

Mount Gambier Cemetery Trust



Corner White & Grant Avenues, Mount Gambier, PO Box 56, Mount Gambier SA 5290
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11th October 2016

MEMBERS,

NOTICE is hereby given that a Meeting of the Mount Gambier Cemetery Trust will be held at Carinya Gardens Cemetery Reception Area, Grant Avenue, Mount Gambier, on **FRIDAY 14TH OCTOBER 2016 at 12.15 P.M.**

An agenda for the meeting is attached.

A light lunch will be provided.

Cheryl McCOMBE
TRUST SECRETARY



MOUNT GAMBIER CEMETERY TRUST

Meeting held at Carinya Gardens Cemetery Reception Area, Grant Avenue, Mount Gambier, on Friday 14th October 2016 at 12.15 p.m.

AGENDA

PRESENT: Cr B Collins (Presiding Member)
Crs M Lovett and G Von Stanke
Mr T Bolton and G Ware

APOLOGIES: moved the apologies received from
be accepted.

seconded

COUNCIL MEMBERS
AS OBSERVERS: Nil

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR INDIGENOUS PEOPLES HAVE WITH THIS LAND.

MINUTES: moved the minutes of the previous meeting held
on 14th June 2016 be taken as read and confirmed.

seconded

QUESTIONS: (a) With Notice - nil submitted.
(b) Without Notice –

1. FINANCIAL STATEMENT – Statement of Trading Activity – Ref. AF11/1371

Goal: Governance
Strategic Objective: Demonstrate innovative and responsive organisational governance.

moved the Statement of Trading Activity as at 30th June 2016 be received.

seconded

2. BUDGET ESTIMATES – 2015/16 – Ref. AF11/1371

Goal: Governance
Strategic Objective: Demonstrate innovative and responsive organisational governance.

moved the Budget estimates for 2016/17 be adopted.

seconded

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3. BURIALS AND CREMATIONS – Statistics for 2015/16 – Ref. AF11/1403

Goal: Governance

Strategic Objective: Demonstrate innovative and responsive organisational governance.

The Secretary reported the following statistics for burials and cremations for 2015/2016:

BURIALS - CARINYA GARDENS CEMETERY

<u>YEAR</u>	<u>TOTAL</u>	<u>CITY RESIDENT</u>	<u>DC GRANT RESIDENT</u>	<u>OTHER AREAS RESIDENT</u>	<u>USE OF CHAPEL</u>
2015/2016	123	101	12	10	51
2014/2015	140	101	22	17	63
2013/2014	111	77	15	19	36
2012/2013	108	80	18	10	29
2011/2012	134	98	19	17	53
2010/2011	110	81	16	13	41
2009/2010	136	102	22	12	61
2008/2009	132	86	20	26	31
2007/2008	103	73	16	14	31
2006/2007	113	81	21	11	41
2005/2006	116	84	11	21	32
2004/2005	129	100	19	10	39
2003/2004	117	88	17	12	not recorded
2002/2003	115	90	16	9	not recorded
2001/2002	138	94	31	13	not recorded
2000/2001	133	90	33	10	not recorded
1999/2000	126	87	26	13	not recorded
1998/1999	139	91	35	13	not recorded

CREMATIONS - MOUNT GAMBIER CREMATORIUM

<u>YEAR</u>	<u>TOTAL</u>	<u>City RESIDENT</u>	<u>DC GRANT RESIDENT</u>	<u>OTHER AREAS RESIDENT</u>	<u>USE OF CHAPEL</u>
2015/2016	302	119	21	162	100
2014/2015	279	110	32	137	100
2013/2014	225	91	18	116	77
2012/2013	286	104	20	162	105
2011/2012	235	90	23	122	80
2010/2011	218	74	22	122	81
2009/2010	230	66	23	141	73
2008/2009	256	74	23	159	86
2007/2008	272	81	21	170	82
2006/2007	232	68	16	148	69
2005/2006	225	51	17	157	67
2004/2005	213	69	12	132	75
2003/2004	225	57	21	147	86
2002/2003	226	71	21	134	92
2001/2002	197	60	11	126	91
2000/2001	186	49	17	120	74
1999/2000	163	52	8	103	69
1998/1999	157	47	15	95	73

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ASHES MEMORIALISED

<u>YEAR</u>	<u>TOTAL</u>
2015/2016	57
2014/2015	55
2013/2014	58
2012/2013	39
2011/2012	64
2010/2011	49
2009/2010	47
2008/2009	45

LAKE TERRACE CEMETERY – SECTION H - VAULT SECTION

<u>YEAR</u>	<u>TOTAL</u>	<u>CITY RESIDENT</u>	<u>DC GRANT RESIDENT</u>	<u>OTHER AREAS RESIDENT</u>
2015/2016	0			
2014/2015	3	2		1
2013/2014	3	2	1	-
2012/2013	5	5	-	-
2011/2012	3	3	-	-
2010/2011	2	2	-	-
2009/2010	1	-	1	-
2008/2009	3	2	1	-
2007/2008	4	4	-	-
2006/2007	3	1	1	1
2005/2006	2	2	-	-
2004/2005	2	2	-	-
2003/2004	1	1	-	-
2002/2003	2	2	-	-
2001/2002	2	2	-	-
2000/2001	5	4	1	-
1999/2000	Nil	-	-	-
1998/1999	6	6	-	-

LAKE TERRACE CEMETERY – SECTION J - BURIAL SECTION

<u>YEAR</u>	<u>TOTAL</u>	<u>CITY RESIDENT</u>	<u>DC GRANT RESIDENT</u>	<u>OTHER AREAS RESIDENT</u>
2015/2016	0			
2014/2015	1		1	
2013/2014	4	1	2	1
2012/2013	0	-	-	-
2011/2012	2	2	-	-
2010/2011	2	1	1	-
2009/2010	3	2		1
2008/2009	5	3	-	2
2007/2008	4	4	-	-
2006/2007	1	1	-	-
2005/2006	2	2	-	-
2004/2005	1	1	-	-
2003/2004	0	-	-	-
2002/2003	4	4	-	-
2001/2002	1	1	-	-
2000/2001	2	1	-	-

moved the report be received.

seconded

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4. SURRENDER OF INTERMENT RIGHTS – Letter from [REDACTED] Ref. AF11/1376

Goal: Governance

Strategic Objective: Evaluate the effectiveness of all service delivery initiatives against the returns and/or benefits to the community..

The Secretary reported:

(a) *the Burial and Cremation Act 2013 states:*

“(1) The holder of an interment right may surrender the interment right of the relevant authority that issued it.

(2) On the surrender of an unexercised interment right, the relevant authority must give the former holder of the interment right a refund equal to the current fee payable for an interment right of the same kind, less a reasonable fee –

(a) for administration and maintenance costs; and

(b) for costs involved in the establishment of the cemetery or natural burial ground,

determined in accordance with the regulations.”

(b) the Burial and Cremation Regulations, Schedule 1 – Surrender of interment rights, states:

“1 – Determination of fee that may be deducted from refunds

(1) the fee that may be deducted by a relevant authority from a refund under section 34(2) of the Act on the surrender of an interment right issued for a specified term is an amount to be determined in accordance with the following formula:

$$A - ((B \div C) \times D)$$

Where –

A is the current fee payable for an interment right of the same kind

B is 75% of the current fee payable for an interment right of the same kind

C is the number of years for which the interment right was issued

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D is the number of full years in the unexpired portion of the period for which the interment right was issued.”

- (c) [REDACTED] purchased four advance leases in She-Oak Garden at a cost of \$1,750 (inc. GST) per lease in 2012.
- (d) according to legislation, [REDACTED] is entitled to a refund of \$1,377 per allotment. Prior to the current Act and Regulations a different formula was used by the Trust to calculate surrender of Interment Rights. Should the previous formula be applied, [REDACTED] would be entitled to a refund of \$1,506.68 per allotment.

moved:

- (a) The report be received;
- (b) to be determined at the meeting.

seconded

5. NEXT MEETING

moved the next meeting of the Trust be held on Friday 16th December 2016 at 12.15 p.m.

seconded

MOTIONS WITHOUT NOTICE -

The meeting closed at _____ p.m.
CAM

Carinya Gardens Cemetery
Statement of Trading Activity (inc Capital)
30 June 2016

	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Burial Fees	296,443.60	352,800.00	352,800.00
Chapel Fees	38,395.48	38,400.00	38,400.00
Cremation Fees	233,781.83	246,000.00	246,000.00
Plaques/Memorials Revenue	136,447.35	137,700.00	137,700.00
Reservation/Lease Fees	57,115.36	30,100.00	30,100.00
Sundry Income	0.01	4,100.00	4,100.00
Vault/Monument Fees (Lake Terrace)	436.36	1,700.00	1,700.00
Interest-Bank Account	-	100.00	100.00
Interest-Reserve Account	13,303.55	11,000.00	11,000.00
Appropriation from Reserve Account	-	-	-
	<u>775,923.54</u>	<u>821,900.00</u>	<u>821,900.00</u>
	\$ 775,923.54 CR	\$ 821,900.00 CR	\$ 821,900.00 CR
Less Payments:			
Wages	184,661.56	155,800.00	155,800.00
Long Service Leave	5,608.00	4,000.00	4,000.00
Superannuation	18,733.84	16,200.00	16,200.00
W/Comp-Insurance Premium	7,906.07	7,500.00	7,500.00
Administration-General	12,629.02	11,000.00	11,000.00
Cemetery Operating/Maintenance	98,753.63	126,000.00	126,000.00
Crematorium Operating/Maintenance	31,538.26	34,100.00	34,100.00
Discount Allowed	28,327.95	26,800.00	26,800.00
Grave Excavation	20,487.87	24,100.00	24,100.00
Insurance-General	13,102.00	13,200.00	13,200.00
Plaques/Memorials Expenditure	63,000.69	63,800.00	63,800.00
Training Expenses	3,097.03	-	1,700.00
Lake Terrace - Sundry Works	-	-	-
Lake Terrace - Vaults	-	-	-
Mowing Strips/Plaques	3,198.00	6,500.00	6,500.00
New Area Development	-	-	-
Loan Repayment (Office) - Council Internal Loan	17,185.00	17,200.00	17,200.00
Appropriation to Reserve-Interest	13,303.55	11,000.00	11,000.00
Appropriation to Reserve-Surplus Funds	-	-	-
Cemetery Capital Works - AIM Control	-	-	-
Capital - Entrance Gates/Associated Works	-	-	-
Capital - Roadworks/Resurfacing	-	200,000.00	200,000.00
Capital - Rotunda	-	-	-
Capital - Cremator Refurbishment	0.00	-	-
Capital - Office Renovations	-	5,000.00	5,000.00
Capital - Chapel/Seating	0.00	-	-
Capital - Solar Panels	15,272.95	14,000.00	14,000.00
Capital - Waterfall Area 3	-	5,000.00	5,000.00
Machinery Shed Replacement	-	40,000.00	40,000.00
	<u>536,805.42</u>	<u>781,200.00</u>	<u>782,900.00</u>
SURPLUS/(DEFICIT)	<u>\$ 239,118.12 CR</u>	<u>\$ 40,700.00 CR</u>	<u>\$ 39,000.00 CR</u>

BANK RECONCILIATION

Balance as at	01 July 2015	\$ 1,030.42 CR
Plus	Debtor - City of Mount Gambier (Deposit not yet Credited)	239,118.12
	Appropriation from Reserve	-
	Accrued Interest	-
	GST Surplus	-
Less	Creditor - City of Mount Gambier	
	Appropriation to Reserve - Surplus	
	Debtors Accrued & Due	(25,074.70)
	GST Deficit	(53,304.89)
		<hr/>
		\$ 161,768.95 CR
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RESERVE FUND (Local Government Finance Authority)

Balance as at	01 July 2015	\$ 671,776.40 CR
Plus	Interest	13,303.55
	Appropriation from General Account	
Less	Appropriation to General Account	
		<hr/>
		\$ 685,079.95 CR
		<hr/> <hr/>

Reserve Fund -
Invested 'At Call' with Local Government Finance Authority
Current 'At Call' rate is 1.75%

I, Cheryl Ann McCOMBE, Administration Officer of the Mount Gambier Cemetery Trust, hereby certifies that the with the Statement of Income and Expenditure for 2015/16 is, to the best of my knowledge, true and correct and is in accordance the books, vouchers and documents in connection therewith.

ADMINISTRATION OFFICER

DATE

I, Gary Philip BUTTON, Finance Manager of the City of Mount Gambier confirm that the books and accounts of the Mount Gambier Cemetery trust have been reviewed and all the information and explanations required have been obtained. In my opinion, the Statement of Comprehensive Income represents a true and fair view of the transactions for the year and state of affairs as at 30 June 2016.

FINANCE MANAGER

DATE

MOUNT GAMBIER CEMETERY TRUST
CASH BUDGET 2016/2017

	BUDGET 2016	BUDGET 2017
INCOME:		
OPERATING:		
Burial Fees	352,800	305,400
Chapel Fees	38,400	39,500
Cremation Fees	246,000	240,800
Plaques/Memorials Revenue	137,700	140,600
Reservation/Lease Fees	30,100	58,900
Sundry Income	4,100	100
Vault/Monument Fees (Lake Terrace)	1,700	500
Interest-Bank Account	100	100
	<u>610,900</u>	<u>786,000</u>
NON-OPERATING:		
Interest-Reserve Account	11,000	12,000
Appropriation from Reserve Account	-	-
City of Mount Gambier Loan (Office)	-	-
	<u>11,000</u>	<u>12,000</u>
TOTAL INCOME:	<u>821,900</u>	<u>798,000</u>

OPERATING:		
Wages	155,800	191,200
Long Service Leave Contribution to Council Reserve	4,000	5,900
Superannuation	16,200	19,400
W/Comp-Insurance Premium	7,500	8,200
Administration-General	11,000	13,100
Cemetery Operating/Maintenance	126,000	101,800
Crematorium Operating/Maintenance	34,100	32,500
Discount Allowed	26,800	29,200
Fuel	-	1,000
Grave Excavation	24,100	21,200
Insurance-General	13,200	13,300
Plaques/Memorials Expenditure	63,800	67,000
Training Expenses	1,700	4,000
	<u>484,200</u>	<u>507,800</u>

DEVELOPMENT:		
Lake Terrace - Vaults	-	-
Mowing Strips/Plaques	6,500	13,000
New Development	-	-
Loan Repayment (Office) - City of Mount Gambier	17,200	5,000
	<u>23,700</u>	<u>18,000</u>

NON-OPERATING:		
Appropriation to Reserve-Interest	11,000	11,000
Appropriation to Reserve-Surplus Funds	-	-
	<u>11,000</u>	<u>11,000</u>

CAPITAL:		
Capital Control Account		
Solar Panels	14,000	-
Roadworks/Resurfacing	200,000	200,000
Photocopier	-	3,000
Office Renovations	5,000	5,000
Waterfall Area 3	5,000	5,000
Machinery Shed Replacement	40,000	100,000
	<u>264,000</u>	<u>313,000</u>
TOTAL EXPENDITURE:	<u>782,900</u>	<u>849,800</u>

SUMMARY:		
Income	821,900	798,000
Less Expenditure	(782,900)	(849,800)
Budgeted (Deficit) Surplus re 2016/2017 Operations:	39,000 CR	(51,800) DR

1st September 2016

Mount Gambier Cemetery Trust
P O Box 56
MOUNT GAMBIER SA 5290

Dear Sir/Madam

In July 2012 I purchased two advance leases adjacent my wife's burial allotment, and a further two advance leases in November 2012.

Being under extreme grief and stress at the time, I have now come to the realization that I have no use for plots, and now wish to cancel two of the leases.

I understand the new Burial and Cremation Act and Regulation set out a formula for the surrender of interment rights, which may include the deduction of an administration fee.

I respectfully request that two of the leases (G20 and G21) be cancelled, and a refund be issued in the amount of the purchase price at the time.

Yours faithfully

A large black rectangular redaction box covering the signature area of the letter.

MOUNT GAMBIER SA 5290