

MINUTES



Strategic Planning Committee Meeting

Held at the
Civic Centre
511 Burwood Highway
Wantirna South
On
Monday 8 October 2018

The meeting commenced at 07:00 pm.

PRESENT:

<i>Cr J Mortimore (Chairperson)</i>	<i>Chandler Ward</i>
<i>Cr J Keogh</i>	<i>Dobson Ward</i>
<i>Cr P Lockwood</i>	<i>Baird Ward</i>
<i>Cr J Taylor</i>	<i>Collier Ward</i>
<i>Cr A Gill</i>	<i>Dinsdale Ward</i>
<i>Cr T Holland</i>	<i>Friberg Ward</i>
<i>Cr L Cooper</i>	<i>Scott Ward</i>
<i>Cr D Pearce</i>	<i>Taylor Ward</i>
<i>Cr N Seymour</i>	<i>Tirhatuan Ward</i>
<i>Mr T Doyle</i>	<i>Chief Executive Officer</i>
<i>Dr I Bell</i>	<i>Director – Engineering & Infrastructure</i>
<i>Ms J Oxley</i>	<i>Director - City Development</i>
<i>Mr M Fromberg</i>	<i>Director – Corporate Services</i>
<i>Ms K Stubbings</i>	<i>Director – Community Services</i>
<i>Mr P McQue</i>	<i>Manager, Governance and Strategy</i>

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1 Apologies and Requests for Leave of Absence

Nil.

2 Declarations of Conflict of Interest

Nil.

3 Confirmation of Minutes

RESOLUTION

MOVED: Councillor Taylor

SECONDED: Councillor Pearce

Confirmation of Minutes of Strategic Planning Committee Meeting on

Monday 10 September 2018.

CARRIED

Official Minutes of Knox City Council

4 Considering and Ordering Upon Officers' Reports

4.1 Ferntree Gully Cemetery Trust Annual Report for the Year Ended 30 June 2018

SUMMARY: Acting Coordinator Governance, Paige Kennett

The Knox City Council as Trust of the Ferntree Gully Cemetery is required to note and receive relevant statutory documentation pertaining to the 2017-18 financial year operation.

RECOMMENDATION

That Council as the Trust of the Ferntree Gully Cemetery:

- 1. Note and receive the audited financial statements for the Ferntree Gully Cemetery Trust for the year ended 30 June 2018 (Appendix A);**
- 2. Note and receive the Independent Auditor's Report to the Trustees of the Ferntree Gully Cemetery Trust (Appendix B);**
- 3. Adopt the Department of Health and Human Services Abstract of Accounts from the Trust Members of the Ferntree Gully Public Cemetery for the 2017-18 financial year (Appendix C);**
- 4. Note the Ferntree Gully Cemetery Investment Summary for the 2017-18 financial year (Appendix D);**

1. INTRODUCTION

At the September 2017 Council Meeting, Council resolved to sunset the Ferntree Gully Cemetery Trust Special Committee and revoke the Instrument of Delegation to the Special Committee, authorising the nine Knox City Councillors to operate as the Cemetery Trust with an updated and expanded Instrument of Delegation to staff.

2. DISCUSSION

The Knox City Council as Trust of the Ferntree Fully Cemetery is required to note and receive relevant documentation pertaining to the 2017-18 financial year.

The following documentation is provided for consideration and adoption where applicable:

- Audited financial statements for the Ferntree Gully Cemetery Trust for the year ended 30 June 2018 (Appendix A);
- Independent Auditor's Report to the Trustees of the Ferntree Gully Cemetery Trust (Appendix B);
- Department of Health and Human Services Abstract of Accounts from the Trust Members of the Ferntree Gully Public Cemetery for the 2017-18 financial year (Appendix C); and

- Ferntree Gully Cemetery Investment Summary for the 2017-18 financial year (Appendix D).

Rizza Alexander conducted an independent audit of the Ferntree Gully Cemetery Trust Financial Statements 2017-18 in accordance with Australian Auditing Standards, and issues an unqualified audit report, stating:

“In our opinion, the accompanying financial report of Ferntree Gully Cemetery Trust:

(i) Gives a true and fair view of the Trusts financial position as at 30 June 2018 and its financial performance for the year then ended; and

(ii) Complying with Australian Accounting Standards (including Australian Accounting interpretations).

The Ferntree Gully Cemetery Trust has a statutory obligation to complete an Abstract of Accounts for the Ferntree Gully Cemetery, pursuant to the *Victorian Cemeteries and Crematoria Act 2003*. The Abstract details a summary of financial operations, Right of Interment and Interment information and a general condition report of the cemetery. The abstract is required to be signed by three trust members, being three Councillors in this instance.

In accordance with the 9 April 2018 Strategic Planning Committee resolution, a detailed report on the Ferntree Gully Cemetery operations will be submitted to Council for consideration in early 2019.

3. CONSULTATION

Nil.

4. ENVIRONMENTAL/AMENITY ISSUES

Stage One perimeter fencing works, approved in September 2017 by the former Ferntree Gully Cemetery Trust Special Committee, were completed during the 2017-18 financial year.

A report on Stage Two works to Ferntree Gully Cemetery will be submitted to Council for consideration in November 2018.

5. FINANCIAL & ECONOMIC IMPLICATIONS

Knox City Council's Finance Department provides ongoing financial advice and accounting services to the Trust. These services are included in the management fee of \$103,355 payable by the Trust to the Council for the 2017-18 financial year.

The 2017-18 Financial Statements show the Ferntree Gully Cemetery operations produced a \$65,804 profit, up from \$38,905 the previous financial year. The increase in profit was due to an increase in sales of ashes Right of Interments.

As at 30 June 2018, the Ferntree Gully Cemetery Trust held \$1,017,119 in cash and cash equivalents, down \$61,415 from the previous financial year.

Interest earned through investments for the 2017-18 financial year was \$15,235. The investment strategy is presently under review by the Finance Department.

Knox City Council's Governance and Strategy Department provides ongoing administrative services and support to the Trust.

There were 38 burials (44 previous financial year) and 45 ashes interments (35 previous financial year) during the 2017-18 financial year.

A total of 67 graves, ashes and interment positions remain available as of 30 June 2018, down from 122 available positions the previous financial year.

6. SOCIAL IMPLICATIONS

Nil

7. RELEVANCE TO KNOX COMMUNITY AND COUNCIL PLAN 2017-2021

Goal 1 - We value our natural and built environment

Strategy 1.3 - Ensure the Knox local character is protected and enhanced through the design and location of urban development and infrastructure

Goal 7 - We are inclusive, feel a sense of belonging and value our identity

Strategy 7.1 - Protect and preserve our local cultural heritage

Goal 8 - We have confidence in decision making

Strategy 8.1 - Build, strengthen and promote good governance practices across government and community organisations.

8. CONFLICT OF INTEREST

Under section 80c of the Local Government Act 1989 officers providing advice to Council must disclose any interests, including the type of interest.

Author – Acting Coordinator Governance, Paige Kennett - In providing this advice as the Author, I have no disclosable interests in this report.

Officer Responsible – Manager Governance and Strategy, Phil McQue - In providing this advice as the Officer Responsible, I have no disclosable interests in this report.

9. CONCLUSION

The Ferntree Gully Cemetery 2017-18 audited financial statements, independent audit report, and Abstract of Accounts are presented to Council for consideration, as Trust for Ferntree Gully Cemetery.

10. CONFIDENTIALITY

There are no items of a confidential nature in this report.

Report Prepared By: Acting Coordinator Governance, Paige Kennett

Report Authorised By: Manager Governance and Strategy, Phil McQue

Attachments

1. Appendix A - Financial Statements - 2018-06-30 [4.1.1]
2. Appendix B - Auditors Signed Report - 2018-06-30 [4.1.2]
3. Appendix C - DHHS Abstract of accounts [4.1.3]
4. Appendix D - Investment Statement - 2018-06-30 [4.1.4]

RESOLUTION

MOVED: Councillor Keogh

SECONDED: Councillor Holland

That Council as Trust of the Ferntree Gully Cemetery:

1. Note and receive the audited financial statements for the Ferntree Gully Cemetery Trust for the year ended 30 June 2018 (Appendix A);
2. Note and receive the Independent Auditor's Reports to the Trustees of the Ferntree Gully Cemetery Trust (Appendix B);
3. Adopt the Department of Health and Human Services Abstract of Accounts from the Trust Members of the Ferntree Gully Public Cemetery for the 2017-18 financial year (Appendix C);
4. Note the Ferntree Gully Cemetery Investment Summary for the 2017-18 financial year (Appendix D).

CARRIED

FERNTREE GULLY CEMETERY TRUST

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2018

Official Minutes of Knox City Council

FERNTREE GULLY CEMETERY TRUST

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FERNTREE GULLY CEMETERY TRUST
STATEMENT BY THE TRUSTEE

In the opinion of the Trustee of the Ferntree Gully Cemetery Trust:

- 1 (a) The accompanying financial statements are drawn up so as to give a true and fair view of the results and the state of affairs of the Trust at 30 June 2018; and

(b) At the date of this statement, there are reasonable grounds to believe that the Trust will be able to pay its debts as and when they fall due.

- 2 The financial statements have been prepared in accordance with AASB Accounting Standards.

Dated at Wantirna South this _____ day of _____ 2018

Mayor

Councillor

Councillor

FERNTREE GULLY CEMETERY TRUST
COMPREHENSIVE INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

	Note	June 2018 \$	June 2017 \$
Income			
Plot sales	1(c)	96,274	78,422
Burial fees	1(c)	48,450	53,023
Monument fees	1(c)	3,903	4,407
Plaque fees	1(c)	37,681	30,874
Grant income	1(c)	-	620
Investment income	1(c)	15,235	22,379
Total income		<u>201,543</u>	<u>189,725</u>
Expenses			
Management fees		103,355	99,379
Plaques		20,995	17,467
Operating costs	2.1(a)	5,662	30,022
Utilities	2.1(b)	821	696
Legal fees	2.1(c)	620	-
Depreciation	2.2	4,286	2,256
Total expenses		<u>135,739</u>	<u>149,820</u>
Profit/(loss) for the year		<u>65,804</u>	<u>39,905</u>
Total comprehensive result		<u>65,804</u>	<u>39,905</u>

The above comprehensive income statement should be read in conjunction with the accompanying notes.

FERNTREE GULLY CEMETERY TRUST

BALANCE SHEET

AS AT 30 JUNE 2018

	Note	June 2018 \$	June 2017 \$
Assets			
Current assets			
Cash and cash equivalents	3.1(a)	1,017,119	1,078,534
Trade and other receivables	3.1(c)	14,972	4,698
Other financial assets	3.1(b)	-	-
Total current assets		<u>1,032,091</u>	<u>1,083,232</u>
Non-current assets			
Property, plant and equipment	4.1	<u>750,022</u>	<u>632,796</u>
Total non-current assets		<u>750,022</u>	<u>632,796</u>
Total assets		<u>1,782,113</u>	<u>1,716,028</u>
Liabilities			
Current liabilities			
Trade and other payables	3.2(a)	<u>874</u>	<u>593</u>
Total current liabilities		<u>874</u>	<u>593</u>
Total liabilities		<u>874</u>	<u>593</u>
Net assets		<u>1,781,239</u>	<u>1,715,435</u>
Equity			
Accumulated surplus		<u>1,781,239</u>	<u>1,715,435</u>
Total equity		<u>1,781,239</u>	<u>1,715,435</u>

The above balance sheet should be read in conjunction with the accompanying notes.

FERNTREE GULLY CEMETERY TRUST
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018

	Accumulated surplus	
	June 2018 \$	June 2017 \$
Balance at beginning of the financial year	1,715,435	1,675,530
Comprehensive result	65,804	39,905
Balance at end of the financial year	1,781,239	1,715,435

The above statement of changes in equity should be read with the accompanying notes.

FERNTREE GULLY CEMETERY TRUST

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Note	June 2018 Inflows/ (Outflows) \$	June 2017 Inflows/ (Outflows) \$
Cash flows from operating activities			
Receipts			
Plot sales		96,519	78,652
Burial fees		53,295	58,325
Plaque fees		41,449	33,962
Monument fees		3,903	4,407
Grants		-	620
Interest received		15,282	27,442
Net GST refund		5,718	11,779
		<u>216,166</u>	<u>215,187</u>
Payments			
Payments to suppliers		(156,069)	(172,448)
		<u>(156,069)</u>	<u>(172,448)</u>
Net cash provided by/(used in) operating activities	6.1	<u>60,097</u>	<u>42,739</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(121,512)	(80,331)
Proceeds from disposal of financial assets		-	800,000
Purchase of financial assets		-	-
Net cash provided by/(used in) investing activities		<u>(121,512)</u>	<u>719,669</u>
Net increase (decrease) in cash and cash equivalents		(61,415)	762,408
Cash and cash equivalents at beginning of financial year		<u>1,078,534</u>	<u>316,126</u>
Cash and cash equivalents at the end of the financial year		<u><u>1,017,119</u></u>	<u><u>1,078,534</u></u>

The above statement of cash flows should be read with the accompanying notes.

FERNTREE GULLY CEMETERY TRUST

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

Overview

Introduction

The Trustee of Ferntree Gully Cemetery is Knox City Council. The sole purpose of the Trust is to administer the Ferntree Gully Cemetery.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

Note 1 Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of 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 accounts are prepared under the convention of historical cost, and except where stated do not take in to account current valuations of non-current assets.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

(b) Going concern

In preparing the financial statements, the Trustees are satisfied that the entity is trading as a going concern. However the Trustees also note that the ability of the entity to continue as a going concern in the long term is uncertain due to the lack of sustainable operating profits or cash flows from core business activities, particularly as all available burial plots and vaults have been sold.

(c) Revenue recognition

Income is recognised when the Trust obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Trust, and the amount of the contribution can be measured reliably.

FERNTREE GULLY CEMETERY TRUST**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018**

	June 2018 \$	June 2017 \$
Note 2 The cost of delivering services		
2.1 Materials and Services		
(a) Operating costs		
Audit fee	1,570	1,480
Refund pre-purchased plots	4,007	6,645
Maintenance	-	19,438
Other operating costs	85	2,459
	<u>5,662</u>	<u>30,022</u>
(b) Utilities		
Telephone	821	696
	<u>821</u>	<u>696</u>
(c) Legal Fees		
Legal	620	-
	<u>620</u>	<u>-</u>
Total material and services	<u><u>7,103</u></u>	<u><u>30,718</u></u>
2.2 Depreciation		
Depreciation expense	<u>4,286</u>	<u>2,256</u>
Total depreciation and amortisation	<u><u>4,286</u></u>	<u><u>2,256</u></u>

FERNTREE GULLY CEMETERY TRUST

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

	June 2018	June 2017
	\$	\$
Note 3 Our financial position		
3. 1 Financial assets		
(a) Cash and cash equivalents		
Cash at Bank	25,186	16,882
Cash at Call	991,933	1,061,652
Total cash and cash equivalents	<u>1,017,119</u>	<u>1,078,534</u>
(b) Other financial assets		
Term deposits	-	-
	<u>-</u>	<u>-</u>
<p>Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts (if applicable).</p> <p>Financial assets including investments such as term deposits are held to maturity and measured at amortised cost.</p>		
(c) Trade and other receivables		
Current		
Plot debtors	330	575
Accrued interest	1,196	1,243
Net GST receivable	13,446	2,880
Total current trade and other receivables	<u>14,972</u>	<u>4,698</u>

Receivables are carried at cost. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.

No provision has been made for doubtful debts.

FERNTREE GULLY CEMETERY TRUST**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018**

	June 2018 \$	June 2017 \$
3.2 Payables		
(a) Trade and other payables		
Trade payables	874	593
	<u>874</u>	<u>593</u>

3.3 Commitments

The Trustee does not have any outstanding commitments in relation to the Ferntree Gully Cemetery.

3.4 Number of graves, ashes and interment positions available

Description	No.	No.
Foothills graves	-	-
Foothills vaults	-	-
Ashes Garden	-	-
Rose garden	1	-
Ashes vaults - double	-	-
Ashes vault - single	-	-
Wall of Remembrance	-	-
Pioneer Beam	-	-
Memorial Rose Garden	-	-
Lawn F	1	1
Church of England Section A	-	-
Church of England Section B	-	-
Methodist Section B	1	1
Presbyterian Section B	-	-
Roman Catholic Section C	1	1
The Grove Niche Walls	63	119
	<u>67</u>	<u>122</u>

FERNTREE GULLY CEMETERY TRUST

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

Note 4 Assets we manage

4.1 Property, plant and equipment

Summary of property, plant and equipment

	At cost \$	Accumulated Depreciation \$	Written Down Value \$
2018			
Land at cost	554,721	-	554,721
Infrastructure	201,842	(6,541)	195,301
	756,563	(6,541)	750,022

	At cost \$	Accumulated Depreciation \$	Written Down Value \$
2017			
Land at cost	554,721	-	554,721
Infrastructure	80,331	(2,256)	78,075
	635,052	(2,256)	632,796

Land

At cost 1 July 2017	554,721
Written down value of land at 30 June 2018	554,721

Infrastructure

At cost 1 July 2017	80,331
Accumulated depreciation at 1 July 2017	(2,256)

Movements in Cost

Acquisition of assets at cost	121,512
	199,587

Movements in accumulated depreciation

Depreciation	(4,286)
	(4,286)

At cost 30 June 2018	199,587
Accumulated depreciation at 30 June 2018	(4,286)
Written down value of infrastructure at 30 June 2018	195,301

FERNTREE GULLY CEMETERY TRUST

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

Note 5 People and relationships

(a) Trustee

The Trustee of Ferntree Gully Cemetery Trust is Knox City Council.

(b) Key Management Personnel

The Councillors of Knox City Council during the year were:

Councillor John Mortimore (Mayor)	Deputy Mayor from 1 July 2017 to 1 November 2017. Mayor from 1 November 2017 to current.
Councillor Darren Pearce	Mayor from 1 July 2017 to 1 November 2017. Councillor from 1 November 2017 to current.
Councillor Jake Keogh (Deputy Mayor)	Councillor from 1 July 2017 to 1 November 2017. Deputy Mayor from 1 November 2017 to current.
Councillor Tony Holland	1 July 2017 to current.
Councillor Peter Lockwood	1 July 2017 to current.
Councillor Adam Gill	1 July 2017 to current.
Councillor Nicole Seymour	1 July 2017 to current.
Councillor Lisa Cooper	1 July 2017 to current.
Councillor Jackson Taylor	1 July 2017 to current.

The Councillors received no remuneration from the Trust in connection with its management.

(c) Other Related Party Disclosures

Knox City Council's Finance department provides ongoing financial advice and accounting services to the Trustees. These services are included in the management fee of \$103,355 payable by the Trust to the Council for the year.

June 2018	June 2017
\$	\$

Note 6 Other matters

6. 1 Reconciliation of cash flows from operating activities to surplus

Profit/(loss) for the year	65,804	39,905
Add back depreciation expense	4,286	2,256
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	(10,274)	3,190
Increase/(decrease) in trade and other payables	281	(2,612)
Net cash provided by/(used in) operating activities	<u>60,097</u>	<u>42,739</u>

R I Z Z A A L E X A N D E R

ACCOUNTANTS & AUDITORS

28 August 2018

RECEIVED
30 AUG 2018
CORPORATE RECORDS

Ms. Sharon Cole
Knox City Council
Locked Bag 1
WANTIRNA SOUTH VIC 3152

Dear Sharon,

Re: Ferntree Gully Cemetery Trust – Audit for the year ended 30 June 2018

I have completed my audit for the Cemetery Trust for the year ended 30 June 2018. I have issued an unqualified audit report, which is enclosed.

I would like to thank you and your staff for their assistance during the audit.

Should you wish to discuss any of the above matters further please do not hesitate to contact me.

Yours faithfully,
Rizza Alexander



Paul Rizza ca
Partner

Encl.



R I Z Z A A L E X A N D E R

ACCOUNTANTS & AUDITORS

**FERNTREE GULLY CEMETERY TRUST ABN 88 002 100 668
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
FERNTREE GULLY CEMETERY TRUST**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Ferntree Gully Cemetery Trust which comprises the balance sheet as at 30 June 2018, the comprehensive income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the trustees' declaration.

In our opinion, the accompanying financial report of Ferntree Gully Cemetery Trust:

- (i) Gives a true and fair view of the Trusts financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards (including Australian Accounting Interpretations).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Trust in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The trustees are responsible for the other information. The other information comprises the information included in the Trust's annual report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Trustees for the Financial Report

The trustees are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and for such internal control as the trustees determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the Trust'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 the trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.



RIZZA ALEXANDER ABN 22 927 707 358

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EMAIL info@rizzaalexander.com.au

LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

Auditor's Responsibilities for the Audit of the Financial Report

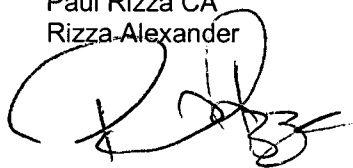
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 our 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.
- 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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- 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.

We communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Paul Rizza CA
Rizza.Alexander



Dated this 28th day of August 2018

Department of Health and Human Services

Abstract of Accounts

Abstract of the Accounts from the Trust Members of Ferntree Gully Public Cemetery
situated at Forest Road, Ferntree Gully for the **2017-18** financial year

Rendered pursuant to the Victorian *Cemeteries and Crematoria Act 2003*.

DUE DATE – 1 September

General Account

INCOME		\$	¢	EXPENDITURE		\$	¢
Balance at Bank at start of the financial year				Secretary			
Cash in hand at start of the financial year	1,078,534			Sexton	103,355		
Investments at start of the financial year	0			Grave-digging			
Interest received	15,235			Contractors			
Fees received for graves, monuments, interments, etc.	186,308			Other			
<u>Transfers from -</u>				Plaque	20,995		
Investments				Office Expenses	5,662		
Reserves				Building	821		
DHHS Grants	0			Insurance			
Other Grants				Works (repairs and fencing, drainage etc.)	131,505		
Un-presented Cheques				Sundry expenses and miscellaneous	620		
Other Income				Balance at Bank	1,017,119		
	THIS FIELD IS TO REMAIN BLANK			Cash in hand at end of the financial year	0		
				Investments at end of the financial year	0		
TOTAL	1,280,077			TOTAL	1,280,077		

Right of Interment (ROI) and Interment information for the year 1 July – 30 June:

If accurate numbers are not available estimates are to be provided.

1	ROI bodily remains (pre-need and at-need) sold in 2017-18 financial year	0
	ROI cremated remains (pre-need and at-need) sold in 2017-18 financial year	61
2	Interments of bodily remains (first burial) in the 2017-18 financial year	38
	Interments of cremated remains in the 2017-18 financial year	45
3	Total number of bodily remains interred (first and all subsequent burials) since the establishment of cemetery	6075
4	Remaining number of available unsold ROI Bodily remains at 30 June 2018	0

Note: If your trust manages multiple cemetery sites (active or closed) please provide the above information, where relevant, for each cemetery site and attach to the abstract form.

Perpetual Maintenance Trust Account

Please ensure this section is completed, if not relevant please indicate by entering a NIL balance.

Do not re-enter investment information previously entered under the General Account section.

INCOME	\$	¢	EXPENDITURE	\$	¢
Balance at beginning of year	Nil		Expenditure or transfer to General Account during year	Nil	
Interest			Balance at end of year		
New funds received					
TOTAL	Nil		TOTAL	Nil	

General Condition of Cemetery

If relevant, please provide a brief outline of cemetery repairs, maintenance or improvements considered necessary and an estimated cost of works proposed to occur during the year.

Replacement signage

PROPOSED WORKS	PROPOSED COST (\$)
Replacement signage	20,000
Montifs for Fence Line	20,000
TOTAL	40,000

ASSETS*	\$	LIABILITIES	\$
Cash and cash equivalents	1,017,119	Monies owed to a third party	874
Land and improvements	750,022	Monies committed to expenditure	40,000
TOTAL	1,767,141	TOTAL	40,874

***Assets can include the following categories:**

Key structures – office building, mausoleum/s, chapel, toilet facilities, machinery shed/s.

Minor structures – gazebo, rotunda, storage sheds, outside seating.

Major machinery – tractor, backhoe, ride on mower etc.

Small machinery – mechanical and electrical equipment

Miscellaneous equipment – hand tools, wheel barrows etc.

If you have no assets or liabilities, please place a zero in the '\$' column.

Current Condition of Cemetery

Please indicate the condition of each item below.	Excellent	Good	Average / Poor	NA
Buildings	X			
Fences	X			
Paths		X		
Roadways	X			
Major machinery	X			
Small machinery	X			
Miscellaneous equipment	X			

NOTE – please refer to key below for further explanation of these ratings.

Key:

Excellent – The condition of cemetery infrastructure (buildings, fences, paths, roadways) or equipment is excellent and **may** need some general maintenance or repair in the next 5 years.

Good – The condition of cemetery infrastructure (buildings, fences, paths, roadways) or equipment is good and **will** need some general maintenance or repair in the next 2-3 years.

Average/Poor – The condition of cemetery infrastructure (buildings, fences, paths, roadways) or equipment is average/poor and **will** need urgent maintenance in next 12 months.

NA – The cemetery does not have this type of infrastructure or equipment.

Statutory Declaration

We, the undersigned, do solemnly and sincerely declare that the above is a true and faithful Abstract of the Accounts of the Ferntree Gully Cemetery, for the financial year **2017-18** and we make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Must be signed by 3 Trust Members

Declared at _____ { _____ }

this _____ day of _____ { _____ }

2018 before me { _____ }

{ _____ }

Authorised Witness { _____ }

{ _____ }

Print Name / Official Stamp (if available) { _____ }

{ _____ }

Secretary name, address, phone/email/fax

PLEASE NOTE

Under Section 52(3) of *Cemeteries and Crematoria Act 2003* a cemetery trust must submit a report for each financial year to the Secretary of the Department of Health and Human Services by **1 September** in the following financial year.

End of financial year bank and investment statements must be enclosed with this form and submitted to:

Manager
Cemetery Sector Governance Support
Department of Health and Human Services
GPO Box 4057
MELBOURNE VIC 3001

Trusts with an annual income or expenditure of \$250,000 up to \$1 million must also provide a copy of a review statement of their accounts when submitting their abstract.

Trusts with an annual income or expenditure of above \$1 million must also provide a copy of an audit statement of their accounts when submitting their abstract.

Commonwealth BankCommonwealth Bank of Australia
ABN 48 123 123 124Financial Markets Operations
Premium Business Service

Statement Number 141 (Page 1 of 1)

Statement Begins 01 June 2018

Statement Ends 30 June 2018

Closing Balance \$991,932.66

Enquiries 03 9675 7448

THE SECRETRAY
FERNTREE GULLY CEMETERY TRUST
511 BURWOOD HIGHWAY
WANTIRNA SOUTH VIC 3152

All transactions are subject to confirmation, clearance and receipt of funds (where applicable).
Further information about your account, including details of benefits or fees and charges, is available by telephoning the enquiry number listed above. If you have a complaint, information about our dispute resolution process is available by telephoning 13 22 21.

Cash Deposit Account Statement**Account Number** 34672404
Account Name FERNTREE GULLY CEMETERY TRUST**Summary of Cash Investments**

Category	Balance	Rate	Interest Frequency	Maturity Date
At Call Deposit	\$991,932.66	1.400%	Monthly	

Transaction Details

Date	Description	Details	Transaction Amount	Balance
01 Jun 18	Opening Balance			\$1,036,639.07
01 Jun	Interest		\$1,293.59	
	At Call Deposit	At Call @ 1.400%	\$1,293.59	\$1,037,932.66
08 Jun	At Call Deposit	At Call @ 1.400%	\$14,000.00	\$1,051,932.66
27 Jun	Withdrawal		-\$60,000.00	\$991,932.66
30 Jun 18	Closing Balance			\$991,932.66

Additional account information

Income from Security Investments is not included in this statement. Refer to your confirmation advices.
For additional information, contact your bank contact or call the number listed above for enquiries.

Interest Summary	On 1st July	Fin Yr 2017/18	Additional Information
Interest	\$1,197.48	\$15,281	On 01/07/2018 interest will be reinvested, as requested. Refer to your next statement for details.
Net Interest	\$1,197.48		

4.2 Proposed 2019 Council Meeting Schedule

SUMMARY: Senior Administration Officer, Joanne Ellis

This report recommends the 2019 meeting schedule for adoption by the Council.

RECOMMENDATION

That Council adopt the 2019 Council meeting schedule as outlined and authorise the Chief Executive Officer to undertake all statutory notification requirements.

Strategic Planning Committee	Ordinary Council
Nil.	7.00pm Tuesday, 29 January 2019 *
7.00pm Monday, 11 February 2019	7.00pm Monday, 25 February 2019
7.00pm Tuesday, 12 March 2019 **	7.00pm Monday, 25 March 2019
7.00pm Monday, 8 April 2019	7.00pm Tuesday, 23 April 2019 ***
7.00pm Monday, 13 May 2019	7.00pm Monday, 27 May 2019
7.00pm Tuesday, 11 June 2019 ****	7.00pm Monday, 24 June 2019
7.00pm Monday, 8 July 2019	7.00pm Monday, 22 July 2019
7.00pm Monday, 12 August 2019	7.00pm Monday, 26 August 2019
7.00pm Monday, 9 September 2019	7.00pm Monday, 23 September 2019
7.00pm Monday, 14 October 2019	7.00pm Monday, 28 October 2019
7.00pm Monday, 11 November 2019	7.00pm Monday, 25 November 2019
7.00pm Monday, 9 December 2019	5.00pm Monday, 16 December 2019

Annual Statutory Meeting
7.00pm Wednesday 30 October 2019

* Monday 28 January 2019 is a public holiday

** Monday 11 March 2019 is a public holiday

*** Monday 22 April 2019 is a public holiday

**** Monday 10 June 2019 is a public holiday

1. INTRODUCTION

The Council is required to set a meeting schedule for 2019 in accordance with the Council Meeting Structure Policy (Policy No. 2003/26).

2. DISCUSSION

In accordance with the Council Meeting Structure Policy, Council operates a monthly meeting cycle utilising the following format:

- Strategic Planning Committee Meetings every second Monday of the month
- Ordinary Council Meetings every fourth Monday of the month

Additional meetings may be scheduled throughout the year as required and the proposed meeting dates may be amended by resolution of Council if necessary.

3. CONSULTATION

The recommendations in this report are consistent with the policy position endorsed by Council at its meeting on 22 November 2016.

In preparing the meeting schedule, consideration has been given to scheduled public holidays and the Australia Local Government Association Annual General Assembly being held 16 – 19 June 2019.

4. ENVIRONMENTAL/AMENITY ISSUES

There are no environmental or amenity issues associated with this report.

5. FINANCIAL & ECONOMIC IMPLICATIONS

There are no financial implications associated with this report.

6. SOCIAL IMPLICATIONS

Council meetings provide interested people within the community an opportunity to participate in local democracy. Participation provides a greater understanding of Council's decision making process and promotes open, transparent and accountable government.

7. RELEVANCE TO KNOX COMMUNITY AND COUNCIL PLAN 2017-2021

Goal 8 - We have confidence in decision making

Strategy 8.1 - Build, strengthen and promote good governance practices across government and community organisations

8. CONFLICT OF INTEREST

Under section 80c of the Local Government Act 1989 officers providing advice to Council must disclose any interests, including the type of interest.

Author – Senior Administration Officer, Joanne Ellis - In providing this advice as the Author, I have no disclosable interests in this report.

Officer Responsible –Director Corporate Services, Michael Fromberg - In providing this advice as the Officer Responsible, I have no disclosable interests in this report.

9. CONCLUSION

This report recommends the adoption of the 2019 Council meeting schedule.

10. CONFIDENTIALITY

There are no items of a confidential nature in this report.

Report Prepared By: Senior Administration Officer, Joanne Ellis

Report Authorised By: Director Corporate Services, Michael Fromberg

Attachments

Nil

RESOLUTION

MOVED: Councillor Pearce

SECONDED: Councillor Holland

That Council adopt the 2019 Council meeting schedule as outlined and authorise the Chief Executive Officer to undertake all statutory notification requirements.

Strategic Planning Committee	Ordinary Council
Nil.	7.00pm Tuesday, 29 January 2019 *
7.00pm Monday, 11 February 2019	7.00pm Monday, 25 February 2019
7.00pm Tuesday, 12 March 2019 **	7.00pm Monday, 25 March 2019
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Annual Statutory Meeting

7.00pm Wednesday 30 October 2019

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*** Monday 22 April 2019 is a public holiday

**** Monday 10 June 2019 is a public holiday

CARRIED

Official Minutes of Knox City Council

5 Motions for Which Notice has Previously Been Given

Notice of Motion 85- Review of Minor Grants Program Policy

SUBSEQUENT ALTERNATE MOTION

MOVED: Councillor Holland

SECONDED: Councillor Cooper

That Council resolve:

1. Review the Minor Grants Program policy as outlined below, with a report to be submitted for an Issues Briefing by December 2018 considering the following matters:

- Deleting Section 6.11, to allow for applications to be approved for unincorporated organisations;
- Amending section 6.18, to limit applications to a maximum funding of \$2,000 from the Knox City Council, with a requirement for matching funding from organisations for amounts over \$1,000.
- Deleting section 6.25, to allow for applications to be approved for the same or similar grants in consecutive years;
- Amending section 6.30, to prescribe that all applications are to be submitted via the Smarty Grants Online Portal, as recommended by the Council's Audit Committee;
- Amending Section 6.34, to state that Council where reasonable, should endeavour to allocate approximately 8.33% of the annual Minor Grants Budget per month, to safeguard against an early exhaustion of funds in the financial year and facilitate a more even distribution of grant funding during the financial year.

LOST

RESOLUTION

MOVED: Councillor Lockwood

SECONDED: Councillor Taylor

That Council resolve:

1. Limiting applications for the Minor Grants Program to a maximum funding of \$1,500 per each application until a review of the policy is completed by Council.

2. Review the Minor Grants Program policy as outlined below, with a report to be submitted for an Issues Briefing by December 2018 considering the following matters:

- **Deleting Section 6.11, to allow for applications to be approved for unincorporated organisations;**
- **Amending section 6.18, to limit applications to a maximum funding of \$2,000 from the Knox City Council, with a requirement for matching funding from organisations for amounts over \$1,000.**
- **Deleting section 6.25, to allow for applications to be approved for the same or similar grants in consecutive years;**
- **Amending section 6.30, to prescribe that all applications are to be submitted via the Smarty Grants Online Portal, as recommended by the Council's Audit Committee;**
- **Amending Section 6.34, to state that Council where reasonable, should endeavour to allocate approximately 8.33% of the annual Minor Grants Budget per month, to safeguard against an early exhaustion of funds in the financial year and facilitate a more even distribution of grant funding during the financial year.**

CARRIED

Official Minutes of Knox City Council

6 Supplementary Items

Nil.

7 Urgent Business

7.1 Urgent Business

Nil.

7.2 Call Up Items

Nil.

8 Confidential Items

Nil.

MEETING CLOSED AT 07:24 pm

Minutes of Meeting confirmed at the
Ordinary Meeting of Council
held on Monday 8 October 2018

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Chairperson