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| Abstract of accounts 2024-25 |
| Submitted in accordance with s. 52 / s. 57 of the *Cemeteries and Crematoria Act 2003*. Due 1 September 2025. |
| OFFICIAL |

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

# General account



Confirm the **totals of the income and expenditure columns are equal**. A discrepancy between the two column totals may indicate an error in the recorded data.

Confirm **bank statement/s displaying the closing bank and investment balances** are attached.

Confirm a **review** or **audit** is attached**, if the trust meets the threshold**. 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 review of their accounts. Trusts with an annual income (\*) or expenditure (\*\*) of more than $1 million must attach an audit.See *Abstract of accounts checklist* for more information.

# 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 already entered in the ‘General account’ section. The income and expenditure totals must balance.



Confirm the totals of the income and expenditure columns are equal. A discrepancy between the two column totals may indicate an error in the recorded data.

Confirm **bank statement/s displaying the closing perpetual maintenance account/s balances** are attached.

# Assets and liabilities

Record the total value of assets in each category. If the trust has no assets or liabilities, enter a zero at both totals.



# 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 2024-25 |  |
| Number of ROI for bodily remains (pre-need) sold in 2024-25 |  |
| Number of interments of bodily remains (first burial in a plot) in 2024-25 |  |
| Number of interments of bodily remains (second or subsequent burial in a plot) in 2024-25 |  |

Cremated remains

| Question | Response |
| --- | --- |
| Number of ROI for cremated remains (both at-need and pre-need) sold in 2024-25 |  |
| Number of interments of cremated remains (in graves and memorials such as niche walls) in 2024-25 |  |

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 2025  Include the 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. |  |
| Estimate how many more years there will be ROI for bodily remains (at-need) available for sale in the cemetery (including in areas that are yet to be developed) |  |

# 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 2024-25 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

*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 2024-25is 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

*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 2024-25 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

*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 Divisional Portfolio Entity and Appointments Advisory Unit](mailto:emailed%20to%20the%20Divisional%20Portfolio%20Entity%20and%20Appointments%20Advisory%20Unit) at <cemeteries@health.vic.gov.au>.

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

The Manager  
Divisional Portfolio Entity and Appointments Advisory 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 [Divisional Portfolio Entity and Appointments Advisory 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, June 2025.  ISBN 978-1-76131-802-3 (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> |