Abstract of accounts 2021-22

Rendered pursuant to s. 52 of the Victorian *Cemeteries and Crematoria Act 2003*. Due 1 September 2022.

OFFICIAL

Cemetery trust name	Wonthaggi Cemetery Trust

General account

Income and expenditure columns must balance. Bank statements matching the closing bank and investment balances must be attached. Trusts with an annual income (total of the three rows marked *) or expenditure (total of the 11 rows marked **) of $250,000 up to $1 million must attach a copy of a review of their accounts. Trusts with an annual income (*) or expenditure (**) of more than $1 million must attach a copy of an audit of their accounts.

Income	$	¢
Balance in bank at start of financial year		
Cash in hand at start of financial year		
Investments at start of financial year		
Interest received*		
Fees received for graves, monuments, interments, etc.*		
Other income*		
Transfers from investments		
Transfers from reserves		
Department of Health grants		
Other grants		
Unpresented cheques		
[This field remains blank]		
Total		

See attached abstract of accounts
Wonthaggi Cemetery

Expenditure	$	¢
Secretary and other administrative staff**		
Grounds staff (e.g. Sexton, groundskeeper employed by the trust)**		
Gravedigging**		
Contractors**		
Memorialisation (plaques, etc.)**		
Office expenses**		
Buildings (new construction)**		
Insurance**		
Works (development of new areas, repairs and fencing, drainage, etc.)**		
Other expenses and miscellaneous**		
Balance in bank at end of financial year		
Cash in hand at end of financial year		
Investments at end of financial year		
Total		

See attached abstract of accounts Wonthaggi Cemetery

Perpetual maintenance account

Do not re-enter investment or bank account information entered in the ‘General account’ section.

Income	$	¢
Balance at start of financial year		
Interest received		
New funds received		
Total		

See attached abstract of accounts Wonthaggi Cemetery

Expenditure		¢
Expenditure / transfer to general account		
Balance at end of year		
Total		

Assets and liabilities

Please record the total value of assets in each category. Use the value of the asset when originally purchased, as recording the depreciation of assets over time is not required. Monetary assets included in the 'General account' or 'Perpetual maintenance account' sections should not be duplicated here. If the trust has no assets or liabilities, enter a zero at both totals.

Assets	$	Liabilities	$
Key structures (Examples: office building, mausoleum, chapel, toilet facility, machinery shed, niche wall)	40,000.00	Monies owed to a third party	n/a
Minor structures (Examples: gazebo, rotunda, storage shed, outside seating)	6,000.00	Monies committed to expenditure	
Major machinery (Examples: tractor, backhoe, ride-on mower)	N/A		
Small machinery (Examples: mechanical and electrical equipment, computer, printer, grave shoring)	N/A		
Miscellaneous equipment (Examples: hand tools, wheelbarrows)	500.00		
Total	**46,500**	**Total**	**0.00**

Attestation – building compliance

Cemetery trusts need to meet the requirements of the Ministerial Directions for Public Construction Procurement in Victoria.

The department has developed *Class B cemetery trust guidelines for public construction procurement in Victoria*, which outlines the measures that trusts should implement when engaging in public construction projects costing more than $50,000, available on the health.vic website <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-compliance-for-public-construction-procurement>.

Examples of public construction projects include constructing buildings, mausolea, crematoria, niche walls, roads, fences, drainage, excavation, grading, engineering design and surveying.

Answer the following questions by placing an 'x' in the box that applies.

Question	Yes	No
Has your trust engaged in any construction projects this financial year in excess of $50,000?	Y	
If yes, the public construction project was undertaken in accordance with purchasing and tendering policies adopted by the trust.	Y	

Current condition of cemetery

Place an ‘x’ in the box that applies.

Property/equipment	Excellent	Good	Average/ poor	Not applicable
Key structures (Examples: office building, mausoleum, chapel, toilet facility, machinery shed)		✓		
Minor structures (Examples: gazebo, rotunda, storage shed, outside seating)		✓		
Major machinery (Examples: tractor, backhoe, ride-on mower)				✓
Small machinery (Examples: mechanical and electrical equipment, computer, printer, grave shoring)			✓	
Miscellaneous equipment (Examples: hand tools, wheelbarrows)		✓		
Fences			✓	
Internal roads and paths		✓		

Key

Excellent – **may** need general maintenance or repair in the next five years

Good – **will** need general maintenance or repair in the next two to three years

Average/poor – **will** need **urgent** maintenance in the next 12 months

Not applicable – the cemetery does not have this type of infrastructure or equipment

Right of interment (ROI) and interment information

Where accurate numbers are not available, trusts should provide estimates. If your trust manages multiple cemeteries (active or closed), please provide information for each site in a separate table by copying these tables.

Bodily remains

Question	Response
Number of ROI for bodily remains (at-need) sold in 2021-22	16
Number of ROI for bodily remains (pre-need) sold in 2021-22	7
Number of interments of bodily remains (first burial in a plot) in 2021-22	25
Number of interments of bodily remains (second or subsequent burial in a plot) in 2021-22	21

Cremated remains

Question	Response
Number of ROI for cremated remains (both at-need and pre-need) sold in 2021-22	5
Number of interments of cremated remains (in graves and memorials such as niche walls) in 2021-22	5

Cemetery Capacity

Question	Response
Total number of bodily remains interred since the establishment of the cemetery	unavailable
Number of unsold ROI for bodily remains at 30 June 2022 (including estimated number of plots that could be created in areas of the cemetery that have the potential to be developed) The department collects this information to understand the remaining burial capacity in Victorian cemeteries.	Awaiting actuary report

Land use (optional section)

The three questions below are optional. To help the department understand land availability in Victorian cemeteries, trusts are invited to answer the following questions using estimates or exact figures.

Question	Response
Number of hectares of land used for burials (occupied plots) and infrastructure in the cemetery as at 30 June 2022	1.3087Ha
Number of hectares of land not used (empty plots and undeveloped areas) in the cemetery as at 30 June 2022	Awaiting external report
Total number of hectares in the cemetery (both used and not used land)	8.19Ha

Proposed works (optional section)

Answering this section is optional. Trusts are invited to provide a brief outline of cemetery repairs, maintenance or improvements considered necessary and an estimated cost of works proposed to occur during the next financial year. For information about funding for proposed works, visit the Cemetery Grants Program webpage <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-grants>.

Proposed works	Proposed cost ($)
Drainage works	Project costing in progress
New lawn grave burial section	Project costing in progress
Tree removal	Project costing in progress
New toilet/storage facility	Project costing in progress

Abstract of Accounts

For the period 1st July 2021 to 30 June 2022

Wonthaggi Cemetery Trust

General Account

Income		**Expenditure**	
Bank Balance at start of year	$122,903.73	Secretary	-
Cash in hand at start of year	-	Sexton	-
Investments at start of year	-	Grave-digging	$66,283.40
		Ground Maintenance	$40,131.56
Interest received	$797.09	Others	$22.05
Fees for graves, monuments, interments etc.	$183,226.91	Plaque	$26,849.34
		Office Expenses	-
Transfers from -		Building	-
Investments	-	Insurance	-
Reserves	-	Works	$30,465.08
DH Grants	-	Sundry expenses	$1,447.47
Other Grants	-	Transfers to Perpetual Maintenance Trust Account	$19,879.98
Other income	$30,465.08	Transfer of 30% profit to perpetual maintenance	$14,787.05
		Balance at bank*	$137,526.88
		Cash in hand at end of year	-
		Investments at end of year	-
Total	**$337,392.81**	**Total**	**$337,392.81**

Perpetual Maintenance Trust Account

Income		**Expenditure**	
Balance at beginning of year	$354,987.90	Expenditure or transfer to General account during year	-
Transfer of 30% profit from General Account	$14,787.05		
Interest	$2,613.95		
New funds received	-		
Transfers from General Account	$19,879.98	Balance at end of year	$392,268.88
Total	**$392,268.88**	**Total**	**$392,268.88**

*Balance at bank comprises:	At beginning of year	At end of year
Capital Maintenance Fund	$7,400.00	$10,300.00
General Account Balance	$115,503.73	$127,226.88
	$122,903.73	$137,526.88

Profit/(Loss) for year	$49,290.18
Less tied grants not yet spent	-
Add grants received in previous year, spent this year	-
Profit/(loss) applicable to perpetual maintenance	$49,290.18
Transfer of 30% profit to perpetual maintenance	$14,787.05
Note grants received in previous year not yet spent	-

The capital maintenance fund had fees of $2,900 allocated during the year, leaving a balance at the end of the year of $10,300.

Abstract of accounts 2021-22

Rendered pursuant to s. 52 of the Victorian *Cemeteries and Crematoria Act 2003*. Due 1 September 2022.

OFFICIAL

Cemetery trust name	San Remo Cemetery Trust

General account

Income and expenditure columns must balance. Bank statements matching the closing bank and investment balances must be attached. Trusts with an annual income (total of the three rows marked *) or expenditure (total of the 11 rows marked **) of $250,000 up to $1 million must attach a copy of a review of their accounts. Trusts with an annual income (*) or expenditure (**) of more than $1 million must attach a copy of an audit of their accounts.

Income	$	¢
Balance in bank at start of financial year		
Cash in hand at start of financial year		
Investments at start of financial year		
Interest received*		
Fees received for graves, monuments, interments, etc.*		
Other income*		
Transfers from investments		
Transfers from reserves		
Department of Health grants		
Other grants		
Unpresented cheques		
[This field remains blank]		
Total		

See attached abstract of accounts
San Remo Cemetery Trust

Expenditure	$	¢
Secretary and other administrative staff**		
Grounds staff (e.g. Sexton, groundskeeper employed by the trust)**		
Gravedigging**		
Contractors**		
Memorialisation (plaques, etc.)**		
Office expenses**		
Buildings (new construction)**		
Insurance**		
Works (development of new areas, repairs and fencing, drainage, etc.)**		
Other expenses and miscellaneous**		
Balance in bank at end of financial year		
Cash in hand at end of financial year		
Investments at end of financial year		
Total		

See attached abstract of accounts San Remo Cemetery Trust

Perpetual maintenance account

Do not re-enter investment or bank account information entered in the ‘General account’ section.

Income	$	¢
Balance at start of financial year		
Interest received		
New funds received		
Total		

See attached abstract of accounts San Remo Cemetery Trust

Expenditure		
Expenditure / transfer to general account		
Balance at end of year		
Total		

Assets and liabilities

Please record the total value of assets in each category. Use the value of the asset when originally purchased, as recording the depreciation of assets over time is not required. Monetary assets included in the 'General account' or 'Perpetual maintenance account' sections should not be duplicated here. If the trust has no assets or liabilities, enter a zero at both totals.

Assets	$	Liabilities	$
Key structures (Examples: office building, mausoleum, chapel, toilet facility, machinery shed, niche wall)	N/A	Monies owed to a third party	N/A
Minor structures (Examples: gazebo, rotunda, storage shed, outside seating)	4,000.00	Monies committed to expenditure	
Major machinery (Examples: tractor, backhoe, ride-on mower)	N/A		
Small machinery (Examples: mechanical and electrical equipment, computer, printer, grave shoring)	N/A		
Miscellaneous equipment (Examples: hand tools, wheelbarrows)	500.00		
Total	**4,500**	**Total**	**0.00**

Attestation – building compliance

Cemetery trusts need to meet the requirements of the Ministerial Directions for Public Construction Procurement in Victoria.

The department has developed *Class B cemetery trust guidelines for public construction procurement in Victoria*, which outlines the measures that trusts should implement when engaging in public construction projects costing more than $50,000, available on the health.vic website <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-compliance-for-public-construction-procurement>.

Examples of public construction projects include constructing buildings, mausolea, crematoria, niche walls, roads, fences, drainage, excavation, grading, engineering design and surveying.

Answer the following questions by placing an 'x' in the box that applies.

Question	Yes	No
Has your trust engaged in any construction projects this financial year in excess of $50,000?		N
If yes, the public construction project was undertaken in accordance with purchasing and tendering policies adopted by the trust.		N/A

Current condition of cemetery

Place an ‘x’ in the box that applies.

Property/equipment	Excellent	Good	Average/ poor	Not applicable
Key structures (Examples: office building, mausoleum, chapel, toilet facility, machinery shed)				✓
Minor structures (Examples: gazebo, rotunda, storage shed, outside seating)			✓	
Major machinery (Examples: tractor, backhoe, ride-on mower)				✓
Small machinery (Examples: mechanical and electrical equipment, computer, printer, grave shoring)			✓	
Miscellaneous equipment (Examples: hand tools, wheelbarrows)		✓		
Fences		✓		
Internal roads and paths		✓		

Key

Excellent – **may** need general maintenance or repair in the next five years

Good – **will** need general maintenance or repair in the next two to three years

Average/poor – **will** need **urgent** maintenance in the next 12 months

Not applicable – the cemetery does not have this type of infrastructure or equipment

Right of interment (ROI) and interment information

Where accurate numbers are not available, trusts should provide estimates. If your trust manages multiple cemeteries (active or closed), please provide information for each site in a separate table by copying these tables.

Bodily remains

Question	Response
Number of ROI for bodily remains (at-need) sold in 2021-22	4
Number of ROI for bodily remains (pre-need) sold in 2021-22	3
Number of interments of bodily remains (first burial in a plot) in 2021-22	4
Number of interments of bodily remains (second or subsequent burial in a plot) in 2021-22	3

Cremated remains

Question	Response
Number of ROI for cremated remains (both at-need and pre-need) sold in 2021-22	5
Number of interments of cremated remains (in graves and memorials such as niche walls) in 2021-22	8

Cemetery Capacity

Question	Response
Total number of bodily remains interred since the establishment of the cemetery	unavailable
Number of unsold ROI for bodily remains at 30 June 2022 (including estimated number of plots that could be created in areas of the cemetery that have the potential to be developed) The department collects this information to understand the remaining burial capacity in Victorian cemeteries.	Awaiting actuary report

Land use (optional section)

The three questions below are optional. To help the department understand land availability in Victorian cemeteries, trusts are invited to answer the following questions using estimates or exact figures.

Question	Response
Number of hectares of land used for burials (occupied plots) and infrastructure in the cemetery as at 30 June 2022	0.3347Ha
Number of hectares of land not used (empty plots and undeveloped areas) in the cemetery as at 30 June 2022	Awaiting external report
Total number of hectares in the cemetery (both used and not used land)	4.06Ha

Proposed works (optional section)

Answering this section is optional. Trusts are invited to provide a brief outline of cemetery repairs, maintenance or improvements considered necessary and an estimated cost of works proposed to occur during the next financial year. For information about funding for proposed works, visit the Cemetery Grants Program webpage <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-grants>.

Proposed works	Proposed cost ($)
New toilet/storage facility	Project costing in progress
New lawn grave burial section	Project costing in progress

Abstract of Accounts

For the period 1st July 2021 to 30 June 2022

San Remo Cemetery Trust

General Account

Income		**Expenditure**	
Bank Balance at start of year	$14,955.52	Secretary	-
Cash in hand at start of year	-	Sexton	-
Investments at start of year	-	Grave-digging	$8,580.00
		Ground Maintenance	$17,520.08
Interest received	$69.08	Others	-
Fees for graves, monuments, interments etc.	$37,376.35	Plaque	$4,205.46
		Office Expenses	-
Transfers from -		Building	-
Investments	-	Insurance	-
Reserves	-	Works	$7,353.13
DH Grants	-	Sundry expenses	$687.50
Other Grants	-	Transfers to Perpetual Maintenance Trust Account	$1,342.45
Other income	$7,353.13	Transfer of 30% profit to perpetual maintenance	$1,935.72
		Balance at bank*	$18,129.74
		Cash in hand at end of year	-
		Investments at end of year	-
Total	**$59,754.08**	**Total**	**$59,754.08**

Perpetual Maintenance Trust Account

Income		**Expenditure**	
Balance at beginning of year	$79,505.15	Expenditure or transfer to General account during year	-
Transfer of 30% profit from General Account	$1,935.72		
Interest	$580.12		
New funds received	-		
Transfers from General Account	$1,342.45	Balance at end of year	$83,363.44
Total	**$83,363.44**	**Total**	**$83,363.44**

*Balance at bank comprises:	At beginning of year	At end of year
Capital Maintenance Fund	$4,400.00	$5,800.00
General Account Balance	$10,555.52	$12,329.74
	$14,955.52	$18,129.74

Profit/(Loss) for year	$6,452.39
Less tied grants not yet spent	-
Add grants received in previous year, spent this year	-
Profit/(loss) applicable to perpetual maintenance	$6,452.39
Transfer of 30% profit to perpetual maintenance	$1,935.72
Note grants received in previous year not yet spent	-

The capital maintenance fund had fees of $1,400 allocated during the year, leaving a balance at the end of the year of $5,800.