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| Instructions and checklist for the abstract of accounts 2024-25 |
| OFFICIAL |

This checklist is a guide to help Class B cemetery trusts complete the abstract of accounts, due on 1 September each year. The checklist does not need to be submitted with the abstract.

If you have any questions about completing the abstract, please [email the department](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au>.

**Preparing to complete the abstract of accounts**

* Trusts **must** submit a signed abstract even if there is no income for the financial year.
* Trusts responsible for inactive or closed cemeteries **must** submit a signed abstract.
* To complete the abstract, you will need access to information about:
  + The balances of each of the trust’s bank accounts at the start and end of the financial year (1 July 2024 and 30 June 2025)
  + The income received by the trust during the financial year, grouped into the categories listed under the Income column in the General account section
  + The expenditure of the trust during the financial year, grouped into the categories listed under the Expenditure column in the General account section
  + The trust’s asset register
  + The number of rights of interments sold and the number of interments, as well as the capacity of the cemetery

| Requirement | Yes | N/A |
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| **Abstract of accounts** | | |
| The trust is using the Abstract of accounts 2024-25 template.   * The abstract is updated each year to reflect feedback from cemetery trusts. The department cannot accept an outdated template. |  |  |
| Headings and cell labels in the template have not been altered.   * If your trust wishes to include explanatory notes about any of its figures, these can be included in a cover letter or email. |  |  |
| If the trust is using the abstract with an autosum feature, note:   * The three tables with the autosum feature are: General Account, Perpetual Maintenance Account/s, and Assets and Liabilities. * Double-click a table to open a pop-up Excel table which can be edited. The figures added by the trust will automatically be added up and generate a total in the Total cells. * Before exiting the pop-up Excel table, make sure the cell in the top left corner of the table is in the top left of the pop-up (this will keep all cells visible after exiting). * To exit the pop-up, click anywhere in the Word document to exit the pop-up. |  |  |
| **General account**  This section records the trust’s income and expenditure, grouped into categories, as well as the starting balances (at 1 July) and closing balances (at 30 June).   * All funds of the trust (except funds set aside for perpetual maintenance) should appear in the ‘start of financial year’ and ‘end of financial year’ cells in the ‘General account’ section. If the trust has multiple banking or investment accounts, add them together and write the total in the relevant cells. * If the trust holds no funds and there were no financial transactions throughout the year, enter a zero at both totals. | | |
| Income column   * ‘Start of financial year’ cells (**bolded**) display the balance at 1 July 2024.   + The figures in these cells should match the ‘end of financial year’ cells of the 2023-24 abstract.   + ‘Cash in hand’ refers to physical money, not funds deposited in a bank account. |  |  |
| * ‘Interest received’   + If there is both interest received from term deposits/bank account (for example $2,000 interest) and a reduction in share value (for example, share value reduced by $900) the net value should be provided for this cell (for example, $2,000-$900 = $1,100) * ‘Fees received’ * ‘Other income’ * ‘Transfers from perpetual maintenance account/s’   + If a transfer from the perpetual maintenance account/s is recorded here, the equivalent figure also needs to be recorded in the ‘Expenditure /transfer to general account’ cell in the Perpetual maintenance account/s section.   + Transfers to the perpetual maintenance account from general or investment accounts should be included as a negative number in this cell and will also be displayed as a positive in the ‘New funds received’ cell in the Perpetual maintenance account/s section. * ‘Department of Health grants’   + Include grants received from the department during the financial year. * ‘Other grants and donations’ * Unpresented cheques’ |  |  |
| Expenditure column   * ‘Secretary and other administrative staff’ * ‘Grounds staff’, for example a groundskeeper or sexton employed by the trust * ‘Gravedigging’ * ‘Contractors’ * ‘Memorialisation’, for example plaques, vases * ‘Office expenses’, for example electricity, paper, software subscriptions * “Buildings (new construction)’ * ‘Insurance’ * ‘Works (new areas, repairs, fencing, drainage, etc)’ * ‘Other expenses’ * ‘End of financial year’ cells (**bolded**) display the balance at 30 June 2024 |  |  |
| The **income** and **expenditure** column totals equal each other.   * Discrepancies greater than $20 will be reviewed by the Divisional Portfolio Entity and Appointments Advisory Unit. |  |  |
| **Bank statement/s** are attached   * Only statements displaying the end of financial year balances are required. |  |  |
| **Investment statement/s** are attached   * Only statements displaying the end of financial year balances are required. |  |  |
| **Threshold for review**  If the trust’s **income** (total of the three rows marked \*) **or expenditure** (total of the 10 rows marked \*\*)is **$250,000 to $1 million**, its abstract must be:   * **prepared** in accordance with the Australian Accounting Standards. * **reviewed** by a professionally recognised accountant who is a member of the Institute of Chartered Accountants of Australia, or CPA Australia, or the National Institute of Accountants.   Trusts that meet this threshold must **attach a copy of the review** to their abstract. |  |  |
| **Threshold for audit**  If the trust’s **income** (total of the three rows marked \*) **or expenditure** (total of the 10 rows marked \*\*)is **above $1 million**, its abstract must be:   * **prepared** in accordance with the Australian Accounting Standards. * **audited** in accordance with the Australian Auditing Standards by a registered auditor or a professionally recognised accountant who is a member of the Institute of Chartered Accountants of Australia, or CPA Australia, or the National Institute of Accountants.   Trusts that meet this threshold must **attach a copy of the audit** to their abstract. |  |  |
| **Perpetual maintenance account/s**  If the cemetery trust has a designated account for perpetual maintenance funds, its income, expenditure and opening and closing balances are recorded here. | | |
| Accounts already recorded in the General Account section are not duplicated in this section. |  |  |
| The **income** and **expenditure** column totals equal each other.   * Discrepancies greater than $20 will be reviewed by the Divisional Portfolio Entity and Appointments Advisory Unit. |  |  |
| **Perpetual maintenance account statements** are attached.   * Only statements displaying the end of financial year balances are required. |  |  |
| **Assets and liabilities**   * Record the total value of assets in each category. Use the value of the asset when originally purchased (if known), as recording the depreciation of assets over time is not required in the abstract. * If the trust has no assets or liabilities, enter a zero at both totals. * Funds collected from the sale of pre-need rights of interment are considered available funds, not liabilities, and should be included in the ‘General account’ section. | | |
| Assets and liabilities section completed.   * Monetary assets included in the ‘General account’ or ‘Perpetual maintenance account/s’ sections are not duplicated in this section. |  |  |
| **Right of interment (ROI) and interment information**   * Complete a separate table for each cemetery managed by the trust. * If the trust does not have an exact figure or year for the remaining capacity of the cemetery, provide the trust’s best estimate. These figures assist the department in forecasting remaining burial capacity in Victoria. * ‘At-need’ refers to rights of interment purchased when remains are ready to be interred. ‘Pre-need’ refers to rights of interment purchased for future use. | | |
| Right of interment and interment information section completed |  |  |
| **Statutory declarations**   * Statutory declarations signed by the trust **chairperson** and two other **trust members** * If your trust is managed by a municipal council, the statutory declaration is to be signed by three councillors or delegated staff members. * The statutory declarations can be completed on separate days with different witnesses. * A list of authorised statutory declaration witnesses can be found on the [Department of Justice and Community Safety website](https://www.justice.vic.gov.au/statdecs) <https://www.justice.vic.gov.au/statdecs>. Examples include a Justice of the Peace, police officer, court registrar, bank manager, pharmacist or medical practitioner. * The witness must be independent from the trust and not a trust member or the trust secretary, or a family member of a trust member or secretary. * Statutory declarations can be made in person or online. If trust members cannot go in person to an authorised witness, statutory declarations can be made using electronic signatures with the witness ‘present’ by audio visual link. For instructions on making a statutory declaration online, visit the [Department of Justice and Community Safety website](https://www.justice.vic.gov.au/statdecs) <https://www.justice.vic.gov.au/statdecs>. | | |
| Three statutory declarations have been witnessed by an **authorised witness**. |  |  |
| **Submission of the abstract of accounts**  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 | | |
| The trust has made a copy of the completed, signed abstract and associated documents for its own records.  This is particularly important if the trust intends to submit the abstract by post rather than email, as the trust will need to re-send the abstract if it goes missing in the post. |  |  |
| The trust has previously submitted the preceding year’s abstract   * If the trust has not yet submitted the preceding year’s abstract, submit the missing abstract in addition to the current year’s abstract. Trusts can contact the department for a blank copy of previous abstract if needed. |  |  |

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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 department](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 978-1-76131-800-9 (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> |