

# MINUTES



## FERNTREE GULLY CEMETERY TRUST SPECIAL COMMITTEE

Held Wednesday, 20 February 2013  
Meeting Room 3, Civic Centre,  
511 Burwood Highway, Wantirna South  
Commenced 7:03pm

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### 1. PRESENT

Cr Karin Orpen  
Cr Tony Holland  
Cr Peter Lockwood  
Heather Kleesh  
Tricia Kirk  
Kevin Knox

### 2. INVITEES

Carrie Bruce  
Karen Beaton  
Dave Munn  
Rhys Thomas

### 3. APOLOGIES

Nil.

### 4. DECLARATIONS OF CONFLICT OF INTEREST

Nil.

### 5. ELECTION OF CHAIRPERSON

**MOVED: T. KIRK**  
**SECONDED: CR P. LOCKWOOD**

That Councillor Orpen be elected Chairperson of the Ferntree Gully Cemetery Trust Special Committee for the 2013 period.

**CARRIED**

## 6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Minutes of Meeting held 5 September 2012 (previously circulated)

**MOVED: H. KLEESH**

**SECONDED: K. KNOX**

That the Minutes of the Ferntree Gully Cemetery Trust Special Committee meeting held on 5 September 2012 be accepted.

**CARRIED**

## 7. BUSINESS ARISING FROM PREVIOUS MEETING

### 7.1 Annual Works Plan 2013

One of the recommendations from the review of the Trust's business plan related to the preparation of an annual plan of works.

For the 2013 year the following schedule of works are proposed:

ITEM	RESPONSIBLE OFFICER/S	DUE DATE
Rectification of drainage works and resurfacing of the driveway	Ferntree Gully Cemetery Trust Special Committee / C Bruce	February 2013
Legislative Review of Delegations to the Ferntree Gully Cemetery Trust Special Committee and Council staff.	C Bruce	July 2013
Commence a review of the current administrative and maintenance operations of the Cemetery to establish a reliable and representative cost of the Cemetery's operations to Council.	C Bruce	August 2013
Ashes Interment Area – Foothills Section	C Bruce / K Beaton	September 2013
Review of fee structure in advance of 2014 fee application to the Department of Health	C Bruce / K Beaton	December 2013

**7.1 Annual Works Plan 2013 (cont'd)**

Ongoing activities including burial and ashes interments and bookings, liaison with clients regarding memorial options, quarterly reporting, customer service, search of records, Annual Report and liaison with the Department of Health, support to the Cemetery Trust Special Committee and training.	All Cemetery administration staff and Sexton	Ongoing
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Cemetery staff seek the Trust's endorsement of this schedule.

**MOVED: H. KLEESH**  
**SECONDED: CR T. HOLLAND**

That the Ferntree Gully Cemetery Trust Special Committee endorse the schedule of works as outlined in Item 7.1.

**CARRIED**

**7.2 Drainage Works and Asphaltting of Main Driveway.**

At the 5 September 2012 Trust meeting, cemetery staff were authorised to undertake the rectification of drainage works and the asphaltting of the driveway based on a preliminary cost estimated prepare by Council's engineering team.

Following this meeting, cemetery staff met with Council's engineering team to advise that the Trust wished to proceed with the above works. At the meeting, Council staff advised that a revised estimate had been prepared based on new calculations and that there was a significant price increase in the costings. After further discussion with the sexton it was also revealed that asphaltting may not be the most appropriate surface for longevity. Asphalt requires regular traffic to maintain the integrity of the surface.

Council's engineering team has now fully investigated the work required and sought quotations for the above schedule of works. Attached as confidential Appendix A are their findings.

This information was presented to the Trust for further consideration. Given the significant price differential between the preliminary cost estimate and the quotations received, the Trust has reviewed its position in relation to this matter and modified the scope of works.

## 7.2 Drainage Works and Asphaltting of Main Driveway (cont'd)

**MOVED: H. KLEESH**  
**SECONDED: CR P. LOCKWOOD**

That:

1. Cemetery staff liaise with Council's Engineering Department to rectify the drainage problem, replace the broken kerb and channel at the head of the circular driveway with rollover kerbing and top-dress the existing driveway with compacted lilydale toppings in lieu of asphalt or concrete.
2. Cemetery staff in consultation with the Chairperson are authorised to approve works to a total value of \$60,000.00 (excluding GST).
3. If works exceed the value of \$60,000.00 (excluding GST), this matter will be brought back to the Ferntree Gully Cemetery Trust Special Committee for further consideration.

**CARRIED**

## 7.3 New Ashes Niche Walls Update

Cemetery staff in conjunction with Council's Engineering Department are in the final stages of preparing specifications and associated documentation for a request for quotation for both the ashes niche walls and ongoing supply and inscription of memorial plaques. Once the documentation is finalised, staff will call for quotations and manage the selection of the preferred supplier in conjunction with the Chairperson as per the Committee's resolution dated 5 September 2012.

Cemetery staff updated the Ferntree Gully Cemetery Trust Special Committee on the status of the progress of the establishment of the ashes niche walls approved at the September 2012 Trust meeting.

## 8. ITEMS FOR DISCUSSION

### 8.1 Financial Statements from 1 July 2012 to 31 December 2012 (Appendix B)

**MOVED: T. KIRK**  
**SECONDED: CR T. HOLLAND**

That the Financial Statements for the period 1 July 2012 to 31 December 2012 as contained in Appendix B be accepted.

**CARRIED**

## 8.2 Fee Structure - Application for an Increase Above Consumer Price Index (CPI)

The Department of Health automatically applies an annual CPI increase to all cemetery fees above \$50.00 on 1 July.

Any application for a fee increase above CPI must be received by the Department of Health by 28 February, 2013.

A comparison of Ferntree Gully Cemetery's fees against local cemeteries and similar sized cemeteries shows that overall our fees are averagely priced. A comparison matrix is attached as Appendix C.

The Department of Health has developed a fee application matrix that allocates an industry standard for overheads (10%), general maintenance (5%) and GST where applicable. Confidential Appendix D outlines the justification for a fee increase above CPI for the above fees. Testing a random sample of our existing fees indicates that there is no justification for an increase above CPI at this time. This will be reviewed again prior to the 2014 fee application deadline. A draft fee application form is attached as Appendix D for approval by the Trust.

It has been identified that a number of fees are not cost effective in relation to material and labour costs. It is recommended that the Trust apply for above CPI fee increases for the following fees:

Plaques – various sizes	Current fee (cost plus 10%)	Proposed new fee (cost plus 30%)	Increase from current fee
	\$355.00	\$422.50	\$67.50
	\$475.00	\$562.00	\$87.00
	\$250.00	\$296.00	\$46.00
	\$473.00	\$559.00	\$86.00

Mounting block for plaque	Current fee (cost plus 10%)	Proposed new fee (cost plus 50%)	Increase from current fee
	\$45.00	\$60.00	\$15.00

Interment of Ashes & installation of plaque – no family present	Current Fee	Proposed new fee	Increase from current fee
	\$55.00	\$98.00	\$43.00

Interment of Ashes & installation of plaque – family present	Current cost	Proposed new fee	Increase from current fee
	\$95.00	\$121.00	\$26.00

Removal and replacement of concrete chip top	Current cost	Proposed new fee	Increase from current fee
	\$430.00	\$488.00	\$58.00

## 8.2 Fee Structure - Application for an Increase Above CPI (cont'd)

Attached as confidential Appendix D is the proposed fee application, detailing material, labour, overheads, and maintenance costs in support of the application.

It is proposed that the increase for plaques be set to a percentage increase of cost plus 30% rather than an individual sum as any increase from our supplier would then necessitate another fee application to be submitted. The Department of Health advises that the fee application be submitted as presented, to support the increase, however, a covering letter can stipulate that a percentage figure be applied instead of a set dollar amount.

The annual CPI increase will apply to the balance of fees not listed in the over CPI increase application.

**MOVED: K. KNOX**  
**SECONDED: CR P. LOCKWOOD**

That the Ferntree Gully Cemetery Trust Special Committee approve the Fee Application as detailed in Appendix D and authorise staff to lodge the Application with the Department of Health prior to 28 February 2013.

**CARRIED**

## 9. GENERAL BUSINESS

Nil.

Next Meeting: Wednesday, 14 August, 2013  
 Room 2, Civic Centre

**MEETING CLOSED AT 8.32PM**

Minutes of Meeting confirmed at the  
 Ordinary Meeting of Council  
 held on  
 Tuesday 27 August 2013

.....  
 Chairman

**APPENDIX B**

**FERNTREE GULLY CEMETERY  
TRUST**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2012**

**FERNTREE GULLY CEMETERY TRUST**  
**FINANCIAL STATEMENTS**

FOR THE PERIOD ENDED 30 SEPTEMBER 2012

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**FERNTREE GULLY CEMETERY TRUST**  
**COMPREHENSIVE INCOME STATEMENT**  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2012

	NOTE	2013 \$	2012 \$
<b>Income</b>			
Plot sales		11,165	20,808
Burial fees		15,073	49,117
Monument fees		765	9,231
Plaque fees		6,287	15,218
Grant		-	1,500
Investment income		8,243	40,322
<b>Total income</b>		<u>41,533</u>	<u>136,196</u>
<b>Expenses</b>			
Management fees		22,196	85,700
Plaques		4,593	10,325
Operating costs	3	3,909	29,910
Utilities	4	519	1,957
<b>Total expenses</b>		<u>31,217</u>	<u>127,892</u>
<b>Profit</b>		<u>10,316</u>	<u>8,304</u>
<b>Comprehensive result</b>		<u>10,316</u>	<u>8,304</u>

The above comprehensive income statement should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST****BALANCE SHEET**

As at 30 SEPTEMBER 2012

	NOTE	2013 \$	2012 \$
<b>Assets</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	1(b),5	988,509	976,416
Trade and other receivables	6	<u>16,649</u>	<u>17,524</u>
<b>TOTAL CURRENT ASSETS</b>		<u>1,005,158</u>	<u>993,940</u>
<b>NON CURRENT ASSETS</b>			
Land and improvements	7	<u>554,721</u>	<u>554,721</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>554,721</u>	<u>554,721</u>
<b>TOTAL ASSETS</b>		<u>1,559,880</u>	<u>1,548,661</u>
<b>Liabilities</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	<u>2,324</u>	<u>1,421</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,324</u>	<u>1,421</u>
<b>TOTAL LIABILITIES</b>		<u>2,324</u>	<u>1,421</u>
<b>NET ASSETS</b>		<u>1,557,556</u>	<u>1,547,240</u>
<b>Equity</b>			
Accumulated surplus		<u>1,557,556</u>	<u>1,547,240</u>
<b>TOTAL EQUITY</b>		<u>1,557,556</u>	<u>1,547,240</u>

The above balance sheet should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2012

	ACCUMULATED SURPLUS	
	2013 \$	2012 \$
Balance at beginning of the financial year	1,547,240	1,538,936
Comprehensive result	10,316	8,304
Balance at end of the financial year	1,557,556	1,547,240

The above statement of changes in equity should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST**  
**CASH FLOW STATEMENT**  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2012

	NOTE	2013 Inflows/ (Outflows) \$	2012 Inflows/ (Outflows) \$
<b>Cash flows from operating activities</b>			
<b>RECEIPTS</b>			
Plot sales		11,655	61,482
Burial fees		15,073	49,117
Plaque fees		6,287	15,218
Monument fees		765	9,231
Interest income		8,627	40,514
Grants		0	1,500
		<u>42,407</u>	<u>177,062</u>
<b>PAYMENTS</b>			
Payments to suppliers		<u>(30,314)</u>	<u>(127,044)</u>
		<u>(30,314)</u>	<u>(127,044)</u>
<b>Net cash provided by operating activities</b>	9	<u>12,093</u>	<u>50,018</u>
<b>Cash flows from financing activities</b>			
Change in cash held		12,093	50,018
Cash and cash equivalents at beginning of financial year		<u>976,416</u>	<u>926,398</u>
<b>Cash and cash equivalents at the end of the financial year</b>		<u>988,509</u>	<u>976,416</u>

The above cash flow statement should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST****NOTES TO FINANCIAL REPORT****FOR THE PERIOD ENDED 30 SEPTEMBER 2012****NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

The significant policies which have been adopted in the preparation of these financial statements are:

**(a) Basis of preparation**

This financial report is a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Finance and Reporting) Regulations 2004.

The accounts have been prepared on the going concern and accrual basis under the convention of historical cost and except where stated do not take into account current valuations of non-current assets. The accounting policies adopted for the reporting year are consistent with those of the previous period, unless otherwise stated.

**(b) Cash and cash equivalents**

For the purposes of the Cash Flow Statement, the Trust considers cash and cash equivalents to include cash on hand and deposits at call.

**(c) Basis of accounting**

In preparing the financial statements, the Trustees note that the ability of the entity to continue as a going concern in the long term is uncertain due to the lack of sustainable operating profits or cash flows from core business activities, particularly as all available cemetery plots and vaults have been sold.

**(d) Comparative figures**

Comparative figures, where appropriate, are reclassified to enhance comparability with the figures presented in the current reporting period or to comply with revised or new Australian Accounting Standards.

**FERNTREE GULLY CEMETERY TRUST****NOTES TO FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2012****NOTE 2 NATURE OF THE TRUST**

The Trustee of Ferntree Gully Cemetery is Knox City Council. The sole purpose of the Trust is to administer the Ferntree Gully Cemetery.

	2013	2012
	\$	\$
<b>NOTE 3 OPERATING COSTS</b>		
Audit fee	1,400	1,400
Refund pre-purchased plots	2,073	14,816
Other operating costs	436	13,694
	<u>3,909</u>	<u>29,910</u>

**NOTE 4 UTILITIES**

Telephone	519	1,957
	<u>519</u>	<u>1,957</u>

**NOTE 5 CASH AND CASH EQUIVALENTS**

Cash at Bank	23,770	19,931
Cash at Call	964,739	956,485
	<u>988,509</u>	<u>976,416</u>

Funds are no longer invested through Knox City Council and are included as cash and cash equivalents.

**NOTE 6 TRADE AND OTHER RECEIVABLES**

Plot debtors	13,195	13,685
Interest on Deposits	2,696	2,707
Net GST Receivable	758	1,132
	<u>16,649</u>	<u>17,524</u>

**NOTE 7 LAND AND IMPROVEMENTS**

Land at cost	198,365	198,365
Construction costs of development new Foothills section	356,356	356,356
	<u>554,721</u>	<u>554,721</u>

The Ferntree Gully Cemetery was extended in 2002 to include land at 2 Clematis Ave and 8 The Glade, Ferntree. The land was acquired during the 2002 year. The Trustees have determined that it is appropriate to carry the value of the land in the accounts at cost.

**NOTE 8 TRADE AND OTHER PAYABLES**

Trade payables	2,324	1,421
	<u>2,324</u>	<u>1,421</u>

**FERNTREE GULLY CEMETERY TRUST****NOTES TO FINANCIAL REPORT**

FOR THE PERIOD ENDED 30 SEPTEMBER 2012

	2013	2012
	\$	\$
<b>NOTE 9 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS</b>		
<b>Profit</b>	<u>10,316</u>	<u>8,304</u>
<b>Change in assets and liabilities</b>		
Decrease/ (Increase) in trade and other receivables	874	40,866
Increase/ (Decrease) in trade and other payables	<u>903</u>	<u>848</u>
	<u>1,777</u>	<u>41,714</u>
Net cash inflow from operating activities	<u><u>12,093</u></u>	<u><u>50,018</u></u>

**NOTE 10 COMMITMENTS**

The Trustee does not have any outstanding commitments in relation to the Ferntree Gully Cemetery.

**NOTE 11 NUMBER OF GRAVES, ASHES AND INTERMENT POSITIONS**

Description	2013 No.	2012 No.
Foothills graves	0	0
Foothills vaults	0	1
Rose garden	0	0
Ashes vaults - double	0	0
Ashes vault - single	0	0
Wall of Remembrance - Plots returned	0	0
Pioneer Beam	0	0
Memorial Rose Garden	0	0
Lawn F	1	1
Church of England Section A	0	0
Church of England Section B	0	0
Methodist Section B	1	1
Presbyterian Section B	0	0
Roman Catholic Section C	<u>1</u>	<u>1</u>
	<u><u>3</u></u>	<u><u>4</u></u>

**NOTE 12 RELATED PARTY TRANSACTIONS****Trustee**

The Trustee of Ferntree Gully Cemetery Trust is Knox City Council.

The Councillors of Knox City Council during the year were:

Councillor Adam Gill (Mayor from 7th December 2011 to Current)

Councillor Sue McMillian (Mayor from 1st July 2011 to 7th December 2011)

Councillor Joe Cossari Snr

Councillor David Cooper

Councillor Mick Van de Vreede

Councillor Andrew Walter

Councillor Peter Cole

Councillor Darren Pearce

Councillor John Mortimore

The Councillors received no remuneration from the Trust in connection with its management.

**Other Related Party Disclosures**

Knox City Council's Finance department provides ongoing financial advice and accounting services to the Trustees. These services are included in the management fee of \$88,785 payable by the Trust to the Council for the year.

**FERNTREE GULLY CEMETERY TRUST  
STATEMENT BY THE TRUSTEE**

In the opinion of the Trustee of the Ferntree Gully Cemetery Trust:

- 1 (a) The accompanying financial statements are drawn up so as to give a true and fair view of the results and the state of affairs of the Trust at 30 June 2013; and  
  
(b) At the date of this statement, there are reasonable grounds to believe that the Trust will be able to pay its debts as and when they fall due.
  
- 2 The financial statements have been prepared in accordance with AASB Accounting Standards.

Dated at Wantirna South this \_\_\_\_\_ day of \_\_\_\_\_ 2013

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR



**FERNTREE GULLY CEMETERY  
TRUST**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**FERNTREE GULLY CEMETERY TRUST**  
**FINANCIAL STATEMENTS**

FOR THE PERIOD ENDED 31 DECEMBER 2012

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**FERNTREE GULLY CEMETERY TRUST**  
**COMPREHENSIVE INCOME STATEMENT**  
 FOR THE PERIOD ENDED 31 DECEMBER 2012

	NOTE	2013 \$	2012 \$
<b>Income</b>			
Plot sales		18,212	20,808
Burial fees		24,414	49,117
Monument fees		1,810	9,231
Plaque fees		9,153	15,218
Grant		-	1,500
Investment income		<u>15,778</u>	<u>40,322</u>
<b>Total income</b>		<u>69,367</u>	<u>136,196</u>
<b>Expenses</b>			
Management fees		44,393	85,700
Plaques		6,967	10,325
Operating costs	3	13,200	29,910
Utilities	4	<u>1,050</u>	<u>1,957</u>
<b>Total expenses</b>		<u>65,610</u>	<u>127,892</u>
<b>Profit</b>		<u>3,757</u>	<u>8,304</u>
<b>Comprehensive result</b>		<u>3,757</u>	<u>8,304</u>

The above comprehensive income statement should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST****BALANCE SHEET**

As at 31 DECEMBER 2012

	NOTE	2013 \$	2012 \$
<b>Assets</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	1(b),5	1,009,060	976,416
Trade and other receivables	6	13,013	17,524
<b>TOTAL CURRENT ASSETS</b>		<u>1,022,073</u>	<u>993,940</u>
<b>NON CURRENT ASSETS</b>			
Land and improvements	7	<u>554,721</u>	<u>554,721</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>554,721</u>	<u>554,721</u>
<b>TOTAL ASSETS</b>		<u><u>1,576,795</u></u>	<u><u>1,548,661</u></u>
<b>Liabilities</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	<u>25,798</u>	<u>1,421</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>25,798</u>	<u>1,421</u>
<b>TOTAL LIABILITIES</b>		<u>25,798</u>	<u>1,421</u>
<b>NET ASSETS</b>		<u><u>1,550,997</u></u>	<u><u>1,547,240</u></u>
<b>Equity</b>			
Accumulated surplus		<u>1,550,997</u>	<u>1,547,240</u>
<b>TOTAL EQUITY</b>		<u><u>1,550,997</u></u>	<u><u>1,547,240</u></u>

The above balance sheet should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
 FOR THE PERIOD ENDED 31 DECEMBER 2012

	ACCUMULATED SURPLUS	
	2013 \$	2012 \$
Balance at beginning of the financial year	1,547,240	1,538,936
Comprehensive result	3,757	8,304
Balance at end of the financial year	1,550,997	1,547,240

The above statement of changes in equity should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST**  
**CASH FLOW STATEMENT**  
FOR THE PERIOD ENDED 31 DECEMBER 2012

	NOTE	2013 Inflows/ (Outflows) \$	2012 Inflows/ (Outflows) \$
<b>Cash flows from operating activities</b>			
<b>RECEIPTS</b>			
Plot sales		22,787	61,482
Burial fees		24,414	49,117
Plaque fees		9,153	15,218
Monument fees		1,810	9,231
Interest income		15,713	40,514
Grants		0	1,500
		<u>73,877</u>	<u>177,062</u>
<b>PAYMENTS</b>			
Payments to suppliers		(41,233)	(127,044)
		<u>(41,233)</u>	<u>(127,044)</u>
<b>Net cash provided by operating activities</b>	9	<u>32,644</u>	<u>50,018</u>
<b>Cash flows from financing activities</b>			
Change in cash held		32,644	50,018
Cash and cash equivalents at beginning of financial year		<u>976,416</u>	<u>926,398</u>
<b>Cash and cash equivalents at the end of the financial year</b>		<u>1,009,060</u>	<u>976,416</u>

The above cash flow statement should be read with the accompanying notes.

**FERNTREE GULLY CEMETERY TRUST****NOTES TO FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2012****NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

The significant policies which have been adopted in the preparation of these financial statements are:

**(a) Basis of preparation**

This financial report is a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Finance and Reporting) Regulations 2004.

The accounts have been prepared on the going concern and accrual basis under the convention of historical cost and except where stated do not take into account current valuations of non-current assets. The accounting policies adopted for the reporting year are consistent with those of the previous period, unless otherwise stated.

**(b) Cash and cash equivalents**

For the purposes of the Cash Flow Statement, the Trust considers cash and cash equivalents to include cash on hand and deposits at call.

**(c) Basis of accounting**

In preparing the financial statements, the Trustees note that the ability of the entity to continue as a going concern in the long term is uncertain due to the lack of sustainable operating profits or cash flows from core business activities, particularly as all available cemetery plots and vaults have been sold.

**(d) Comparative figures**

Comparative figures, where appropriate, are reclassified to enhance comparability with the figures presented in the current reporting period or to comply with revised or new Australian Accounting Standards.

**FERNTREE GULLY CEMETERY TRUST****NOTES TO FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2012****NOTE 2 NATURE OF THE TRUST**

The Trustee of Ferntree Gully Cemetery is Knox City Council. The sole purpose of the Trust is to administer the Ferntree Gully Cemetery.

	2013	2012
	\$	\$
<b>NOTE 3 OPERATING COSTS</b>		
Audit fee	1,400	1,400
Refund pre-purchased plots	9,023	14,816
Other operating costs	<u>2,777</u>	<u>13,694</u>
	<u>13,200</u>	<u>29,910</u>

**NOTE 4 UTILITIES**

Telephone	<u>1,050</u>	<u>1,957</u>
	<u>1,050</u>	<u>1,957</u>

**NOTE 5 CASH AND CASH EQUIVALENTS**

Cash at Bank	36,512	19,931
Cash at Call	<u>972,548</u>	<u>956,485</u>
	<u>1,009,060</u>	<u>976,416</u>

Funds are no longer invested through Knox City Council and are included as cash and cash equivalents.

**NOTE 6 TRADE AND OTHER RECEIVABLES**

Plot debtors	9,110	13,685
Interest on Deposits	2,422	2,707
Net GST Receivable	<u>1,481</u>	<u>1,132</u>
	<u>13,013</u>	<u>17,524</u>

**NOTE 7 LAND AND IMPROVEMENTS**

Land at cost	198,365	198,365
Construction costs of development new Foothills section	<u>356,356</u>	<u>356,356</u>
	<u>554,721</u>	<u>554,721</u>

The Ferntree Gully Cemetery was extended in 2002 to include land at 2 Clematis Ave and 8 The Glade, Ferntree. The land was acquired during the 2002 year. The Trustees have determined that it is appropriate to carry the value of the land in the accounts at cost.

**NOTE 8 TRADE AND OTHER PAYABLES**

Trade payables	<u>25,799</u>	<u>1,421</u>
	<u>25,799</u>	<u>1,421</u>



**FERNTREE GULLY CEMETERY TRUST****NOTES TO FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	2013 \$	2012 \$
<b>NOTE 9 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS</b>		
<b>Profit</b>	<u>3,757</u>	<u>8,304</u>
<b>Change in assets and liabilities</b>		
Decrease/ (Increase) in trade and other receivables	4,510	40,866
Increase/ (Decrease) in trade and other payables	<u>24,377</u>	<u>848</u>
	<u>28,887</u>	<u>41,714</u>
Net cash inflow from operating activities	<u>32,644</u>	<u>50,018</u>

**NOTE 10 COMMITMENTS**

The Trustee does not have any outstanding commitments in relation to the Ferntree Gully Cemetery.

**NOTE 11 NUMBER OF GRAVES, ASHES AND INTERMENT POSITIONS**

<b>Description</b>	<b>2013 No.</b>	<b>2012 No.</b>
Foothills graves	0	0
Foothills vaults	0	1
Rose garden	0	0
Ashes vaults - double	0	0
Ashes vault - single	0	0
Wall of Remembrance - Plots returned	0	0
Pioneer Beam	0	0
Memorial Rose Garden	0	0
Lawn F	1	1
Church of England Section A	0	0
Church of England Section B	0	0
Methodist Section B	1	1
Presbyterian Section B	0	0
Roman Catholic Section C	<u>1</u>	<u>1</u>
	<u>3</u>	<u>4</u>

**NOTE 12 RELATED PARTY TRANSACTIONS****Trustee**

The Trustee of Ferntree Gully Cemetery Trust is Knox City Council.

The Councillors of Knox City Council during the year were:

Councillor Adam Gill (Mayor from 7th December 2011 to 27th October 2012)

Councillor Karin Orpen (Mayor from 7th November 2012 to current)

Councillor Joe Cossari Snr

Councillor David Cooper

Councillor Peter Lockwood

Councillor Tony Holland

Councillor Nicole Seymour

Councillor Darren Pearce

Councillor John Mortimore

The Councillors received no remuneration from the Trust in connection with its management.

**Other Related Party Disclosures**

Knox City Council's Finance department provides ongoing financial advice and accounting services to the Trustees. These services are included in the management fee of \$88,785 payable by the Trust to the Council for the year.

**FERNTREE GULLY CEMETERY TRUST  
STATEMENT BY THE TRUSTEE**

In the opinion of the Trustee of the Ferntree Gully Cemetery Trust:

- 1 (a) The accompanying financial statements are drawn up so as to give a true and fair view of the results and the state of affairs of the Trust at 30 June 2013; and
  - (b) At the date of this statement, there are reasonable grounds to believe that the Trust will be able to pay its debts as and when they fall due.
  
- 2 The financial statements have been prepared in accordance with AASB Accounting Standards.

Dated at Wantirna South this

day of

2013

\_\_\_\_\_

MAYOR

\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

Fee Descriptor 1	Fee Descriptor 2	FTG Fee	Berwick Fee	Pakenham Fee	Lilydale Fee	Springvale Fee	Difference Range FTG vs Others
ROI - Bodily Remains	Lawn / Monumental	\$3,440.00	\$1,370.00	\$1,445.00	\$3,480.00		+\$2070 to -\$40
ROI - Bodily Remains	Vault	\$6,875.00			\$9,450.00		-\$2575
ROI – Cremated Remains	Single ashes position – 25 year tenure	\$850.00	\$340.00	\$680.00	\$755.00	\$960.00	+\$510 to -\$110
ROI – Cremated Remains	Single ashes position – perpetual tenure	\$1,700.00	\$1,035.00	\$1,105.00	\$1,880.00	\$1,920.00	+\$595 to -\$220
Interment Services	Interment – Lawn	\$1,270.00	Cost + 20%	\$1,130.00	\$1,350.00	\$1,375.00	+\$140 to -\$105
Interment Services	Interment – Monumental	\$1,435.00		\$1,130.00	\$1,600.00	\$1,205.00	+\$305 to -\$165
Interment Services	Additional depth (allowing for 3 burials)	\$280.00		\$25.00	\$345.00		+\$255 to -\$65
Interment Services	Oversized Grave	\$220.00	Cost + 30%	\$130.00	\$345.00	\$465.00	+\$90 to -\$245
Interment Services	Removal of Ledger – Monumental	\$280.00	Cost + 30%		\$505.00	\$380.00	-\$225
Interment Services	Cremated Remains in Grave	\$255.00	\$340.00	\$495.00	\$230.00		+\$25 to -\$240
Administration Fee Misc	Interment out of hours – bodily remains – Subject to staff availability (not available Christmas Day or Good Friday)	\$1,155.00	\$260.00	\$380.00	\$465.00	\$495.00	+\$660
			Berwick & Pakenham use contractors and Lilydale & Springvale have weekend rosters				
Administration Fee Misc	Interment out of hours – cremated remains – Subject to staff availability (not available Christmas Day or Good Friday)	\$575.00	\$260.00	\$380.00		\$420.00	+\$155
Interment Services	Exhumation	\$2,545.00	\$2,330.00	\$3,400.00 \$4,695.00	\$2,090.00	\$3,935.00	+\$215 to -\$1370

Fee Descriptor 1	Fee Descriptor 2	FTG Fee	Berwick Fee	Pakenham Fee	Lilydale Fee	Springvale Fee	Difference Range FTG vs Others
Interment Services	Lift and Reposition	\$2,545.00	\$2,330.00	\$4,440.00	\$3,785.00	\$3,920.00	+\$215 to -\$1240
Administration Fee Misc	Interment of ashes & plaque – family present	\$95.00			\$185.00	\$395.00	-\$90 to -\$300
Administration Fee Misc	Interment of ashes & plaque – no family present	\$55.00		\$495.00			-\$440
Administration Fee Misc	Removal of plaque and ashes	\$55.00		\$525.00	\$160.00	\$395.00	-\$105 to -\$470
Memorialisation	Plaque	Cost plus 10%	Cost + 30%	\$495.00	70-100%	Up to 150%	-20% to -140% +30% is avg
Memorial permit fees Installation	Supply of concrete block	\$45.00		\$100.00			-\$55
Administration Fee Misc	Search of Cemetery Records – Basic	\$48.00	\$35.00	\$75.00			+\$13 to -\$25
ROI – Cremated Remains	Conversion or Extension – Conversion 25yr to perpetual tenure – single vault	\$1,755.00		\$510.00		\$480.00	+\$1245 to +\$1275
ROI – Cremated Remains	Conversion or Extension – Conversion 25yr to perpetual tenure – single ashes	\$1,700.00		\$510.00			+\$1190
	Memorial Permit Fees – Additional Inscriptions	\$75.00		\$70.00	\$80.00	\$43.00	+\$32 to -\$5
	Memorial Permit Fees – Minor Renovation Work	\$110.00	\$110.00	\$110.00	\$80.00	\$145.00	+\$30 to -\$30
	Memorial Permit Fees – Major Renovation Work	\$135.00	\$160.00	\$135.00	\$80.00	\$385.00	+\$35 to -\$250
	Memorial Permit Fees – New Headstone and Base with Existing Foundation	\$125.00	\$245.00	\$125.00	\$325.00		0 to -\$200

Fee Descriptor 1	Fee Descriptor 2	FTG Fee	Berwick Fee	Pakenham Fee	Lilydale Fee	Springvale Fee	Difference Range FTG vs Others
	Memorial Permit Fees - New Headstone and Base with Existing Foundation - Each additional contiguous grave forming the same monument	\$48.00	\$41.00	\$44.00	\$160.00		+\$7 to -\$112
	Memorial Permit Fees - New Headstone and Base without Existing Foundation	\$135.00	\$500.00	\$135.00			0 to -\$365
	Memorial Permit Fees - New Headstone and Base without Existing Foundation - Each additional contiguous grave forming the same monument	\$48.00	\$65.00	\$44.00	\$435.00		+\$4 to -\$387