

# **ACT PUBLIC CEMETERIES AUTHORITY**

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## **Objectives**

The ACT Public Cemeteries Authority (the Authority) operates under the *Cemeteries and Crematoria Act 2003*. It manages and operates public cemeteries at Gungahlin, Woden and Hall. The Authority aims to operate the cemeteries sustainably and on a user pays principle, to minimise the cost to the Government and community.

The Authority aims to continue to provide a wide range of burial options in all cemeteries to meet the needs of cultural and other groups that use cemetery services. This includes encouraging the placement of ashes in specific ashes areas or family graves. The Authority also actively promotes the pre-purchase of cemetery services.

## **2006-07 Priorities**

Strategic and operational issues to be pursued in 2006-07 include:

- expanding the range of services and options for burial and memorialisation;
- continuing to employ innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements;
- continuing to work towards environmentally sustainable maintenance practices; and
- providing high quality landscape presentation within cemetery grounds.

**Australian Capital Territory Public Cemeteries Authority  
Operating Statement**

<b>2005-06 Budget \$'000</b>		<b>2005-06 Est.Outcome \$'000</b>	<b>2006-07 Budget \$'000</b>	<b>Var %</b>	<b>2007-08 Estimate \$'000</b>	<b>2008-09 Estimate \$'000</b>	<b>2009-10 Estimate \$'000</b>
<b>Income</b>							
<b>Revenue</b>							
1,709	User Charges - Non ACT Government	1,709	1,852	8	1,936	2,031	2,075
197	Interest	197	210	7	218	236	242
<b>1,906</b>	<b>Total Revenue</b>	<b>1,906</b>	<b>2,062</b>	<b>8</b>	<b>2,154</b>	<b>2,267</b>	<b>2,317</b>
<b>Gains</b>							
<b>0</b>	<b>Total Gains</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,906</b>	<b>Total Income</b>	<b>1,906</b>	<b>2,062</b>	<b>8</b>	<b>2,154</b>	<b>2,267</b>	<b>2,317</b>
<b>Expenses</b>							
611	Employee Expenses	611	626	2	637	648	656
72	Superannuation Expenses	72	112	56	116	119	121
699	Supplies and Services	699	714	2	731	749	767
171	Depreciation and Amortisation	171	171	-	171	171	171
<b>1,553</b>	<b>Total Ordinary Expenses</b>	<b>1,553</b>	<b>1,623</b>	<b>5</b>	<b>1,655</b>	<b>1,687</b>	<b>1,715</b>
<b>353</b>	<b>Operating Result</b>	<b>353</b>	<b>439</b>	<b>24</b>	<b>499</b>	<b>580</b>	<b>602</b>

**Australian Capital Territory Public Cemeteries Authority  
Balance Sheet**

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
<b>Current Assets</b>							
1,276	Cash	1,503	1,558	4	1,675	1,873	2,093
161	Receivables	157	159	1	161	163	165
2,960	Investments	2,636	3,136	19	3,636	4,136	4,636
14	Other	8	8	-	8	8	8
<b>4,411</b>	<b>Total Current Assets</b>	<b>4,304</b>	<b>4,861</b>	<b>13</b>	<b>5,480</b>	<b>6,180</b>	<b>6,902</b>
<b>Non Current Assets</b>							
700	Investments	700	700	-	700	700	700
5,338	Property, Plant and Equipment	5,191	5,200	..	5,209	5,218	5,227
<b>6,038</b>	<b>Total Non Current Assets</b>	<b>5,891</b>	<b>5,900</b>	<b>..</b>	<b>5,909</b>	<b>5,918</b>	<b>5,927</b>
<b>10,449</b>	<b>TOTAL ASSETS</b>	<b>10,195</b>	<b>10,761</b>	<b>6</b>	<b>11,389</b>	<b>12,098</b>	<b>12,829</b>
<b>Current Liabilities</b>							
113	Payables	134	135	1	136	137	138
136	Employee Benefits	134	144	7	156	168	180
425	Other Provisions	10	20	100	30	40	50
0	Other	513	513	-	513	513	513
<b>674</b>	<b>Total Current Liabilities</b>	<b>791</b>	<b>812</b>	<b>3</b>	<b>835</b>	<b>858</b>	<b>881</b>
<b>Non Current Liabilities</b>							
170	Employee Benefits	162	168	4	174	180	186
4,277	Other Provisions	100	200	100	300	400	500
0	Other	3,774	3,774	-	3,774	3,774	3,774
<b>4,447</b>	<b>Total Non Current Liabilities</b>	<b>4,036</b>	<b>4,142</b>	<b>3</b>	<b>4,248</b>	<b>4,354</b>	<b>4,460</b>
<b>5,121</b>	<b>TOTAL LIABILITIES</b>	<b>4,827</b>	<b>4,954</b>	<b>3</b>	<b>5,083</b>	<b>5,212</b>	<b>5,341</b>
<b>5,328</b>	<b>NET ASSETS</b>	<b>5,368</b>	<b>5,807</b>	<b>8</b>	<b>6,306</b>	<b>6,886</b>	<b>7,488</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
1,280	Accumulated Funds	855	1,294	51	1,793	2,373	2,975
4,048	Reserves	4,513	4,513	-	4,513	4,513	4,513
<b>5,328</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>5,368</b>	<b>5,807</b>	<b>8</b>	<b>6,306</b>	<b>6,886</b>	<b>7,488</b>

**Australian Capital Territory Public Cemeteries Authority  
Cash Flow Statement**

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
1,819	User Charges	1,819	1,962	8	2,046	2,141	2,185
197	Interest Received	197	210	7	218	236	242
228	Other Revenue	228	228	-	228	228	228
<b>2,244</b>	<b>Operating Receipts</b>	<b>2,244</b>	<b>2,400</b>	<b>7</b>	<b>2,492</b>	<b>2,605</b>	<b>2,655</b>
<b>Payments</b>							
666	Related to Employees	666	722	8	735	749	759
699	Related to Supplies and Services	699	714	2	731	749	767
229	Other	229	229	-	229	229	229
<b>1,594</b>	<b>Operating Payments</b>	<b>1,594</b>	<b>1,665</b>	<b>4</b>	<b>1,695</b>	<b>1,727</b>	<b>1,755</b>
<b>650</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>650</b>	<b>735</b>	<b>13</b>	<b>797</b>	<b>878</b>	<b>900</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
280	Purchase of Property, Plant and Equipment	280	180	-36	180	180	180
400	Purchase of Investments	0	0	-	0	0	0
<b>680</b>	<b>Investing Payments</b>	<b>280</b>	<b>180</b>	<b>-36</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>-680</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-280</b>	<b>-180</b>	<b>36</b>	<b>-180</b>	<b>-180</b>	<b>-180</b>
<b>-30</b>	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>370</b>	<b>555</b>	<b>50</b>	<b>617</b>	<b>698</b>	<b>720</b>
<b>1,306</b>	<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>3,769</b>	<b>4,139</b>	<b>10</b>	<b>4,694</b>	<b>5,311</b>	<b>6,009</b>
<b>1,276</b>	<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>4,139</b>	<b>4,694</b>	<b>13</b>	<b>5,311</b>	<b>6,009</b>	<b>6,729</b>

**Australian Capital Territory Public Cemeteries Authority  
Statement of Changes in Equity**

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
4,975	<b>Opening Balance</b>	5,015	5,368	7	5,807	6,306	6,886
	<b>Accumulated Funds</b>						
353	Operating Result for the Period	353	439	24	499	580	602
	<b>Reserves</b>						
353	<b>Total Income And Expense For The Period</b>	353	439	24	499	580	602
	<b>Transactions Involving Equity Holders Affecting Accumulated Funds</b>						
5,328	<b>Closing Balance</b>	5,368	5,807	8	6,306	6,886	7,488

## Notes to Budget Statements

Significant variations are as follows:

### *Operating Statement*

- user charges – non ACT Government: the increase of \$0.143 million in the 2006-07 Budget from the 2005-06 estimated outcome is related to price rises at the recommendation of actuarial consultants and the application of the Perpetual Care Trust regime<sup>1</sup>; and
- superannuation expenses: the increase in superannuation expenses of \$0.040 million in the 2006-07 Budget from the 2005-06 estimated outcome is due to increased notional contribution rates.

### *Balance Sheet*

- cash and investments: the increase of \$0.555 million in the 2006-07 Budget from the 2005-06 estimated outcome is related to the application of the Perpetual Care Trust regime; and
- current and non current other liabilities and provisions: the decrease of \$0.305 million in the 2005-06 estimated outcome from the original budget, is related to the application of the Perpetual Care Trust regime and the flow-on effect of the 2004-05 audited outcome.

#### **Note:**

- <sup>1</sup> The Perpetual Care Trust regime is a requirement established under the *Cemeteries and Crematoria Act 2003*. Funds are required to be deposited into investment trust accounts for each cemetery, based on a percentage formula, to ensure the short-term and long-term maintenance of each cemetery in perpetuity.

