports the Compassionate City charter. The group's principal aim is to unlock the conversation regarding end-of-life literacy that relates to care both before and after death. Ballarat City Council signed the charter in October 2019 and we are now identified as a compassionate city. Ballarat Cemeteries will work to support this charter and participate and cooperate with activities of the Ballarat and Regional Compassionate Communities.



BIRDSONG GARDENS



Capital and Development Projects

Each year the Trust oversees a range of required upgrades and maintenance issues for completion. These projects are undertaken in consultation with management and community partners.

ROSE GARDEN PATHS

The Trust currently maintains over 2400 roses throughout the New Cemetery. These gardens are beautiful and tranquil but are difficult to access for anyone with mobility challenges. The Trust has installed significant paths within its Rose Garden F to make access easier for our community and provide a welcoming option for visitors. The final stage of this project to connect the paths to the car parking areas was completed in June 2020.

CREMATORIUM

The Trust's ongoing commitment to upgrading and maintaining our plant and equipment resulted in the refurbishment of one of our cremators. The major cremator has provided many years of reliable service and required a full relining of the refractory brick lining.

DOVETON GARDENS LANDSCAPING

Work to remove the cypress trees in the Doveton Gardens burial area commenced in November 2019. Local contractors were engaged to remove the trees and provide landscaping services to reinstate the garden areas following the Christmas break. Before the landscaping work commenced, the COVID-19 pandemic occurred, putting a halt to work. Work has had to be managed in-house by our cemetery staff, which has meant it is taking longer to complete, and is still in progress. We anticipate this project will be completed by the end of winter 2020, providing 40 new graves and giving the new landscaping a good head start in the spring.

AUTOMATIC GATE

The gate exiting the New Cemetery from Horsefall Drive into Doveton Street is now automated. This new addition means visitors who get locked in the cemetery after 5pm can now exit without a member of staff attending. It also provides a safer environment for cemetery staff exiting after hours.

ROAD MANAGEMENT PROGRAM

A significant amount of investment in road repairs to sections of the New Cemetery roads was completed this year. A large part of Shear's Drive through the Roman Catholic sections and the storm-damaged Graham and Dixie drives were resurfaced. Clayton Drive was prepared last year and surfaced with asphalt this year. Also, the Tanderra areas had some large sections of road repaired.

DAM INLET EROSION CONTROL

The Havelock Street inlet to our dam had been subject to erosion in the past couple of years. This issue was repaired in 2019-2020, with rock beaching installed which now protects the integrity of the northern end of the dam.

DREAMTIME PATH AND DRAINAGE UPGRADE

We value our Dreamtime section, which is an ode to Australia's traditional owners.

The road frontage of the Dreamtime burial area had 50m of kerb and channel drainage installed in 2019-2020. This upgrade now prevents any stormwater run-off from the road entering the burial area, which had been a problem in the past. With this resolved, some work was undertaken to the centre path, which has brought the ceremonial fire area closer to the entrance and improved the gradient and edging of the granite sand path.

MINOR CAPITAL WORKS

- Old Cemetery – minor road re-sealing works completed following on from last year's water main upgrade.
- The irrigation system had new timing control installed so that we can better manage when water is applied to lawns and gardens in the New Cemetery. Bluetooth node control valves were fitted to several areas and a new central irrigation controller installed in the chapel rose gardens.
- Signage – there was further installation of new street and location signs for wayfinding around the New Cemetery.

PLANT AND EQUIPMENT REPLACEMENT

The gravedigging crew were able to replace two important pieces of plant this year. The backhoe was replaced with a new JCB 3CX compact backhoe and our old Massey Ferguson tractor was replaced with a new John Deere 5083E tractor. Both of these pieces of plant now provide a higher level of reliability to deliver our services.

NEW SIGNAGE



DREAMTIME SECTION

The Ballarat General Cemeteries Trust is an incorporated association of up to nine Trust 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 of 2003*. All members are part time, with one being elected as chair. Under the Act, the Trust Board members have the authority to make rules and regulations in administering 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 the Hon. Jenny Mikakos MP, Minister for Health.

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 service and facilities in burial, cremation and memorialisation 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.

Section 12A Functions of Class A Cemetery Trusts

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

Summary of Services Provided

The Ballarat 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.

BURIAL



HEADSTONE GARDEN LAWNS

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



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

A lush green hillside that overlooks a tranquil lake, the Birdsong Gardens burial memorial combines spacious garden beds with sweeping views of Mt Warrenheip.



BEAM LAWNS

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



DREAMTIME

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



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.



GARDEN LAWNS

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



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.

Summary of Services Provided

The Ballarat 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.

CREMATION



GARDEN MEMORIALS

Within an assortment of enchanting botanical areas, garden memorials accommodate many plant varieties with provision for both bronze and headstone memorials.



BIRDSONG WALK

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



BIRCH FOREST

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



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.)



INDIVIDUAL ROSES

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



POETS WALK

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



TANDERRA MEMORIAL GARDENS

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



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.



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.



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 2019-2020

What we have delivered
to date




BURIALS
289


CREMATIONS
1069


CHAPEL SERVICES
151

**BURIALS
NEW CEMETERY**
74,868

**TOTAL BURIALS
TO JUNE 2020**
107,796


TREES MANAGED
4000


LAWNS MAINTAINED
63,813^{sqm}


FRUIT TREES MANAGED
97

**BURIALS
OLD CEMETERY**
32,928

**TOTAL CREMATIONS
TO JUNE 2020**
36,487


PATHS MAINTAINED
8160_m


ROSES CULTIVATED
2800


ROADS MANAGED
6520_m

Pre-purchased
INTERMENT SERVICES **121**

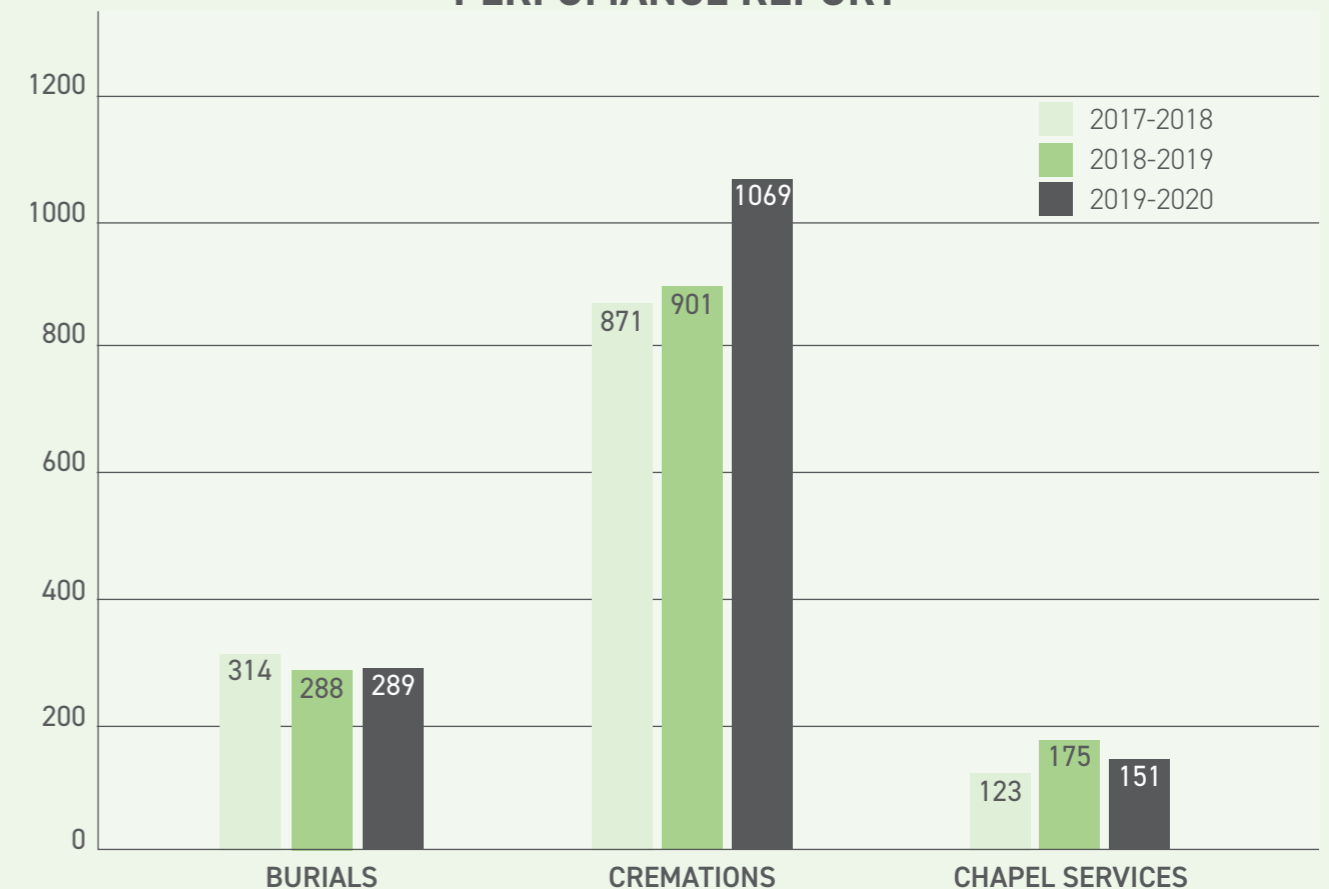
Pre-purchased
BURIAL LOCATIONS
102

**CREMATION
MEMORIALS
AND PLACEMENTS
COMPLETED** **269**

Pre-purchased during the year
**MEMORIALS/
PLACEMENTS** **32**

**END-OF-LIFE CEREMONIES
in advance with
CREMATION SERVICES**
63

PERFORMANCE REPORT



Trust Board Members



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

From left to right: Dr J A Verlin AM, Mr R Tommasini, Ms S Lia, Mr D Varnis, Mr B Davison, Mr J Wilkinson, Ms R McQuilten, Ms S Peden, Ms L Josephs

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

TRUST 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*.

DR J A VERLIN AM | CHAIR
Appointed to 31 August 2020

MR R TOMMASINI
Appointed to 31 August 2020

MS S LIA
Appointed to 31 August 2020

MR D VARNIS
Appointed to 31 August 2020

MR B DAVISON
Appointed to 31 August 2020

MR J WILKINSON
Appointed to 30 June 2021

MS R MCQUILTEN
Appointed to 30 June 2021

MS S PEDEN
Appointed to 30 June 2021

MS L JOSEPHS
Appointed to 30 June 2021

We had no retiring Trust members in 2019-2020.



Trust Committees

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

AUDIT AND RISK COMMITTEE

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
DR J VERLIN AM
MR R AINIO
MR D VARNIS
MS L JOSEPHS

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 CHARTER

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
MR B DAVISON

DEVELOPMENT WORKS COMMITTEE CHARTER

The Development Works Committee is a governance committee of the Ballarat General Cemeteries Trust formed under the *Cemeteries and Crematoria Act 2003*. The committee assist 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
DR J VERLIN AM
MS L JOSEPHS
MS R MCQUILTEN

COMMUNITY ADVISORY COMMITTEE CHARTER

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
MRS S DOON
MR G SNOWDEN OAM
MS P FAYE
MR B KILEY
MS S KENNEDY
MR N. BUCHANAN
MS E CARMICHAEL

Trust Board Members

Board Meeting Attendance

BALLARAT CEMETERIES TRUST BOARD
MEETING ATTENDANCE
JULY 2019 TO JUNE 2020

**JULY 2019 -
JUNE 2020**

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

All Trust Board members attended an additional full-day strategic planning meeting on 26 February 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 January of 2020, the Queensland University of Technology: Developing Your Board project conducted this assessment.

Developing Your Board aims to assist boards of Australian non-profit organisations by developing the

first validated board assessment tools specific to the Australian non-profit context.

The report is divided into the following sections: Board functioning, Board governance, Board effectiveness, Attitudes towards board membership and Board demographics.

The Ballarat Cemeteries Trust Board achieved a high functioning score benchmark across each assessment criteria.



ROSE GARDEN

Cemetery Management

EMPLOYMENT AND CONDUCT PRINCIPLES

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

ORGANISATIONAL CHART

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

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

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

Conduct Principles

Organisation Values

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

RESPECT

- Treating others fairly and objectively
- Respecting conversations with our community
- Providing high-quality services 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

INTEGRITY

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

ACCOUNTABILITY

- Seeking to achieve the best use of resources
- Accepting responsibility for decisions and actions

RESPONSIVENESS

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

Underpinned by Sustainable Environment Management

Cemetery Management



LABOUR CATEGORY	JUNE 2020				JUNE 2019			
	Total	Male	Female	Self-Described	Total	Male	Female	Self-Described
CEO	1.0	-	1.0	-	1.0	-	1.0	-
Executive Team	1.6	1.6	-	-	0.5	0.5	-	-
Sales & Admin	5.8	-	5.8	-	5.4	-	5.4	-
Crematorium Staff	1.2	1.2	-	-	1	1	-	-
Gravediggers	2.0	2.0	-	-	2.0	2.0	-	-
Horticultural Staff	5.8	4.0	1.8	-	6.6	4.6	2.0	-
Total FTE	17.4	8.6	8.8	-	16.5	8.1	8.4	-

ONGOING EMPLOYEES	Number	Full Time	Part Time	FTE	Male	Female	Self-Described
June 2020	19	14	5	17.4	8.6	8.8	-
June 2019	18	14	4	16.5	8.1	8.4	-

AGES OF EMPLOYEES	2019 - ONGOING		2018 - ONGOING	
	NUMBERS	FTE	NUMBERS	FTE
25-34	1	1.0	1	1.0
35-44	2	1.6	2	1.6
45-54	8	7.6	6	5.6
55-64	8	7.2	9	8.3
Over 64	-	-	-	-

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

KEY

2020 refers to the current reporting year, 2019 refers to the previous year.

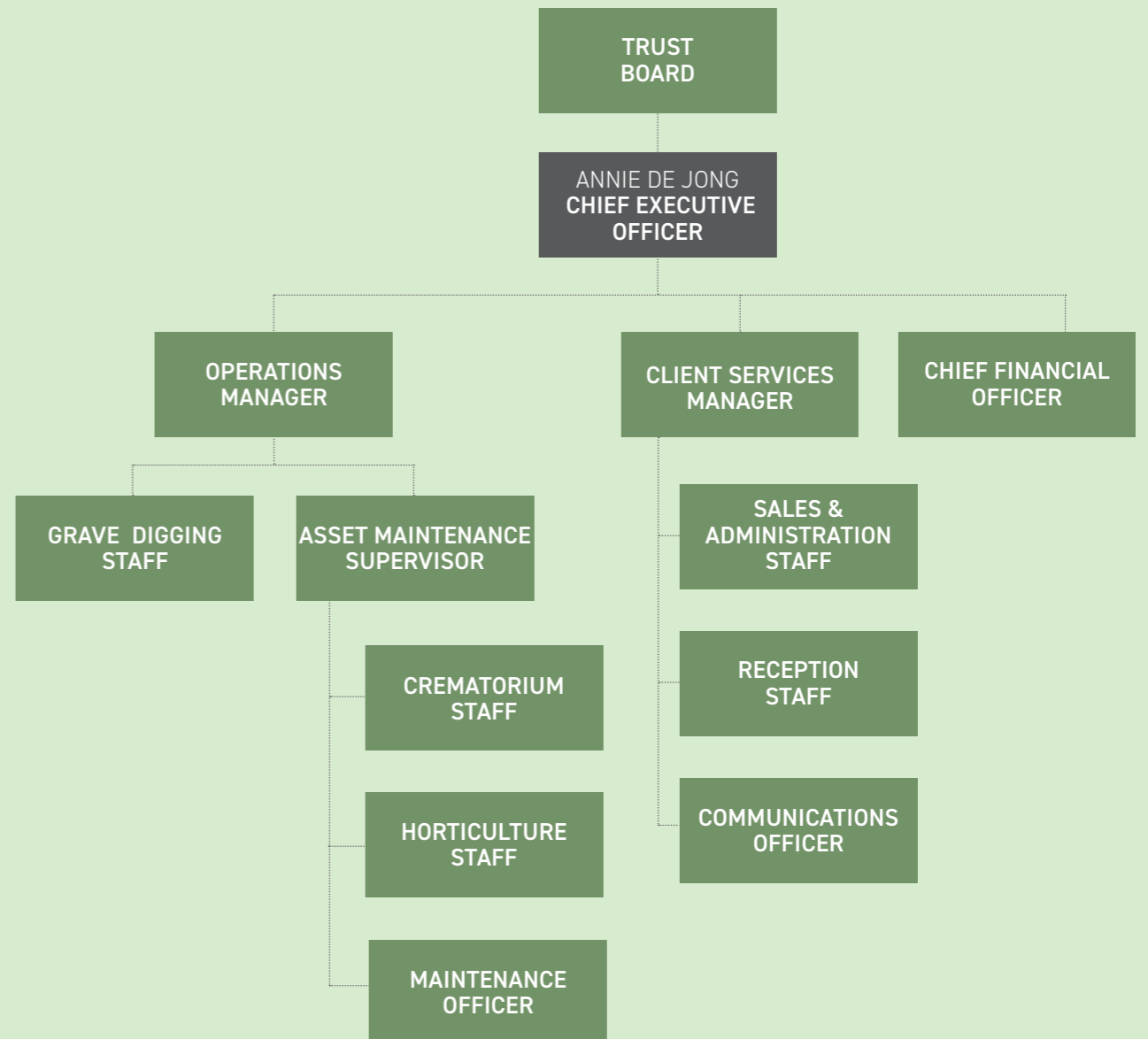
All figures reflect active employees in the last full pay period of June each year.

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).

Organisational Chart



Ballarat Cemeteries

Recognition of Services



Ballarat Cemeteries

40 to 49

YEARS OF SERVICE
Kevin Frawley,
Horticultural Officer



0 to 5

YEARS OF SERVICE

Annie De Jong, Chief Executive Officer
Gillian Emmerson, Administration Officer
Janelle Fletcher, Horticultural Officer
John Noone, Chief Financial Officer
Alexandra Lee, Horticulture Officer
Angela Bigarelli, Executive Assistant
Lisa Taylor, Communications Officer
Donna Simmons, Administration Officer
Charlie Stebbing, Operations Manager

5 to 9

YEARS OF SERVICE

Jenny McGrath, Administration Officer
Garry MacNab, Gravedigger
Jude Leach, Administration Officer

20 to 29

YEARS OF SERVICE

David Odgers, Maintenance Officer
Mark Block, Horticultural Officer

10 to 19

YEARS OF SERVICE

Peter Silvey, Crematorium Officer
Brenda Bowers, Administration Officer
Daryl Tuddenham, Asset Maintenance Supervisor

VOLUNTEERS

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

The key projects undertaken are the minor restoration of graves in the historic sections of both the old and new cemeteries, and the development of an ashes placement area in the old cemetery mirroring the Birdsong Walk. The Work-for-the-Dole program ceased in November 2019 due to the serious bushfire situation in Victoria. The program was put on hold again in February 2020 due to the COVID-19 pandemic and is yet to be re-established.

Governance and Accountability



Ballarat Cemeteries

Environmental Management

The Trust, through its development of a formal environmental management program, has made the environment central to its future planning, operations and policy decisions.

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

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

As required under our private dam licensing agreement with Southern Rural Water, we continue to maintain a surveillance and emergency management plan (SEMP). This plan requires our dam to be inspected annually by a qualified engineer. The engineer's report this year concluded that "generally the structure appeared in serviceable condition with no urgent works required to improve safety or mitigate identified hazards".



**BALLARAT
RENEWABLE
ENERGY
AND ZERO
EMISSIONS**



Governance and Accountability

During the 2019-2020, we were successful in securing another state government funding initiative through the Community Power Hub funding program. BREAZE, a not-for-profit organisation, conducted feasibility studies into a 'back-up power' solution for the crematorium, chapel and administration buildings and a project to develop a fully self-sustainable solar power system to supply the New Cemetery's entire power needs. The back-up power project was successful in gaining full funding for implementation, while the Trust has adopted the solar power system project and engaged BREAZE to seek a power and purchasing agreement to fund construction and operation of the system entirely.

OFFICE-BASED ENVIRONMENTAL IMPACTS

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

PAPER

In 2018-2019 the organisation utilised internal resources for significant printing projects which resulted in an increase in printed paper for example, annual report, annual plan, strategic plan and draft master plan. This strategy was reviewed in 2019-2020 which led to this significant reduction. The Trust only uses recycled paper.

WATER

The Trust has its own water resource that services the New Cemetery grounds. The Trust has identified additional water sources for future development planning in the cemetery. These figures are related to the use of town water. The water invoices include both the crematorium, chapel as well as office based worksites.

ENERGY

The Trust purchases energy under the Procurement Australia contract.

GAS

The Trust purchased a new cremator as a result of one of the key evaluation criteria being to reduce our gas usage as well as this new cremator identified using 40% less gas. The increased use of gas reflects the increase in the number of cremations undertaken.

ELECTRICITY

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

PAPER

YEAR	PRINTED PIECES OF PAPER
2016-2017	87,943 printed pieces of paper
2017-2018	100,561 printed pieces of paper
2018-2019	139,159 printed pieces of paper
2019-2020	89,390 printed pieces of paper

WATER

YEAR	KILOLITRES	TOTAL WATER USED PER FTE (KL/FTE)
2016-2017	241	14.9
2017-2018	245	15.1
2018-2019	227	13.8
2019-2020	325	18.7

GAS

YEAR	MJ	GREENHOUSE GAS EMISSIONS (TONNES CO ₂ -e)
2016-2017	40,871	2.288
2017-2018	41,205	2.310
2018-2019	39,203	2.198
2019-2020	42,389	2.308

ELECTRICITY

YEAR	KWH	GREENHOUSE GAS EMISSIONS (TONNES CO ₂ -e)
2016-2017	23,536	29.7
2017-2018	23,427	30.2
2018-2019	24,474	30.8
2019-2020	26,166	31.8

Governance and Accountability

EMISSION MONITORING

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

The Trust encourages staff to utilise public transport for travel to meetings outside Ballarat.

WASTE

The Trust manages all its waste onsite. It has introduced a soft-plastics recycling program, and one of its initiatives is to reduce the amount of plastic brought into the New Cemetery as wrapping around flowers.

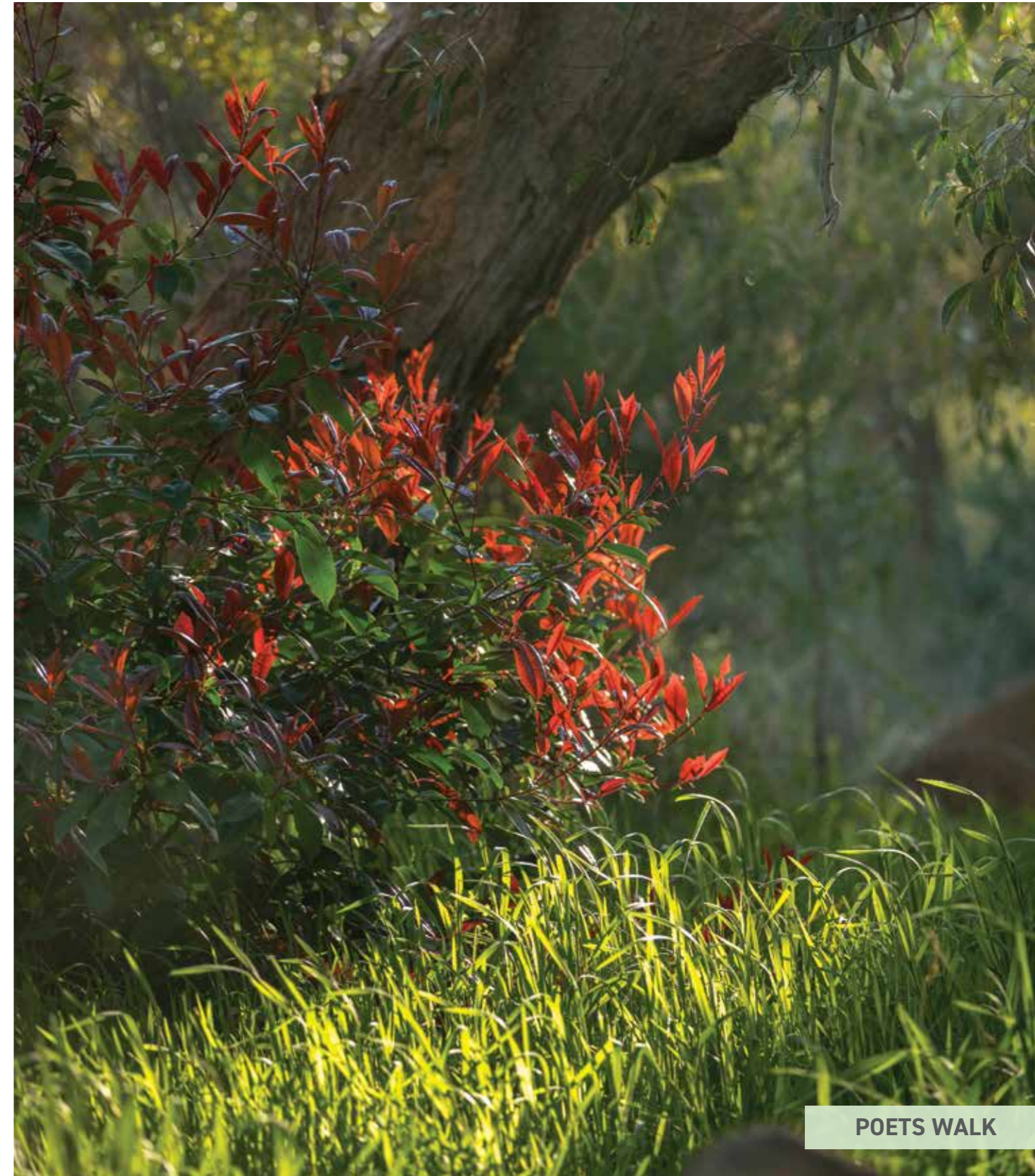
The cemetery has placed yellow recycling bins throughout the grounds to encourage visitors to place any soft plastic and plastic flower wrapping in these bins to go to the recyclers.

The bins are emptied weekly, and we are seeing encouraging signs that visitors are opting to place their flower wrapping in these bins. We are also encouraging local florists to use environmentally friendly materials for flower wrapping that is likely to end up at the cemetery.

We are also recycling as many items as possible that are used by the organisation. All of our recycling material is placed into our new commingling recycling bin, which is taken away, items separated for various recycling categories and then reused.

EMISSION MONITORING

VEHICLES	2019- 2020	2018- 2019	2017-2018
12 Months Travelled (kms)	14,265	15,394	27,824
Greenhouse Emissions (Tonnes CO ₂ - e)	2.9	3.1	6.0



POETS WALK

Operational objectives, financial position and financial result for 2019–2020

FIVE-YEAR SUMMARY OF FINANCIAL RESULTS

In 2019–2020 the Trust achieved an operating surplus of \$195,000 after all year-end adjustments were actioned.

Total income was \$177,000 greater than for 2018–19. The major items for the increase for the 2019–2020 year were direct sales income increase of \$180,000 and COVID-19 funding received from the federal government of \$164,000.

On the downside our 2020 Investment income for 2019–2020 was \$122,000 lower than the previous year. This was due mainly to lower interest rates and a volatile stock market valuation.

Total operating expenses increased by \$200,000 in 2019–2020. Employee expenses increased by \$80,000 due to the EBA increase and our ongoing FTE number increasing by 0.9. Maintenance and operating costs increased by \$80,000 and depreciation expenses increased by \$40,000.

The balance sheet shows the Trust continued to be in a relatively strong position. Assets are in excess of \$13.6 million. Liabilities are \$4.3 million. The net equity for the Trust increased by \$195,000 in 2019–2020 to \$9.287 million.

FIVE YEAR SUMMARY OF FINANCIAL RESULTS

	2020	2019	2018	2017	2016
	(000)	(000)	(000)	(000)	(000)
Total Income	3,011	2,834	2,840	2,813	2,461
Total Expenses	2,816	2,616	2,613	2,445	2,482
Operating Surplus	195	218	327	368	(21)
Accumulated Funds	2,690	2,496	1,928	1,601	1,483
Total Assets	13,574	13,766	13,059	12,416	9,639
Total Liabilities	4,287	4,674	4,185	3,887	3,691
Net Assets	9,287	9,092	8,874	8,529	5,948
Total Equity	9,287	9,092	8,874	8,529	5,948



OPERATIONAL CHANGE

The Trust is committed to identifying operational efficiency and continued a program of identification and improvement of activities in 2019–2020. In the following pages are identified differences in our services and operations.

CEMETERY FEES RESTRUCTURE

Our 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 a conversation 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 the Trust's fees for services of 2.6% (including GST) from 1 July 2019.

MAINTENANCE STANDARDS

We have adopted 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 maintenance of Ballarat Cemeteries core operational activities.

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

ASSISTANCE TO CLASS B CEMETERY TRUSTS

In 2019–2020 the Trust provided advice and assistance to several cemeteries across Victoria. Ballarat Cemeteries prides itself on assisting other trusts that require support.

ANNUAL REPORT OF OPERATIONS ACHIEVEMENTS

The Trust is required under the guidance of the Department of Health and Human Services to create an annual plan, which reports to the Department of Health and Human Services. This 2019–2020 Annual Report of Operations outlines achievements against the 2019–2020 Annual Plan and other reporting requirements.

STAFF ACKNOWLEDGEMENTS

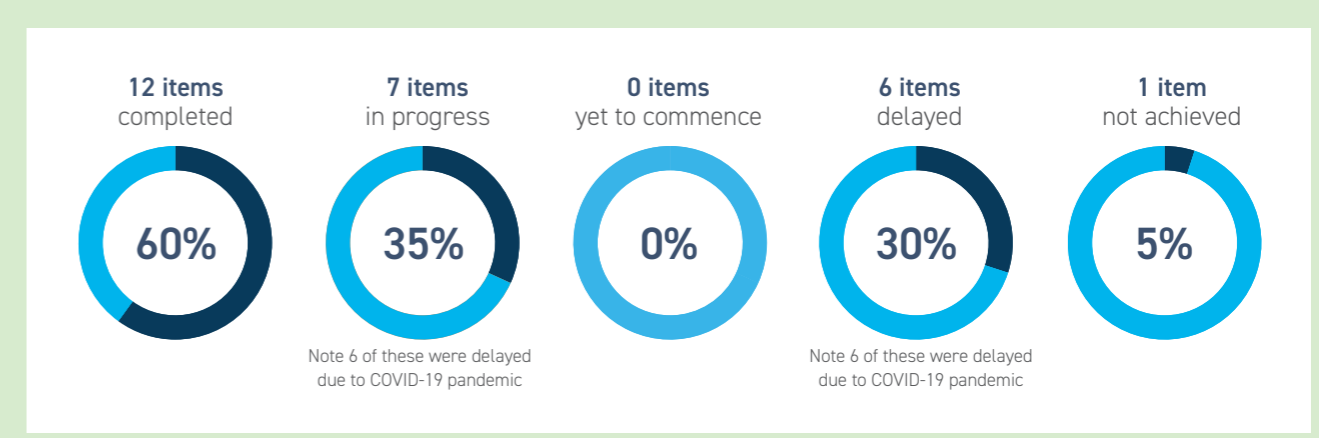
The CEO and Trust Chair wish to personally acknowledge the significant contribution that our staff have made to assist in the management of the COVID-19 pandemic planning and continued operation of our cemetery and crematoria services. This situation is a time of continuous change and threat to our livelihood. The staff have continued to come to work and provide essential services to our community during this difficult time.

MACHINERY OF GOVERNMENT

There were no direct costs attributed to machinery of government changes in 2019–2020. There were no orders in council, or government changes that could be issues for Ballarat Cemeteries attributed to the Machinery of Government legislation.

CEMETERY FEES RESTRUCTURE

ANNUAL REPORT ACHIEVEMENTS





Social Procurement

SOCIAL PROCUREMENT ACTIVITIES AND COMMITMENTS

Reporting period: 2019–2020

Reporting entity: Ballarat General Cemeteries Trust

Overall social procurement activities	2019–2020
Number of social benefit suppliers engaged during the reporting period:	1
Total amount spent with social benefit suppliers during the reporting period:	\$16,000.00
Social procurement commitments	2019–2020
Total number of suppliers engaged, which are not social benefit suppliers, that have made social procurement commitments in their procurement contracts with the Victorian Government:	NIL

2019-20 WOVG SPF REPORT | Set 1 – SPF Metrics

SPF objective	Metric	Unit of measure	2019-20 (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)	\$16k
	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
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
Aboriginal business sectors	Total spend with other Victorian social enterprises ^(b)	\$ thousands (GST exclusive)	\$0
	Number of other Victorian social enterprises engaged ^(b)	Number	Nil

<ul style="list-style-type: none"> the SPF objectives prioritised by the entity during the reporting period; 	<p>Purchasing of Labour Hire Services, providing Training and pathways for disadvantaged youth & Job seekers.</p>
<ul style="list-style-type: none"> 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; and 	<p>During the reporting period we purchased \$16,000 of services from an organisation that provides Opportunities for Victorians with Disability. This aligns with our Workforce Inclusion Policy. In future periods we will explore opportunities for other social enterprises which 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 has been crucial during the last few months as the pandemic has affected 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"> case studies and additional information on SPF achievements (where available). 	Nil
<ul style="list-style-type: none"> total spend with social benefit suppliers; and 	
<ul style="list-style-type: none"> total number of social benefit suppliers engaged by the entity. 	3

DECLARATION STATEMENT – WHOLE OF GOVERNMENT SPF REPORT

The following 2019–2020 information set is provided to the Department of Treasury and Finance (DTF) in my capacity as the *Chief Executive Officer* of the *Ballarat General Cemeteries* to report on our department's achievement against the Social Procurement Framework (SPF) objectives and to inform the whole of Victorian Government Social Procurement Report.

This information set was prepared in accordance with the reporting rules and requirements as stated in the *SPF Measurement and Reporting Guidelines 2019–2020* and includes the following:

- Engagement and spend with Social Benefit Suppliers
- Case studies;
- Additional data with quantitative measures; and
- Summary of priority SPF objectives for the department/agency.

A. De Jong | Chief Executive Officer
31 August 2020

Governance and Accountability

FUNDING

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

- Part funding to conduct a seminar on “How to talk to the bereaved”. This seminar was postponed due to the COVID-19 pandemic and the restrictions on gatherings.
- Part funding automated exit gate for the New Cemetery
- Part funding document digitisation of burial and cremation records to be placed electronically on the cemetery management system.

WORKFORCE INCLUSION POLICY

The Trust supports the workforce inclusion policy and has equal gender equality policies that support this inclusion policy. We recognise that discrimination is unacceptable and, although equality of opportunity has been a long-standing feature of our practices and 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, disability, gender identity, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.

Ballarat Cemeteries has a long history in supporting disadvantaged people under the Work-for-the-Dole program. We turn to this program for recruiting when employment opportunities arise. Through the 2019–2020 financial year, we supported an employee under the NDIS for employment in our horticulture team. Ballarat Regional Industries, who employes people with a disability, was engaged on a casual basis to work in our grounds undertaking landscape projects. This supports our policy of being a regional and inclusive employer.

DOCUMENT DIGITISATION USING PART FUNDING



HORSFALL DRIVE

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 community.

We will review and establish a disability action plan that support the state government plan.

The State Disability Plan 2017–2020 is the Victorian Government’s framework for enabling people with a disability to participate and contribute to the social, economic and civic life of their community. Over time the government will consider ways to align disability action plans to the state plan.

Reducing barriers to accessing goods, services and facilities:

- In 2019–2020, we removed physical barriers in order to assist those with mobility changes to access parts of our rose gardens and our chapel.

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 provide landscaping services to the New Cemetery.

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 the Ballarat General Cemeteries Trust to provide personal services to clients who need additional support. The Trust has established different services to support clients who can utilise their vehicles for tours of the New Cemetery. The Trust has 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* give 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.

An applicant has a right to apply for access to documents held by Ballarat Cemeteries. This comprises 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 about 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 time 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 have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter

For the period ending 30 June 2020, the Trust had received no formal request for information under the Freedom of Information Act.

Governance and Accountability

The Trust receives regular requests for historical information (particularly 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 \$29.60. Formal requests must be on a prescribed form which is available on the Cemetery website www.ballaratcemeteries.com.au or by emailing the cemetery office on 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.

The FOI requests can be sent as follows:

FOI Officer
Ballarat Cemeteries
1250 Doveton Street North Ballarat Victoria 3350
enquiries@ballaratcemeteries.com.au
Ph 03 5332 1469

PROTECTED DISCLOSURE ACT 2012

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

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

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

REPORTING PROCEDURES

Disclosures of improper conduct or detrimental action by 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

The fraud and protected disclosures policy can be found on the cemetery website under About Us, Policies. www.ballaratcemeteries.com.au

Please contact the **CEO, Annie De Jong** **0419 304 117** or 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 any matters in which they have a conflict of interest.

NATIONAL COMPETITION POLICY

The Trust operates and complies with the code of practice as published by the Victorian Government Department of Health and Human Services relating to the sale and supply of memorialisation and services by cemetery trusts and other alternative suppliers in Victorian public cemeteries.

DISCLOSURE UNDER THE PROTECTED DISCLOSURE ACT 2012 (AS AMENDED)

DISCLOSURE UNDER THE <i>PROTECTED DISCLOSURE ACT 2012</i> (AS AMENDED)	2019-20	2018-19
The number of disclosures made by an individual to Ballarat Cemeteries and notified to the Independent Broad-Based Anti-Corruption Commission	Nil	Nil

Governance and Accountability

PUBLICATIONS 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 touch-screen computer is installed at the Ballarat Old Cemetery, the Ballarat New Cemetery and the New Cemetery Café for public use in obtaining deceased burial and cremation records. The same information is made available on the Trust's website: www.ballaratcemeteries.com.au

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

EXTERNAL REVIEWS

No major external reviews were undertaken of Ballarat Cemeteries for the year.

RESEARCH AND DEVELOPMENT

There were no major research and development activities undertaken by the Trust during the year that are required to be reported. The Trust is researching the women buried in our cemeteries as part of its 150th Anniversary celebrations and theme of 150 Years, 150 Stories.

OVERSEAS VISITS

No members of the Trust or staff conducted overseas visits for the Trust in the 2019–2020 financial year.

INDUSTRIAL RELATIONS

The Trust has a current Enterprise Agreement 2019–2022 that governs the employment of staff.

COMPLIANCE WITH DATAVIC ACCESS POLICY

The Trust is very aware of the DataVic access policy and understands the requirements of making available machine-readable format information on the DataVic website: www.data.vic.gov.au.

The Trust provides access to its burial and cremation registers, including additional deceased information on our website. It 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 the year.

LOCAL JOBS FIRST. VICTORIAN INDUSTRY PARTICIPATION POLICY DISCLOSURE

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian industry participation policy (VIPP) and Major Projects skills guarantee (MPSG) policy, which were previously administered separately. There were no contracts commenced or completed during the financial period to which this policy applies to Ballarat Cemeteries.

CARERS RECOGNITION ACT

Ballarat Cemeteries has taken all practical measure to comply with its obligations under the Act. The Trust has implemented a flexible working policy within its employee handbook. The Trust will review this policy annually in compliance with the *Carers Recognition Act*.

In 2019–2020, during the COVID-19 pandemic, environment management regularly discussed with staff any needs they may have to care for others. They ensured that there was open dialogue about the needs and assistance that the Trust provide.

MEMBERSHIPS

Ballarat General Cemeteries Trust is a member of many organisations to support its policy regarding participation in local, regional and national support for our industry and community. The organisations are as follows:

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

PROMOTIONAL MATERIAL



RELATED PARTY DISCLOSURES

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

There were no other related party transactions during the normal course of business with members of the Governing Board and their related parties, apart from remuneration of 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 items listed below 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 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 the entity 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 the reporting period)
- 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
- 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

DETAILS OF CONSULTANCIES (UNDER \$10,000)

In 2019–2020 there were 10 consultancies where total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2019–2020 in relation to these consultancies was \$27,300 (excluding GST).

DETAILS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

The total ICT expenditure incurred during 2019/2020 was \$90,095 (excluding GST) with the details shown below.

BUSINESS AS USUAL (BAU) ICT EXPENDITURE

Total Operations = \$51,393
Total Capital = Nil

NON- BUSINESS AS USUAL (NON BAU) ICT EXPENDITURE

Total Operations = \$27,288
Total Capital = \$11,414

BAU includes all expenditure that relates to ongoing activities to operate and maintain current capabilities.

Occupational Health and Safety Matters

The Trust recognises the health and safety of everyone is of the utmost importance and vital to the success of our business. As such, we aim to continue to improve health and safety in the workplace through consultation and by increasing awareness of health and safety issues among management and workers.

Through the cooperative efforts of management and staff, we are committed to:

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

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

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

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

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

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

The number of incidents reported for the year was six, which resulted in a review of operating procedures. Discussions are held at every staff meeting regarding worksite safety, and any hazards identified are eliminated.

The Trust had two lost-time injuries during the reporting period. One was a standard claim with lost time of 10 days with the staff member returning to full duties. The second has resulted in lost time of over 46 weeks.

YEAR	PREMIUM	% DIFFERENCE TO PREVIOUS YEARS
2015	\$38,109	16% decrease
2016	\$38,855	2% increase
2017	\$32,646	16% decrease
2018	\$30,155	8% decrease
2019	\$35,713	18% increase

KPIs have been established to report to the Trust on the percentage of lost time %. The target is zero lost time.

During the year, the OH&S Committee and staff updated their first aid skills, and were offered, and undertook influenza vaccinations and hearing tests. An occupational noise assessment was conducted of all our equipment. The results of this were shared with the OH&S committee and the noise management plan was updated.

BUILDING ACT 1993 COMPLIANCE

All new works and redevelopment of existing properties conformed to the current building regulations and the provision of the *Building Act 1993* as updated.

The Trust applied and received two building permits during the reporting period.

1. Establishment of a garage for vehicles. All inspections completed.
2. Building works to accommodate a new cremator. Initial inspections completed were in 2019–2020. The final inspection will be undertaken early in 2020–2021.

**ATTESTATION ON CONFLICT
OF INTEREST**

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



A. De Jong | Chief Executive Officer
31 August 2020

ATTESTATION ON DATA INTEGRITY

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



A. De Jong | Chief Executive Officer
31 August 2020

**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
31 August 2020

**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 at the Ballarat General Cemeteries Trust during the year.



A. De Jong | Chief Executive Officer
31 August 2020

**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*.



A. De Jong | Chief Executive Officer
31 August 2020



Disclosure Index



Ballarat Cemeteries

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

LEGISLATION	REQUIREMENT	PAGE
Ministerial Directions		
REPORT OF OPERATIONS		
CHARTER AND PURPOSE		
FRD 22H	Manner of establishment and the relevant Ministers	30
FRD 22H	Purpose, functions, powers and duties	30
FRD 8D	Initiatives and key achievements	36
FRD 22H	Nature and range of services provided	32
MANAGEMENT AND STRUCTURE		
FRD 22H	Organisational structure	45
FINANCIAL AND OTHER INFORMATION		
FRD 10A	Disclosure index	76
FRD 11A	Disclosure of ex-grata expenses	69
FRD 15E	Executive Officer disclosures in the Report of Operations	120
FRD 21C	Responsible person and Executive Officer disclosures	119
FRD 22H	Application and operation of <i>Protected Disclosure Act 2012</i>	66
FRD 22H	Application and operation of the <i>Carers Recognition Act 2012</i>	69
FRD 22H	Application and operation of <i>Freedom of Information Act 1982</i>	65
FRD 22H	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	73
FRD 22H	Details of consultancies over \$10,000	71
FRD 22H	Details of consultancies under \$10,000	71
FRD 22H	Employment and conduct principles	44
FRD 22H	Information and Communication Technology Expenditure	71
FRD 22H	Major changes or factors affecting performance	56

LEGISLATION	REQUIREMENT	PAGE
FRD 22H	Occupational Health and Safety	72
FRD 22H	Operational and budgetary objectives and performance against objectives	56
FRD 22H	Significant changes in financial position during the year	56
FRD 22H	Statement on National Competition Policy	67
FRD 22H	Subsequent events	NIL
FRD 22H	Summary of the financial results for the year	56
FRD 22H	Additional information available on request	70
FRD 29C	Workforce Data disclosures	46
FRD 24D	Reporting of office based environmental impacts	52
FRD 25C	Victorian Industry Participation Policy disclosures	69
FRD 22H	Workforce Data Disclosures including a statement on the application of employment and conduct principles	47
FRD 103F	Non-Financial Physical Assets	98
FRD 110A	Cash Flow Statements	86
FRD 112D	Defined Benefit Superannuation Obligations	96
SD 5.2.3	Declaration in report of operations	74
SD 5.4.1	Financial Management Compliance Attestation	75
OTHER REQUIREMENTS UNDER STANDING DIRECTIONS 5.2		
SD 5.2.2	Declaration in financial statements	82
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	82
SD 5.2.1(a)	Compliance with Ministerial Directions	82
Legislation		
	<i>Freedom of Information Act 1982</i>	65
	<i>Protected Disclosure Act 2012</i>	66
	<i>Carers Recognition Act 2012</i>	69
	<i>Victorian Industry Participation Policy Act 2003</i>	69
	<i>Building Act 1993</i>	73
	<i>Financial Management Act 1994</i>	82
	<i>Disability Act 2006</i>	64

Independent Auditor's Report

To the Trust Members of the Ballarat General Cemeteries Trust

Opinion	<p>I have audited the financial report of the Ballarat General Cemeteries Trust (the cemetery) which comprises the:</p> <ul style="list-style-type: none"> balance sheet as at 30 June 2020 comprehensive operating statement for the year then ended statement of changes in equity for the year then ended cash flow statement for the year then ended notes to the financial statements, including significant accounting policies trust member's, accountable officer's and chief financial officer's declaration. <p>In my opinion the financial report is in accordance with Part 7 of the <i>Financial Management Act 1994</i> and Division 60 of the <i>Australian Charities and Not-for-profits Commission Act 2012</i>, including:</p> <ul style="list-style-type: none"> presenting fairly, in all material respects, the financial position of the cemetery as at 30 June 2020 and of its financial performance and its cash flows for the year then ended complying with Australian Accounting Standards and Division 60 of the <i>Australian Charities and Not-for-profits Commission Regulations 2013</i>.
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the cemetery in accordance with the auditor independence requirements of the <i>Australian Charities and Not-for-profits Commission Act 2012</i> and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Australia. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Trust Members' responsibilities for the financial report	<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, the <i>Financial Management Act 1994</i> and the <i>Australian Charities and Not-for-profits Commission Act 2012</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>

Other Information	<p>The Trust Members of the cemetery are responsible for the Other Information, which comprises the information in the cemetery's annual report for the year ended 30 June 2020, 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>
Auditor's responsibilities for the audit of the financial report	<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"> identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the cemetery's internal control evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trust Members conclude on the appropriateness of the Trust Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the cemetery's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the cemetery to cease to continue as a going concern. evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Auditor's responsibilities for the audit of the financial report (continued)	<p>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.</p> <p>I also provide the Trust Members with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.</p>
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MELBOURNE
7 September 2020



Travis Derricott
as delegate for the Auditor-General of Victoria

Ballarat General Cemeteries Trust

Financial Statements for the Year Ended 30 June 2020

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, the Australian Charities and Not-for-profits Commission Act 2012, the Australian Charities and Not-for-profits Commission Regulation 2013, 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 2020 and the financial position of the Ballarat General Cemeteries Trust at 30 June 2020.

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

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



Dr. J.A. Verlin
Chair



Ms. A. De Jong
Accountable Officer



Mr. J.P. Noone CPA
Chief Financial Officer

Ballarat Victoria
31 August 2020

BALLARAT GENERAL CEMETERIES TRUST

Comprehensive Operating Statement
for the Financial Year Ended 30 June 2020



Ballarat Cemeteries

	Note	2020 \$	2019 \$
Income			
Cemetery operations income	2.1	2,935,555	2,636,918
Cemetery Investment income	2.1	75,497	197,128
Total income		3,011,052	2,834,046
Expenses			
Cost of sales	3.1	(274,550)	(291,544)
Employee expenses	3.1	(1,489,283)	(1,409,466)
Maintenance and operating costs	3.1	(291,414)	(201,208)
Administrative costs	3.1	(407,221)	(372,447)
Other operating costs	3.1	(50,406)	(77,565)
Audit fees: auditor-general	8.5	(17,700)	(26,650)
Depreciation	4.3	(205,364)	(161,689)
Cemetery levy	3.1	(80,225)	(75,707)
Total expenses		(2,816,163)	(2,616,276)
Operating result for the year		194,889	217,740
Other comprehensive income		-	-
Comprehensive result for the year		194,889	217,740

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

BALLARAT GENERAL CEMETERIES TRUST

Balance Sheet as at 30 June 2020

	Note	2020 \$	2019 \$
Current assets			
Cash and cash equivalents	6.1	153,462	607,680
Receivables	5.1	172,914	186,929
Prepayments		6,084	10,902
Inventories	4.4	87,075	87,177
Investments and other financial assets	4.1	3,812,423	3,901,840
Total current assets		4,231,958	4,794,528
Non-current assets			
Inventories	4.4	1,140,940	1,148,383
Property, plant and equipment	4.2	8,200,614	7,822,964
Total non-current assets		9,341,554	8,971,347
TOTAL ASSETS		13,573,512	13,765,875
Current liabilities			
Unearned income	5.3	3,422,776	3,340,761
Payables	5.2	378,068	905,615
Provisions - Employee Benefits	3.2	304,553	239,986
Other Provisions	5.4	84,861	84,861
Deferred Grant Revenue	5.3	6,000	40,000
Total current liabilities		4,196,258	4,611,223
Non-current liabilities			
Provisions - Employee Benefits	3.2	90,408	62,695
Total non-current liabilities		90,408	62,695
TOTAL LIABILITIES		4,286,666	4,673,918
Net assets		9,286,846	9,091,957
EQUITY			
Contributed capital		2,163,727	2,163,727
Accumulated surplus		2,690,433	2,495,544
Physical asset revaluation surplus	4.2 (f)	3,305,111	3,305,111
Perpetual maintenance reserve		1,127,575	1,127,575
TOTAL EQUITY		9,286,846	9,091,957

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 2020

Note	Physical asset revaluation surplus	General reserve	Perpetual maintenance reserve	Contributed capital	Accumulated surplus/ (deficit)	Total
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	3,305,111	350,037	1,127,575	2,163,727	1,927,767	8,874,217
Net result for the year	-	-	-	-	217,740	217,740
Other comprehensive income for the year	-	-	-	-	-	-
Transfer to/(from) accumulated surplus (i)	-	(350,037)	-	-	350,037	-
Balance at 30 June 2019	3,305,111	-	1,127,575	2,163,727	2,495,544	9,091,957
Net result for the year	-	-	-	-	194,889	194,889
Other comprehensive income for the year	-	-	-	-	-	-
Transfer to/(from) accumulated surplus	-	-	-	-	-	-
Balance at 30 June 2020	3,305,111	-	1,127,575	2,163,727	2,690,433	9,286,846

This statement should be read in conjunction with the accompanying notes

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

BALLARAT GENERAL CEMETERIES TRUST

Cash Flow Statement for the Financial Year
Ended 30 June 2020

	Note	2020 \$ inflows / (outflows)	2019 \$ inflows / (outflows)
Cash flows from operating activities			
Receipts			
Receipts from customers		2,997,585	2,779,272
Goods and services tax received from the ATO		151,982	119,429
Investment income receipts		171,229	212,133
Total receipts		3,320,796	3,110,834
Payments			
Payments to suppliers and employees		(2,540,685)	(2,547,721)
Goods and services tax paid to the ATO		(182,664)	(169,005)
Total payments		(2,723,349)	(2,716,726)
Net cash flows from / (used in) operating activities	8.1	597,447	394,110
Cash flows from investing activities			
Payments for Property Plant & Equipment		(1,050,350)	(400,025)
Proceeds from sale of property, plant and equipment		5,000	39,091
Net Proceeds from sale of / (Purchase of) investments		(6,315)	340,406
Net cash flows from / (used in) investing activities		(1,051,665)	(20,528)
Net increase/(decrease) in cash and cash equivalents		(454,218)	373,582
Cash and cash equivalents at the beginning of the financial year		607,680	234,098
Cash and cash equivalents at the end of the financial year	6.1	153,462	607,680

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2020



Ballarat Cemeteries

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Notes to the financial statements

Basis of Presentation

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

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

Note 1: Summary of significant accounting policies

These annual financial statements represent the audited general purpose financial statements for Ballarat General Cemetery Trust for the period ending 30 June 2020. The report provides users with information about the Trusts' stewardship of resources entrusted to it.

(a) Statement of compliance

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

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

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

The annual financial statements were authorised for issue by the Board of Ballarat General Cemetery Trust on 31 August 2020

(b) Reporting entity

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

Its principal address is:
1250 Doveton Street North
Ballarat
Victoria 3550.

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



Note 1: Summary of significant accounting policies (continued)

(c) Basis of Accounting Preparation and Measurement

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

The accounting policies have been applied in preparing the financial statements for the year ended 30 June 2020, and the comparative information presented in these financial statements for the year ended 30 June 2019.

The financial statements are prepared on a going concern basis.

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

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

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

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

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

Goods and services tax

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

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

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

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the Trust based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the Trust operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the Trust unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

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 receive grants from Government

Note 2.1 Income from Transactions

	2020 \$	2019 \$
2 (a) Cemetery Operations Income		
Grave	915,990	857,036
Interment	533,738	513,607
Cremation	744,215	679,960
Cremation memorial	439,206	402,609
Government grants	209,000	61,561
Other operating income	93,406	122,145
Cemetery operations income	2,935,555	2,636,918
Interest income	20,179	43,762
Investment Income	151,050	147,788
Net Loss due to fair value adjustment of investment	(95,732)	5,578
Cemetery investment income	75,497	197,128
Total Income from Transactions	3,011,052	2,834,046

Revenue Recognition

Income is recognised in accordance with either:

- contributions by owners, in accordance with AASB 1004;
- income for not-for-profit entities, in accordance with AASB 1058;
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- a lease liability in accordance with AASB 16;
- a financial instrument, in accordance with AASB 9; or
- 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. ABC Cemetery 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.

**Note 2.1 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.

There has not been a change in the recognition of revenue from the sale of goods as a result of the adoption of AASB 15.

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.

As a result of the adopting AASB 15 and AASB 1058, a portion of the grant revenue continues to be deferred in deferred grant revenue liability (see note 5.3). There is no change to how this income was treated in prior years.

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.

Note 3: The cost of delivering our services

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

Note 3.1: Expenses from transactions

	2020	2019
	\$	\$
Employee expenses	1,489,283	1,409,496
Total employee expenses	1,489,283	1,409,496
Memorialisation	167,115	163,047
Rights of interment	64,744	70,987
Other	42,691	57,510
Total cost of sales	274,550	291,544
Cemetery levy	80,225	75,707
Maintenance operating costs	291,414	201,208
Administrative costs	407,221	372,447
Audit Fees	8.5 17,700	26,650
Other operating costs	50,406	77,565
Total Other Operating expenses	846,966	753,577
Total Operating expenses	2,610,799	2,454,617
Depreciation	4.3 205,365	161,689
Total Non-Operating expenses	205,365	161,689
Total expenses from transactions	2,816,163	2,616,306

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

Employee expenses

Employee expenses include:

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

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% (2019 3%)



Note 3.2: Employee benefits in the balance sheet

	2020	2019
	\$	\$
Current provisions		
Employee benefits		
Annual leave		
- unconditional and expected to be settled wholly within 12 months	94,057	67,595
- unconditional and expected to be settled wholly after 12 months	34,446	15,835
Long Service Leave		
- unconditional and expected to be settled wholly within 12 months	26,667	24,648
- unconditional and expected to be settled wholly after 12 months	106,670	98,593
Sub-Total Current provisions	261,840	206,671
Provision related to Employee Benefit On-Costs		
unconditional and expected to be settled within 12 months	37,532	30,968
unconditional and expected to be settled after 12 months	5,181	2,347
Total current provisions	304,553	239,986
Non-current provisions		
Conditional Long service leave	76,917	53,585
Provision related to Employee Benefit On-Costs	13,491	9,110
Total non-current Provisions	90,408	62,695
Total provision for employee benefits	394,961	302,681

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

	2020	2019
Current employee benefits and related on-costs		
Annual leave	128,503	83,986
Unconditional Long service leave	133,337	123,241
Current on-costs	42,713	32,759
Total Current Provisions	304,553	239,986
Non-current employee benefits and related on-costs		
Conditional Long service leave	76,917	53,585
Non-current on-costs	13,491	9,110
Total Non-Current Provisions	90,408	62,695
Total employee benefits and related on-costs	394,961	302,681

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

	2020	2019
	\$	\$
(b) Movement in On-Costs Provision		
Balance at start of year	41,869	34,825
Additional provisions recognised	13,672	8,470
Unwinding of discount and effect of changes in the discount rate	1,019	6,926
Reduction due to transfer out	(356)	(8,352)
Balance at end of year	56,204	41,869

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.



Note 3.3: Superannuation

Contributions by the trust (excluding any unfunded liability payments) to superannuation plans for the financial year ended 30 June 2020 are detailed below:

Fund	Paid contribution for the year		Contribution Outstanding at Year end	
	2020	2019	2020	2019
	\$	\$	\$	\$
Defined benefit plans ⁽ⁱ⁾				
LASB/Vision superannuation fund	26,662	23,324	-	-
Defined contribution plans:				
Vision Super	33,787	37,302	3,905	2,456
Prime Super	10,312	7,017	1,088	793
Australian Super	7,914	15,410	780	1,139
Other	37,548	23,551	5,062	3,015
Total	116,223	106,604	10,835	7,403

(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.

Note 3.3: Superannuation (continued)

Defined benefit superannuation plans

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

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

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

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

Unfunded Defined Benefit Superannuation Liability

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

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

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

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

Superannuation Liabilities

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

Note 4: Key Assets to support service delivery

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

4.1. Investments and other financial assets

	2020 \$	2019 \$
Current		
Interest bearing investments	1,005,166	1,115,064
Managed Investment Scheme	2,807,257	2,786,777
Total investments and other financial assets	3,812,423	3,901,840

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 2020 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.

Note 4.2: Property, plant and equipment

4.2(a) Gross carrying amount and accumulated depreciation

	2020 \$	2019 \$
Cemetery infrastructure land at fair value	178,132	178,132
Total land	178,132	178,132
Buildings, infrastructure and improvements at fair value	11,928,127	11,805,509
<i>Less accumulated depreciation</i>	<i>(5,248,060)</i>	<i>(5,331,779)</i>
Total buildings, infrastructure and improvements	6,680,067	6,473,730
Plant and equipment at fair value	1,799,327	1,692,602
<i>Less accumulated depreciation</i>	<i>(641,965)</i>	<i>(708,164)</i>
Total plant and equipment	1,157,362	984,438
Office equipment, furniture and fittings at fair value	232,019	207,898
<i>Less accumulated depreciation</i>	<i>(129,889)</i>	<i>(111,118)</i>
Total office equipment, furniture and fittings	102,130	96,780
Capital works in progress at cost	82,923	89,884
Total property, plant and equipment	8,200,614	7,822,964



Note 4.2: Property, plant and equipment (continued)

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

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

	Land	Buildings, Infrastructure and Improvements	Plant and Equipment	Office Equipment, Furniture and Fittings	Capital Works in Progress	Total
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	178,132	6,305,147	561,907	69,347	-	7,114,533
Additions	-	243,351	521,669	47,693	-	812,713
Expenditure on capital works	-	-	-	-	89,884	89,884
Disposals	-	-	(32,477)	-	-	(32,477)
Depreciation expense	-	(74,768)	(66,661)	(20,260)	-	(161,689)
Balance at 1 July 2019	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)
Balance at 30 June 2020	178,132	6,680,067	1,157,362	102,130	82,923	8,200,614

Significant judgements for land and buildings*

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

In compliance with FRD 103H, the Trust's management conduct an annual assessment of the fair value of land and buildings. To facilitate this, management obtains from the Department of Treasury and Finance the Valuer-General Victoria indices for each financial year. For the year ended 30 June 2018 a managerial revaluation using these indices was recognised in the financial statements.

The VGV indices, which are based on the data to June 2020, are applicable at 30 June 2020. The fair value of land and buildings will continue to be subject to the impacts of COVID-19 in the future accounting periods. The indices to 30 June 2020 indicate a cumulative 18% increase in land and a 6% increase for buildings since June 2018.

While the cumulative movement in land was 18%, it is management's judgement, in the current COVID-19 environment, that no management valuation was recorded, and the carrying value of asset not to be adjusted, due to the significant estimation uncertainty surrounding valuation indices at 30 June 2020.

Note 4.2: Property, plant and equipment (continued)

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 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾
Cemetery infrastructure land at fair value			
Land - Infrastructure			178,132
Total of land at fair value			178,132
Buildings, infrastructure and improvements at fair value			
Buildings, infrastructure and improvements at fair value			6,680,067
Total of buildings and infrastructure at fair value			6,680,067
Plant and equipment at fair value			
Plant and equipment at fair value			1,157,362
Total of plant and equipment at fair value			1,157,362
Office equipment, furniture and fittings at fair value			
Total office equipment, furniture and fittings at fair value			102,130
			102,130
	8,117,691		8,117,691

Note

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

4.3 (c) Fair value measurement hierarchy for assets

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

Note

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



Note 4.2: Property, plant & equipment (continued)

4.2(d) Reconciliation of Level 3 fair value

	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
30 June 2020				
Opening Balance	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	-	-	-	-
Subtotal	178,132	6,680,067	1,157,362	102,130
Items recognised in other comprehensive income				
- Revaluation	-	-	-	-
Closing Balance	178,132	6,680,067	1,157,362	102,130

30 June 2019

	Cemetery infrastructure land at fair value	Buildings, infrastructure and improvements at fair value	Plant and equipment at fair value	Office equipment, furniture and fittings at fair value
30 June 2019				
Opening Balance	178,132	6,305,147	561,907	69,347
Purchases (sales)	-	243,351	489,192	47,693
Gains or losses recognised in net result				
- Depreciation	-	(74,768)	(66,661)	(20,260)
- Impairment loss	-	-	-	-
Subtotal	178,132	6,473,730	984,438	96,780
Items recognised in other comprehensive income				
- Revaluation	-	-	-	-
Closing Balance	178,132	6,473,730	984,438	96,780

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

Initial recognition

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment loss. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a merger/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.

Theoretical opportunities that may be available in relation to the asset(s) are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best uses.

Land and buildings are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and accumulated impairment loss.

Identifying unobservable inputs (level 3) fair value measurements

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

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

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

Specialised land

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

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

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

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



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

Buildings, infrastructure and improvements

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

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

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

Plant and equipment

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

There were no changes in valuation techniques throughout the period to 30 June 2020.

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

Note 4.2: Property, plant & equipment (continued)

Note 4.2 (e) Fair value determination

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

Property, plant and equipment

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

Land is valued using the market approach for surrounding real estate. Then a Community Services Obligation of 95% was applied to the value of the land.

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

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

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

Revaluations of non-current physical assets

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

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

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

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

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

In accordance with FRD 103H, the Trust's non-current physical assets were assessed to determine whether revaluation of the non-current physical assets was required.



Note 4.2: Property, plant & equipment (continued)

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

Property, Plant and Equipment Revaluation Surplus

Balance at the beginning of the reporting period

Balance at the end of the reporting period*

*** Represented by:**

- Land
- Buildings
- Plant and infrastructure

	2020 \$	2019 \$
Balance at the beginning of the reporting period	3,305,111	3,305,111
Balance at the end of the reporting period*	3,305,111	3,305,111
- Land	967,872	967,872
- Buildings	1,659,189	1,659,189
- Plant and infrastructure	678,050	678,050
	3,305,111	3,305,111

4.3 Depreciation

	2020	2019
	\$	\$
Depreciation		
Buildings, infrastructure and improvements	78,227	74,768
Plant and equipment	100,815	66,661
Office equipment, furniture and fittings	26,322	20,260
Total depreciation	205,364	161,689

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

The Trust utilises the Diminishing value depreciation method for Buildings, Infrastructure and improvements.

The assets in this class are all assets with indefinite periods of utilisation. Throughout their usage, these large assets are maintained, upgraded, utilised and then maintained again, ensuring that these assets are in a condition that is fit for purpose.

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

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

	<u>2020</u>	<u>2019</u>
Buildings, infrastructure and improvements	Up to 100 years	Up to 100 years
Plant & Equipment	Up to 20 years	Up to 20 years
Office equipment, furniture and fittings	Up to 5 years	Up to 5 years



Note 4.4: Inventories

	2020	2019
	\$	\$
Current		
Finished goods		
Grave foundations/beams	75,000	75,000
Other - Books	12,075	12,177
Total current inventories	87,075	87,177
Non-current		
Work in progress/undeveloped		
Land: interment purposes	473,255	473,255
WIP Inventory Under Development	115,590	92,930
	588,845	566,185
Finished goods		
Grave foundations/beams	552,095	582,198
Total non-current inventories	1,140,940	1,148,383
Total inventories	1,228,015	1,235,560
Represented by:		
Land: interment purposes	473,255	473,255
Grave foundations/beams	742,685	750,128
Other	12,075	12,177
Total inventories	1,228,015	1,235,560

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.

Note 5: Other assets and liabilities

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

Note 5.1: Receivables

	2020	2019
	\$	\$
CURRENT		
Contractual		
Trade debtors	100,605	95,246
Accrued investment income	3,129	7,019
Sundry debtors	60,000	60,000
Other receivables	57,000	2,140
Less: Allowance for impairment losses of contractual receivables	(47,820)	(32,820)
Total contractual receivables	172,914	131,585
Statutory		
GST receivable	-	55,344
Total current receivables	172,914	186,929

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

(a) Movements in the allowance for doubtful debts

Balance at the beginning of year	32,820	32,820
Increase / (decrease) in allowance recognised in net result	15,000	-
Balance at end of year	47,820	32,820

Receivables consist of:

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



Note 5.1: Receivables (Continued)

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

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

Note 5.2 Payables

	2020	2019
	\$	\$
(a) Payables		
CURRENT		
Contractual		
Trade creditors	158,049	720,803
Accrued Salaries and Wages	10,993	27,529
Accrued Expenses	178,973	136,543
Other creditors and accruals	19,518	20,740
	367,533	905,615
Statutory		
Net GST payable	10,535	-
Total payables	378,068	905,615

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.

Note 5.3: Other liabilities

	2020 \$	2019 \$
CURRENT		
Unearned Income	3,422,776	3,340,761
Deferred Capital Grant (i)	6,000	40,000
Total Other Liabilities	3,428,776	3,380,761

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.

	2020 \$	2019 \$
Grant consideration for capital works recognised that was included in the deferred grant liability balance at the beginning of the year	40,000	61,561
Grant consideration for capital works received during the year	11,000	40,000
Grant revenue for capital works recognised consistent with the capital works undertaken during the year	(45,000)	(61,561)
Closing balance of deferred grant consideration received for capital works	6,000	40,000



Note 5.4: Other provisions

	2020 \$	2019 \$
CURRENT		
Onerous lease contracts	84,861	84,861
Total other provisions	84,861	84,861

	2020 \$	2019 \$
Provision for loss on onerous contracts		
Balance at beginning of period	84,861	84,861
Total provision for loss on onerous contracts	84,861	84,861

Onerous contracts (on Unearned Income)

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

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

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

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

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

	2020	2019
	\$	\$
Cash on hand	800	600
Cash at bank	152,662	607,080
Total cash and cash equivalents	153,462	607,680

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.



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

	2020	Note	Financial		Total
			Assets at Amortised Cost	Assets at Fair Value Through Net Result	
			\$	\$	\$
Contractual Financial Assets					
Cash and cash equivalents		6.1	153,462	-	153,462
Receivables		5.1	220,734	-	220,734
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
Total Financial Assets⁽ⁱ⁾			1,379,362	2,807,257	4,186,619
Financial Liabilities					
Payables		5.2	-	-	367,533
Total Financial Liabilities			-	-	367,533

	2019	Note	Financial		Total
			Assets at Amortised Cost	Assets at Fair Value Through Net Result	
			\$	\$	\$
Contractual Financial Assets					
Cash and cash equivalents		6.1	607,680	-	607,680
Receivables		5.1	164,405	-	164,405
Investments and other financial assets					
- Interest bearing investments		4.1	1,115,064	-	1,115,064
- Managed Investment Scheme		4.1	-	2,786,777	2,786,777
Total Financial Assets⁽ⁱ⁾			1,887,149	2,786,777	4,673,926
Financial Liabilities					
Payables		5.2	-	-	905,615
Total Financial Liabilities			-	-	905,615

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

Note 7.1: Financial instruments (continued)

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

Categories of financial assets under AASB 9

Financial assets at amortised cost

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

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

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

The Trust recognises the following assets in this category:

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

Financial assets at fair value through net result

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

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

Categories of financial 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.



Note 7.1: Financial instruments (continued)

Note 7.1 (b): Maturity analysis of Financial Liabilities as at 30 June 2020

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
2020						
Financial Liabilities						
<i>At amortised cost</i>						
Payables	5.2	367,533	367,533	237,768	49,540	80,225
Total Financial Liabilities		367,533	367,533	237,768	49,540	80,225
2019						
Financial Liabilities						
<i>At amortised cost</i>						
Payables	5.2	905,615	905,615	440,747	389,161	75,707
Total Financial Liabilities		905,615	905,615	440,747	389,161	75,707

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

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 Trusts'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

	2020	2019
Balance at beginning of the year	32,820	32,820
Opening retained earnings adjustment on adoption of AASB 9	-	-
Opening Loss Allowance	32,820	32,820
Increase in provision recognised in the net result	15,000	-
Balance at end of the year	47,820	32,820

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

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.



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 2020. (2019: \$nil)

Contingent Liabilities

Perpetual Maintenance

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

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

Note 8: Other disclosures

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

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

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

	2020	2019
	\$	\$
Operating result for the year	194,889	217,740
Non-cash flows in operating surplus		
Depreciation/amortisation	205,364	161,689
Net (gain)/loss from sale of property, plant and equipment	(5,000)	(6,644)
Assets disposed and impaired	95,732	-
Changes in assets and liabilities		
(Increase)/decrease in receivables	14,015	(28,940)
(Increase)/decrease in prepayments	4,818	(7,675)
(Increase)/decrease in inventories	7,545	71,192
Increase/(decrease) in payables (i)	(60,211)	(50,860)
Increase/(decrease) in provisions	92,280	(1,187)
Increase/(decrease) in unearned income	82,015	80,057
Increase/(decrease) in prepaid income	(34,000)	(41,262)
Net cash flows from/(used in) operating activities	597,447	394,110

(i) This excludes payables relating to capital works of \$502,543 from 2018/19



Note 8.2: Responsible persons disclosures

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

	Period
Responsible Ministers: The Honourable Jenny Mikakos, Minister for Health, Minister for Ambulance Services	01/17/2019 - 30/06/2020
Governing boards	
Dr. J.A. Verlin	1/07/2019 - 30/06/2020
Mr. B. Davison	1/07/2019 - 30/06/2020
Mrs L Josephs	1/07/2019 - 30/06/2020
Ms. S. Lia	1/07/2019 - 30/06/2020
Ms. R. McQuilten	1/07/2019 - 30/06/2020
Ms. S Peden	1/07/2019 - 30/06/2020
Mr. R. Tommasini	1/07/2019 - 30/06/2020
Mr. D. Varnis	1/07/2019 - 30/06/2020
Mr. J. Wilkinson	1/07/2019 - 30/06/2020
Accountable officers	
Ms. A De Jong	1/07/2019 - 30/06/2020

Remuneration of Responsible Persons

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

	2020	2019
	No.	No.
Income Band		
\$0 - \$9,999	8	8
\$10,000 - \$19,999	1	1
\$170,000 - \$179,999	1	1
Total Numbers	10	10
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	\$267,387	\$256,766

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.

Note 8.3: Remuneration of Executive Officers

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

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

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

Total Remunerationⁱ

Total Number of Executives

Total Annualised Employee Equivalentⁱⁱ

	Total Remuneration	
	2020	2019
	\$	\$
Short-term Benefits	139,376	168,762
Post-employment Benefits	26,032	12,268
Other Long-term Benefits	1,945	4,641
Termination Benefits	-	9,784
Total Remunerationⁱ	167,353	195,455
Total Number of Executives	2	2
Total Annualised Employee Equivalent ⁱⁱ	1.6	1.4

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

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

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

Short-term Employee Benefits

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

Post-employment Benefits

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

Other Long-term Benefits

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

Termination Benefits

Termination of employment payments, such as severance packages.



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 and John Noone - Chief Financial Officer, are deemed to be KMP's.

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

Compensation - KMP's	2020	2019
	\$	\$
Short term employee benefits	375,455	400,808
Post-employment benefits	53,139	31,511
Other long-term benefits	6,146	10,118
Termination Benefits	-	9,784
Total	434,740	452,221

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.

	2020	2019
	\$	\$
Expenditure:		
Cemetery Levy to Department of Health and Human Services (Note 3.1)	80,225	75,707
This item is unpaid and is being recorded as an Accrued expense (Note 5.2)		
Receipts:		
Department of Health and Human Services Grant (Note 5.3) (to assist with funding for cemetery projects)	6,000	40,000

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 and Human Services, all other related party transactions that involved KMPs and their close family members have been entered into on an arm's length basis.

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

There were no related party transactions with Cabinet Ministers required to be disclosed in 2020.

There were no related party transactions required to be disclosed for the Trust Board Members in 2020.

Note 8.5: Remuneration of Auditors

	2020	2019
	\$	\$
Victorian Auditor-General's Office		
Audit of financial statement	17,700	26,650
	17,700	26,650

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 AASB's Issued that are not yet Effective

Certain new Australian accounting standards have been published that are not mandatory for the 30 June 2020 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 2020, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. The Trust has not and does not intend to adopt these standards early.

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on Trust's Financial Statements
AASB 2018-7 <i>Amendments to Australian Accounting Standards – Definition of Material</i>	This Standard principally amends AASB 101 <i>Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors</i> . The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.	1 Jan 2020	The Standard is not expected to have a significant impact on the public sector
AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non Current</i>	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current liability if any entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	1 Jan 2022 However ED 301 has been issued with the intention to defer application to 1 January 2023.	This standard is not expected to have significant impact on the public sector.

In addition to the new standards and amendments above, the AASB has issued a list of other amending standards that are not effective for the 2019-20 reporting period (as listed below). In general, these amending standards include editorial and references changes that are expected to have insignificant impacts on public sector reporting.

- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (Appendix C)*.
- AASB 2018-6 *Amendments to Australian Accounting Standards – Definition of a Business*.
- AASB 2019-1 *Amendments to Australian Accounting Standards – References to the Conceptual Framework*.
- AASB 2019-5 *Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia*.

Note 8.8: Events after the reporting period

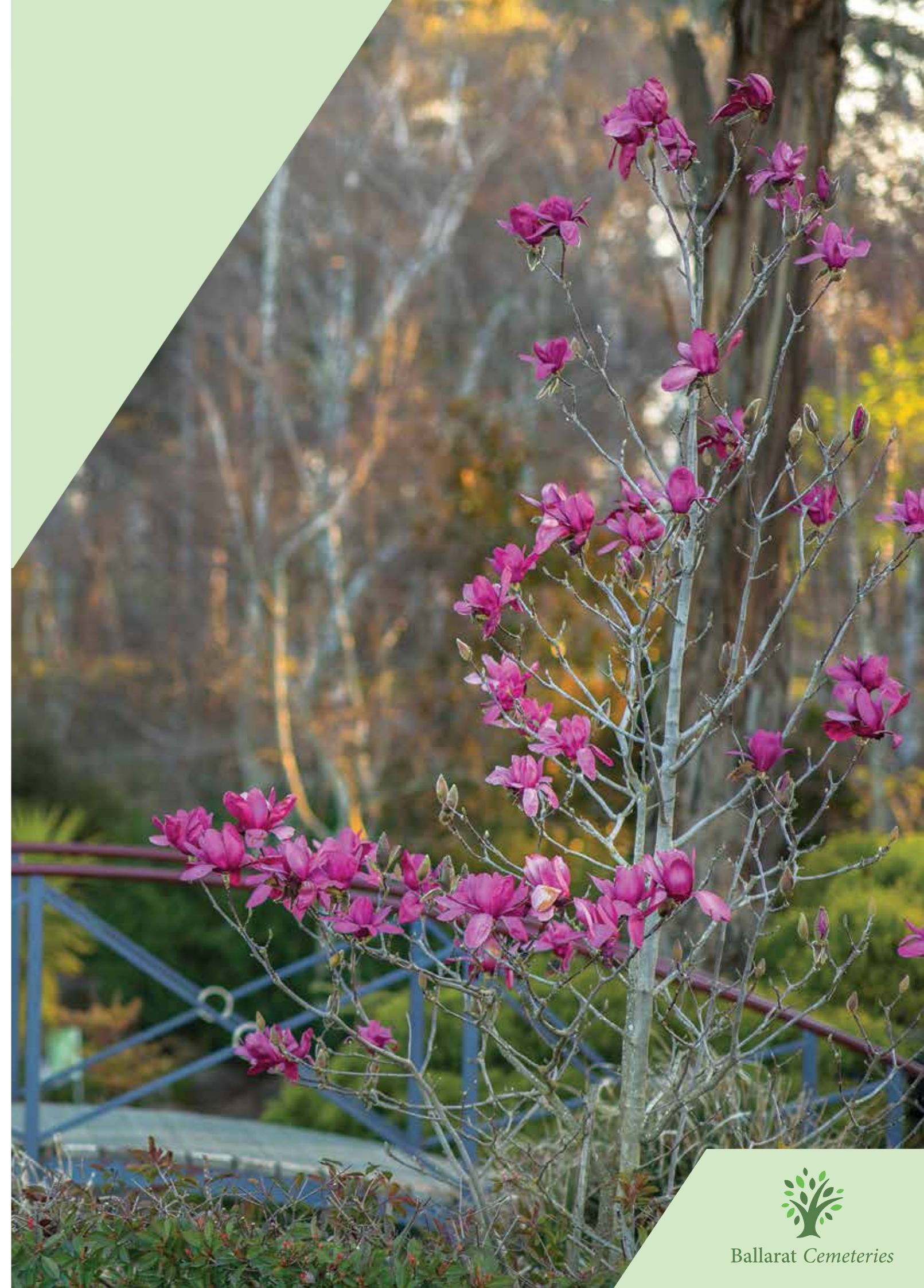
Coronavirus (COVID-19) Pandemic

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has relatively minimal impact financially for the Trust up to 30 June 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

Trust Investments - Volatility of World Financial Markets

Since the reporting date, world financial markets have shown volatility that has affected the carrying value of the Trusts investment portfolio. The Trust continues to maintain a conservative investment strategy to manage our exposure to this volatility.

No other matter or circumstances has arisen since 30 June 2020 that has significantly affected, or may significantly affect the Trust's operations, the results of those operations, or the Trust's state of affairs in future financial years.



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