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| Unsubmitted abstracts of accounts |
| Guidance for Class B cemetery trusts |
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# Class B cemetery trust financial reporting requirements

The submission of abstracts of accounts is required by Victorian state legislation.

Section 49 of the *Cemeteries and Crematoria Act 2003* (the Act) requires a cemetery trust to keep proper accounts and records of its financial affairs. Section 52 of the Act requires all Class B cemetery trusts to submit a financial report to the department by 1 September each year. This financial report is known as the abstract of accounts (abstract).

There is no mechanism in the Act for a cemetery trust’s financial reporting obligations to be deferred or cease unless the trust is abolished.

As members of a public entity, cemetery trust members must comply with the [*Code of conduct for directors of Victorian public entities*](https://vpsc.vic.gov.au/ethics-behaviours-culture/codes-of-conduct/code-of-conduct-for-directors-of-victorian-public-entities/) issued by the Victorian Public Sector Commissioner, which expects trust members to look after the public entity’s money carefully <https://vpsc.vic.gov.au/ethics-behaviours-culture/codes-of-conduct/code-of-conduct-for-directors-of-victorian-public-entities>.

Cemetery trust members are also subject to the public sector values outlined in s. 7 of the *Public Administration Act 2004*, which includes responsiveness, integrity and accountability.

# Requirements for cemetery trusts that manage closed or inactive cemeteries

Cemetery trusts managing a cemetery that has been formally closed or is currently inactive are required to submit abstracts. If the trust holds no funds or there have been no financial transactions, this must be reported via the abstract.

# Benefits of submitting abstracts of accounts

Regular reporting of the operations and finances of the trust is a critical part of the governance of the trust. It supports financial control, transparency, accountability, and compliance with financial management responsibilities under the Act. The abstract gives a true and fair view of the financial position and performance of the trust for the past financial year, forming part of the management and proper accounting of the trust.

In addition, submitting abstracts is an eligibility criteria of the Cemetery grants program. The grants program provides funding to cemetery trusts for infrastructure, amenities, maintenance, equipment and training. Common funding requests include new signage, tree lopping, and purchasing laptops and fire-proof cabinets.

More information about the grants program is available at [Cemetery grants program](https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-grants-program) <https://www.health.vic.gov.au/cemeteries-and-crematoria/cemetery-grants-program>.

# Failure to submit abstracts of accounts

Failure to submit abstracts may result in an investigation or audit of the trust’s financial affairs or governance under s. 51 of the Act. Class B cemetery trusts that have not submitted an abstract are ineligible to receive grant funding from the department.

# Abstract of accounts templates

The abstract form is updated each year. Blank copies of abstracts from previous years can be requested by [emailing the Cemetery Sector Governance Support Unit](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au> or telephoning 1800 034 280.

# Cemetery trusts with unsubmitted abstracts of accounts and incomplete financial records for previous years

Trusts with multiple unsubmitted abstracts should start by completing the most recent abstract then the previous year, and so on. If the trust cannot locate the information requested in a particular section of any abstract, please contact the department to discuss.

# Trusts considering handing management of a cemetery to another trust or municipal council

Where a cemetery trust is finding it difficult to meet its reporting obligations or other obligations, the cemetery trust members may be considering handing management of the cemetery to others.

In the first instance, the department recommends the trust seek to appoint new members. New members may be able to bring different skills to the trust and support the trust’s responsibilities.

The department can publish an advertisement in a local paper on behalf of the trust asking for interested people to apply to be trust members. In addition, the trust may wish to seek new members by posting an advertisement in the cemetery, on other local noticeboards or on social media. More information is available at [Recruitment and advertising](https://www.health.vic.gov.au/cemeteries-and-crematoria/recruitment-and-advertising) <https://www.health.vic.gov.au/cemeteries-and-crematoria/recruitment-and-advertising>.

If new members cannot be found, the Act allows for a trust to be abolished and another trust appointed to manage the cemetery. If a trust is interested in passing management of the cemetery to another trust, it should approach a local Class B cemetery trust or the nearest Class A cemetery trust to gauge their interest. Topic 4 in the [*Manual for Victorian Class B Cemetery Trusts*](https://www.health.vic.gov.au/publications/manual-for-victorian-class-b-cemetery-trusts) has more information about this process.

There is no mechanism in the Act for management of a public cemetery to be transferred to an entity other than a cemetery trust or a municipal council.

# Contact

Contact the Cemetery Sector Governance Support Unit if you have any questions about the abstract.

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