

ACT PUBLIC CEMETERIES AUTHORITY

Purpose

The ACT Public Cemeteries Authority (the Authority) is an independent statutory authority established under the *Cemeteries and Crematoria Act 2003*, to effectively and efficiently manage public cemeteries and crematoria in the ACT. The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall.

The key purpose of the Authority is to:

- operate as an efficient Government business with a strong customer service focus;
- adopt operating practices that safeguard the environment and the health and safety of staff and visitors; and
- ensure the equitable availability of interment options for the entire ACT community.

2011-12 Priorities

Strategic and operational priorities to be pursued in 2011-12 include:

- progressing the establishment of a new southern cemetery and crematorium to maintain burial capacity in the medium to long term in the ACT;
- continuing to develop and refine the range of services and options available for interment in the ACT, in accordance with contemporary community needs;
- employing innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements and the long term financial viability of the Authority;
- continuing to develop staff skills, with an emphasis on improving the efficiency of the Authority and maintaining excellence in customer service; and
- reviewing the existing business and strategic plans to ensure that the Authority remains a sustainable business.

Business and Corporate Strategy

In seeking to achieve these objectives, the Authority undertakes to develop the following strategies in 2011-12:

- benchmarking the Authority against alternative service providers for quality and value for money in respect to all aspects of the Authority's operations;
- upholding model financial practices and maintaining accounts and records that comply with the requirements of the *Financial Management Act 1996*, and which fairly present the Authority's financial position, operations and cash flow results; and
- working to improve the investment strategy for the Perpetual Care Trust Funds and other cash investments in accordance with the *Cemeteries and Crematoria Act 2003*.

Estimated Employment Level

2009-10 Actual Outcome	2010-11 Budget	2010-11 Est. Outcome	2011-12 Budget
14 Staffing (FTE)	15 ¹	15	16 ²

Notes:

1. The increase of 1 FTE in 2010-11 Budget from the 2009-10 Actual Outcome was due to the backfill of staff on maternity leave.
2. The increase of 1 FTE in the 2011-12 Budget from the 2010-11 Estimated Outcome is the result of an expected increase in workload.

Changes to Appropriation

Changes to Appropriation - Controlled

Capital Injections	2010-11 Est. Out. \$'000	2011-12 Budget \$'000	2012-13 Estimate \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000
2010-11 Budget	-	-	-	-	-
2011-12 Budget Policy Adjustment					
New Southern Cemetery (Design)	-	727	-	-	-
2011-12 Budget	-	727	-	-	-

2011-12 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2011-12 \$'000	2011-12 Financing \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	Physical Completion Date
New Capital Works						
New Southern Cemetery (Design)	727	-	727			
Total New Works	727	-	727			
Total Capital Works Program	727	-	727			

Australian Capital Territory Public Cemeteries Authority
Operating Statement

2010-11 Budget \$'000		2010-11 Est.Outcome \$'000	2011-12 Budget \$'000	Var %	2012-13 Estimate \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000
Income							
Revenue							
2,316	User Charges - Non ACT Government	2,316	2,409	4	2,475	2,543	2,613
410	Interest	410	484	18	507	531	556
1,441	Other Revenue	1,441	1,448	..	1,488	1,529	1,571
4,167	Total Revenue	4,167	4,341	4	4,470	4,603	4,740
Gains							
55	Other Gains	55	40	-27	40	40	40
55	Total Gains	55	40	-27	40	40	40
4,222	Total Income	4,222	4,381	4	4,510	4,643	4,780
Expenses							
938	Employee Expenses	1,038	1,142	10	1,167	1,188	1,208
108	Superannuation Expenses	108	122	13	128	132	137
1,007	Supplies and Services	886	797	-10	819	841	865
344	Depreciation and Amortisation	344	385	12	376	367	359
1,613	Other Expenses	1,634	1,628	..	1,673	1,719	1,766
4,010	Total Ordinary Expenses	4,010	4,074	2	4,163	4,247	4,335
212	Operating Result	212	307	45	347	396	445
212	Total Comprehensive Income	212	307	45	347	396	445

Australian Capital Territory Public Cemeteries Authority
Balance Sheet

Budget as at 30/6/11 \$'000		Est.Outcome as at 30/6/11 \$'000	Planned as at 30/6/12 \$'000	Var %	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000
Current Assets							
6,269	Cash and Cash Equivalents	6,784	7,415	9	8,064	8,752	9,489
565	Receivables	185	190	3	196	202	208
13	Other	13	14	8	15	16	17
6,847	Total Current Assets	6,982	7,619	9	8,275	8,970	9,714
Non Current Assets							
0	Receivables	561	561	-	561	561	561
733	Investments	745	760	2	775	790	805
7,378	Property, Plant and Equipment	7,126	6,920	-3	6,727	6,548	6,369
0	Capital Works in Progress	0	727	#	727	727	727
8,111	Total Non Current Assets	8,432	8,968	6	8,790	8,626	8,462
14,958	TOTAL ASSETS	15,414	16,587	8	17,065	17,596	18,176
Current Liabilities							
262	Payables	206	215	4	224	233	242
365	Employee Benefits	381	402	6	414	430	446
554	Other	706	716	1	726	736	746
1,181	Total Current Liabilities	1,293	1,333	3	1,364	1,399	1,434
Non Current Liabilities							
17	Employee Benefits	18	24	33	30	36	42
2,943	Other	3,148	3,241	3	3,335	3,429	3,523
2,960	Total Non Current Liabilities	3,166	3,265	3	3,365	3,465	3,565
4,141	TOTAL LIABILITIES	4,459	4,598	3	4,729	4,864	4,999
10,817	NET ASSETS	10,955	11,989	9	12,336	12,732	13,177
REPRESENTED BY FUNDS EMPLOYED							
8,341	Accumulated Funds	8,479	9,513	12	9,860	10,256	10,701
2,476	Reserves	2,476	2,476	-	2,476	2,476	2,476
10,817	TOTAL FUNDS EMPLOYED	10,955	11,989	9	12,336	12,732	13,177

Australian Capital Territory Public Cemeteries Authority
Cash Flow Statement

2010-11 Budget \$'000		2010-11 Est.Outcome \$'000	2011-12 Budget \$'000	Var %	2012-13 Estimate \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000
	CASH FLOWS FROM OPERATING ACTIVITIES						
	Receipts						
3,867	User Charges	3,867	4,003	4	4,144	4,230	4,383
410	Interest Received	410	485	18	505	530	500
268	Other Revenue	268	268	-	268	268	268
4,545	Operating Receipts	4,545	4,756	5	4,917	5,028	5,151
	Payments						
914	Related to Employees	914	906	-1	937	963	961
108	Related to Superannuation	108	111	3	128	132	133
1,008	Related to Supplies and Services	1,008	1,019	1	1,044	1,060	1,070
1,842	Other	1,842	1,909	4	1,979	2,005	2,070
3,872	Operating Payments	3,872	3,945	2	4,088	4,160	4,234
673	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	673	811	21	829	868	917
	CASH FLOWS FROM INVESTING ACTIVITIES						
	Payments						
882	Purchase of Property, Plant and Equipment and Capital Works	882	907	3	180	180	180
882	Investing Payments	882	907	3	180	180	180
-882	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-882	-907	-3	-180	-180	-180
	CASH FLOWS FROM FINANCING ACTIVITIES						
	Receipts						
0	Capital Injection from Government	0	727	#	0	0	0
0	Financing Receipts	0	727	#	0	0	0
0	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	0	727	#	0	0	0
-209	NET INCREASE/ (DECREASE) IN CASH HELD	-209	631	402	649	688	737
6,478	CASH AT BEGINNING OF REPORTING PERIOD	6,993	6,784	-3	7,415	8,064	8,752
6,269	CASH AT THE END OF THE REPORTING PERIOD	6,784	7,415	9	8,064	8,752	9,489

Australian Capital Territory Public Cemeteries Authority
Statement of Changes in Equity

Budget as at 30/6/11 \$'000		Est.Outcome as at 30/6/11 \$'000	Planned as at 30/6/12 \$'000	Var %	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000
	Opening Equity						
8,129	Opening Accumulated Funds	8,267	8,479	3	9,513	9,860	10,256
2,476	Opening Asset Revaluation Reserve	2,476	2,476	-	2,476	2,476	2,476
10,605	Balance at the Start of the Reporting Period	10,743	10,955	2	11,989	12,336	12,732
	Comprehensive Income						
212	Operating Result for the Period	212	307	45	347	396	445
212	Total Comprehensive Income	212	307	45	347	396	445
0	Total Movement In Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
0	Capital Injections	0	727	#	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	0	727	#	0	0	0
	Closing Equity						
8,341	Closing Accumulated Funds	8,479	9,513	12	9,860	10,256	10,701
2,476	Closing Asset Revaluation Reserve	2,476	2,476	-	2,476	2,476	2,476
10,817	Balance at the End of the Reporting Period	10,955	11,989	9	12,336	12,732	13,177

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- user charges non-ACT Government: the increase of \$0.093 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to the CPI increase in fees and charges.
- interest: the increase of \$0.074 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to growth in cash reserves.
- other gains: the decrease of \$0.015 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to a lower than expected value in the disposal of plant and equipment.
- employee expenses:
 - the increase of \$0.1 million in the 2010-11 estimated outcome from the original budget reflects an increase of one FTE to fill a position held by a member of staff who was on maternity leave; and
 - the increase of \$0.104 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to the employment of one additional FTE as a result of increased work load due to the general expansion of cemetery grounds.
- supplies and services:
 - the decrease of \$0.121 million in the 2010-11 estimated outcome from the original budget reflects lower than expected expenditure for water and grounds maintenance; and
 - the decrease of \$0.089 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to a range of savings, including reduced utilities expenses from lower water requirements, a reduction in consultant expenses as a result of completion of community consultation for the southern cemetery and crematorium, and lower repairs and maintenance expenses.
- depreciation and amortisation: the increase of \$0.041 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to the completion of existing capital works.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$0.515 million in the 2010-11 estimated outcome from the original budget reflects higher cash balances at the beginning of the reporting period resulting from higher than expected interest revenue and lower than expected deposits to Perpetual Care Trusts (PCT); and
 - the increase of \$0.631 million in the 2011-12 Budget over the 2010-11 estimated outcome is due to an increase in net cash flows from sales activities and interest on investments.

- current receivables: the decrease of \$0.380 million in the 2010-11 estimated outcome from the original budget is due to the re-classification of the Gungahlin PCT as a non-current receivable which caused a reduction in current receivables of (\$0.561 million). This was partially offset by an increase in other receivables (\$0.181 million).
- non-current receivables: the increase of \$0.561 million in the 2010-11 estimated outcome from the original budget reflects the re-classification of the Gungahlin PCT as a non-current receivable.
- property, plant and equipment:
 - the decrease of \$0.252 million in the 2010-11 estimated outcome from the original budget reflects lower than expected capital acquisitions and depreciation on completed capital works; and
 - the decrease of \$0.206 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to higher levels of depreciation and lower levels of the acquisition of property, plant and equipment.
- capital works in progress: the increase of \$0.727 million in the 2011-12 Budget from the 2010-11 estimated outcome is due to design work for a new southern cemetery and crematorium.
- payables: the decrease of \$0.056 million in the 2010-11 estimated outcome from the original budget reflects reduced supplies and services expenses.
- current and non-current other liabilities: an increase of \$0.357 million in the 2010-11 estimated outcome from the original budget reflects an increased level of mausoleum payments, plaque fees and pre-payments for reservation of allotments.

Cash Flow Statement

Variations in the statement are explained in the notes above.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.