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| Cemetery sector newsletter |
| Edition 1, 2024 |
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# Contact us

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| Phone (freecall) 1800 034 280 [Email the Portfolio Entity and Appointments Advisory Unit](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au>  [Visit the Portfolio Entity and Appointments Advisory Unit webpage](https://www.health.vic.gov.au/public-health/cemeteries-and-crematoria) <https://www.health.vic.gov.au/public-health/cemeteries-and-crematoria>  **Postal address**  Portfolio Entity and Appointments Advisory Unit  Department of Health  PO Box 4057 Melbourne VIC 3001 |

# Welcome … and changes to the Department of Health

**Welcome to the first cemetery sector newsletter for 2024.** I wanted to begin this newsletter by letting you know that the Department of Health has recently undergone a restructure so it can better deliver on its strategic priorities. Department support to the cemetery sector is now allocated across three separate teams in the same division.

The sector’s key doorways into the department remain unchanged (phone, email and postal details contained in this newsletter). The three teams will work collaboratively on functions that are interrelated, and enquiries will be disseminated to the relevant unit for response. You may find yourselves interacting with various teams. The teams are:

**The Portfolio Entity and Appointments Advisory Unit** is responsible for the relationship between the department and the sector, governance support, appointments, land matters, grant programs, fee approvals, financial reporting (*Abstract of accounts*) and annual reports.

**The Permits and Licencing Unit** is responsible for private interment approvals, exhumation licences, cremation authorisations, make-safe memorial approvals and providing letters to assist with overseas repatriation of a deceased person.

**The Legislative and Regulatory Reform Unit** is responsible for any amendments to the *Cemeteries and Crematoria Act 2003* and the Cemeteries and Crematoria Regulations.

The department’s officers look forward to continuing to work with you on the important services you provide to your communities.

**Nicole McDonald**

Manager, Portfolio Entity and Appointments Advisory Unit

# Clipboard Mixed outlineConsumer price index increase to fees 2024

Each year, all cemetery trust fees over $50 are automatically increased by the consumer price index (CPI), effective 1 July. In February 2024, each cemetery trust was notified of the 2024 CPI increase, with a copy of its updated fee schedule.

If your trust has not received this letter and the updated fee schedule, please [email the unit](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au> or call on   
1800 034 280.

# Lock outlineData security reporting

Cemetery trusts are required to meet data security reporting obligations under the *Privacy and Data Protection Act 2014*.

**Data security reporting for 2022–23 and 2023–24 is due to the Office of the Victorian Information Commissioner (OVIC) by 31 August 2024**.

## Class A cemetery trusts

Class A cemetery trusts are to report by completing the 2024 Single Organisation Protective Data Security Plan (PDSP) available on the [OVIC website](https://ovic.vic.gov.au/information-security/agency-reporting-obligations/vps-stakeholders/) <https://ovic.vic.gov.au/information-security/agency-reporting-obligations/vps-stakeholders/>.

## Class B cemetery trusts

Class B cemetery trusts are to report by completing the 2024 Class B cemetery trust PDSP available on the [OVIC website](https://ovic.vic.gov.au/information-security/agency-reporting-obligations/class-b-cemetery-trust-stakeholders/) <https://ovic.vic.gov.au/information-security/agency-reporting-obligations/class-b-cemetery-trust-stakeholders/>. There is also a ‘how to’ guide on the website to help Class B cemetery trusts complete the PDSP report.

## Contact OVIC

For assistance, please contact OVIC by calling 1300 006 842 or [email](mailto:security@ovic.vic.gov.au) OVIC <security@ovic.vic.gov.au>.

# Cemetery grants program

The first round of the 2023–24 Cemetery Grants Program closed on 30 November 2023. Cemetery trusts that applied for a grant were notified of the outcome in January 2024. More than $700,000 was awarded to 48 cemetery trusts.

The next round (2023–24, round 2) closes on **31 March 2024**. In response to sector feedback, the following grant round (2024–25, round 1) will close earlier than previous years – on **31 October 2024**.

The *Cemetery Grants Program guidelines*, *Cemetery grants application form* and *Vegetation removal, destruction or lopping* attachment are available on the department’s [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>.

# Register outlineSmall cemetery operations grants

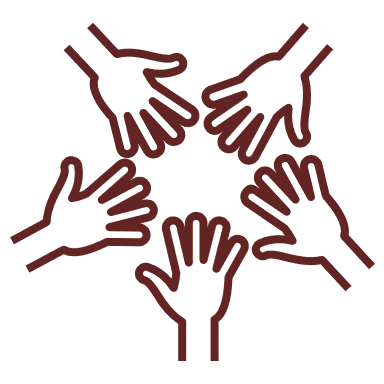
The Small Cemetery Operations Grants program assists Victoria’s smallest cemetery trusts with the cost of cemetery maintenance and operations. The program offers fixed grants of $500 to Class B cemetery trusts that meet certain criteria.

Cemetery trusts that reported no more than $5,000 in financial assets and no more than five interments in the abstract of accounts for the previous financial year are eligible to apply for a **Small Cemetery Operations Grant** **of $500**. A full list of eligibility criteria and examples of suitable grant requests is available in the *Small Cemetery Operations Grant guidelines*.

To apply, the trust should submit a Small Cemetery Operations Grants program application form by **31 October 2024**. The form is shorter than the regular grants program application form and does not require quotes.

The guidelines and the form will shortly be available to download from the [department’s website](https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-finance) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-finance>.

# Trust member behaviour

Cemetery trust members make a valuable contribution in providing cemetery services to the community. Trust members are appointed by the Governor in Council, and as public officials, they have a duty to act in keeping with the Victorian Public Sector Commission’s [*Code of conduct for directors of Victorian public entities*](https://vpsc.vic.gov.au/ethics-behaviours-culture/codes-of-conduct/code-of-conduct-for-directors-of-victorian-public-entities/)<https://vpsc.vic.gov.au/ethics-behaviours-culture/codes-of-conduct/code-of-conduct-for-directors-of-victorian-public-entities/>.

Trust members are required to act with integrity, honesty and respect. Poor behaviour can have a significant impact on the trust and its ability to function effectively.

Class B cemetery trust chairpersons are responsible for managing poor trust member behaviour and are expected to set a positive example for all trust members.

To assist chairpersons and trusts to manage poor behaviour, the department has updated the factsheet [*Trust member conduct and managing poor behaviour*](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance). A copy is attached to this newsletter and is available on the department’s website <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance>.

# Care outlineGrief support services

Grieving people often experience heightened stress. This can affect their ability to communicate, process information and make decisions.

When experiencing loss, customers may not behave as they would in normal circumstances.

Cemetery trust members and employees regularly interact with customers who may be highly distressed or aggressive. If these experiences are having an impact on your psychological safety when performing your role, or your health and wellbeing more broadly, please talk to someone you trust and ask for help.

The department’s [Better Health Channel website](https://www.betterhealth.vic.gov.au/health/servicesandsupport/grief-support-services) <https://www.betterhealth.vic.gov.au/health/servicesandsupport/grief-support-services> has a comprehensive list of services and resources for people experiencing grief and advice for those who support bereaved people.

The department’s [*Secretary’s handbook*](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance) <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance> also includes advice on communication strategies, culturally appropriate communication and how to deal with distressed or aggressive customers.

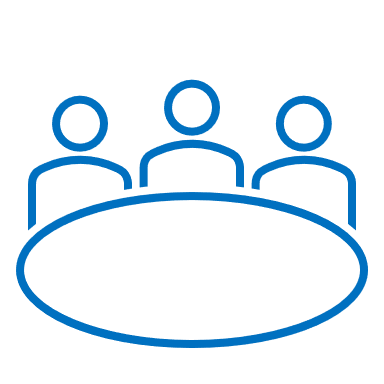
# Bank outlineAnnual budget

It is recommended that each trust prepares an annual budget for the coming financial year, to be considered at a budget meeting held in April or May. The budget should detail:

* proposed expenditure on maintenance and development works (consider funds required to be set aside for future construction or development)
* proposed expenditure on operational matters such as OH&S, contractors, employees and supplies
* anticipated revenue from the trust’s fees and charges, based on the anticipated number of burials and other products and services provided by the trust
* the proportion of revenue to be set aside for perpetual maintenance
* GST collected on anticipated sales, less credit for GST on the anticipated purchases (assuming the trust is registered for GST and has an Australian Business Number)
* funds and investments on hand, in both the general account and the perpetual maintenance account
* projected income from investments.

For more information see the department’s [Cemetery trust financial budget strategy guidelines and Budget template](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>.

# Long-term financial strategy

Developing a long-term financial strategy assists a trust to build up its financial assets for future operating costs (perpetual maintenance) when the trust’s income may be limited (for example, when there is no further burial space).

Under the Cemeteries and Crematoria Act, cemetery trusts are required to recognise their obligations in relation to funding the perpetual maintenance of the cemeteries for which they are responsible.

## Fees

Revenue raised by cemetery trusts through charging approved fees is expected to:

* encompass current cemetery operational costs
* cover repairs or replacement costs associated with cemetery facilities and equipment
* ensure adequate financial reserves for future operations and maintenance.

Trusts need to consider their ongoing perpetual maintenance obligation when setting fees for the products and services they provide.

It is important that trusts regularly review their fees. As labour and material costs increase, cemetery trust fees will need to increase.

An overview of the fee-setting process can be found on the department’s [trust fee-setting](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-fee-setting) webpage <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-fee-setting>. Cemetery trusts can ask us for help with completing a fee application by [emailing the unit](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au> or by calling   
1800 034 280.

## Grants, investments and fundraising

Trusts may also receive revenue from grants, investment income and fundraising.

Trusts may be able to source grants from the department’s grant programs. See earlier articles about the regular Cemetery Grants program and the Small Cemetery Operations Grants program.

Grants may be available from other agencies (for example, from Heritage Victoria) and support may be possible from community sources (for example, local government). The following websites may assist with finding grants:

[grants and programs](https://www.vic.gov.au/grants-and-programs) <https://www.vic.gov.au/grants-and-programs>

[how to find grants](https://www.ourcommunity.com.au/) <https://www.ourcommunity.com.au/>.

It is important that trusts regularly review their investment income to ensure the product being used by a trust is providing a competitive market return.

Information about fundraising requirements is available on the Consumer Affairs Victoria website, titled [*Fundraiser – Consumer Affairs Victoria*](https://www.consumer.vic.gov.au/clubs-and-fundraising/fundraisers/what-is-a-fundraiser)<https://www.consumer.vic.gov.au/clubs-and-fundraising/fundraisers/what-is-a-fundraiser>.

## Expenditure

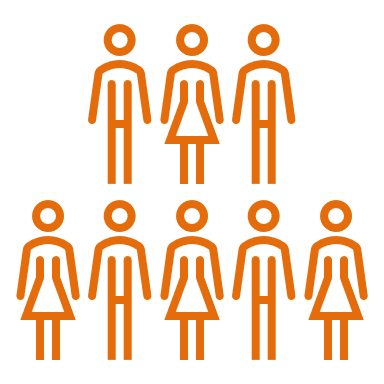
Trust expenditure should also be considered. A trust must assess if it is receiving best value for money on contracts it currently has in place or intends to enter into.

To assist trusts with funding related to routine maintenance, trusts can consider holding working bees or seeking assistance from their local:

* council
* Lions/Rotary Club
* TAFE
* work for the Dole scheme.

A trust must consider the effect of any expenditure on its financial assets. Before committing to significant expenditure, a trust must be satisfied that over time it will see an adequate return on investment. For example, if funds are spent on developing a new area within a cemetery, a trust should be satisfied that the development will generate enough future revenue via the sale of its products and services for that new area.

# Class B cemetery trust member appointments

**Appointment round application deadline dates for membership terms due to expire 31 July 2024.**

Members seeking reappointment whose terms of office expire on 31 July 2024 should submit their completed applications to their respective trusts for consideration by **mid-April 2024**.

Trusts must submit to the department completed appointment application forms for members seeking reappointment by 17 May 2024.

Note: If the department does not receive these applications by 17 May 2024, the applications cannot be processed for consideration of appointment before the members’ current terms of office expiry.

# Diploma roll outlineFree governance training

Free face-to-face governance training workshops for Class A and Class B cemetery trusts are held across Victoria and are delivered by the Institute of Community Directors Australia (ICDA), an enterprise of Our Community, on behalf of the department. To register for an upcoming workshop in your area please visit the [ICDA website](https://communitydirectors.com.au/training/victorian-cemetery-trusts-governance-and-operational-training) <https://communitydirectors.com. au/training/victorian-cemetery-trusts-governance-and-operational-training>.

For help with registrations or to arrange a workshop in your area by request, please contact Our Community:

Phone: 1300 137 475

[Email](mailto:learn@ourcommunity.com.au): <learn@ourcommunity.com.au>

## Class B online training

The department has developed a free online training program called Cemetery Essentials for Class B Cemetery Trusts.

If you would like to take part, please [email](mailto:learn@ourcommunity.com.au) Our Community <learn@ourcommunity.com.au> to request an invitation.

**Please note:** To access the course, participants need to have an email address.

# Links to key documents and resources

The following documents can be found on the department’s website:

* [cemeteries and crematoria legislation](https://www.health.vic.gov.au/cemeteries-and-crematoria/cemeteries-and-crematoria-legislation) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemeteries-and-crematoria-legislation>
* [*Manual for Victorian Class B cemetery trusts*](https://www.health.vic.gov.au/public-health/cemeteries-and-crematoria) <https://www.health.vic.gov.au/public-health/cemeteries-and-crematoria>.
* [cemetery trust member appointment documents](https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-member-appointments) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-member-appointments>
* [trust member, chairperson and secretay position description templates for Class B cemetery trusts](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance) <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance>
* [*Secretary’s handbook: guidance for Class B cemetery trust secretaries*](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance) <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance>
* [*Records management handbook: guidance for Class B cemetery trusts*](https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-records-management) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-records-management>
* [*Fraud and corruption control and public interest disclosures framework template for Class B cemetery trusts*](https://www.health.vic.gov.au/cemeteries-and-crematoria/fraud-corruption-control-and-public-disclosures) <https://www.health.vic.gov.au/cemeteries-and-crematoria/fraud-corruption-control-and-public-disclosures>
* [risk register template](https://www.health.vic.gov.au/publications/sample-risk-register)

<https://www.health.vic.gov.au/publications/sample-risk-register>

* [cemetery trust insurance (VMIA) information](https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-insurance) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-trust-insurance>
* [*Financial guidelines for Class B cemetery trusts*](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>
* [policy templates](https://www.health.vic.gov.au/cemeteries-and-crematoria/policy-templates) <https://www.health.vic.gov.au/cemeteries-and-crematoria/policy-templates>
* [*Delegating cemetery trust powers factsheet* and the *Instrument of delegation template*](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance) <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance>
* [*Conflict of interest management plan template for Class B cemetery trusts*](https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance) <https://www.health.vic.gov.au/cemeteries-and-crematoria/class-b-cemetery-trust-governance>
* [complaints policy template](https://www.health.vic.gov.au/cemeteries-and-crematoria/policy-templates) <https://www.health.vic.gov.au/cemeteries-and-crematoria/policy-templates>
* [*Right of interment permit factsheet* and *Right of interment permit*](https://www.health.vic.gov.au/cemeteries-and-crematoria/right-of-interment-permit) <https://www.health.vic.gov.au/cemeteries-and-crematoria/right-of-interment-permit>.

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