

Cemeteries and Crematoria Act 2003

Final news bulletin August 2005

This bulletin provides you with information about:

- the manner in which you will continue to receive advice about the new *Cemeteries and Crematoria Act 2003*
- how you can access the Cemeteries and Crematoria Act and Cemeteries and Crematoria Regulations 2005
- the next financial abstract required to be submitted by trusts to the department
- when trusts will receive advice about recommended cemetery trust fees and charges.

The Cemeteries Act Implementation Team would like to thank all trusts, funeral directors and other stakeholders for working cooperatively with the department to ensure the smooth introduction of the new Act.

How will I receive information in future about the Cemeteries and Crematoria Act?

The new Cemeteries and Crematoria Act was effective from 1 July 2005. The Cemeteries Act Implementation Team that was established to implement the new Act has now disbanded. Jenny Hughes and Joanna Halls have accepted other positions within the Victorian Government. Anne-Marie Greenfield will continue in a new position in the cemeteries area managing a range of strategic projects that relate to cemeteries.

Information and advice about the new Act will now be provided through the Cemeteries and Crematoria Program via news bulletins, correspondence and other means. The phone numbers listed on the back of this bulletin will remain functional and you should feel free to use them if you require information and advice about the new Act. Your calls will be answered by staff from the Cemeteries and Crematoria Program.

In addition a range of information about the new Act that targets cemetery trusts, funeral directors and medical practitioners is available at: www.health.vic.gov.au/cemeteries

How can I access the Cemeteries and Crematoria Act and Regulations?

The Cemeteries and Crematoria Act and Cemeteries and Crematoria Regulations are available on line and can be accessed from www.health.vic.gov.au/cemeteries Follow the steps below once you reach the home page:

- click on “Cemeteries and Crematoria Regulations 2005” which is located within the “What’s new” box on the right hand side of the home page
- then scroll down to the bottom of the page and click on the link to the new Act or the regulations
- then follow the written instructions provided below the links on the website to access the new Act and regulations.

In September trust secretaries will be provided with one hard copy of the new Act and regulations. At the same time, as advised during training in April and May 2005, small and medium sized trusts will also receive a copy of a Right of Interment and Interment Register. This register will assist trusts with the new record keeping requirements.

Cemetery trust fees and charges

The review of cemetery trust fees and charges currently being undertaken by the department is near completion. In the coming weeks the department will forward a *Fee Application* form and instructions about how to complete the form to each trust secretary for the trust's consideration. Note a separate process will be applied to the large 14 trusts as detailed below.

The *Fee Application* form will include recommended fee levels for existing fees charged by cemetery trusts and recommendations for new fees that can be charged under the new Act. The application form will include recommended amounts for:

- the administration fee that can be charged when a holder of an unexercised right of interment surrenders their right of interment
- rights of interment for cremated remains for 25 years and for perpetuity
- extending a 25 year right of interment for cremated remains for another 25 years or converting it to perpetuity
- performing a lift and re-position procedure at a place of interment.

As advised in correspondence from the department on 22 July 2005, the fourteen trusts that report under the Financial Management Act should submit a schedule of their existing fees, any proposed fee increases and any proposed new fees to the department as soon as possible. Those large 14 trusts that have already forwarded fees to the department for consideration are not required to resubmit their fees.

Financial abstracts

(i) How will trusts be required to report to the department under the new Cemeteries and Crematoria Act?

Cemetery trusts are now required to submit financial abstracts each financial year (from 1 July each year to 30 June the following year), rather than each calendar year.

To facilitate the change from calendar year to financial year reporting, by 1 October 2005 cemetery trusts must submit an abstract to the department covering the six-month period from 1 January 2005 to 30 June 2005. Two copies of the six month abstract will be sent to each trust secretary in the coming weeks. The second copy of the abstract should be completed by the trust and retained for their records.

(ii) Verifying the trust's financial abstracts

If the trust has cash and investments of more than \$25,000 it must arrange for the abstract of accounts to be audited. It must submit a certified copy of the audit to the department with the abstract of accounts.

If the trust has cash and investments of \$25,000 or less the abstract that is forwarded to the department must be verified by a statutory declaration that is signed by at least three members of the cemetery trust, or if there are less than three members of the cemetery trust, by all members of the trust. The statutory declaration will be sent to trust secretaries with the two copies of the abstract.

(iii) Requirements for trusts that report under the Financial Management Act 1994

Requirements for the fourteen trusts that report under the *Financial Management Act 1994* are slightly different from the requirements outlined above. These trusts are required to submit an abstract covering the six month period from 1 January to 30 June 2005 to the department by 1 October 2005. As advised in recent correspondence from the department they are also required to submit an 18 month financial report in accordance with the requirements set out in the Financial Management Act.

This information is also available on line at:
www.health.vic.gov.au/cemeteries

For further information contact the Cemeteries and Crematoria Program on 9637 4824 or 1800 034 280