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| 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 |  |

# 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.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Income | $ | ¢ |  | Expenditure | $ | ¢ |
| Balance in bank at start of financial year |  |  |  | Secretary and other administrative staff \*\* |  |  |
| Cash in hand at start of financial year |  |  |  | Grounds staff (e.g. Sexton, groundskeeper employed by the trust)\*\* |  |  |
| Investments at start of financial year |  |  |  | Gravedigging\*\* |  |  |
| Interest received\* |  |  |  | Contractors\*\* |  |  |
| Fees received for graves, monuments, interments, etc.\* |  |  |  | Memorialisation (plaques, etc.)\*\* |  |  |
| Other income\* |  |  |  | Office expenses\*\* |  |  |
| Transfers from investments |  |  |  | Buildings (new construction)\*\* |  |  |
| Transfers from reserves |  |  |  | Insurance\*\* |  |  |
| Department of Health grants |  |  |  | Works (development of new areas, repairs and fencing, drainage, etc.)\*\* |  |  |
| Other grants |  |  |  | Other expenses and miscellaneous\*\* |  |  |
| Unpresented cheques |  |  |  | Balance in bank at end of financial year  |  |  |
| [This field remains blank] |  |  |  | Cash in hand at end of financial year  |  |  |
|  |  |  |  | Investments at end of financial year  |  |  |
| **Total** |  |  |  | **Total** |  |  |

# Perpetual maintenance account

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Income | $ | ¢ |  | Expenditure | $ | ¢ |
| Balance at start of financial year |  |  |  | Expenditure / transfer to general account  |  |  |
| Interest received |  |  |  | Balance at end of year |  |  |
| New funds received |  |  |  |  |
| **Total** |  |  |  | **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) |  | Monies owed to a third party |  |
| Minor structures(Examples: gazebo, rotunda, storage shed, outside seating) |  | Monies committed to expenditure |  |
| 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) |  |  |  |
| **Total** |  | **Total** |  |

# 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) <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? |  |  |
| If yes, the public construction project was undertaken in accordance with purchasing and tendering policies adopted by the trust. |  |  |

# 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 |  |
| Number of ROI for bodily remains (pre-need) sold in 2021-22 |  |
| Number of interments of bodily remains (first burial in a plot) in 2021-22 |  |
| Number of interments of bodily remains (second or subsequent burial in a plot) in 2021-22 |  |

Cremated remains

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

Cemetery Capacity

| Question | Response |
| --- | --- |
| Total number of bodily remains interred since the establishment of the cemetery |  |
| 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. |  |

# 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 |  |
| Number of hectares of land not used (empty plots and undeveloped areas) in the cemetery as at 30 June 2022 |  |
| Total number of hectares in the cemetery (both used and not used land)  |  |

# 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) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-grants>.

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| --- | --- |
| Proposed works | Proposed cost ($) |
|  |  |
|  |  |
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# Statutory declarations

Two trust members (the chairperson and one other trust member) must execute a statutory declaration.

## Statutory declaration – trust member 1 (chairperson)

|  |  |  |
| --- | --- | --- |
| I,  |  | of |
| [Full Name] |  | [Address] |
|  |  |  |
| [Occupation] |  |  |
| make the following statutory declaration under the **Oaths and Affirmations Act 2018**:The above abstract of accounts for the financial year 2021-22 is true and correct for the trust mentioned below. |
|  |
| [Trust name] |
| **I declare that the contents of this statutory declaration are true and correct and I make it knowing that making a statutory declaration that I know to be untrue is an offence.** |
|  |  |  |
| [Signature of person making this declaration] |  |  |
| Declared at:  |  | in the state of Victoria |
|  | [City, Town or suburb] |  |
| on |
| [Date] |  |  |

## Statutory declaration witness – trust member 1 (chairperson)

*Note: See Checklist for details on how to witness statutory declarations remotely via audio visual link.*

|  |
| --- |
| I am an authorised statutory declaration witness\* and I sign this document in the presence of the person making the declaration: |
|  |  |  |
| [Signature of statutory declaration witness] |  | [Date] |
| [Write or stamp name and capacity in which person is authorised to witness statutory declaration and address]  |
| \*A person authorised under s. 30(2) of the **Oaths and Affirmations Act 2018** to witness the signing of a statutory declaration.  |

## Statutory declaration – trust member 2

|  |  |  |
| --- | --- | --- |
| I,  |  | of |
| [Full Name] |  | [Address] |
|  |  |  |
| [Occupation] |  |  |
| make the following statutory declaration under the **Oaths and Affirmations Act 2018**:The above abstract of accounts for the financial year 2020-21 is true and correct for the trust mentioned below. |
|  |
| [Trust name] |
| **I declare that the contents of this statutory declaration are true and correct and I make it knowing that making a statutory declaration that I know to be untrue is an offence.** |
|  |  |  |
| [Signature of person making this declaration] |  |  |
| Declared at:  |  | in the state of Victoria |
|  | [City, Town or suburb] |  |
| on |
| [Date] |  |  |

## Statutory declaration witness – trust member 2

*Note: See Checklist for details on how to witness statutory declarations remotely via audio visual link.*

|  |
| --- |
| I am an authorised statutory declaration witness\* and I sign this document in the presence of the person making the declaration: |
|  |  |  |
| [Signature of statutory declaration witness] |  | [Date] |
| [Write or stamp name and capacity in which person is authorised to witness statutory declaration and address]  |
| \* A person authorised under s. 30(2) of the **Oaths and Affirmations Act 2018** to witness the signing of a statutory declaration.  |

Under s. 52(3) of the Cemeteries and Crematoria Act a cemetery trust must submit a report for each financial year to the Secretary of the Department of Health by 1 September in the following financial year.

**End of financial year bank and investment statements** **must be provided** with this form and emailed to the Cemetery Sector Governance Support Unit at <cemeteries@health.vic.gov.au>.

Email is the department’s preferred method to receive these documents. If you do not have access to email, the documents can be posted to:

The Manager
Cemetery Sector Governance Support Unit
Department of Health
GPO Box 4057
MELBOURNE VIC 3001

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| To receive this document in another format, phone 1800 034 280, using the National Relay Service 13 36 77 if required, or email the Cemetery Sector Governance Support Unit <cemeteries@health.vic.gov.au>.Authorised and published by the Victorian Government, 1 Treasury Place, Melbourne.© State of Victoria, Australia, Department of Health, May 2022.ISBN 978-1-76096-084-1 (Print) 978-1-76096-085-8 (pdf/online/MS word)Available at [health.vic](https://www.health.vic.gov.au/cemeteries-and-crematoria/abstract-of-accounts) <https://www.health.vic.gov.au/cemeteries-and-crematoria/abstract-of-accounts> |