Mornington Peninsula Shire

AGENDA

MORNINGTON PENINSULA CEMETERY TRUST MEETING

TUESDAY, 17 MARCH 2026

1:00 PM

ONLINE VIA TEAMS

MORNINGTON PENINSULA CEMETERY TRUST

TRUST MEMBERS

Cr Kate Roper (Chairperson)
Cr Stephen Batty
Cr Paul Pingiaro

Ms Chelsea Wilson, Team Leader – Governance Services (Executive Officer)

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO

1 PROCEDURAL MATTERS

1.1 Apologies

1.2 Disclosure of Conflicts of Interest Pursuant to Sections 126 – 131 of the *Local Government Act 2020*

1.3 Confirmation of Minutes

RECOMMENDATION

That the Minutes of the previous Mornington Peninsula Cemetery Trust held on 19 November 2025, be confirmed.

2 MANAGEMENT REPORTS

2.1 Q2 Reforecast Financial Year 2025/26

Issued By	Financial Controller
Authorised By	Financial Controller
Document ID	A14039580
Attachment(s)	1. FY26 Q2 Reforecast ⇨

EXECUTIVE SUMMARY

The purpose of this report is to present the Mornington Peninsula Cemetery Trust (the Trust) Q2 Reforecast for 2025/2026 for consideration and adoption (Attachment 1).

The Q2 Reforecast is prepared in accordance with the requirements of the *Cemeteries and Crematoria Act 2003* and complies with applicable accounting standards.

RECOMMENDATION

That the Q2 Reforecast FY25/26 for the Mornington Peninsula Cemetery Trust (Attachment 1) be received and adopted.

DISCUSSION

Purpose

The mid-year reforecast involves an examination of operational performance including year to date income/expenditure and forecast income/ expenditure for January to June 2026. The focus of the review was to identify permanent differences between year-to-date results and forecast income/expenditure against the 2025/26 Adopted Budget.

Through this process, several areas contributing to a budget deficit were identified. The primary drivers of this deficit are outlined below:

2.1 (Cont.)

Material Movement	**Variance Fav/(UnFav)**
Land and Burial Revenue	($123,261)
Burial Variable Expenditure	$33,801
Essential Works Expenditure	$19,000
General Maintenance Expenditure	($14,672)

Background

Land and Burial Fees

Land and burial volumes have been lower than expected with an average of 10 burials per month compared to 13 monthly burials in FY25. In addition, cremation interments are also trending below expectations. There has been an average of 6 per month until end of February compared to an average of 8 per month in FY25. Industry enquiries with funeral companies indicate a quiet year that typically occurs every 4 - 5 years. As a result of the lower quantities, we expect a reduction in burial expenditure.

Essential Works

A reduction of $19,000 has been identified as works for the restoration of the gates at Tyabb Cemetery has been cancelled for the current financial year. In addition, the budget had allocated funds for essential works on the assumption that no grant would be received from the Department of Health. However, funding was subsequently secured, resulting in further savings.

General Maintenance

An additional invoice received at the beginning of the year relating to FY25 works which was not accounted for subsequently resulting in higher costs recognised in FY26.

ENGAGEMENT

Not applicable.

COMMUNICATIONS PLAN

Not applicable.

2.1 (Cont.)

LEGAL AND REGULATORY FRAMEWORK

Not applicable.

CLIMATE AND SUSTAINABILITY CONSIDERATIONS

Not applicable.

FINANCIAL CONSIDERATIONS

Adopting the recommendation in this report will assist in managing the projected deficit identified in the Q2 reforecast based on slower revenue growth.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.2 Financial Report for the Quarter Ending 31 December 2025

Issued By	Financial Controller	
Authorised By	Financial Controller	
Document ID	A14038316	
Attachment(s)	1.	Financial Report for quarter ended 31 December 2025 ⇨

EXECUTIVE SUMMARY

The purpose of this report is to present the financial report for the period ending 31 December 2025 (Attachment 1) for the Mornington Peninsula Cemetery Trust.

RECOMMENDATION

That the financial report for the Mornington Peninsula Cemetery Trust for the quarter ended 31 December 2025 be received and noted (Attachment 1).

DISCUSSION

Income Statement

The actual Year to Date (YTD) December 2025 operating result discloses a ($34,702) loss, which is an unfavourable variance of ($37,003) against budget.

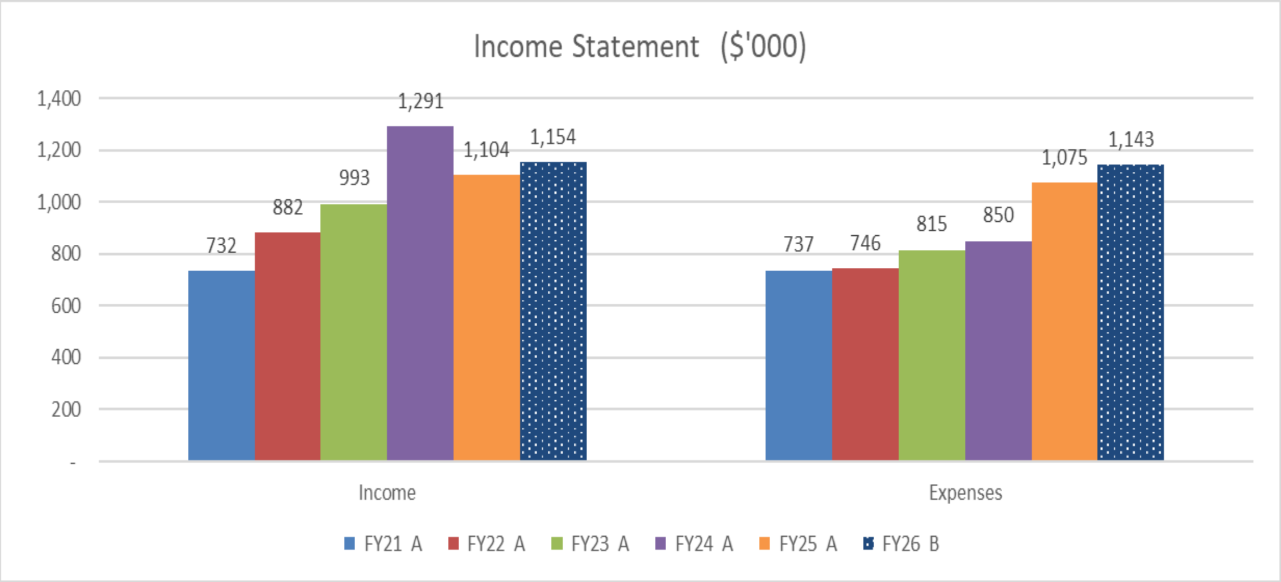
The main features of the operating performance are:

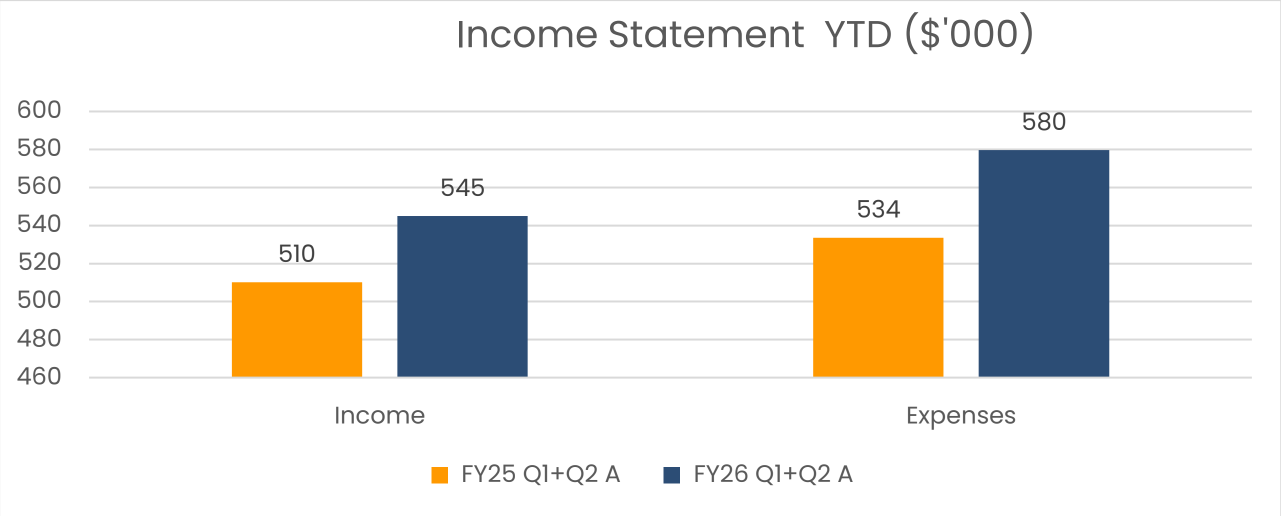
- Total income received from user charges ended the quarter ($37,250) unfavourable to budget (Note 1, Attachment 1).
- Land and Burial fees are tracking ($39,058) below budget. Burial volumes were budgeted to increase; however, they have remained stable YTD.
- Plaques and monuments fees are as expected. There is a very small favourable variance of $4,779 vs. budget.
- Cremation sites and interment fees are tracking ($7,917) below budget. Cremation and interment volumes were budgeted to increase; however, they have remained stable so far.
- Memorial walls and garden – maintenance perpetuity fees are tracking $4,946 favourable to budget.

2.2 (Cont.)

- Total expenditure is tracking ($4,808) unfavourable to budget. The additional costs are mainly offset by an underspend in essential works vs. budget.

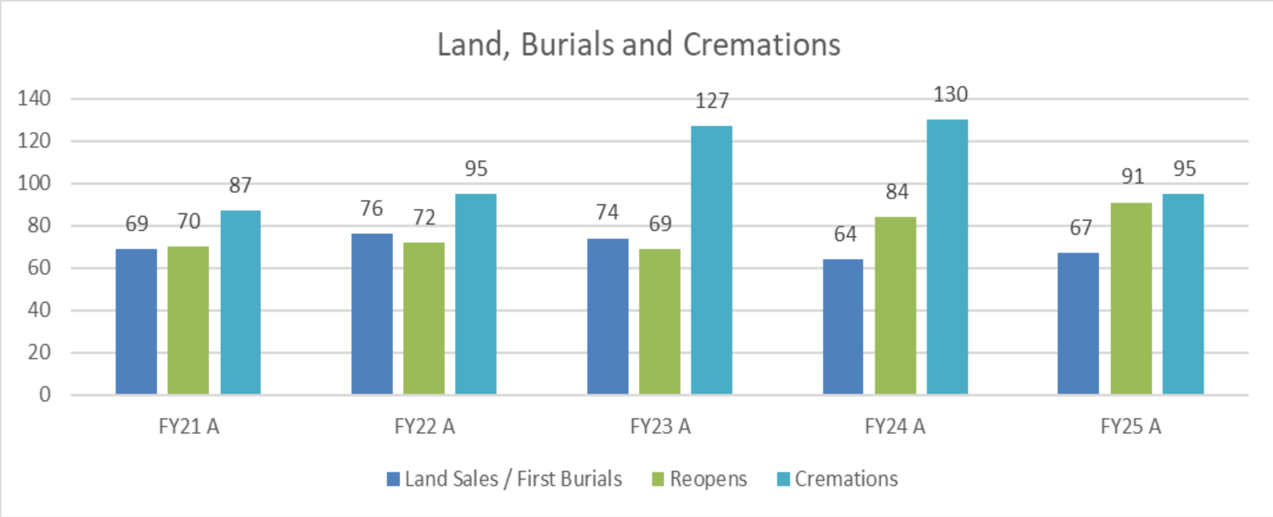
- Below is a year-on-year comparison of the income and expenditure from FY21 to current year budget.

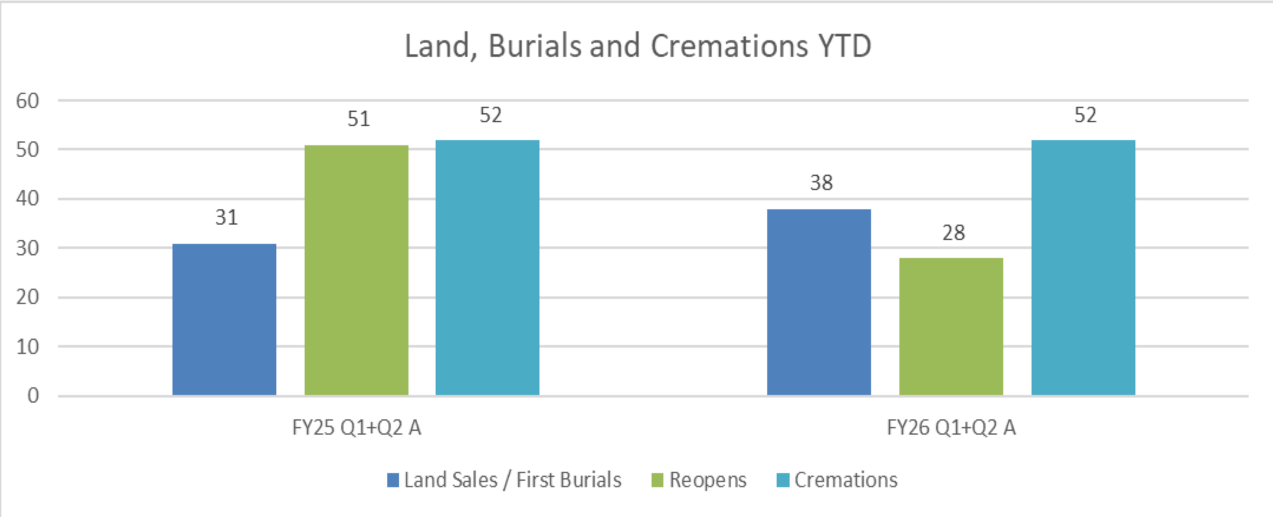




2.2 (Cont.)

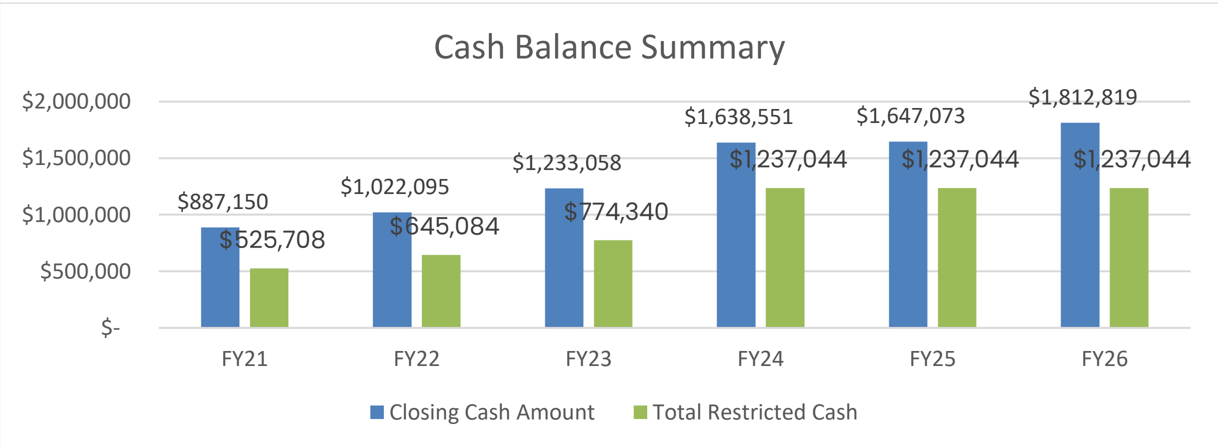
A trend analysis of the land sales and burials or reopens that occurred since FY21 to date is detailed below.





Balance Sheet

On 31 December 2025, the balance of cash and cash equivalents was $1,812,819 (June 2025: $1,647,073). Refer to Notes 5 and 9 of Attachment 1.



2.2 (Cont.)

Unearned income represents graves, wall memorials and garden memorials that have been purchased for future use. The details of current reservations are as follows:

Reservations FY26

Reservations	Qty June 25	Qty Dec 25	Reservations Jun 25	Reservations Dec 25	Estimated Cost Jun 25	Estimated Cost Dec 25
Graves	410	408	$ 397,114	$ 395,451	$ 407,130	$ 424,736
Walls	210	208	$ 105,710	$ 104,205	$ 24,150	$ 25,076
Garden	197	198	$ 285,925	$ 306,288	$ 22,655	$ 23,871
Totals	**817**	**814**	**$ 788,749**	**$ 805,944**	**$ 453,935**	**$ 473,684**

Reservations PY YTD

Reservations	Qty Jun 24	Qty Dec 24	Reservations Jun 24	Reservations Dec 24	Estimated Cost Jun 24	Estimated Cost Dec 24
Graves	431	428	$ 418,674	$ 418,684	$ 314,139	$ 425,004
Walls	208	210	$ 100,395	$ 104,310	$ 14,876	$ 24,150
Garden	167	202	$ 263,961	$ 285,131	$ 11,944	$ 23,230
Totals	**806**	**840**	**$ 783,029**	**$ 808,124**	**$ 340,959**	**$ 472,384**

Perpetuity Reserve

The Perpetuity Reserve represents the amount set aside for future maintenance of the cemeteries after they are closed for new burials and interments. On 31 December 2025, the balance of this account was $1,237,044 which is part of the restricted cash amount.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.3 Mornington Peninsula Cemetery Trust Decision Register 2024-2026

Issued By	Team Leader - Governance Services	
Authorised By	Team Leader - Governance Services	
Document ID	A14028734	
Attachment(s)	1.	Mornington Peninsula Cemetery Trust Decision Register 2024-2026 (confidential) ⇨

EXECUTIVE SUMMARY

The purpose of this report is to present the Mornington Peninsula Cemetery Trust (Trust) Decision Register for the past 2 years (Confidential Attachment 1)

RECOMMENDATION

That the:

1. **Decision Register as shown in Confidential Attachment 1 be received and noted.**

2. **Mornington Peninsula Cemetery Trust resolves that Attachment 1 to this report be retained as a confidential item pursuant to section 3 (1) (h) of *the Local Government Act 2020* as it contains confidential meeting information.**

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.4 Mornington Peninsula Cemetery Trust Change to Future Meeting Dates March & June 2026

Issued By	Team Leader - Governance Services
Authorised By	Team Leader - Governance Services
Document ID	A14028351
Attachment(s)	Nil

EXECUTIVE SUMMARY

The purpose of this report is to update dates and times for the Mornington Peninsula Cemetery Trust (the Trust) Meetings for March and June 2026.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust meetings be held on:

- **Tuesday 17 March 2026 at 1.00pm in Meeting Room 1, Rosebud Office**
- **Tuesday 16 June 2026 at 1.00pm in Meeting Room 1, Rosebud Office.**

Background

The Trust meets four times each financial year. To ensure that the scheduling of reports, meeting arrangement and diaries are in order, it is recommended the meeting details provided in the recommendation be adopted by the Trust. Shire officers will develop addenda items for each meeting. The reasons for scheduling meetings quarterly are for the Trust to consider:

- Provision for financial reports,
- Maintenance and operational issues
- Cemetery management including staff and resourcing matters.

Venues and times for meetings are determined in line with the Council Meeting schedule, or changed to Teams meetings should any situation determine this necessary. All Trust members will be advised if any changes are made to the adopted schedule.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.5 Department of Health - Mornington Peninsula Cemetery Trust - CPI increase to fees 2026-2027

Issued By	Team Leader - Governance Services	
Authorised By	Team Leader - Governance Services	
Document ID	A14028394	
Attachment(s)	1.	Department of Health Consumer Price Index 3.1% - 2026 ⇨

EXECUTIVE SUMMARY

In accordance with section 43 of the *Cemeteries and Crematoria Act 2003* (the Act) the Consumer Price Index (CPI) is applied annually to all Victorian cemetery trust fees of $50.00 and above. (Attachment 1)

The 2026 CPI increase is 3.1% and will be applied to the Mornington Peninsula Cemetery Trust Fees.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust receives and notes the attached Department of Health Proposed scale of fees for 2026 which includes a 3.1% Consumer Price Index increase (Attachment 1)

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.6 Grant Application Department of Health October 2025 Approved Tyabb Cemetery Geophysical Survey

Issued By	Team Leader - Governance Services
Authorised By	Team Leader - Governance Services
Document ID	A14028500
Attachment(s)	Nil

EXECUTIVE SUMMARY

The Mornington Peninsula Cemetery Trust (the Trust) submitted a grant application in October 2025 to the Department of Health (DH). The application sought $15,000 to undertake a geophysical survey of the Tyabb (Hastings) Cemetery at the earliest practicable opportunity.

The full amount of $15,000 was approved on the 29 December 2025. The initial deposit for works has now been paid with survey expected to start late March 2026.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust (the Trust) receives and notes the approval of the October 2025 grant application for $15,000 being for a geophysical survey at the Tyabb (Hastings) Cemetery.

That an update regarding the geophysical survey will be provided at the next Trust meeting.

DISCUSSION

Purpose

The purpose of this report is to advise the Trust that the October 2025 grant application to the DH for $15,000 has been approved for the full amount and was paid to the trust on the 29 December 2025.

Background

The Tyabb (Hastings) Cemetery has served the local community since the first recorded burial in 1866. As one of the Peninsula’s early burial grounds, the cemetery reflects the history, settlement patterns and families of the district. However, due to the age of the site and historical record-keeping practices, burial records from the earliest years are incomplete or non-existent.

2.6 (Cont.)

The absence of reliable burial records presents significant challenges for the Trust in fulfilling its statutory and community obligations. Without accurate documentation, it is difficult to confirm burial locations, respond to family enquiries, assess available capacity, plan future works, or ensure that maintenance and interments do not disturb unmarked graves. This creates operational, legal and reputational risks, and limits the Trust’s ability to provide certainty and transparency to the community.

Tyabb Cemetery has a number of graves recorded as reserved or vacant; however, past investigations have identified instances where graves believed to be vacant contained unknown deceased. This highlights inconsistencies in historic record-keeping and the need to verify all reserved and vacant graves.

Confirming the presence of unknown burials will allow the Trust to proactively contact affected families and relocate reservations where required. Addressing this now will prevent the significant distress that could occur if a grave is excavated for burial and found to be occupied, ensuring respectful and responsible cemetery management.

It is therefore essential that the Trust takes proactive steps to better understand and document burial locations within the cemetery. Establishing accurate information will support respectful management of the site, protect heritage values, improve record integrity, and ensure compliance with contemporary governance and public health requirements.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.7 Tyabb Cemetery - Entrance Gate Painting

Issued By	Team Leader - Governance Services
Authorised By	Team Leader - Governance Services
Document ID	A14028637
Attachment(s)	1. Mornington Peninsula Cemetery Trust Minutes Tyabb Cemetery Entrance Gate Painting 18 June 2025 ⇨

EXECUTIVE SUMMARY

At the Mornington Peninsula Cemetery Trust (MPCT) meeting held 18 June 2025 works to carry out the painting of the cemetery gates at Tyabb (Hastings) Cemetery was approved to be included in the MPCT essential works budget for FY2025-2026. (Attachment 1)

With cemetery income being lower than expected for the FY 2025-2026, it is recommended that these works be postponed and included in the FY 2026-2027 essential works budget.

It is also recommended that the proposed works be requoted with a report to be provided at the 16 June 2026 MPCT meeting.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust postpone the Tyabb (Hastings) Cemetery entrance gate painting works to the FY 2026-2027 essential works budget.

That a future report be provided to the Mornington Peninsula Cemetery Trust with quotes for the proposed painting works.

DISCUSSION

Purpose

The purpose of this report is to provide an update on the proposed painting of the Tyabb (Hastings) Cemetery entrance gates.

Background

Mr Max Bryant, visitor to the Tyabb Cemetery contacted Shire officers to request the Trust to look at refurbishing the Tyabb Cemetery entrance gates. A subsequent inspection of the cemetery entrance gates was undertaken and it was noted that the fence paint is peeling and there are rust spots on the gates.

Shire officers now recommend the works be funded in the FY 2026-2027 essential works budget.

Mr Max Bryant will be notified of the delay in the works being carried out.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

3 OTHER BUSINESS

Nil.

4 URGENT BUSINESS

Under Council's Governance Rules, no business may be admitted as urgent business unless it:

1. Relates to a matter which has arisen since distribution of the Agenda.

2. Cannot because of its urgency, be reasonably listed in the Agenda of the next Cemetery Trust Meeting.

3. Councillors by a majority vote, vote in favour of a matter being dealt with as urgent business.

5 CONFIDENTIAL ITEMS

Nil.