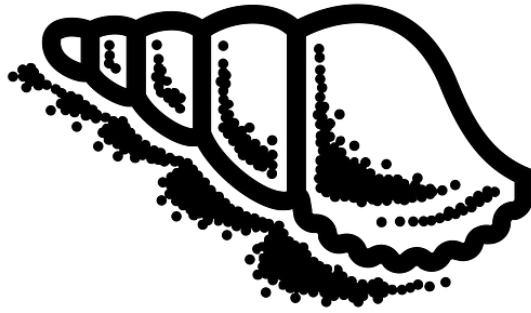




**Mornington
Peninsula Shire**

**MORNINGTON PENINSULA CEMETERY TRUST
MEETING**

TUESDAY, 16 JUNE 2026

1:00 PM

**MUNICIPAL OFFICES
BESGROVE STREET, ROSEBUD**

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Mornington Peninsula Cemetery Trust

Financial Report

For the period ended 31 March 2026

Comprehensive Income Statement

	Notes	Actual	Year to Date		Full Year	
		YTD Mar FY26 \$	Budget \$	Variance \$	FY26 Budget \$	FY25 Actuals \$
Income						
Fees and User Charges:						
Land and Burial Fees	1	382,882	351,708	31,174	468,944	565,546
Plaques and Monuments Fees	1	156,530	138,158	18,372	184,210	216,159
Cremation Sites and Interments Fees	1	121,273	120,732	541	160,976	124,198
Memorial walls and garden - Maintenance Perpetuity Fees	1	139,745	119,122	20,623	158,829	139,500
Interest Income		51,344	43,575	7,769	58,100	58,982
Total Income		851,775	773,294	78,479	1,031,059	1,104,385
Expenditure						
Variable Expenditure						
Burial Costs	2	106,810	88,118	(18,692)	117,490	160,417
Plaques and Monuments Costs	2	79,400	68,821	(10,578)	91,762	118,899
Total Variable Expenditure		186,210	156,939	(29,270)	209,252	279,316
Fixed Expenditure						
Administration Costs		65,022	65,022	-	86,696	81,232
Auditing Fees		-	-	-	7,500	7,200
Depreciation - Buildings		-	-	-	4,731	5,677
Essential Works	4	30,984	36,000	5,016	48,000	48,315
General Maintenance	3	379,915	376,588	(3,327)	502,117	458,051
Maintenance - Plant and Equipment		3,106	2,657	(449)	3,543	49
Salaries & Wages		160,778	174,605	13,827	226,987	178,244
Security Services		9,095	9,095	-	12,127	11,843
Subscriptions & Memberships		1,368	1,362	(6)	1,362	1,323
Utilities		1,331	2,011	680	2,681	3,685
Total Fixed Expenses		651,599	667,341	15,741	895,745	795,619
Total Expenses		837,809	824,280	(13,529)	1,104,997	1,074,935
Comprehensive Result for the year		13,966	(50,986)	64,950	(73,937)	29,450

The above Comprehensive Income Statement should be read in conjunction with the accompanying notes

Balance Sheet

As at 31 March 2026

	Notes	Mar 2026 \$	Jun 2025 \$
Current Assets			
Cash and Cash Equivalents	5	515,987	347,073
Other Financial Assets	5	1,300,000	1,300,000
Receivables	6	65,848	76,926
Total Current Assets		1,881,835	1,723,999
Non-Current Assets			
Land		1,985,000	1,985,000
Building		278,180	278,180
Total Non-Current Assets		2,263,180	2,263,180
Total Assets		4,145,015	3,987,179
Current Liabilities			
Payables	7	132,627	44,915
Unearned Income		820,704	788,749
Annual Leave Provision		7,050	7,050
Long Service Leave Provision		25,508	25,508
Other		14,689	14,049
Total Current Liabilities		1,000,579	880,271
Non-Current Liabilities			
Long Service Leave Provision		-	-
Total Non-Current Liabilities		-	-
Total Liabilities		1,000,579	880,271
Net Assets		3,144,436	3,106,908
Equity			
Accumulated Surplus		524,221	486,692
Asset Revaluation Reserve		1,383,171	1,383,171
Reserve - Perpetual Maintenance		1,237,044	1,237,044
Total Equity		3,144,436	3,106,908

The above Balance Sheet should be read in conjunction with the accompanying notes

Cash Flow Statement

For the quarter ended 31 March 2026

	Notes	Mar 2026 \$	Jun 2025 \$
Cash Flows from Operating Activities			
Receipts (inclusive of GST, wherever applicable)			
User charges		876,034	1,064,877
Donations received		-	1,636
Interest		28,328	108,444
Payments (inclusive of GST, wherever applicable)			
Employee Costs		(160,778)	(182,600)
Payment to Contractors and for other services		(574,670)	(983,835)
Net cash Inflow/(Outflow) from operating activities	8	168,914	8,522
Cash Flows from Investing Activities			
Net movement in financial assets		-	(200,000)
Net cash inflow/(Outflow) from investing activities		-	(200,000)
Net cash inflow/(Outflow) from financing activities		-	-
Net increase/(decrease) in cash held		168,914	(191,478)
Cash at the beginning of the financial period		347,073	538,551
Cash at the end of the financial period	9	515,987	347,073

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Notes to and forming part of the quarterly Financial Report

Income Statement:

Note 1 User Charges:

User charge income for Q1+Q2 FY25/26 finished \$37,250 below budget.

Details of YTD income

	Q1	Q2	Jan	Feb	Mar	Q3 Total	Total
	\$	\$	\$	\$	\$	\$	\$
Land and Burial Fees	109,816	147,229	44,060	52,455	29,323	125,838	382,882
Plaques and Monuments Fees	54,130	42,755	24,165	18,066	17,415	59,645	156,530
Cremation Sites and Interments Fees	33,004	39,567	18,236	14,058	16,408	48,702	121,273
Cemetery Fees - Perpetuity	41,130	43,230	20,160	11,310	23,915	55,385	139,745
	238,079	272,781	106,621	95,889	87,061	289,570	800,431

Note 2 Variable Expenses:

YTD variable expense exceeded budget by \$11,200

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	Total
	\$	\$	\$	\$
Burial Costs	43,238	35,986	27,587	106,810
Plaques and Monuments Costs	30,500	23,004	25,896	79,400
	73,737	58,990	53,483	186,210

Note 3 General Maintenance:

YTD general maintenance expense is above Q1+Q2 budget by \$14,445

Details of YTD expenditure:

	1st Qtr	2nd Qtr	3rd Qtr	Total
	\$	\$	\$	\$
General Maintenance	132,854	125,313	121,747	258,167

Note 4 Essential Works:

The Actual YTD expenditure break up is as follows:

	YTD Actual	Annual Budget
	\$	\$
Concrete and Granite Desktops	13,450	20,000
New Gardens and Plantings	-	3,000
Lawn bench seating	4,300	5,000
Extension of Mornington Pavilion Garden	20,784	20,000
Geophysics - GPR Ground Penetrating radar - Grant received in March 2026	(7,550)	-
Total	30,984	48,000

Balance Sheet:

Note 5 Cash and Cash Equivalents

Refer to note 8 for detail on individual investments.

	1st Qtr Closing Balance	2nd Qtr Closing Balance	3rd Qtr Closing Balance
	\$	\$	\$
Cash movement			
Cash	363,054	512,819	515,987
Investments	1,300,000	1,300,000	1,300,000
	1,663,054	1,812,819	1,815,987
Less: Restricted Cash			
Reserve - Perpetual Maintenance	1,237,044	1,237,044	1,237,044
	1,237,044	1,237,044	1,237,044
Total Unrestricted Cash	426,010	575,775	578,943

Note 6 Receivables

Receivables include:

	Current	30 days	60 days	90 days	Total
Cemetery Debtors	31,987	8,048	-	8,225	48,260
Interest Receivable	17,588	-	-	-	17,588
	49,575	8,048	-	8,225	65,848

Note 7 Payables

Payables include:

	Total
Inter Entity (Cemetery owes Shire)	103,094
Quarterly accrual burial costs and dayworks (invoice not yet received)	26,233
Maintenance works	3,300
	132,627

Cash Flow Statement:

Note 8 Reconciliations of cash flow from operating activities

Reconciliation of cash flow from operating activities:

	\$
Operating result	13,966
Add: Depreciation	-
(Increase)/decrease in Receivables & Other Current Assets	11,718
(Increase)/decrease in Accrued Salary	0
Increase/(decrease) in Payables	87,713
Increase/(decrease) in Trust Funds and Deposits	0
Increase/(decrease) in Prepaid Income	31,955
Increase/(decrease) in Annual Leave Provision	-
Increase/(decrease) in Long Service Leave Provision	-
	145,351

Note 9 Cash at the end of the financial period

Cash Assets include:

Type	Date Maturing	Interest rate	\$
At Call		3.60%	515,987
Term Deposit	18/06/2026	3.90%	200,000
Term Deposit	28/07/2026	3.85%	300,000
Term Deposit	12/10/2026	4.30%	400,000
Term Deposit	10/03/2027	4.75%	400,000
			1,815,987

Mornington Peninsula Cemetery Trust Emissions Inventory

September 2025

Reporting period: 2024/25

Emissions Inventory

Emission source	Scope	Volume	Unit	Emissions Factor	Unit	Emissions (t CO2-e)
Electricity consumption	2 & 3	1,293	kWh	0.87	kg CO2-e/kWh	1.13
Water consumption	1	525	KL	0.89	kg CO2-e/GJ	0.47
Business travel (fuel use)	1	266	L	67.8	kg CO2-e/GJ	0.62
Staff commuting (fuel use)	3	1,554	L	67.8	kg CO2-e/GJ	3.60
Total						5.81

Exclusions

Excluded emission sources	Description	Justification
Contractor fuel use	Fuel used by plant and equipment for grounds maintenance and excavations	Data specific to cemetery operations is not accessible. Fuel used for grounds maintenance is captured under contractor fuel use in the Shire's emissions profile.

**Mornington Peninsula
Cemetery Trust**

Budget 2026/2027

Mornington Peninsula Cemetery Trust
Budgeted Comprehensive Income Statement for Years 2026/27 to 2030/31

		Annual	Annual	Annual	Annual	Annual	Annual	YTD March 2026	Estimated FY26	Q2 Adjusted		Yr1 Draft	Yr2	Yr3	Yr4	Yr 5
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Position	Budget		Budget	Budget	Budget	Budget	Budget
		2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-2026	2025-2026	2025-26		2026-27	2027-28	2028-29	2029-30	2030-31
Income	Income															
Fees and User Charges	Fees and User Charges															
Fees - Land Sites																
Fees - Burial Interments	Land and Burial Fees	377,016	403,382	455,208	465,368	503,741	565,546	382,882	510,510	468,944		528,595	541,810	555,355	569,239	583,470
Fees - Plaques	Plaques and Monuments Fees	114,723	159,583	161,391	194,774	236,247	214,522	156,530	208,707	184,210		184,555	189,168	193,898	198,745	203,714
Fees - Cremation Memorials	Cremation Sites and Interments Fees	109,578	101,499	129,880	171,357	231,440	124,199	121,273	161,698	160,976		179,405	183,890	188,487	193,200	198,030
Fees - Perpetuity	Memorial walls and garden - Maintenance Perpetuity Fees	51,442	65,280	122,135	123,550	252,608	139,500	139,745	186,327	158,829		176,330	180,738	185,257	189,888	194,635
Total Fees & User Charges	Total Fees & User Charges	652,759	729,744	868,614	955,049	1,224,034	1,043,767	800,431	1,067,241	972,959		1,068,885	1,095,607	1,122,997	1,151,072	1,179,849
Interest on Investment	Interest Income	16,865	2,728	1,532	36,871	66,974	58,982	51,344	57,755	58,100		67,600	66,300	65,000	65,000	65,000
	Grants / Donations			12,000	900		1,636									
Total Revenues	Total Income	669,625	732,472	882,146	992,820	1,291,009	1,104,385	851,775	1,124,996	1,031,059		1,136,485	1,161,907	1,187,997	1,216,072	1,244,849
Expenditure	Expenditure															
Variable Expenditure	Variable Expenditure															
Burials	Burial Costs	79,075	88,830	85,919	95,296	113,015	160,417	106,810	142,414	117,179		138,498	142,057	145,708	149,453	153,294
Plaques	Plaques and Monuments Costs	73,351	77,261	80,480	88,090	104,238	118,899	79,400	105,866	89,546		89,714	92,019	94,384	96,810	99,298
Total Variable Expenditure	Total Variable Expenditure	152,426	166,091	166,399	183,386	217,254	279,316	186,210	248,280	206,726		228,212	234,077	240,092	246,263	252,592
Fixed Expenditure	Fixed Expenditure															
Administration - MPSC	Administration Costs	17,773	18,500	19,454	19,526	20,962	81,232	65,022	86,696	86,696		87,370	89,554	91,793	94,088	96,440
Audit Fee	Auditing Fees	6,300	6,300	6,450	6,600	6,900	7,200	-	7,500	7,500		7,900	8,300	8,700	8,918	9,140
Depreciation	Depreciation - Buildings	4,132	4,421	4,421	4,731	4,731	5,677	-	4,731	4,731		5,677	6,256	6,256	6,256	6,256
Essential Works	Essential Works	48,429	31,193	18,842	40,121	27,622	48,315	30,984	48,000	48,000		49,000	76,000	73,000	69,000	59,000
General Maintenance	General Maintenance	317,519	323,870	330,348	336,954	348,748	458,051	379,915	506,553	502,117		519,840	528,375	542,108	556,198	570,103
Maintenance - Equipment	Maintenance - Plant and Equipment	2,249	5,778	12,547	7,935	12,832	49	3,106	3,543	3,543		3,674	3,766	3,860	3,957	4,056
Salaries & Wages	Salaries & Wages	157,684	163,374	171,779	210,813	197,126	178,244	160,778	214,371	226,987		221,115	227,196	233,444	239,863	246,460
Security	Security Services	1,516	2,000	2,000	2,000	11,432	11,843	9,095	12,127	12,127		12,576	12,890	13,213	13,543	13,881
Subscription & Membership	Subscriptions & Memberships	1,167	1,191	1,206	1,231	-	1,323	1,368	1,368	1,362		1,419	1,454	1,491	1,528	1,566
Utilities	Utilities	4,741	4,229	2,416	1,860	2,212	3,685	1,331	1,774	2,681		1,840	1,886	1,933	1,981	2,031
Total Fixed Expenditure	Total Fixed Expenditure	571,511	570,856	569,463	631,771	632,565	795,619	651,599	886,663	895,745		910,411	955,678	975,797	995,332	1,008,933
Total Expenditure	Total Expenditure	723,937	736,947	735,861	815,157	849,819	1,074,935	837,809	1,134,943	1,102,471		1,138,623	1,189,755	1,215,890	1,241,595	1,261,525
Surplus/(Deficit)	Surplus/(Deficit)	(54,312)	(4,475)	146,285	177,663	441,190	29,450	13,966	(9,947)	(71,411)		(2,138)	(27,848)	(27,893)	(25,523)	(16,677)

Mornington Peninsula Cemetery Trust - Complaints Policy

Cemetery trust (hereafter referred to as 'the trust'):	Mornington Peninsula Cemetery Trust
Date policy adopted (trust meeting date):	20 th March, 2024

The trust adopted this policy at its trust meeting on the date specified above. This policy will be reviewed two years from the date the policy was adopted.

Context

The trust recognises that there will be times when a person or group of people will have an issue they wish to raise because their expectations have not been met. This may range from feedback to a more serious complaint and can be internal or external.

Purpose

The purpose of this policy is to ensure that the trust and trust members' concerns or complaints are managed in a prompt, consistent, fair and objective way.

Scope

This policy applies to all trust members and non-member secretaries who are responsible for resolving complaints.

Receiving and acknowledging complaints

Complaints can be made verbally or in writing. Unless the complaint has been resolved at the outset, the complaint will be recorded and include:

- contact information of the person making the complaint (the complainant)
- issues raised by the complainant and the outcome they are seeking
- any other relevant information.

An acknowledgement of the complaint will be given to the complainant by email or in writing, along with an anticipated time for resolving the complaint.

Assessing complaints

After acknowledging the complaint, the trust will assess the complaint to determine how it will be managed with consideration for:

- the seriousness, urgency and complexities of the complaint
- whether the complaint raises health and safety concerns
- how the complainant is being affected.

Managing privacy

Information about the complaint and the complainant will only be used to deal with the complaint. It will only be shared with relevant people on a need-to-know basis.

Internal complaints

Managing complaints raised by a trust members, contractors or employees are the responsibility of the trust chairperson.

Where there is interpersonal conflict, the chairperson will manage the complaint and ensure it does not disrupt the functioning of the trust. This may include reminding members of appropriate behaviour and the *Code of Conduct for Directors of Victorian Public Entities* published on the [Victorian Public Sector Commission website](https://vpsc.vic.gov.au/resources/code-of-conduct-for-directors) <<https://vpsc.vic.gov.au/resources/code-of-conduct-for-directors>>.

If the complaint relates to the chairperson, the complainant should approach the deputy chairperson or another trust member for guidance.

Providing a response and reason for decision

After considering a complaint and conducting an investigation into the issues raised, the trust will contact the complainant and advise them of:

- the outcome of the complaint and any action undertaken
- the reason for the decision
- the remedy or solution, and options for an external review if required.

Escalating complaints to the department

If a complainant lodges a complaint directly to the Department of Health and Human Services (the department), generally the department will not get involved and will encourage the trust and complainant to resolve the matter.

If a complainant writes to the Minister for Health and the department is required to prepare a response, the department will seek information from the trust. The trust will provide all relevant information including the trust's perspective on the situation.

External complaints agencies

Victorian Ombudsman

Where a complaint is unresolved it may be referred to the Victorian Ombudsman. The Victorian Ombudsman may look into the complaint or refer the matter to another dispute resolution body.

Independent Broad-based Anti-Corruption Commission

A person may make a report about suspected improper conduct including fraud or corruption concerning the trust to the Independent Broad-based Anti-Corruption Commission (IBAC). *Guidelines for handling public*

Complaints policy

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interest disclosures are available on the [IBAC website](https://www.ibac.vic.gov.au/publications-and-resources/article/guidelines-for-making-and-handling-protected-disclosures) <<https://www.ibac.vic.gov.au/publications-and-resources/article/guidelines-for-making-and-handling-protected-disclosures>>.

Relevant documents

- Department of Health and Human Services – Managing complaints: A guide for cemetery trusts
- Victorian Ombudsman – Complaints: Good practice guide for public sector agencies
- Manual for Victorian Class B cemetery trusts
- *Cemeteries and Crematoria Act 2003*
- Cemeteries and Crematoria Regulations 2025

VERSION CONTROL

No.	Date	Comments	Next review
1	20/03/2024		March 2026
2	17/06/2026	Cemeteries and Crematoria Regulations have been updated from 2015 to 2025	March 2028