

# MINUTES



## FERNTREE GULLY CEMETERY TRUST SPECIAL COMMITTEE

Held Thursday, 24 March 2016  
Room 2, Civic Centre  
511 Burwood Highway, Wantirna South  
Commencing 6.03pm

**1. PRESENT**

Cr Karin Orpen (Chair)  
Cr Tony Holland  
Cr John Mortimore  
Tricia Kirk  
Kevin Knox  
Heather Kleesh

**2. INVITEES**

Carrie Bruce  
Marshall Kellaher

**3. APOLOGIES**

Fleur Cousins  
David Munn

**4. DECLARATIONS OF CONFLICT OF INTEREST**

Nil.

**5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

Minutes of Meeting held 2 December 2015 (see attached).

MOVED:            K. KNOX

SECONDED:      T. KIRK

That the Minutes of the Ferntree Gully Cemetery Trust Special Committee meeting held on 2 December 2015 be accepted.

CARRIED

## **6. BUSINESS ARISING FROM PREVIOUS MEETING**

### **PROCEDURAL MOTION**

MOVED: H. KLEESH

SECONDED: J. MORTIMORE

That Item 7.1 be brought forward for discussion at Item 6.1

CARRIED

### **6.1 Request to Remove Tree – Lutheran Denominational Section**

The Trust received a request to remove a large tree in Lutheran Denominational Section, Row 2 (plots 17 and 18) due to the debris it leaves on the requestor's gravesite.

Staff met Council's Arborist onsite to discuss the health of the tree and any perceived risks. The Arborist advised that the tree is in good health and suggested that the removal of dead wood would reduce the level of debris.

Knox City Council Work Health & Safety (WHS) Advisors, Terri-Lee Morris and Emil Turudia inspected the area to determine whether the tree was creating an unacceptable risk with regard to health and safety. The inspection involved assessing the surrounding environment including, pavements and grave sites to determine whether lifting pavement from the tree root system or tree debris (leaf litter and sticks) was creating a slip and trip hazard. Inspection of the pedestrian access areas between graves (i.e. narrow paths used to access grave sites) showed that some tree debris was present within the area which may perhaps pose a slight slip hazard, particularly in wet conditions. Stick and leaf litter had accumulated beneath the tree and was present on the horizontal surfaces of the graves.

The hazards identified can be readily controlled through pruning / maintaining the tree; sweeping of the concrete areas between the grave sites and collection of fallen sticks. Accumulation of tree debris on horizontal grave surfaces can be readily removed with a dust pan and brush or similar device. The inspection confirmed that the root system was not impacting the pavement areas and no significant lifting or cracking of the concrete was observed. It was concluded that the debris can be mitigated through implementing the aforementioned controls and the tree does not pose an unacceptable risk to health and safety.

Staff recommended that the tree not be removed and that pruning and maintenance be undertaken to clean up the site and mitigate any risk to health and safety.

The Committee agreed with the staff recommendation and noted the report.

## PROCEDURAL MOTION

**That the meeting be adjourned by the Chair at 6:10pm and resumed at 6:11pm**

### **6.2 Cemetery Entrance and Fencing**

At the Trust meeting held on 2 December 2015 the Committee were presented with a number of fencing options for consideration. The Committee identified the galvanised steel fencing as the preferred fencing option for replacement of the existing perimeter fencing (excluding the foothills).

The Committee also discussed the replacement of the entrance gates at the roundabout on Forest Road. It was requested that the Chairperson, Cr Orpen and Cemetery Administrator, Ms Bruce meet with key Council staff to discuss possible designs for the entrance way with a view to bringing these back to the Committee at its next meeting. A meeting was held onsite with Council's landscape architects to discuss the Committee's vision for the entrance. Following this, two separate meetings were held with Chairperson Cr Orpen to discuss the design concepts.

As the fencing will be potentially impacted by the design of the entrance, the fencing will be progressed once the Committee has determined their preferred design concept for the entrance.

Mr Marshall Kelaher, Coordinator Open Space and Landscape Design, joined the meeting for discussion on this item. Mr Kelaher provided an overview of the brief and the broader vision of what the design team were trying to achieve. Mr Kelaher presented the Committee with five design concepts for the consideration. The design concepts were received well and provided a range of options with respect to style, use of materials and custom artwork. The Committee expressed their preference for the design concepts in option five with some modifications. A subsequent informal meeting was scheduled with Mr Kelaher who would arranged for the modified artwork to be presented to the Committee.

The Committee expressed their thanks to Mr Kelaher and the graphic artist who prepared the design concepts.

### 6.3 Update on Annual Works Plan 2015/2016

For the 2015/2016 year the following schedule of works were endorsed by the Ferntree Gully Cemetery Trust Special Committee at the 9 September 2015 meeting:

| ITEM | DESCRIPTION  | STATUS  | DUE DATE      |
|------|--|---|---------------|
| 1.   | Continue the review of the current administrative and maintenance operations of the Cemetery to inform the Governance Service Planning analysis as it relates to the Ferntree Gully Cemetery.  | Review complete and listed for discussion on the Agenda.  | February 2016 |
| 2.   | Review of fee structure in advance of 2016 fee application to the Department of Health and Human Services (to be conducted in conjunction with the review of item 1 above).  | Review completed. Current fees are consistent with Class B trusts of a similar size and operation with a few minor exceptions (eg; plaques and grave probe). The DHHS has advised the CPI increase effective 1 July 2016 is 1.9%. | February 2016 |
| 3.   | 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. |   | Ongoing       |
| 4.   | Replacement/new signage  | Quotations sought. Replacement not yet commenced due to other competing priorities.   | 30 June 2016  |
| 5.   | Obtain cost estimates for the replacement/repair/modifications to the perimeter fencing, main entrance gates and raised brick garden beds  | Quotations sought for fencing. Fencing replacement on hold pending review of front entrance. Listed for discussion on the Agenda.   | 30 June 2016  |

The works report was noted by the Committee.

## **7. ITEMS FOR DISCUSSION**

### **7.1 Service Planning Update**

Since the Committee meeting held on 2 December 2015, staff have continued to progress the service analysis for the Governance Service which includes the Ferntree Gully Cemetery as a component. A key question in the service analysis relates to the role Council plays in delivering the Ferntree Gully Cemetery.

Council most recently reviewed its role in relation to the Ferntree Gully Cemetery in September 2012. As part of the review, Council was asked to consider its role in the management of the Ferntree Gully Cemetery. The following three options were explored by Council with the Special Committee recommending Option 2:

- Option 1 - Consider expansion of the cemetery
- Option 2 - Maintain the status quo
- Option 3 - Seek incorporation in a regional cemetery trust

Council resolved at its meeting on 25 September 2012 to continue its role as Trustee, and maintain the current operating environment with a number of recommendations regarding its future. These included:

- conducting an audit of costs of the Cemetery in order to establish the most effective cost structure for the future operations of the Cemetery, without compromising the standard of service;
- examine all means of optimising revenue, including grants, for the Cemetery;
- consider developing a further ashes interment area at the south side of the Foothills area; and
- pursue the resumption of unexercised gravesites for resale in accordance with relevant legislation.

Since this resolution a number of the above recommendations have been progressed by the Special Committee and Council staff including:

- installation of The Grove Niche Walls adding an additional 360 ashes interment sites
- receipt of grant funding from the Department of Health and Human Services for training and grave covers
- investigation of unexercised graves for resumption (note; no graves currently meet the criteria for resumption)

It was determined, in consultation with the Special Committee, that Service Planning would be the most appropriate medium to undertake an audit of costs to establish the most effective cost structure moving forward.

The key challenge facing the ongoing management of the Ferntree Gully Cemetery is its capacity to generate sufficient income to continue to fund its operations in the longer term. Availability of graves is exhausted and there is limited opportunity to secure additional land at the current site for additional burial positions. There are also limited ashes interment positions available, and limited scope for further capital works onsite to increase stock to generate additional income. The cemetery's income is generated primarily through the sale of ashes positions, interment fees, plaque fees and investment income.

A review of the Cemetery's projected financial position over the next 10 years is contained in confidential Appendix A. The service analysis identifies 3 options for the role of Council in the Ferntree Gully Cemetery which are presented in confidential Appendix B for discussion and feedback.

#### **PROCEDURAL MOTION**

#### **CLOSURE OF MEETING**

MOVED:            K. KNOX  
SECONDED:    T. HOLLAND

That the meeting be moved in camera for further discussion and resolution.

CARRIED

#### **THE MEETING WAS CLOSED TO THE PUBLIC AT 6.50PM**

MOVED:            T. KIRK  
SECONDED:    J. KLEESH

That the meeting be re-opened to the Public.

CARRIED

#### **THE MEETING RE-OPENED TO THE PUBLIC AT 7.15PM**

### **7.2 Fee Increase – Effective 1 July 2016**

In accordance with section 43 of the Cemeteries and Crematoria Act 2003 the Consumer Price Index (CPI) is to be applied to all cemetery fees of \$50 and above. The Trust received notification from the Department of Health & Human Services that the CPI increase effective from 1 July 2016 is 1.9%.

Refer Appendix D – Scale of Fees – Effective 1 July 2016

The report was noted by the Committee.

**7.3 Financial Statements for the period ended 31 December 2015  
(Appendices E & F)**

MOVED: H. KLEESH  
SECONDED: T. HOLLAND

That the Financial Statements for the period 1 July 2015 to 30 September 2015 (Appendix E) and 1 October 2015 to 31 December 2015 (Appendix F) be accepted.

CARRIED

**8. GENERAL BUSINESS**

**8.1 Request to Relocate Position**

Staff advised that they had recently been contacted by a client of the cemetery requesting to relocate a family member's ashes to another position in the wall of remembrance at no cost.

Staff provided an overview of the circumstances surrounding the request, including the original receipt of purchase when the ashes were interred at the Cemetery.

It was noted by the Committee that fees have been set by the Trust for removal and relocation of ashes within the cemetery and given the documentation the Committee was satisfied that the fee should apply.

MOVED: K. KNOX  
SECONDED: T. HOLLAND

That the applicant be required to pay the relevant fee if they choose to proceed with the relocation of the ashes within the cemetery.

CARRIED UNANIMOUSLY

**9.1 Next Meeting**

- To be confirmed at the Knox Civic Centre, 511 Burwood Highway, Wantirna South

Meeting closed at 7.57pm

.....  
Chairperson





Department of Health and Human Services **CORPORATE RECORDS**

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Melbourne Victoria 3000  
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Melbourne Victoria 3001  
[www.dhhs.vic.gov.au](http://www.dhhs.vic.gov.au)  
DX 210081

Ms Carrie Bruce  
Responsible Officer  
Ferntree Gully Cemetery Trust  
511 Burwood Highway  
WANTIRNA SOUTH VIC 3152

**CPI INCREASE TO CEMETERY TRUST FEES**

Dear Ms Bruce

In accordance with section 43 of the *Cemeteries and Crematoria Act 2003* the Consumer Price Index (CPI) increase is to be applied to all cemetery fees of \$50 and above.

The Australian Bureau of Statistics 2015 'All Groups' CPI increase, (December quarter) for Melbourne was 1.9 percent. This increase will be automatically applied by the Department of Health and Human Services and come into effect from 1 July 2016.

Your trust's CPI adjusted fee schedule is attached listing the existing fee amount and proposed new fee amount, which includes the 1.9 percent increase.

Please note that fees increased by CPI are rounded up or down to the nearest \$5, so a fee of \$323 will be rounded up to \$325 and a fee of \$322 rounded down to \$320.

If the trust decides not to have the CPI increase applied to any of its fee items the department must be notified by 10 June 2016 otherwise the CPI increase will be applied.

If the proposed fee schedule contains any errors, please make corrections and return the revised fee schedule to Stephen Minicz via fax (9096 9186), or email [Cemeteries@dhhs.vic.gov.au](mailto:Cemeteries@dhhs.vic.gov.au) or by letter to

Cemeteries & Crematoria Regulation Unit  
Department of Health and Human Services  
GPO Box 4057 MELBOURNE 3001.

If you have any queries please contact Stephen on Freecall 1800 034 280.

Yours sincerely

Bryan Crampton  
Manager  
Cemeteries and Crematoria Regulation Unit



## Proposed scale of fees for

### FERNTREE GULLY

| <i>Description</i>   | <i>Current Fee<br/>Amount \$</i> | <i>CPI Increase<br/>2016</i> | <i>Proposed Fee<br/>Amount \$</i> |
|--|----------------------------------|------------------------------|-----------------------------------|
| Administration Fees Miscellaneous - Grave testing  | 55                               | 1.9                          | 55                                |
| Administration Fees Miscellaneous - Interment administration<br>- Ashes and/or plaque installation - Family present  | 130                              | 1.9                          | 130                               |
| Administration Fees Miscellaneous - Interment administration<br>- Removal of plaque and ashes  | 55                               | 1.9                          | 55                                |
| Administration Fees Miscellaneous - Interment out of standard<br>hours - Bodily remains: Subject to staff availability (not<br>available Christmas Day or Good Friday)   | 1225                             | 1.9                          | 1250                              |
| Administration Fees Miscellaneous - Interment out of standard<br>hours - Cremated remains: Subject to staff availability (not<br>available Christmas Day or Good Friday) | 610                              | 1.9                          | 620                               |
| Administration Fees Miscellaneous - Interment administration<br>- Additional operating hours for activity - Interment or<br>cremation                                    | 310                              | 1.9                          | 315                               |
| Interment Services Exhumation  | 2705                             | 1.9                          | 2755                              |
| Interment Services Interment of bodily remains - Adult - First<br>interment - Lawn   | 1350                             | 1.9                          | 1375                              |
| Interment Services Interment of bodily remains - Adult - First<br>interment - Lawn (pre 2002 purchase)   | 670                              | 1.9                          | 685                               |
| Interment Services Interment of bodily remains - Adult - First<br>interment - Monumental   | 1525                             | 1.9                          | 1555                              |
| Interment Services Interment of bodily remains - Adult - First<br>interment - Monumental (pre 2002 purchase)   | 755                              | 1.9                          | 770                               |
| Interment Services Interment of bodily remains - Adult -<br>Second interment - Lawn  | 1350                             | 1.9                          | 1375                              |
| Interment Services Interment of bodily remains - Adult -<br>Second interment - Monumental  | 1525                             | 1.9                          | 1555                              |
| Interment Services Interment of bodily remains - Adult - Third<br>interment - Additional depth   | 300                              | 1.9                          | 305                               |
| Interment Services Interment of cremated remains - Interment<br>in grave   | 270                              | 1.9                          | 275                               |
| Interment Services Lift and Reposition   | 2705                             | 1.9                          | 2755                              |
| Interment Services Oversized Grave   | 235                              | 1.9                          | 240                               |
| Interment Services Re Opening Grave - Without cover - Lawn   | 1350                             | 1.9                          | 1375                              |
| Interment Services Re Opening Grave - With cover -<br>Monumental   | 1525                             | 1.9                          | 1555                              |
| Interment Services Removal of ledger - Monumental  | 300                              | 1.9                          | 305                               |
| Interment Services Removal of ledger - Removal and<br>replacement of concrete chip top   | 520                              | 1.9                          | 530                               |
| Memorial permit fees Installation - Affixing bronze externally<br>supplied plaque and or granite panel or other base by  | 55                               | 1.9                          | 55                                |

|  |      |     |      |
|--|------|-----|------|
| cemetery - Affixing or installation or placement fee - No family present   |      |     |      |
| Memorial permit fees Installation - New headstone and base with existing foundation - Single Grave                             | 135  | 1.9 | 140  |
| Memorial permit fees Installation - New headstone and base without existing foundation - Single Grave                          | 145  | 1.9 | 150  |
| Memorial permit fees Installation - New monument with existing foundation - Each additional grave forming the same monument    | 60   | 1.9 | 60   |
| Memorial permit fees Installation - New monument with existing foundation - Single Grave                                       | 170  | 1.9 | 175  |
| Memorial permit fees Installation - New monument without existing foundation - Each additional grave forming the same monument | 75   | 1.9 | 75   |
| Memorial permit fees Installation - New monument without existing foundation - Single Grave                                    | 185  | 1.9 | 190  |
| Memorial permit fees Renovation - Additional Inscription   | 75   | 1.9 | 75   |
| Memorial permit fees Renovation - Major - Single Grave   | 145  | 1.9 | 150  |
| Memorial permit fees Renovation - Minor - Single Grave   | 115  | 1.9 | 115  |
| Right of interment bodily remains At Need - Adult - First interment - Lawn / Monumental  | 3655 | 1.9 | 3725 |
| Right of interment bodily remains At Need - Adult - First interment - Vault  | 7310 | 1.9 | 7450 |
| Right of interment cremated remains At Need - Double - 25 year tenure - Vault  | 1865 | 1.9 | 1900 |
| Right of interment cremated remains At Need - Double - Perpetual tenure - Vault  | 3730 | 1.9 | 3800 |
| Right of interment cremated remains At Need - Single - 25 year tenure - Ashes  | 910  | 1.9 | 925  |
| Right of interment cremated remains At Need - Single - 25 year tenure - Vault  | 935  | 1.9 | 955  |
| Right of interment cremated remains At Need - Single - Perpetual tenure - Ashes  | 1805 | 1.9 | 1840 |
| Right of interment cremated remains At Need - Single - Perpetual tenure - Vault  | 1865 | 1.9 | 1900 |
| Right of interment cremated remains Conversion or Extension - Conversion - 25yr to perpetual tenure - Double Vault             | 3730 | 1.9 | 3800 |
| Right of interment cremated remains Conversion or Extension - Conversion - 25yr to perpetual tenure - Vault                    | 1865 | 1.9 | 1900 |
| Right of interment cremated remains Conversion or Extension - Conversion - 25yr to perpetual tenure                            | 1805 | 1.9 | 1840 |
| Right of interment cremated remains Conversion or Extension - Conversion - Perpetual to 25yr tenure - Ashes                    | 1270 | 1.9 | 1295 |
| Right of interment cremated remains Conversion or Extension - Conversion - Perpetual to 25yr tenure - Double Vault             | 2620 | 1.9 | 2670 |
| Right of interment cremated remains Conversion or Extension - Conversion - Perpetual to 25yr tenure - Vault                    | 1310 | 1.9 | 1335 |
| Administration Fees Miscellaneous - Interment administration - Ashes and/or plaque installation - Family not present           | 105  | 1.9 | 105  |
| Interment Services Interment of cremated remains - Interment in memorial - Ashes - Family not present                          | 55   | 1.9 | 55   |
| Memorialisation - Base - Supply of concrete or granite mounting block for plaque - cost + 50%                                  | 0    | 1.9 | 0    |
| Right of interment Surrender - Maintenance as per DH scale - Excluding administration costs                                    | 0    | 1.9 | 0    |

|  |    |     |    |
|--|----|-----|----|
| Administration Fees Miscellaneous - Interment administration<br>- Transfer of right of interment   | 48 | 1.9 | 48 |
| Administration Fees Miscellaneous - Search of cemetery<br>records - Basic search with certificate  | 48 | 1.9 | 48 |
| Administration Fees Miscellaneous - Search of cemetery<br>records - Per hour   | 48 | 1.9 | 48 |
| Memorial permit fees Installation - New headstone and base<br>with existing foundation - Each additional grave forming the<br>same monument    | 48 | 1.9 | 48 |
| Memorial permit fees Installation - New headstone and base<br>without existing foundation - Each additional grave forming the<br>same monument | 48 | 1.9 | 48 |
| Memorial permit fees Renovation - Major - Each additional<br>grave forming the same monument   | 48 | 1.9 | 48 |
| Memorialisation - Plaque - Cost + 30%  | 0  | 1.9 | 0  |

**FERNTREE GULLY CEMETERY TRUST**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

**FERNTREE GULLY CEMETERY TRUST**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

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**FERNTREE GULLY CEMETERY TRUST**  
**COMPREHENSIVE INCOME STATEMENT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

|                                   | Note | September<br>2015<br>\$ | June<br>2015<br>\$ |
|-----------------------------------|------|-------------------------|--------------------|
| <b>Income</b>                     |      |                         |                    |
| Plot sales                        | 1(d) | 16,732                  | 80,235             |
| Burial fees                       | 1(d) | 11,777                  | 46,270             |
| Monument fees                     | 1(d) | 565                     | 5,943              |
| Plaque fees                       | 1(d) | 4,952                   | 26,762             |
| Grant                             | 1(d) | -                       | -                  |
| Investment income                 | 1(d) | 7,148                   | 28,799             |
| <b>Total income</b>               |      | <u>41,174</u>           | <u>188,009</u>     |
| <b>Expenses</b>                   |      |                         |                    |
| Management fees                   |      | 24,125                  | 93,290             |
| Plaques                           |      | 3,427                   | 14,923             |
| Operating costs                   | 2    | 2,323                   | 46,291             |
| Utilities                         | 3    | -                       | 2,034              |
| <b>Total expenses</b>             |      | <u>29,875</u>           | <u>156,538</u>     |
| <b>Profit/(loss) for the year</b> |      | <u>11,299</u>           | <u>31,471</u>      |
| <b>Total comprehensive result</b> |      | <u>11,299</u>           | <u>31,471</u>      |

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

**FERNTREE GULLY CEMETERY TRUST**  
**BALANCE SHEET**  
AS AT 30 SEPTEMBER 2015

|                                  | Note   | September<br>2015<br>\$ | June<br>2015<br>\$ |
|----------------------------------|--------|-------------------------|--------------------|
| <b>Assets</b>                    |        |                         |                    |
| <b>Current assets</b>            |        |                         |                    |
| Cash and cash equivalents        | 1(e),4 | 260,640                 | 225,528            |
| Trade and other receivables      | 1(f),5 | 11,386                  | 8,319              |
| Other financial assets           | 1(g),6 | 800,000                 | 800,000            |
| <b>Total current assets</b>      |        | <u>1,072,026</u>        | <u>1,033,847</u>   |
| <b>Non-current assets</b>        |        |                         |                    |
| Land and improvements            | 1(h),7 | 554,721                 | 554,721            |
| <b>Total non-current assets</b>  |        | <u>554,721</u>          | <u>554,721</u>     |
| <b>Total assets</b>              |        | <u>1,626,747</u>        | <u>1,588,568</u>   |
| <b>Liabilities</b>               |        |                         |                    |
| <b>Current liabilities</b>       |        |                         |                    |
| Trade and other payables         | 8      | 27,244                  | 364                |
| <b>Total current liabilities</b> |        | <u>27,244</u>           | <u>364</u>         |
| <b>Total liabilities</b>         |        | <u>27,244</u>           | <u>364</u>         |
| <b>Net assets</b>                |        | <u>1,599,503</u>        | <u>1,588,204</u>   |
| <b>Equity</b>                    |        |                         |                    |
| Accumulated surplus              |        | 1,599,503               | 1,588,204          |
| <b>Total equity</b>              |        | <u>1,599,503</u>        | <u>1,588,204</u>   |

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



**FERNTREE GULLY CEMETERY TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

|  | <b>Accumulated surplus</b>       |                             |
|--|----------------------------------|-----------------------------|
|  | <b>September<br/>2015<br/>\$</b> | <b>June<br/>2015<br/>\$</b> |
| Balance at beginning of the financial year | 1,588,204                        | 1,556,733                   |
| Comprehensive result                       | 11,299                           | 31,471                      |
| Balance at end of the financial year       | 1,599,503                        | 1,588,204                   |

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

**FERNTREE GULLY CEMETERY TRUST**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

|   | Note | September<br>2015<br>Inflows/<br>(Outflows)<br>\$ | June<br>2015<br>Inflows/<br>(Outflows)<br>\$ |
|---|------|---|--|
| <b>Cash flows from operating activities</b>                       |      |   |  |
| <b>Receipts</b>   |      |   |  |
| Plot sales  |      | 16,682  | 82,135                                       |
| Burial fees   |      | 12,955  | 50,897                                       |
| Plaque fees   |      | 5,447   | 29,438                                       |
| Monument fees   |      | 565   | 5,943  |
| Interest received   |      | 1,047   | 27,463                                       |
| Grants  |      | -   | -  |
| Net GST refund  |      | 4,312   | 3,605  |
|   |      | <u>41,008</u>                                     | <u>199,481</u>                               |
| <b>Payments</b>   |      |   |  |
| Payments  |      | (5,896)   | (175,770)                                    |
|   |      | <u>(5,896)</u>                                    | <u>(175,770)</u>                             |
| <b>Net cash provided by (used in) operating activities</b>        | 9    | <u>35,112</u>                                     | <u>23,711</u>                                |
| <b>Cash flows from investing activities</b>                       |      |   |  |
| Purchase of financial assets                                      |      | -   | (800,000)                                    |
| <b>Net cash provided by (used in) investing activities</b>        |      | <u>-</u>  | <u>(800,000)</u>                             |
| Net increase (decrease) in cash and cash equivalents              |      | 35,112  | (776,289)                                    |
| Cash and cash equivalents at beginning of financial year          |      | 225,528   | 1,001,817                                    |
| <b>Cash and cash equivalents at the end of the financial year</b> |      | <u>260,640</u>                                    | <u>225,528</u>                               |

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

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

**Introduction**

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

**Statement of compliance**

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows 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 (AASB), the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

**Note 1 Significant accounting policies**

**(a) Basis of accounting**

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The accounts are prepared under the convention of historical cost, and except where stated do not take in to account current valuations of non-current assets.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

**(b) Going concern**

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 burial plots and vaults have been sold. The Trustees approved the additional installation of niche walls in 2012-2013 which was completed in the 2013-14 financial year, enhancing the medium term financial viability of the Cemetery.

**(c) Changes in accounting policies**

There have been no changes in accounting policies from the previous period.

**(d) Revenue recognition**

Income is recognised when the Trust obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Trust, and the amount of the contribution can be measured reliably.

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

**Note 1      Significant accounting policies (continued)**

**(e) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less.

**(f) Trade and other receivables**

Receivables are carried at cost. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.

**(g) Other financial assets**

Financial assets including investments such as term deposits are held to maturity and measured at amortised cost.

**(h) Land and improvements**

The Ferntree Gully Cemetery was extended in 2002 to include land at 2 Clematis Avenue, Ferntree Gully and 8 The Glade, Ferntree Gully. 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.

**(i) Repairs and maintenance**

Routine maintenance, repair costs and minor renewal costs are expensed as incurred.

**(j) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(k) Pending accounting standards**

Certain new AAS's have been issued that are not mandatory for the 30 June 2015 reporting period. The Trust has assessed these pending standards and has identified that no material impact will flow from the application of these standards in future reporting periods.

**(l) Rounding**

Unless otherwise stated, amounts in the financial report have been rounded to the nearest dollar. Figures in the financial statement may not equate due to rounding.

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

|               |  | September<br>2015 | June<br>2015   |
|---------------|--|-------------------|----------------|
|               |  | \$                | \$             |
| <b>Note 2</b> | <b>Operating costs</b>                                     |                   |                |
|               | Audit fee  | -                 | 1,450          |
|               | Refund pre-purchased plots                                 | 868               | 4,958          |
|               | Maintenance  | -                 | 37,412         |
|               | The Grove Niche Wall                                       | -                 | -              |
|               | Other operating costs                                      | 1,455             | 2,471          |
|               |  | <u>2,323</u>      | <u>46,291</u>  |
| <b>Note 3</b> | <b>Utilities</b>   |                   |                |
|               | Telephone  | -                 | 2,034          |
|               |  | <u>-</u>          | <u>2,034</u>   |
| <b>Note 4</b> | <b>Cash and cash equivalents</b>                           |                   |                |
|               | Cash at Bank   | 23,783            | 24,718         |
|               | Cash at Call   | 236,857           | 200,810        |
|               |  | <u>260,640</u>    | <u>225,528</u> |
| <b>Note 5</b> | <b>Trade and other receivables</b>                         |                   |                |
|               | Plot debtors   | 805               | 755            |
|               | Accrued interest   | 9,353             | 3,252          |
|               | Net GST receivable   | 1,228             | 4,312          |
|               |  | <u>11,386</u>     | <u>8,319</u>   |
| <b>Note 6</b> | <b>Other financial assets</b>                              |                   |                |
|               | Term deposits  | 800,000           | 800,000        |
|               |  | <u>800,000</u>    | <u>800,000</u> |
| <b>Note 7</b> | <b>Land and improvements</b>                               |                   |                |
|               | Land at cost   | 198,365           | 198,365        |
|               | Construction costs of development of new Foothills section | 356,356           | 356,356        |
|               |  | <u>554,721</u>    | <u>554,721</u> |
| <b>Note 8</b> | <b>Trade and other payables</b>                            |                   |                |
|               | Trade payables   | 27,244            | 364            |
|               |  | <u>27,244</u>     | <u>364</u>     |

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

|               |  | September<br>2015<br>\$ | June<br>2015<br>\$ |
|---------------|--|-------------------------|--------------------|
| <b>Note 9</b> | <b>Reconciliation of cash flows from operating activities to profit/(loss)</b> |                         |                    |
|               | Profit/(loss) for the year   | 11,299                  | 31,471             |
|               | <b>Change in assets and liabilities</b>  |                         |                    |
|               | (Increase)/decrease in trade and other receivables                             | (3,067)                 | (3,686)            |
|               | Increase/(decrease) in trade and other payables                                | 26,880                  | (4,074)            |
|               | Net cash provided by/(used in) operating activities                            | 35,112                  | 23,711             |

**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 available**

| <b>Description</b>                   | <b>2016<br/>No.</b> | <b>2015<br/>No.</b> |
|--------------------------------------|---------------------|---------------------|
| Foothills graves                     | 1                   | 1                   |
| Foothills vaults                     | -                   | -                   |
| Rose garden                          | -                   | -                   |
| Ashes vaults - double                | -                   | -                   |
| Ashes vault - single                 | -                   | -                   |
| Wall of Remembrance - Plots returned | -                   | -                   |
| Pioneer Beam                         | -                   | -                   |
| Memorial Rose Garden                 | -                   | -                   |
| Lawn F                               | 1                   | 1                   |
| Church of England Section A          | -                   | -                   |
| Church of England Section B          | -                   | -                   |
| Methodist Section B                  | 1                   | 1                   |
| Presbyterian Section B               | -                   | -                   |
| Roman Catholic Section C             | 1                   | 1                   |
| The Grove Niche Walls*               | 195                 | 204                 |
|                                      | 199                 | 208                 |

\* The installation of an additional 385 ashes vaults was completed in 2013-14. The cost was expensed during the 2013-14 financial year. 136 vaults were sold during the 2013-14 financial year, while a further 45 vaults were sold during the 2014-15 financial year.

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2015**

**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 Karin Orpen

Councillor Adam Gill

Councillor Joe Cossari

Councillor Darren Pearce (Mayor to 12th November 2014)

Councillor John Mortimore

Councillor David Cooper (Councillor up to 15th January 2015)

Councillor Peter Lockwood (Mayor from 12th November 2014 to current)

Councillor Tony Holland

Councillor Nicole Seymour

Councillor Lisa Cooper (Councillor from 28th April 2015)

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 \$93,290 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 2016; 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 \_\_\_\_\_ 2016

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor



**FERNTREE GULLY CEMETERY TRUST**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2015**

**FERNTREE GULLY CEMETERY TRUST**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

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**FERNTREE GULLY CEMETERY TRUST**  
**COMPREHENSIVE INCOME STATEMENT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

|                                   |      | December<br>2015 | June<br>2015   |
|-----------------------------------|------|------------------|----------------|
|                                   | Note | \$               | \$             |
| <b>Income</b>                     |      |                  |                |
| Plot sales                        | 1(d) | 63,992           | 80,235         |
| Burial fees                       | 1(d) | 28,177           | 46,270         |
| Monument fees                     | 1(d) | 2,087            | 5,943          |
| Plaque fees                       | 1(d) | 11,378           | 26,762         |
| Grant                             | 1(d) | -                | -              |
| Investment income                 | 1(d) | 14,434           | 28,799         |
| <b>Total income</b>               |      | <b>120,068</b>   | <b>188,009</b> |
| <b>Expenses</b>                   |      |                  |                |
| Management fees                   |      | 48,250           | 93,290         |
| Plaques                           |      | 8,587            | 14,923         |
| Operating costs                   | 2    | 5,882            | 46,291         |
| Utilities                         | 3    | 157              | 2,034          |
| <b>Total expenses</b>             |      | <b>62,876</b>    | <b>156,538</b> |
| <b>Profit/(loss) for the year</b> |      | <b>57,192</b>    | <b>31,471</b>  |
| <b>Total comprehensive result</b> |      | <b>57,192</b>    | <b>31,471</b>  |

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

**FERNTREE GULLY CEMETERY TRUST**  
**BALANCE SHEET**  
AS AT 31 DECEMBER 2015

|                                  | Note   | December<br>2015<br>\$ | June<br>2015<br>\$ |
|----------------------------------|--------|------------------------|--------------------|
| <b>Assets</b>                    |        |                        |                    |
| <b>Current assets</b>            |        |                        |                    |
| Cash and cash equivalents        | 1(e),4 | 279,342                | 225,528            |
| Trade and other receivables      | 1(f),5 | 12,513                 | 8,319              |
| Other financial assets           | 1(g),6 | 800,000                | 800,000            |
| <b>Total current assets</b>      |        | <u>1,091,855</u>       | <u>1,033,847</u>   |
| <b>Non-current assets</b>        |        |                        |                    |
| Land and improvements            | 1(h),7 | 554,721                | 554,721            |
| <b>Total non-current assets</b>  |        | <u>554,721</u>         | <u>554,721</u>     |
| <b>Total assets</b>              |        | <u>1,646,576</u>       | <u>1,588,568</u>   |
| <b>Liabilities</b>               |        |                        |                    |
| <b>Current liabilities</b>       |        |                        |                    |
| Trade and other payables         | 8      | 1,180                  | 364                |
| <b>Total current liabilities</b> |        | <u>1,180</u>           | <u>364</u>         |
| <b>Total liabilities</b>         |        | <u>1,180</u>           | <u>364</u>         |
| <b>Net assets</b>                |        | <u>1,645,396</u>       | <u>1,588,204</u>   |
| <b>Equity</b>                    |        |                        |                    |
| Accumulated surplus              |        | 1,645,396              | 1,588,204          |
| <b>Total equity</b>              |        | <u>1,645,396</u>       | <u>1,588,204</u>   |

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

**FERNTREE GULLY CEMETERY TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

|  | <b>Accumulated surplus</b>      |                             |
|--|---------------------------------|-----------------------------|
|  | <b>December<br/>2015<br/>\$</b> | <b>June<br/>2015<br/>\$</b> |
| Balance at beginning of the financial year | 1,588,204                       | 1,556,733                   |
| Comprehensive result                       | 57,192                          | 31,471                      |
| Balance at end of the financial year       | 1,645,396                       | 1,588,204                   |

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

**FERNTREE GULLY CEMETERY TRUST**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

|   | December<br>2015<br>Inflows/<br>(Outflows) | June<br>2015<br>Inflows/<br>(Outflows) |
|---|--|--|
| Note  | \$   | \$                                     |
| <b>Cash flows from operating activities</b>                       |  |  |
| <b>Receipts</b>   |  |  |
| Plot sales  | 63,942                                     | 82,135                                 |
| Burial fees   | 30,995                                     | 50,897                                 |
| Plaque fees   | 12,516                                     | 29,438                                 |
| Monument fees   | 2,087                                      | 5,943                                  |
| Interest received   | 6,679                                      | 27,463                                 |
| Grants  | -  | -                                      |
| Net GST refund  | 5,540                                      | 3,605                                  |
|   | <u>121,759</u>                             | <u>199,481</u>                         |
| <b>Payments</b>   |  |  |
| Payments  | (67,945)                                   | (175,770)                              |
|   | <u>(67,945)</u>                            | <u>(175,770)</u>                       |
| <b>Net cash provided by (used in) operating activities</b>        | <u>53,814</u>                              | <u>23,711</u>                          |
|   | 9  |  |
| <b>Cash flows from investing activities</b>                       |  |  |
| Purchase of financial assets                                      | -  | (800,000)                              |
| <b>Net cash provided by (used in) investing activities</b>        | <u>-</u>                                   | <u>(800,000)</u>                       |
| Net increase (decrease) in cash and cash equivalents              | 53,814                                     | (776,289)                              |
| Cash and cash equivalents at beginning of financial year          | 225,528                                    | 1,001,817                              |
| <b>Cash and cash equivalents at the end of the financial year</b> | <u>279,342</u>                             | <u>225,528</u>                         |

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

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

**Introduction**

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

**Statement of compliance**

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows 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 (AASB), the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

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The accounts are prepared under the convention of historical cost, and except where stated do not take in to account current valuations of non-current assets.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

**(b) Going concern**

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 burial plots and vaults have been sold. The Trustees approved the additional installation of niche walls in 2012-2013 which was completed in the 2013-14 financial year, enhancing the medium term financial viability of the Cemetery.

**(c) Changes in accounting policies**

There have been no changes in accounting policies from the previous period.

**(d) Revenue recognition**

Income is recognised when the Trust obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Trust, and the amount of the contribution can be measured reliably.

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

**Note 1      Significant accounting policies (continued)**

**(e) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less.

**(f) Trade and other receivables**

Receivables are carried at cost. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.

**(g) Other financial assets**

Financial assets including investments such as term deposits are held to maturity and measured at amortised cost.

**(h) Land and improvements**

The Ferntree Gully Cemetery was extended in 2002 to include land at 2 Clematis Avenue, Ferntree Gully and 8 The Glade, Ferntree Gully. 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.

**(i) Repairs and maintenance**

Routine maintenance, repair costs and minor renewal costs are expensed as incurred.

**(j) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(k) Pending accounting standards**

Certain new AAS's have been issued that are not mandatory for the 30 June 2015 reporting period. The Trust has assessed these pending standards and has identified that no material impact will flow from the application of these standards in future reporting periods.

**(l) Rounding**

Unless otherwise stated, amounts in the financial report have been rounded to the nearest dollar. Figures in the financial statement may not equate due to rounding.



**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

|               |  | December<br>2015 | June<br>2015   |
|---------------|--|------------------|----------------|
|               |  | \$               | \$             |
| <b>Note 2</b> | <b>Operating costs</b>                                     |                  |                |
|               | Audit fee  | -                | 1,450          |
|               | Refund pre-purchased plots                                 | 3,966            | 4,958          |
|               | Maintenance  | -                | 37,412         |
|               | The Grove Niche Wall                                       | -                | -              |
|               | Other operating costs                                      | 1,916            | 2,471          |
|               |  | <u>5,882</u>     | <u>46,291</u>  |
| <b>Note 3</b> | <b>Utilities</b>   |                  |                |
|               | Telephone  | 157              | 2,034          |
|               |  | <u>157</u>       | <u>2,034</u>   |
| <b>Note 4</b> | <b>Cash and cash equivalents</b>                           |                  |                |
|               | Cash at Bank   | 21,290           | 24,718         |
|               | Cash at Call   | 258,052          | 200,810        |
|               |  | <u>279,342</u>   | <u>225,528</u> |
| <b>Note 5</b> | <b>Trade and other receivables</b>                         |                  |                |
|               | Plot debtors   | 805              | 755            |
|               | Accrued interest   | 11,007           | 3,252          |
|               | Net GST receivable   | 701              | 4,312          |
|               |  | <u>12,513</u>    | <u>8,319</u>   |
| <b>Note 6</b> | <b>Other financial assets</b>                              |                  |                |
|               | Term deposits  | 800,000          | 800,000        |
|               |  | <u>800,000</u>   | <u>800,000</u> |
| <b>Note 7</b> | <b>Land and improvements</b>                               |                  |                |
|               | Land at cost   | 198,365          | 198,365        |
|               | Construction costs of development of new Foothills section | 356,356          | 356,356        |
|               |  | <u>554,721</u>   | <u>554,721</u> |
| <b>Note 8</b> | <b>Trade and other payables</b>                            |                  |                |
|               | Trade payables   | 1,180            | 364            |
|               |  | <u>1,180</u>     | <u>364</u>     |

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

|               |  | December<br>2015<br>\$ | June<br>2015<br>\$ |
|---------------|--|------------------------|--------------------|
| <b>Note 9</b> | <b>Reconciliation of cash flows from operating activities to profit/(loss)</b> |                        |                    |
|               | Profit/(loss) for the year   | 57,192                 | 31,471             |
|               | <b>Change in assets and liabilities</b>  |                        |                    |
|               | (Increase)/decrease in trade and other receivables                             | (4,194)                | (3,686)            |
|               | Increase/(decrease) in trade and other payables                                | 816                    | (4,074)            |
|               | Net cash provided by/(used in) operating activities                            | 53,814                 | 23,711             |

**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 available**

|                                      | 2016<br>No. | 2015<br>No. |
|--------------------------------------|-------------|-------------|
| <b>Description</b>                   |             |             |
| Foothills graves                     | -           | 1           |
| Foothills vaults                     | -           | -           |
| Rose garden                          | -           | -           |
| Ashes vaults - double                | -           | -           |
| Ashes vault - single                 | -           | -           |
| Wall of Remembrance - Plots returned | -           | -           |
| Pioneer Beam                         | -           | -           |
| Memorial Rose Garden                 | 2           | -           |
| Lawn F                               | 1           | 1           |
| Church of England Section A          | -           | -           |
| Church of England Section B          | -           | -           |
| Methodist Section B                  | 1           | 1           |
| Presbyterian Section B               | -           | -           |
| Roman Catholic Section C             | 1           | 1           |
| The Grove Niche Walls*               | 178         | 204         |
|                                      | 183         | 208         |

\* The installation of an additional 385 ashes vaults was completed in 2013-14. The cost was expensed during the 2013-14 financial year. 136 vaults were sold during the 2013-14 financial year, while a further 45 vaults were sold during the 2014-15 financial year.

**FERNTREE GULLY CEMETERY TRUST**  
**NOTES TO FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2015**

**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 Karin Orpen

Councillor Adam Gill

Councillor Joe Cossari

Councillor Darren Pearce (Mayor to 12th November 2014)

Councillor John Mortimore

Councillor David Cooper (Councillor up to 15th January 2015)

Councillor Peter Lockwood (Mayor from 12th November 2014 to current)

Councillor Tony Holland

Councillor Nicole Seymour

Councillor Lisa Cooper (Councillor from 28th April 2015)

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 \$93,290 payable by the Trust to the Council for the year.

