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| Abstract of accounts 2022-23 |
| Rendered pursuant to s. 52 of the Victorian *Cemeteries and Crematoria Act 2003*. Due 1 September 2023. |
| OFFICIAL |

|  |  |
| --- | --- |
| Cemetery trust name |  |

# General account

The 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 10 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 | $ | ¢ |
| 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** |  |  |

|  |  |  |
| --- | --- | --- |
| 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** |  |  |

# Perpetual maintenance account/s

Complete this section if your trust has a separate account/s designated for perpetual maintenance funds. Do not re-enter bank account or investment information entered in the ‘General account’ section. The income and expenditure totals must balance.

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

|  |  |  |
| --- | --- | --- |
| Expenditure | $ | ¢ |
| Expenditure / transfer to general account |  |  |
| Balance at end of financial year |  |  |
| [This field remains blank] |  |  |
| **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/s’ sections should not be duplicated here. If the trust has no assets or liabilities, enter a zero at both totals.

|  |  |
| --- | --- |
| Assets | $ |
| Key structures  (Examples: office building, mausoleum, chapel, toilet facility, machinery shed, niche wall) |  |
| 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) |  |
| **Total** |  |

|  |  |
| --- | --- |
| Liabilities | $ |
| Monies owed to a third party |  |
| Monies committed to expenditure |  |
|  |  |
|  |  |
|  |  |
| **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 for download on the [department's website](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-financial-reporting-and-procedures) <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-financial-reporting-and-procedures>.

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 the principles outlined in the Directions and Instructions for Public Construction Procurement in Victoria. |  |  |

# 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: 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 |

# 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 applying for funding for proposed works from the department, visit the [Cemetery Grants Program webpage](https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-grants-program) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-grants-program>.

|  |  |
| --- | --- |
| Proposed works | Proposed cost ($) |
|  |  |
|  |  |
|  |  |
|  |  |

# Right of interment (ROI) and interment information

|  |  |
| --- | --- |
| Cemetery name |  |

Where accurate numbers are not available, please provide estimates. If your trust manages multiple cemeteries (active or closed), please provide information for each site in a separate table by making copies of this page.

Bodily remains

| Question | Response |
| --- | --- |
| Number of ROI for bodily remains (at-need) sold in 2022-23 |  |
| Number of ROI for bodily remains (pre-need) sold in 2022-23 |  |
| Number of interments of bodily remains (first burial in a plot) in 2022-23 |  |
| Number of interments of bodily remains (second or subsequent burial in a plot) in 2022-23 |  |

Cremated remains

| Question | Response |
| --- | --- |
| Number of ROI for cremated remains (both at-need and pre-need) sold in 2022-23 |  |
| Number of interments of cremated remains (in graves and memorials such as niche walls) in 2022-23 |  |

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 2023 (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. |  |

# Statutory declarations

Three trust members (the chairperson and two other trust members) must execute a statutory declaration.

## Statutory declaration – trust member 1 (chairperson)

|  |  |
| --- | --- |
| Name: |  |
| Address: |  |
| Occupation: |  |

I, (name, address and occupation stated above), make the following statutory declaration under the **Oaths and Affirmations Act 2018**:

The above abstract of accounts for the financial year 2022-23 is true and correct for the trust mentioned below.

|  |  |
| --- | --- |
| Cemetery trust: |  |

**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 declaration: |  |
| Declared at:  (City, town or suburb in the state of Victoria) |  |
| Date: |  |

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

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

*Note: Stamp of name, capacity and/or address accepted in table below.*

|  |  |
| --- | --- |
| Name: |  |
| Capacity in which authorised to witness statutory declaration: |  |
| Address: |  |

I, (name, capacity and address stated or stamped above), 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: |  |

\*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

|  |  |
| --- | --- |
| Name: |  |
| Address: |  |
| Occupation: |  |

I, (name, address and occupation stated above), make the following statutory declaration under the **Oaths and Affirmations Act 2018**:

The above abstract of accounts for the financial year 2022-23 is true and correct for the trust mentioned below.

|  |  |
| --- | --- |
| Cemetery trust: |  |

**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 declaration: |  |
| Declared at:  (City, town or suburb in the state of Victoria) |  |
| Date: |  |

## Statutory declaration witness – trust member 2

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

*Note: Stamp of name, capacity and/or address accepted in table below.*

|  |  |
| --- | --- |
| Name: |  |
| Capacity in which authorised to witness statutory declaration: |  |
| Address: |  |

I, (name, capacity and address stated or stamped above), 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: |  |

\*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 3

|  |  |
| --- | --- |
| Name: |  |
| Address: |  |
| Occupation: |  |

I, (name, address and occupation stated above), make the following statutory declaration under the **Oaths and Affirmations Act 2018**:

The above abstract of accounts for the financial year 2022-23 is true and correct for the trust mentioned below.

|  |  |
| --- | --- |
| Cemetery trust: |  |

**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 declaration: |  |
| Declared at:  (City, town or suburb in the state of Victoria) |  |
| Date: |  |

## Statutory declaration witness – trust member 3

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

*Note: Stamp of name, capacity and/or address accepted in table below.*

|  |  |
| --- | --- |
| Name: |  |
| Capacity in which authorised to witness statutory declaration: |  |
| Address: |  |

I, (name, capacity and address stated or stamped above), 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: |  |

\*A person authorised under s. 30(2) of the **Oaths and Affirmations Act 2018** to witness the signing of a statutory declaration

# Submission

Under s. 52(3) of the *Cemeteries and Crematoria Act 2003*, 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, investment and perpetual maintenance account statements** **must be provided** with this form and [emailed to the Cemetery Sector Governance Support Unit](mailto:cemeteries@health.vic.gov.au) 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](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au>.  Authorised and published by the Victorian Government, 1 Treasury Place, Melbourne.  © State of Victoria, Australia, Department of Health, August 2023.  ISBN 978-1-76096-085-8 (pdf/online/MS word)  Available at [Class B cemetery trust financial reporting and financial procedures](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-financial-reporting-and-procedures) <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-financial-reporting-and-procedures> |