



# Ballarat *Cemeteries*

## Ballarat General Cemeteries Trust 2024–25 Annual Report of Operations





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## EXECUTIVE SUMMARY

### Our Purpose

To provide the surrounding communities with an exceptional service in burial, cremation and memorialisation through environmental best practices and innovation.

In the 2024–25 financial year, the Ballarat General Cemeteries Trust continued to develop its strong connections with the community. Our commitment is to integrate Ballarat Cemeteries' role and services into the lives of the Ballarat community. The strategic direction and operations are supported and delivered through our mission statement:

*Remembering the Past  
Caring for the Present  
Planning for the Future.*

### Values

Respect  
Impartiality  
Accountability  
Responsiveness  
Integrity

These values are all underpinned by sustainable environmental management.

### Acknowledgement of Country

Ballarat Cemeteries would like to acknowledge the Wadawurrung people, the Traditional Custodians of the land that our cemeteries are located on.

They have cared for country for over a thousand generations, and their practices of sustainability and resilience guide us toward better ways of caring for the land and for those who are no longer physically with us.

We pay our respects to past and current Wadawurrung elders, as well as those who may visit or be cared for in our cemeteries and extend this respect to all Aboriginal and Torres Strait Islander people.





## BOARD CHAIR AND CEO REPORT



Gayle Boschert  
Trust Board Chair



Annie De Jong  
Chief Executive Officer

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After having concluded another busy year, it is our pleasure to present our Annual Report of Operations for the 2024–25 financial year. Over the past 12 months, our sector has been adapting to a landscape that has been shaped by global economic shifts and the evolution of consumer preferences. In response to these conditions, our efforts have centred on careful planning, maintaining a high standard of community consultation, and nurturing staff skills to ensure our service remains optimal, compassionate and strong.

We have commenced planning for the next review of our Strategic Plan. The Trust has undertaken significant thinking regarding how to redevelop the plan and its associated activities, with the emphasis being on financial sustainability moving forward. The plan also emphasises our environmental strategy and its integration within our cemeteries, demonstrating our firm commitment to sustainability.

Ballarat Cemeteries is proud of its environmental strategy, and in 2024–25, works commenced to implement different aspects of it. These included changing the grasses in Lawn F and initiating a trial to support less use of pesticides and lower maintenance in one area of the Ballarat New Cemetery. We continue to seek community feedback to ensure ongoing alignment with local needs and priorities.

We also continued to consult with our community regarding their requirements concerning care of the body after death and the changing views relating to memorialisation in cemeteries. As well, we tracked and monitored their expectations of the cemetery so that we can continue to serve their needs with compassion and the highest standards of care.

We extend our gratitude to Robert Tommasini for his wise counsel and invaluable service during his 10 years as a member of the Ballarat General Cemeteries Trust Board. Mr. Tommasini completed his role at the end of June 2025, and we would like to wish him the best for his next ventures.

We acknowledge the re-appointment of Gayle Boschert to the position of Board Chair. Ms Boschert has held this role for three years, and her strong leadership and commitment to the organisation's mission and long-term success will continue to guide and support the organisation moving forward.







We would like to acknowledge the significant work of the trust over the financial year.

The Trust finances were a challenge as we acknowledged the cost-of-living pressures of our community and the challenges of sudden loss. Memorial sales were slightly higher than the previous year, while cost of doing business (expenses) also increased from last year. This highlighted that rising operating costs impacted our capacity to deliver services within the current pricing structure. Our Asset base continues to grow with a relatively strong position of assets of \$20 million and liabilities of \$5 million. The net equity for the Trust increased \$15.385 million.

We were honoured to partner with Ballarat & District Suicide Awareness Network (BDSAN), a very important local community group, to bring a Blue Tree to the Ballarat region. The Blue Tree is a memorial sculpture located on the shore of Lake Wendouree that acknowledges loved ones lost to suicide. It features spaces on the leaves where names are placed to remember a loved one. Memorials and places to visit are important as they offer the opportunity to remember loved ones no longer physically with us. Partnerships such as this one with BDSAN are an essential asset for our community as they help to amplify the message “It’s OK to not be OK” and further promote the fact that there are services available to assist those in our community struggling with their mental health.

As part of our commitment to acknowledging and celebrating local Indigenous history, we changed the name of the main driveway in the Ballarat New Cemetery as a tribute to Mullawallah, an important Wadawurrung ancestor who is memorialised nearby. The name has been changed in recognition of his importance to local society as well as the Wadawurrung people’s significant contribution to caring for the land and waterways in the region. New signage was also erected near Mullawallah’s memorial – an updated sign for the cemetery and a new sign from the Ballarat & District Aboriginal Cooperative, which marks the site as being an official stop along the Ballarat Koorie Heritage Trail.

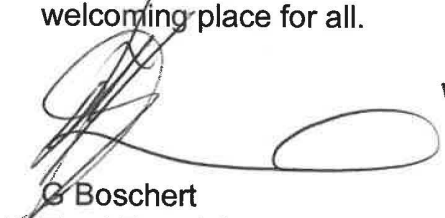
We undertook an internal review of our development plan for the Ballarat New Cemetery, where surplus land was identified and the timeline for development was reviewed. A new section will be established in the cemetery with draft designs to be shared with our community in future.

We continued to work closely with other cemeteries and engaged in regular consultations with the Victorian Department of Health and other key stakeholders to identify and implement strategies to support cemeteries. We also continued to contribute to sector knowledge and development through staff attendance at Cemeteries and Crematoria Association of Victoria events.





We thank our staff and managers for their dedication, agility and ongoing support of our community. We would especially like to acknowledge the long-serving staff members who have departed as well as the new people who have only recently been appointed. It has been wonderful to see individuals of all ages contributing their skills and experience to the cemetery, creating a diverse and inclusive workforce that enhances the overall environment and helps ensure it remains a respectful and welcoming place for all.



G Boschert  
Trust Board Chair

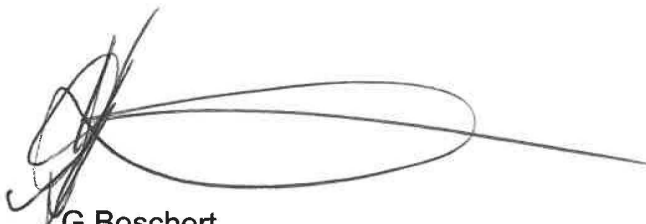


Annie De Jong  
Chief Executive Officer

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### **Financial Attestation**

In accordance with the *Financial Management Act 1994*, I am pleased to present the Report of Operations for Ballarat General Cemeteries Trust for the year ending 30 June 2025.



G Boschert  
Trust Board Chair





## COMMUNITY ADVISORY COMMITTEE REPORT

Now in its 14th year, the Community Advisory Committee (CAC) remains dedicated to ensuring local community representation in the activities and initiatives conducted at Ballarat Cemeteries.

The Ballarat Old Cemetery and the Ballarat New Cemetery are significant public assets that characterise the development and advancement of the Ballarat community.

The Ballarat Cemeteries Community Advisory Panel (known in the legislation as the Community Advisory Committee) is to provide advice and guidance to the Trust to assist it in carrying out its community engagement responsibilities as well as its statutory requirements stipulated in the *Cemeteries and Crematoria Act 2003*.

The Community Advisory Panel's objectives are as follows:

- To ensure that community and client views are considered in the planning and delivery of cemetery services.
- To provide advice in relation to the integration of client and community views at all levels of a cemetery trust's strategic objectives, operations, planning and policy development.
- To engage with community and understand their changing needs.

During the 2024–25 financial year, the Trust Board reviewed its consultation and activities with the CAC and restructured the committee to gain more of a cross-section of advice from the Ballarat community. The multi-tier structure of the consultation was established as per page 32 of the Annual Report.

The following organisations were invited to be part of the Strategic Advisory Group:

Wadawurrung Corporation  
BADAC  
City of Ballarat  
Ballarat Community Health  
Ballarat and District Suicide Prevention Network  
Inc  
Ballarat Hospice Care Inc  
Ballarat Regional Multicultural Council Inc  
Ballarat RSL  
Chinese Australian Cultural Society Ballarat  
Grampians Health Ballarat (Ballarat Base Hospital)  
LGBTIQA+ community – Tiny Pride  
Ballarat Interfaith Committee  
Compassionate Ballarat Advisory Committee  
  
St John of God Hospital  
Uniting Church Ballarat  
Anglican Diocese of Ballarat

Enjoy Church Ballarat (Christian)  
York Street Church of Christ  
One2one Church of Christ  
Hilltop Church (Christian)  
  
Rise Christian Church  
Peel Street Church of Christ  
United Pentecostal Church Ballarat  
Alive Church  
Kingdom Hall of Jehovah's Witnesses  
Ballarat Hebrew Congregation Inc.  
Seventh-Day Adventist Church  
Ballarat Bahá'í Community Centre  
Islamic Society of Ballarat  
The Church of Jesus Christ of Latter-Day  
Saints  
Sikh Community Ballarat  
Connect Baptist Church





Catholic Diocese of Ballarat  
Ballarat Hindu Temple & Cultural Centre Inc  
Wat Thai Bhavana Ballarat Buddhist Meditation  
Centre

Ballarat North Baptist Church  
Heritage Baptist Church  
Presbyterian Church

A meeting with representatives was held and the following topics were discussed:

- The findings from focus groups and an online survey conducted in 2023, where members of our community shared their thoughts and opinions on a range of end-of-life issues relating to body disposal/care of the body after death, memorialisation and the importance of a sense of place.
- Information about our masterplan, which maps out the future growth trajectory of our cemeteries.
- Current Census data and the make-up of cultural groups in our community, and how we can collaborate to create more appropriate offerings for these groups.
- Facts on the ways we plan to support our community at the end of life.

The next stage of consultation is to engage with the group to seek opinions on the following:

- The future directions of Ballarat Cemeteries' services and products.
- Providing feedback on trends and factors influencing our communities' end-of-life planning and choices.

I wish to thank my fellow Trust Board Member Sue Peden for her assistance in supporting this committee, as well as Trust Chair Gayle Boschert, and all members of the committee for their dedication and collaborative spirit.



David Reeves | Chair







## FINANCIAL POSITION AND FINANCIAL RESULT FOR 2024–25

### Five-Year Summary of Financial Results

For 2024-2025, the Trust achieved an operating surplus of \$191,000 after all year-end adjustments have been actioned.

Total revenue from operating activities was \$79,000 greater than 2023-24. The major reason for the increase in the 2024-25, was that our sales of goods and services increased by \$110,000. Other economic flows of \$200,000 reflected an increase in the valuation of our managed investments.

Total expenses increased by \$168,000. Employee expenses increased by 6% \$127,000, as a new EBA was finalised during the year. Depreciation Expense increased by \$34,000 mainly as a result of the building revaluation (\$500,000) that was undertaken during the 2023-24 financial year. Costs for all other segments were constrained during the 2024-25 financial year.

The Balance Sheet shows the Trust is continuing to be in a relatively strong position. Assets have a carrying value of \$20.5 million, and liabilities are \$5.1 million. The net equity for the Trust increased by \$0.191 million in 2024-25 to \$15.385M

	2025 \$000	2024 \$000	2023 \$000	2022 \$000	2021 \$000
<b>OPERATING RESULT</b>					
Total revenue	4,106	4,027	3,791	3,692	3,606
Total expenses	4,115	3,947	3,868	3,309	3,236
<b>Net result from transactions</b>	(9)	80	(77)	383	370
Total other economic flows	200	731	120	3,960	339
<b>Comprehensive result</b>	191	811	43	4,343	709
Total assets	20,499	20,046	19,291	18,853	14,489
Total liabilities	5,114	4,852	4,908	4,514	4,493
<b>Net assets/Total equity</b>	15,385	15,194	14,383	14,339	9,996

There were no significant events after the balance date that impacted the 2024-2025 financial year-end results.





## SUMMARY OF ACTIVITIES

### Staff Acknowledgements

The CEO and Trust Board would like to extend our heartfelt thanks to all our staff for their continued dedication and professionalism throughout the 2024–25 financial year. Their work, often undertaken quietly and behind the scenes, ensures that our cemetery remains a place of dignity, care and respect for the community. From gravedigging, horticulture, crematorium operations and memorial maintenance to administration and client support, each role contributes meaningfully to the experience of families and visitors, often during some of the most difficult times in their lives.

The 2024–25 financial year presented some challenges and change, but our staff responded with resilience, compassion and a strong sense of purpose. Whether adapting to new procedures, supporting grieving families or maintaining our facilities and landscapes to the highest standard, staff commitment has not gone unnoticed. Thank you for the care you bring to your work every day – it is valued and deeply appreciated.



### Community Events and Engagement

Ballarat Cemeteries offers a calendar of events designed to connect, inform and enrich the community. Throughout 2024–25, these events were warmly embraced by the community, drawing strong participation and receiving enthusiastic feedback that highlighted their impact.





### **Rose-Pruning Workshops**

Ballarat Cemeteries has approximately 200 varieties of roses and more than 2500 individual rose plants onsite. Seventeen participants joined a hands-on “watch and learn” workshop led by expert gardeners from the cemetery’s horticultural team. The session was filled with practical advice on rose pruning and growing as well as smart, sustainable tips for keeping pests at bay using integrated pest control methods.

### **Dying-to-Know Month – Death Cafés**



As part of our August 2024 Dying to Know month activities, Ballarat Cemeteries offered a program of death cafes and a walking tour of the historic Chinese section of the Ballarat New Cemetery.

Four death cafes were scheduled throughout the month at different venues around Ballarat, including one held at the café onsite at the Ballarat New Cemetery. The purpose of these cafes is to encourage our community to start their personal planning and to have important conversations with loved ones.

One of the death cafes was held in conjunction with a Dying to Know Day event held at the Ballarat Central Library, which was a partnership event that involved the Grampians Regional Palliative Care team, the Ballarat Regional Multicultural Council, Ballarat Cemeteries, Western Victoria Primary Health Network, Ballarat Cemeteries, Ballarat & Grampians Community Legal Service, Grampians Region Palliative Care Consortium, Ballarat Hospice Care Inc, the City of Ballarat and Grampians Integrated Cancer Service.

### **Eureka Remembrance Ceremony**

In December 2024, Ballarat Cemeteries continued the tradition initiated by the late Peter Tobin OAM and the late Doug Sarah OAM of hosting a ceremony at the Ballarat Old Cemetery. This event was an acknowledgement of the 170<sup>th</sup> anniversary of the







Battle of the Eureka Stockade and was also the first public ceremony held since pre-Covid times.



This Eureka Remembrance Ceremony commenced at the entrance gates with bagpipe player Sue Brant leading the party of VIPs, flanked by costumed miners and soldiers to the restored historic rotunda.

After welcomes and acknowledgement of country, Cr Ted Lapkin gave a speech that reminded all present of the significance of the Eureka story in Australia's history and its parallels in other nations. This was followed by the original restorer of the Eureka flag, Mrs Valda D'Angri OAM reading extracts from Victor Daley's poem *A Ballad of Eureka*.

The piper led the group to the Diggers' Memorial for the naming of those who had died at the battle. There was a minute's silence and then the raising of the flag. The group then walked to the Soldiers' Memorial and the soldiers who had died were named. A minute's silence was then observed and the flag raised.

Everyone returned to the rotunda for the final speech, presented by Ballarat General Cemeteries Trust Board representative Mr Robert Tommasini on the importance of the Eureka monuments located in the Old Cemetery.

We would like to thank Cr Ted Lapkin, the City of Ballarat, Friends of Sovereign Hill, and Mrs D'Angri for their assistance and participation at the ceremony.







The two Eureka memorials at the Ballarat Old Cemetery are a dedication to the soldiers and miners who were killed at the Eureka battle. This ceremony is an annual event that recognises the happenings at Eureka in 1854.



### **Ceremony of Remembrance**

In December 2024, Ballarat Cemeteries hosted the annual Ceremony of Remembrance onsite at the Lydiard Street entrance to the Ballarat New Cemetery. The ceremony of remembrance is for the families and friends of a child, of any age, who has died through tragic circumstances.







The ceremony included the presentation of a booklet, songs by members of Ballarat's Sing Australia choir, and poetry readings from community representatives. Guests were also invited to write messages on Christmas baubles or cards for lanterns, which were hung in the Babies' and Children's sections of the cemetery.

Thank you to the Sing Australia choir, Very Special Kids, Babies Above Inc, Cops 'n' Kids, the Empty Arms Group, the Midwifery Team – Grampians Health Ballarat, Compassionate Friends Ballarat, Ballarat Hospice Care Inc, Midwifery Team – St John of God Hospital Ballarat for their assistance with the program and supporting our community. Beautiful weather and free gelato, courtesy of the cemetery, created a welcoming atmosphere for all present.





### Blue Tree launch

On Thursday, 27th February 2025, we had the honour of formally launching Ballarat's Blue Tree in collaboration with Ballarat and District Suicide Awareness Network Inc (BDSAN) and the City of Ballarat. It was a significant initiative we had been working on for some time, and it was good to see the vision finally realised.

Ballarat's Blue Tree, situated in a peaceful location on the foreshore of Lake Wendouree, is dedicated to the memory of members of our community who have lost their lives to suicide through names placed on its leaves. It provides a contemplative space for remembering local lives lost to suicide and serves as a prompt for conversations about mental health, encouraging individuals to seek support and reducing stigma through the message, "It's OK to not be OK".

The lakeside launch included representatives from council, the Ballarat General Cemeteries Trust Board, local groups including Lifeline, and the family of Tom Ellis, who was the first person to be commemorated with a leaf on the tree. The launch also received media coverage in local newspapers and on television, which further encouraged awareness of the tree's purpose in the community.

As of the end of June 2025, 63 names were received from the community. These names will be placed on leaves that will be attached to the tree in August 2025.

The Blue Tree sculpture on Yuille Island is to become the fourth of five "reflection points" along BDSAN's annual *Out of the Shadows Walk* held every year to coincide with World Suicide Prevention Day. To honour a loved one by having a leaf placed on the Blue Tree, individuals can contact BDSAN through the details on their Facebook account.







### **Harmony Fest activities**

Two activities were held at the Ballarat New Cemetery to tie in with this year's Harmony Fest celebrations around Ballarat.

Jim Quinn and Dianne McGrath from the Ballarat China Community Committee hosted a free tour of the historic Chinese section of the cemetery on Sunday 16 March from 10.30 am to 12.00 pm. Members of the public braved rainy conditions to participate in this tour, which focused on the unique Chinese characteristics of this section's design as well as the significance of the position of the section, special plantings at the site and other important cultural information.

To recognise and celebrate the diversity of the sections in our cemeteries, the Harmony Fest Orange Flag project was launched to encourage families visiting our Administration Office at the New Cemetery to collect a free orange flag to place on their family member's grave to commemorate their contribution to multiculturalism in Australia.

This staff-driven commitment to celebrating Harmony Fest extended to members of the cemetery's client services team wearing orange to create conversation, celebrate multiculturalism and pay tribute to the individuals in our care at the cemeteries. In acknowledging our sustainable practices, these items were purchased from local op-shops, thereby supporting them financially while also helping combat the negative effects of fast fashion on the planet.

### **Anzac Day – Flag Placement**

Ballarat Cemeteries' staff and community volunteers placed over 3500 Australian flags on the memorials of service personnel at both cemeteries in readiness for Anzac Day from Monday 14 April 2025.







Basketball players from two local teams assisted with the flag placements in the RSL section at the Ballarat New Cemetery. Thanks to Basketball Ballarat CEO Neville Ivey's connection with the location.

Garry and Marion Snowden, who have conducted tours of Gallipoli on previous Anzac Days and have been involved with historic research at both cemeteries, organised a team of previous tour participants to assist with flag placements at the Ballarat Old Cemetery. One of those participants was Rene Degryse from Belgium, a battlefield guide who has twice been engaged by the Order of Australia Association to guide their Western Front tours.



In 2024–25, Ballarat Cemeteries also opened the gates of both cemeteries after the dawn service so visitors and families could travel straight to the cemetery. Our Client Experience Manager created an Anzac Day-themed display in the administration office in the lead-up to the day.

We would like to thank Haymes Paint for donating the paint tins used for the placement of the flags in our monument sections.









### **Supporting community causes/charities**

Our Client Services staff supported a variety of causes throughout the 2024–25 financial year as a way of giving back to the community. Each month, a new initiative is chosen by the team, with some of those supported including preparing bags of toiletries and assorted items for the Share the Dignity “It’s in the Bag” campaign as well as choosing beanies from DV Collective and Life Again charities for staff to wear as part of their uniform during the colder months.

### **Cemeteries and Crematoria Association of Victoria Conference**

Ballarat Cemeteries’ staff attended the 2025 Cemeteries and Crematoria Association of Victoria conference held at Riverlinks Eastbank in Shepparton. Themed “Building the Cemeteries of Tomorrow”, the conference covered a variety of topics relevant to the sector, including sustainability, biodiversity, waste management and cemetery design of the future.





### **Compassionate Cities**

Ballarat Cemeteries continued to support the work of the Compassionate Cities organisation and the City of Ballarat's participation and signing of the Compassionate Cities Charter. CEO Annie De Jong is a member of the steering committee.  
[www.compassionateballarat.com.au](http://www.compassionateballarat.com.au)







## **CAPITAL AND DEVELOPMENT PROJECTS**

In 2024–25, Ballarat Cemeteries continued its commitment to enhancing the cemetery's facilities and infrastructure. A diverse range of capital and development projects were undertaken to improve the visitor experience and ensure the efficient operation of our grounds. These initiatives underscore our ongoing dedication to maintaining a respectful and accessible environment for the community.

### **Crematorium Enhancements**

A critical project completed this year involved the partial reline of the HD-90 cremator. This addressed maintenance work required for its refractory brick reline, which would ensure the continued safe and efficient operation of this essential facility.

### **Infrastructure and Grounds Management**

Upgrades were made to our irrigation systems as part of several irrigation projects. They included the installation of a new drip irrigation system along the main drive chapel, which has effectively mitigated the runoff that had been occurring into street gutters. Further improvements enhanced irrigation control and hardware, together with lengthening the suction intake of the irrigation pump to ensure access to water during low water storage levels.

### **Road Management Program**

Our road management program included targeted improvements across both the New and Old cemeteries. At the New Cemetery, work was completed on the chapel entrance drive, including a chip seal application for the drive and chapel car park to address cracking asphalt, and associated line marking. In the Old Cemetery, efforts were focused on removing and reinstating gutters where stones inscribed with Chinese characters were located.

### **Path Restoration – Ballarat Old Cemetery**

Path restoration in the Old Cemetery progressed significantly, involving the upgrading of damaged paths and brick drains. Key details included the following:

- Removal of damaged sections: Selected brick drains and damaged path surfaces were carefully dug out and removed.
- Repairs and preparation: Sections of the brick drains were repaired and crushed rock paths were laid and compacted in preparation for asphaltting.
- Asphaltting and kerbing: Asphaltting was completed, together with the installation of concrete kerbing in small sections. The north section of this work is now completed, and the south section is currently under review by our insurer. Additionally, new signage posts for the Old Cemetery were fabricated in-house, with powder coating of manufactured signposts completed and now ready for the deployment of new signage.





### **Ballarat New Cemetery Maintenance**

The following maintenance activities were undertaken throughout the Ballarat New Cemetery in 2024–25:

- To improve water management, two new rainwater tanks were installed at the administration building.
- *Grounds beautification and equipment modernisation:* Our commitment to maintaining high-quality grounds continued with a large lawn renovation – Lawn F project – which involved top-dressing approximately one-third of Lawn F with new topsoil, releveling, and re-seeding. Furthermore, landscape design work for a future development was completed for a new Asian section.
- In terms of equipment, a tractor-mounted lawn aerator/seeder was purchased. Two Kress robotic mowers were also acquired; these represent an upgrade from our previous robotic mowers to new RTK satellite-controlled versions, which will significantly enhance efficiency in grounds maintenance. We also acquired a new small Suzuki utility for the grounds team after assessing







business needs. Various other small and large power tools and equipment were also purchased to support ongoing operations.

- *Technology and storage:* Our technological infrastructure was strengthened with the completion of the CCTV storage server project, enhancing our security capabilities.
- *Interment facilities:* A project for 12 concrete vaults was completed, which encompassed the construction of 12 new burial vaults in the Lutheran section of the New Cemetery.

These projects collectively represent our dedication to continuous improvement that ensures Ballarat Cemeteries remains a well-maintained, accessible and respectful space for the community.







## GOVERNANCE AND COMPLIANCE

### General Information

The Ballarat General Cemeteries Trust is an incorporated association consisting of up to nine board members appointed by the Governor-in-Council.

The appointment of the Trust's Board members and their powers and duties are pursuant to the *Cemeteries and Crematoria Act 2003*. All members are part time, with one being elected as chair. Under the Act, the members have the authority to make rules and regulations in administering the Ballarat Cemeteries' operations.

The Ballarat General Cemeteries Trust is one of five Class A cemetery trusts in Victoria. As a Class A trust, we have a legislative responsibility to support all Class B cemetery trusts in Victoria. In 2024–25, the trust was responsible to the Hon Mary-Anne Thomas MP, Minister for Health.

### Functions of the Trust

The Ballarat General Cemeteries Trust is responsible for providing the community of Ballarat and the surrounding areas of central and western Victoria with the best possible services and facilities in burial, cremation and memorialisation services that fall within the constraints of available funds. The Trust also has a commitment to preserve the heritage and history of both of Ballarat's cemeteries. The Ballarat General Cemeteries Trust has the responsibility to manage the:

- Ballarat Old Cemetery – established in 1856
- Ballarat New Cemetery – established in 1867
- Ballarat Crematorium – established in 1958

The administration office is situated at the Ballarat New Cemetery, 1250 Doveton Street North, Ballarat. The Ballarat General Cemeteries Trust is a public cemetery trust established under the *Cemeteries and Crematoria Act 2003* (Vic).

### ***Cemeteries and Crematoria Act 2003 (as amended)*** **Part 2 – Cemeteries and Cemetery Trusts**

#### **Section 12A – Functions of a Class A Cemetery Trust**

1. The functions of a Class A cemetery trust are –
  - a. to properly and efficiently manage and maintain each public cemetery for which it is responsible
  - b. to develop, in accordance with this Act, annual plans and strategic plans for the operation of the trust and to monitor compliance with those plans
  - c. to develop annual business plans, strategies and budgets to ensure the efficient and accountable provision of services under the Act and the long-term viability of the cemetery trust
  - d. to establish and maintain effective systems to ensure that –
    - i. the services provided by the cemetery trust meet the needs of the





communities which it serves

- ii. the views of those communities are taken into account
  - e. to oversee the organisational structure of the cemetery trust
  - f. to employ a chief executive officer (by whatever title called) for the effective operation and management of the cemetery trust and each public cemetery for which it is responsible
  - g. to monitor the performance of the chief executive officer
  - h. to ensure there are systems in place to enable effective and accountable risk management, financial management and records management of the cemetery trust
  - i. to provide leadership, assistance and advice as requested to listed Class B cemetery trusts
  - j. to establish committees in accordance with the Act and ensure those committees operate effectively
  - k. to ensure the secretary is informed as soon as practicable of –
    - i. any significant issues of public concern in relation to the cemetery trust, cemetery or crematoria services provided by that cemetery trust or the public cemeteries for which that cemetery trust is responsible or
    - ii. any significant risks that affect, or may affect, the cemetery trust or cemetery or crematoria services provided by that cemetery trust or the public cemeteries for which that cemetery trust is responsible
  - l. to develop or adopt a code of conduct for board members of the cemetery trust and for staff of the trust
  - m. to ensure trust board members of the cemetery trust receive adequate training to enable them to meet their obligations as members of the board of the cemetery trust
  - n. to carry out any other function conferred on a Class A cemetery trust by or under this Act or any other Act.
2. In exercising its functions, a Class A cemetery trust must have regard to –
- a. its obligations in relation to funding of the perpetual maintenance of the public cemetery for which it is responsible
  - b. the cultural values and religious values (if any) of the community
  - c. the heritage values (if any) of the public cemetery for which it is responsible
  - d. the need to ensure that it uses its resources in an effective and efficient manner
  - e. the need to ensure that public resources across the cemeteries and crematoria sector are used effectively and efficiently.





## SUMMARY OF SERVICES PROVIDED

Rich in history, Ballarat Cemeteries is intimately linked to pivotal moments from Australia's past. Comprising the Old Ballarat Cemetery, the New Ballarat Cemetery and the crematorium, we reflect not only life's progress but also that of the community and society around us.

The Ballarat Old Cemetery was gazetted in 1856, and the Ballarat New Cemetery, which opened in 1867, is one of only two botanical cemeteries in Victoria. It covers 55 hectares, which includes 63,000 square metres of lawns and over 6500 trees and roses in peaceful open parkland. It is a memorial landscape esteemed for its tranquillity, and it has more than 111,000 burials recorded within its grounds, thereby serving the needs of Ballarat and the surrounding region.

Ballarat General Cemeteries Trust provides essential services in burial, memorialisation, and cremation. It is also the role of the Trust to ensure the future of this community's beautiful and unique asset by keeping the cemetery perpetually maintained for the generations ahead. Our wonderful staff provide professional and sensitive guidance when choosing the appropriate setting for the long-term placement of somebody's loved one.

The trust is proud that our cemetery is a place where history is remembered, where stories can be shared, and where lives are never forgotten. It is an asset that we are responsible to care for in the present and to sustain for the future. Our cemetery has a variety of areas that have been designed to meet individual wishes and specific cultural beliefs. Among them are peaceful gardens, spacious lawns, soothing water features, in-ground vaults and native Australian settings.

Ballarat Cemeteries is a not-for-profit organisation that manages a memorial park. It has a long and proud history of meeting the diverse and growing needs of the community.



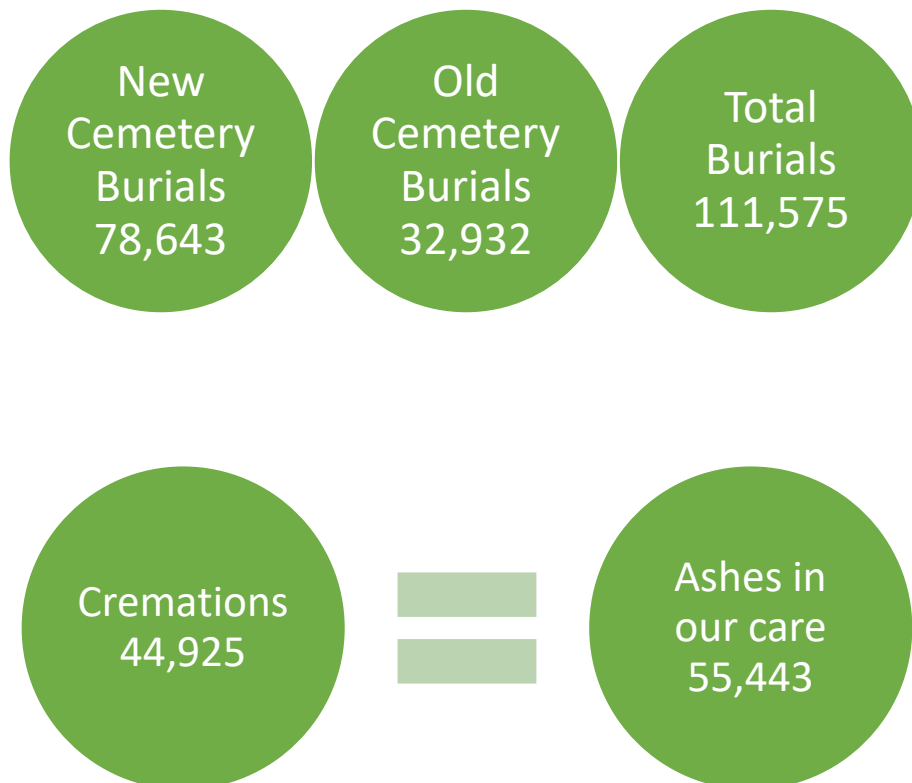




## WHAT WE DELIVERED IN 2024–25



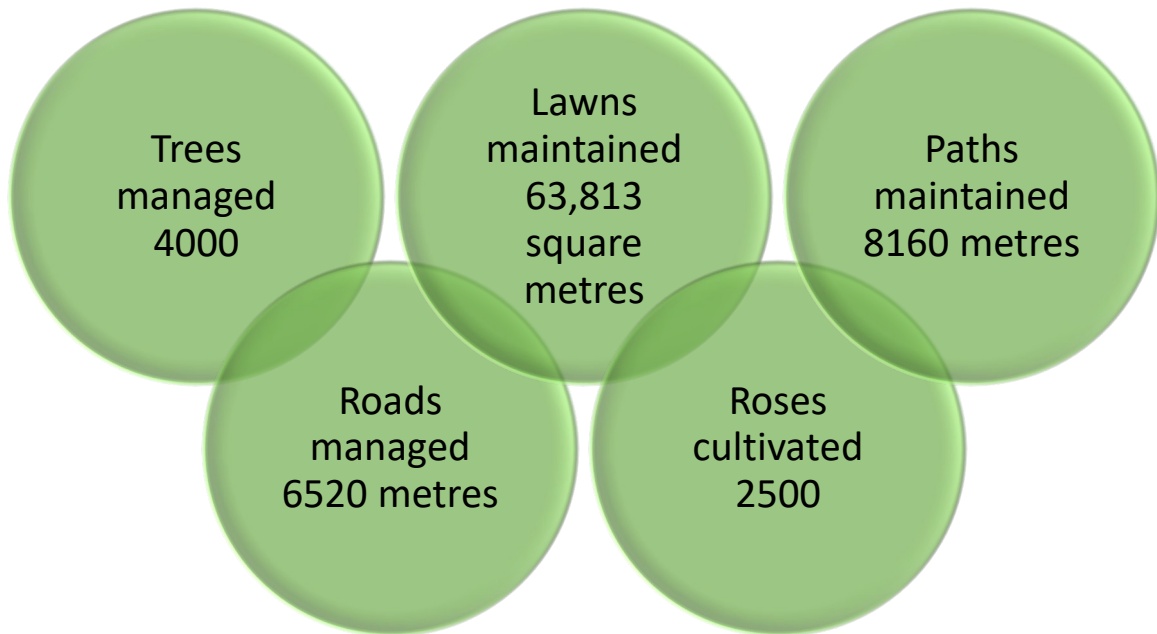
### People in our Care





## Services Provided for the 2024–25 Financial Year

### Resources Managed





## **BALLARAT GENERAL CEMETERIES TRUST BOARD**

The Ballarat General Cemeteries Trust is governed by a board of up to nine members.

The Trust's Board members are appointed for a term of three years and may re-apply in accordance with Schedule 1A of the *Cemeteries and Crematoria Act 2003*.

In 2024–25, the board members were as follows:

Ms G Boschert – Chair  
Appointed to 29 February 2028

Ms D Daly  
Appointed to 31 May 2026

Mr B Davison  
Resigned 23 October 2024

Ms V Hudson  
Appointed to 31 May 2026

Ms L Josephs  
Appointed to 31 May 2027

Ms S Peden AM  
Appointed to 31 May 2027

Mr D Reeves  
Appointed to 31 May 2027

Ms A Taylor  
Appointed to 31 May 2027

Mr R Tommasini  
Appointed to 30 June 2025

Declarations of conflict of interest are required at the beginning of each Board meeting. Board members also complete an annual declaration-of-interest return.







## TRUST COMMITTEES

The Ballarat General Cemeteries Trust has established the following committees to assist with the execution of its responsibilities.

### **Audit and Risk Committee**

The Audit and Risk Committee is a formally constituted governance committee of the trust under the *Cemeteries and Crematoria Act 2003*.

The committee assists the Board in fulfilling its responsibilities in relation to the *Financial Management Act 1994* and undertakes the supervision of:

- the scope of work, performance and independence of the internal audit
- the scope of work, performance and independence of the external auditor
- the scope of work, performance and independence of other reviews/audits
- the operation and implementation of the risk management framework
- matters of internal control affecting the operations of the trust
- the Trust's process for monitoring compliance with laws and regulations and the Code of Financial Practice.

The board established the Audit and Risk Committee in March 2017.

### **Members**

Ms S Peden (Chair)  
Ms D Daly  
Ms G Boschert  
Mr R Tommasini  
Mr R Ainio (Independent Member)

In October 2024, the Audit and Risk Committee was disbanded to establish a different committee structure. The Trust Board decided that risk would have oversight by the whole Board and absorbed the risk governance into the Trust Board meetings.

In October 2024, the Trust Board established a Strategic Finance and Audit Committee.

### **Strategic Finance and Audit Committee**

The Strategic Finance and Audit Committee is a formally constituted governance committee of the Ballarat General Cemeteries Trust under the *Cemeteries and Crematoria Act 2003* (as amended).

The committee is to provide strategic oversight and guidance on financial matters, ensuring that the organisation's financial resources are effectively managed to support its long-term goals and objectives. The committee will provide advice on and make recommendations to the Trust on matters relating to:

- Strategic financial oversight, risk mitigation and other related matters.
- appropriate, prudent, sustainable and efficient use of investment funds





- the accuracy and veracity of regular financial reports
- business cases for borrowing funds
- compliance with financial and financial reporting obligations to third parties and relevant internal policies
- other financial matters as requested by the Trust.

The committee assists the board in fulfilling its responsibilities in relation to the *Financial Management Act 1994* and undertakes the supervision of:

- the scope of work, performance and independence of internal audit
- the scope of work, performance and independence of the external auditor
- the scope of work, performance and independence of other reviews/audits
- the Ballarat General Cemeteries Trust's process for monitoring compliance with laws and regulations and the Code of Financial Practice.

The Board established the Strategic Finance and Audit Committee in October 2024.

#### **Members**

Ms S Peden (Chair)  
Ms D Daly  
Ms G Boschert  
Ms A Taylor  
Mr R Tommasini  
Mr R Ainio (Independent Member)

In June 2025 the Trust Board endorsed that this committee would move to be an Audit Committee.

#### **Finance Committee**

The Trust Board established the Strategic Finance and Audit Committee in October 2024 to support the requirements within the *Cemetery and Crematoria Act 2003* (as amended). Section 18 B. In June 2025 the Trust Board endorsed the finance Committee moving to a whole of board membership and finance would be discussed at the regular Trust Board meetings.

#### **Organisation Capacity and Remuneration Committee**

The Organisation Capacity and Remuneration Committee is a formally constituted committee of the Trust and reports directly to the Board. The committee has an advisory role to assist the Trust in fulfilling its executive remuneration, performance management and general human resource planning functions.

The committee will focus on its key responsibilities in assisting the Trust to fulfil its obligations relating to the CEO's remuneration and performance, the Trust's performance evaluation and the organisation capacity framework.

The broad responsibilities of the committee shall include oversight, reporting and making recommendations to the Trust in relation to the following:





- Organisation capacity framework.
- Overall remuneration strategy and remuneration policies for the CEO.
- Selection and appointment of CEO.
- Establishment and review of CEO remuneration.
- Performance of the CEO.
- Trust annual performance evaluation.
- Report to the Trust on matters relating to staffing.
- Organisational culture.
- Align activities with the other Committees.

### **Members**

Mr B Davison (Chair) – Resigned 23 October 2024

Ms V Hudson (Chair) – Appointed December 2024

Ms D Daly

Ms G Boschert

### **Development Works Committee**

The Development Works Committee is a governance committee of the trust formed under the *Cemeteries and Crematoria Act 2003*. The committee assists the Board in fulfilling its responsibilities in relation to the management of development works and undertakes the supervision of:

- the capital works plan
- grant-funded projects
- work-for-the-dole projects
- any other project determined by the board or the committee.

### **Members**

Ms L Josephs (Chair)

Ms G Boschert

Mr D Reeves

Ms V Hudson

### **Community Advisory Committee**

A multi-tiered system of consultation was be established, comprising the Strategic Advisory Group, which will meet twice a year, and a Community Advisory Panel, which will be established to consult on specific strategic projects and policy changes, to engage with communities and understand their changing needs.

The Ballarat Cemeteries Community Advisory Panel (known in the legislation as the Community Advisory Committee) is to provide advice and guidance to the Trust to assist in carrying out its community engagement responsibilities as well as its statutory requirements as stipulated in the *Cemeteries and Crematoria Act 2003*.

The Community Advisory Panel's objectives are:







- To ensure that community and client views are considered in the planning and delivery of Cemetery services.
- To provide advice in relation to the integration of client and community views at all levels of Cemetery Trust strategic objectives, operations, planning and policy development.
- To engage with our community and understand their changing needs.

The establishment of the Community Advisory Panel does not release the Trust from its responsibilities.

Strategic Advisory Group (Drawn from) - twice a year meeting

- specific population groups (religions, cultures, age)
- people from culturally and linguistically diverse backgrounds
- people with a disability or access issues
- local community groups (Hospice)

Community Advisory Panel (s)

- nominated from Strategic Advisory Group
- Existing community advisory committee
- Community who want further consultation from the research
- clients of the cemetery's products and services
- residents around Ballarat New Cemetery

Community Advisory Panels, may never meet, but some may come together on specific discussions or conversations depending on the topic which may be of more or less interest to various groups. Engagement may be via email, survey monkey and they may be asked to seek advice from their community circle (faith group newsletter)

### Members

Ms D Reeves (Chair)  
Ms S Peden AM  
Mr G Snowden OAM  
Ms P Faye  
Mr B Kiley  
Ms S Kennedy resigned  
Mr N Buchanan  
Ms E Carmichael

### Plus representatives from the following organisations

Ballarat Hospice Care Inc  
Chinese Australian Cultural Society Ballarat  
City of Ballarat  
St John of God Ballarat Hospital  
Peel Street Church of Christ  
Church One 2 One  
Ballarat Interfaith Committee  
Ballarat and District Suicide Prevention Network Inc





Ballarat Regional Multicultural Council Inc  
LGBTIQA+ community – Tiny Pride  
Uniting Church Ballarat  
Catholic Diocese of Ballarat  
Wat Thai Bhavana Ballarat Buddhist Meditation Centre  
Ebenezer Presbyterian Church  
One2one Church of Christ  
United Pentecostal Church Ballarat  
Ballarat Hebrew Congregation Inc.

**Annual Board Self-Assessment**

Every year the Trust's Board undertakes a self-assessment and every three years an independent self-assessment of its performance. In July 2025, the board conducted its own self-assessment for the previous financial year.





## CEMETERY MANAGEMENT

### Employment and Conduct Principles

The Ballarat General Cemeteries Trust is committed to ensuring its employment practices are free of any direct or indirect discrimination due to sex, race, age, disability, and all other attributes that apply in Victoria under federal and state laws. Recruitment is conducted according to merit, based on relative ability, knowledge, skills and organisational fit. The appointment process is equitable, fair, inclusive and based on legislative requirements and the Trust's policies.

The Trust acknowledges the legal responsibility to comply with the *Charter of Human Rights and Responsibilities Act 2006* and the *Equal Opportunity Act 2010*.

### Organisation Values

As part of its policies, the Trust has developed a code of conduct to ensure it meets the values and principles that are expected in the conduct of its business.

#### *Respect*

- Treating others fairly and objectively
- Having respect for conversations with our community
- Providing high-quality service to the Victorian community
- Ensuring freedom from discrimination, harassment and bullying

#### *Impartiality*

- Working to clear objectives in a transparent manner
- Implementing government policies and programs equitably

#### *Accountability*

- Seeking to achieve the best use of a resource
- Accepting responsibility for decisions and actions

#### *Responsiveness*

- Identifying and promoting best practice
- Providing high-quality service to the Victorian community

#### *Integrity*

- Reporting improper conduct
- Avoiding real or apparent conflicts of interest
- Striving to earn and sustain public trust at the highest level

These values are all underpinned by sustainable environment management.

### Organisational Chart

The executive comprises Annie De Jong, Chief Executive Officer; Charlie Stebbing, Operations Manager; Michelle Corcoran, Client Experience Manager; and John Noone, Chief Financial Officer.



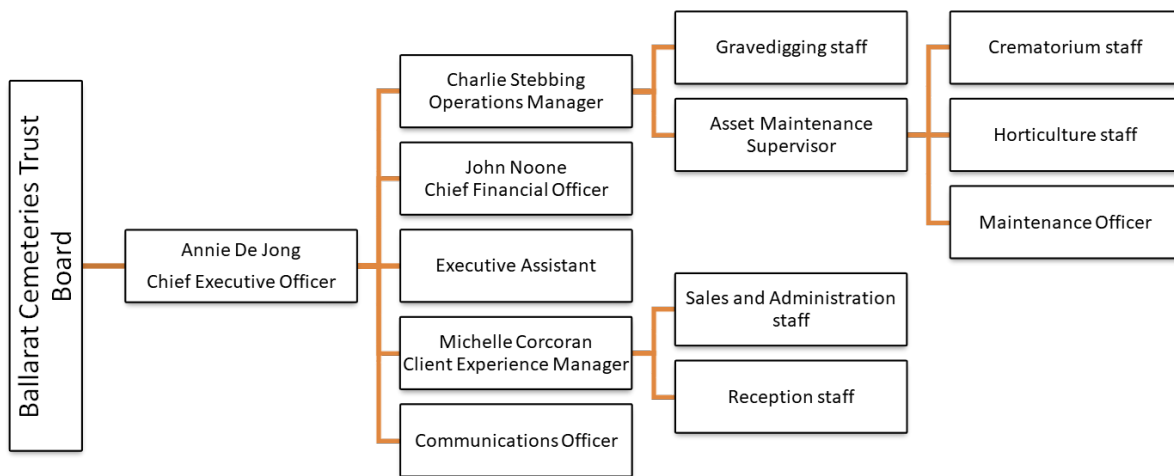




The operations manager has responsibility for all the burial, cremation, parks, facilities management and maintenance.

The client experience manager has responsibility for all client services, functions and staff.

The chief finance officer oversees all financial management matters and statutory reporting as well as ensuring the long-term financial management of the organisation is sustainable.



## Staff Numbers

Labour category	JUNE Current Month FTE		Average Monthly FTE	
	2024	2025	2024	2025
Indoor staff	5.1	6.0	4.9	6.5
Outdoor staff	11.1	11.5	12.8	12.5
Executive staff	3.6	3.7	3.7	3.7

## Service and Staff Recognition

The CEO and the Board of the Ballarat Cemeteries General Trust express their sincere appreciation to all staff for their commitment and dedicated service to our community.

Our team comprises staff with employment records ranging from less than 12 months through to 46 years.

We take pride in our diverse team, whose members bring a wealth of experience, knowledge and unique perspectives that enrich our organisation and support our efforts to enhance service delivery to our community.





We particularly wish to acknowledge and commend the commitment of our long-term employees, who have had the chance to be a part of the continued evolution of the organisation over the decades.

## OCCUPATIONAL HEALTH AND SAFETY

### Occupational Health and Safety Matters

At Ballarat Cemeteries, ensuring the safety and wellbeing of both our staff and visitors remains central to our operations. We continue to prioritise a proactive approach to workplace health and safety, built on open communication and shared responsibility between management and staff.

Our safety systems focus on identifying and preventing hazards before they lead to incidents. The Occupational Health and Safety (OH&S) Committee oversees all safety matters within the organisation, reviews incidents and near misses, and ensures alignment with the *Occupational Health and Safety Act 2004*.

In 2024–25, we continued our scheduled OH&S Committee meetings, completed annual audits of our worksites and public assets, and delivered safety training to staff. This included instruction specific to job risks, such as working at heights, on-line industry GraveSafe training, and regular toolbox meetings to reinforce safety practices. Over the reporting period, we recorded zero lost-time injuries, which accounted for no hours of lost work.

Staff also took part in health-focused initiatives, including flu vaccinations and hearing tests, which reinforced our commitment to a safe and healthy workplace.

The following table outlines key OH&S indicators from the past three years, highlighting continued improvements in hazard and incident reporting and the management of WorkCover claims.

### Occupational Health and Safety Data

Occupational Health and Safety Statistics	2022–23	2023–24	2024-25
The number of reported hazards/incidents for the year per 100 FTE	25	20	29
The number of 'lost time' standard Workcover claims for the year per 100 FTE	0	1	0
The average cost per Workcover claim for the year ('000)	\$52	\$10	0





## Occupational Violence

Ballarat Cemeteries will not tolerate any violence to its employees, Board members or volunteers. It has safety procedures in place to ensure that staff can remove themselves from any threatening situation and have access to devices to alert management or security personnel of any potential violent situations.

## Occupational Violence Statistics

Measure	2024–25
Workcover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted Workcover claims with lost-time injury with an occupational violence cause per 1,000,000 hours worked.	0
Number of occupational violence incidents reported	0
Number of occupational violence incidents reported per 100 FTE	0
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	0
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	0

## Definitions related to occupational violence

- *Occupational violence* – any incident where an employee has been abused, threatened or assaulted in circumstances arising out of, or in the course of, their employment.
- *Incident* – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included; however, if an incident occurs during the course of a planned or unplanned Code Grey, the incident must be included.
- *Accepted Workcover claims* – accepted Workcover claims that were lodged in 2024–25.
- *Lost time* – is defined as greater than one day.
- *Injury, illness or condition* – this includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.







## Governance and Accountability

### Environmental Management

Ballarat Cemeteries has a strong strategic commitment from the Trust's Board members and all staff to reduce our carbon footprint and to be kinder to the environment.

Sustainable environmental management is an ongoing priority for us. We have aligned with the Victorian Government's set targets of net-zero emissions by 2050.

We have already completed a number of key projects to support our goals, including the creation of a solar array and battery backup system, converting small and medium plant machinery to operate by electrical means, participating in an international metal recycling program, considering the reuse of the heat from the cremator, installing efficient lighting in all buildings and practising water-saving measures.



Our Sustainability Action Plan 2023–2027, which was completed with input from staff across the cemetery, is underway.

This plan includes a review of the work we have already undertaken as well as a checklist of what we will focus on next. It covers every aspect of our business and has been designed to help us achieve our sustainability targets in an efficient, practical and innovative manner.







### **Environmental Management – By the Numbers**

Ballarat General Cemeteries Trust, is required to report on specific items in our annual report according to Financial Directions No. 24. The table in this section provides all the statutory information.

Electricity usage continues to increase marginally as we move towards increased electrification of our site. The vast majority of electricity generated from our solar panels occurs during office hours and this generated electricity is fully utilised during office hours. Cremations represent 99% of our gas usage.

Water usage reflects the amount purchased from Central Highlands Water. Up to 50% of this water is used to manage the moisture level in our botanical gardens during drier periods. We have on-site dams that are used for the vast majority of the watering of our botanical gardens.





**FRD24 Report: Ballarat General Cemeteries Trust Organisation Hierarchy  
(Apr-23 to Mar-24 and Apr-24 to Mar-25)**

<b>ELECTRICITY USE</b>	<b>Apr-23 to Mar-24</b>	<b>Apr-24 to Mar-25</b>
Purchased	85.16	96.28
Self-generated	69.25	49.53
<b>EL1 Total electricity consumption [MWh]</b>	<b>154.40</b>	<b>145.82</b>
<b>Consumption behind-the-meter</b>		
Solar electricity	69.25	49.53
<b>Total consumption behind-the-meter [MWh]</b>	<b>69.25</b>	<b>49.53</b>
<b>Exports</b>		
Solar electricity	10.83	9.29
<b>Total electricity exported [MWh]</b>	<b>10.83</b>	<b>9.29</b>
<b>EL2 Total onsite electricity generated [MWh]</b>	<b>80.07</b>	<b>58.82</b>
<b>Solar system</b>	<b>0.06</b>	<b>0.06</b>
<b>EL3 total onsite-installed generation capacity [MW]</b>	<b>0.06</b>	<b>0.06</b>
<b>RPP (Renewable power percentage in the grid)</b>	<b>16.01</b>	<b>17.86</b>
<b>EL4 – Total electricity offsets [MWh]</b>	<b>16.01</b>	<b>17.86</b>
<b>STATIONARY ENERGY</b>	<b>Apr-23 to Mar-24</b>	<b>Apr-24 to Mar-25</b>
Natural gas [MJ]	3,403,060	3,444,329
<b>F1 – Total fuels used in buildings [MJ]</b>	<b>3,403,060</b>	<b>3,444,229</b>
Natural gas	175.36	177.49
<b>F2 – Greenhouse gas emissions from stationary fuel consumption [Tonnes CO<sub>2</sub>-e]</b>	<b>175.36</b>	<b>177.49</b>







TRANSPORTATION ENERGY	Apr-23 to Mar-24	Apr-24 to Mar-25
Non-road gasoline in vehicles	23,947	44,450
Petrol	23,947	44,450
Non-executive fleet – diesel	258,628	284,872
Non-road diesel oil in vehicles	254,760	242,423
Diesel	513,388	527,295
Total energy used in transportation (vehicle fleet) [MJ]	537,335	571,745
Non-road gasoline in vehicles	1.62	3.01
Petrol	1.62	3.01
Non-executive fleet – diesel	18.21	20.06
Non-road diesel oil in vehicles	17.94	17.07
Diesel	36.15	37.13
Total greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO <sub>2</sub> -e]	37.77	40.13
Total distance travelled by commercial air travel	4,786.00	4,005.00
TOTAL ENERGY USE	Apr-23 to Mar-24	Apr-24 to Mar-25
Total energy usage from stationary fuels (F1) [MJ]	3,403,060	3,444,329
Total energy usage from transport (T1) [MJ]	537,335	571,745
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	3,940,395	4,016,074
Total energy usage from electricity [MJ]	555,849	524,938
Renewable	306,918	242,609
Non-renewable (E1 + E2 - E3 Renewable)	4,438,610	4,298,403
Energy per unit of floor space [MJ/m <sup>2</sup> ]	9,799	9,825





<b>WATER USE</b>	<b>Apr-23 to Mar-24</b>	<b>Apr-24 to Mar-25</b>
Potable water [kL]	1,792	1,145
Total units of water consumed [kL]	1,792	1,145
Water per unit of floor space [kL/m <sup>2</sup> ]	4.43	2.83
<b>WASTE AND RECYCLING</b>	<b>Apr-23 to Mar-24</b>	<b>Apr-24 to Mar-25</b>
Landfill (total)		
General waste – skips	20,600	20,200
Offsite treatment		
Recycling/recovery (disposal)		
Batteries	10	10
Cardboard	900	840
E-waste	100	110
Toner & print cartridges	20	17
Total units of waste disposed [kg]	21,630	23,730
Landfill (total)		
General waste	95.24%	95.39%
Offsite treatment		
Recycling/recovery (disposal)		
Batteries	0.05%	0.05%
Cardboard	4.16%	3.97%
E-waste	0.46%	0.52%
Toner & print cartridges	0.09%	0.08%
Total waste to landfill per TotalAreaM <sup>2</sup> [(kg general waste)/TotalAreaM <sup>2</sup> ]	50.99	50.00
Total waste recycled and reused per TotalAreaM <sup>2</sup> [(kg recycled and reused)/TotalAreaM <sup>2</sup> ]	2.55	2.42
Weight of recyclable and organic materials [kg]	1,030.00	930.00
Weight of total waste [kg]	21,630.00	23,730.00
Recycling rate [%]	4.76%	3.92%
Total	26.78	26.26





<b>GREENHOUSE GAS EMISSIONS</b>	<b>Apr-23 to Mar-24</b>	<b>Apr-24 to Mar-25</b>
Carbon dioxide	212.42	216.89
Methane	0.35	0.35
Nitrous oxide	0.36	0.38
Total	213.13	217.62
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) [tonnes CO <sub>2</sub> -e]	175.36	177.49
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) [tonnes CO <sub>2</sub> -e]	37.77	40.13
Total scope one (direct) greenhouse gas emissions [tonnes CO <sub>2</sub> -e]	213.13	217.62
Electricity	56.64	63.37
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO <sub>2</sub> e]	56.64	63.37
Commercial air travel	1.08	0.84
Waste emissions (WR5)	26.78	26.26
Indirect emissions from stationary energy	20.68	22.17
Indirect emissions from transport energy	5.55	5.76
Any other Scope 3 emissions	7.83	6.85
Total Scope 3 greenhouse gas emissions [tonnes CO <sub>2</sub> -e]	61.92	61.88
Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO <sub>2</sub> -e]	332	343
Any offsets purchased		
Net greenhouse gas emissions [tonnes CO <sub>2</sub> -e]	332	343
<b>NORMALISATION FACTORS</b>	<b>Apr-23 to Mar-24</b>	<b>Apr-24 to Mar-25</b>
Burials	290	305
Cremations	2,058	2,021
FTE	20	21
Total Land Area M <sup>2</sup>	557,000	557,000
TotalAreaM <sup>2</sup>	404	404







### **Annual Plan Achievement**

The Ballarat General Cemeteries Trust is required, under the guidance of the Department of Health, to create an annual plan, which it submits to the department and reports on the agreed actions each financial year.

The annual plan for 2024–25 identified 22 actions under five key strategic requirements:

- Strategic Priority 1 – Build a Viable and Sustainable Organisation
- Strategic Priority 2 – Develop Our People and Workforce
- Strategic Priority 3 – Enhance Relationships with Community and Stakeholders
- Strategic Priority 4 – Governance and Accountability
- Strategic Priority 5 – Provide Leadership

Of the actions, 65% were achieved, with 10% remaining in progress. Several projects were delayed due to budget constraints. They are items that are in progress and will be completed over time.

During the year, the Trust re-focused on continuous services and received funding to develop a financial sustainability strategy.

### **Gender Equality Act 2020**

Ballarat Cemeteries promotes equality in all its activities. It has developed a Gender Equality and Disability Access and Inclusion Action Plan, which will be implemented within the next 12 months.

### **Freedom of Information**

The *Freedom of Information Act 1982* (Vic) (the Act) allows the public a right of access to documents held by the Cemetery. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act. [FRD 22]

An applicant has a right to apply for access to documents held by Ballarat Cemeteries. This comprises documents both created by the cemetery or supplied to the cemetery by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by the Cemetery is available on the Cemeteries website under its Part II Information Statement.

The Act allows an agency to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to a department in-confidence and information that is confidential under another Act.





Under the Act, the FOI processing time for requests received is 30 calendar days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, a 15 day automatic extension applies. Processing time may also be extended by periods of up to 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by the Cemetery, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

#### Making a request

FOI requests can be lodged online at [online.foi.vic.gov.au](https://online.foi.vic.gov.au). An application fee of \$32.70 applies. Access charges may also be payable if the document pool is large and the search for material time consuming.

When making an FOI request, applicants should ensure requests are in writing, clearly identify what types of material/documents are being sought and be accompanied by the application fee to be a valid request.

If you are unable to make a request online, you can request documents in the possession of the Ballarat General Cemeteries Trust by writing to:

FOI Officer  
Ballarat Cemeteries  
1250 Doveton Street North Ballarat Victoria 3350  
[enquiries@ballaratcemeteries.com.au](mailto:enquiries@ballaratcemeteries.com.au)  
Ph 03 5332 1469

#### FOI statistics/timeliness

During 2024-25, the Cemetery received zero applications.

#### Further information

Further information regarding the operation and scope of FOI can be obtained from the Act, regulations made under the Act and [ovic.vic.gov.au](https://ovic.vic.gov.au).

### Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The Act provides protection to people who make disclosures in accordance with the Act and establishes a system for the matter disclosed to be investigated and rectified.

Ballarat Cemeteries does not tolerate improper conduct by employees nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or to the environment.





We will take all reasonable steps to protect people who make such disclosures from any detrimental action that could arise from making the disclosure. We will also afford natural justice to the person who is the subject of the disclosure to the extent that it is legally possible.

### *Reporting Procedures*

A disclosure is a report made by a person about improper conduct of public bodies or public officers to any of the organisations specified in Part 2 of the PID Act. In the case of Ballarat Cemeteries, disclosures under Part 2 of the PID Act must be made directly to the Independent Broad-based Anti-Corruption Commission:

Level 1, North Tower,  
459 Collins Street Melbourne, VIC 3000  
1300 735 135  
[www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

Disclosures of detrimental action by Ballarat Cemeteries or any of its employees may be made to any of the following cemetery personnel:

- Chair of the Trust
- Chief Executive Officer
- Protected disclosure coordinator or protected disclosure officer
- Manager or supervisor of the person making the disclosure
- Manager or supervisor of the person who is the subject of the disclosure.

Alternatively, disclosures of detrimental action may also be made directly to the Independent Broad-based Anti-Corruption Commission:

Level 1, North Tower,  
459 Collins Street Melbourne, VIC 3000  
1300 735 135  
[www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

The Fraud and Public Interest Disclosures policy can be found on the cemetery's website under About Us/Policies at [www.ballaratcemeteries.com.au](http://www.ballaratcemeteries.com.au).

Please contact the CEO, Annie De Jong, on 0477 498 754 or [annie@ballaratcemeteries.com.au](mailto:annie@ballaratcemeteries.com.au) if you have any questions.

### **Declaration of Private Interest**

All members of the board, the CEO and the executive team have signed declarations noting any pecuniary interest in the operation of Ballarat Cemeteries. At all board meetings and committee meetings, board members and staff are required to advise of any matters in which they believe they may have a conflict of interest.

### **Related Party Disclosures**

Ballarat Cemeteries has prepared related party disclosures for the 2024–25 financial year based on reasonable enquiries made by management in relation to the Ballarat Cemeteries General Trust Board and its related parties and the information available to the organisation, with the transition to full implementation of AASB 124, and any applicable financial reporting directions.







There were no other related party transactions during the normal course of business with members of the board and their related parties, apart from the remuneration of the board members, which is disclosed in Note 8.4 of the Financial Statements.

### **National Competition Policy**

Ballarat Cemeteries operates and complies with the code of practice as published by the Victorian Government's Department of Health relating to the sale and supply of memorialisation and services by cemetery trusts and other alternative suppliers in Victorian public cemeteries. Ballarat Cemeteries has not received a competitive neutrality complaint within the past 12 months.

### **Local Jobs First, Victorian Industry Participation Policy Disclosure**

The Local Jobs First Act 2003 introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for statewide projects, or \$1 million or more for projects in regional Victoria.

MPSG applies to all construction projects valued at \$20 million or more.

The MPSG guidelines and VIPP guidelines will continue to apply to MPSG-applicable and VIPP-applicable projects respectively where contracts have been entered prior to 15 August 2018.

Ballarat Cemeteries support the *Local Jobs First Act 2003*. There were no contracts that either commenced or were completed during the 2024–25 financial year to which this Act would have applied.

Ballarat Cemeteries supports its local community and employment from its location in the community.

### **Memberships**

Ballarat General Cemeteries Trust's membership of several organisations demonstrates its compliance with its policy of providing local, regional and national support to our industry and community. Those organisations are as follows:

- Cemeteries and Crematoria Association of Victoria
- Commerce Ballarat
- Victorian Tourism
- Committee for Ballarat
- Governance Institute of Australia
- Institute of Public Administration Association
- Records and Information Management Association





- International Cemetery, Cremation & Funeral Association (USA)

### **Additional Information on Request**

Details in respect of the following items have been retained by Ballarat Cemeteries and are available on request (subject to freedom-of-information requirements, if applicable):

- A statement that declarations of pecuniary interests have been duly completed by all relevant officers.
- Details of shares held by a senior officer as a nominee or held beneficially in a statutory authority or subsidiary.
- Details of publications produced by the entity about itself and how these can be obtained.
- Details of changes in prices, fees, charges, rates, and levies charged by the entity.
- Details of any major external reviews carried out on the entity.
- Details of major research and development activities undertaken by the entity.
- Details of overseas visits undertaken, which include a summary of the objectives and outcomes of each visit.
- Details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services.
- Details of assessments and measures undertaken to improve the occupational health and safety of employees.
- A general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes.
- A list of major committees sponsored by the entity, the purposes of each committee, and the extent to which the purposes have been achieved.
- Details of all consultancies and contractors, including:
  - (i) consultants/contractors engaged.
  - (ii) services provided
  - (iii) expenditure committed to for each engagement

Requests can be made to:

Chief Financial Officer | Ballarat Cemeteries  
1250 Doveton Street North, Ballarat Vic 3350  
[enquiries@ballaratcemeteries.com.au](mailto:enquiries@ballaratcemeteries.com.au)  
ph: 03 5332 1469

### **Consultancies**

In 2024–25, there were five consultancies, where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during the 2024–25 financial year in relation to these consultancies was \$19,820 (excl. GST).





### Consultancies valued at \$10,000 or greater

In 2024–25, there were two consultancies where the total fees payable to each consultant was \$10,000 or greater. The total expenditure incurred during 2024–25 in relation to these consultancies was \$29,226 (excl. GST). The following table details the costs of these consultancies:

Consultant	Purpose of consultancy	Start & End date	Total approved project fee (excluding GST)	Expenditure 2024–25 (excluding GST)	Future expenditure (excluding GST)
Uber Arbor	Tree risk assessment	1-10-24 to 30-11-24	\$16,131	\$18,000	\$0
Employsure Pty Ltd	HR services	1-07-24 to 30-06-25	\$15,000	\$11,226	\$0

The consultancy with Uber Arbor was to undertake a quantified tree risk assessment on 121 trees at the old cemetery and 2163 trees at the new cemetery during October and November 2024. The previous tree assessment had been undertaken in 2018.

In relation to the other consultancy, Employsure Pty Ltd was engaged to provide human resource and occupational health and safety advice.

### Government Advertising Campaigns

Ballarat Cemeteries employs a strategic blend of print advertising and social media promotion to effectively communicate with the local community. Advertorials are primarily used in local newspapers, helping to highlight our cemetery services, products and events in an informative and approachable way. On social media, we share engaging content that covers a range of topics – from staff initiatives and cemetery locations to historical insights, botanical highlights, and product offerings – ensuring our audience stays informed and connected. Ballarat Cemeteries do not conduct any reportable specific advertising campaigns.





### Grant and transfer payments

Ballarat Cemeteries did not administer any grants, transfer payments or commercial-in-confidence grants in 2024–25. Ballarat Cemeteries was successful in receiving a grant from the Department of Health in late June for \$130,000 to develop a Long Term Financial Sustainability Strategy and a Business Case for future borrowing.

### Building Act 1993 Compliance

Ballarat Cemeteries remains dedicated to upholding the highest building standards, ensuring all new construction and existing property re-development adhere to the current building regulations and the provisions of the *Building Act 1993*.

Our commitment to maintaining robust infrastructure is supported by ongoing building management practices. We continue to engage expert consultants to conduct thorough condition assessments across all Trust-owned buildings, providing valuable insights for our inspection, reporting, scheduling and maintenance protocols. These detailed reports assist us in addressing potential issues.

These initiatives collectively represent our dedication to continuous improvement, ensuring Ballarat Cemeteries remains a well-maintained, accessible and respectful space for the community.

During the reporting period, no significant building construction works exceeding \$50,000 were initiated. Importantly, the period concluded without the issuance of any emergency or building orders, and no structures necessitated conformity adjustments.

### Details of Information and Communication Technology (ICT) Expenditure

The non-business as usual expenditure was capital replacement of existing equipment at the end of its asset life.

Business as Usual (BAU) ICT expenditure	Non-Business as Usual (non-BAU) ICT Expenditure		
Total (excluding GST)	Total = Operational expenditure and capital expenditure (excluding GST) (a) + (b)	Operational expenditure (excluding GST) (a)	Capital expenditure (excluding GST) (b)
\$79,835	\$17,166	\$0	\$17,166

### Social Procurement Activities Under the Social Procurement Framework

The Financial Standing Directions No. 22 require agencies to report on social procurement. Ballarat Cemeteries is exempt from reporting as it had a total annual procurement spend of less than \$10 million. That being said, Ballarat Cemeteries has a social procurement framework and continues to support

- Victorian social enterprise
- Victorian Aboriginal business
- Australian Disability Enterprise.







Ballarat Cemeteries has a long history working with Ballarat Regional Industry and now McCallum Industries, a disability enterprise.

Ballarat Cemeteries works very closely with the local Indigenous groups, being the Wadawurrung Corporation and Ballarat and District Aboriginal Co-operative.

Ballarat Cemeteries proudly continued its partnership with Ballarat Special School 2024–25, reinforcing our commitment to community engagement and educational support. As part of this ongoing collaboration, we were delighted to host Ben Patterson, a student participating in the Certificate II in Horticulture program.

From 2 May 2024 to 11 November 2024, Ben actively engaged with our team, gaining valuable practical experience within a professional horticultural environment. We are thrilled to report that Ben successfully completed his program and achieved his qualification, a testament to his dedication and hard work. Our involvement in programs like this underscores our commitment to cultivating local talent and offering valuable opportunities for skill development within the community.

<b>2024-25 SOCIAL PROCUREMENT FRAMEWORK REPORTING</b>				
<b>SPF objective</b>	<b>Outcome</b>	<b>Metric</b>	<b>Unit of measure</b>	<b>2024-25 (Actual)</b>
Sustainable Victorian social enterprises and Aboriginal business sectors	Utilisation of a commercial function provided by a disability enterprise	Utilisation of a commercial function provided by a disability service.	1	\$350
Sustainable Victorian social enterprises and Aboriginal business sectors	Utilisation of a commercial function provided by a Victorian Aboriginal Business	Utilisation of a commercial function provided by a Victorian Aboriginal Business	1	\$1,150

### Reviews and Study Expenses

Ballarat General Cemeteries Trust did not undertake any reviews or study expenses for the 2024-2025 Financial year.

### Asset Management Accountability Framework (AMAF)

The Ballarat General Cemeteries Trust reports in full every three years against the AMAF and completed every year an internal assessment of its compliance against the five framework requirements:

- Leadership and Accountability (requirements 1 – 19)
- Planning (requirements 20 – 23)
- Acquisition (requirements 24 & 25)





- Operation (requirements 26 – 40)
- Disposal (requirements 41)

The Trust has met its target maturity rating in all categories.





## ATTESTATIONS

### Attestation of Conflict of Interest

I, Annette De Jong, certify that Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of clause 9 of schedule 1A of the Cemeteries and Crematoria Act 2003 and has implemented a conflict of interest policy consistent with the minimum accountabilities queried by the VPSC Declaration of private interest forms have been completed by all executive staff of the Ballarat General Cemeteries Trust and the Trust Board members and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each Executive Board meeting.

Annie De Jong  
Chief Executive Officer  
Ballarat General Cemeteries Trust  
24<sup>th</sup> September 2025

### Attestation on Asset Management Accountability Framework

I, Gayle Boschert, on behalf of the Responsible Body, certify that Ballarat General Cemeteries Trust has complied with the mandatory requirements of the Asset Management Accountability Framework (AMAF).

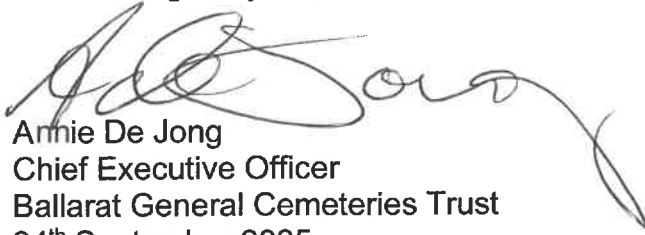
Gayle Boschert  
Chairperson  
Ballarat General Cemeteries Trust  
24<sup>th</sup> September 2025





### **Integrity, Fraud and Corruption**

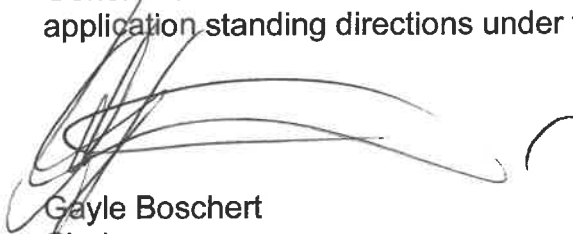
I, Annette De Jong, certify that the Ballarat General Cemeteries Trust has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks were reviewed and addressed by the Ballarat General Cemeteries Trust during the year.



Annette De Jong  
Chief Executive Officer  
Ballarat General Cemeteries Trust  
24<sup>th</sup> September 2025

### **Ballarat General Cemeteries Trust Financial Management Compliance Attestation Statement**

I, Gayle Boschert, on behalf of the Responsible Body, certify that the Ballarat General Cemeteries Trust has no material compliance deficiency with respect to the application standing directions under the *Financial Management Act 1994*.



Gayle Boschert  
Chairperson  
Ballarat General Cemeteries Trust  
24<sup>th</sup> September 2025







## DISCLOSURE INDEX

The annual report of the Ballarat General Cemeteries is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Trust's compliance with statutory disclosure requirements.

Legislation	Requirement	Page Reference
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<b>Report of Operations</b>		
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## Independent Auditor's Report

### To the Trust Members of Ballarat General Cemeteries Trust

<b>Opinion</b>	<p>I have audited the financial report of Ballarat General Cemeteries Trust (the Cemetery) which comprises the:</p> <ul style="list-style-type: none"> <li>• Balance Sheet as at 30 June 2025</li> <li>• Comprehensive Operating Statement for the year then ended</li> <li>• Statement of Changes in Equity for the year then ended</li> <li>• Cash Flow Statement for the year then ended</li> <li>• Notes to the financial statements, including significant accounting policies</li> <li>• Board Member's, Accountable Officer's and Chief Financial Officer's declaration.</li> </ul> <p>In my opinion the financial report presents fairly, in all material aspects, the financial position of the Cemetery as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards - Simplified Disclosures.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the Cemetery in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Trust Member's responsibilities for the financial report</b>	<p>The Trust Members of the Cemetery are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Trust Members determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Trust Members are responsible for assessing the Cemetery's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>







<b>Auditor's responsibilities for the audit of the financial report</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"><li>• identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li><li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cemetery's internal control.</li><li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trust Members.</li><li>• conclude on the appropriateness of the Trust Member's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Cemetery's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Cemetery to cease to continue as a going concern.</li><li>• evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.</li></ul> <p>I communicate with the Trust Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p>
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BENDIGO  
30 September 2025

Josh Porker  
*As delegate for the Auditor-General of Victoria*





*Ballarat Cemeteries*

**BALLARAT GENERAL CEMETERIES TRUST**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2025**





**Ballarat General Cemeteries Trust  
Financial Report**

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**BALLARAT GENERAL CEMETERIES TRUST**

**BOARD MEMBER'S, ACCOUNTABLE OFFICER'S AND**

**CHIEF FINANCIAL OFFICER'S DECLARATION**

The attached financial statements for the Ballarat General Cemeteries Trust have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions (FRDs), the Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and the financial position of the Ballarat General Cemeteries Trust at 30 June 2025.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the Financial Statements to be misleading or inaccurate.


We authorise the attached Financial Statements for issue on this day.



Ms G.M Boschert  
Chair



Ms. A. De Jong  
Accountable Officer



Mr. J.P. Noone CPA  
Chief Financial Officer

Ballarat, Victoria

24 September 2025







**Ballarat General Cemeteries Trust  
Comprehensive Operating Statement  
For the Financial Year Ended 30 June 2025**

	Note	2025 \$	2024 \$
Revenue	2.1	3,766,721	3,656,114
Cost of sales	3.1(a)	(466,000)	(412,860)
<b>Gross profit from transactions</b>		<b>3,300,721</b>	<b>3,243,254</b>
<b>Other income from transactions</b>			
Other income		339,455	371,348
<b>Total other income from transactions</b>	2.1	<b>339,455</b>	<b>371,348</b>
<b>Expenses from transactions</b>			
Employee expenses	3.1 (b)	(2,197,657)	(2,070,673)
Other operating expenses	3.1 (d)	(1,048,173)	(1,094,504)
Depreciation	4.1	(402,969)	(368,846)
<b>Total expenses from transactions</b>		<b>(3,648,799)</b>	<b>(3,534,023)</b>
<b>Net result from transactions - net operating balance</b>		<b>(8,623)</b>	<b>80,579</b>
<b>Other economic flows - other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment revaluation surplus	4.1(a)	-	507,384
Changes in the fair value of equity instruments at fair value through other comprehensive income	7.1	199,528	223,734
<b>Total other comprehensive income</b>		<b>199,528</b>	<b>731,118</b>
<b>Comprehensive result for the year</b>		<b>190,905</b>	<b>811,697</b>

This statement should be read in conjunction with the accompanying notes.





**Ballarat General Cemeteries Trust**  
**Balance Sheet**  
**As at 30 June 2025**

	Note	2025 \$	2024 \$
<b>Financial assets</b>			
Cash and cash equivalents	6.1	573,484	499,124
Receivables	5.1	263,879	280,455
Investments and other financial assets	5.2	4,459,941	4,049,514
<b>Total financial assets</b>		<b>5,297,304</b>	<b>4,829,093</b>
<b>Non-financial assets</b>			
Inventories	5.3	1,345,877	1,346,113
Property, plant and equipment	4.1	13,855,611	13,871,086
<b>Total non-financial assets</b>		<b>15,201,488</b>	<b>15,217,199</b>
<b>Total assets</b>		<b>20,498,792</b>	<b>20,046,292</b>
<b>Current liabilities</b>			
Payables	5.4	667,055	534,536
Contract Liabilities	5.5	3,890,282	3,764,075
Employee benefits	3.1(c)	451,513	455,721
Other provisions		104,858	97,781
<b>Total Liabilities</b>		<b>5,113,708</b>	<b>4,852,113</b>
<b>Net assets</b>		<b>15,385,084</b>	<b>15,194,179</b>
<b>Equity</b>			
Physical assets revaluation surplus	SCE	8,242,113	8,242,113
Financial assets revaluation reserve	SCE	544,080	344,552
Perpetual maintenance reserve	SCE	1,127,575	1,127,575
Contributed capital	SCE	2,163,727	2,163,727
Accumulated surplus	SCE	3,307,589	3,316,212
<b>Total equity</b>		<b>15,385,084</b>	<b>15,194,179</b>

This statement should be read in conjunction with the accompanying notes.





**Ballarat General Cemeteries Trust**  
**Cash flow statement**  
**For the Financial Year ended 30 June 2025**

	2025	2024
	\$	\$
Note	inflows / ( outflows )	inflows / ( outflows )
<b>Cash flows from operating activities</b>		
Receipts from customers	4,106,643	3,890,683
Investment income receipts	256,066	122,323
GST received from the ATO	162,804	192,906
<b>Total receipts</b>	<b>4,525,513</b>	<b>4,205,912</b>
<b>Payments</b>		
Payments to suppliers and employees	(3,536,878)	(3,603,432)
GST paid to the ATO	(282,971)	(267,461)
<b>Total payments</b>	<b>(3,819,849)</b>	<b>(3,870,893)</b>
<b>Net cash flows from operating activities</b>	<b>705,664</b>	<b>335,019</b>
<b>Cash flows from investing activities</b>		
Proceeds from sale of non-financial assets	-	72,272
Purchase of non-financial assets	(420,405)	(554,425)
Proceeds from sale of financial assets	-	250,000
Purchase of financial assets	(210,899)	(83,590)
<b>Net cash flows used in investing activities</b>	<b>(631,304)</b>	<b>(315,743)</b>
<b>Net increase in cash and cash equivalents</b>	<b>74,360</b>	<b>19,276</b>
Cash and cash equivalents at the beginning of the financial year	499,124	479,848
<b>Cash and cash equivalents at the end of the financial year</b>	<b>573,484</b>	<b>499,124</b>

6.1

This statement should be read in conjunction with the accompanying notes.





**Ballarat General Cemeteries Trust**  
**Statement of Changes in Equity**  
**For the Financial Year ended 30 June 2025**

	Physical asset revaluation surplus	Perpetual maintenance reserve	Contributed capital	Financial Assets Revaluation Reserve	Accumulated surplus	Total
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	<b>7,734,729</b>	<b>1,127,575</b>	<b>2,163,727</b>	<b>120,818</b>	<b>3,235,633</b>	<b>14,382,482</b>
Net result for the year	-	-	-	-	80,579	80,579
Other comprehensive income for the year	507,384	-	-	223,734	-	731,118
<b>Balance at 30 June 2024</b>	<b>8,242,113</b>	<b>1,127,575</b>	<b>2,163,727</b>	<b>344,552</b>	<b>3,316,212</b>	<b>15,194,179</b>
Net result for the year	-	-	-	-	(8,623)	(8,623)
Other comprehensive income for the year	-	-	-	199,528	-	199,528
<b>Balance at 30 June 2025</b>	<b>8,242,113</b>	<b>1,127,575</b>	<b>2,163,727</b>	<b>544,080</b>	<b>3,307,589</b>	<b>15,385,084</b>

This statement should be read in conjunction with the accompanying notes.







## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025

### Note 1: About this report

#### Structure

##### 1.1 Basis of preparation

##### 1.2 Material accounting estimates and judgements

##### 1.3 Reporting entity

These financial statements represent the audited general purpose financial statements for the Ballarat General Cemeteries Trust (the Trust) for the year ended 30 June 2025.

The Trust is a not-for-profit entity established as a public agency on 1 July 2012 under the *Cemeteries and Crematoria Act 2003 (Vic)*. A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

##### **Note 1.1 Basis of preparation**

These financial statements are general purpose financial statements which have been prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosure for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

The Trust is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. The Trust's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As The Trust is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

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

The financial statements have been prepared on a going concern basis.

The financial statements are presented in Australian dollars.

The amounts presented in the financial statements have been rounded to the nearest dollar.

Minor discrepancies in tables between totals and sum of components are due to rounding.

The annual financial statements were authorised for issue by the Trust Members of Ballarat General Cemeteries Trust on 24 September 2025.

##### **Note 1.2 Material accounting estimates and judgements**

Management make estimates and judgements when preparing the financial statements.

These estimates and judgements are based on historical knowledge and best available current information and assume any reasonable expectation of future events. Actual results may differ.

Revisions to key estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

The material accounting judgements and estimates used, and any changes thereto, are disclosed within the relevant accounting policy.

##### **Note 1.3 Reporting entity**

The Ballarat General Cemeteries Trust was established under the *Cemeteries and Crematoria Act 2003* (the Act) and its operations are governed by the Act.

The principal address is:

1250 Doveton Street North  
Invermay Park, Victoria 3350

A description of the nature of Ballarat General Cemeteries Trust's operations and its principal activities is included in the report of operations, which does not form part of these financial statements.





## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025

### Note: 2 Funding delivery of our services

The Trust's overall objective is to provide quality cemetery trust services. The Trust is predominantly funded by the income it generates from the supply of products and services, to enable it to fulfil its objectives. The Trust may also receive grants from Government.

### Structure

#### 2.1 Revenue and income from transactions

#### Note 2.1 Revenue and income from transactions

	2025 \$	2024 \$
<b>Revenue from contract with customers</b>		
Right of interment	1,070,804	1,174,449
Interment	665,275	602,343
Cremation	1,419,882	1,307,663
Memorialisation	610,760	571,659
<b>Total revenue from contracts with customers</b>	<b>3,766,721</b>	<b>3,656,114</b>
<b>Other sources of income</b>		
Government grants - capital	10,775	20,941
Distribution Income	210,899	83,590
Interest Income	45,167	38,733
Insurance recovery	-	149,918
Other revenue from operating activities (including non-capital donations)	72,614	78,166
<b>Total other sources of income</b>	<b>339,455</b>	<b>371,348</b>
<b>Total revenue and income from operating activities</b>	<b>4,106,176</b>	<b>4,027,462</b>
<b>Total revenue and income from transactions</b>	<b>4,106,176</b>	<b>4,027,462</b>

#### How we recognise revenue from contracts with customers

Revenue from contracts that are enforceable and contain sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15.

The types of revenue recognised in accordance with AASB 15, and the performance obligations associated with those revenue streams, are detailed in the following table.





## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements For the Financial Year Ended 30 June 2025

Revenue	Performance Obligation
Rights of Interment (ROI) • Graves • Cremation Memorials	ROI pertain to the act of selling the right to determine who may be interred in a specific location, and the type of memorialisation (if any) that can be erected. The revenue earned from the sale of ROI for graves and cremation memorials is recognised at a point in time, which is when the ROI is transferred to the customer at the point of sale, with the exception of the memorialisation portion, which is recognised at the time of interment.
Interment and Cremation	Fees received for interment and cremation are for the service of burials, cremation and interring remains. The revenue earned from interment and cremation is recognised at a point in time, which is when the service is provided to the customer.
Memorialisation	Memorialisation revenue is the sale of products such as granite and plaques that preserve the memories of the interred. The revenue earned from memorialisation products is recognised at a point in time, which is when the product is delivered to the customer.

For contracts that permit the customer to return an item, revenue is recognised to the extent it is highly probable that a significant cumulative reversal will not occur. Therefore, the amount of revenue recognised is adjusted for the expected returns, which are estimated based on the historical data. In these circumstances, a refund liability and a right to recover returned goods asset are recognised.

#### How we recognise other sources of income

##### Capital grants

Where the Trust receives a capital grant, a liability is initially recognised. Income is recognised progressively as the related asset is constructed, based on the percentage of costs to date

##### Dividend and distribution income

Dividend and distribution income is recognised when the right to receive payment is established.





## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025

### Note 3: The cost of delivering our services

This section provides an account of the expenses incurred by the Trust in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

#### Structure

##### 3.1 Expenses incurred in the delivery of services

##### Note 3.1 Expenses incurred in the delivery of services

		2025	2024
	Note	\$	\$
Cost of goods sold	3.1(a)	466,000	412,860
Employee expenses	3.1(b)	2,197,657	2,070,673
Other operating expenses	3.1(d)	1,048,173	1,094,504
<b>Total expenses incurred in the delivery of services</b>		<b>3,711,830</b>	<b>3,578,037</b>

##### Note 3.1(a) Cost of goods sold

Memorialisation	316,922	272,366
Rights of interment	104,386	99,219
Other supplies and consumables	44,692	41,275
<b>Total Cost of Goods Sold</b>	<b>466,000</b>	<b>412,860</b>

Costs of goods sold expenditure is recognised when the sale of an item or right of interment occurs, by transferring the cost of the item/s or value of land related to the right of interment, from inventories to cost of goods sold.

##### Note 3.1(b) Employee expenses

Salaries and wages	1,887,865	1,758,816
Defined contribution superannuation expense	177,183	162,832
Defined benefit superannuation expense	30,043	27,213
Other employee expenses	102,566	121,812
<b>Total employee expenses</b>	<b>2,197,657</b>	<b>2,070,673</b>

##### How we recognise employee related provisions

Employee expenses include all costs salaries and wages, fringe benefits tax, leave entitlements, termination payments and WorkCover payments.

The amount recognised in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period.

The defined benefit plan(s) provides benefits based on year of service and final average salary. The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. The Trust does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead the Trust accounts for contributions to these plans as if they were defined contribution plans.

The Department of Treasury and Finance discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability.

##### Note 3.1(c) Employee related provisions

##### Current provisions for employee benefits

Annual Leave	128,342	154,181
Long Service Leave	198,383	184,958
Provision for-on-costs	57,780	60,162
<b>Total Current provisions for employee benefits</b>	<b>384,505</b>	<b>399,301</b>

##### Non-current provisions for employee benefits

Long Service Leave	57,417	48,280
Provision for-on-costs	9,591	8,140
<b>Total Non-current provisions for employee benefits</b>	<b>67,008</b>	<b>56,420</b>

<b>Total provisions for employee benefits</b>	<b>451,513</b>	<b>455,721</b>
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## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements For the Financial Year Ended 30 June 2025

#### How we recognise employee related provisions

Employee benefits are accrued for employees in respect of annual leave and long service leave for services rendered to the reporting date, as an expense during the period the services are delivered.

##### Annual leave

Liabilities for annual leave, are recognised in the provision for employee benefits as 'current liabilities', because the Trust does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for annual leave are measured at:

- Nominal value – if The Trust expects to wholly settle within 12 months; or
- Present value – if The Trust does not expect to wholly settle within 12 months.

##### Long service leave (LSL)

The liability for LSL is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability, even where the Trust does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- Nominal value – if The Trust expects to wholly settle within 12 months; and
- Present value – where the entity does not expect to settle within 12 months.

Conditional LSL is measured at present value and is disclosed as a non-current liability. There is a conditional right to defer settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss followed revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in estimations e.g. bond rate movements, inflation rate movements and changes in probability factors which are then recognised as other economic flows.

#### Provisions

Provision for on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

#### Note 3.1(d) Other operating expenses

Cemetery levy	113,002	109,683
Maintenance operating costs	367,379	405,332
Administrative costs	514,928	557,229
Other operating costs	52,864	22,260
<b>Total other operating expenses</b>	<b>1,048,173</b>	<b>1,094,504</b>
<b>Total operating expenses</b>	<b>3,711,830</b>	<b>3,578,037</b>
Depreciation	4.1(a) 402,969	368,846
<b>Total non-operating expenses</b>	<b>402,969</b>	<b>368,846</b>
<b>Total expenses from transactions</b>	<b>4,114,799</b>	<b>3,946,883</b>

#### How we recognise expenses from transactions

##### Expense Recognition

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

##### Cemetery Levy

In accordance with Section 18Q of the *Cemeteries and Crematoria Act 2003*, the Trust is required to pay a percentage of its gross earnings, as defined by the Department of Health, to the Consolidated Fund held by the State of Victoria.

Gross Earnings is currently defined as cemetery operations income and investment income, excluding: donations, government grants, profit or loss on sale of investments and other assets and assets received free of charge. The levy rate for this reporting period is 3% (2024: 3%).

##### Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.





## BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025

### Note 4: Key assets to support service delivery

The Trust controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to The Trust to be utilised for delivery of services.

#### Structure

##### 4 Property, plant and equipment

##### Structure

##### 4.1 Property, plant and equipment

##### 4.2 Depreciation

##### Note 4.1 Property, plant and equipment

	Gross Carrying Amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$	\$	\$	\$	\$	\$
Land at fair value - cemetery infrastructure	232,607	232,607	-	-	232,607	232,607
Buildings, infrastructure and improvements at fair value	12,516,654	12,320,528	(131,133)	(34,457)	12,385,521	12,286,071
Capital works in progress at cost	83,847	115,308	-	-	83,847	115,308
Plant and equipment at fair value	2,284,505	2,122,626	(1,204,031)	(960,544)	1,080,474	1,162,082
Office equipment, furniture and fittings at fair value	260,569	241,215	(187,407)	(166,197)	73,162	75,018
<b>Total property, plant and equipment</b>	<b>15,378,182</b>	<b>15,032,284</b>	<b>(1,522,571)</b>	<b>(1,161,198)</b>	<b>13,855,611</b>	<b>13,871,086</b>

##### How we recognise property, plant and equipment

Items of property, plant and equipment are initially measured at cost, and are subsequently measured at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

##### Note 4.1(a) Reconciliations of carrying amount by class of asset

	Land \$	Buildings, Infrastructure and Improvements \$	Capital Works in Progress \$	Plant and Equipment \$	Office Equipment, Furniture and Fittings \$	Total \$
<b>Balance at 1 July 2024</b>	232,607	12,286,071	115,308	1,162,082	75,018	13,871,086
Additions	-	237,721	1,450	161,878	19,356	420,405
Disposals	-	-	(32,911)	-	-	(32,911)
Depreciation	-	(138,271)	-	(243,486)	(21,212)	(402,969)
<b>Balance at 30 June 2025</b>	<b>232,607</b>	<b>12,385,521</b>	<b>83,847</b>	<b>1,080,474</b>	<b>73,162</b>	<b>13,855,611</b>

Fair Value Assessments have been performed for all classes of assets in this purpose group and the decision was made that the movements were not material (less than or equal to 10%). As such, an independent revaluation was not required per FRD 103. In accordance with FRD 103, the Trust has elected to apply the practical expedient in FRD 103 Non-Financial Physical Assets and has therefore not applied the amendments to the AASB 13 *Fair Value Measurement*. The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2027, in accordance with the Trust's revaluation cycle.

##### 4.1(b) Impairment of property, plant and equipment

The recoverable amount of the primarily non-financial physical assets of the Trust, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 *Impairment of Assets* does not apply to such assets that are regularly revalued.





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

***Note 4.2 Depreciation***

**How we recognise depreciation**

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. Depreciation begins when the asset is available for use, which is when it is in the location and condition necessary for it to be capable of operating in a manner intended by management.

The Trust utilises the Diminishing value depreciation method for Buildings, Infrastructure and improvements.

The assets in this class are all assets with indefinite periods of utilisation. Throughout their usage, these large assets are maintained, upgraded, utilised and then maintained again, ensuring that these assets are in a condition that is fit for purpose.

The Trust continues to use depreciation on a straight line basis for the remaining classes of assets, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Assets with a cost in excess of \$3,000 are capitalised and depreciation has been provided on depreciable assets so as to allocate their cost or valuation over their estimated useful lives.

**Useful lives of non-current assets**

The following table indicates the expected useful lives of non-current assets on which the depreciation charges are based.

	<u><b>2025</b></u>	<u><b>2024</b></u>
Buildings, infrastructure and improvements	30 to 100 years	30 to 100 years
Plant & Equipment - including vehicles	3 to 30 years	5 to 20 years
Office equipment, furniture and fittings	3 to 100 years	3 to 5 years





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 5: Other assets and liabilities**

This section sets out those assets and liabilities that arose from the Trust's operations.

**Structure**

**5.1 Receivables**

**5.2 Investments and other financial assets**

**5.3 Inventories**

**5.4 Payables**

**5.5 Contract Liabilities**

**Note 5.1 Receivables**

	Note	2025 \$	2024 \$
<b>Current receivables</b>			
<b>Contractual</b>			
Trade receivables		263,456	276,975
Accrued investment income		16,244	15,640
Other receivables		1,639	-
Allowance for impairment losses	5.1(a)	(17,460)	(12,160)
<b>Total current receivables</b>		<b>263,879</b>	<b>280,455</b>
(i) Financial assets classified as receivables (Note 7.1)			
Total receivables		263,879	280,455
<b>Total financial assets</b>	7.1	<b>263,879</b>	<b>188,503</b>

**Note 5.1(a) Movements in the allowance for impairment losses of contractual receivables**

<b>Balance at the beginning of year</b>	(12,160)	(2,820)
Increase in Allowance	(5,300)	(9,340)
Amounts written off during the year	-	-
<b>Balance at end of year</b>	<b>(17,460)</b>	<b>(12,160)</b>

**How we recognise receivables**

Receivables consist of:

- **Contractual receivables**, including debtors that relate to goods and services. These receivables are classified as financial instruments and are categorised as 'financial assets at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. The Trust holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

Trade debtors are carried at nominal amounts due for settlement within 30 days from the date of recognition.

Payment plan receivables are carried at nominal amounts due and are set up on monthly payment plans ranging from 12 months to 36 months.

The Trust is not exposed to any significant credit risk exposure to any single counter-party or any group of counter-parties having similar characteristics. Trade receivables consist of a large number of customers in various geographical areas. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due or impaired to be good.







**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

***Note 5.2 Investments and other financial assets***

	2025 \$	2024 \$
<b>Current</b>		
<b>Financial Assets at amortised cost</b>		
Term Deposits	500,000	500,000
<b>Financial Assets at fair value through other comprehensive income</b>		
Managed Investment Scheme	3,959,941	3,549,514
<b>Total investments and other financial assets</b>	<b>4,459,941</b>	<b>4,049,514</b>

**How we recognise investments and other financial assets**

The Trust's investments and other financial assets are made in accordance with Standing Direction 3.7.2 - Treasury Management, including the Central Banking System.

The Trust manages its investments and other financial assets in accordance with an investment policy approved by the Board.

Investments are initially measured at fair value, net of transaction costs. Investments are classified as current and non-current assets based on the Board's intended holding date at balance date. All term deposits are held with original maturity dates of three to twelve months and are classified as current assets.





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

***Note 5.3 Inventories***

	2025 \$	2024 \$
<b>Current Inventories</b>		
<b>Finished goods</b>		
Grave foundations/beams	108,000	95,000
Other - Presentation Boxes	14,000	14,000
<b>Total current inventories</b>	<b>122,000</b>	<b>109,000</b>
<b>Non-current Inventories</b>		
<b>Work in progress/undeveloped</b>		
Land: interment purposes	473,255	473,255
WIP Inventory Under Development	227,568	123,541
	<b>700,823</b>	<b>596,796</b>
<b>Finished goods</b>		
Grave foundations/beams	504,155	606,988
Other - Presentation Boxes	18,899	33,329
<b>Total non-current inventories</b>	<b>523,054</b>	<b>640,317</b>
<b>Total inventories</b>	<b>1,345,877</b>	<b>1,346,113</b>

**How we recognise inventories**

Inventories include goods and land held for sale, consumption or for distribution at no or nominal cost in the ordinary course of business operations. Inventories are measured at the lower of cost and net realisable value.

Land for interment purposes inventory is measured at the lower of cost and net realisable value, on the basis of weighted average cost. This inventory includes adjacent land and landscaping that add to the amenity of the land for interment.

Inventories expected to be sold/utilised within twelve months are recorded as current and inventories expected to be sold/utilised after twelve months are recorded as non-current.

Bases used in assessing loss of service potential for inventories held for distribution include current replacement cost and technical or functional obsolescence. Technical obsolescence occurs when an item still functions for some or all of the tasks it was originally acquired to do but no longer matches existing technologies. Functional obsolescence occurs when an item no longer functions the way it did when it was first acquired.





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 5.4 Payables**

	Note	2025 \$	2024 \$
<b>Current payables</b>			
<b>Contractual</b>			
Trade payables		191,496	102,563
Accrued salaries and wages		47,044	110,654
Accrued expenses		49,354	44,719
Deferred capital grant income	5.4 (a)	130,000	10,775
Other creditors and accruals		102,384	105,412
<b>Total current contractual payables</b>		<b>520,278</b>	<b>374,123</b>
<b>Statutory</b>			
Cemetery levy payable		113,002	109,683
GST payable		33,775	50,730
<b>Total current payables</b>		<b>667,055</b>	<b>534,536</b>
<i>(i) Financial Liabilities classified as payables (Note 7.1)</i>			
Total payables		667,055	534,536
Cemetery levy payable		(113,002)	(109,683)
Deferred grant income		(130,000)	(10,775)
GST payable		(33,775)	(50,730)
<b>Total financial liabilities</b>	7.1	<b>390,278</b>	<b>363,348</b>

**How we recognise payables**

Payables consist of:

- **Contractual payables**, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable, represent liabilities for goods and services provided to the Trust prior to the end of the financial year that are unpaid.
- **Statutory payables**, including Goods and Services Tax (GST) payable. Statutory Payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

The normal credit terms for accounts payable are usually Net 30 days.

**Note 5.4 (a) Deferred capital grant income**

<b>Opening balance of deferred capital grant income</b>	10,775	13,894
Grant consideration for capital works received during the year	130,000	-
Deferred capital grant income recognised as income due to the completion of capital works	(10,775)	(3,119)
<b>Closing balance of deferred capital grant income</b>	<b>130,000</b>	<b>10,775</b>

**How we recognise deferred capital grant income**

Grant consideration was received from the Department of Health to assist with projects that are capital. The grant revenue is recognised progressively as the project is completed, since this is the time when the Trust satisfies its obligations. The progressive percentage of costs incurred is used to recognise income because this most closely reflects the percentage of completion of the projects. As a result, the Trust has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

The Trust expects to recognise all of the remaining deferred capital grant revenue for projects by 30 November 2025.





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 5.5 Contract liabilities**

	2025 \$	2024 \$
<b>Current</b>		
<b>Contract Liabilities</b>	3,890,282	3,764,075
Total Contract Liabilities	<b>3,890,282</b>	<b>3,764,075</b>
<b>Opening balance of contract liabilities</b>	3,764,075	3,660,292
Payments for performance obligations received during the year	375,309	347,196
Revenue recognised for the completion of a performance obligation	(249,102)	(243,413)
<b>Total contract liabilities</b>	<b>3,890,282</b>	<b>3,764,075</b>

**How we recognise contract liabilities**

Contract liabilities include consideration received in advance from customers in respect of performance obligations not yet fulfilled.

Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 2.1.







**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 6: How we finance our operations**

The Trust controls cash and other investments that are utilised in fulfilling its objectives and conducting its activities. The Trust does not currently have any borrowings.

This section includes disclosures of balances that are financial instruments (such as cash balances). Note 7.1 provides additional, specific financial instrument disclosures.

**Structure**

***Note 6.1 Cash and cash equivalents***

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	800	800
Cash at bank	572,684	498,324
<b>Total cash and cash equivalents</b>	<b>573,484</b>	<b>499,124</b>

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks.

Cash and cash equivalents are held for the purpose of meeting short term cash commitments rather than for investment purposes and are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 7: Risks, contingencies and valuation uncertainties**

The Trust is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Trust is related mainly to fair value determination.

**Structure**

**7.1 Financial Instruments**

**7.2 Contingent assets and contingent liabilities**

**7.3 Fair value determination**

**Note 7.1 Financial instruments**

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Trust's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

		Carrying Amount	Net gain	Total Interest Income
30 June 2025	Note	\$	\$	\$
<b>Financial assets at amortised cost</b>				
Cash and cash equivalents	6.1	573,484	-	24,672
Receivables	5.1	263,879	-	-
Term deposits	5.2	500,000	-	20,495
<b>Financial assets at fair value through other comprehensive income</b>				
- Managed Investment Scheme	5.2	3,959,941	199,528	-
<b>Total Financial Assets<sup>i</sup></b>		<b>5,297,304</b>	<b>199,528</b>	<b>45,167</b>
<b>Financial liabilities at amortised cost</b>				
Payables	5.4	390,278	-	-
<b>Total Financial Liabilities<sup>i</sup></b>		<b>390,278</b>	<b>-</b>	<b>-</b>

		Carrying Amount	Net gain	Total Interest Income
30 June 2024	Note	\$	\$	\$
<b>Financial assets at amortised cost</b>				
Cash and cash equivalents	6.1	499,124	-	17,483
Receivables	5.1	280,455	-	-
Term Deposits	5.2	500,000	-	21,250
<b>Financial assets at fair value through other comprehensive income</b>				
- Managed Investment Scheme	5.2	3,549,514	223,734	-
<b>Total Financial Assets<sup>i</sup></b>		<b>4,829,093</b>	<b>223,734</b>	<b>38,733</b>
<b>Financial liabilities at amortised cost</b>				
Payables	5.4	363,348	-	-
<b>Total Financial Liabilities<sup>i</sup></b>		<b>363,348</b>	<b>-</b>	<b>-</b>

<sup>i</sup> The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST Payable).





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

***Note 7.1 Financial instruments (continued)***

**How we categorise financial instruments**

**Categories of financial assets**

**Financial assets at amortised cost**

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Trust to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value plus any directly attributable transaction costs are subsequently measured at amortised cost using the effective interest method less any impairment.

The Trust recognises the following assets in this category:

- cash and cash equivalents;
- receivables (excluding statutory receivables); and
- term deposits.

**Financial assets at fair value through other comprehensive income**

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the assets are held by the Trust to achieve its objective both by collecting the contractual cash flows and by selling the financial assets and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

Managed equity investments are measured at fair value through other comprehensive income if the assets are not held for trading and the Trust has irrevocably elected at initial recognition to recognise in this category.

The Trust recognises the following assets in this category:

- managed investment scheme.

**Categories of financial liabilities**

**Financial liabilities at amortised cost**

Financial Liabilities are measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

The Trust recognises the following liabilities in this category:

- payables (excluding statutory payables).





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

***Note 7.1 Financial instruments (continued)***

**Derecognition of financial assets**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired
- the Trust retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement, or
- the Trust has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset, or
  - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where the Trust has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Trust's continuing involvement in the asset.

**Derecognition of financial liabilities**

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

**Reclassification of financial instruments**

A financial asset is required to be reclassified between amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, the Trust's business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

**Note 7.2 Contingent assets and contingent liabilities**

At balance date, the Board is not aware of any contingent assets or liabilities.







## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements For the Financial Year Ended 30 June 2025

#### Note 7.3 Fair value determination

##### How we measure fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through other comprehensive income
- property, plant and equipment.

In addition, the fair value of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure.

##### Valuation hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy.

The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Trust determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. There have been no transfers between levels during the period.

The Trust monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (GVV) is the Trust's independent valuation agency for property, plant and equipment.

##### Fair value determinations: managed investment scheme

The Trust invests in managed funds, which are not quoted in an active market and which may be subject to restrictions on redemptions.

The Trust considers the valuation techniques and inputs used in valuing these funds as part of its due diligence prior to investment, to ensure they are reasonable and appropriate. The net asset value of these funds is used as an input into measuring their fair value, and is adjusted as necessary, to reflect restrictions and redemptions, future commitments and other specific factors of the fund.

The Trust classifies these funds as Level 2.

##### Fair value determination: non-financial physical assets

AASB 2010-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 *Fair Value Measurement* by adding Appendix F *Australian Implementation Guidance for Not-for-Profit Public Sector Entities*. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

The last scheduled full independent valuation of all of The Trust's non-financial physical assets was performed by GVV on 30 June 2022. The annual fair value assessment for 30 June 2025 using GVV indices does not identify material changes in value. In accordance with FRD 103, The Trust will reflect Appendix F in its next scheduled formal revaluation on 30 June 2027 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.





### BALLARAT GENERAL CEMETERIES TRUST

Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025

#### **Note 7.3 Fair value determination (continued)**

##### Non-specialised land and non-specialised buildings

Non-specialised land, non-specialised buildings and investment are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value. From this analysis, an appropriate rate per square metre has been applied to the asset.

##### Specialised land and specialised buildings

Specialised land includes Crown Land which is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset.

During the reporting period, the Trust held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible.

For the Trust, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

##### Office equipment, furniture, fittings, plant and equipment

Office equipment, furniture, fittings, plant and equipment (including vehicles, computers and communication equipment) are held at carrying amount (depreciated cost). When plant and equipment is specialised in use, such that it is rarely sold, fair value is determined using the current replacement cost method.





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**7.3 (b) Fair value determination of non-financial physical assets (continued)**

**Significant assumptions**

Description of significant assumptions applied to fair value measurement:

Asset class	Valuation technique	Significant assumption	Range (weighted average) <sup>(i)</sup>
Specialised land	Market approach	Community Service Obligations adjustment	95% <sup>(i)</sup>
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	\$6,400 - \$9,000/m <sup>2</sup> (\$7,500) 30 - 100 years (45 years)
Vehicles	Current replacement cost approach	Cost per unit Useful life	\$9,000 - \$160,000 (\$30,000 per unit) 3 - 30 years (8 years)
Office equipment, furniture, fittings, plant and equipment	Current replacement cost approach	Cost per unit Useful life	\$3,000 - \$5,000 (\$3,500 per unit) 3 - 100 years (29 years)

<sup>(i)</sup> A CSO adjustments of 95% was applied to the Trust's specialised Land





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 8: Other disclosures**

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

**Structure**

**8.1 Responsible persons disclosure**

**8.2 Remuneration of executives**

**8.3 Related parties**

**8.4 Ex-gratia expenses**

**8.5 Remuneration of auditors**

**8.6 Events occurring after the balance sheet date**

**8.7 Equity**

**Note 8.1 Responsible persons disclosures**

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

	<b>Period</b>
The Honourable Mary-Anne Thomas: Minister for Health	1 July 2024 - 30 June 2025
<b>Governing boards</b>	
Ms G. Boschert (Chair of Board)	1 July 2024 - 30 June 2025
Ms D. Daly	1 July 2024 - 30 June 2025
Mr. B. Davison	1 July 2024 - 23 October 2024
Mrs L. Josephs	1 July 2024 - 30 June 2025
Ms. V. Hudson PSM	1 July 2024 - 30 June 2025
Ms. S. Peden AM	1 July 2024 - 30 June 2025
Mr. D. Reeves	1 July 2024 - 30 June 2025
Ms A. Taylor	1 July 2024 - 30 June 2025
Mr. R. Tommasini	1 July 2024 - 30 June 2025
<b>Accountable officers</b>	
Ms. A. De Jong (Chief Executive Officer)	1 July 2024 - 30 June 2025

**Remuneration of Responsible Persons**

The number of Responsible Persons is shown in their relevant income bands:

<b>Income Band</b>	<b>2025 No.</b>	<b>2024 No.</b>
\$0 - \$9,999	8	8
\$10,000 - \$19,999	1	1
\$270,000 - \$279,999	-	1
\$290,000 - \$299,999	1	-
<b>Total Numbers</b>	<b>10</b>	<b>10</b>
<b>Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:</b>	<b>\$389,099</b>	<b>\$369,662</b>

Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.







**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 8.2 Remuneration of executives**

The number of executive officers, other than Ministers and Accountable Officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Total Remuneration <sup>i</sup>	391,099	376,867
Total Number of executives	3.0	3.0
Total Annualised Employee Equivalent <sup>ii</sup>	2.7	2.7

<sup>i</sup> The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of The Trust under AASB 124 *Related Party Disclosures* and are also reported within Note 8.3 Related Parties

<sup>ii</sup> Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period





## BALLARAT GENERAL CEMETERIES TRUST

### Notes to the Financial Statements For the Financial Year Ended 30 June 2025

#### Note 8.3 Related parties

The Trust is a wholly owned and controlled entity of the State of Victoria. Related parties of the Trust include:

- all key management personnel (KMP) and their close family members and personal business interests
- cabinet ministers (where applicable) and their close family members, and
- all cemetery trusts and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

#### Significant transactions with government-related entities

During the financial year, the Trust had related entity transactions with DH, being the payment of the cemetery levy of \$109,683 (2023: \$102,500).

Insurance products are also obtained from the Victorian Managed Insurance Authority.

#### Key Management Personnel (KMP)

KMP's are those people with the authority and responsibility for planning, directing and controlling the activities of the Trust, directly or indirectly.

The Board Members, and the Executive are deemed to be KMP's. This includes the following:

Entity	KMPs	Position Title
Ballarat General Cemetery Trust	Ms G. Boschert	Chair of the Board
Ballarat General Cemetery Trust	Ms D. Daly	Board Member
Ballarat General Cemetery Trust	Mr B. Davison	Board Member
Ballarat General Cemetery Trust	Mrs L. Josephs	Board Member
Ballarat General Cemetery Trust	Ms V. Hudson PSM	Board Member
Ballarat General Cemetery Trust	Ms S. Peden AM	Board Member
Ballarat General Cemetery Trust	Mr D. Reeves	Board Member
Ballarat General Cemetery Trust	Ms A. Taylor	Board Member
Ballarat General Cemetery Trust	Mr R. Tommasini	Board Member
Ballarat General Cemetery Trust	Ms A. De Jong	Chief Executive Officer
Ballarat General Cemetery Trust	Mr M. Stebbing	Manager Operations
Ballarat General Cemetery Trust	Mr J. Noone	Chief Financial Officer
Ballarat General Cemetery Trust	Ms M. Corcoran	Manager Client Experience

#### Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits the Portfolio Ministers receive. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968*, and is reported within the State's Annual Financial Report.

#### Compensation - KMP's

	2025	2024
	\$	\$
Total Remuneration	780,198	746,529

KMPs are also reported in Note 8.1 Responsible Persons or Note 8.2 Remuneration of Executives.

#### Transactions with KMPs and Other Related Parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges.

Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the Trust, there were no related party transactions that involved the KMPs, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

There were no related party transactions to be disclosed for the Trust Board Members, Chief Executive Officers and KMPs in 2025.





**BALLARAT GENERAL CEMETERIES TRUST**

**Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 8.4 Ex-gratia expenses**

The Trust has not made any ex-gratia payments during the current reporting period or previous reporting period.

The Trust also has not written off any amounts during the current reporting period or previous reporting period.

**Note 8.5 Remuneration of Auditors**

	2025 \$	2024 \$
<b>Victorian Auditor-General's Office</b>		
Audit of financial statement	20,700	19,000
<b>Total remuneration of auditors</b>	<b>20,700</b>	<b>19,000</b>

**Note 8.6 Events occurring after the balance sheet date**

There are no events occurring after the Balance Sheet date.

**Note 8.7 Equity**

**Contributed capital**

Contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Trust.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners.

Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

Other transfers that are in the nature of contributions or distributions or that have been designated as contributed capital are also treated as contributed capital.

**Physical asset revaluation surplus**

The physical asset revaluation surplus is used to record increments and decrements in the revaluation of non-current physical assets.

**Financial assets revaluation reserve**

The financial assets revaluation surplus is used to record increments and decrements in the revaluation of our financial assets.

**Perpetual maintenance reserve**

The Trust has an obligation under the *Cemeteries and Crematoria Act 2003* to manage and maintain each public cemetery for which it is responsible. As stated in Section 12 of the Act, in exercising its functions the Trust must have regard to its obligation in relation to the funding of the perpetual maintenance of each public cemetery. At this time the Trust is aware that there will be ongoing significant outflow for perpetual maintenance of each public cemetery, but is unable to calculate a sufficiently reliable estimate of any related present obligation which may arise under the accounting standards and accordingly has not recognised a value for this obligation in these financial statements.

The Trust has nevertheless created a related reserve, disclosed as a Perpetual Maintenance Reserve.



