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**PERIODICAL**



**Abstracts of Accounts  
of  
Trustees for Public  
Cemeteries 1992**

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Published in compliance with the requirements of section 34 of  
the *Cemeteries Act 1958*

## Dr Abstracts of Accounts of Trustees for Public Cemeteries published in compliance with the requirements of section 34 of the Cemeteries Act 1958 Cr

Cemeteries	RECEIPTS				EXPENDITURE					Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Miscellaneous	Closing Balance	
Aberfeldy	624.58	..	18.85	643.43	..	..	..	40.15	603.28	643.43
Adass Israel	..	..	..	..	..	..	..	..	..	..
Alberton	962.37	300.00	1 063.93	2 326.30	260.00	..	312.00	1.40	1 752.90	2 326.30
Alexandra	..	..	..	..	..	..	..	..	..	..
Alma	8 834.87	2 545.00	155.41	11 535.28	1 060.00	100.00	8 491.00	5.75	1 878.43	11 535.28
Amherst	4 082.29	190.00	2 495.81	6 768.10	..	..	226.14	50.00	6 491.96	6 768.10
Amphitheatre	626 023.21	417 937.80	51 290.91	1 095 251.90	116 768.72	13 250.00	190 245.69	77 902.66	697 084.85	1 095 251.90
Anderson's Creek	2 324.11	76.40	116.80	2 517.31	..	4.45	..	20.26	2 492.60	2 517.31
Anwerp	..	..	..	..	..	..	..	..	..	..
See Kranbruk	..	..	..	..	..	..	..	..	..	..
Apollo Bay	5 800.05	1 770.00	731.78	8 301.83	274.52	15.00	492.20	20.00	7 500.11	8 301.83
Apsley	49 277.48	71 481.70	3 849.18	124 608.36	45 074.28	1 156.22	9 885.80	1 936.14	66 555.92	124 608.36
Ararat	4 378.20	13 359.30	1 940.69	19 678.19	6 769.40	146.05	2 027.50	11.80	10 723.44	19 678.19
Arthur's Creek	1 283.98	..	71.52	1 355.50	..	..	41.00	0.06	1 314.44	1 355.50
Ashens (Warranook)	..	..	..	..	..	..	..	..	..	..
Avenel	8 569.98	10 810.40	971.01	20 351.39	4 610.00	148.05	3 437.05	234.53	11 921.76	20 351.39
Avoca	7 185.53	121 898.50	4 026.75	133 110.78	68 736.66	1 370.57	31 712.73	519.80	30 771.02	133 110.78
Bairnsdale	7 841.91	6 869.30	695.68	15 406.89	1 800.85	487.90	4 895.45	446.30	7 776.39	15 406.89
Bailan (New)	335.14	..	14.72	349.86	..	..	240.00	..	109.86	349.86
Ballantrich	..	..	..	..	..	..	..	..	..	..
Ballarat	..	..	..	..	..	..	..	..	..	..
Balrath	3 590.03	570.00	331.61	4 491.64	260.00	2.70	..	11.36	4 217.58	4 491.64
Balmoral	1 051.14	223.00	51.19	1 325.33	..	..	..	..	1 325.33	1 325.33
Bambra	1 393.16	120.00	50.12	1 563.28	..	..	..	..	1 563.28	1 563.28
Barnockburn	54.44	195.00	1 002.03	1 251.47	..	61.60	..	3.60	1 186.27	1 251.47
Baringhup	1 264.66	..	78.94	1 343.60	..	10.00	..	0.04	1 333.56	1 343.60
Barkly	2 066.43	285.00	67.57	2 419.00	100.00	..	50.00	85.98	2 183.02	2 419.00
Barnah	1 669.90	4 880.00	439.68	6 989.58	660.00	128.05	4 298.14	33.00	1 870.39	6 989.58
Barnawartha	3 710.45	1 224.38	132.45	5 067.28	600.00	..	273.10	1.00	4 193.18	5 067.28
Bealiba	17 043.76	8 423.30	2 087.29	27 554.35	4 280.00	316.05	5 024.80	857.27	17 076.23	27 554.35
Beaufort	2 103.81	266.95	98.10	2 468.86	..	..	..	..	2 468.86	2 468.86
Beacont	40 683.45	17 755.00	7 972.69	66 411.14	12 977.67	2 384.40	3 482.53	6 587.44	40 979.10	66 411.14
Beechworth	8 861.92	240.00	1 512.68	10 614.60	180.00	..	2 603.00	13.70	7 817.90	10 614.60
Beenaek	3 983.20	4 665.00	215.32	8 863.52	2 699.55	284.60	649.00	29.12	5 201.25	8 863.52
Beilbrae	55 757.89	70 525.05	2 011.55	128 294.49	59 090.21	3 194.08	9 049.96	7 170.82	49 789.42	128 294.49
Benalla	2 503.33	335.00	..	2 838.33	160.00	128.05	135.50	137.36	2 277.42	2 838.33
Benambra	..	..	..	..	..	..	..	..	..	..
Bendigo	..	..	..	..	..	..	..	..	..	..
Berrinillock	3 117.22	520.00	171.72	3 808.94	420.00	10.00	61.12	11.00	3 306.82	3 808.94
Berwick	..	..	..	..	..	..	..	..	..	..
Bethanga	3 013.10	335.00	126.34	3 474.44	..	128.05	..	.63	3 345.76	3 474.44



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Cemeteries	RECEIPTS					EXPENDITURE					Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance		
Byaduk	929.13	982.00	97.61	2 008.74	739.00	128.05	16.00	10.01	1 115.68	2 008.74	
Byaduk North	1 546.40	..	78.54	1 624.94	..	..	..	..	1 624.94	1 624.94	
Camperdown	75 045.48	34 646.00	4 247.01	113 938.49	30 649.00	3 908.89	34 563.21	4 545.32	40 227.07	113 938.49	
Cann River	4 138.21	213.29	114.00	4 465.50	..	..	150.00	336.89	3 978.61	4 465.50	
Cape Bridgewater	1 755.12	114.00	65.24	1 934.36	..	..	240.00	10.00	1 684.36	1 934.36	
Cape Clear	1 449.02	205.00	51.51	1 705.53	..	128.05	..	10.50	1 566.98	1 705.53	
Cape Otway	..	..	Nil Return	..	..	..	..	..	..	..	
Caramut	4 844.47	303.00	274.21	5 421.68	..	146.00	502.50	12.31	4 906.87	5 421.68	
Carisbrook	6 561.20	1 465.00	510.90	8 537.10	..	..	110.95	0.65	8 279.50	8 537.10	
Carlsruhe	4 481.48	6 239.60	28 968.03	39 689.11	2 100.00	58.00	28 223.03	..	9 308.08	39 689.11	
Carrangam	1 939.57	3 309.00	216.97	5 465.54	515.00	128.05	1 045.56	125.21	3 651.72	5 465.54	
Carwarp	512.99	..	18.42	531.41	..	..	..	..	531.41	531.41	
Cassilis	244.76	..	..	244.76	..	..	..	..	244.76	244.76	
Casterton (New)	2 401.83	14 601.00	30.93	17 033.76	14 997.07	..	1 581.27	1 234.93	(779.51)	17 033.76	
Casterton (Old)	455.78	..	15.93	471.71	..	..	..	0.01	471.70	471.71	
Campbell's Creek	21 356.65	29 785.00	9 709.72	60 851.37	24 746.10	5 601.81	8 300.78	2 561.92	19 640.76	60 851.37	
Calhcart	1 024.64	136.00	34.85	1 195.49	..	..	144.00	..	1 051.49	1 195.49	
Cathkin	1 931.16	900.00	68.41	2 899.57	600.00	..	117.00	36.90	2 145.67	2 899.57	
Cavendish	3 767.36	620.00	191.40	4 578.76	400.00	4.85	..	..	4 173.91	4 578.76	
Charlton	..	..	..	..	..	..	..	..	..	..	
See Attachment	..	..	..	..	..	..	..	..	..	..	
Cheltenham	282.52	..	9.86	292.38	..	..	..	..	292.38	292.38	
Chetwynd	6 670.81	3 763.00	233.67	10 667.48	1 400.00	288.31	3 500.60	268.69	5 209.88	10 667.48	
Chewton	3 571.14	5 003.23	667.82	9 242.19	2 688.95	22.50	5 525.00	..	1 005.74	9 242.19	
Chiltern (New)	..	..	..	..	..	..	..	..	..	..	
Chiltern (Old)	..	..	..	..	..	..	..	..	..	..	
Chillierook (Eureka)	840.34	170.00	30.53	1 040.87	965.00	..	..	0.12	1 040.75	1 040.87	
Clarendon	4 430.87	1 641.00	147.92	6 219.79	..	30.00	502.00	52.85	4 669.94	6 219.79	
Clear Lake	551.70	45.00	19.14	615.84	..	..	100.00	0.35	515.49	615.84	
Clunes	6 957.18	1 190.00	289.62	8 436.80	960.00	328.05	2 887.50	18.19	4 243.06	8 436.80	
Cobden	8 920.76	7 144.50	364.63	16 429.89	320.00	150.00	2 332.10	27.97	13 599.82	16 429.89	
Cobram	..	..	..	..	..	..	..	..	..	..	
Coghill's Creek (See Glendaneel)	..	..	..	..	..	..	..	..	..	..	
Cohuna	42 917.11	21 875.70	3 121.13	67 913.94	10 241.68	1 100.00	10 779.19	1 809.07	43 984.00	67 913.94	
Colac	318 003.92	65 239.40	35 755.03	418 998.35	41 483.50	3 675.53	13 602.77	976.00	359 260.55	418 998.35	
Colerabbin	7 049.13	1 440.50	389.86	8 879.49	660.00	..	..	54.97	8 164.52	8 879.49	
Coleraine	12 345.41	6 028.50	861.10	19 235.01	5 050.50	128.05	754.48	108.85	13 193.13	19 235.01	
Concongella	222.27	16.96	..	239.23	..	..	..	0.01	239.22	239.23	
Condah	2 213.25	1 350.00	537.39	4 100.64	1 405.00	..	2 628.00	..	67.64	4 100.64	

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Coongulmerang	89.21	1 935.00	250.00	2 274.21	1 148.68	48.61	197.88	1 166.67	(239.02)	2 274.21
Corack	1 147.84	..	32.93	1 180.77	..	..	992.33	..	..	1 180.77
Corinella	663.40	122.00	1 038.62	1 824.02	..	..	806.00	5.90	1 012.12	1 824.02
Corryong	1 216.97	..	40.27	1 257.24	..	..	..	..	1 257.24	1 257.24
Cowangie	12 634.00	18 780.00	4 822.00	36 236.00	11 736.00	..	6 274.00	3.00	18 223.00	36 236.00
Cranbourne	25 599.21	82 588.60	2 577.04	110 764.85	17 320.00	2 888.62	43 152.34	482.24	46 921.65	110 764.85
Cressy	881.04	5.00	67.51	953.55	..	30.00	..	0.25	923.30	953.55
Cresswick	81 053.37	21 105.40	30 127.93	132 286.70	4 697.50	2 142.58	12 019.10	25 102.86	88 324.66	132 286.70
Chib Point	13 563.55	8 104.00	1 311.67	22 981.22	5 633.00	513.80	1 585.95	268.17	14 980.30	22 981.22
Crowlands	2 877.00	520.00	153.02	3 550.02	..	..	119.50	0.74	3 429.78	3 550.02
Cudgewa	4 476.86	1 061.00	214.60	5 752.46	952.00	..	..	2.17	4 825.29	5 752.46
Culgoa	2 997.84	1 743.00	114.76	4 855.60	770.00	..	40.00	..	4 045.60	4 855.60
Dahwedarre (Yanaac Nih)	1 804.16	138.00	175.35	2 117.51	33.00	..	274.00	..	1 810.51	2 117.51
Dandenong	See Attachment	..	..	..	..	..	..	..	..	..
Dargo	647.57	155.00	105.63	908.20	..	128.05	..	0.35	779.80	908.20
Darlington	2 524.50	262.45	108.92	2 895.87	..	..	..	0.22	2 895.65	2 895.87
Darraweit Guim	1 546.17	339.50	26.61	1 912.28	97.00	..	..	0.38	1 814.90	1 912.28
Dartmoor	78 036.56	17 634.00	6 869.10	102 539.66	14 239.00	..	2 201.89	1 672.03	84 426.74	102 539.66
Daylesford	304.71	..	11.40	316.11	..	..	..	0.01	316.10	316.11
Deep Lead	1 034.56	100.00	28.76	1 163.32	..	..	835.00	0.23	328.09	1 163.32
Dergholm	6 366.50	2 372.23	533.38	9 271.91	1 120.00	60.00	2 502.50	313.05	5 276.36	9 271.91
Derrinallum	7 508.56	305.00	517.65	8 331.21	..	173.05	..	48.60	8 109.56	8 331.21
Devenish	19 382.99	7 950.00	5 370.69	32 703.68	4 930.00	1 731.17	2 442.82	..	23 599.69	32 703.68
Diamond Creek (Nillumbik)	3 679.92	..	249.97	3 929.89	50.00	3.58	75.00	0.60	3 800.71	3 929.89
Digby	39 170.37	8 723.62	3 713.16	51 607.15	4 320.00	182.85	3 735.95	1 644.78	41 723.57	51 607.15
Dimboola	22 701.21	16 867.00	716.33	40 284.54	13 880.50	105.00	11 074.71	102.35	15 121.98	40 284.54
Donald	17 040.13	10 600.00	1 635.45	29 275.58	500.00	87.32	6 939.12	..	21 749.14	29 275.58
Douny Brook	1 562.88	84.44	1 030.00	2 677.32	25.00	..	1 022.32	4.67	1 625.33	2 677.32
Dookie	1 212.83	..	1 938.82	3 151.65	..	..	944.50	27.31	2 129.84	3 151.65
Dookie East	1 825.47	1 072.50	64.60	2 962.57	50.00	..	625.00	33.55	2 954.02	2 962.57
Dowling Forest	4 819.81	444.00	985.81	6 249.62	88.50	128.05	32.00	2 131.97	3 869.10	6 249.62
Drik Drik	71 702.80	44 616.50	..	116 319.30	..	..	7 049.25	37 235.00	79 084.30	116 319.30
Dromana	64 999.75	36 347.55	5 903.51	107 250.81	22 737.96	1 115.70	..	1 018.00	75 329.90	107 250.81
Drouin West	2 088.17	775.55	141.68	3 005.40	40.70	79.90	118.30	5.50	2 761.00	3 005.40
Drysdale	..	7 445.76	*11 615.56	19 061.32	..	347.51	10 757.30	..	*7 956.71	19 061.32

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	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including Insurance)	Building and Works	Sundries and Miscellaneous		Closing Balance
Glengower	2 648.45	255.00	130.73	3 034.18	24.50	79.90	140.00	100.16	2 769.52	3 034.18
Glenlyon	3 204.49	360.00	193.06	3 757.55	1 200.00	48.02	408.75	1.61	3 267.29	3 757.55
Glenmaggie	3 685.69	1 165.00	99.33	4 950.02			1 103.20		2 598.80	4 950.02
Glenorchy										
Glennpatrick	4 013.73	1 511.00	1 164.08	6 688.81	910.00	120.00	37.20	1 008.86	4 612.75	6 688.81
Glenrobert	228.06			228.06					228.06	228.06
Glen Wills	460.51	200.00	60.78	721.29	100.00			0.39	620.90	721.29
Gobur	5 614.66	321.00	294.03	6 229.69	390.00	172.55		0.04	5 667.10	6 229.69
Goormong	6 726.91	2 4733.40	260.74	9 461.05	960.00	190.05	297.44	13.95	7 999.61	9 461.05
Gordon (New)										
Gordon (Old)										
Gormandale	2 730.93	663.00	95.48	3 489.41	525.00		50.00	1.01	2 913.40	3 489.41
Goroke										
Gowangardie	541.18	10.00	21.62	572.80				.01	572.79	572.80
Granite Flat	949.54		35.59	985.13				0.02	985.11	985.13
Grantville	16 146.07	6 087.50	1 428.82	23 662.39	3 015.00	228.05	2 340.00	2 364.14	15 715.20	23 662.39
Granya	940.86	23.01	160.00	1 123.87			100.00	120.71	903.16	1 123.87
Gray's Bridge	1 444.06	820.00	1134.34	2 377.40	600.00	128.05		2.58	1 646.77	2 377.40
Graytown	81.35		503.47	584.82	200.00	.68		0.30	384.52	584.82
Great Western	3 149.79	960.00	1 215.67	5 325.46				34.40	5 290.38	5 325.46
Green Hill	661.63		1 000.00	1 661.63			661.63	199.09	800.81	1 661.63
Green Lake	783.24		26.24	809.48					809.48	809.48
Greendale	5 282.35	200.00	448.62	5 930.97		128.05		21.18	5 781.74	5 930.97
Greensborough										
Greta	1 785.80		948.74	2 734.54			948.74		1 785.80	2 734.54
Guildford	3 695.72	24.00	427.89	4 147.61	250.00		30.00	0.11	3 897.50	4 147.61
Hamilton	22 329.45	2 372.00	506.82	25 208.27	755.00	348.05	105.00	185.27	23 476.00	25 208.27
Harcourt	8 291.20	91 480.00	10 185.38	111 056.58	37 703.48	3 917.12	29 444.98	22 328.17	30 601.08	123 994.83
Harkaway	3 171.57	4 975.00	285.11	8 431.68	2 275.00	386.26	1 186.75	5.90	9 697.40	13 551.31
Harrietville	3 493.64	1 980.00	111.38	5 585.02	880.00		419.95	0.07	3 960.40	5 262.95
Harrow		75.00	179.19	254.19					3 747.76	3 747.83
Havilah										
Hawkesdale	2 042.79	590.00	180.32	2 813.11	490.00		37.10	1.20	2 284.81	2 813.11
Hazelwood	32 695.80	34 318.25	5 922.69	72 936.74	19943.72	3 727.78	5 923.85	7 425.22	35 846.17	72 936.74
Healesville	117 652.52	39 348.40	9 078.90	166 079.82	19 699.00	2 573.87	5 407.24	4 286.46	134 113.25	166 079.82
Heathcote	18 845.21	20 872.52	3 274.69	42 992.42	11 815.00	441.80	9 807.21	4 834.29	16 094.12	42 992.42
Hexham	1 325.65		49.89	1 375.54				0.03	1 375.51	1 375.54
Heyfield	11 001.65	5 715.00	693.01	17 409.66	2 420.00	38.43	5 153.16	68.83	9 729.24	17 409.66
Heywood	3 067.67	5 387.00	61.32	8 515.99	5 074.33		1 436.14	415.00	1 590.52	8 515.99
Hopetoun	4 252.73	6 250.60	1 554.33	12 057.66		311.60	6 109.54	14.00	5 622.52	12 057.66

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	\$	\$	\$	\$	\$	\$	\$	\$	\$
See Attachments									
Horsham	631.18		13.67	644.85				.01	644.84
Hotsapur	8 156.01	7 261.00	379.13	15 796.14	4 216.95	184.95	702.63	25.61	10 666.00
Inglewood	2 884.82	370.00	195.47	3 450.29	80.00		300.00	1.05	3 069.24
Inverleigh	16 145.57	13 230.00	1 204.10	30 579.67	6 743.10	352.75	3 152.00	1 233.43	19 098.39
Jamieson	1 081.81	270.00		1 351.81	1 200.00			351.81	1 351.81
Jeparit	10 880.19	1 654.00	1 715.65	14 249.84	1 260.00	364.13	4 197.33	3.40	8 424.98
Jericho									
Joyces Creek									
Jung (Jerro)	859.75		44.79	904.54					904.54
Kangaroo Ground	57 606.19	69 904.45	4 233.69	131 744.33	25 038.75	793.10	2 190.00	981.56	102 741.32
Kaniva and Lillimur	21 633.84	7 261.11	1 774.33	30 669.28	1 837.85		1 392.31		27 439.12
Karnak	1 001.98		160.74	1 162.72				.12	1 162.60
Katamatite	3 280.75	1 760.00	276.79	5 317.54	645.00		765.98	4.64	3 901.92
Katandra	2612.45	270.00	118.65	3 001.10				.15	3 000.95
Katylil	452.89		16.94	469.83					469.83
Keilor	1 000 000.00	523 343.00	123 329.00	1 646 672.00	284 714.00	10 531.00	56 647.00	76 372.00	1 218 408.00
Kenmare	2 546.68	45.00	196.72	2 788.40		.35			2 788.05
Kerang	146 943.31	26 443.30	21 313.82	194 700.43	15 268.00	1 633.30	17 975.54	8 323.47	151 500.12
Kialla West									
See Attachments									
Kialla	3 106.66	27.00	178.88	3 312.54		130.55		9.50	3 172.49
Kiewa	7 263.30	1 470.00	1 251.17	9 984.47	1 382.80		150.00	332.27	8 119.40
Kilcunda	6 024.24	1 105.00	203.64	7 332.88	3 600.00	128.05	213.80	1.70	6 629.33
Kilmore	6 095.25	6 240.00	1 525.43	13 860.68	1 800.00	159.35	5 006.15	353.01	6 542.17
Kingower	1 749.86	215.00	70.73	2 035.59					2 035.59
Koorook	1 247.41	3 060.65	5 746.29	10 054.35	299.00	21.20	7 398.33	7.53	2 328.29
Kooroocheang and Werona	834.99		28.70	863.69				25.17	838.52
Korong Vale	531.43	100.00	20.16	651.59				.10	651.49
Korumburra	20 654.93	22 085.20	6 229.36	48 969.49	17 993.30	12.65	6 770.85	3 387.38	20 805.31
Krambruk (Apollo Bay)	7 697.75	6 022.84	2 818.43	16 539.02	2 040.00	262.00	1 917.09	779.27	11 540.66
Kyabram	1 275.09	55 546.92	64 979.09	121 801.10	11 580.00	1 191.32	13 850.04	89 260.08	5 919.66
Kyneton	48 123.47	28 190.40	22 736.48	99 050.35	12 730.00	904.84	46 194.92	21 036.20	18 184.39
Laeon North	377.20		13.20	390.40					390.40
Lake Boga	9 830.88	625.00	470.74	10 926.62				200.35	10 726.27
Lake Bolac	1 979.65	972.00	66.33	3 017.98	290.00		286.90	1.62	2 439.46
Lake Rowan	3 538.78	155.00	411.73	4 102.51			48.90	1.05	4 052.56
Lakes Entrance	37 375.49	22 220.48	8 948.59	68 544.56	6 390.00	934.48	15 058.95	1 213.29	44 947.84
Laibert	4 938.93	802.00	400.08	6 231.01	380.00				5 849.81
Lancefield	24 718.36	7 325.00	1 603.98	33 651.34	4 765.00	258.26	303.80	359.90	27 964.38



Dr Abstracts of Accounts of Trustees for Public Cemeteries published in compliance with the requirements of section 34 of the Cemeteries Act 1958 Cr

Cemeteries	RECEIPTS				EXPENDITURE						Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance		
Landsborough	5 505.66	2 836.30	891.36	9 233.32	..	128.05	2 200.00	1.75	7 031.57	9 233.32	
Lang Lang	15 712.61	10 895.00	1 317.62	27 925.23	2 995.00	..	2 004.79	26.11	22 771.28	27 925.23	
Leamonth	473.83	8 118.00	1 459.58	8 591.83	1 459.58	..	5 885.61	41.05	1 205.59	8 591.83	
Leongatha	150 180.40	45 392.30	18 980.63	214 553.33	13 964.55	..	13 905.77	510.33	184 843.09	214 553.33	
Leopold	..	7 250.97	*25 504.16	32 755.13	..	638.68	11 174.86	..	*20 941.59	32 755.13	
Leitbridge	2 121.86	360.00	101.55	2 583.41	..	79.90	126.38	6.00	2 371.13	2 583.41	
Lexon	1 116.51	483.90	89.57	1 689.98	400.00	..	..	.49	1 289.49	1 689.98	
Lilydale	See Attachments	..	..	..	..	..	..	..	..	..	
Linton	17 315.73	1 577.00	1 535.77	20 428.50	860.00	426.41	177.75	396.68	18 567.66	20 428.50	
Lismore	6 121.12	1 435.90	1 991.68	9 548.70	1 030.20	..	1 687.72	1 893.75	4 937.03	9 548.70	
Loch Ard	1 700.00	..	..	1 700.00	..	..	1 700.00	..	..	1 700.00	
Lochiel	1 964.34	..	65.48	2 029.82	..	150.95	..	.33	1 878.54	2 029.82	
Lockwood	2 380.54	130.00	83.68	2 594.22	..	..	..	..	2 594.22	2 594.22	
Longwood	3 786.85	160.00	139.60	4 086.45	..	..	300.00	..	3 777.45	4 086.45	
Lorne	2 414.53	2 516.85	71.49	5 002.87	50.00	128.05	3 294.93	6.70	1 523.19	5 002.87	
Lorquon	393.24	..	13.98	407.22	..	..	165.01	..	242.21	407.22	
Macarthur	5 740.88	2 198.00	227.13	8 166.01	1 190.00	132.35	1 070.00	50.00	5 723.66	8 166.01	
Macedon	43 932.76	6 252.50	4 399.07	54 584.33	2 580.00	..	3 014.00	309.15	48 681.18	54 584.33	
Maddingley	..	..	..	..	..	..	..	..	..	..	
(Bacchus Marsh)	..	..	..	..	..	..	..	..	..	..	
Matfra	45 810.53	49 625.00	22 501.51	117 937.04	19 462.50	5 812.56	47 203.73	2 706.12	42 752.13	117 937.04	
Mejora	25 151.82	37 328.00	2 090.07	64 569.89	14 406.75	829.23	24 598.24	1 369.82	23 365.85	64 569.89	
Maldon	488.07	213.50	23.52	725.09	..	..	200.00	.09	525.00	725.09	
Maldon	5 299.63	10 817.36	..	16 116.99	5 790.00	..	6 358.68	..	3 968.51	16 116.99	
Mallacoota	..	..	..	..	..	..	..	..	..	..	
Malmsbury	..	..	..	..	..	..	..	..	..	..	
Manangatang	2 305.24	595.00	72.90	2 973.14	520.00	128.05	..	1.40	2 323.69	2 973.14	
Mansfield	4 584.01	31 671.00	305.80	36 560.81	32 088.00	..	..	..	4 472.81	36 560.81	
Matto	..	..	..	..	..	..	..	..	..	..	
Marong	1 855.17	1 090.00	57.97	3 003.14	760.00	..	..	..	2 161.52	3 003.14	
Maryborough	78 248.62	39 665.00	13 433.66	131 347.28	28 848.00	79.00	9 518.88	2.62	89 639.93	131 347.28	
Maryknoll	5 654.51	1 278.30	522.98	7 455.79	160.00	3 046.67	1 100.95	293.80	6 191.87	7 455.79	
Marysville	6 328.34	415.00	479.74	7 223.08	180.00	..	..	..	568.62	7 223.08	
Meerivau	10 132.29	3 634.40	642.57	14 409.26	1 875.00	122.80	1 894.90	7.75	10 508.81	14 409.26	
Melb. Chevra Kadisha	..	..	..	..	..	..	..	..	..	..	
Melton	1 688.75	46 469.00	28 953.41	77 111.16	46 158.83	88.00	11 788.75	..	19 075.58	77 111.16	
Memorial Park	See Attachments	..	..	..	..	..	..	..	..	..	
Merbein	..	..	..	..	..	..	..	..	..	..	

\* Deficit



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Cemeteries	RECEIPTS					EXPENDITURE					Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Miscellaneous	Closing Balance		
Narrawang	1 565.95	340.00	47.30	1 953.25	530.00	128.05	6 926.91	1.28	1 293.92	1 953.25	
Nathalia	13 627.36	14 566.00	590.40	28 783.85	3 985.00	485.80	20.20	20.20	17 365.94	28 783.85	
Natimuk	5 388.70	515.75	330.59	6 235.04	270.00	286.00	286.00	16.80	5 662.24	6 235.04	
Nateee Yallock	1 223.82	290.00	39.52	1 553.34	90.00	128.05	50.00	0.39	1 284.90	1 553.34	
Navarre	1 161.28	170.00	84.72	1 416.00	..	1.40	280.76	..	1 133.84	1 416.00	
Neeson	10 313.87	6 069.65	91.68	16 475.20	2 556.50	363.05	1 767.51	128.14	11 660.20	16 475.20	
Nelson	1 298.88	..	31.62	1 330.50	..	..	..	0.15	1 330.35	1 330.50	
Netherby	1 474.87	..	188.72	1 663.59	..	130.55	582.50	..	950.54	1 663.59	
Newbridge	1 596.25	828.00	66.19	2 490.44	580.00	305.10	175.60	5.25	1 729.59	2 490.44	
Newstead	7 231.61	3 445.00	460.96	11 137.57	1 960.00	296.50	413.46	79.15	8 379.86	11 137.57	
Nhill	17 637.88	9 617.45	1 228.92	28 484.25	5 410.00	..	2 456.75	5 744.70	14 576.30	28 484.25	
Niranda	1 692.20	95.00	112.77	1 899.97	..	..	..	5.22	1 894.75	1 899.97	
Noradjuha	445.40	..	16.68	462.08	..	..	..	..	462.08	462.08	
Northcote	..	..	..	..	..	..	..	..	..	..	
Numurkah	21 579.00	37 202.00	8 816.00	115 702.00	41 618.00	..	11 824.00	..	28 915.00	115 702.00	
Nurrabiel	267.20	12.00	10.00	289.20	..	..	..	..	{ *31 865.00	289.20	
Nyah	9 718.57	5 765.00	3 733.54	19 217.11	2 280.00	..	287.50	3 137.00	13 512.61	19 217.11	
Nyora	1 696.15	3 485.00	51.46	5 232.61	1 640.00	4.50	3 038.65	285.80	263.66	5 232.61	
Oakleigh	791.70	..	6.00	797.70	..	..	..	..	797.70	797.70	
Old Port Fairy	..	..	..	..	..	..	..	..	..	..	
Omeo	7 087.61	3 375.00	483.86	10 946.47	2 741.75	..	..	..	8 204.72	10 946.47	
Orbost	36 191.56	28 532.35	2 220.10	66 944.01	13 378.05	962.69	2 254.01	11 962.34	38 386.92	66 944.01	
Ouirim	Nil Return	..	..	..	..	..	..	..	..	..	
Ouyen	9 051.16	2 405.00	668.77	12 124.93	8 370.00	..	489.17	..	11 635.76	12 124.93	
Pakenham	21 451.03	24 007.20	1 499.70	46 957.93	..	358.60	9 742.93	790.12	27 696.28	46 957.93	
Pannure	1 816.47	45.00	36.93	1 898.40	..	129.10	250.00	0.65	1 518.65	1 898.40	
Pannooobamawm	14 927.26	852.10	1 337.21	17 116.57	380.00	..	133.93	9.99	16 592.65	17 116.57	
Paoho & Tornumbary	4 004.81	840.00	275.96	5 120.77	690.00	128.05	28.40	12.80	4 261.52	5 120.77	
Paynesville	6 872.89	15 075.60	200.00	22 148.49	3 926.12	..	1 657.64	5 187.36	11 377.37	22 148.49	
Peecheba	Nil Return	..	..	..	..	..	..	..	..	..	
Phillip Island	11 292.98	21 660.70	2 567.08	35 520.76	12 285.00	814.13	7 070.91	2 244.71	13 106.01	35 520.76	
Piripino	165.66	..	6.19	171.85	..	..	..	..	171.85	171.85	
Pine Lodge	73.17	..	..	..	..	..	..	..	..	..	
Polkenmet	209.78	40.00	26.15	295.93	..	..	..	..	99.32	295.93	
Pompaapel	4 715.55	1 348.80	733.35	6 797.70	405.00	..	..	..	257.75	6 797.70	
Poovong	5 188.85	926.00	109.89	6 224.74	611.38	..	477.75	89.80	5 825.15	6 224.74	
Port Campbell	23 708.62	16 765.00	6 287.64	46 741.26	8 714.14	559.55	5 818.49	4 000.00	27 649.08	46 741.26	
Port Fairy	..	10 279.15	*34 135.75	44 414.90	..	1 113.23	13 633.25	..	*29 668.42	44 414.90	
Portarlington	..	..	..	..	..	..	..	..	..	..	

\* Deficit



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Cemeteries	RECEIPTS				EXPENDITURE						Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance		
Smeaton	2 209.82	30.00	165.72	2 405.54	..	..	..	..	2 405.54	2 405.54	
Smythesdale	5 166.43	2 989.40	240.93	8 396.76	945.00	210.35	100.00	972.65	6 168.76	8 396.76	
Sorrento	34 581.44	16 215.00	2 795.78	53 592.22	5 015.00	24.00	5 884.00	14.65	42 678.57	53 592.22	
Speed	2 898.42	540.00	88.70	3 527.12	470.00	..	1 483.96	3.30	1 545.86	3 527.12	
Spring Hill	547.00	..	19.27	566.27	..	..	..	.06	566.21	566.27	
Spring Lead	538.26	70.00	20.80	629.06	..	..	..	.05	629.01	629.06	
Springhurst (Narimanga)	1 839.71	1 600.00	142.60	2 142.31	63.00	53.90	..	0.15	2 025.26	2 142.31	
St. Arnaud	See Attachments	..	..	..	..	..	..	..	..	..	
Staffordshire Reef	1 878.17	145.00	1 231.39	3 254.56	..	81.58	..	.52	3 172.46	3 254.56	
Stanley	4 788.51	3 366.60	1 650.08	8 320.19	1 370.00	128.05	190.00	2.70	6 629.44	8 320.19	
Stawell (Pleasant Creek)	15 658.69	46 943.72	847.90	63 450.31	33 450.55	484.45	6 520.27	1 120.63	21 874.41	63 450.31	
Stergitz	1 292.96	10.00	41.49	1 344.45	..	..	211.00	.35	1 133.10	1 344.45	
Strathdownie East	2 213.79	70.00	75.83	2 359.62	..	..	..	.09	2 359.53	2 359.62	
Stratford	5 727.35	14 038.89	4 568.45	24 334.69	4 441.75	304.98	7 150.64	5 825.46	6 611.86	24 334.69	
Strathbogie	317.16	..	26.78	343.94	..	..	60.00	.2	283.92	343.94	
Stratham	2 380.33	1 700.00	93.61	4 173.94	..	..	286.00	1.66	3 886.28	4 173.94	
Stuart Mill	..	..	..	..	..	..	..	..	..	..	
Sunbury	15 230.38	27 860.33	..	43 090.71	14 479.30	..	12 196.45	368.89	16 046.07	43 090.71	
Sutton Grange	See Attachments	..	..	..	..	..	..	..	..	..	
Swan Hill	..	..	..	..	..	..	..	..	..	..	
Swanwater West	363.16	..	13.84	377.00	..	..	..	..	377.00	377.00	
Talgarno	6 994.57	4 590.00	1 058.09	12 642.66	3 850.00	..	1 063.85	441.10	7 287.71	12 642.66	
Tallangatta	3 807.50	1 140.00	312.20	5 259.70	1 050.00	..	..	.30	4 209.40	5 259.70	
Tallaroek	937.41	1 709.00	34.51	2 680.92	1 470.00	128.05	..	81.29	1 001.58	2 680.92	
Taradale	..	..	..	..	..	..	..	..	..	..	
Tamagulla	..	..	..	..	..	..	..	..	..	..	
Tarravanges	1 394.89	330.00	46.64	1 771.53	..	15.00	942.00	19.00	795.53	1 771.53	
Taravoukyan	1 548.55	220.00	98.86	1 867.41	200.00	..	..	2.57	1 664.84	1 867.41	
Tarwin Lower	2 931.33	175.00	314.80	3 421.13	..	..	80.00	1.79	3 339.34	3 421.13	
Tatura	131 092.76	37 618.60	11 892.14	180 603.50	9 612.11	1 279.06	18 110.23	2 256.23	149 345.87	180 603.50	
Tayoon	465.64	250.00	20.98	736.62	..	..	..	.16	736.46	736.62	
Tawonga	4 061.28	2 371.90	186.20	6 619.38	1 975.95	128.05	32.00	21.54	4 461.84	6 619.38	
Teesdale	2 321.32	350.00	72.49	2 743.81	112.50	..	..	13.00	2 618.31	2 743.81	
Templestowe	See attachments	..	..	..	..	..	..	..	..	..	
Terang	..	..	..	..	..	..	..	..	..	..	
Terrace	1 062.13	35.00	40.88	1 138.01	..	..	25.00	.15	1 112.86	1 138.01	
Tharabegga—See Tungamah	..	..	..	..	..	..	..	..	..	..	
The Necropolis	See Attachments	..	..	..	..	..	..	..	..	..	
Thoonia	..	..	..	..	..	..	..	..	..	..	
Thorpdale	777.50	..	31.21	808.71	..	..	27.00	0.02	808.69	808.71	





**McDONALD CARTER** CHARTERED ACCOUNTANTS

471 RIVERSDALE ROAD  
HAWTHORN  
VICTORIA 3122

TEL: (03) 882 9944  
FAX: (03) 882 7795

PARTNERS:  
J. G. FLOWERS      W. C. KEENAN  
M. M. HARDY        R. S. McDOWELL  
R. M. HOLBROOK     G. S. PARKER

AUDITORS REPORT TO THE TRUSTEES OF HORSHAM CEMETERY

1. I report that I have audited the accounts of the Horsham Public Cemetery for the year ended 31st December 1992.
2. I have received all the information and explanations I have required.
3. In my opinion the Annual Statement of Accounts, which has been prepared according to the historical cost convention (except where otherwise indicated), has been properly drawn up so as to give a true and fair view of the transactions of the Cemetery for the year, and the financial position of the Cemetery as at 31st December 1992.

Hawthorn, Victoria

Dated this 18th day of March 1993



G.S. PARKER  
Chartered Accountant



STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST  
DECEMBER, 1992

1990	1991	Receipts	1992
3,575	4,904	Bank Credit Balance at start of year	10,792
77,500	77,635	Interment and Land Sales - Lawn	92,243
4,670	2,790	- General Section	5,270
24,000	19,375	Plaques	31,686
1,215	810	Niche Wall	800
2,513	1,812	Flower Containers	3,249
368	247	Monument Fees	728
3,104	2,974	Superannuation	2,910
611	520	Grave Maintenance	486
16,796	13,410	Interest on Investments	14,048
47,280	12,515	Term Deposits (Contra)	34,017
40	85	Search Fees	30
240	-	Miscellaneous	220
-	-	Transfer from Plant Reserve	
<hr/> 181,912 <hr/>	<hr/> 137,077 <hr/>		<hr/> 196,479 <hr/>

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST  
DECEMBER, 1992

1990	1991	Payments	1992
49,181	49,787	Wages	53,087
8,482	11,733	Maintenance	12,017
8,324	11,030	Administration	10,639
1,155	2,183	Insurance	1,802
8,873	8,345	Superannuation	10,082
15,696	14,033	Plaques	22,189
-	797	Flower Containers	2,744
2,439	3,614	Plant Operation	4,544
23,692	14,000	Term Deposits (Contra)	37,194
1,290	-	Plant Purchases	1,950
4,500	-	Transfer to Lawn Cemetery Reserve	8,680
-	-	Transfer to Long Service Reserve	-
41,161	10,445	Capital Improvement and Replacement	13,370
10,000	-	Transfer to Building Reserve	5,000
2,000	-	Transfer to Plant Reserve	-
-	44	Miscellaneous	753
214	274	Bank Charges	128
4,905	10,792	Bank Credit Balance at end of year	12,300
<u>181,912</u>	<u>137,077</u>		<u>196,479</u>

STATEMENT OF INCOME AND EXPENDITURE FOR YEAR ENDED 31ST  
DECEMBER, 1992

1990	1991	Income	1992
61,809	62,105	Interments & Land-Lawn	90,893
4,670	2,790	-General Section	5,270
22,099	19,741	Plaques	31,396
1,215	810	Niche Wall-Plaques	800
2,300	1,840	Flower Containers	3,211
368	247	Monument Fees	728
3,104	2,973	Superannuation	2,910
611	520	Grave Maintenance	486
		Interest on	
16,796	12,830	Investments	14,350
280	85	Miscellaneous	250
-	-	Transfer from Plant	-
		Reserve	
3,175	17,861	Deficit for Year	-
<hr/>	<hr/>		<hr/>
116,427	121,802		150,294
<hr/>	<hr/>		<hr/>

STATEMENT OF INCOME AND EXPENDITURE FOR YEAR ENDED 31ST  
DECEMBER, 1992

1990	1991	Expenditure	1992
49,181	49,787	Wages	53,087
8,482	11,733	Maintenance	12,017
2,439	3,613	Plant Operation	4,544
1,155	2,183	Insurance	1,802
8,324	11,030	Administration	10,639
8,873	8,345	Superannuation	10,082
17,917	13,946	Plaques	26,008
1,202	1,530	Flower Containers	1,923
		Transfer to Lawn Cemetery Maintenance Fund	5,000
3,800	3,700		
		Transfer to Building Reserve	5,000
10,000	5,000	Transfer to Long Service Leave Reserve	-
-	-		
		Transfer to Plant Reserve	-
2,000	-	Miscellaneous	28
-	44	Depreciation-Land Buildings, Fencing	4,110
-	3,607	Depreciation-tools and Equipment	2,175
2,840	2,810	Depreciation-Roadways & Carpark	-
-	1,000	Depreciation -Lawn Cem. Establishment	1,560
-	3,200	Bank Charges	128
214	274	Surplus for Year	12,191
-	-		
<u>116,427</u>	<u>121,802</u>		<u>150,294</u>

BALANCE SHEET AS AT 31ST DECEMBER, 1992

<u>1990</u>	<u>1991</u>	<u>Assets</u>	<u>1992</u>
40	40	Petty Cash	40
4,905	10,793	Cash at Bank	12,300
13,412	14,317	Cash at Bank (Term Deposits)	17,577
-	-		
1,131	398	<u>Stock on Hand</u> Flower Containers	1,219
2,000	2,000	<u>Investment Accounts</u> Perpetual Mtce. Fund	2,000
105,400	109,100	Lawn Cemetery Mtc. Fund	114,400
19,931	27,114	Building Reserve	33,657
39,362	43,657	Plant Reserve	46,500
20,308	22,532	L S L Reserve	24,008
22,035	19,225	Tools & Equip.	19,000
65,161	72,000	Land, Buildings & Fencing Roadways	78,000
3,000	2,000	Carpark - General Cemetery	2,000
32,000	28,800	Lawn Cemetery Establishment	30,500
<u>328,685</u>	<u>351,976</u>		<u>381,201</u>

BALANCE SHEET AS AT 31ST DECEMBER, 1992

<u>1990</u>	<u>1991</u>	<u>Liabilities</u>	<u>1992</u>
77,222	92,752	Unused Reserve Land and Services	93,402
5,179	4,813	Unused Reserve Land- (Plaques)	5,078
409	381	Unused Reserve Land- (Flower Containers)	419
2,823	2,737	Sundry Creditors-Plaques	6,556
300	4,000	Owing to Lawn Cemetery Maintenance Fund	100
-	5,000	Owing to Building Reserve	5,000
2,000	2,000	Perpetual Maintenance Reserve	2,000
105,400	109,100	Lawn Cemetery Maintenance Reserve	114,400
19,931	27,114	Building Reserve	33,657
39,362	43,657	Plant Reserve	46,500
20,308	22,532	Long Service Leave Res.	24,008
55,751	37,890	Accumulated Fund at 1/1/1992 37,890 Add Surplus for Year 12,191	50,081
<u>328,685</u>	<u>351,976</u>		<u>381,201</u>

SWAN HILL MEMORIAL PARKBALANCE SHEET AS AT SEPTEMBER 30, 1992

1990/91		1991/92
\$		\$
<u>ASSETS</u>		
3,970.86	Cash at Bank	-
	Investments	
4,067.74	- General Funds	1,623.27
6,344.60	- Plant Replacement Reserve	3,890.58
5,566.50	- Land Acquisition Reserve	17,866.56
751.17	- Long Service Leave Res.	1,798.55
<u>16,730.01</u>		<u>25,178.96</u>
13,256.63	Debtors	9,690.77
	Fixed Assets	
27,790.15	- Plant and Machinery	32,415.15
<u>\$61,747.65</u>		<u>\$67,284.88</u>
		=====
<u>LIABILITIES</u>		
	- Bank Overdraft	2,597.75
33,148.15	Equity Opening Balance	39,424.18
6,276.03	Operating Surplus/(Loss)	1,557.29
<u>39,424.18</u>	Equity Closing Balance	<u>40,981.47</u>
9,661.20	Creditors	149.97
	Reserves	
6,344.60	- Plant Replacement	3,890.58
5,566.50	- Land Acquisition	17,866.56
751.17	- Long Service Leave	1,798.55
<u>12,662.27</u>		<u>23,555.69</u>
<u>\$61,747.65</u>		<u>\$67,284.88</u>
		=====

SWAN HILL MEMORIAL PARKOperating Statement for Year Ending September 30 1992

1990/91		1991/92
\$	<u>INCOME</u>	\$
	Interments	
3,200.00	- Denomination New	5,558.00
7,576.00	- Denomination Re-Open	11,876.50
58,320.00	- Lawn New	63,490.00
14,495.00	- Lawn Re-Open	12,800.00
25,445.00	- Vaults New	8,800.00
1,750.00	- Infant Lawn	1,105.00
374.00	- Memorial Wall	385.00
-	- Ashes Only	316.00
<u>111,160.00</u>		<u>104,330.50</u>
6,412.80	Monumental Fees	4,426.46
2,595.82	Interest on Investments	819.84
8,223.60	Workcare Reimbursement	10,147.01
65.00	Sundry Income	70.00
<u>17,297.22</u>		<u>15,463.31</u>
0.00	Transfer from Reserves	
	- Plant Replacement	4,625.00
<u>\$128,457.22</u>	<b>TOTAL INCOME</b>	<u>\$124,418.81</u>
	<u>EXPENDITURE</u>	
	Wages	
26,411.45	- Manager Sexton	27,877.44
16,327.23	- Casual Labour	16,941.84
12,495.32	- Workcare	9,842.50
362.48	Clothing Allowance	296.46
870.00	Superannuation	1,452.00
2,969.04	Workcare Levy	2,603.63
<u>59,435.52</u>		<u>59,013.87</u>
21,264.16	Plaques, Vases, Bases	18,735.31
13,097.50	Vaults	5,598.84
6,429.92	Grave Digging	9,812.00
3,306.38	Equipment Maintenance	1,891.63
4,526.99	Maintenance - General	2,412.46
336.96	Sand/Seed/Spray/Fertilizer	443.85
1,288.12	Fuel	1,330.99
544.27	Telephone	544.51
681.94	S.E.C.	862.75
391.80	Insurance	577.89
46.00	Registrations	136.40
5,817.36	Administration	6,013.21
352.00	Sundry Expenses	32.85
<u>58,083.40</u>		<u>48,392.69</u>
	Transfers to Reserves	
3,344.60	- Plant Replacement	2,173.24
566.50	- Land Acquisition	12,236.60
751.17	- Long Service Leave	1,045.12
<u>4,662.27</u>		<u>15,454.96</u>
<u>122,181.19</u>	<b>TOTAL EXPENDITURE</b>	<u>122,861.52</u>
<u>\$6,276.03</u>	<b>Operating Surplus/(Loss)</b>	<u>\$ 1,557.29</u>
=====		=====



## BENDIGO CEMETERIES TRUST

OPERATING STATEMENT  
FOR YEAR ENDED 30 SEPTEMBER, 1992

	Notes	1991/92	1990/91
		\$	\$
<b>Revenue :</b>			
Operating Revenue	2	553,577	539,747
Interest Revenue	3	16,722	24,984
Other Revenue	4	<u>46,089</u>	<u>42,509</u>
<b>TOTAL REVENUE</b>		<b>616,388</b>	<b>607,240</b>
<b>Less Expenses :</b>			
Direct	5	509,623	460,381
Administration	6	96,512	91,403
Financial	7	<u>65,269</u>	<u>64,557</u>
<b>TOTAL EXPENSES</b>		<b>671,404</b>	<b>616,341</b>
<b><u>TOTAL DEFICIT FOR YEAR</u></b>		<b>55,016</b>	<b>9,101</b>
<b>ACCUMULATED REVENUE - BEGINNING OF YEAR</b>		<b>271,489</b>	<b>278,736</b>
<b>ADD : Transfers from Reserve</b>			<b>4,288</b>
<b>LESS : Transfers to Reserve</b>			<b>2,434</b>
<b>ACCUMULATED REVENUE - END OF YEAR</b>		<b><u>\$216,473</u></b>	<b><u>\$271,489</u></b>

BENDIGO CEMETERIES TRUSTBALANCE SHEET  
AS AT 30 SEPTEMBER, 1992

	Notes	1991/92 \$	1990/91 \$
<b>ASSETS :</b>			
<u>Current Assets</u>			
Cash at Bank		17,151	37,730
Petty Cash		200	150
Debtors	8	31,466	68,170
Stock	1.7	2,000	2,000
Prepayments		<u>1,660</u>	-
		<u>52,477</u>	<u>108,050</u>
<u>Investments (at cost)</u>	9	<u>221,786</u>	<u>156,664</u>
<u>Fixed Assets</u>			
(as cost less depreciation)	10	<u>953,566</u>	<u>986,492</u>
<b><u>TOTAL ASSETS</u></b>		<b><u>\$1,227,829</u></b>	<b><u>\$1,251,206</u></b>
<b>LIABILITIES :</b>			
<u>Current Liabilities</u>			
Creditors and Accruals	11	42,483	49,216
Loans (Private)	12	<u>6,555</u>	<u>6,816</u>
		<u>49,038</u>	<u>56,032</u>
<u>Non-Current Liabilities</u>			
Loans (Private)	12	<u>381,045</u>	<u>387,340</u>
<u>Equity Capital and Reserves</u>			
Monument Restoration Reserve	13	6,000	-
Long Service Leave Reserve		10,478	23,789
Rotunda and Memorial Reserve	13	1,485	2,850
Pre-Purchase Reserve	13	312,900	259,296
Capital Contributions - Crematorium	13	250,410	250,410
Accumulated Revenue		<u>216,473</u>	<u>271,489</u>
		<u>797,746</u>	<u>807,834</u>
<b><u>TOTAL LIABILITIES, EQUITY, CAPITAL AND RESERVES</u></b>		<b><u>\$1,227,829</u></b>	<b><u>\$1,251,206</u></b>

WILLIAMSTOWN PUBLIC CEMETERY  
BALANCE SHEET  
AS AT 31 DECEMBER 1992

	Notes	1992 \$	1991 \$
<b>CURRENT ASSETS</b>			
Cash at Bank		66,707	171,709
Receivables	4	209,482	34,279
Investments	5	<u>893,900</u>	<u>1,019,000</u>
<b>TOTAL CURRENT ASSETS</b>		<u>1,170,089</u>	<u>1,224,988</u>
<b>NON-CURRENT ASSETS</b>			
Receivables	6	304,744	-
Property, Plant & Equipment	7	664,483	193,456
Investments	8	<u>28,100</u>	<u>-</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>997,327</u>	<u>193,456</u>
<b>TOTAL ASSETS</b>		<u>2,167,416</u>	<u>1,418,444</u>
<b>CURRENT LIABILITIES</b>			
Creditors and Borrowings	9	237,878	38,597
Provisions	10	<u>17,662</u>	<u>15,381</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>255,540</u>	<u>53,978</u>
<b>NON-CURRENT LIABILITIES</b>			
Creditors and Borrowings	11	304,744	-
Provisions	12	<u>401,134</u>	<u>330,161</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>705,878</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>961,418</u>	<u>384,139</u>
<b>NET ASSETS</b>		<u>1,205,998</u>	<u>1,034,305</u>
<b>Represented by:-</b>			
Accumulated Funds		1,185,998	1,014,305
Reserves	13	<u>20,000</u>	<u>20,000</u>
		<u>1,205,998</u>	<u>1,034,305</u>

The above Balance Sheet is to be read in conjunction with the attached Notes.

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WILLIAMSTOWN PUBLIC CEMETERY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 1992

	Note	1992 Inflows/ (Outflows) \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers		389,970
Payments to Suppliers and Employees		(132,943)
Interest Received		<u>65,253</u>
Net Cash Provided by Operating Activities	2	<u>322,280</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Investments		125,100
Payments for Investments		(28,100)
Payments for Property, Plant and Equipment		<u>(524,282)</u>
Net Cash Used by Investing Activities		(427,282)
Net Decrease in Cash Held		(105,002)
Cash at the Beginning of the Financial Year		<u>171,709</u>
Cash at the End of the Financial Year	1	<u><u>66,707</u></u>

## NOTES TO STATEMENT OF CASH FLOWS

## 1. RECONCILIATION OF CASH

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, net of outstanding bank overdrafts. Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	1992 \$
Cash at Bank	<u>66,707</u>

## 2. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS.

Operating Surplus	171,693
Depreciation	53,255
Increase in trade creditors	4,054
Increase in provisions	73,254
Decrease in receivables	<u>20,024</u>
Net cash provided by operating activities	<u><u>322,280</u></u>

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WILLIAMSTOWN PUBLIC CEMETERY  
 DETAILED INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 DECEMBER 1992

	1992 \$	1991 \$
INCOME		
Burial Fees	190,160	158,090
Burials - Paid Pre-need	139,495	145,025
Memorial Fixture Sales	4,505	3,205
Masonry Fees	24,278	34,747
Grave Upkeep Fees	1,100	960
Memorial Services	2,495	-
Interest Received	82,566	113,025
Book Sales	2,274	-
Sundry Income	709	4,258
Transfer to Provision for Unearned Income	<u>(72,327)</u>	<u>(108,744)</u>
<b>TOTAL INCOME</b>	<b><u>375,255</u></b>	<b><u>350,566</u></b>
EXPENDITURE		
OPERATING EXPENSES:		
Fuel and Oil	1,165	1,102
Hire of Machinery	1,075	1,758
Materials and Supplies	947	-
Memorial Plaques	128	2,319
Pest Control	9,378	-
Repairs and Maintenance	8,643	6,563
Road and Water Scheme	3,578	6,682
Soil, Seed and Plants	2,840	3,686
Vaults	2,282	1,000
Water Charges	<u>2,155</u>	<u>2,610</u>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>32,191</u></b>	<b><u>25,720</u></b>
ADMINISTRATION EXPENSES		
Bank Charges	262	-
Cleaning and Cleaning Supplies	1,472	4,358
Depreciation	53,255	32,029
Fringe Benefits Tax	954	1,522
Insurance	-	1,443
Light and Power	1,341	939
Postage	59	177
Printing and Stationery	388	171
Protective Clothing	1,061	986
Rates and Taxes	1,089	(155)
Repairs and Maintenance	1,674	3,320
Service Fee	25,022	24,300
Staff Amenities	360	-
Sundry Expenses	1,788	-
Superannuation	8,109	8,614

WILLIAMSTOWN PUBLIC CEMETERY  
DETAILED INCOME AND EXPENDITURE ACCOUNT (Cont'd)  
FOR THE YEAR ENDED 31 DECEMBER 1992

	1992	1991
	\$	\$
Telephone	1,389	1,465
Travelling Expenses	845	726
Wages	70,858	61,811
Workcare	1,445	-
<b>TOTAL ADMINISTRATION EXPENSES</b>	<u>171,371</u>	<u>141,706</u>
<b>TOTAL EXPENDITURE</b>	<u>203,562</u>	<u>167,426</u>
<b>OPERATING SURPLUS</b>	<u>171,693</u>	<u>183,140</u>

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THE MEMORIAL PARK  
BALANCE SHEET  
AS AT 31 DECEMBER 1992

	Notes	1992 \$	1991 \$
<b>CURRENT ASSETS</b>			
Cash on Hand		300	300
Cash at Bank		417,346	339,199
Receivables	4	201,444	113,779
Inventories	5	-	17,166
Investments	6	977,250	1,471,450
Other	7	9,604	39,513
<b>TOTAL CURRENT ASSETS</b>		<u>1,605,944</u>	<u>1,981,407</u>
<b>NON-CURRENT ASSETS</b>			
Investments	8	609,650	158,900
Property, Plant and Equipment	9	3,207,366	2,868,247
<b>TOTAL NON-CURRENT ASSETS</b>		<u>3,817,016</u>	<u>3,027,147</u>
<b>TOTAL ASSETS</b>		<u>5,422,960</u>	<u>5,008,554</u>
<b>CURRENT LIABILITIES</b>			
Creditors and borrowings	10	311,642	251,056
Provisions	11	198,253	178,234
Other	12	1,632	1,632
<b>TOTAL CURRENT LIABILITIES</b>		<u>511,527</u>	<u>430,922</u>
<b>NON-CURRENT LIABILITIES</b>			
Creditors and borrowings	13	304,744	345,375
Provisions	14	2,356,522	2,242,015
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>2,661,266</u>	<u>2,587,390</u>
<b>TOTAL LIABILITIES</b>		<u>3,172,793</u>	<u>3,018,312</u>
<b>NET ASSETS</b>		<u>2,250,167</u>	<u>1,990,242</u>
<b>Represented by:-</b>			
Accumulated Funds		2,228,589	1,968,664
Reserves	15	21,578	21,578
		<u>2,250,167</u>	<u>1,990,242</u>

The above Balance Sheet is to be read in conjunction with the attached Notes.

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THE MEMORIAL PARK  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 1992

	Note	1992 Inflows/ (Outflows) \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers		1,934,566
Payments to Suppliers and Employees		(1,525,500)
Interest Received		<u>126,702</u>
Net Cash Provided by Operating Activities	2	535,768
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Investments		494,200
Payments for Investments		(450,750)
Proceeds from Property, Plant and Equipment		14,155
Payments for Property, Plant and Equipment		<u>(505,069)</u>
Net Cash Used by Investing Activities		(447,464)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of Borrowings		<u>(10,157)</u>
Net Cash used by Financing Activities		(10,157)
Net Increase in Cash Held		78,147
Cash at the Beginning of the Financial Year		<u>339,499</u>
Cash at the End of the Financial Year	1	<u><u>417,646</u></u>

## NOTES TO STATEMENT OF CASH FLOWS

## 1. RECONCILIATION OF CASH

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, net of outstanding overdrafts. Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	1992 \$
Cash on Hand	300
Cash at Bank	<u>417,346</u>
	<u><u>417,646</u></u>



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THE MEMORIAL PARK  
NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 1992

	1992
	\$
2. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS	
Operating Surplus	259,925
Depreciation	157,180
Profit on Sale of Property, Plant and Equipment	(5,385)
Increase in Receivables	(87,665)
Decrease in Prepayments	29,909
Decrease in Inventories	17,166
Increase in Creditors and Borrowings	30,112
Increase in Provisions	<u>134,526</u>
Net Cash Provided by Operating Activities	<u><u>535,768</u></u>

THE MEMORIAL PARK  
 DETAILED INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 DECEMBER 1992

	1992 \$	1991 \$
<b>INCOME</b>		
Burial Fees	658,880	686,205
Burials - Paid Pre-need	84,870	151,735
Cremation Fees	559,685	485,985
Cremation - Paid Pre-need	62,000	115,525
Memorial Fixture Sales	326,343	323,424
Memorial Garden Supplies & Services	196,175	206,152
Rental	5,748	-
Sundry Income	42,339	74,805
Service Fee	25,022	24,300
Interest Received	180,770	231,001
Transfer to Provision for Unearned Income	<u>(116,688)</u>	<u>(347,105)</u>
<b>TOTAL INCOME</b>	<b><u>2,025,144</u></b>	<b><u>1,952,027</u></b>
<b>EXPENDITURE</b>		
<b>OPERATING EXPENSES:</b>		
Containers for Cremated Remains	-	3,470
Containers for Flowers	11,998	3,716
Fuels and Oils	22,571	32,865
Garden Maintenance	7,727	-
Grave Markers	-	1,540
Hire of Machinery	562	-
Inscription in Book of Remembrance	2,129	2,507
Light and Power	10,127	9,531
Materials and Supplies	20,568	-
Memorial Plaques	125,168	160,371
Memorial Plaque Bases	59,824	39,247
Repairs and Maintenance to Plant and Tools	42,385	22,706
Road and Water Scheme Repairs	1,803	10,616
Soil, Seed and Fertiliser	17,194	21,482
Sundry Tools and Equipment	6,129	-
Trees and Shrubs	11,243	19,311
Water Charges	22,628	34,933
Weed and Rodent Control	<u>1,540</u>	<u>1,342</u>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>363,596</u></b>	<b><u>363,637</u></b>
<b>ADMINISTRATION EXPENSES</b>		
Advertising	2,673	5,599
Audit and Accounting Fee	5,750	4,955
Bank Charges	1,113	-
Cleaning and Cleaning Supplies	15,755	9,546
Computer Expenses	<u>2,625</u>	<u>14,646</u>

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THE MEMORIAL PARK  
 DETAILED INCOME AND EXPENDITURE ACCOUNT (Cont'd)  
 FOR THE YEAR ENDED 31 DECEMBER 1992

	1992 \$	1991 \$
Conferences and Meetings	16,351	-
Consultants Fees	38,801	21,056
Depreciation	157,180	151,999
Employee Amenities	8,693	14,029
Fringe Benefits Tax	1,783	4,115
General Expenses	52,344	17,896
Insurance	12,172	35,642
Legal Expenses	1,380	220
Light and Power	10,127	9,531
Long Service Leave Provided	-	5,502
Payroll Expenses	8,116	7,922
Payroll Tax	20,277	23,332
Postage	3,751	3,664
Printing and Stationery	19,206	15,161
Protective Clothing	17,856	13,836
Rates and Taxes	521	182
Repairs and Maintenance to Building	6,581	9,826
Repairs and Maintenance to Office Plant	-	5,418
Security Patrol Services	4,399	3,762
Subscriptions and Periodicals	4,998	-
Superannuation	101,559	90,055
Telephone Expenses	12,274	10,179
Trustee Expenses	581	1,007
Vehicle and Travelling Expenses	9,648	10,859
Wages and Salaries	815,067	790,362
Waste Disposal	5,770	4,072
Workcare	44,272	-
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b><u>1,401,623</u></b>	<b><u>1,284,373</u></b>
<b>TOTAL EXPENDITURE</b>	<b><u>1,765,219</u></b>	<b><u>1,648,010</u></b>
<b>OPERATING SURPLUS</b>	<b><u>259,925</u></b>	<b><u>304,017</u></b>

LILYDALE CEMETERY TRUST

## STATEMENT OF ASSETS &amp; LIABILITIES AS AT 31ST DECEMBER 1992

Last Year		This Year	
\$		\$	\$
<u>1010437.50</u>	ACCUMULATED FUNDS		<u>71408</u>
<u>1010437.50</u>	<u>NET FUNDS</u>		<u>71408</u>
	CURRENT ASSETS		
11775.00	Trade Debtors	38035.00	
225000.00	Westpac Term Deposit	-	
	Westpac Term Deposit -		
225000.00	Due 25/2/1993	100431.51	
47209.83	Cash at Bank - Westpac	20627.49	
	Westpac Cash Management		
23585.98	Account	24894.94	
31713.58	Westpac Term Deposit	-	
	Westpac Term Deposit -		
<u>343177.67</u>	Due 28/2/1993	<u>367135.67</u>	
907462.06			551124
	NON-CURRENT ASSETS		
	Contribution to Purchase		
57896.50	Freehold Property	57896.50	
124361.00	Plant and Equipment - at		
	cost	202687.50	
55539.00	Less Accumulated		
68822.00	Depreciation	<u>69638.00</u>	
17016.00	Vehicles - at cost	17016.00	
	Less Accumulated		
8226.00	Depreciation	<u>10204.00</u>	
<u>8790.00</u>			6812.00
<u>135508.50</u>			<u>19775</u>
1042970.56			74888
	CURRENT LIABILITIES		
27533.06	Trade Creditors	28800.23	
	Provision for Long		
5000.00	Service Leave	<u>6000.00</u>	
<u>32533.06</u>			<u>3480</u>
<u>1010437.50</u>	<u>NET ASSETS</u>		<u>71408</u>

LILYDALE CEMETERY TRUST

## INCOME &amp; EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER 1992

INCOME

	This Year \$	Last Year \$
Rent & Agistment	3,840.00	5,321.28
Sites Sold	174,282.25	149,350.00
Digging Fees	191,680.00	171,940.00
Sales - Plaques & Vases	92,662.50	89,551.00
Vault & Memorial Fees	24,761.73	39,015.23
Insurance Claim Refund	6,443.00	19,629.74
Interest Received	57,871.98	90,559.77
Cremated Remains Memorial Fees	22,100.00	20,450.00
Sundry Income	150.00	-

573,791.46	585,817.02
------------	------------

EXPENDITURE

Accountancy Fees & Audit Fees	902.00	945.00
Advertising	610.00	1,160.10
Bank Charges	629.79	565.60
Cemetery Supplies and Maintenance	453,690.27	423,039.91
Consultancy Fees	210.00	-
Cremated Remains Memorials	-	43,680.00
Depreciation	16,077.00	17,766.00
Electricity	3,572.60	555.63
Employees' Amenities	6,131.39	3,560.91
Fuel & Oil	2,765.34	3,456.33
Hire of Plant & Equipment	2,957.61	3,191.27
Insurance	4,025.15	3,610.45
Petty Cash & Sundry	100.00	-
Plaques and Vases	51,833.05	48,467.86
Plant Repairs & Registration	26,816.12	16,684.55
Printing, Stationery & Postage	1,546.45	2,485.58
Provision for Long Service Leave	1,000.00	5,000.00
Rent	2,650.00	2,800.00
Repairs & Maintenance - Home	5,920.00	-
Seminars & Conferences	19,012.07	11,898.74
Superannuation Contributions	42,325.39	32,295.27
Telephone	5,408.69	4,785.94
Union Fees	540.00	795.00
Vehicle Running Costs	8,191.56	4,757.18
Wages	201,221.35	170,026.73
Workcare	12,010.75	8,489.21
870,146.58	810,017.26	

URPLUS(DEFICIENCIES)

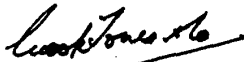
(296,355.12)	(224,200.24)
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**BURWOOD GENERAL CEMETERY**

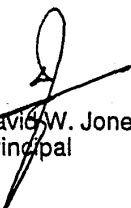
**Report of the Auditors**

To the Trustees of the Burwood General Cemetery

We report that we have examined the accounts of the Burwood General Cemetery together with its Perpetual Maintenance Trust Account for the year ended 31 December, 1992, and, in our opinion, the accompanying Balance Sheets and Statements of Receipts and Payments are properly drawn up in accordance with the provisions of the Cemeteries Act and so as to give a true and fair view of the state of affairs of the the Cemetery as at 31 December, 1992 and of the results of its operations for the year ended on that date.



COOK, JONES & CO  
Chartered Accountants



David W. Jones  
Principal

8 February, 1993

1 Yarra Street,  
SOUTH YARRA, VIC. 3141

2

**BURWOOD GENERAL CEMETERY**  
**Balance Sheet as at 31 December, 1992**

	1992	1991
<b>Accumulated Funds:</b>		
Balance 1 January, 1992	506,650.59	508,597.78
Surplus/Deficit for the Year	(13,041.71)	(1,947.19)
	-----	-----
<b>Balance 31 December, 1992</b>	<b>\$493,608.88</b>	<b>\$506,650.59</b>
	-----	-----
These funds are represented by:-		
<b>Current Assets:</b>		
Commonwealth Bank of Australia	4,483.18	4,514.33
ANZ Banking Group	1,836.83	3,902.68
Bank of Melbourne	28,738.85	683.56
	-----	-----
	<b>35,058.86</b>	<b>9,100.57</b>
<b>Term Investments - at cost:</b>		
Refer page 5 of these Accounts	458,550.02	497,550.02
	-----	-----
<b>Total Assets</b>	<b>\$493,608.88</b>	<b>\$506,650.59</b>
	-----	-----

## BURWOOD GENERAL CEMETERY

Statement of Receipts and Payments  
for the Year to 31 December, 1992

	1992	1991
<b>Receipts:</b>		
Graves and Monuments	98,417.18	79,992.60
Interest Received	62,921.71	77,180.75
Other	1,014.05	-
Total Receipts	<u>162,352.94</u>	<u>157,173.35</u>
<b>Payments:</b>		
Salaries		
Manager	31,093.00	29,619.00
Secretary	5,280.00	5,160.00
Office		
Audit	1,084.60	902.50
Trustees' Expenses	1,950.00	1,950.00
Services	2,230.74	2,457.33
Administration	4,304.32	4,114.18
Cemetery		
Wages	48,571.40	50,289.90
Maintenance	9,020.85	9,808.02
Plant Repairs and Renewals	5,547.49	9,144.31
Works	45,640.00	28,440.00
Rates and Insurance	3,893.16	3,776.18
Repurchase of Land	100.00	245.00
Workcover and Superannuation	16,679.09	13,214.12
Total Payments	<u>175,394.65</u>	<u>159,120.54</u>
<b>Deficit for the Year:</b>	<u>\$(13,041.71)</u>	<u>\$(3,687.31)</u>



**BURWOOD GENERAL CEMETERY**  
Perpetual Maintenance Trust Account  
Statement of Receipts and Payments  
for the Year to 31 December, 1992

	1992	1991
Interest Received	753.83	1,267.35
Transfer to General Account	(1,000.00)	-
	-----	-----
<u>Surplus/Deficit for the Year:</u>	<u>\$(246.17)</u>	<u>\$1,267.35</u>

Balance Sheet at 31 December, 1992

Accumulated Funds:

Balance 1 January, 1992	17,493.35	16,226.00
Surplus/Deficit for the Year	(246.17)	1,267.35
	-----	-----
Balance 31 December, 1992	<u>\$17,247.18</u>	<u>\$17,493.35</u>

These funds are represented by:-

Current Assets:

Commonwealth Bank of Australia	907.18	1,493.35
Bank of Melbourne	7,840.00	7,500.00
	-----	-----
Total Current Assets	<u>8,747.18</u>	<u>8,993.35</u>

Term Investments - at cost:

Refer page 5 of these Accounts	8,500.00	8,500.00
	-----	-----
Total Assets	<u>\$17,247.18</u>	<u>\$17,493.35</u>

SHIRE OF CHARLTON  
 CHARLTON CEMETERY TRUST  
 STATEMENT OF INCOME & EXPENDITURE FOR THE  
 YEAR ENDED 30TH SEPTEMBER, 1992

Previous Year	Income	
7,366	Site & Monument Purchase - Lawn Section	12,118
1,142	Site Sinking & Intermment Fees - Monumental Section	2,222
190	Niche Wall	190
	Miscellaneous Income	
73	Interest - S.E.C. Loan	78
607	Interest - Investments	932
<u>9,378</u>		<u>15,540</u>
	<b>Expenditure</b>	
3,224	Gravedigging	3,296
346	Lawn Section - Headstones	588
2,874	Lawn Section - Plaques	2,721
3,160	Maintenance Expenditure	4,536
1,074	Interest on Loan	1,038
	Niche Wall	126
4	Miscellaneous Expenditure	
<u>10,682</u>		<u>12,305</u>
<u>-1,304</u>	Operating Surplus/(Deficit) for year	<u>3,235</u>
<u>9,378</u>		<u>15,540</u>

## BALANCE SHEET AS AT 30th SEPTEMBER 1992

	<b>Current Assets</b>	
6,541	Cash at Bank	2,502
190	Sundry Debtors	190
723	S.E.C. Loan	571
6,590	Advance - Shire of Charlton	13,522
218	Wages Advance	
1,133	Accumulated Deficit	
<u>15,395</u>		<u>16,785</u>
	<b>Current Liabilities</b>	
116	Sundry Creditors	414
6,739	Loan Liabilities	6,480
8,540	Trust - Prepaid Fees	7,790
	Accumulated Surplus	2,101
<u>15,395</u>		<u>16,785</u>

FERNTREE GULLY CEMETERY TRUST  
REVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1992

1991	1992	1991	1992
\$	\$	\$	\$
31,416	18,235	17,808	Salaries - Secretarial
14,900	14,885	25,285	- Sexton
14,305	11,739	517	- Gatekeeper
9,990	11,190	12,002	Works - Grave Digging
335	980	15,721	- Maintenance
7,824	9,286	11,729	- Beautification
-	225	4,483	- Plaques
11,705	51,258	-	- Ashes Collection
		1,500	Capital - Memorial Rose Garden
		871	Light, Power and Telephone
		559	Administration Expenses
	<u>\$117,798</u>	<u>\$ 90,475</u>	
273,269	261,564	11,705	Deficit for Year B/Down
<u>\$ 273,269</u>	<u>261,564</u>	<u>\$273,269</u>	Surplus C/Fwd 30/9/92

BALANCE SHEET AS AT 30TH SEPTEMBER, 1992	
1991	1992
\$	\$
261,564	210,306
<u>\$264,236</u>	<u>\$216,395</u>

LIABILITIES	1991	1992
Current Liabilities		
Sundry Creditors	1,643	1,960
Due to General Account	465	304
	128	131
Cemetery Funds		
Appropriation	262,000	234,000
	<u>264,236</u>	<u>\$216,395</u>

ASSETS	1991	1992
Current Assets		
Cash at Bank	1,960	1,960
Debtors	304	304
Prepayments	131	131
Investments		
		234,000
		<u>\$216,395</u>

## MILDURA CEMETERY TRUST

## GENERAL FUND

## REVENUE STATEMENT FOR YEAR ENDED 30/09/1992

Page 99

PREVIOUS YEAR 1990/91	PAGE NO.	CLASS OF INCOME & EXPENDITURE	ACCOUNT NUMBER	TOTAL
		<b>INCOME</b>		
179,880	100	Works & Services	73	170,975
25,110	100	Unclassified	73	23,537
0	100	Transfers from Reserves	73	7,995
204,990				202,507
		<b>EXPENDITURE</b>		
69,513	101	Works & Services	76	72,616
34,094	101	Administration	76	35,298
1,338	101	Residence	76	1,605
6,368	102	Plant & Equipment	76	11,603
615	102	Capital Expenditure from Revenue	76	7,995
2,716	102	Transfers to Reserves	76	4,945
9,391	102	Unclassified	76	11,231
124,035				145,293
80,955		Resulting in a Surplus for Year 1991/92		57,214
179,055		Accumulated Surplus Carried Forward from 1990/91		260,010
260,010		Accumulated Surplus Carried Forward to 1992/93		317,224

MILDURA CEMETERY TRUST REVENUE SECTION BALANCE SHEET AS AT 30/09/1992			Page 103
PREVIOUS YEAR 1990/91	CURRENT ASSETS	M.C.T. CODE	TOTAL
	<b>BANK</b>		
<u>240,079</u>	General Revenue	7001	321,354
			<u>321,354</u>
	<b>INVESTMENTS AT COST</b>		
12,822	Bank Deposit-Plant Depreciation	7002	6,536
3,909	Bank Deposit Long Service Leave	7003	6,359
<u>11,617</u>	Bank Deposit-Perpetual Maintenance	7004	<u>12,403</u>
<u>20,348</u>			<u>25,298</u>
	<b>DEBTORS</b>		
54	Debtors - Superannuation	70051	0
<u>10,354</u>	- General	7006	<u>15,620</u>
<u>10,408</u>			<u>15,620</u>
	<b>PREPAYMENTS</b>		
66	Prepayments	70050	232
<u>66</u>			<u>232</u>
	<b>ACCRUALS</b>		
13,800	Accrued Income	7007	0
<u>13,800</u>			<u>0</u>
<u>292,701</u>	<b>TOTAL ASSETS</b>		<u>362,504</u>

## MILDURA CEMETERY TRUST

## REVENUE SECTION

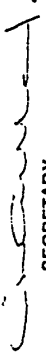
## BALANCE SHEET AS AT 30/09/1992

Page 104

PREVIOUS YEAR 1990/91	CURRENT LIABILITIES	M.C.T. CODE	TOTAL
	<b>RESERVE ACCOUNTS</b>		
12,822	Plant Depreciation	7102	6,536
3,909	Long Service Leave	7103	6,359
11,617	Perpetual Maintenance	7104	12,403
28,348			25,298
	<b>ACCRUALS</b>		
188	Accrued - Wages	7105	689
927	- Creditors	7105	15,121
85	- Rostered Day Off	796	83
3,143	- Annual leave	71051	4,089
4,343			19,982
32,691	<b>TOTAL LIABILITIES</b>		45,280
260,010	<b>LEAVING AN ACCUMULATED SURPLUS AS AT 30/09/1992</b>		317,224

MILDURA CEMETERY TRUST  
STATEMENT OF SECRETARY

I, Christopher Thomas Gillard, Secretary of the Mildura Cemetery Trust, certify that the accompanying Annual Statement of Accounts for the Trust, to the best of my knowledge and belief, gives a true and fair view of the financial transactions and the financial position for the year ended 30th September 1992.

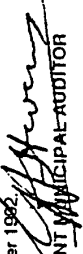
  
SECRETARY

AUDITOR'S REPORT

(1) I report that I have audited the accounts of the Mildura Cemetery Trust for the year ended 30th September 1992.

(2) I have received all the information and explanations I have required.

(3) In my opinion, the Annual Statement of Accounts, which has been prepared according to the historical cost convention (except where otherwise indicated), is true and fair in accordance with the requirements of the Local Government Act 1958 and the Municipal Accounting Regulations 1985, so as to give a true and fair view of the transactions of the Trust for the year, and the financial position of the Trust as at 30th September 1992.

11<sup>th</sup> December 1992  
  
MUNICIPAL AUDITOR

EXAMINATION, SETTLEMENT AND ALLOWANCE OF ACCOUNTS

In accordance with the provisions of the Local Government Act 1958, the Annual Statement of Accounts of the Mildura Cemetery Trust for the Year ended 30th September 1992 having been allowed by the Trust's auditor, has been examined and settled by the Trust. The Trust has found the accounts just and true and has so allowed them at a meeting held this      day of      19     

CHAIRMAN OF MEETING      DATED

PINE LODGE CEMETERY TRUSTREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1992

<u>1990/1991</u>	<u>INCOME</u>	<u>1991/1992</u>
53,560.00	Site Fees	52,130.00
39,425.00	Interment Fees	41,545.00
25,150.00	Plaque and Vase Fees	26,661.00
36,628.81	Interest on Investments	24,359.21
<u>154,763.81</u>	<b>TOTAL INCOME</b>	<u>144,695.21</u>
	<u>EXPENDITURE</u>	
6,500.00	Administration	7,000.00
25,587.42	Maintenance	25,930.13
	<u>Operating:</u>	
27,014.43	Interments	32,192.62
19,775.80	Plaques and Vases	16,186.10
1,939.24	Water and Power	1,716.21
77.85	Other	-
25,253.42	Development Works	7,499.98
597.47	Miscellaneous	570.02
14,000.00	Perpetual Maintenance Transfer	25,250.00
<u>120,745.63</u>	<b>TOTAL EXPENDITURE</b>	<u>116,345.06</u>
\$34,018.18	Surplus for Year	\$28,350.15
\$79,740.19	Plus Accumulated Surplus B/F 1st October	\$113,758.37
<u>\$113,758.37</u>	Accumulated Surplus to be C/F 30th September	<u>\$142,108.52</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1992ASSETS

<u>1990/1991</u>		<u>1991/1992</u>
	<u>State Bank:</u>	
103.28	Cheque Account	102.35
44,803.05	Investment account	58,778.84
	<u>Debtors:</u>	
6,170.00	Fees	19,970.00
-	Other	10,355.44
126,076.33	Investments - Short Term	75,000.00
<u>75,000.00</u>		<u>164,206.63</u>
	<u>LESS THE CURRENT LIABILITIES</u>	
	<u>Sundry Creditors:</u>	
5,317.96	Shire of Shepparton	9,932.50
12,317.96	Other	12,165.61
<u>7,000.00</u>		<u>22,098.11</u>
<u>\$113,758.37</u>	<b>LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:</b>	<u>\$142,108.52</u>



PINE LODGE CEMETERY TRUST PERPETUAL MAINTENANCE FUNDREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1992

<u>INCOME</u>		
<u>1990/1991</u>		<u>1991/1992</u>
14,000.00	Transfers from General Fund	25,250.00
<u>7,005.07</u>	Interest on Investments	<u>10,355.44</u>
21,005.07	<u>TOTAL INCOME</u>	35,605.44
<u>EXPENDITURE</u>		
9.00	Miscellaneous	
<u>8,292.18</u>	Transfer to General Fund	<u>10,355.44</u>
<u>8,301.18</u>	<u>TOTAL EXPENDITURE</u>	<u>10,355.44</u>
\$12,703.89	Surplus for Year	\$25,250.00
<u>\$200,496.11</u>	Plus Accumulated Surplus B/F 1st October	<u>\$213,200.00</u>
<u>\$213,200.00</u>	Accumulated Surplus to be C/F 30th September	<u>\$238,450.00</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1992

<u>ASSETS</u>		
<u>1990/1991</u>		<u>1991/1992</u>
	<u>State Bank:</u>	
2.96	Cheque Account	2.96
136,197.04	Investment account	217,452.48
70,000.00	Investments - Long Term	20,600.00
<u>7,000.00</u>	Debtors - General Fund Transfer	<u>10,750.00</u>
213,200.00		<u>248,805.44</u>
	<u>LESS THE CURRENT LIABILITIES</u>	
	<u>Sundry Creditors:</u>	
-	Shire of Shepparton	<u>10,355.44</u>
<u>\$213,200.00</u>	<u>LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:</u>	<u>\$238,450.00</u>

KIALLA WEST CEMETERY TRUSTREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1992

<u>1990/1991</u>	<u>INCOME</u>	<u>1991/1992</u>
1,090.00	Fees	350.00
<u>200.84</u>	Interest on Investments	<u>112.51</u>
1,290.84	<u>TOTAL INCOME</u>	462.51
	<u>EXPENDITURE</u>	
685.37	Maintenance	377.23
260.40	Operating	1,071.05
<u>18.00</u>	Miscellaneous	<u>13.25</u>
<u>963.77</u>	<u>TOTAL EXPENDITURE</u>	<u>1,961.53</u>
\$327.07	Surplus / (Deficit) for Year	(\$1,499.02)
<u>\$2,553.77</u>	Plus Accumulated Surplus B/F 1st October	<u>\$2,880.84</u>
<u>\$2,880.84</u>	Accumulated Surplus to be C/F 30th September	<u>\$1,381.82</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1992

<u>1990/1991</u>	<u>ASSETS</u>	<u>1991/1992</u>
	State Bank:	
6.97	Cheque Account	0.44
<u>2,873.87</u>	Investment Account	<u>1,381.38</u>
<u>2,880.84</u>	<u>TOTAL ASSETS</u>	<u>1,381.82</u>
<u>\$2,880.84</u>	<u>LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:</u>	<u>\$1,381.82</u>

## CHELTENHAM PUBLIC CEMETERIES TRUST

BALANCE SHEET  
AS AT 31ST DECEMBER, 1992

	1992	1991
	\$	\$
ACCUMULATED FUND	9,731,319	8,304,282
PROVISION FOR FUTURE MAINTENANCE		
Walls of Remembrance	23,501	17,793
Lawn Graves	1,123,718	1,006,173
Monumental Graves	<u>621,937</u>	<u>555,204</u>
	11,500,475	9,883,452
Perpetual Upkeep Trust Account	<u>5,720</u>	<u>5,720</u>
TOTAL ACCUMULATED FUNDS	<u>11,506,195</u>	<u>9,889,172</u>
Represented By :		
CURRENT ASSETS		
Revenue Bank Account	17,961	23,617
Term Deposit Bank Account	500,000	2,000,000
Imprest Bank Account	30,000	30,000
Cash Management Bank Account	<u>592,010</u>	<u>1,917,018</u>
	1,139,971	3,970,635
Sundry Debtors	<u>103,210</u>	<u>45,675</u>
	<u>1,243,181</u>	<u>4,016,310</u>
INVESTMENTS (AT COST)		
Mortgage Loans	<u>7,538,000</u>	<u>6,106,000</u>
FIXED ASSETS (AT COST) - NOTE 2		
Buildings, Plant & Equipment	214,196	209,509
Less : Provision for Depreciation	<u>162,698</u>	<u>149,876</u>
	<u>51,498</u>	<u>59,633</u>
Lands, Grounds & Improvements	353,954	353,954
Less : Provision for Amortisation	<u>353,954</u>	<u>353,954</u>
	-	-
LAND & IMPROVEMENTS		
Old Cemetery	2,475	2,475
Carrum Downs	<u>2,990,158</u>	<u>5,550</u>
	<u>3,044,131</u>	<u>67,658</u>
TOTAL ASSETS	<u>11,825,312</u>	<u>10,189,968</u>
LESS LIABILITIES		
Trade Creditors	43,758	61,667
Prepaid Interment Fees	211,622	183,737
Provision for Long Service Leave	29,599	23,676
Provision for Annual Leave	<u>34,138</u>	<u>31,716</u>
	<u>319,117</u>	<u>300,796</u>
NET ASSETS	<u>11,506,195</u>	<u>9,889,172</u>

## CHELTENHAM PUBLIC CEMETERIES TRUST

OPERATING STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
<b>INCOME</b>		
Monumental Graves	126,030	147,275
Lawn Graves	352,635	329,450
Wall/Ground Niches	5,570	5,105
Shrubs	<u>11,555</u>	<u>15,135</u>
	<u>495,790</u>	<u>496,965</u>
 Sinking/Opening Fees	 <u>449,540</u>	 <u>394,360</u>
 Vaults (Net)	 50,569	 76,988
Plaques	<u>78,444</u>	<u>68,867</u>
	<u>129,013</u>	<u>145,855</u>
 Survey Fees	 34,656	 31,979
Upkeep of Graves	1,990	2,060
Caskets/Ledgers/Quartz Tops	14,070	11,380
Miscellaneous Income	<u>20,589</u>	<u>6,780</u>
	<u>71,305</u>	<u>52,199</u>
<b>TOTAL INCOME</b>	<b><u>1,145,648</u></b>	<b><u>1,089,379</u></b>
<b>LESS EXPENSES</b>		
<b>Staff Expenses</b>		
Salaries	120,153	104,114
Wages	313,134	299,393
Superannuation	76,785	77,179
Provision for Long Service Leave	5,923	(6,354)
Provision for Holiday Pay	2,422	6,886
Workcare	13,395	13,348
Payroll Tax	<u>319</u>	<u>356</u>
	<u>532,131</u>	<u>494,922</u>
<b>Administration Expenses</b>		
Audit Fees	3,800	4,550
Investment Expenses	18,937	13,178
Bank Charges	728	1,192
Electricity	1,966	2,250
Insurance	5,954	5,829
Printing, Stationery & Postage	3,288	2,673
Rates	7,168	6,478
Telephone	2,387	2,363
General Expenses	<u>21,415</u>	<u>13,039</u>
	<u>65,643</u>	<u>51,552</u>

## CHELTENHAM PUBLIC CEMETERIES TRUST

OPERATING STATEMENT CONTINUED...  
FOR THE YEAR ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
Operating Expenses		
Repairs & Maintenance	91,424	78,083
Garden Care	18,062	14,258
Vehicle & Implement Running Costs	19,034	25,549
Plant Hire	<u>65</u>	<u>480</u>
	<u>128,585</u>	<u>118,370</u>
Miscellaneous Expenses		
Depreciation	13,596	13,071
Amortisation	-	9,993
Deferred Maintenance	<u>189,986</u>	<u>204,729</u>
	<u>203,582</u>	<u>227,793</u>
TOTAL EXPENSES	<u>929,941</u>	<u>892,637</u>
Net Operating Surplus	215,707	196,742
Add Investment Income	<u>1,211,330</u>	<u>1,245,874</u>
Net Surplus for Year	1,427,037	1,442,616
Add Accumulated Fund Balance 01.01.91	<u>8,304,282</u>	<u>6,861,666</u>
ACCUMULATED FUND BALANCE 31.12.91	<u>9,731,319</u>	<u>8,304,282</u>

**CHELTENHAM PUBLIC CEMETERIES TRUST**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER, 1992**

**1. ACCOUNTING POLICIES**

The following are the accounting policies adopted by the Cheltenham Public Cemeteries Trust in the preparation of the accounts for the year ended 31st December, 1992. Unless otherwise stated, these policies are consistent with those of preceding years.

- (a) **Historical Cost**  
The accounts have been prepared on the basis of historical cost without adjustment for either changes in the general purchasing power of the dollar or changes in the value of specific assets.
- (b) **Depreciation**  
Depreciation has been charged on the straight line basis so as to write off the cost of the asset over its estimated useful life. All assets are valued at cost.
- (c) **Long Service Leave**  
Long service leave is provided on a pro-rata entitlement basis after the completion of five years service.
- (d) **Provision for Future Maintenance**  
Fees received in respect of the cemetery include amounts for maintenance to be carried out by the trust in future years. The basis of calculation is one-third of total fees received during the year is carried forward for future maintenance.
- (e) **Investment Income**  
Income on investments is brought to account when it is received, and therefore no accrual is made at the 31st December, 1992.
- (f) **Superannuation**  
Superannuation expense is brought to account on a cash basis.
- (g) **Interment Fees in Advance**  
Interment fees received in advance are brought to account as income when the interment is made. This policy has been adopted to reflect the accounting nature of these transactions and to match costs against revenue.

## CHELTENHAM PUBLIC CEMETERIES TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER, 1992

	1992 Cost \$	1992 Provision for Dep'n \$	1991 Cost \$	1991 Provision for Dep'n \$
<b>2. FIXED ASSETS</b>				
<b>Buildings, Plant &amp; Equipment</b>				
Office Buildings	31,274	12,128	31,274	11,503
Sexton's Residence	9,483	6,491	9,483	6,301
Plant & Equipment	134,072	118,986	129,385	112,271
Office Furniture & Equipment	<u>39,367</u>	<u>25,093</u>	<u>39,367</u>	<u>19,801</u>
	<u>214,196</u>	<u>162,698</u>	<u>209,509</u>	<u>149,876</u>
<b>Land, Grounds &amp; Improvements (New Cemetery)</b>				
New Monumental Cemetery	32,124	32,124	32,124	32,124
New Lawn Cemetery	233,549	233,549	233,549	233,549
Walls of Remembrance				
- New	75,220	75,220	75,220	75,220
- Old	<u>13,061</u>	<u>13,061</u>	<u>13,061</u>	<u>13,061</u>
	<u>353,954</u>	<u>353,954</u>	<u>353,954</u>	<u>353,954</u>
<b>Land &amp; Improvements</b>				
Old Cemetery	2,475	-	2,475	-
Carrum Downs	<u>2,990,158</u>	-	<u>5,550</u>	-
	<u>2,992,633</u>	-	<u>8,025</u>	-

## CHELTENHAM PUBLIC CEMETERIES TRUST

STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 1992

	1992
	\$
	Inflows
Note	(Outflows)
<b>STATEMENT OF CASH FLOWS</b>	
<b>Cash Flows from Operating Activities</b>	
Receipts from Burials & Cremations	1,067,518
Payments to Suppliers & Employees	(735,923)
Interest Received	1,211,330
Prepaid Statement Fees	<u>48,480</u>
Net Cash provided by Operating Activities	(c) 1,591,405
<b>Cash Flows from Investing Activities</b>	
Payment for Investments (Mortgage Loans)	1,432,000
Payment for Property, Plant & Equipment	<u>2,990,069</u>
Net Cash used in Investing Activities	(4,422,069)
Net Decrease in Cash Held	(2,830,664)
Cash at Beginning of the Financial Year	(b) <u>3,970,635</u>
Cash at the End of the Financial Year	(b) <u>1,139,971</u>

## (a) Comparative Information

Comparative information has not been provided in respect of the preceding corresponding year as provision of such information in the first year the accounting standard is applicable would be impractical.

## (b) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows :

Deposits at Call	500,000
Bank Balances	<u>639,971</u>
	<u>1,139,971</u>



## CHELTENHAM PUBLIC CEMETERIES TRUST

STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 1992

	1992
	\$
(c) Reconciliation of Net Cash provided by Operating Activities to Operating Surplus	
Operating Surplus	1,427,037
Provision for Future Maintenance	189,986
Prepaid Interment Fees brought to Account	(20,595)
Depreciation & Amortisation of Non-Current Assets	13,596
Changes in Net Assets and Liabilities	
Increase in Current Receivables	(57,535)
Decrease in Current Trade Creditors	(17,909)
Increase in Provisions	8,345
Increase in Prepared Interment Fees	48,480
Net Cash Provided by Operating Activities	<u>1,591,405</u>

STATUTORY DECLARATION

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We, the undersigned, do solemnly and sincerely declare that the Balance Sheet, Income & Expenditure Statement and attached notes are true and faithful statements of the financial affairs of the Cheltenham Public Cemeteries Trust at 31st December, 1992 and of its results for the year ended on that date. We make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at Melbourne in the State of Victoria, 26th February, 1993

Before me, Leslie Francis WEST A.A.S.A.

*Client*

*J.S. Campbell*  
*W.M. Soding*  
*F.W. Le Page*  
*G.W. Fagg*

J.S. CAMPBELL Chairman  
W.M. SODING Trustee  
F.W. LE PAGE Trustee  
G.W. FAGG Secretary/  
Manager



Walker Wayland

Walker Wayland  
Chartered Accountants

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Balwyn Australia

PO Box 307  
Balwyn Vic 3103

Telephone (03) 836 8222  
International + 61 3 836 8222  
Facsimile (03) 836 8331

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**AUDITORS' REPORT  
TO THE TRUSTEES OF  
CHELTENHAM PUBLIC CEMETERIES TRUST**

Partners  
-amish E Macmillan  
Ken W Glynn  
John E Volders  
Larry R Gilmour  
John W Ashton

We report on the accompanying accounts comprising the balance sheet, income and expenditure statement, notes to the accounts and the statement of cash flows which have been audited in accordance with Australian Auditing Standards.

In our opinion :

- a. the accompanying accounts are properly drawn up so as to present fairly the state of affairs of the trust as at the 31st December, 1992 and the surplus of the trust for the year then ended;
- b. the accompanying accounts have been drawn up in accordance with Australian Accounting Standards and applicable accounting policies; and
- c. the accounting records required by the Cemeteries Act 1958 have been properly kept.

Dated at Melbourne this 26th day of February, 1993.

WALKER WAYLAND,  
Chartered Accountants,

*Walker Wayland*  
*John W. Ashton*

J.W. Ashton.  
Partner.

CHELT.TXT

**BKR**  
International

A member of BKR International Accounting Group and an independent member of the Walker Wayland National Association

**HEALTH COMMISSION OF VICTORIA**  
PUBLIC HEALTH DIVISION

Abstract of the Accounts of the Trustees of the Templestowe Public Cemetery situated at Templestowe, for the calendar year 1992, rendered pursuant to the Victoria Cemeteries Act.

GENERAL ACCOUNT

INCOME		EXPENDITURE	
Balance at Bank	22,693.92	Salaries and Wages	
Less account payable	(5,000.00)	Secretary	34,208.35
Cash in Hand	500.00	Sexton	
Investments	642,417.87	Grave Digging	113,490.44
S/A & Dues in advance:	222.03	Others LASB Contributions	18,288.22
Fees Received for graves		Office Expenses	18,158.73
Monuments, Interments, etc	286,222.87	Insurance	10,894.86
Interest Received	44,937.64	Building	12,400.00
Other sources of income		Works	188,264.51
Trans from Lwn. Res. Fund	211,985.00	Sundry Expenses & Misc	239,193.23
Land at need	18,200.00	S/A & Dues in advance:	127.47
Land pre need	10,800.00	Balance at Bank	93,847.53
Vaults	102,000.00	Cash in hand	500.00
		Investments	605,605.99
<b>Total:</b>	<b>1,334,979.33</b>	<b>Total:</b>	<b>1,334,979.33</b>

LAWN CEMETERY RESERVATION FUND

Balance at start of year..	2,637,969.58	Expenditure or transfer to General Account	211,985.00
New Funds Received .. ..		Balance at end of year	2,836,913.58
Interest .. .. .	410,929.00		
<b>Total:</b>	<b>3,048,898.58</b>	<b>Total:</b>	<b>3,048,898.58</b>

PERPETUAL MAINTENANCE TRUST ACCOUNT

Balance at start of year	40,000.00	Expenditure during year	
Interest	4,400.00	Balance at end of year	44,400.00
New Funds received			
<b>Total:</b>	<b>44,400.00</b>	<b>Total:</b>	<b>44,400.00</b>

We, the undersigned, do solemnly and sincerely declare that the above is a true and faithful Abstract of the Accounts of the Templestowe Cemetery, for the year 1992, and we make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making false declarations punishable for wilful and corrupt perjury.

Declared at Templestowe  
This ninth day of February 1993  
Before me:

*R.A. Harle*  
R.A. HARLE, A.S.A.  
45 Serpells Road,  
Templestowe. 3106.

*D S Forbes*  
*A. P. Cullivane*

D S Forbes - Secretary  
2 Abelia Street  
NUNAWADING 3131

P. M. MAWON  
D. MITCHELL  
A. P. CULLIVANE

AUDITORS REPORT

I certify that I, Maurice John Kellett, have examined the books, accounts and vouchers of the Templestowe Cemetary Trust for the year ended 31st December, 1992 and have obtained all of the information and explanations I have required. In my opinion, the Income and Expenditure Statement is properly drawn up so as to exhibit a true and fair view of the Trust's affairs according to the information given to me as shown by the books of the Trust.

  
.....  
MAURICE JOHN KELLETT

.....  
F.C.P.A., A.C.I.S.

## ELTHAM CEMETARY TRUST

## OPERATING STATEMENT FOR YEAR ENDED 31ST DECEMBER, 1992.

	<u>1991</u>	<u>1992</u>
<u>INCOME</u>		
Sale of Burial Sites		\$24,200.00
Sinking & Interment Fees	\$166,644.00	734.00
Monumental Mason Fees	2,537.65	
Plaque Sales	\$39,730.00	2,320.30
LESS Plaque Costs	(21,734.60)	7,050.00
Ashes Interment Fees		37,354.63
Interest	44,651.24	8.50
Sundries	225.50	
	\$236,198.79	\$71,667.43
<u>EXPENDITURE</u>		
Wages - Office	15,000.00	
Sexton	32,550.60	
Sub Contractors	47,550.60	40,956.00
Staff Superannuation	36,769.00	9,785.00
Site Maintenance & Supplies	2,190.15	2,615.12
Repairs & Maintenance	13,459.90	5,037.13
Depreciation	9,395.99	3,084.03
Office & Administration	5,221.00	7,417.00
Insurance/Workcare	5,795.42	5,841.12
Rates	2,761.67	2,810.67
Improvements	980.00	591.22
	140,388.73	199,279.06
		277,416.35
<u>NET SURPLUS/(DEFICIT)</u>	\$ 95,810.06	\$(205,748.92)

ELTHAM CEMETARY TRUST  
STATEMENT OF ASSETS & LIABILITIES AS AT 31ST DECEMBER, 1992.

	<u>1991</u>	<u>1992</u>
<u>ASSETS</u>		
Cash at Bank -		
Trading Account	\$ 1,115.51	\$ 11,881.98
Bank of Melbourne	193,577.28	193,577.28
Bank of Melbourne	20,634.61	1,488.57
Westpac	198,234.66	
Commonwealth	97,034.99	106,864.28
	<u>\$510,597.05</u>	<u>\$313,812.11</u>
Plant & Equipment (at Cost)	82,375.88	
LESS Depreciation Provision	<u>31,144.43</u>	<u>43,814.45</u>
	\$561,828.50	\$357,626.56
<u>LIABILITIES</u>		
Accrued Expenses	<u>1,863.36</u>	<u>3,410.34</u>
NET ASSETS	<u>\$559,965.14</u>	<u>\$354,216.22</u>

I, Norman Bruce Allen, having examined the books and records of the Eltham Cemetary Trust for the year ended 31st December, 1992, am of the opinion that they have been properly kept and regularly written up and that this Operating Statement and Statement of Assets and Liabilities does present a true and fair view of the operations of the Eltham Cemetary Trust for the said year.

.....  
26.1.93

N.B. ALLEN  
FCPA, ACIS, ACIM.

**BALLAARAT GENERAL CEMETERIES  
INDEPENDENT AUDIT REPORT**

To the Trustees of the Ballaarat General Cemeteries

**Scope**

We have audited the financial statements of the Ballaarat General Cemeteries for the financial year ended 31st December, 1992 as set out on pages 3 to 10. The Trustees are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the Trustees.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view which is consistent with our understanding of the entity's financial position and the results of its operations.

**Audit Opinion**

In our opinion:-

- a) the financial statements of the Ballaarat General Cemeteries are properly drawn up so as to give a true and fair view of:-
  - i) the state of affairs as at 31st December, 1992 and the profit for the financial year ended on that date of the entity; and
  - ii) the other matters required by the Cemeteries Act 1958.
- b) the financial statements have been prepared in accordance with Statements of Accounting Concepts and applicable Accounting Standards.
- c) The accounting records required by the Cemeteries Act 1958 to be kept by the Ballarat General Cemeteries have been properly kept in accordance with the provisions of that Act.

**BARKER & EAST**  
Chartered Accountants

**J.G. BARKER**  
Partner

Ballaarat  
Date:



BALLAARAT GENERAL CEMETERIES

STATUTORY DECLARATION OF TRUSTEES AND SECRETARY/MANAGER  
RELATING TO THE ACCOUNTS OF THE  
BALLAARAT GENERAL CEMETERIES

31ST DECEMBER, 1992

In accordance with Section 34 of the Cemeteries Act 1958, we, the undersigned, do solemnly and sincerely declare that the attached balance sheet and accounts are true and faithful statements of the financial affairs of the Ballaarat General Cemeteries for the year ended 31st December, 1992 and we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at Ballaarat in the State of Victoria this .....  
day of..... before me.

..... <i>Ronald Brown</i>	Trustee
..... <i>Alfred Brown</i>	Trustee
..... <i>E. J. Gray</i>	Trustee
..... <i>Ronald Brown</i>	Secretary/Manager
..... <i>[Signature]</i>	Justice-of-the-Peace Certified True to my knowledge

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

To the best of my knowledge and belief, the accounts of the Ballaarat General Cemeteries, attached hereto, give a true and fair view of the matters required to be dealt with therein by Section 33 of the Cemeteries Act 1958.

..... <i>16<sup>th</sup> February 1993</i>	Date
..... <i>Ronald Brown</i>	Secretary/Manager

## BALLAARAT GENERAL CEMETERIES

BALANCE SHEET  
AS AT 31ST DECEMBER, 1992

	Note	1992 \$	1991 \$
<b>Current Assets</b>			
Cash at Bank		44,887	11,189
Accrued Income		8,063	6,836
Stock on Hand - Vaults		9,601	10,668
Prepayments		4,776	4,294
Investments		644,665	979,724
<b>Total Current Assets</b>		<b>711,922</b>	<b>1,012,711</b>
<b>Non-Current Assets</b>			
Fixed Assets	3	1,652,229	1,246,371
<b>Total Non-Current Assets</b>		<b>1,652,229</b>	<b>1,246,371</b>
<b>TOTAL ASSETS</b>		<b>2,364,221</b>	<b>2,259,082</b>
<b>Current Liabilities</b>			
Prepaid Fees & Reservations	4	412,760	384,607
Creditors & Borrowings	5	49,637	67,404
Provisions	6	25,645	76,003
<b>Total Current Liabilities</b>		<b>488,042</b>	<b>528,014</b>
<b>Non-Current Liabilities</b>			
Creditors & Borrowings	5	9,700	5,700
Provisions	6	27,542	7,840
<b>Total Non-Current Liabilities</b>		<b>37,242</b>	<b>13,540</b>
<b>TOTAL LIABILITIES</b>		<b>525,284</b>	<b>541,554</b>
<b>NET ASSETS</b>		<b>1,838,937</b>	<b>1,717,528</b>
<b>Equity</b>			
Reserves	7	611,117	611,117
Accumulated Funds		1,227,820	1,106,411
<b>TOTAL EQUITY</b>		<b>1,838,937</b>	<b>1,717,528</b>

The Accompanying notes form part of and should be read in conjunction with these accounts.

BALLAARAT GENERAL CEMETERIES  
STATEMENT OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31ST DECEMBER, 1992

	Notes	1992 \$	1991 \$
<b>Income</b>			
Cemetery Fees		422,353	378,569
Cremation Fees		279,390	253,725
Crematorium Memorial Sales		72,720	64,935
Interest on Investments		55,734	99,064
Sundry Income		9,168	11,877
Profit on Sale of Assets		4,030	4,109
		<hr/>	<hr/>
<b>Total Income</b>		<b>843,395</b>	<b>812,279</b>
		<hr/>	<hr/>
<b>Less Expenditure</b>			
Salaries and Wages		375,876	373,218
Administration Costs		43,277	39,481
Interest Paid		585	786
Plant and Machinery Operating Costs		39,540	18,835
Memorial Plaques & Freight		49,205	47,402
Crematorium Gas		12,079	9,528
Power, Light, Gas & Water		14,844	11,021
Hand Tools & Operating Supplies		15,294	19,081
Maintenance		18,989	12,201
Work Clothes & Cleaning		5,283	3,050
Chemical Sprays		1,541	-
Insurance		32,042	29,352
Superannuation		50,307	37,541
Accounting & Audit		4,530	3,950
Depreciation		58,601	57,500
Consultancy Fees		-	960
		<hr/>	<hr/>
<b>Total Expenditure</b>		<b>721,993</b>	<b>663,906</b>
		<hr/>	<hr/>
<b>Surplus for the Year</b>		<b>121,402</b>	<b>148 373</b>
<b>Add Retained Earnings for 1st January, 1992</b>		<b>1,106,411</b>	<b>1,558,038</b>
		<hr/>	<hr/>
<b>Total Retained Earnings Available for Appropriation</b>		<b>1,227,813</b>	<b>1,706,411</b>
<b>Less Transfers to Reserves</b>	7	<b>-</b>	<b>600,000</b>
		<hr/>	<hr/>
<b>Retained Earnings as at 31st December, 1992</b>		<b>1,227,813</b>	<b>1,106,411</b>
		<hr/> <hr/>	<hr/> <hr/>

The Accompanying notes form part of and should be read in conjunction with these accounts.

## BALLAARAT GENERAL CEMETERIES

STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31ST DECEMBER, 1992

	1992 Inflows (Outflows) \$
<b>Cash Flows from Operating Activities</b>	
<b>Payments</b>	
Wages & Salaries	(406,532)
Suppliers	(301,180)
Interest	(585)
<b>Receipts</b>	
Burial & Cremation Fees	762,165
Interest Received	54,507
<b>Net Cash Provided by Operating Activities (Note 12)</b>	<u>108,375</u>
<b>Cash Flows from Investing Activities</b>	
Payments for Purchase of Property, Plant & Equipment	(464,452)
<b>Net Cash Used in Investing Activities</b>	<u>(464,452)</u>
<b>Cash Flows from Financing Activities</b>	
Receipts for prepaid funerals	54,716
<b>Net Cash Provided by Financing Activities</b>	<u>54,716</u>
<b>Net Increase (Decrease) in Cash Held</b>	(301,361)
<b>Cash at the Beginning of the Reporting Period (Note 11)</b>	<u>990,913</u>
<b>Cash at the end of the Reporting Period (Note 11)</b>	<u><u>689,552</u></u>

**Comparatives**

A statement of cash flows for the year ended 31st December, 1991 has not been prepared because it would be impractical to do so.

**BALLAARAT GENERAL CEMETERIES**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER, 1992**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following are the significant accounting policies adopted by Ballaarat General Cemeteries in the preparation of the accounts for the year ended 31st December, 1992. Except for certain assets which are at valuation, the accounts have been prepared in accordance with the historical cost convention. Unless otherwise stated, these policies are consistent with those of the preceding year.

**a) Basis of Accounting**

The accrual basis of accounting has been applied whereby costs for the period are matched with income from the same period, liabilities are recognised at the time they are incurred and receipts are recognised as income when earned by the entity.

**b) Depreciation**

Fixed assets are depreciated on the straight line basis so as to write off the cost of the asset over its estimated useful life. All assets purchased prior to 1st January, 1983 have been valued at Trustees' valuations as at that date.

**c) Long Service Leave**

Long service leave is provided for on the completion of ten years of service at current pay rates. The disclosure of the amount provided for at year end has been apportioned between current and non-current liabilities with the current portions representing the amount legally payable for employees with a minimum of 15 years service.

**d) Annual Leave**

Annual leave is accrued based on employees' pro rata leave entitlements as at 31st December each year. Calculations are based on current rate of pay.

**e) Investment Income**

Income earned in investments up to balance date has been accrued regardless of whether it has been received.

**f) Stock on Hand**

Stock of cemetery vaults is valued at cost using the FIFO method of valuation.

**g) Investments**

All investments are recorded at cost.

## h) Cemetery Reservations and Crematorium and Memorial Prepayments

Cemetery prepayments for lawn reservations consist of 60% of the current charges at date of payment. The balance paid at time of burial is the difference between the initial payment and current burial rates.

Prepayments for cremations and memorials are made at the rate current at date of payment. No adjustment is sought to bring the charge to current cost after initial payment.

Prepayments are recognised as current liabilities in the financial statements pending death or refund. Funds are transferred from this account to income during the year of death.

2. INVESTMENTS	1992	1991
	\$	\$
a) Bank Bills	599,665	824,724
Cash Management Account	45,000	155,000
	<hr/>	<hr/>
	644,665	979,724
	<hr/> <hr/>	<hr/> <hr/>
b) Maturing within 12 Months	644,665	979,724
	<hr/> <hr/>	<hr/> <hr/>
3. FIXED ASSETS	1992	1991
	\$	\$
Buildings & Leasehold Improvements		
At Cost	655,778	655,778
At Trustees' valuation 1/1/1983	121,385	121,385
	<hr/>	<hr/>
Less Accumulated Depreciation	777,163	777,163
	100,290	84,747
	<hr/>	<hr/>
	676,873	692,416
	<hr/>	<hr/>
Plant & Machinery		
At Cost	201,436	188,858
At Trustees' valuation 1/1/1983	46,877	46,877
	<hr/>	<hr/>
Less Accumulated Depreciation	248,313	235,735
	152,318	133,510
	<hr/>	<hr/>
	95,995	102,225
	<hr/>	<hr/>

- 8 -

Roads, Paths, and Fencing		
At Cost	506,822	402,302
Less Accumulated Depreciation	45,029	36,256
	<u>461,793</u>	<u>366,046</u>
Furniture & Fittings		
At Cost	62,266	54,813
At Trustees' Valuation 1/1/1983	2,682	2,682
	<u>64,948</u>	<u>57,495</u>
Less Accumulated Depreciation	31,727	21,795
	<u>33,221</u>	<u>35,700</u>
Work In Progress	384,347	49,984
	<u>1,652,229</u>	<u>1,246,371</u>

As the land occupied by the cemetery and crematorium is not owned by the Trust, it is not shown as an asset of the Trust.

4. PREPAID FEES AND RESERVATIONS	1992	1991
	\$	\$
Memorial Reservations	121,742	115,304
Lawn Reservations	161,904	161,819
Cremation Fees received in Advance	129,114	107,484
	<u>412,760</u>	<u>384,607</u>
5. CREDITORS & BORROWINGS	1992	1991
	\$	\$
a) Current		
Accrued Expenses	5,964	7,844
Trade Creditors	41,480	53,367
Jessica Simon Trust Account	2,193	2,193
Victorian Treasury Loan - Unsecured	--	4,000
	<u>49,637</u>	<u>67,404</u>
b) Non-Current		
Victorian Treasury Loan	9,700	5,700
	<u>59,337</u>	<u>73,104</u>
TOTAL CREDITORS & BORROWINGS		
	<u>59,337</u>	<u>73,104</u>

## 6. EMPLOYEE ENTITLEMENTS

	Current	Non Current	1992 Total	1991 Total
Provision for Long Service Leave	3,345	27,542	30,887	49,874
Accrued Annual Leave	22,300	--	22,300	33,969
	<u>25,645</u>	<u>27,542</u>	<u>53,187</u>	<u>83,843</u>

## 7. RESERVES

	Balance 01/01/92 \$	Transfer from Retained Earnings \$	Balance 31/12/92 \$
Perpetual Maintenance Reserve	11,117	--	11,117
Crematorium Replacement Reserve	300,000	--	300,000
Reticulation System Reserve	200,000	--	200,000
Area Development Reserve	100,000	--	100,000
	<u>611,117</u>	<u>--</u>	<u>611,117</u>

## 8. BURLIALS

	New Cemetery		Old Cemetery		Total	
	1992	1991	1992	1991	1992	1991
Number at 1/1/92	65,196	64,799	32,842	32,836	98,038	97,635
Burials During Year	409	397	5	6	414	403
	<u>65,605</u>	<u>65,196</u>	<u>32,847</u>	<u>32,842</u>	<u>98,452</u>	<u>98,038</u>

## 9. CREMATIONS

	1992 \$	1991 \$
Number at 1st January, 1992	16,363	15,729
Cremations During Year	628	634
	<u>16,991</u>	<u>16,363</u>



## 10. CAPITAL COMMITMENTS

At balance date, the cemetery had committed \$38,357 for capital expenditure under various contracts for works and services.

	Committed Value \$	Paid To Date	Capital Commitment
Remembrance Building	21,423	21,423	--
Remembrance Building	199,252	192,133	7,120
Area Water Development	59,500	28,263	31,237
Area Water Development	142,528	142,528	--
	<u>422,703</u>	<u>384,347</u>	<u>38,357</u>

## 11. CASH RECONCILIATION

Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related items in the statement of financial positions as follows:-

	1992 \$
Deposits at Call	644,665
Bank Account	44,887
	<u>689,552</u>

## 12. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING RESULT

	1992 \$
Operating Result	121,402
Depreciation	58,601
Increase in Accrued Income	(1,227)
Decrease in Inventory	1,067
Increase in Prepayments	482
Decrease in Creditors	(13,767)
Decrease in Provisions	(30,656)
Prepaid Reservation Used	(26,563)
	<u>108,375</u>

## 13. FINANCING FACILITIES

Firmly committed long term financing facilities of 9,700 (1991: 9,700) were available to the Trust at balance date. All facilities were fully drawn at that date.

**Deloitte Ross  
Tohmatsu**



707 Mount Alexander Road DX 32183  
Moonee Ponds 3039 Facsimile (03) 370 7922  
PO Box 289 Telephone (03) 370 6722  
Moonee Ponds VIC 3039 Australia

**INDEPENDENT AUDIT REPORT TO THE MEMBERS  
OF FAWKNER CREMATORIUM AND MEMORIAL PARK**

**Scope**

We have audited the financial report of Fawkner Crematorium and Memorial Park for the financial year ended 31st December 1992 as set out on pages 2 to 10. The trustees are responsible for the preparation and presentation of the financial statements and the information contained therein. We have conducted an independent audit of those financial statements in order to express an opinion on them.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting concepts and standards so as to present a view which is consistent with our understanding of the Trust's financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

**Audit opinion**

In our opinion, the financial statements present fairly the financial position of Fawkner Crematorium and Memorial Park as at 31st December 1992 and the results of its operations for the year then ended in accordance with Statements of Accounting Concepts and applicable Accounting Standards.

*Deloitte Ross Tohmatsu*  
DELOITTE ROSS TOHMATSU

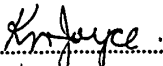
*James W Considine*  
JAMES W CONSIDINE  
Partner  
Chartered Accountants

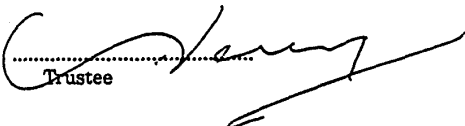
FAWKNER CREMATORIUM AND MEMORIAL PARK


STATEMENT BY TRUSTEES

In the opinion of the trustees:

- (a) the attached profit and loss account of the trust is drawn up so as to give a true and fair view of the result of the trust for the year ended 31st December 1992;
- (b) the attached balance sheet is drawn up so as to give a true and fair view of the state of affairs of the trust as at 31st December 1992; and
- (c) 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.

  
.....  
Trustee

  
.....  
Trustee

  
.....  
Trustee

Melbourne, Vic:  
Dated: 4 March 1993

**FAWKNER CREMATORIUM AND MEMORIAL PARK****STATEMENT OF INCOME AND EXPENDITURE****FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1992**

	Note	<u>1992</u> \$	<u>1991</u> \$
Operating Surplus	2	589,477	473,379
Accumulated fund at the beginning of the financial year		<u>7,804,710</u>	<u>8,036,338</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>8,394,187</b>	<b>8,509,717</b>
<b>Appropriations:</b>			
Establishment of Pre-need Sales Liability	1(d)		1,203,000
Transfer to/(from) Replacement of Capital Equipment Reserve			(569,000)
Transfer to Park Maintenance Reserve		<u>88,422</u>	<u>71,007</u>
<b>ACCUMULATED FUND AT THE END OF THE FINANCIAL YEAR</b>		<b><u>8,305,765</u></b>	<b><u>7,804,710</u></b>

Notes to and forming part of the accounts are included on pages 5 to 10.

**FAWKNER CREMATORIUM AND MEMORIAL PARK****BALANCE SHEET AS AT 31ST DECEMBER 1992**

	Note	1992 \$	1991 \$
<b>CURRENT ASSETS</b>			
Cash		239,982	59,873
Receivables	3	493,064	529,211
Inventories	4	240,535	396,217
Investments	5	<u>3,935,490</u>	<u>3,442,183</u>
<b>TOTAL CURRENT ASSETS</b>		<b>4,909,071</b>	<b>4,427,484</b>
<b>NON-CURRENT ASSETS</b>			
Inventories	6	836,090	816,099
Property, plant and equipment	7	<u>7,524,819</u>	<u>7,407,347</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>8,360,909</b>	<b>8,223,446</b>
<b>TOTAL ASSETS</b>		<b><u>13,269,980</u></b>	<b><u>12,650,930</u></b>
<b>CURRENT LIABILITIES</b>			
Creditors and borrowings	8	399,354	604,543
Provisions	9	<u>379,597</u>	<u>399,452</u>
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>778,951</u></b>	<b><u>1,003,995</u></b>
<b>NON-CURRENT LIABILITIES</b>			
Creditors and borrowings	10	12,338	109,737
Other	11	<u>1,555,016</u>	<u>1,203,000</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b><u>1,567,354</u></b>	<b><u>1,312,737</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>2,346,305</u></b>	<b><u>2,316,732</u></b>
<b>NET ASSETS</b>		<b><u>10,923,675</u></b>	<b><u>10,334,198</u></b>
<b>TRUST'S FUNDS</b>			
Accumulated Fund		8,305,765	7,804,710
Reserves	12	<u>2,617,910</u>	<u>2,529,488</u>
<b>TOTAL TRUST'S FUNDS</b>		<b><u>10,923,675</u></b>	<b><u>10,334,198</u></b>

Notes to and forming part of the accounts are included on pages 5 to 10.

FAWKNER CREMATORIUM AND MEMORIAL PARKNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTSFOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 19921. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by Fawkner Crematorium and Memorial Park in the preparation of the accounts for the year ended 31st December 1992. The accounts are prepared in accordance with the historical cost convention except for certain assets which are at valuation. Unless otherwise stated these policies are consistent with those of preceding years.

## (a) Depreciation

Fixed assets are depreciated on the straight line basis so as to write off the cost of the asset over its estimated useful life.

## (b) Long Service Leave

Long service leave is provided at current pay rates, based upon employees entitlements as at 31st December 1992.

## (c) Holiday Pay

Holiday pay is provided for all employees pro rata holiday entitlements as at 31st December 1992.

## (d) Reservations

Funds received in advance for the reservation of crematorium memorials and lawn graves are treated as income in the year of receipt.

A liability of \$1,555,016, which represents funds received in advance, has been disclosed to recognise the commitment to honour pre-need cremation and internment deeds.

An amount of \$1,203,000 appears in 1991 as an appropriation of accumulated fund. This appropriation did not comply with Australian Accounting Standard AAS1 "Profit and Loss or Other Operating Statements". Paragraph 10 of that standard states that any revenue or expense that arises retroactively from a changed accounting policy to comply with an Australian Accounting Standard or a statutory requirement shall be adjusted directly against opening accumulated funds. Non-compliance with the standard was due to data not being available as at the end of the previous financial year.

## (e) Stock on Hand

Stocks are disclosed in the balance sheet at the lower of cost and net realisable value.

**FAWKNER CREMATORIUM AND MEMORIAL PARK****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1992**

	<u>1992</u>	<u>1991</u>
	\$	\$
<b>2. <u>OPERATING SURPLUS</u></b>		
The operating surplus includes the following items of revenue and expense.		
<b>OPERATING REVENUE</b>		
Crematorium and Cemetery Revenue	7,370,024	7,483,422
Other Operating Revenue	330,256	414,476
Proceeds from Sale of Non Current Assets	<u>195,393</u>	<u>95,933</u>
<b>TOTAL OPERATING REVENUE</b>	<b><u>7,895,673</u></b>	<b><u>7,897,898</u></b>
<b>OPERATING EXPENSES</b>		
Depreciation of property, plant and equipment	937,936	939,052
Gain on sale of fixed assets	28,910	6,584
Transfers to provisions		
Long Service Leave	(40,215)	11,055
Annual Leave	20,360	46,307
Auditors remuneration		
Auditing the accounts	19,500	18,000
Other Services	<u>-</u>	<u>7,500</u>
<b>3. <u>CURRENT RECEIVABLES</u></b>		
Trade debtors	443,390	356,900
Other debtors and prepayments	<u>49,674</u>	<u>172,311</u>
	<b><u>493,064</u></b>	<b><u>529,211</u></b>
<b>4. <u>CURRENT INVENTORIES</u></b>		
Stocks of Vaults & Niches	<u>240,535</u>	<u>396,217</u>
<b>5. <u>CURRENT INVESTMENTS</u></b>		
Investments - at cost	<u>3,935,490</u>	<u>3,442,183</u>
<b>6. <u>NON-CURRENT INVENTORIES</u></b>		
Stocks of Vaults, Niches & Memorials	<u>836,090</u>	<u>816,099</u>

**FAWKNER CREMATORIUM AND MEMORIAL PARK****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1992**

	<u>1992</u>	<u>1991</u>
	\$	\$
<b>7. <u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
Freehold Land and Buildings and Improvements - at valuation 31st December 1958 and subsequent additions at cost	10,165,049	8,979,367
Less: Accumulated Depreciation	<u>(5,253,469)</u>	<u>(4,927,809)</u>
	<u>4,911,580</u>	<u>4,051,558</u>
Plant and equipment - at valuation 31st December 1958 and subsequent additions at cost	4,106,303	3,573,644
Less: Accumulated Depreciation	<u>(1,584,491)</u>	<u>(1,125,802)</u>
	<u>2,521,812</u>	<u>2,447,842</u>
Construction Projects in Progress	<u>91,427</u>	<u>907,947</u>
Total Fixed Assets	<u>7,524,819</u>	<u>7,407,347</u>
<b>8. <u>CURRENT CREDITORS AND BORROWINGS</u></b>		
Unsecured:		
Trade creditors	177,770	414,325
Other creditors and accruals	<u>138,893</u>	<u>74,984</u>
	<u>316,663</u>	<u>489,309</u>
Secured		
Bank loans	<u>82,691</u>	<u>115,234</u>
	<u>399,354</u>	<u>604,543</u>
Bank loans are secured by a floating charge over the assets of the Trust.		
<b>9. <u>CURRENT PROVISIONS</u></b>		
Long Service Leave	117,463	157,678
Annual Leave	<u>262,134</u>	<u>241,774</u>
	<u>379,597</u>	<u>399,452</u>
<b>10. <u>NON-CURRENT CREDITORS &amp; BORROWINGS</u></b>		
Secured:		
Bank loans	<u>12,338</u>	<u>109,737</u>
Bank loans are secured by a floating charge over the assets of the Trust.		



**FAWKNER CREMATORIUM AND MEMORIAL PARK****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1992**

	<u>1992</u>	<u>1991</u>
	\$	\$
11. <b><u>OTHER NON-CURRENT LIABILITIES</u></b>		
Pre-Need Sales Liability (Note 1(d))	<u>1,555,016</u>	<u>1,203,000</u>
12. <b><u>RESERVES</u></b>		
(a) Reserve Comprise:		
Park Maintenance Reserve	1,760,912	1,672,490
Land Purchase Reserve	<u>856,998</u>	<u>856,998</u>
	<u>2,617,910</u>	<u>2,529,488</u>
(b) Movements:		
Park Maintenance Reserve		
Balance at beginning of financial year	1,672,490	1,601,483
Transfer from accumulated fund	<u>88,422</u>	<u>71,007</u>
Balance at end of financial year	<u>1,760,912</u>	<u>1,672,490</u>
Land Purchase Reserve		
Balance at beginning of financial year	<u>856,998</u>	<u>856,998</u>
Balance at end of financial year	<u>856,998</u>	<u>856,998</u>
Replacement of Capital Equipment Reserve		
Balance at beginning of financial year	-	569,000
Transfer from accumulated fund	-	-
Fixed Asset Purchase	<u>-</u>	<u>(569,000)</u>
Balance at end of financial year	<u>-</u>	<u>-</u>

13. **FINANCIAL REPORTING BY SEGMENTS**

The Trust operates entirely in Victoria, Australia in the cemetery and crematoria industry.

**FAWKNER CREMATORIUM AND MEMORIAL PARK****STATEMENT OF CASH FLOWS****FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1992**

	<u>Note</u>	<u>1992</u> \$ Inflows (Outflows)
<b>STATEMENT OF CASH FLOWS</b>		
<b>Cash flows from operating activities</b>		
Receipts from burials, cremations and memorials		7,767,308
Payments to suppliers and employees		(6,112,500)
Interest and bill discounts received		208,233
Interest and other costs of finance paid		<u>(32,985)</u>
Net cash provided by operating activities	(e)	<u>1,830,056</u>
<b>Cash flows from investing activities</b>		
Payment for investment securities		(493,592)
Payment for property, plant and equipment		(1,222,091)
Proceeds from sale of property, plant and equipment		<u>195,393</u>
Net cash used in or from investing activities		(1,520,290)
<b>Cash flows from financing activities</b>		
Repayment of borrowings		<u>(129,942)</u>
Net cash used in or from financing activities		(129,942)
<b>Net decrease in cash held</b>		
Cash at beginning of the financial year	(b)	<u>264,056</u>
Cash at the end of the financial year	(b)	<u>443,880</u>

**(a) Comparative Information**

Comparative information has not been provided in respect of the preceding corresponding year as provision of such information in the first year the accounting standard is applicable would be impractical.

FAWKNER CREMATORIUM AND MEMORIAL PARKSTATEMENT OF CASH FLOWSFOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 19921992  
\$

## (b) Reconciliation of Cash

For the purposes of the statements of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash	239,982
Deposits as call	<u>203,898</u>
	<u>443,880</u>

## (e) Reconciliation of net cash provided by operating activities to operating surplus/(deficit).

Operating surplus	589,477
Profit or loss on disposal of non-current assets	(28,710)
Depreciation and amortisation of non-current assets	937,936
Changes in net assets and liabilities.	
Decrease in current receivables	36,146
Decrease in current inventories	155,682
Increase in non-current inventories	(19,991)
Decrease in current trade creditors and accruals	(172,646)
Increase in non-current accruals	352,016
Decrease in provisions	<u>(19,855)</u>
Net cash provided by operating activities	<u>1,830,056</u>

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**SALE PUBLIC CEMETERY****STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31.12.1992**

<u>RECEIPTS 1992</u>		\$
General Cemetery -	Burial Fees	5,470.00
	Sale of Land	930.00
Removal of Ledgers		480.00
Memorial Fees		4,248.10
Shrubs		1,700.00
Lawn Area -	Burial Fees	24,675.00
	Sale of Land	25,620.00
Plaques and Vases		25,264.00
Niche Wall		1,160.00
Maintenance Fees		3,120.00
Interest		1,473.16
Search Fees		100.00
Sundries -	Grant (City of Sale)	1,500.00
		<u>\$95,740.26</u>

<u>PAYMENTS 1992</u>		\$
Salaries -	Sexton	20,282.50
	Secretary	6,458.55
	Casual Labour	3,333.94
Workcare		1,072.62
Superannuation		3,222.46
Means		2,790.00
Plaques and Vases		11,605.14
Lawn Area		1,465.95
Postage and Telephone		1,503.00
Printing, Stationery and Advertising		290.45
Insurance		441.08
Maintenance		1,903.20
Fuel and Oil		1,951.70
Mower, tractor and Equipment		883.75
Grave Digging		8,120.00
Sundries -	Bank Charges	34.82
	Concrete Bases	384.40
	Rates	400.00
	Audit Fees	1,101.00
	C.C.A.V. Annual Seminar	100.00
	C.C.A.V. Membership	154.00
	Sexton's House	2,922.93
	Desludge Septic Systems	280.00
	First Aid Kits and Safety Wear	300.50
	Computer	5,025.00
	Sundries and Petty Cash	250.73
		<u>\$85,057.72</u>

Balance as at 31.12.1991	\$33,295.52
<b>SURPLUS (DEFICIT) FOR YEAR</b>	<u><b>\$10,682.54</b></u>
Balance as at 31.12.1992	<u><b>\$43,978.06</b></u>

**THESE FUNDS COMPRISE OF:**

National Australia Bank Account Number 03-694-0571	\$9,115.71
National Australia Bank Account Number 33-958-6004	\$34,462.35
National Australia Bank Term Deposit 71-376-6313	<u>\$400.00</u>
<b>Total</b>	<u><b>\$43,978.06</b></u>

MERBEIN PUBLIC CEMETERY TRUST  
STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 31st DECEMBER, 1992.

GENERAL ACCOUNT

<u>Receipts</u>		
Opening Balance 1- 1- 92		
Graves, Monuments etc.	1314-61	4066-00
	15370-00	3405-98
		2708-10
		541-73
		150-06
		250-00
		32-65
		665-00
		4865-09
	<u>\$16684-61</u>	<u>\$16684-61</u>

NO. 2 ACCOUNT - RESERVED SITES

<u>Receipts</u>		
Opening Balance 1- 1- 92	1008-45	3-14
Grave Sites	5290-00	6418-42
Interest	123-11	
	<u>\$6421-56</u>	<u>\$6421-56</u>

INVESTMENT ACCOUNT

<u>Receipts</u>		
Opening Balance 1- 1- 92	3000-00	1-80
Interest	300-83	3299-03
	<u>\$3300-83</u>	<u>\$3300-83</u>

I have examined the financial records of the Merbein Public Cemetery Trust for the year ended 31st December, 1992, and in my opinion the above statement presents a true and fair view of the transactions for the period according to the information and records supplied.

DATED: 24th February, 1993

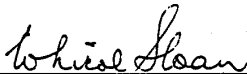
G.S. ELLIS, A.A.S.A., A.C.I.S., A.C.I.M.  
Cemetery Auditor.

THE NECROPOLIS SPRINGVALE  
STATUTORY DECLARATION OF TRUSTEES AND GENERAL MANAGER  
RELATING TO THE FINANCIAL STATEMENTS OF  
THE NECROPOLIS -SPRINGVALE  
31ST DECEMBER, 1992

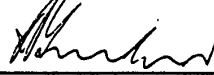
In accordance with Section 34 of the Cemeteries Act 1958, we the undersigned, do solemnly and sincerely declare that the attached Balance Sheet and Financial Statements are true and faithful statement of the financial affairs of The Necropolis Springvale for the year 1992 and we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at Melbourne in the State  
of Victoria this 26th day of  
February, 1993 before me

  
P W TOCKNELL  
Certified Practising Accountant

TRUSTEE   
W N SLOAN

TRUSTEE   
C O HARRY

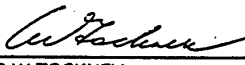
TRUSTEE   
A T GARDNER

GENERAL MANAGER   
M W L TUCKER

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

To the best of my knowledge and belief, the financial statements of The Necropolis Springvale attached hereto, give a true and fair view of the matters required to be dealt with therein by Section 33 of the Cemeteries Act 1958.

26th February, 1993

  
P W TOCKNELL  
MANAGER - ADMINISTRATION

\* THE NECROPOLIS

31ST DECEMBER, 1992

AUDITORS REPORT TO THE TRUSTEES

SCOPE

We have audited the financial statements of The Necropolis Springvale for the year ended 31st December, 1992 as set out on pages 5 to 20. The Trustees are responsible for the preparation and presentation of the financial statements and the information they contain. We have performed an audit of these financial statements in order to express an opinion on them to the Trustees.

Our audit has been planned and performed in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the trust which is consistent with our understanding of the Trust's financial position and the results of its operations. The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion,

- (a) The financial statements are properly drawn up in accordance with the Cemeteries Act 1958 and so as to give a true and fair view of the state of affairs of The Necropolis Springvale as at 31st December, 1992 and of the deficit for the year ended on that date; and are in accordance with Australian Accounting Standards and Statements of Accounting Concepts.
- (b) The accounting records required by the Cemeteries Act 1958 to be kept by The Necropolis Springvale have been properly kept in accordance with the provisions of that Act.

*Coopers & Lybrand*

COOPERS & LYBRAND  
Chartered Accountants

by  
D H HEY

26th February, 1993

## THE NECROPOLIS SPRINGVALE

BALANCE SHEET  
AS AT 31ST DECEMBER, 1992

	Notes	1992 \$	1991 \$
<b>CURRENT ASSETS :</b>			
Cash on Hand		450	450
Cash at Bank - Operating Accounts		683109	756641
Trade Debtors		568059	595956
Sundry Debtors & Prepayments		161049	152388
Stock on Hand	1(c) & 5	642105	733540
		<u>2,054,772</u>	<u>2,238,975</u>
<b>INVESTMENTS :</b>			
Monies Held for Prepaid Services	1(h) & 4	7,778,177	8,000,200
		<u>7,778,177</u>	<u>8,000,200</u>
<b>FIXED ASSETS :</b>			
Freehold Land, Buildings, Grounds, Roads and Improvements (At Cost)		16,452,720	
Less : Accumulated Depreciation		<u>4,673,764</u>	
	3	11,778,956	11,111,686
Plant, Equipment and Furnishings (At Cost)		5,166,445	
Less : Accumulated Depreciation		<u>1,419,106</u>	
	3	3,747,339	3,879,541
		<u>15,526,295</u>	<u>14,991,226</u>
<b>TOTAL ASSETS</b>		<u>25,359,244</u>	<u>23,230,401</u>
<b>CURRENT LIABILITIES :</b>			
Trade Creditors		130,945	59,703
Sundry Creditors and Accruals		192,074	127,846
Provision for Rostered Days Off	1(f)	22,018	21,864
Provision for Annual Leave	1(e)	400,181	433,954
		<u>745,218</u>	<u>643,367</u>
<b>NON CURRENT LIABILITIES :</b>			
Provisions for Preservation	1(a) & 7	15,822,432	14,352,005
Provision for Long Service Leave	1(d)	391,055	328,680
		<u>16,213,487</u>	<u>14,680,685</u>
Funds Held in Trust for Prepaid Services	8	8,113,230	7,566,279
<b>TOTAL LIABILITIES</b>		<u>25,071,935</u>	<u>22,890,331</u>
<b>RESERVES :</b>			
Accumulated Reserve	6	287,309	340,070
<b>TOTAL RESERVES</b>		<u>287,309</u>	<u>340,070</u>
<b>TOTAL LIABILITIES AND RESERVES</b>		<u>25,359,244</u>	<u>23,230,401</u>



THE NECROPOLIS SPRINGVALE

STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED  
31ST DECEMBER, 1992

	Notes	1992 \$	1991 \$
		<u>          </u>	<u>          </u>
<b>Cash flows from operating activity</b>			
Receipts from customers		10,879,812	9,602,149
Payments to suppliers and employees		<u>8,270,100</u>	<u>8,195,814</u>
		2,609,712	1,406,335
Interest received		<u>534,937</u>	<u>672,673</u>
Net cash inflow from operating activity	10	3,144,649	2,079,008
<b>Cash flow from investing activities</b>			
Proceeds from sale of assets		87,948	104,059
Payments for buildings and equipment		<u>(1,528,152)</u>	<u>(2,892,205)</u>
Net cash outflow from investing activities		(1,440,204)	(2,788,146)
Net increase (decrease) in cash held		1,704,445	(709,138)
Cash at beginning of the financial year		<u>6,757,291</u>	<u>7,466,429</u>
Cash at end of the financial year	2	<u>8,461,736</u>	<u>6,757,291</u>

## THE NECROPOLIS SPRINGVALE

NET REVENUE APPROPRIATION  
ACCOUNT FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
Cremation Account Surplus	2,040,730	1,680,174
Interment Account Surplus	397,929	250,875
<b>TOTAL SURPLUS</b>	<u>2,438,659</u>	<u>1,931,049</u>
Memorial Gardens Account Deficit	1,815,660	1,718,005
Cemetery Lawn Gardens Account Deficit	22,442	28,363
St. Kilda Cemetery Account Deficit	98,894	129,962
Melbourne General Cemetery Account Deficit	554,424	562,290
Pakenham Account	0	0
<b>TOTAL DEFICIT</b>	<u>2,491,420</u>	<u>2,438,620</u>
<b>NET SURPLUS/(DEFICIT)</b> (Transferred to Accumulated Reserve)	<u>(\$52,761)</u>	<u>(\$507,571)</u>

## THE NECROPOLIS SPRINGVALE

REVENUE AND ADMINISTRATION  
ACCOUNT FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
<b>OPERATING REVENUE :</b>		
Collections - Cremated Remains	230,620	190,830
Preselection - Graves	40,800	38,390
Transfers & Removals of Memorials	15,735	17,820
Rents Received	12,900	17,280
Surplus on Disposal of Fixed Assets	21,358	13,157
Postages - Cremated Remains	10,380	9,165
Discounts Received	2,724	3,089
Research of Interments	-	85
Sundry Income	53,452	50,938
<b>GROSS INCOME</b>	<b>387,969</b>	<b>340,552</b>
Salaries - Administration	1,131,873	1,086,387
<b>ADMINISTRATION CHARGES :</b>		
Insurances	401,222	413,582
Superannuation	154,871	147,279
Depreciation	154,197	141,477
Data Processing	94,049	82,727
Payroll Tax	79,081	75,239
General Expenses	44,879	70,271
Long Service Leave	75,302	69,515
Printing & Stationery	51,203	60,879
Telephones	58,879	55,642
Security Expenses	34,187	32,814
Postage	33,060	31,530
Training	30,191	30,007
Audit Fees	27,000	26,000
Rates and Taxes	12,797	17,355
Office Expenses	7,369	4,759
Sundry Administration Expenses	114,468	115,941
	<b>1,372,745</b>	<b>1,374,817</b>
<b>TOTAL EXPENSES</b>	<b>2,504,618</b>	<b>2,461,204</b>
<b>LESS ADMINISTRATION CHARGES ALLOCATED TO :</b>		
Cremation Account	921,904	903,398
Memorial Gardens Account	571,552	657,826
Cemetery Lawn Gardens Account	304,332	292,650
Interment Account	236,125	225,213
Pakenham Account	43,555	-
Melbourne General Cemetery Account	36,488	39,869
St. Kilda Cemetery Account	2,695	1,696
	<b>2,116,649</b>	<b>2,120,652</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>

## THE NECROPOLIS SPRINGVALE

CREMATION ACCOUNT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
<b>OPERATING REVENUE :</b>		
Cremation Fees	4,489,422	3,886,243
Sundry Income	11,160	11,400
<b>GROSS INCOME</b>	<b>4,500,582</b>	<b>3,897,643</b>
<b>CREMATION CHARGES :</b>		
Wages	811,015	773,225
Depreciation	225,077	187,000
Superannuation	110,951	104,844
Crematorium Maintenance & Operating Expenses	139,120	79,140
Payroll Tax	56,654	53,560
Building Repairs	39,328	32,576
Cleaning & Clothing Expenses	37,731	31,774
Electricity, Light & Power	88,000	24,554
Cremated Remains Containers	15,507	10,086
Furnaces & Flue Repairs	448	4,309
Sundry Cremation Expenses	14,117	13,003
	<b>1,537,948</b>	<b>1,314,071</b>
Administration Charges	921,904	903,398
<b>TOTAL EXPENSES</b>	<b>2,459,852</b>	<b>2,217,469</b>
<b>SURPLUS/(DEFICIT)</b>	<b>2,040,730</b>	<b>1,680,174</b>

## THE NECROPOLIS SPRINGVALE

INTERMENT ACCOUNT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 1991

	1992	1991
	\$	\$
<b>OPERATING REVENUE :</b>		
Interment Fees :		
Lawn and Denominational	1,383,324	1,200,511
Public	2,060	200
Sundry Income	12,600	9,000
<b>GROSS INCOME</b>	<b>1,397,984</b>	<b>1,209,711</b>
<b>INTERMENT CHARGES :</b>		
Wages	517,963	517,963
Superannuation	70,267	70,267
Depreciation	36,170	36,170
Maintenance of Plant	36,064	36,064
Payroll Tax	35,896	35,896
Electricity, Light & Power	24,554	24,554
Cleaning & Clothing	12,709	12,709
	<b>733,623</b>	<b>733,623</b>
Administration Charges	225,213	225,213
<b>TOTAL EXPENSES</b>	<b>958,836</b>	<b>958,836</b>
<b>SURPLUS/(DEFICIT)</b>	<b>439,148</b>	<b>250,875</b>

## THE NECROPOLIS SPRINGVALE

MEMORIAL GARDENS ACCOUNT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
<b>OPERATING REVENUE :</b>		
<b>Fees Received :</b>		
Memorial Plaques, Urns & Inscriptions	487,695	503,736
Memorial Rose Gardens	430,393	449,277
Memorial Book of Remembrance	271,770	271,078
Memorial Trees & Shrubs	216,660	183,898
Memorial Niches	177,545	178,393
Memorial Shrub Garden Positions	80,225	117,260
Flower Containers	22,909	21,474
Interest Received	97,016	135,968
<b>GROSS INCOME</b>	<b>1,784,213</b>	<b>1,861,084</b>
<b>MEMORIAL GARDENS CHARGES :</b>		
Wages	1,281,163	1,223,440
Depreciation	293,332	270,055
Memorial Gardens Maintenance Expenses	204,733	227,536
Superannuation	175,278	165,877
Memorial Plaques and Flower Containers (Materials Only)	153,978	160,834
Memorial Installation Expenses	71,240	119,581
Payroll Tax	89,501	84,740
Grounds Beautification	138,464	81,519
Maintenance of Plant	75,685	60,364
Cleaning & Clothing Expenses	60,371	50,837
Nursery Expenses	48,312	48,168
Electricity, Light & Power	18,297	24,554
Sundry Memorial Gardens Expenses	6,555	5,429
Memorial Book Of Remembrance	54,306	-
	<b>2,671,215</b>	<b>2,522,934</b>
Administration Charges	571,552	657,826
<b>TOTAL EXPENSES</b>	<b>3,242,767</b>	<b>3,180,760</b>
Less : Net Adjustment to Preservation (Note 7)	357,106	398,329
<b>SURPLUS/(DEFICIT)</b>	<b>(\$1,815,660)</b>	<b>(\$1,718,005)</b>

## THE NECROPOLIS SPRINGVALE

CEMETERY GARDENS ACCOUNT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
<b>OPERATING REVENUE :</b>		
<b>Fees Received :</b>		
Lawn & Denominational Graves	1,538,741	1,401,843
Memorial Plaques & Inscriptions	456,818	395,423
Precast Concrete Lining for Graves	252,850	241,450
Monumental Application Fees	239,255	230,645
Flower Containers	960	1,075
Interest Received	405,868	534,825
<b>GROSS INCOME</b>	<b>2,894,492</b>	<b>2,805,261</b>
<b>CEMETERY LAWN GARDENS CHARGES :</b>		
Wages	626,963	669,502
Lawn Plaques, Inscriptions & Flower Containers (Materials Only)	207,147	199,046
Cemetery Maintenance Expenses	136,488	151,690
Depreciation	143,353	131,647
Superannuation	85,814	90,764
Precast Concrete Lining for Graves	48,079	52,372
Memorial Installation Expenses	30,531	51,249
Payroll Tax	43,819	46,368
Maintenance of Plant	55,162	44,576
Grounds Beautification	59,342	34,937
Cleaning & Clothing Expenses	37,731	31,774
Electricity, Light & Power	18,297	24,555
Sundry Cemetery Lawn Garden Expenses	6,555	5,429
	<b>1,499,281</b>	<b>1,533,909</b>
Administration Charges	304,332	292,650
<b>TOTAL EXPENSES</b>	<b>1,803,613</b>	<b>1,826,559</b>
Less : Net Adjustment to Preservation (Note 7)	1,113,321	1,007,065
<b>SURPLUS/(DEFICIT)</b>	<b>(\$22,442)</b>	<b>(\$28,363)</b>

## THE NECROPOLIS SPRINGVALE

ST. KILDA CEMETERY ACCOUNT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
<b>OPERATING REVENUE :</b>		
Interment & Grave Fees	18,115	11,305
Memorial Plaques & Flower Containers	4,750	4,030
Monumental Application Fees	840	3,510
Research of Interments	665	1,410
Sundry Income	3,030	1,920
<b>GROSS INCOME</b>	<b>27,400</b>	<b>22,175</b>
<b>ST. KILDA CHARGES :</b>		
Wages	66,698	84,529
General Expenses	29,755	40,261
Superannuation	9,122	11,460
Payroll Tax	4,658	5,854
Maintenance & Operating Expenses	10,327	5,298
Depreciation	3,039	3,039
	<b>123,599</b>	<b>150,441</b>
Administration Charges	2,695	1,696
<b>TOTAL EXPENSES</b>	<b>126,294</b>	<b>152,137</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$98,894)</b>	<b>(\$129,962)</b>



## THE NECROPOLIS SPRINGVALE

MELBOURNE GENERAL  
CEMETERY ACCOUNT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
<b>OPERATING REVENUE :</b>		
Interment & Grave Fees	243,308	226,997
Monumental Application Fees	42,650	43,100
Memorial Plaques & Flower Containers	15,660	11,460
Rent Received	5,850	5,745
Research of Interments	2,163	2,457
Sundry Income	8,973	2,840
<b>GROSS INCOME</b>	<b>318,604</b>	<b>292,599</b>
<b>MELBOURNE GENERAL CHARGES :</b>		
Wages	484,468	474,841
Cemetery Maintenance & Operating Expenses	66,321	87,153
Depreciation	69,488	69,596
Superannuation	66,219	64,373
Payroll Tax	33,813	32,886
Security Expenses	28,062	26,871
Cleaning & Clothing Expenses	25,765	25,085
General Expenses & Legal Fees	7,653	12,457
Plant & Motor Vehicle Expenses	9,096	5,483
Telephones	7,204	8,701
Rates & Taxes	28,504	3,598
Electricity, Light & Power	4,988	3,076
Memorial Plaques & Flower Containers (Materials Only)	4,961	900
	<b>836,542</b>	<b>815,020</b>
Administration Charges	36,486	39,869
<b>TOTAL EXPENSES</b>	<b>873,028</b>	<b>854,889</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$554,424)</b>	<b>(\$562,290)</b>

THE NECROPOLIS SPRINGVALE  
PAKENHAM ACCOUNT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 1992

	1992	1991
	\$	\$
OPERATING REVENUE :		
Sundry Income	43,555	-
GROSS INCOME	43,555	-
Administration Charges	43,555	-
TOTAL EXPENSES	43,555	-
SURPLUS/(DEFICIT)	0	-

## THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 31st December, 1992

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Set out hereunder are the significant accounting policies adopted in the preparation of the financial statements for the year. The financial statements have been prepared in accordance with the historical cost convention which has no regard to changes in the level of prices. The financial statements are prepared on the accrual basis which recognises liabilities at the time they are incurred and recognises receipts as income when The Necropolis Springvale is entitled to the amount. The accounting policies adopted are consistent with those of the previous year.

## (a) Provisions for Preservation

Fees received in respect of memorial gardens and cemetery include amounts for maintenance to be carried out in the future years. Such amounts are transferred to the relevant provisions for preservation, and released to revenue in equal amounts over the periods for which the maintenance has been contracted.

## (b) Depreciation

Depreciation is calculated on a straight line basis so as to write off the net cost of the various classes of fixed assets over their average effective working lives. The principal annual rates in use are -

Building and Grounds	2% - 7.5%
Roads and Improvements	5%
Plant, Equipment and Furnishings	5% - 33.33%

Assets acquired during the year and in place ready for use are not depreciated until the year following acquisition.

## (c) Stock Valuation

Stocks of maintenance stores are valued at average cost. Stocks of precast concrete lining for graves are valued at average cost. All inventories are stated at the lower of cost or net realisable value.

## (d) Provision for Long Service Leave

The pro-rata entitlement to long service leave to all employees with service in excess of five years is set aside in the financial statements.

## (e) Provision for Annual Leave

The provision for annual leave has been decreased by \$33,773 to recognise the actual liability for annual leave existing at 31st December, 1992. (This compares with an increase of \$28,257 in 1991.)

## THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 31st December, 1992 (Continued)

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (f) Provision for Rostered Days Off

The provision for rostered days off of \$22,018 recognises the actual liability for rostered days off existing at 31st December, 1992.

## (g) Balance Sheet and Statements of Account

The balance sheet and statements of account incorporate the assets and liabilities of The Necropolis Springvale, St. Kilda Cemetery and the Melbourne General Cemetery.

## (h) Investments

The Trustees of The Necropolis Springvale value all investments at cost.

## (i) Pakenham

Amounts received and brought to account as Sundry Income at 31st December, 1992 were offset by an Administration Charge.

## (j) Cash

For purposes of the statement of cash flows, cash includes deposits at call which are readily convertible to cash on hand and which are used in the cash management function on a day-to-day basis, net of outstanding bank overdrafts.

## 2. CURRENT ASSETS - CASH

	1992	1991
	\$	\$
Cash at bank and on hand	683,559	757,091
Investments - Short term deposits	7,778,177	6,000,200
	<u>8,461,736</u>	<u>6,757,291</u>

## THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 31st December, 1992 (Continued)

## FIXED ASSETS

Asset	Springvale		St. Kilda		Melbourne		Written Down Value \$
	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	
Land	7,469						7,469
Buildings	6,713,826	1,244,034			191,315	46,933	5,614,174
Roads & Kerbing	3,130,385	1,116,055	31,257	11,539	915,012	216,091	2,732,969
Fences & Gates	111,095	58,912					52,183
Water Reticulation	1,272,246	300,736	60,436	16,104	384,598	94,053	1,306,387
Lakes and Spillways	454,069	174,866					279,203
Grounds Improvements	329,707	322,781					6,926
Landscap. & Earthworks	167,919	9714					158,205
SEC Power mains and Sub-station	224,005	36,305					187,700
Estab. Cemetery Areas	96,412	45,037	6,677	5,262			52,790
New Cemetery areas	8,327	3,463					4,864
Estab. Mem. Gardens	1,752,059	720,503					1,031,556
New Mem. Gardens	595,906	251,376					344,530
<b>TOTAL</b>	<b>14,863,425</b>	<b>4,283,782</b>	<b>98,370</b>	<b>32,905</b>	<b>1,490,925</b>	<b>357,077</b>	<b>11,778,956</b>

Asset	Springvale		St. Kilda		Melbourne		Written Down Value \$
	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	
Crematorium - Plant	2,805,743	111,280					2,694,463
Cafe/Florist - Plant	1,300	1,300					
Grounds - Plant	1,012,903	506,849			33,716	21,072	518,698
Motor Vehicles	496,250	206,541					289,709
Chapels - Furniture & Fittings	64,220	37,958					26,262
Office Furniture, Fittings & Equipment	745,337	529,681			6,976	4,425	218,207
<b>TOTAL</b>	<b>5,125,753</b>	<b>1,393,609</b>	<b>-</b>	<b>-</b>	<b>40,692</b>	<b>25,497</b>	<b>3,747,339</b>

## THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 31st December, 1992

## 4. INVESTMENTS

The investments recorded in the name of the Trustees of The Necropolis Springvale as at 31st December, 1992 were :

	1992	1992	1991	1991
	Face	Cost	Face	Cost
	Value		Value	
	\$	\$	\$	\$
Bank of Melbourne	7,177,977	7,177,977	5,800,000	5,800,000
Commonwealth of Australia	400,000	400,000	-	-
S.E.C. of Victoria	200,200	200,200	200,200	200,200
TOTAL	<u>7,778,177</u>	<u>7,778,177</u>	<u>6,000,200</u>	<u>6,000,200</u>

## 5. STOCKS ON HAND

Stocks on Hand are made up of :	1992	1991
	\$	\$
Precast concrete lining for graves	551,195	599,275
- Maintenance Stores	90,910	134,265
TOTAL	<u>642,105</u>	<u>733,540</u>

## 6. ACCUMULATED RESERVE

Accumulated Reserve Account balances at 31st December, 1992 are :	1992	1991
	\$	\$
Springvale -		
General Reserve	(960,883)	(960,883)
Memorial Gardens	\$3,221,285	\$2,622,673
Cemetery Lawn Gardens	<u>\$1,993,096</u>	<u>\$1,991,151</u>
	\$4,253,498	\$3,652,941
St Kilda	(949,528)	(850,634)
Melbourne General Cemetery	<u>(\$3,016,661)</u>	<u>(\$2,462,237)</u>
TOTAL	<u>\$287,309</u>	<u>\$340,070</u>

Since the Trustees of The Necropolis Springvale administered St Kilda Cemetery as from 1st February, 1968, accumulated deficits of \$996,298 from that date are now reflected in the St Kilda Capital Account. Similarly, since the Trustees of The Necropolis Springvale were, under the provisions of the Cemeteries (Melbourne General Cemetery) Act 1979, directed by the Government to administer Melbourne General Cemetery as from 1st January, 1980, accumulated deficits of \$3,951,783 from that date are reflected in the Melbourne Capital Account.

## THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 31st December, 1992

## 7. PROVISIONS FOR PRESERVATION

Provision for Preservation balances at 31st December, 1992 are :	1992	1991
	\$	\$
Springvale -		
Memorial Gardens	6,428,816	6,071,710
Cemetery Lawn Gardens	9,393,616	8,280,295
<b>TOTAL</b>	<u>15,822,432</u>	<u>14,352,005</u>

## 8. FUNDS HELD IN TRUST FOR PREPAID SERVICES

Funds held in Trust for Prepaid Services at 31st December, 1992 were made up as follows :

	Springvale St Kilda	Melb.	Total 1992	Total 1991
	\$	\$	\$	\$
Cemetery Deeds	4,941,102	214,680	5,155,782	4,736,685
Cremation Deeds	1,744,025		1,744,025	1,653,817
Memorial Reservations	1,181,081	14,032	1,195,113	1,159,587
Michaelis Lawn	18,310		18,310	16,190
<b>TOTAL</b>	<u>7,884,518</u>	<u>228,712</u>	<u>8,113,230</u>	<u>7,566,279</u>

## 9. CAPITAL COMMITMENTS

Capital expenditure commitments at 31st December, 1992 totalled \$149,450 being the amount outstanding on incomplete contracts. (This compares with \$75,088 outstanding at 31st December, 1991).

10. RECONCILIATION OF NET CASH INFLOW FROM OPERATING ACTIVITIES  
TO OPERATING PROFIT

	1992	1991
	\$	\$
Net cash inflow from operating activities	3,144,649	2,079,008
Depreciation	(926,489)	(838,984)
Profit on sale of assets	21,358	13,158
Changes in operating assets and liabilities		
Increase/(Decrease) trade debtors	(27,897)	156,083
Increase/(Decrease) inventory	(91,436)	(40,387)
Increase/(Decrease) sundry debtors and prepayments	8,661	(154,250)
Decrease/(Increase) in creditors and accruals	(135,470)	906,263
Decrease/(Increase) employee entitlements	(28,755)	(78,817)
Decrease/(Increase) provision for preservation	(1,470,427)	(1,405,394)
Decrease/(Increase) for funds held in trust for prepaid services	(546,955)	(1,144,251)
Net Deficit	<u>(52,761)</u>	<u>(507,571)</u>

**DANDENONG CEMETERY**

CEMETERY.AS.10.10.92.1.02 PM

**CEMETERY TRUST  
STATEMENT OF INCOME AND EXPENDITURE  
YEAR ENDED 30TH SEPTEMBER 1992**

1990/91	1991/92	1990/91	1991/92
<b>INCOME :</b>			
1,895			
8,995	12,720		
12,090	11,335	5,911	
- 315	345	18,225	
1,525	1,090	44	
1,134		826	
		948	
<u>25,954</u>	<u>25,490</u>	<u>25,954</u>	
<b>EXPENDITURE :</b>			
			5,198
			14,585
			284
			184
			5,229
			<u>25,490</u>

**CEMETERY TRUST  
BALANCE SHEET  
YEAR ENDED 30TH SEPTEMBER 1992**

1990/91	1991/92	1990/91	1991/92
<b>ASSETS :</b>			
104			
1,278	4,831		
15,261	11,301	100	
<u>16,643</u>	<u>16,132</u>	15,754	
<b>LIABILITIES :</b>			
			10,903
			5,229
			<u>16,132</u>

I certify that this is a true extract of Council's Audited Annual Statement of Accounts for year ended 30th September, 1992.

  
D. J. FARLEY F.C.P.A.  
MANAGER, FINANCE.



**BRIGHTON GENERAL CEMETERY****STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 DECEMBER, 1992**

<b>RECEIPTS</b>	<b>1992</b>	<b>1991</b>
<b>Balance Brought Forward 1.1.92 comprising:</b>		
Cash at Bank	999	(1,992)
Petty Cash	100	100
SEC Loans	97,921	96,448
Aussie Bonds		
- Brosnan Maintenance A/C	-	3,400
MMBW Loans	45,000	45,000
ANZ Term Deposit	30,000	45,802
Telecom Bonds	209,767	133,084
Gas & Fuel Corporation		
- Debenture Stock	70,000	20,000
ANZ Executors & Trustees Co. Ltd.		
- Common Fund	<u>10,780</u>	<u>102,287</u>
	<u>464,567</u>	<u>444,129</u>
<b>Fees</b>		
Land	5,250	7,350
Opening Graves	84,260	79,560
Bronze Plaques & Floral Containers	7,909	6,704
Maintenance - Monuments	7,897	8,330
- Lawns	11,455	12,333
Niches	4,160	2,955
Roses	7,650	8,665
Ledgers	2,050	1,170
Memorial Work	6,537	6,067
Searches	270	307
Donations	1,310	1,400
Sale of Microfiche	<u>1,008</u>	<u>1,200</u>
	139,756	136,041
<b>Sundry Income</b>		
Interest on Investments	58,838	55,713
Sundry	<u>71</u>	<u>187</u>
	<u>58,909</u>	<u>55,900</u>
<b>Total Receipts</b>	<u>198,665</u>	<u>191,941</u>
<b>\$ 663,232</b>	<u>\$ 663,232</u>	<u>\$ 636,070</u>

**BRIGHTON GENERAL CEMETERY****STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 DECEMBER, 1992 (Cont'd)**

<b>PAYMENTS</b>	<b>1992</b>	<b>1991</b>
<b>Payroll</b>		
Salaries	59,308	56,086
Wages	<u>56,635</u>	<u>56,946</u>
	<u>115,943</u>	<u>113,032</u>
<b>Administration Expenses</b>		
Printing & Stationery	774	779
Telephone & Postage	2,302	2,475
Power & Gas	3,014	3,307
Audit Fees	1,250	1,225
Petty Cash & Sundries	1,499	1,667
Refunds	1,810	662
Insurance	1,262	1,111
Superannuation	12,841	9,572
Water & Sewerage Rates	3,321	3,870
Bank Interest & Charges	168	180
Fringe Benefits Tax	1,909	887
Cemetery Association	270	330
Microfiche	672	640
Workcare	5,895	5,545
Union	157	-
Office Cleaning	-	750
	<u>37,144</u>	<u>33,000</u>
<b>Capital Works</b>		
Grounds & Roads	2,060	1,550
Lodge & Office	<u>580</u>	<u>3,220</u>
	<u>2,640</u>	<u>4,770</u>
<b>Work Expenses</b>		
Tools Repairs & Spares	6,457	6,680
Equipment & Plant	1,150	2,364
Rubbish Removal	3,575	4,589
Petrol & Oil	1,032	749
Poisons & Chemicals	1,879	2,288
Plants & Fertiliser	1,103	899
Back Hoe	755	478
Memorial Work	1,440	1,475
Dry Cleaning	<u>1,461</u>	<u>1,179</u>
	<u>18,852</u>	<u>20,701</u>
<b>Total Payments</b>	174,579	171,503
<b>Balance Carried Forward 31.12.92</b>	<u>488,653</u>	<u>464,567</u>
	<u>\$ 663,232</u>	<u>\$ 636,070</u>

**BRIGHTON GENERAL CEMETERY****STATEMENT OF BALANCES AS AT 31 DECEMBER 1992**

	1992	1991
<b>Balance Carried Forward 31.12.92 comprising:</b>		
Cash at Bank	(1,507)	999
Petty Cash	100	100
SEC Loans	115,044	97,921
Melbourne Water Authority	20,000	45,000
ANZ Term Deposit	60,000	30,000
Telecom Bonds	222,975	209,767
Gas & Fuel Corporation		
- Debenture Stock	70,000	70,000
ANZ Executors & Trustee Co. Ltd.		
- Common Fund	<u>2,041</u>	<u>10,780</u>
	<u>\$ 488,653</u>	<u>\$ 464,567</u>
<b>Operating Surplus for the year</b>		
Total Receipts	198,665	191,941
Total Payments	<u>174,579</u>	<u>171,503</u>
	<u>\$ 24,086</u>	<u>\$ 20,438</u>

**BRIGHTON GENERAL CEMETERY**

**1992 AUDITOR'S REPORT**

**SCOPE**

We have audited the attached financial statements which have been prepared on a cash basis.


The Cemetery's management is responsible for the preparation and presentation of the financial statements. We have conducted an independent audit of these accounts in order to express an opinion on them to the Trustees.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free from material misstatement. Our procedures included examination; on a test basis, of evidence supporting the amounts and other disclosures in the financial statements. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the cash basis of accounting so as to present a view of the Cemetery which is consistent with our understanding of its financial position and the results of its operations. The financial statements have not been prepared as a general purpose financial report in accordance with Statements of Accounting Concepts and Accounting Standards.

The audit opinion expressed in this report has been formed on the above basis.

**OPINION**

In our opinion the attached Statement of Receipts and Payments and Statement of Balances have been properly drawn up so as to present fairly the receipts and payments for the year and the state of affairs as at 31 December, 1992.



**HALL CHADWICK**  
Chartered Accountants

Melbourne  
3 February, 1993



**JOHN H. DAVIS**  
Partner

*Illingworth David*  
ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDIT REPORT TO THE TRUSTEES  
OF GEELONG CEMETERIES TRUST

Scope

We have audited the financial statements of Geelong Cemeteries Trust for the financial year ended 31st December, 1992. The trustees are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of those financial statements in order to express an opinion on them.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the Australian accounting concepts and standards and statutory requirements so as to present a view which is consistent with our understanding of the trust's financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial statements of Geelong Cemeteries Trust are properly drawn up:

- (a) so as to present fairly the trust's state of affairs as at 31st December, 1992 and its surplus for the financial year ended on that date;
- (b) in accordance with the provisions of the Cemeteries Act 1958; and
- (c) in accordance with Statements of Accounting Concepts and Australian Accounting Standards.

ILLINGWORTH DAVID



Russell J Middleton  
Certified Practising Accountant

Dated 23rd February, 1993.

GEELONG CEMETERIES TRUST

YEAR ENDED 31 DECEMBER, 1992

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

To the best of my knowledge and belief, the accounts of the Geelong Cemeteries Trust attached hereto give a true and fair view of the matters required to be dealt with therein by Section 33 of the Cemeteries Act 1958.

22 February, 1993

*I.A. Keith*  
.....

I.A. KEITH  
Manager

STATEMENT BY TRUSTEES

In accordance with a resolution of the Trustees of the Geelong Cemeteries Trust, we state that -

- In the opinion of the Trustees
- (a) the attached income and expenditure statement is drawn up so as to give a true and fair view of the surplus of the Trust for the financial year ended 31 December, 1992
  - (b) the attached balance sheet is drawn up so as to give a true and fair view of the state of affairs of the Trust as at 31 December, 1992; and
  - (c) at the date of this statement there are reasonable grounds to believe that the Trust will be able to pay it's debts as and when they fall due.

23 February, 1993

*L.H. Miller*  
.....  
L.H. MILLER Trustee

*M.G. Anderson*  
.....  
M.G. ANDERSON Trustee

*G.F. Higgins*  
.....  
G.F. HIGGINS Trustee

GEE LONG CEMETERIES TRUSTBALANCE SHEET AT 31 DECEMBER, 1992

	<u>Note</u>	<u>1992</u> \$	<u>1991</u> \$
<u>CURRENT ASSETS</u>			
Cash		11,030	6,557
Receivables	5	210,342	155,355
Investments	6	265,567	205,049
Inventories	7	9,140	3,201
		<u>496,079</u>	<u>370,162</u>
<u>NON-CURRENT ASSETS</u>			
Investments	8	11,000	11,000
Buildings, Cemetery Improvements, Plant & Equipment	9	2,073,644	1,994,464
		<u>2,084,644</u>	<u>2,005,464</u>
		<u>2,580,723</u>	<u>2,375,626</u>
<u>CURRENT LIABILITIES</u>			
Reservations	1(d)	324,270	287,685
Creditors	10	83,413	62,005
Provisions	11	79,274	77,291
Other			
		<u>486,957</u>	<u>426,981</u>
		<u>2,093,766</u>	<u>1,948,645</u>
<u>TRUST'S FUNDS</u>			
Accumulated Surplus/(Deficit)		2,023,766	1,948,645
Reserves	12	70,000	
		<u>2,093,766</u>	<u>1,948,645</u>

Notes to and forming part of the accounts are included on pages 7 to 11.

GEELONG CEMETERIES TRUSTSTATEMENT OF INCOME AND EXPENDITUREFOR THE FINANCIAL YEAR ENDED 31 DECEMBER, 1992

	<u>Note</u>	<u>1992</u> \$	<u>1991</u> \$
OPERATING SURPLUS/(DEFICIT) BEFORE ABNORMAL ITEMS		145,121	104,250
Abnormal items	3	-	-
OPERATING SURPLUS/(DEFICIT)	2	145,121	104,250
Extraordinary items	4	-	381,070
OPERATING SURPLUS/(DEFICIT) AND EXTRAORDINARY ITEMS		145,121	485,320
Accumulated surplus/(deficit) at the beginning of the financial year		1,948,645	1,463,325
Aggregate of amounts transferred from/(to) reserves	12	(70,000)	-
ACCUMULATED SURPLUS/(DEFICIT) AT THE END OF THE FINANCIAL YEAR		<u>2,023,766</u>	<u>1,948,645</u>

Notes to and forming part of the accounts are included on pages 7 to 11.



GEEELONG CEMETERIES TRUSTSTATEMENT OF CASH FLOWSFOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1992

	<u>Note</u>	<u>1992</u> \$
		Inflows (Outflows)
<u>STATEMENT OF CASH FLOWS</u>		
Cash Flows from operating activities		
Receipts from burials & cremations		1,243,146
Payments to suppliers and employees		(949,851)
Interest and bill discounts received		13,156
Interest and other costs of finance paid		<u>(118)</u>
Net cash provided by operating activities (e)		306,333
Cash Flows from investing activities		
Payment for investment securities		(60,518)
Payment for property, plant and equipment		<u>(241,342)</u>
Net cash used in or from investing activities		(301,860)
Cash Flows from financing activities		
Proceeds from borrowings		-
Repayment of borrowings		<u>-</u>
Net cash used in or from financing activities		NIL
Net increase or decrease in cash held		4,473
Cash at beginning of the financial year (b)		<u>6,557</u>
Cash at the end of the financial year (b)		<u>11,030</u>

**(a) Comparative Information**

Comparative information has not been provided in respect of the preceding corresponding year as provision of such information in the first year the accounting standard is applicable would be impractical.

GEELONG CEMETERIES TRUSTSTATEMENT OF CASH FLOWSFOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1992 (cont'd)**(b) Reconciliation of Cash**

For the purposes of this statement of cash flows, cash includes:

- (i) Cash on hand and in at call deposits with banks or financial institutions, net of bank overdrafts; and
- (ii) investments in moneymarket instruments maturing within less than two months.

	<u>1992</u>
	\$
Cash on Hand	<u>11,030</u>

**(c) Non-cash Financing and Investing Activities**Property, plant equipment

During the financial year the Trust acquired no property, plant and equipment by means of finance leases.

There are no other non-cash items.

**(d) Financing Facilities**

The Trust has a bank overdraft facility amounting to \$50,000 available. This facility was in use during the financial year.

**(e) Reconciliation of net cash provided by operating activities to operating surplus/(deficit)**

Operating Surplus (Deficit)	145,121
Non-cash flows in operating profit	
Depreciation	162,162
Charges to provisions	1,983
Changes in assets and liabilities	
Increase in trade & term debtors	(54,987)
Increase in inventories	(5,939)
Increase in trade creditors and accruals	21,408
Increase in reservation fees	<u>36,585</u>
Cash Flows from operations	<u>306,333</u>

GEELONG CEMETERIES TRUST

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER, 1992

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General System of Accounting Underlying the Financial Statements

The accounts are prepared in accordance with the historical cost convention except for certain assets which are at valuation. The accounts have been prepared in accordance with Statements of Accounting Concepts and Australian Accounting Standards and comply with other requirements of the Cemeteries Act (1958). Unless otherwise stated these policies are consistent with those of preceding years.

Accounting Policies which have been significant in the Preparation and Presentation of Accounts

(a) Depreciation

Fixed Assets are depreciated on the basis of diminishing value over the effective working lives of assets.

(b) Stock on Hand

Stock of concrete-lined graves is valued at actual cost.

(c) Provision for Employee Entitlements

Long Service Leave payments are provided for, as from 5 years before they become payable, at current pay rates.

The pro-rata entitlement to annual leave is provided for all employees.

(d) Reservations

Since June 1986 funds received in advance of services being provided are not brought to account as income by the Trust until the performance of such services.

GEELONG CEMETERIES TRUSTNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER, 1992 (cont'd)2. OPERATING SURPLUS

The operating surplus includes the following items of revenue and expenditure:

	<u>1992</u>	<u>1991</u>
	\$	\$
<u>INCOME</u>		
Rights of Burial	312,197	267,775
Sinking Fees	406,350	356,870
Cremation Fees	328,215	285,315
Bronze Plaque Sales	88,616	89,003
Income on Investments	14,107	29,210
Other Income	<u>124,311</u>	<u>204,573</u>
<b>TOTAL INCOME</b>	<b>1,273,796</b>	<b>1,232,746</b>

EXPENDITURE

Audit Fees	3,250	3,250
Administration	208,064	198,342
Annual Leave	-	-
Bronze Plaques & Mountings	62,726	67,713
Cemeteries & Crematorium	553,954	527,940
Depreciation	162,162	142,478
Interest Paid	118	13,852
Long Service Leave	8,249	13,633
Plans Redrawn	10,326	34,771
Plant & Equipment Maintenance	51,261	58,400
Superannuation	<u>68,565</u>	<u>68,117</u>
<b>TOTAL EXPENDITURE</b>	<b>1,128,675</b>	<b>1,128,496</b>

OPERATING SURPLUS/(DEFICIT)  
BEFORE ABNORMAL ITEMS

145,121	104,250
---------	---------

3. ABNORMAL ITEMS

Nil	Nil
-----	-----

4. EXTRAORDINARY ITEMS

<u>Profits</u>		
Prior year stock increase	-	1,280
Prior year income	-	379,790
<u>Losses</u>		
	-	-
<b>TOTAL</b>	<b>Nil</b>	<b>381,070</b>

GEE LONG CEMETERIES TRUSTNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTSFOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1992 (cont'd)

	<u>1992</u>	<u>1991</u>
	\$	\$
<b>5. CURRENT RECEIVABLES</b>		
Trade debtors	194,824	141,490
Less Provision for doubtful debts	<u>-</u>	<u>5,000</u>
	194,824	136,490
Other		
Prepayments	10,910	12,488
Sundry debtors	<u>4,608</u>	<u>6,377</u>
	<u>210,342</u>	<u>155,355</u>
<b>6. CURRENT INVESTMENTS</b>		
Bank Term Deposits	260,000	190,000
Bank Investment Account	<u>5,567</u>	<u>15,049</u>
	<u>265,567</u>	<u>205,049</u>
<b>7. CURRENT INVENTORIES</b>		
Stock of concrete-lined graves	<u>9,140</u>	<u>3,201</u>
	<u>9,140</u>	<u>3,201</u>
<b>8. NON-CURRENT INVESTMENTS</b>		
Australian Inscribed Stock	<u>11,000</u>	<u>11,000</u>
	<u>11,000</u>	<u>11,000</u>
<b>9. BUILDINGS, CEMETERY IMPROVEMENTS, PLANT &amp; EQUIPMENT</b>		
Buildings (at cost)	623,650	623,650
Less: accumulated depreciation	<u>121,293</u>	<u>96,800</u>
	<u>502,357</u>	<u>526,850</u>
Cemetery Improvements (at cost)	1,298,200	1,121,632
Less: accumulated depreciation	<u>208,440</u>	<u>143,530</u>
	<u>1,089,760</u>	<u>978,102</u>
Plant & Equipment (at cost and valuation)	708,969	668,774
Less: accumulated depreciation	<u>227,442</u>	<u>179,262</u>
	<u>481,527</u>	<u>489,512</u>
	<u>2,073,644</u>	<u>1,994,464</u>

GEELONG CEMETERIES TRUSTNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTSFOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1992 (cont'd)

	<u>1992</u>	<u>1991</u>
	\$	\$
<b>10. CURRENT CREDITORS AND BORROWINGS</b>		
Unsecured:		
Trade creditors	83,413	62,005
Other creditors and accruals	-	-
	<u>83,413</u>	<u>62,005</u>
Secured:	-	-
	<u>83,413</u>	<u>62,005</u>
<b>11. CURRENT PROVISIONS</b>		
Long Service Leave	34,904	32,921
Annual Leave	44,370	44,370
	<u>79,274</u>	<u>77,291</u>
<b>12. RESERVES</b>		
(a) Reserves Comprise:		
Plant & Equipment Replacement Reserve	70,000	-
	<u>70,000</u>	<u>-</u>
(b) Movements:		
Plant & Equipment Replacement Reserve		
Balance at beginning of financial year	-	-
Transfer from accumulated surplus	70,000	-
	<u>70,000</u>	<u>-</u>
Balance at end of financial year	<u>70,000</u>	<u>-</u>

GEE LONG CEMETERIES TRUSTNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTSFOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1992 (cont'd)

	<u>1992</u>	<u>1991</u>
	\$	\$
<u>13. FINANCE LEASE LIABILITIES</u>		
Finance lease commitments	Nil	Nil
<u>14. COMMITMENTS FOR EXPENDITURE</u>		
(a) Capital expenditure commitments	Nil	Nil
(b) Commitments under non-cancellable operating leases and hire contracts	Nil	Nil
<u>15. CONTINGENT LIABILITIES</u>	Nil	Nil

16. FINANCIAL REPORTING BY SEGMENTSIndustry Segments

The Trust operates in the funeral industry.

Geographical Segments

The Trust operates entirely in Victoria, Australia.

17. RELATED PARTY DISCLOSURES

There are no matters concerning transactions with related parties which are required to be disclosed.

18. SUBSEQUENT EVENTS

No events have occurred subsequent to 31 December 1992 which would, in the absence of disclosure, cause the financial statements to become misleading.

ST. ARNAUD PUBLIC CEMETERYBalance Sheet as at 30th September 1992

	<u>CURRENT</u>	<u>LAST YEAR</u>
Accumulated 1st October 1991	\$63644.91	\$52622.97
<u>Plus</u> Surplus/Deficit for year from Revenue Account	(8445.39)	11021.94
	-----	-----
Accumulated Surplus at 30th September 1992	\$55199.52	\$63644.91
	*****	*****
Represented by :-		
National Australia Bank		
- Account 01-732-2823	\$(1020.29)	\$3400.46
- Perpetual Maintenance Account	2513.73	2420.25
- I.B.T.D.	56434.99	61353.76
Debtors	1780.89	773.23
	-----	-----
	59709.32	67947.70
<u>Less</u> Creditors	\$519.80	\$312.79
Reserves - Perpetual Maint.	1710.00	1710.00
- Cemetery Extension	2280.00	2280.00
	-----	-----
	4509.80	4302.79
<u>NET ASSETS:</u>	\$55199.52	\$63644.91
	*****	*****



ST. ARNAUD PUBLIC CEMETERYRevenue Statement as at September 30, 1992REVENUE:

	<u>CURRENT</u>	<u>LAST YEAR</u>
Burial Fees	\$1873.00	\$5051.00
Lawn Cemetery Burials	18280.00	21250.00
Niche Wall Interments	1172.00	690.00
Memorial Erection Fees	131.55	165.00
Search Fees	70.00	90.00
Interest Received	4756.62	6466.11
Miscellaneous	1544.16	832.48
	-----	-----
	\$27827.33	\$34544.59

EXPENDITURE:

Grave Digging	\$6597.76	\$9729.42
Maintenance - General	5205.59	2893.66
- Lawn Cemetery	1030.56	273.57
Plaques	4871.90	4638.71
Electricity	175.00	174.27
Bank Charges & Duty	31.54	39.50
Improvements - Lawn	18348.32	5764.14
Insurance	12.05	9.38
	-----	-----
	\$36272.72	\$23522.65
Surplus (Deficit) for Year	(8445.39)	\$11021.94
	-----	-----
Surplus (Deficit) for the Year (After transfers)	(8445.39)	\$11021.94
	-----	-----













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