

ADELAIDE  
CEMETERIES  
AUTHORITY



# Annual Report 2014-2015

The Adelaide Cemeteries Authority is a South Australian Government Statutory Authority operating and managing the following public cemeteries:

**Enfield Memorial Park**  
**Cheltenham Cemetery**  
**West Terrace Cemetery**  
**Smithfield Memorial Park**



**Government  
of South Australia**

**SEPTEMBER 2015**

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*Copies are also available on our website.*

29 September 2015

The Honourable John Rau MP  
Deputy Premier  
Minister for Planning  
Level 11  
45 Pirie Street  
ADELAIDE SA 5000

Dear Minister

In accordance with the requirements of the *Public Corporations Act 1993* and the *Public Finance and Audit Act 1987*, I have pleasure in submitting the Board's report on the activities of the Adelaide Cemeteries Authority for the financial year ended 30 June 2015, as adopted by the Board on 28 September 2015.

Catherine Schultz  
**CHAIR OF THE BOARD**  
**ADELAIDE CEMETERIES AUTHORITY**

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**The Authority's Board**



**Ms Catherine Schultz**  
(Chair)  
Appointed 19.4.2007  
Extended 1.1.2011  
Term 4 years to 31.12.2017



**Ms Ester Huxtable**  
(Deputy Chair)  
Appointed 1.1.2012  
Extended 1.1.2014  
Term 4 years to  
31.12.2017



**Mr Wayne Hanson**  
Appointed 5.12.2002  
Extended 1.1.2006  
Extended 1.1.2009  
Extended 1.1.2012  
Term 4 years to 31.12.2015



**Mr Geoff Buckland**  
Appointed 1.1.2006  
Extended 1.1.2009  
Extended 1.1.2012  
Term 4 years to 31.12.15



**Cr Sue Clearihan**  
Appointed 1.1.2006  
Extended 1.1.2009  
Extended 1.1.2012  
Term 4 years to 31.12.2015



**Ms Deborah Black**  
Appointed 1.1.2012  
Extended 1.1.2014  
Term 4 years to  
31.12.2017



**Mrs Robyn Geraghty**  
Appointed 11.12.2014  
Term 4 years to 10/12/2018



**Ms Lindsay Palmer**  
Appointed 01.05.12  
Resigned 31.07.2014

### Report from the Chair of the Board

It is with pleasure that I present the Adelaide Cemeteries Authority's Annual Report for 2014-15. The Authority had a very successful and productive year, delivering a solid operating surplus and progressing key cemetery developments. The Authority rebranded its product and customer service offering to ensure that the Authority is well positioned to meet and service community needs now and into the future. The significant business achievements in 2014-2015 reflect the extensive planning undertaken by the Board and the hard work of the CEO, the Executive Management Team and staff.

The operating surplus of \$757k represents a reversal of the operating loss experienced by the Authority in the previous financial year. This positive 2014-2015 result was driven by a brand awareness campaign coupled with improved customer service and close management of costs.

The Board was particularly pleased to see the positive change in the organisational service delivery with the demonstrated adoption of the revised organisational values launched in late 2013-2014. These values play an important role in ensuring the Adelaide Cemeteries Authority is a contemporary, customer and community focussed organisation.

With the completion of the Authority's four year strategic 'consolidation' phase the Authority has developed new plans for future growth that include the continued development of facilities, product offerings, and the customer centric culture. Adopted by the Board in March 2015, the Authority's new *Strategic Plan 2015-2018* identifies value propositions and opportunities via consultation with community groups that will chart a course to underpin long-term business sustainability. It is pleasing to see that the Board's 2011 vision for the Authority is now coming together and providing quality services to the community.

Planning previously undertaken by the Authority came to be realised in 2014-15 with the following major projects either commencing or being completed during the year:

- Stage 3 of the Enfield Mausoleum for the ongoing provision of burial crypts
- Pilyu Yarta, a Natural Burial Ground located within Smithfield Memorial Park
- Charlotte Gardens, a premium burial interment section at Enfield Memorial Park; and
- Design and construction of a Buddhist cemetery section at Enfield.

The *Strategic Plan 2015-2018* reiterated that one of the key issues for the Authority and for the northern Adelaide community is the suitability of the Enfield funeral chapels. The Board will explore how best to replace the current building with a community facility that caters not just for funeral services, but also other community based uses. This planning will be done in conjunction with consideration of future options for the Authority's crematorium including new, more efficient cremator units.

In keeping with this thinking, the Board approved the Authority's new *Environmental Plan 2015-2018* and commitment to be a progressive environmental leader within the industry and community. The key goal of the new plan is for the Authority to obtain *ISO14001* accreditation by June 2018. Environmental initiatives completed over the previous two-plus years have positioned the Authority well to pursue the international environmental standard.

In closing, I would like to thank my fellow Directors for their commitment and hard work and guidance. Our Board and committee meetings require significant commitment from all Directors, the Executive Management Team and staff, so I thank everyone for their unwavering contribution. On behalf of the Board, I also acknowledge our Minister, the Deputy Premier the Hon John Rau MP and his staff, whose support and counsel throughout the year have been highly valued.

**Catherine Schultz**  
**Chair of the Board**

### Report from the Chief Executive Officer

It is satisfying to report the Adelaide Cemeteries Authority delivered a solid financial result in 2014-15. Of note is that the Authority provided similar numbers of burial, cremation, memorial and chapel services in 2014-15 as the previous year, yet annual revenue increased by over \$1.4m, equivalent to 17.3% growth. This result reflects a number of initiatives undertaken by Authority during the year.

A review of the Adelaide Cemeteries Authority's brand lead to the development and implementation of a campaign based upon the theme of 'A Place to Remember'. With guidance from the Authority's Marketing Committee and Board, the campaign came to fruition in early 2015 with a targeted program promoting our services and facilities. The campaign, based in both traditional and new media, provided the business with a contemporary, fresh look which clearly connected with the community.

Underpinning the brand campaign was the emphasis on embedding four new organisational values; *Proud, Approachable, Understanding* and *Progressive*. These values now guide everything the Authority does.

We are proud of our customer service standards and the quality of the presentation of all four cemeteries. The service commitment to families and loved ones, funeral directors and our community is very much part of what the Authority stands for. Complementing this is the approachability and understanding when engaging with existing and new customers. During the year relationships were established with a number of new and emerging cultural, religious and community groups in the northern metropolitan area. Another successful strategy for the Authority was the increased focus on genuine, meaningful community engagement. Over a period of time, and via face-to-face communication, new interment areas have been or are being established for a number of community groups. These are long-term relationships which the Authority values highly and we also engage with the broader community in a number of ways, particularly through our tourism program at the West Terrace Cemetery and the staging of commemorative services for special events such as Remembrance Day, Mother's Day and Father's Day. This commitment to genuine community engagement is aligned with that of our owners, the State Government of South Australia. The Authority will continue to strive to enhance our customer service standards and our understanding of the communities we serve.

Being progressive is also integral to the Authority's long-term success. Our new branding, flexible attitude to service delivery and use of new and emerging technologies have helped us to reform the perceptions of the Adelaide Cemeteries Authority. Ultimately, this linked to the work done by the Board and Executive Management Team during the year to set the Authority's strategic priorities for its next planning phase. My thanks to the Board, in particular the Chair Ms Catherine Schultz for their leadership, guidance and support during 2014-15.

I would also like to acknowledge the families, community groups and funeral directors who chose the Adelaide Cemeteries Authority as their preferred cemetery service provider over the last year. As ever, my thanks also go to our volunteers, the Friends of West Terrace Cemetery who generously extended their services to supporting Cheltenham Cemetery during the year.

Finally, it would be remiss not to acknowledge the hard work of all our staff, whose commitment and contribution have provided the cornerstones of the success of the Authority in 2014-15.

**Robert Pitt**  
**Chief Executive Officer**

## Planning – Vision, Mission & Values

### Strategic Plan

In March 2015, the Board adopted a new three year Strategic Plan for the period July 2015 to June 2018. In June 2015 the Authority concluded a four year ‘consolidation’ strategic phase with Authority’s assets and infrastructure being upgraded and the organisational structure and customer service culture being redefined and redeveloped.

Achievements of the previous Strategic Plan during 2014-15 included:

- Rebranding of the Authority via a new website and successful marketing campaign
- 2,186 cremations (annual target was 2,000)
- 959 burials (922 in 2013-14)

Exceeding revenue targets. The Authority achieved its 2014-15 budget surplus. Details can be found in the *Annual Financial Statements* (See Appendix B).

- Investment funds achieving \$4.2m, of which includes \$3.2m pre-paid cemetery fees
- Resealing of road segments at the Cheltenham and West Terrace cemeteries
- Upgrading of irrigation infrastructure at Enfield Memorial Park
- Increase in revenue from pre-need interment right fees
- A review of the *West Terrace Cemetery Conservation Management Plan* (2005)
- Borrowing, with Cabinet approval, \$2.5m for the Stage 3 Mausoleum Project at Enfield Memorial Park
- Consultation with new and emerging community groups regarding their cemetery needs
- Compliance with the Authority’s governance framework.

The four-year Plan included 38 ‘strategic targets’. As of 30 June 2015:

- 29 (76%) were achieved; and
- 9 (24%) are in progress.

The focus for 2015-16 is to build upon the success of 2014-15. This is reflected in the *Strategic Plan 2015-2018* which identifies the Authority moving into an ‘enhancement’ phase, the second strategic phase of the Authority’s 20 year planning horizon.

To achieve this, the Board has set 21 targets across the following six strategic areas:  
Community and Customers;

1. Our People;
2. The Environment;
3. Governance;
4. Financial Sustainability; and
5. Infrastructure and Major Projects.

The new plan includes a revised Mission and four organisational values.

### **Our Mission**

To be South Australia's leading provider of sensitive and innovative cemetery services.

### **Our Core Values**

The organisational values that unite and drive the way we work together and do our business are:

- **Proud** – We are proud of our cemeteries, the services we provide and the privileged role we play in people's lives.
- **Approachable** – We are warm, welcoming and supportive towards each other, our customers and the wider community.
- **Understanding** – We listen and meet the needs of people better than anyone else.
- **Progressive** – We demonstrate pace and ambition, future focus and a desire to continuously improve.

These Values are the cornerstone of our *Strategic Plan 2015-2018*, they underpin the way the Authority provides its services and presents its facilities.

*The Values* also reflect our commitment to engaging with the communities that use the Authority's four cemeteries.

The Board and Management are committed to ensuring that our values underpin the Authority's business decisions, working relationships, the presentation of our cemeteries and the behaviour of Authority staff and volunteers.

## **Statutory Responsibilities & Accountability**

### **Responsibilities**

The Adelaide Cemeteries Authority is governed by the Board under the portfolio of the Minister for Planning. The primary functions of the Authority under the *Adelaide Cemeteries Authority Act 2001 (SA)* are:

- The administration and maintenance of the following public cemeteries:
  - (i) Cheltenham Cemetery;
  - (ii) Enfield Memorial Park;
  - (iii) West Terrace Cemetery;
  - (iv) Smithfield Memorial Park.
- the administration and maintenance of any other cemetery established or acquired by the Authority;
- the burial or other disposal of human remains in an Authority cemetery;
- administration of activities associated with the heritage or historical significance of an Authority cemetery; and
- any other function assigned to the Authority by or under this or any Act, or by the Minister.

### **Relevant Key Legislation**

The Authority operates in accordance with the following key pieces of legislation.

*Adelaide Cemeteries Authority Act 2001 (SA)*  
*Public Corporations Act 1993 (SA)*  
*Public Finance and Audit Act 1987 (SA)*  
*Public Finance and Audit Regulations 2014 (SA)*  
*Burial and Cremation Act 2013 (SA)*  
*Burial and Cremation Regulations 2014 (SA)*  
*Public Finance and Audit Act 1987 (SA)*  
*Work Health Safety Act 2012 (SA)*  
*Work Health Safety Regulations (SA)*  
*Return to Work Act 2014 (SA)*  
*Return to Work Regulations 2015 (SA)*  
*Heritage Act 1993 (SA)*  
*Development Act 1993 (SA)*  
*Adelaide Park Lands Act 2005 (SA)*  
*Statutes Amendment (Public Sector Employment) Act 2006 (SA)*

### **Charter**

The Authority also operates under a dedicated Charter that came into effect on 9 April 2006 after being signed by both the Minister and Treasurer. As per the *Public Corporations Act 1993*, the Authority's Charter is reviewed annually by the Authority's Minister in consultation with the Treasurer.

## 2014-15 Performance

Revenue from fees and charges for the 2014-15 financial year was 17.3% higher than for 2013-14, reflecting a positive community response to the Authority's new branding and services offered. Revenue from burial and memorial grants increased by 27.5% from 2013-14. The total number of services conducted at the Authority's cemeteries was 3145, holding steady from 3147 in 2013-14.

The Authority, however, lost market share in cremations. We serviced 23.38% of the total burials and cremations conducted in South Australia. This represents a 0.5% drop in market share from 2013-14.

### Burials

Across our four cemeteries, 959 burials were conducted in 2014-15, 37 more than last year. Burial revenue increased by 11% on 2013-14.

All Cemeteries - Burial Services	2012-13	2013-14	2014-15
Enfield Memorial Park	491	490	509
Enfield Mausoleum	30	21	31
Cheltenham Cemetery	295	303	311
West Terrace Cemetery	51	52	58
Smithfield Memorial Park	60	56	50
<b>Total (All ACA Cemeteries incl Mausoleum)</b>	<b>927</b>	<b>922</b>	<b>959</b>

### Cremations

During 2014-15, the Authority undertook 2186 cremations. This was 39 fewer than in the previous year (a decrease of 0.2%). This reflects the highly competitive nature of the metropolitan Adelaide cremation market. 'No Service Cremations' are dispositions where there is no chapel service at Enfield Memorial Park, only a cremation performed at the Enfield Crematorium. In keeping with recent trends, 'No Service Cremations' continue to be a large percentage of the Authority's cremations operations.

Enfield Crematorium - Cremation Services	2012-13	2013-14	2014-15
Lounge service cremation (incl state-assisted)	581	606	511
<b>Non-service cremation (incl state-assisted)</b>	<b>1656</b>	<b>1581</b>	<b>1524</b>
<b>Other cremations (not otherwise specified)</b>	<b>13</b>	<b>38</b>	<b>151</b>
<b>Total cremations</b>	<b>2250</b>	<b>2225</b>	<b>2186</b>

### Interment Right Renewal Program

The Interment Right Renewal Program encourages families to maintain tenure and their connection to family graves. More than 650 interment rights were renewed during 2014-15 (a historical high) and this brought in \$731 000 in renewal revenue. This reflects the work the Authority has undertaken to contact interment right holders, families and loved ones regarding expired interment rights, in conjunction with the community education initiatives incorporated in the Authority's 2014-15 brand campaign.

## Corporate Governance

### Board Member Attendance 2014-15

There were a total of 11 Board meetings held during 2014-15. The November 2014 meeting was a full day Board planning session.

Director	Meetings eligible to attend	Meetings attended
Ms Catherine Schultz (Chair)	11	11
Ms Ester Huxtable (Deputy)	11	10
Ms Deborah Black	11	9
Mr Geoff Buckland	11	11
Cr Sue Clearihan	11	11
Mrs Robyn Geraghty	5	5
Mr Wayne Hanson	11	8

### Committee Attendance 2014-15

The Board had five operating sub-committees during 2014-15. Each has their own Terms of Reference and role statements. The majority of the sub-committees meet on a quarterly basis. In total, there were 21 Board sub-committee meetings in 2014-15, the details of which are provided in the tables below.

In March 2015 the Board formally disbanded the Southern Cemeteries Committee, the work of which has been included in the Terms of Reference of the newly formed Properties Committee.

### Finance, Audit and Risk Committee

The role of this committee is to:

- ensure the short-term and long-term financial viability of the Authority and the South Australian Government's financial interest in the Authority
- oversee the South Australian Government's financial interest in the Authority
- fulfil financial reporting requirements as outlined in applicable legislation and other South Australian Government guidelines issued by the Departments of Premier and Cabinet, and Treasury and Finance
- monitor the financial performance, position and cash flow of the business
- monitor the Authority's business risks and management of those risks
- monitor the Authority's investments

Finance, Audit and Risk Management Committee		
Director	Committee Meetings Eligible to Attend	Committee Meetings Attended
Ms Deborah Black (Chair)	5	5
Mr Geoff Buckland	5	5
Mr Wayne Hanson	5	5
Ms Catherine Schultz ((Proxy)	1	1

**Heritage and Monument Committee**

In accordance with Clause 19 of the Adelaide Cemeteries Authority Act 2001, the Authority’s Heritage and Monument Committee is required to:

- advise the Authority on heritage and historical matters relating to Authority cemeteries
- advise the Authority on activities associated with the heritage or historical significance of Authority cemeteries
- advise the Authority on the establishment and implementation of policies relating to monuments, headstones and memorials; and
- advise the Authority on marketing and promotional activities related to heritage and historical matters.

<b>Heritage and Monument Committee</b>		
<b>Director</b>	<b>Committee Meetings Eligible to Attend</b>	<b>Committee Meetings Attended</b>
<b>Cr Sue Clearihan (Chair)</b>	<b>4</b>	<b>4</b>
<b>Mr Geoff Buckland</b>	<b>4</b>	<b>4</b>
<b>Ms Ester Huxtable</b>	<b>4</b>	<b>4</b>

**Marketing Committee**

The role of the Marketing Committee is to:

- develop the Authority’s marketing strategy
- monitor the performance of the Authority’s Marketing Tactical Strategy
- monitor the reporting and performance of the Authority’s Marketing Plans
- ensure branding of the Authority and its cemeteries is consistent and cohesive
- develop programs for the products and services provided by the Authority
- monitor the Authority’s product portfolio
- monitor reports from the Authority’s customer management systems
- provide advice on appropriate strategies for effective service delivery
- manage the reputations of the various brands
- act as ‘the voice’ of the customer.

<b>Marketing Committee</b>		
<b>Director</b>	<b>Committee Meetings Eligible to Attend</b>	<b>Committee Meetings Attended</b>
<b>Ms Catherine Schultz (Chair)</b>	<b>5</b>	<b>5</b>
<b>Ms Deborah Black</b>	<b>5</b>	<b>3</b>
<b>Mrs Robyn Geraghty</b>	<b>2</b>	<b>1</b>
<b>Ms Ester Huxtable (Proxy)</b>	<b>4</b>	<b>3</b>

**Properties Committee**

During the year, the Board dealt with a number of reports regarding approaches from other entities asking the Authority to manage or assume the care and control of their cemeteries. In response to this, it resolved to establish a Properties Committee Sub-Committee. The role of the Properties Committee is to:

- to consider opportunities for the Authority to manage or own other properties
- to evaluate the commercial benefits of managing or owning other properties
- to evaluate non-commercial benefits of managing or owning other properties
- providing advice on strategies for procuring or entering management agreements for other properties
- ensuring the Authority’s involvement with other cemeteries in any form is aligned with the Authorities strategic goals
- ensuring that every process for the Authority to become involved with other properties, complies with ‘Adelaide Cemeteries Authority’s Act of 2001’ and any other relevant legislation.

<b>Properties Committee</b>		
<b>Director</b>	<b>Committee Meetings Eligible to Attend</b>	<b>Committee Meetings Attended</b>
<b>Mr Geoff Buckland (Chair)</b>	<b>2</b>	<b>2</b>
<b>Ms Ester Huxtable</b>	<b>2</b>	<b>2</b>
<b>Ms Deborah Black</b>	<b>2</b>	<b>2</b>
<b>Mrs Robyn Geraghty (Proxy)</b>	<b>0</b>	<b>1 ( as Guest)</b>

**Performance and Remuneration Committee**

The role of the Performance and Remuneration Committee is to:

- monitor and evaluate the performance of the Chief Executive Officer and advise the Board accordingly
- recommend to the Board the appropriate level of remuneration
- have a consultative role in the determination of salary packages for members of the ACA Senior Managers who report directly to the Chief Executive Officer.

<b>Performance and Remuneration Committee</b>		
<b>Director</b>	<b>Committee Meetings Eligible to Attend</b>	<b>Committee Meetings Attended</b>
<b>Ms Catherine Schultz (Chair)</b>	<b>5</b>	<b>5</b>
<b>Cr Sue Clearihan</b>	<b>5</b>	<b>5</b>
<b>Mr Wayne Hanson</b>	<b>5</b>	<b>5</b>

## **Heritage and Monument Committee Report 2014-15**

**In accordance with clause 19 (6) of the Act, the following report is provided on the operations of the Heritage and Monument Committee during 2014-15.**

In 2005, the Authority approved the West Terrace Cemetery Conservation Management Plan. This document outlines actions the Authority should take to ensure that the cultural heritage of Adelaide's oldest operating cemetery is conserved and leveraged to improve the viability of this important site. Ten years on, a major task undertaken by the Heritage & Monument Committee during 2014-15 was to review the progress of the 2005 Conservation Management Plan. The Committee worked with the original author of the plan, Ms Kate McDougall and Authority staff to identify the tasks that have been successfully implemented as well as those actions requiring further work. In May 2015 a workshop was conducted with Ms McDougall, who congratulated the Committee and Authority on the progress to date. A revised, updated version of the plan has now been endorsed by the Committee, with a focus on redeveloping the Curator's House precinct. With its prominent location adjacent to the main entrance to the cemetery, the area has the potential to be redeveloped and upgraded to provide an improved experience for cemetery visitors and enhance the presentation of the cemetery's West Terrace frontage.

Work on identifying vacant sites throughout the West Terrace Cemetery has continued with a further 70 unused sites identified in the Road 1 South, Road 2 and Road 3 sections of the cemetery. These sites have now been listed in public notices as required by the Burial and Cremation Act 2013, and, pending the public response, these sites will be available for interments in 2016. Planning was also undertaken for the conservation work on the Cross of Sacrifice to ensure its completion in the Centenary year of the Gallipoli Landing and World War 1 and the Authority's significant Remembrance Day event to be held in November 2015. Mention should also be made of the second Cultural Tourism Award received by the Authority for our Interpretation Trails at West Terrace Cemetery, including the highly successful weekly Night Tours.

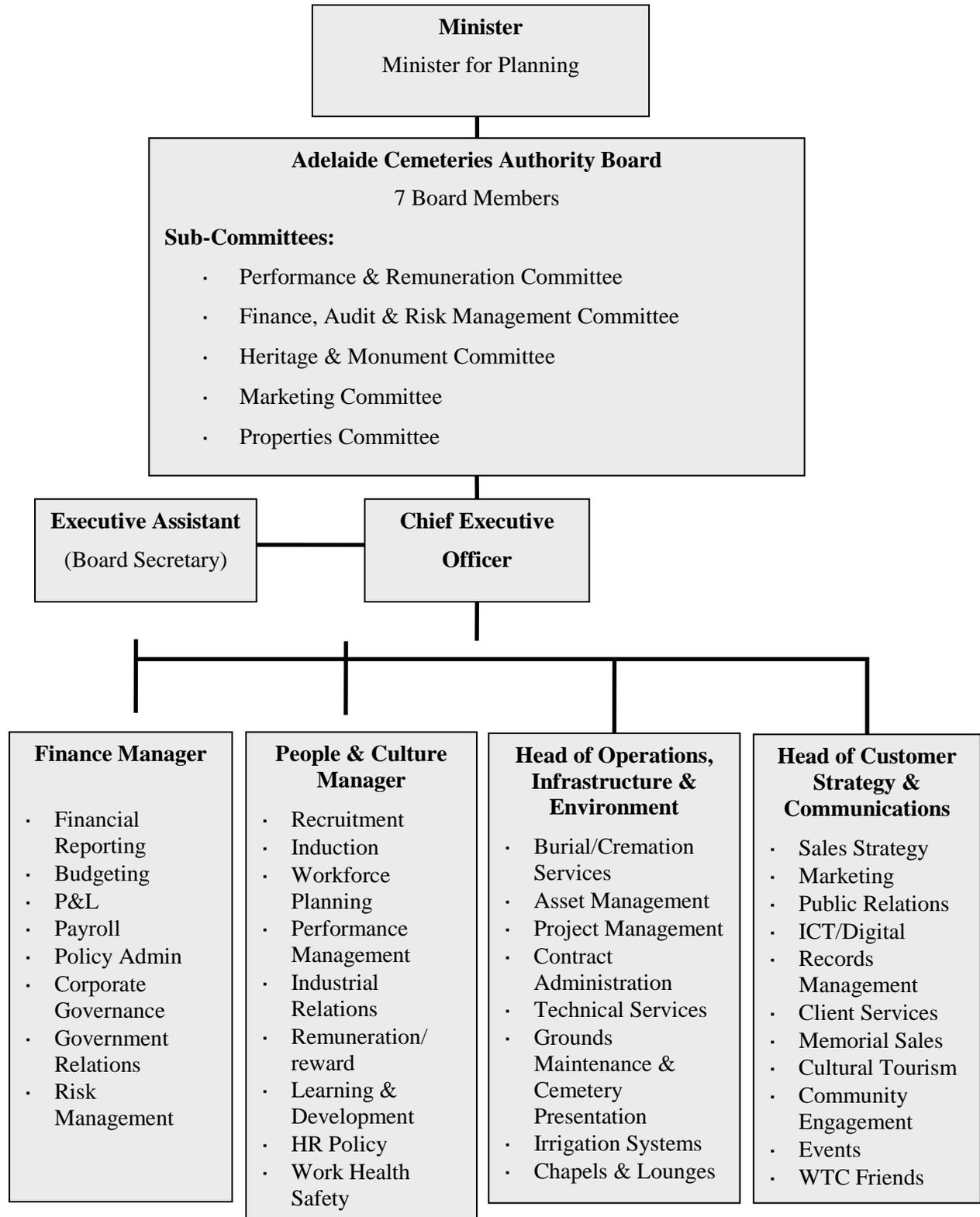
It was most pleasing to see guided tours be provided at Cheltenham Cemetery during the About Time (History) Festival in May 2015. The tours, developed with the assistance of the cemetery's Community Consultative Committee, provided insights into the history of the Port Adelaide and Woodville areas, from the first burial of Ms Hannah Mussarad in 1876 to the colourful and varied characters throughout the history of the area. The successful Adopt-A-Grave Scheme at Cheltenham Cemetery expanded this year to include students from Woodville High School along with Le Fevre High School.

During the year, the Committee also reviewed a report on a sample of over 150 monuments at both the Cheltenham and West Terrace cemeteries. The findings of this report, when applied across both these two sites, indicates there is a lot of work to be done to conserve older monuments at these locations. In terms of monumental work, the highlight of the year was the restoration work undertaken on the well-known Fireman's memorial at Cheltenham Cemetery.

Once again, I thank my fellow Directors Mr Geoff Buckland and Ms Ester Huxtable for their work with the Committee over the past 12 months. I would also like to acknowledge the work of our Authority staff, Community Consultative Committee members, Cemetery Guides and Volunteers and the Heritage Advisor Mr Andrew Stevens, particularly with respect to the progress of the *West Terrace Cemetery Conservation Management Plan*.

**Sue Clearihan**  
**Chair**

**Organisational Chart**



**Business Unit Report – Executive**

The four Executive Managers and the Executive Assistant form the Authority's Executive Management Team and report directly to the Chief Executive Officer.

**2014-15 Highlights**

2014-15 yielded a number of important achievements that have provided a platform for further success and for the Authority's long-term financial sustainability, such as;

- Worked with the Board to develop the three year Strategic Plan for the period July 2015 to June 2018
- Embedded our new organisational values
- Rebranded the Authority and implemented Phase one of our 'Place to Remember' marketing campaign
- Launched the Authority's new website
- Enhanced our relationships with community groups such as the Vietnamese Buddhist and Hazara communities
- Presented a Cabinet Budget Review Committee submission on the business case for the Stage 3 Mausoleum Project at Enfield Memorial Park
- Obtained a \$2.5m loan from SAFA for the for the Stage 3 Mausoleum Project
- Commenced implementation of the Authority's *Work Health Safety Plan 2015-2018*
- Finalised the Authority's Environmental Plan 2015-2018
- Commenced upskilling and empowering Team Leaders throughout the organisation
- Upgraded assets and infrastructure including roads, paths, irrigation, plant and equipment
- Established the first Cemetery Concierge service in Australia.

## **Business Unit Report Operations, Infrastructure & Environment**

The Operations, Infrastructure and Environment Business Unit maintains infrastructure and provides services for Enfield Memorial Park, Cheltenham Cemetery, West Terrace Cemetery and Smithfield Memorial Park.

### **Enfield Memorial Park**

First conceived as a lawn cemetery in 1944 Enfield Memorial Park is today a fully operational cemetery complex, incorporating chapels and lounges, a crematorium and a mausoleum, set amongst rolling landscape slopes and well-presented gardens. Burials constitute a significant proportion of services at Enfield, along with above-ground mausoleum crypt interments. Natural burials in the Wirra Wonga section of the cemetery will continue to increase in coming years. The Authority conducts all of its cremations at the Enfield crematorium. Details of these are reported separately.

<b>Enfield Memorial Park - Burial Services</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Burials</b>	491	490	509
<b>Mausoleum interments</b>	30	21	31
<b>Total</b>	<b>521</b>	<b>511</b>	<b>540</b>
Variation to number over previous year	-3	-10	+29
Percentage variation over previous year	-0.6%	-1.9%	5.6%

### **Plan of Management for Enfield Memorial Park**

The five-year management plan for Enfield Memorial Park came into effect on 1 July 2013. During 2014-15 the Authority implemented the following Plan of Management actions at Enfield Memorial Park:

- Commencement of construction of new interment precinct;
- Relocation of the roadway to extend Wirra Wonga;
- Development of the Tributes Policy;
- Resolution of water supply options;
- Implementation of annual maintenance programs;
- Improvements to irrigation systems;
- Implementation of the annual interment right renewal program;
- Marketing and promotion campaign (Phase One) implemented; and
- Improved community engagement initiatives.

In summary, during the year the quality of the presentation and services at Enfield Memorial Park improved, with the highlight being the progression of the new burial interment precinct on the western side of the current operating area of the cemetery. When completed, this precinct will offer a range of quality interment options. The precinct has been developed to provide interment product inventory at Enfield for the next five years.

## **Cheltenham Cemetery**

Established in 1876, Cheltenham Cemetery is one of Adelaide's oldest. It also has a unique place in Australian cemetery history, in that it was the first full cemetery to redevelop areas and re-use graves to ensure the ongoing provision of burial sites.

The cemetery continues to provide burial sites in redeveloped areas. Of the total number of burials conducted at Cheltenham during the 2014-15 year, 215 (69.1%) were in redeveloped sites. The Authority recognises the importance of continuing this program sensitively and in a way that recognises the historical and heritage value of the cemetery and its place in the local community.

<b>Cheltenham Cemetery - Burial Services</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Burials</b>	295	303	311
Variation to number over previous year	-8	8	8
Percentage variation over previous year	-2.6%	2.7%	2.6%
Cheltenham re-use	199	216	215
Percentage of re-use	68.4%	71.3%	69.1%

### **Plan of Management for Cheltenham Cemetery**

The five-year management plan for Cheltenham Cemetery came into effect on 1 July 2013.

During 2014-15 the Authority implemented the following Plan of Management actions at Cheltenham Cemetery:

- Establishment of a Community Consultative Committee
- Development of guided cemetery tours
- Development of the Tributes Policy
- Commenced investigation into alternate water supply options
- Resolution of local heritage status of 14 graves at the cemetery
- Reviewed the list of significant graves within the cemetery
- Implementation of annual interment right renewal program; and
- Upgrading of roadways B and C, including kerb and gutters.

The upgrading of the roadways at the cemetery has had a significant impact on the presentation of the 140 year old cemetery. The Authority's collaboration with the Le Fevre and Woodville High Schools and the Community Consultative Committee meetings has also raised the profile of this valued community asset.

## **West Terrace Cemetery**

West Terrace Cemetery, which began operating in the late 1830s, is the oldest cemetery in the State and the burial place of many prominent South Australians. It is listed on the State Heritage Register. The introduction of tours and (award-winning) self-guided interpretive trails through the cemetery, together with its hosting of several well-attended events in recent years, have firmly consolidated its place in the cultural life of the State. The Board acknowledges the role played by the Friends of West Terrace Cemetery in achieving this. The Friends' commitment to conducting research and monthly tours, and assisting with 'history month' events is invaluable.

West Terrace continues to operate as a cemetery, albeit in a reduced capacity when compared with others managed by the Authority.

<b>West Terrace Cemetery - Burial Services</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Burials</b>	51	52	58
Variation to number over previous year	-5	1	6
Percentage variation over previous year	-8.9%	2.0%	11.5%

### **Plan of Management for West Terrace Cemetery**

The five-year management plan for West Terrace Cemetery came into effect on 1 July 2013. During 2014-15 the Authority implemented the following Plan of Management actions at West Terrace Cemetery:

- Awarded a third consecutive Culture and Heritage Tourism Award
- Continuation of the Adopt-A-Grave program
- Facilitated further repairs to monuments
- Installation of new beams in the Wakefield Section
- Installation of a cremation memorial area in the Wakefield Section
- Program of resealing of roadways commenced
- Refurbishment of the Cross of Sacrifice commenced
- Generator and audio system procured to support cemetery events
- Continued support and expansion of 'Friends' group
- Continued support for a Community Consultative Committee; and
- Review and update of the cemetery's 2005 *Conservation Management Plan*;

The challenge for the Authority is how to continue to provide burial sites at Adelaide's oldest operating cemetery. It is evident from the continuing demand for plots in the recently developed Wakefield Section, that there is ongoing community demand for interment sites at West Terrace Cemetery. To this end, the Board via the Heritage and Monument Committee is exploring how to redevelop the Curator's House to provide a more accessible and functional visitor facility along with some new interment sites located within the adjacent vacant former yard area.

## Smithfield Memorial Park

The Authority took over the management of this relatively ‘young’ cemetery in 2002. Smithfield Memorial is a landscaped park, less formal than others under its control. Tranquil lakes attract abundant birdlife and extensive plantings of native vegetation have further enhanced its bush-like setting – even as the cemetery grows to meet the needs of the local area. Smithfield Memorial Park also includes the ‘Science Park’ area, which has been set aside for the interment of remains and to memorialise people who have bequeathed their bodies to the University of Adelaide for research under the *Body Donation Program*.

Smithfield Memorial Park - Burial Services	2012-13	2013-14	2014-15
Burials	60	56	50
Variation to number over previous year	+19	-4	-6
Percentage variation over previous year	+46.3%	-6.7%	-10.7%

### Plan of Management for Smithfield Memorial Park

The five-year management plan for Enfield Memorial Park came into effect on 1 July 2013.

During 2014-15 the Authority implemented the following Plan of Management actions at Smithfield Memorial Park:

- Development of Pilyu Yarta, a new natural burial ground within SMP
- Construction of Pear Tree Grove, a new premium burial interment area; and
- Investigated opportunity to improve Main North Road frontage.

Smithfield Memorial Park continues to be an under-utilised facility. The Authority understands that it needs to promote the natural aesthetic of the cemetery and its potential to the northern Adelaide community. The recent development of new natural burial and premium burial interment areas has commenced the process of enhancing the appeal of Smithfield Memorial Park and to position it to be able to marketed and promoted. Improving the patronage and revenue of this cemetery will be focus for the Authority over the coming years.

## **Business Unit Report Customer Strategy & Communications**

During 2014-15 the Authority committed to a new five-year marketing strategy. The first elements of this plan were implemented during the past financial year.

The Authority identified a need to differentiate itself from its competitors and establish a stronger connection with consumers by moving away from being known as ‘an administrator of cemeteries’ to a ‘customer centric retail brand’. To achieve this, a new marketing and brand position, ‘A Place to Remember’ was adopted. This meaningful, emotive and highly personable articulation of its unique role in society served as a platform for all brand level communications, and will continue to evolve in coming months.

To launch the new brand position, an integrated marketing campaign was developed, built around a simple proposition, ‘*How Will You Be Remembered?*’ The question encouraged consideration of all the issues surrounding mortality, memorialisation and how we choose to live our lives. In doing so, it provided the Authority with an opportunity to cement in the minds of consumers its purpose and personality and to encourage conversation on end-of-life issues.

The initial three month campaign involved television, outdoor (bus shelters) and print advertising as well as online and social media marketing. This activity was supported by the provision of a new website and sales collateral consisting of seven factsheets covering the portfolio of cemeteries accompanied by a folder which also articulates the brand story.

Results since the launch of the brand in April have been encouraging. For the period 1 April to 30 June the campaign resulted in:

- 2% increase in market share, with a notable increase in the pre-need sales of burial sites and Mausoleum crypts
- An increase in telephone activity, with enquiries increased by over 100 per week
- Unique visitors to the website increased by 34.8% for the three month period
- The Facebook community almost tripled during the campaign period.

Other activities aligned with these tactics to generate interest and increase the profile of the Authority. The West Terrace Tours continued to gain national exposure, winning a fourth straight South Australian Tourism Award and being inducted into the SA Hall of Fame. The innovative Adopt-a-Grave scheme and annual suite of community events also continued to attract media attention.

The introduction of a concierge at the Enfield Memorial Park, welcoming guests to the Authority’s Visitors Centre, was also a first for an Australian cemetery and provides further evidence of a renewed focus on customer service.

The coming year will seek to build on this momentum, increasing opportunities to connect with the community, understand their needs and develop products and services to exceed their expectations.

### Memorialisation

The Authority provides a range of cremation memorial options. Following is a three-year breakdown of the sale of these across the four cemeteries.

<b>Memorial Site Sales</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Enfield Cremation Memorial Sales</b>	253	235	238
<b>Cheltenham Cremation Memorial Sales</b>	33	19	22
<b>West Terrace Cremation Memorial Sales</b>	2	3	1
<b>Smithfield Cremation Memorial Sales</b>	46	48	47
<b>Memorial Sales (all Authority's Cemeteries)</b>	<b>334</b>	<b>305</b>	<b>305</b>
Variation to number over previous year	+26	-29	+3
Percentage variation over previous year	+8.4%	-8.7%	+1%

### Records Management

Over 650 families chose to renew their interment right during the year. Total renewals were up 17% to 658, a historical high for the Authority – this equated to \$731 000 of renewal revenue. Other highlights of this year's renewal program, when compared to the previous year were:

- 49% increase in renewal revenue for West Terrace Cemetery
- Number of renewals from contact initiated by the Authority increased by 36%
- Renewal notice conversion rate of 25%

Our online records search facility continues to be a significant source of enquiry for the Authority. Over 650 email enquiries were received from users of our records search facility, a significant increase on the previous year. The main reasons for enquiry are families advising of corrections to cemetery data and requests for further information on site locations, headstones and renewal of interment rights.

Work continued on the West Terrace Records Project. This year the main focus was identifying unused sites at West Terrace Cemetery for potential re-sale and commencing the important task of verifying original interment entries in our burial registers against our database records.

**Business Unit Report – Finance**

The Business Support function provides a range of services to the Authority, including financial management, payroll, people and culture, work health and safety, governance and risk management.

**2014-15 Highlights – Finance**

- Completed review of pricing and product capacity and revised fees and charges based on findings
- Introduced upgraded budgeting templates
- Reviewed payroll processes and evaluated compliance with related legislation
- Reviewed Risk Management Framework
- Aligned Procurement Policy with State Procurement Board guidelines and procedures
- Coordinated the internal and external audits including State Procurement Board
- Analysed operating expenses in preparation for increased delegation to and empowerment of team leaders.

**Consultants**

The Authority engaged the following consultants in 2014-15:

<b>Consultant</b>	<b>Description</b>	<b>Number</b>	<b>Total</b>
URPS	Planning advice	1	\$562.50
Stephen Atkinson	Prepare Remembrance Day presentation	1	\$300.00
Minter Ellison	Provide Legal Advice regarding Termination Agreement	1	\$375.00
McDougall & Vines	2015 review of 2005 conservation management plan	1	\$500.00
Howard Zelling Chambers	Legal advice	1	\$500.00
Adelaide Research & Innovation	Microscope analysis of unknown cremation residue & report	1	\$600.00
Australian Fire & Safety	A3 Emergency Evacuation Plans	1	\$1,070.00
Deloitte	Long Service Leave EOY Calculation	1	\$1,440.00
Bunty Parsons Writing & Editing	Edit 2013-14 Annual Report	1	\$1,720.00
HL Jordan Memorials	Risk assessments on existing memorials	1	\$1,727.27
Hender Consulting	CEO Performance Appraisal 2015	1	\$2,300.00
Vlow Pty Ltd	Team Leader role profiling and classification consultancy	1	\$4,025.00
AskOHS Pty Ltd	Provide WHS support consulting services to 2014 WHS Audit	1	\$4,781.82
42Mighty	Facilitation of ACA Board Strategic Planning Workshop	1	\$4,800.00
McDougall & Vines	Preparation of Conservation Management Plan	1	\$6,745.45
Liquid Pacific	Valuation of land & buildings & infrastructure as at 30 June 2014	1	\$9,680.00
<b>Total Value below \$10,000</b>		<b>16</b>	<b>\$41,127.04</b>
Stevens Architects Pty Ltd	Heritage Advisory Services	1	\$28,070.35
BDO Advisory (SA) Pty Ltd	Products & Services Costing and Pricing Review	1	\$59,745.75
<b>Total Value above \$10,000</b>		<b>2</b>	<b>\$87,816.10</b>
<b>Grand Total</b>		<b>18</b>	<b>\$128,943.14</b>

**People and Culture**

**Workforce Profile**

**Employee numbers, gender & status**

<b>Total number of employees</b>	
Employees	<b>60</b>
FTEs	<b>55.65</b>

<b>Gender</b>	<b>% Employees</b>	<b>%FTEs</b>
Male	<b>67</b>	<b>70</b>
Female	<b>33</b>	<b>30</b>

<b>Recruitment, separation &amp; leave (by number of employees)</b>	
Separated from the Authority	<b>14</b>
Recruited to the Authority	<b>15</b>
On leave without pay	<b>0</b>

**Number of employees by salary bracket**

<b>Salary bracket</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
\$0 - \$54,799	27	7	34
\$54,800 - \$69,699	5	9	14
\$69,700 - \$89,199	4	2	6
\$89,200 - \$112,599	1	2	3
\$112,600+	3	0	3
<b>Total</b>	<b>40</b>	<b>20</b>	<b>60</b>

**Status of employees in current position**

<b>FTE's</b>	<b>Ongoing</b>	<b>Short-term contract</b>	<b>Long-term contract</b>	<b>Other (casual)</b>	<b>Total</b>
Male	33.2	1	5	0	39.2
Female	12.99	2	0.8	0.66	16.45
<b>Total</b>	<b>46.19</b>	<b>3</b>	<b>5.8</b>	<b>0.66</b>	<b>55.65</b>

<b>Persons</b>	<b>Ongoing</b>	<b>Short-term contract</b>	<b>Long-term contract</b>	<b>Other (casual)</b>	<b>Total</b>
Male	34	1	5	0	40
Female	15	2	1	2	20
<b>Total</b>	<b>49</b>	<b>3</b>	<b>6</b>	<b>2</b>	<b>60</b>

**Executives**

**Gender, classification and status**

Classification	Ongoing		Contract Tenured		Contract Untenured		Other (Casual)		Totals				
	M	F	M	F	M	F	M	F	M	%	F	%	Total
Executives	0	0	0	0	3	2	0	0	3	60	40	0	100
<b>Total</b>					<b>3</b>	<b>2</b>			<b>3</b>	60	<b>40</b>	<b>0</b>	<b>100</b>

**Leave Management**

**Average days leave per full-time equivalent employee**

Leave type	2010-11	2011-12	2012-13	2013-14	2014-15
Sick leave	7.71	7.25	8.76	15.43	35.18
Family/carer's leave	0.83	1.68	0.11	1.07	5.95
Misc & special leave	0.79	0.56	0.94	1.21	0.92

NB Family Carers Leave data includes Bereavement Leave taken. (Note that Sick Leave and Family/Carers are deducted from the accrued annual entitlements which are accumulative but not paid out on termination.)

**Workforce Diversity**

**Number of employees by age bracket by gender**

Age	Male	Female	Total	% of total	Workforce benchmark*
15-19	0	0	0	0	5.5%
20-24	1	0	1	1.67%	9.7%
25-29	1	2	3	5%	11.2%
30-34	6	6	12	20%	10.7%
35-39	2	1	3	5%	9.6%
40-44	6	4	10	16.67%	11.4%
45-49	6	2	8	13.33%	11.1%
50-54	7	2	9	15%	11.4%
55-59	7	0	7	11.67%	9.1%
60-64	4	1	5	8.33%	6.7%
65+	0	2	2	3.33%	3.6%
<b>Total</b>	<b>40</b>	<b>20</b>	<b>60</b>	<b>100</b>	<b>100.0</b>

\* Benchmark as at March 2007 from ABS Supertable LM8

**Total number of employees with disabilities**

Male	Female	Total	% of agency
-	-	-	0

**Voluntary flexible working arrangements by gender**

	Male	Female	Total
Purchased leave	0	0	<b>0</b>
Flexitime	11	15	<b>26</b>
Compressed weeks	26	5	<b>31</b>
Part-time	2	7	<b>9</b>
Job share	0	0	<b>0</b>
Working from home	0	0	<b>0</b>

Note: Employees may undertake more than one type of flexible working arrangement at the same time; therefore the total is unlikely to add up to 100%. Operations staff have scheduled rostered days off (RDOs) and these are expressed as ‘compressed hours’.

**Performance Development**

**Employee performance management reviews**

Employees with	% Total workforce
A review within the past 12 months	<b>23.33</b>
A review older than 12 months	<b>40</b>
No review	<b>36.67</b>

The Authority has amended the performance review system and successfully implemented it for salaried employees. People & Culture will work with Operations to embed a simplified and appropriate system in 2014-15.

**Equal employment opportunity programs**

The Authority currently has one trained Contact Officer.

**Leadership & Management Development**

**Leadership & management training expenditure**

Training & development	Total cost
Total training & development expenditure	\$50 149
Total leadership & management development expenditure	\$11 481

**Accredited training packages**

<b>Classification</b>	<b>Number of accredited training packages</b>
L 6	2
L 7	2
ASO4	2
ASO8	1

**2014-15 Highlights – Learning and Development**

- The Executive Team attended leadership development workshops using the Human Synergistics model facilitated by Mr John Sands
- Operations workers continue to be up-skilled with machine operator licences training and confined space training as required
- Facebook Strategy for Business in support of promoting our social media and digital presence
- Certificate IV Frontline Management for Team Leaders (in-house).
- EB Training for Employee Representatives

**Work Health Safety**

The Authority’s Work Health Safety (WHS) Committee comprises elected representatives from each of the cemeteries under its management. The committee, which meets monthly or as needed, liaises with management and contributes to the implementation of initiatives to improve the Authority’s WHS culture.

Our 2014-15 year achievements included the new overarching WHS Policy, and the provision of training:

- WHS Representative to support our WHS Committee
- Responsible Officer training for all line managers
- Manual Handling training which was tailored to operational and administration roles
- First aid officer and fire warden training was well attended
- Food safety training for hospitality staff
- NSCA WHS Compliance training
- Return to Work Act Training for all line managers.

The improvements in the Authority’s WHS performance are reflected in the data below.

**Work Health and Safety prosecutions, notices and corrective action taken**

Number of notifiable incidents pursuant to <i>WHS Act</i> Part 3	0
Number of notices served pursuant to <i>WHS Act</i> Section 90, Section 191, and Section 195 (provisional improvement, improvement and prohibition notices)	0

## Adelaide Cemeteries Authority Annual Report 2014-15

### Agency gross workers compensation expenditure for 2014-15 compared with 2013-14

Expenditure	2013-14	2014-15	Var(\$)+(-)	% change + (-)
Lump sums- Sec 42/43	0	0		
Medical Reports		\$3,448		
Other Costs		\$1,251		
Income maintenance	\$28,011	\$34,759	\$6,748	24%
Medical Expenses	\$49,905	\$31,368	\$18,537	37%
Other	\$2 640	\$1,251	\$1,389	53%
<b>Total claims*</b>	<b>\$80,556</b>	<b>\$72,077</b>	<b>\$8,479</b>	<b>11%</b>

\*Before 3<sup>rd</sup> party recovery

### Work Health Safety performance targets

	Base 2009-10	2014-15	Target
	Numbers or %	Actual	Number
<b>1. Workplace fatalities</b>	0	0	0
<b>2. New workplace injury claims</b>	11	2	8
<b>3. New workplace injury claim frequency rate</b>	86.58	23.3	102.04
<b>4. Lost time injury frequency rate*</b>	12.59	11.65	9.44
<b>5. New psychological injury claims</b>	12.59	11.65	9.44
<b>6. Rehabilitation and return-to-work:</b>			
<b>6a. Early assessment within 2 days</b>	63.64	100%	80%
<b>6b. Early intervention within 5 days</b>	100%	0	90%
<b>6c. Days lost within 10 days</b>	71.43%	0	60%
<b>7. Claim determination:</b>			
<b>7a. Claims determined for provisional in 7 calendar day</b>	0%	100%	100%
<b>7b. Claims determined in 10 business days</b>	72.73%	0	75%
<b>7c. Claims still to be determined after 3 months</b>	9.09%	66.67%	3%
<b>8. Income maintenance payment for recent injuries:</b>			
<b>2013/14 injuries (at 24 months development)</b>	0	\$49 741	\$7820
<b>2013-14 injuries (at 12 months development)</b>	0	0.00	\$9,924

\* Lost time injury frequency rate for new lost-time injury/disease for each one million hours worked. This frequency rate is calculated for benchmarking and is used by the WorkCover Corporation.

Lost Time Injury frequency rate (new claims):

Number of new cases of lost-time injury/disease for year x 1 000 000

Number of hours worked in the year

**Statutory Information**

**Account payment performance**

Particulars	Number of accounts paid	Percentage of accounts paid (by number)	Value in \$A of accounts paid	Percentage of accounts paid (by value)
Paid by the due date	3831	100%	5 165 659	100%
Paid within 30 days or less from due date	0	0%	0	0%
Paid more than 30 days from due date	0	0%	0	0%

The Authority is committed to achieving and maintaining excellent account payment performance by meeting the payment of accounts as they fall due.

**Contractual arrangements**

The Authority did not enter into any contractual agreements that exceeded \$4 million during the 2014-15 year.

**Fraud**

During the year the Authority reviewed its *Fraud and Corruption Policy* and made significant changes to align it Department of Treasury & Finance and Independent Commission Against Corruption requirements and procedures. It was renamed the *Fraud Corruption Misconduct and Maladministration Prevention Policy*. The revised policy included a procedure for reporting fraud, corruption, misconduct and maladministration. Links were provided to the Authority's *Whistle Blowers Policy* and *Whistle Blowers Procedure*.

There were no instances of fraud detected during 2014-15.

**Overseas travel**

There were no instances of overseas travel undertaken by any members of the Authority's Board, Management or employees.

***Whistleblowers Protection Act 1993***

In the year to 30 June 2015 there were no occasions on which a matter of public interest was disclosed to a Responsible Officer under the *Whistleblowers Protection Act 1993*. As noted above, the Authority reviewed and revised its own *Whistleblowers Policy* and *Whistleblowers Procedure* in the reporting period.

**Environmental Plan**

During the year, the Authority completed its work on the 2012-14 *Environmental Management Plan*. The installation of rain water tanks on numerous buildings, replacement of ageing inefficient irrigation systems, increased use of 'green' power

sources, reduction of gas consumption in the crematorium and recycling of all waste materials have enhanced the Authority's environmental sustainable business practices.

During the year, a Natural History self-guided walking trail was initiated at West Terrace Cemetery. The walk acknowledges the various landscaping styles at this site, with a focus on the importance of the remnant indigenous vegetation that is protected within the cemetery grounds. The Authority continues to work with the Adelaide City Council and a number of community based environmental groups to conserve these areas as seed sources for plants that populate the Adelaide Plains pre-European settlement.

The Board has now adopted a new three year *Environmental Management Plan*. Acknowledging the operational environmental work completed to date, the target for the new plan covering period 2015 to 2018 is for the Authority to achieve

### **Freedom of Information Statement**

In the year to 30 June 2015, the Authority received one request for information under the *Freedom of Information Act 1991*.

### **Publications and documents produced by the Authority**

- *Annual Report*
- *West Terrace Cemetery Plan of Management 2013-2018*
- *Cheltenham Cemetery Plan of Management 2013-2018*
- *Enfield Memorial Park Plan of Management 2013-2018*
- *Smithfield Memorial Park Plan of Management 2013-2018*
- *Adelaide Cemeteries Authority Annual Financial Statements*
- *Adelaide Cemeteries Authority Charter*
- *West Terrace Conservation Management Plan 2015* (updated March 2015)
- *Adelaide Cemeteries Authority Annual Fees and Charges*.

### **Access to documents**

Access to documents can be arranged by contacting the Authority's Sales and Administration office at Enfield Memorial Park, or by downloading them from the its website [www.aca.sa.gov.au](http://www.aca.sa.gov.au)

Requests for additional information should be directed to:

FOI Officer  
Adelaide Cemeteries Authority  
PO Box 294  
Enfield Plaza SA 5085

Application fees may apply as listed in the South Australian Governments current Freedom of Information (Fees and Charges) regulations at the time of the request.

## Financial Management Summary

The Authority's financial performance to 30 June 2015 resulted in a \$757k surplus which is \$604k higher than the budgeted \$153k surplus.

- Net income is \$619k above budget, driven by burial interment right fees at Enfield Cemetery (\$396k), Mausoleum (\$107k) and Cheltenham (\$253k)
- Expenditure is \$17k below budget.

The key variances noted are Cost of Goods Sold (COGS), Salaries & Wages and consultancies. COGS are \$219k higher than budget, driven by better than expected vault sales at Cheltenham and Enfield. Salaries and Wages are above budget by \$248K, with the main contributors being as follows:

- Termination payments in July 2014 and February 2015 (\$65k)
- Cash out of accrued annual leave and long service leave payments by employees (\$48k)
- On-costs associated with above expenses (\$16k)
- Three pay runs in June not being fully offset by the reversal of accrued wages at 30 June 2014 (\$50k)
- Accrual of backpay from 1 October 2014 to 30 June 2015 which will be paid once the EB negotiations are complete (\$70k)

Consultancy expenses have been driven by the services provided by BDO Australia in relation to costing, budgeting and project evaluation. These services are now complete.

Revenue at each cemetery in 2014-15 is summarised in the table below.

### Revenue

	2012 – 13	2013 – 14	2014 – 15
	\$'000	\$'000	\$'000
Enfield Memorial Park	5855	5232	6521
Cheltenham Cemetery	2180	2400	2487
West Terrace Cemetery	473	652	704
Smithfield Memorial Park	478	361	445
Investment Revenue	2	57	-
<b>Total Revenue</b>	<b>8988</b>	<b>8702</b>	<b>10,158</b>

## Adelaide Cemeteries Authority Annual Report 2014-15

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Expenditure at each cemetery in 2014-15 is summarised in the table below.

### Expenditure

	2012 – 13	2013 – 14	2014 – 15
	\$'000	\$'000	\$'000
Enfield Memorial Park	6146	5561	5551
Cheltenham Cemetery	1234	1735	1833
West Terrace Cemetery	964	1333	1322
Smithfield Memorial Park	573	650	686
Investment expenditure	9	9	7
<b>Total Expenditure</b>	<b>8926</b>	<b>9288</b>	<b>9400</b>

The surplus or deficit at each cemetery in 2014-15 is summarised in the table below.

### Surplus/deficit

	2012 – 13	2013 – 14	2014 – 15
	\$'000	\$'000	\$'000
Enfield Memorial Park	-291	-329	970
Cheltenham Cemetery	946	665	654
West Terrace Cemetery	-491	-681	-618
Smithfield Memorial Park	-95	-289	-241
Investment	-7	48	-7
<b>Total surplus</b>	<b>62</b>	<b>-586</b>	<b>757</b>

For further details refer to Appendix B - Annual Financial Statements

## **Appendices**

### **Appendix A - Glossary**

The Authority / ACA	The Adelaide Cemeteries Authority
Beam & Headstone	Upright memorial stone on a concrete beam
Crypt	Burial space (above ground) within a mausoleum
FTE	Full time equivalent
Inter	To place/bury remains in a burial or memorial site
Interment Right	An interment right issued under the Burial and Cremation Act 2013 (SA) by the relevant authority for a cemetery or natural burial ground
Mausoleum	Above-ground burial facility containing crypts
Memorials	Headstones, urns, plaques and other funerary monuments used to commemorate the deceased

**Appendix B - Annual Financial Statements**



*Our ref: A15/068*

29 September 2015

Ms C Schultz  
Chair of the Board  
Adelaide Cemeteries Authority  
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www.audit.sa.gov.au

Dear Ms Schultz

**The audit of the Adelaide Cemeteries Authority  
for the year ended 30 June 2015**

The audit of the accounts of the Adelaide Cemeteries Authority (the Authority) for the year ended 30 June 2015 has been completed.

The scope of the audit covered the principal areas of the financial operations of the Authority and included the test review of systems and processes and internal controls and financial transactions.

The notable areas of audit coverage included:

- payroll
- expenditure
- cash
- general ledger
- fixed asset
- revenue.

The audit coverage and its conduct is directed to meeting statutory audit responsibilities under the *Public Finance and Audit Act 1987* and also the requirements of Australian Auditing Standards.

In essence, three important outcomes result from the annual audit process, notably the issue:

- of the Independent Auditor's Report (IAR) on the integrity of the Authority financial statements
- during the year or at the time of financial statement preparation and audit or close thereto, of an audit management letter advising of deficiencies/weaknesses in areas of governance, financial system and process and control and financial reporting, together with recommendations for improvement in controls
- of the opinion on the controls exercised by your agency.

## For Official Use Only

In this regard, returned herewith are the financial statements of the Authority together with the IAR, which is unmodified.

In addition, during the year an audit management letter was forwarded to the Authority, detailing findings and recommendations from the audits of the areas reviewed. The findings and recommendations relate to deficiencies/weaknesses noted by us and improvements needed in the areas reviewed. Responses to the matters raised were received and will be followed up in the 2015-16 annual audit.

In my opinion, the controls exercised by the Authority in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, except for all matters outlined in the audit management letter, are sufficient to provide reasonable assurance that the financial transactions of the Authority have been conducted properly and in accordance with law.

Finally, I would like to express my appreciation to the management and staff of the Authority in providing assistance during the year to my officers in the conduct of the annual audit.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Andrew Richardson', with a long horizontal flourish extending to the right.

Andrew Richardson  
**Auditor-General**

enc



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**To the Chair of the Board  
Adelaide Cemeteries Authority**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 32(4) of the *Public Corporations Act 1993*, I have audited the accompanying financial report of the Adelaide Cemeteries Authority for the financial year ended 30 June 2015. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2015
- a Statement of Financial Position as at 30 June 2015
- a Statement of Changes in Equity for the year ended 30 June 2015
- a Statement of Cash Flows for the year ended 30 June 2015
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chair of the Board, the Chief Executive Officer and the Finance Manager.

**The Board of Director's Responsibility for the Financial Report**

The Board of Directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as the Board of Directors determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

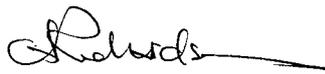
My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The auditing standards require that the auditor comply with relevant ethical requirements and that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinion**

In my opinion, the financial report gives a true and fair view of the financial position of the Adelaide Cemeteries Authority as at 30 June 2015, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

A handwritten signature in black ink, appearing to read 'A. Richardson', with a long horizontal flourish extending to the right.

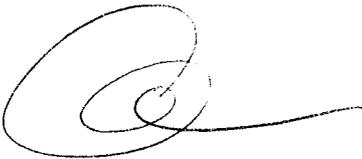
Andrew Richardson  
**Auditor-General**  
29 September 2015

## Certification of the Financial Report

We certify that the attached general purpose financial statements for the Adelaide Cemeteries Authority:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Authority; and
- present a true and fair view of the financial position of the Adelaide Cemeteries Authority as at 30 June 2015 and the results of its operation and cash flows for the financial year.

We certify that the internal controls employed by the Adelaide Cemeteries Authority for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



Ms Catherine Schultz  
Chair of the Board  
28 September 2015



Mr Robert Pitt  
Chief Executive Officer  
28 September 2015



Ms Caroline Hurr CA  
Finance Manager  
28 September 2015

Adelaide Cemeteries Authority

**STATEMENT OF COMPREHENSIVE INCOME**

For the Year Ended 30 June 2015

	Note No.	2015 \$'000	2014 \$'000
<b>Income</b>			
Fees and Charges	4	9,980	8,507
Interest	5	2	2
Net Gain from Disposal of Assets	6	-	39
Other Income	7	92	154
<b>Total Income</b>		<b>10,074</b>	<b>8,702</b>
<b>Expenses</b>			
Employee Benefits	8	4,590	4,680
Supplies and Services	9	3,816	3,804
Net Loss from Disposal of Assets	6	37	-
Depreciation	10	874	804
<b>Total Expenses</b>		<b>9,317</b>	<b>9,288</b>
<b>Net Result</b>		<b>757</b>	<b>(586)</b>
<b>Other Comprehensive Income</b>			
Items that will not be reclassified to net result			
Changes in property and infrastructure revaluation surplus	16	-	(491)
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>(491)</b>
<b>Total Comprehensive Result</b>		<b>757</b>	<b>(1,077)</b>

The Net Result and the Comprehensive Result are attributable to the SA Government as owner.

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

Adelaide Cemeteries Authority

**STATEMENT OF FINANCIAL POSITION**

As at 30 June 2015

	<b>Note No.</b>	<b>2015 \$'000</b>	<b>2014 \$'000</b>
<b>Current Assets</b>			
Cash	12	1,341	1,005
Receivables	13	846	779
Inventories	14	155	411
Investments	15	618	618
<b>Total Current Assets</b>		<b>2,960</b>	<b>2,813</b>
<b>Non-Current Assets</b>			
Receivables	13	1,758	1,145
Investments	15	2,862	2,862
Property, Plant and Equipment	16	36,742	35,911
Intangible Assets	17	134	-
<b>Total Non-Current Assets</b>		<b>41,496</b>	<b>39,918</b>
<b>Total Assets</b>		<b>44,456</b>	<b>42,731</b>
<b>Current Liabilities</b>			
Payables	18	1,239	952
Employee Benefits	19	398	523
Provisions	20	66	73
Unearned Revenue	21	76	140
Borrowings	22	500	-
<b>Total Current Liabilities</b>		<b>2,279</b>	<b>1,688</b>
<b>Non-Current Liabilities</b>			
Payables	18	21	21
Employee Benefits	19	215	218
Provisions	20	191	218
Unearned Revenue	21	3,398	2,991
<b>Total Non-Current Liabilities</b>		<b>3,825</b>	<b>3,448</b>
<b>Total Liabilities</b>		<b>6,104</b>	<b>5,136</b>
<b>Net Assets</b>		<b>38,352</b>	<b>37,595</b>
<b>Equity</b>			
Asset Revaluation Surplus		22,024	22,024
Retained Earnings		16,248	15,491
Reserves		80	80
<b>Total Equity</b>		<b>38,352</b>	<b>37,595</b>

The Total Equity is attributable to the SA Government as owner.

Unrecognised Contractual Commitments

23

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

**STATEMENT OF CHANGES IN EQUITY**

For the Year Ended 30 June 2015

	West Terrace Cemetery Heritage Reserve	Asset Revaluation Surplus	Retained Earnings	Total Equity
	\$'000	\$'000	\$'000	\$'000
<b>Balance at 30 June 2013</b>	80	22,515	16,077	<b>38,672</b>
Loss on revaluation of land, buildings and infrastructure	-	(491)	-	<b>(491)</b>
Net Result for 2013-14	-	-	(586)	<b>(586)</b>
Total comprehensive result for 2013-14	-	(491)	(586)	<b>(1,077)</b>
<b>Balance at 30 June 2014</b>	80	22,024	15,491	<b>37,595</b>
Loss on revaluation of land, buildings and infrastructure	-	-	-	-
Net result for 2014-15	-	-	757	<b>757</b>
Total comprehensive result for 2014-15	-	-	757	<b>757</b>
<b>Balance at 30 June 2015</b>	80	22,024	16,248	<b>38,352</b>

All changes in Equity are attributable to the SA Government as owner.

**STATEMENT OF CASH FLOWS**

For the Year Ended 30 June 2015

	2015 \$'000	2014 \$'000
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows</b>		
Fees and Charges	10,679	9,718
Interest	2	2
Other Income	83	232
<b>Cash generated from Operating Activities</b>	<b>10,764</b>	<b>9,952</b>
<b>Cash Outflows</b>		
Employee Benefits	(4,721)	(4,538)
Supplies and Services	(3,833)	(4,102)
Net GST Remitted to the Australian Taxation Office	(506)	(514)
<b>Cash used in Operating Activities</b>	<b>(9,060)</b>	<b>(9,154)</b>
<b>Net Cash provided by Operating Activities</b>	<b>1,704</b>	<b>798</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Sale of Investments	-	500
Proceeds from Sale of Plant and Equipment	112	53
<b>Cash generated from Investing Activities</b>	<b>112</b>	<b>553</b>
<b>Cash Outflows</b>		
Purchase of Investments	-	(400)
Purchase of Plant and Equipment	(1,980)	(1,305)
<b>Cash used in Investing Activities</b>	<b>(1,980)</b>	<b>(1,705)</b>
<b>Net Cash (used in) Investing Activities</b>	<b>(1,868)</b>	<b>(1,152)</b>
<b>Cash Flows from Financing Activities</b>		
<b>Cash Inflows</b>		
Borrowings for Mausoleum	500	-
<b>Cash generated from Investing Activities</b>	<b>500</b>	<b>-</b>
<b>Net Cash (used in) Investing Activities</b>	<b>500</b>	<b>-</b>
<b>Net (decrease)/Increase in Cash</b>	<b>336</b>	<b>(354)</b>
Cash at 1 July	1,005	1,359
<b>Cash at 30 June</b>	<b>1,341</b>	<b>1,005</b>

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

**NOTES TO  
THE FINANCIAL  
STATEMENTS**

**NOTE INDEX**

Objectives of the Adelaide Cemeteries Authority  
Summary of Significant Accounting Policies  
New and revised Accounting Standards

**Income Notes**

Fees and Charges  
Interest  
Net Gain / (Loss) from Disposal of Assets  
Other Income

**Expense Notes**

Employee Benefits  
Remuneration of Employees  
Supplies and Services  
Depreciation  
Auditor's Remuneration

**Asset Notes**

Cash  
Receivables  
Inventories  
Investments  
Property, Plant and Equipment  
Intangible Assets

**Liability Notes**

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Employee Benefits  
Provisions  
Unearned Revenue  
Borrowings

**Other Notes**

Unrecognised Contractual Commitments  
Remuneration of Board Members  
Transactions with South Australian Government  
Cash Flow Reconciliation  
Financial Instruments

## Note 1 Objectives of the Adelaide Cemeteries Authority

The Adelaide Cemeteries Authority (Authority) serves the Government and people of South Australia by achieving excellence in the provision of cemetery, cremation and memorialisation services. The Authority was established in July 2001 pursuant to the *Adelaide Cemeteries Authority Act 2001*. The functions of the Authority are to operate and manage the public cemeteries and facilities at Enfield, Cheltenham, West Terrace (Adelaide) and the cemetery at Smithfield which was purchased subsequent to the establishment of the Authority.

## Note 2 Summary of Significant Accounting Policies

### a) Statement of Compliance

These financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*. The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

The Authority has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Authority is a not-for-profit entity.

Except for AASB 2015-7 which the authority has early adopted, Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the authority for the reporting period ending 30 June 2015 (refer note 3)

### b) Basis of Preparation

The preparation of the financial statements requires:

- the use of certain accounting estimates and requires management to exercise its judgement in the process of applying the Authority's accounting policies. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable Notes;
- accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported; and
- compliance with Accounting Policy Statements issued pursuant to section 41 of the *Public Finance and Audit Act 1987*. In the interest of public accountability and transparency the Accounting Policy Statements require the following Note disclosures, which have been included in the financial statements:
  - a) revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at reporting date, classified according to their nature.
  - b) expenses incurred as a result of engaging consultants;
  - c) employees whose normal remuneration is equal to or greater than the base executive remuneration level (within \$10 000 bandwidths) and the aggregate of the remuneration paid or payable or otherwise made available, directly or indirectly by the entity to those employees; and
  - d) board member and remuneration information, where a board member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The Authority's Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets that were valued in accordance with the valuation policy applicable.

The Statement of Cash Flows has been prepared on a cash basis.

The financial statements have been prepared based on a twelve-month operating cycle and are presented in Australian currency

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2015 and the comparative information presented for the year ended 30 June 2014.

### c) Comparative Information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or Accounting Policy Statements have required a change.

Where presentation or classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

The restated comparative amounts do not replace the original financial statements for the preceding period.

### d) Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

## Note 2 Summary of Significant Accounting Policies (continued)

### e) Taxation

The Authority is not subject to income tax for the year ended 30 June 2015. The Authority is liable for payroll tax, fringe benefits tax, goods and services tax (GST) and the emergency services levy.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable, and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST payable to the ATO is included as part of payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing activities, which is recoverable from or payable to the ATO, is classified as part of operating cash flows.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the ATO. If GST is not payable to, or recoverable from the ATO, the commitments and contingencies are disclosed on a gross basis.

### f) Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provides information about conditions that existed at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

There are no reportable events after the reporting period.

### g) Income

Income is recognised to the extent that it is probable that the flow of economic benefits to the Authority will occur and can be reliably measured.

Income has been classified according to its nature and has not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

#### *Fees and Charges*

Burial Fees, Grant Income, Memorial Income and Cremation Fees are derived from the provision of goods and services to the public. Burial Fees, Memorial Income and Cremation Fees are recognised upon delivery of the service to the clients. Grant Income refers to the right of interment or inurnment in a site for the grant holder and is recognised in full as the right of interment or inurnment immediately transfers to the grant holder, being consistent with industry accounting practice.

#### *Unearned Revenue*

Prepaid funeral packages are purchased by clients for future interments which, depending on the package, include fees for burials, memorialisation, cremation and chapel/lounge hire. The Authority deems these fees as unearned revenue as the payment has been received or is receivable from the client but the Authority has not yet provided the service.

#### *Net Gain from Disposal of Non-Current Assets*

Income from the disposal of non-current assets is recognised when the control of the asset has passed to the buyer and is determined by comparing proceeds with the carrying amount. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

### h) Expenses

Expenses are recognised to the extent that it is probable that the flow of economic benefits from the Authority will occur and can be reliably measured.

Expenses have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

#### *Employee Benefits*

Employee Benefits reflect all costs including wages and salaries, non-monetary benefits and leave entitlements. These are recognised when incurred.

**Note 2 Summary of Significant Accounting Policies (continued)**

*Superannuation*

The amount charged to the Statement of Comprehensive Income represents the contributions made by the Authority to the superannuation plan in respect of current services of current Authority employees. The Department of Treasury and Finance centrally recognises the superannuation liability in the whole-of-government financial statements.

*Depreciation and Amortisation*

All non-current assets, having a limited useful life, are systematically depreciated or amortised over their useful lives in a manner that reflects the consumption of their service potential. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate.

Depreciation and amortisation is calculated on a straight line basis over the estimated useful life of the following classes of assets (land is not depreciated) as follows:

<b>Class of Asset</b>	<b>Useful Life (years)</b>
Buildings	5 - 100
Infrastructure Improvements	35 - 65
Plant and Equipment	3 - 20
Intangibles	3 - 5

**i) Current and Non-Current Classification**

Assets and liabilities are characterised as either current or non-current in nature. The Authority has a clearly identifiable operating cycle of twelve months. Assets and liabilities that are sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within twelve months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Where asset and liability line items combine amounts expected to be realised within twelve months and more than twelve months, the Authority has separately disclosed the amounts expected to be recovered or settled after more than twelve months.

**j) Assets**

Assets have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

*Cash*

Cash in the Statement of Financial Position includes cash at bank and on hand.

For the purposes of the Statement of Cash Flows, cash is represented by cash at bank and cash on hand.

Cash is measured at nominal value.

*Receivables*

Receivables include amounts receivable from trade, prepayments, GST recoverable and other accruals.

Trade receivables arise in the normal course of selling goods and services to the public. Trade receivables are generally receivable within 30 days after the issue of a statement or the goods/services have been provided under a contractual arrangement. The Authority sells burial and memorial sites in advance of an interment to clients under a contractual arrangement providing a three-year repayment option. However, the right of an interment is not granted to the client until the site is fully paid.

Collectability of trade receivables is reviewed on an ongoing basis. There is no objective evidence that the Authority will not be able to collect the debt. Hence, an allowance for doubtful debts has not been recorded at balance date.

*Inventories*

Inventories are measured at cost using the first-in, first-out method.

## Note 2 Summary of Significant Accounting Policies (continued)

### *Investments*

The Authority measures the unutilised funds invested with Funds SA at historical cost. The fair value of the investments as at the end of reporting period is disclosed in the Notes to the accounts. Gains and losses are only realised in the Statement of Comprehensive Income when the investments are redeemed.

Non-current investments include funds (\$3.3 million fair value) reserved for the purpose of future maintenance obligations of burial and memorial sites.

### *Non-Current Asset Acquisition and Recognition*

Assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. All non-current assets are capitalised where the cost of the individual item or clearly identifiable group of items is over \$2,000.

### *Revaluation of Non-Current Assets*

All non-current tangible assets are valued at written down current cost (a proxy for fair value); and revaluation of non-current assets or group of assets is performed at least every three years.

At least every three years, the Authority revalues its land, buildings and infrastructure. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any revaluation increment is credited to the asset revaluation surplus, except to the extent that it reverses a revaluation decrease of the same asset class previously recognised as an expense, in which case the increase is recognised as income. Any revaluation decrease is recognised as an expense, except to the extent that it offsets a previous revaluation increase for the same asset class, in which case the decrease is debited directly to the asset revaluation surplus to the extent of the credit balance existing in revaluations reserve for that asset class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

### *Intangibles*

An intangible asset is an identifiable non-monetary asset without physical substance. Intangible assets are measured at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The useful lives of intangible assets are assessed to be either finite or indefinite. The authority holds only intangible assets with finite lives. The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition criteria (identifiability, control, and the existence of future economic benefits) and recognition criteria (probability of future economic benefits and cost can be reliably measured) and when the amount of the expenditure is greater than or equal to \$10,000.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 are expensed.

### *Impairment*

All non-current assets are tested for indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

### *Fair Value Measurement*

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

The Authority classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3 – not traded in an active market and are derived from unobservable inputs.

The valuation processes and fair value changes are reviewed by the Authority at each reporting date

**Note 2 Summary of Significant Accounting Policies (continued)**

**k) Liabilities**

Liabilities have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

*Payables*

Payables include creditors, accrued expenses, GST payable and employment on-costs.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to the normal operations of the Authority.

All payables are measured at their nominal amount, are unsecured and are normally settled within the creditor's specified trading terms or where not specified, 30 days from the date of the invoice or date the invoice is first received. In the event of a dispute, payment is made 30 days from resolution.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

Employment on-costs include superannuation contributions, payroll tax and the workers compensation exempt levy with respect to outstanding liabilities for salaries and wages, long service leave and annual leave.

*Employee Benefits*

These benefits accrue for employees as a result of services provided up to the reporting date that remain unpaid. Long-term Employee Benefits are measured at present value and short-term Employee Benefits are measured at nominal amounts.

*Salaries, Wages, Annual Leave and Sick Leave*

Liabilities for salaries and wages are measured as amounts unpaid at the reporting date using the remuneration rates current at reporting date.

The annual leave liability is expected to be payable within twelve months and is measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

*Long Service Leave*

The liability for long service leave is recognised at the present value of the estimated future cash outflows up to the reporting date. This calculation is made by determining pro-rata long service leave for all employees and applying a probability factor for employees who have less than seven years of service. The amount is indexed to a long service leave taken benchmark for when cash outflows are anticipated and then discounted to present value. This valuation is consistent with the Authority's experience of employment retention and leave taken.

*Superannuation*

The Authority makes contributions to State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at balance date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

The Department of Treasury and Finance centrally recognises the superannuation liability for the schemes operated by the State Government, in the whole-of-government financial statements.

*Workers Compensation Provision*

A liability has been reported to reflect unsettled workers compensation claims present at the reporting date. The workers compensation provision is measured using an actuarial assessment performed by the Office of the Public Sector.

## **Note 2 Summary of Significant Accounting Policies (continued)**

### **l) Unrecognised contractual commitments and contingent assets and liabilities**

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Authority is not aware of any contingent assets or liabilities in relation to the Authority's activities.

### **m) West Terrace Cemetery Heritage Reserve**

The Reserve represents heritage donations and contributions received as well as transfers from retained earnings for the purposes of heritage works at West Terrace Cemetery.

## **Note 3 New and Revised Accounting Standards**

The Authority did not voluntarily change any of its accounting policies during 2014-15.

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Authority for the period ending 30 June 2015. The Authority has assessed the impact of the new and amended Standards and Interpretations and considers there will be no impact on the accounting policies or the financial statements of the Authority.

In accordance with the new AASB 10 Consolidated Financial Statements and AASB 11 Joint Arrangements which became effective for the first time in 2014-15, the Authority has reviewed its control assessments and concluded that there is no impact. The Authority does not control any other entities and does not have any joint arrangements within the scope of AASB 11.

**Note 4 Fees and Charges**

	2015	2014
	\$'000	\$'000
<b>Fees and Charges received/receivable from entities external to the SA Government</b>		
Burial and Memorial Grant	6,103	4,786
Burial	1,788	1,609
Cremation	919	932
Chapel and Lounge	523	554
Memorial	423	358
Monumental	348	327
Refunds	(124)	(59)
<b>Total Fees and Charges</b>	<b>9,980</b>	<b>8,507</b>

Adelaide Cemeteries Authority

**Note 5 Interest**

	2015	2014
	\$'000	\$'000
Interest received/receivable from entities external to the SA Government		
Interest	2	2
<b>Total Interest</b>	<b>2</b>	<b>2</b>

Adelaide Cemeteries Authority

**Note 6 Net Gain / (Loss) from Disposal of Assets**

	2015	2014
	\$'000	\$'000
Plant and Equipment		
Proceeds from disposal	112	53
Net Book Value of Assets Disposed	(149)	(68)
<b>Net Loss from Disposal of Plant and Equipment</b>	<b>(37)</b>	<b>(15)</b>
Investments		
Proceeds from disposal	-	500
Net Book Value of Assets Disposed		(446)
<b>Net Gain from Disposal of Investments</b>	<b>-</b>	<b>54</b>
Total Assets		
Proceeds from disposal	112	553
Net Book Value of Assets Disposed	(149)	(514)
<b>Total Net Gain/(Loss) from Disposal of Assets</b>	<b>(37)</b>	<b>39</b>

Adelaide Cemeteries Authority

**Note 7 Other Income**

	2015	2014
	\$'000	\$'000
Cemetery Record Processing Charges	57	51
Insurance Proceeds	4	2
Tourism Grant Funding	-	83
Vacant Land Rental	1	10
Sundry	30	8
<b>Total Other Income</b>	<b>92</b>	<b>154</b>

**Note 8 Employee Benefits**

	2015	2014
	\$'000	\$'000
Salaries and Wages	3,660	3,522
Annual Leave	188	232
Long Service Leave	35	86
Workers Compensation	26	173
Employment On-costs - Superannuation	358	347
Employment On-costs - Payroll Tax	191	185
Board Fees (see Note 24)	101	101
Other Employee Related Expenses	31	34
<b>Total Employee Benefits</b>	<b>4,590</b>	<b>4,680</b>
<b>Remuneration of Employees</b>	<b>2015</b>	<b>2014</b>
The number of employees whose remuneration received or receivable fall within the following bands:		
\$141 500 to \$151 499	-	1
\$151 500 to \$161 499	1	-
\$181 500 to \$191 599	-	-
\$191 600 to \$201 499	-	1
\$201 500 to \$211 499	1	-
<b>Total Number of Employees</b>	<b>2</b>	<b>2</b>

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs including salaries and wages, superannuation contributions, fringe benefits tax and any other salary sacrifice benefits. The total remuneration received by these employees for the year was \$357 000 (2014 \$342 000).

**Note 9 Supplies and Services**

	2015	2014
	S'000	S'000
<b>Supplies and Services provided by entities within the SA Government</b>		
Water	430	357
Insurance	67	65
Audit Fees (see Note 11)	40	39
Vehicle Registration	20	20
Grounds Maintenance	72	63
Other Supplies and Services	53	173
<b>Total Supplies and Services – SA Government entities</b>	<b>682</b>	<b>717</b>
<b>Supplies and Services provided by entities external to the SA Government</b>	<b>S'000</b>	<b>S'000</b>
Repairs and Maintenance	450	568
Burial Vaults	349	324
Advertising and Marketing	420	239
Personal Service Contractors	228	232
Monumental Mason Memorials	218	185
Fuel, Light and Power	207	223
Computing and Communication Services	76	115
Memorials	134	101
Other Supplies and Services	357	453
<i>Administration Expenses</i>		
Trade Discounts	265	232
Bad Debts	9	-
Consultants (see below)	129	63
General Administration Expenses	292	352
<b>Total Supplies and Services – Non SA Government entities</b>	<b>3,134</b>	<b>3,087</b>
<b>Total Supplies and Services</b>	<b>3,816</b>	<b>3,804</b>

**Consultancies**

The number and value of consultancies paid/payable (included in supplies and services) that fall within the following bands:	2015		2014	
	No	S'000	No	S'000
Below \$10,000	16	41	10	32
\$10,000 to \$50,000	1	28	1	31
\$50,000 to \$100,000	1	60	-	-
<b>Total Paid/Payable to the Consultants Engaged</b>	<b>18</b>	<b>129</b>	<b>11</b>	<b>63</b>

**Note 10 Depreciation and Amortisation**

	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Buildings	188	176
Infrastructure	324	315
Plant and Equipment	361	313
<b>Amortisation</b>		
Intangibles	1	-
<b>Total Depreciation and Amortisation</b>	<b>874</b>	<b>804</b>

**Note 11 Auditor's Remuneration**

	2015	2014
	\$'000	\$'000
Audit Fees paid / payable to the Auditor-General's Department for the audit of the financial statements	40	39
<b>Total Audit Fees</b>	<b>40</b>	<b>39</b>

**Other Services**

No other services were provided by the Auditor-General's Department.

**Note 12 Cash**

	2015	2014
	\$'000	\$'000
Cash at Bank	1,340	1,004
Cash on Hand	1	1
<b>Total Cash</b>	<b>1,341</b>	<b>1,005</b>

**Interest Rate Risk**

Cash on hand is non-interest bearing. The carrying amount of cash represents fair value.

**Note 13 Receivables**

	2015	2014
	\$'000	\$'000
<b>Current</b>		
Receivables	824	760
Prepayments	13	19
Accrued Revenues	9	-
<b>Total Current Receivables</b>	<b>846</b>	<b>779</b>
<b>Non-Current</b>		
Receivables	1,758	1,145
<b>Total Non-Current Receivables</b>	<b>1,758</b>	<b>1,145</b>
<b>Total Receivables</b>	<b>2,604</b>	<b>1,924</b>
	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Receivables from SA Government entities</b>		
Prepayments	3	3
<b>Total Receivables from SA Government entities</b>	<b>3</b>	<b>3</b>

**Interest rate and credit risk**

Receivables are raised for all goods and services provided for which payment has not been received. Receivables are normally settled within 30 days. Trade receivables, prepayments and accrued revenues are non-interest bearing. The Authority has not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

**Maturity Analysis and Categorisation of Financial Instruments**

See Note 27 Financial Instruments.

**Note 14 Inventories**

	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Inventories held for distribution</b>		
Burial Vaults at cost	132	248
Burial Crypts at cost	31	126
Memorial sites at cost	34	37
Off Plan Mausoleum Sales	(42)	-
<b>Total Current Inventories</b>	<b>155</b>	<b>411</b>

**Off Plan Mausoleum Sales**

The Authority is currently constructing an expansion of its Mausoleum scheduled to be completed in December 2015. 15 sites have been sold off plan during 2014-15. As the income has been recognised it is thought prudent to recognise an element of cost of goods sold based on the matching principle. As the final inventory value is not available until the completion of the project, an indicative amount has been recognised and credited to inventory. This entry will be reversed in 2016 and the final amount recognised once capital work in progress has been transferred to inventory.

**Note 15 Investments**

	2015	2014
	\$'000	\$'000
<b>Current</b>		
Unitised Funds with Funds SA	618	618
<b>Total Current Investments</b>	<b>618</b>	<b>618</b>
<b>Non-Current</b>		
Unitised Funds with Funds SA	2,862	2,862
<b>Total Non-Current Investments</b>	<b>2,862</b>	<b>2,862</b>
<b>Total Investments</b>	<b>3,480</b>	<b>3,480</b>

The unitised funds are measured at cost. The investments are redeemable within one business day's notice.

The fair value of the unitised funds which is determined by the unit prices as at 30 June 2015 is \$4.4 million (2014 \$4.0 million).

**Maturity Analysis, Market Risk, Currency Risk, Interest Rate Risk and Categorisation of Financial Instruments**

See Note 27 Financial Instruments.

**Note 16 Property, Plant and Equipment**

	2015	2014
	\$'000	\$'000
<b>Land and Buildings</b>		
Land at fair value	10,820	10,820
Buildings at fair value	9,243	8,996
Buildings at cost	-	-
Accumulated Depreciation	(188)	-
<b>Total Land and Buildings</b>	<b>19,875</b>	<b>19,816</b>
<b>Infrastructure</b>		
Infrastructure at fair value	13,993	13,425
Infrastructure at cost	-	-
Accumulated Depreciation	(324)	-
<b>Total Infrastructure Improvements</b>	<b>13,669</b>	<b>13,425</b>
<b>Plant and Equipment</b>		
Plant and Equipment at cost (deemed fair value)	3,970	3,887
Accumulated Depreciation	(1,632)	(1,425)
<b>Total Plant and Equipment</b>	<b>2,338</b>	<b>2,462</b>
<b>Capital Works in Progress</b>		
Capital Works in Progress at cost (deemed fair value)	860	208
<b>Total Capital Works in Progress</b>	<b>860</b>	<b>208</b>
<b>Total Property, Plant and Equipment</b>	<b>36,742</b>	<b>35,911</b>

**Valuation of Land and Buildings**

Land, Buildings and Infrastructure were valued at fair value by independent valuer Liquid Pacific Holding Pty Ltd as at 30 June 2014. The valuer arrived at fair value based on recent market transactions for similar land and buildings in the area taking into account zoning and restricted use.

The valuer used depreciated replacement cost for buildings and infrastructure due to there not being an active market for such buildings and infrastructure. The depreciated replacement cost considered the specialised nature of the assets, including the restricted use of the assets; the size, condition and location. The valuation was based on an assessment of cost, useful life and asset condition.

**Carrying Amount of Plant and Equipment**

All items of plant and equipment had a 'fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years', and have not been revalued in accordance with the Asset Accounting Framework. The carrying value of these items are deemed to approximate fair value. These assets are classified in level 3 as there has been no subsequent adjustments to their value, except for management assumptions about the assets condition and remaining useful life.

Plant and equipment includes \$347,000 of fully depreciated assets still in use.

**Impairment**

There were no indications of impairment of plant and equipment, property and infrastructure assets at 30 June 2015.

**Reconciliation of Property, Plant and Equipment**

The following table shows the movement of property, plant and equipment during 2014-15.

	Land	Buildings	Infrastructure	Plant and Equipment	Capital Works In Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 30 June 2013</b>	<b>10,033</b>	<b>8,750</b>	<b>14,970</b>	<b>1,992</b>	<b>46</b>	<b>35,791</b>
Additions	-	153	271	851	208	1,483
Disposals	-	-	-	(68)	-	(68)
Transfers to Property Assets	-	37	9	-	(46)	-
Revaluation increment / (Decrement)	787	232	(1,510)	-	-	(491)
Depreciation	-	(176)	(315)	(313)	-	(804)
<b>Carrying amount at 30 June 2014</b>	<b>10,820</b>	<b>8,996</b>	<b>13,425</b>	<b>2,462</b>	<b>208</b>	<b>35,911</b>
Additions	-	247	568	386	652	1,853
Disposals	-	-	-	(149)	-	(149)
Transfers to Property Assets	-	-	-	-	-	-
Revaluation increment / (Decrement)	-	-	-	-	-	-
Depreciation	-	(188)	(324)	(361)	-	(873)
<b>Carrying amount at 30 June 2015</b>	<b>10,820</b>	<b>9,055</b>	<b>13,669</b>	<b>2,338</b>	<b>860</b>	<b>36,742</b>

**Note 16 Property, Plant and Equipment (continued)****Fair Value Hierarchy**

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. The Authority categorises non-financial assets measured at fair value into hierarchy based on the level of inputs use in measurement.

Fair value measurements recognised in the Statement of Financial Position are categorised into the following levels at 30 June 2015.

The Authority had no valuations categorised into level 1 and 2.

**Fair value measurements at 30 June 2015**

	2015 \$'000	Level 3 \$'000	2014 \$'000	Level 3 \$'000
<b>Recurring fair value measurements</b>				
Land	10,820	10,820	10,820	10,820
Buildings	9,055	9,055	8,996	8,996
Infrastructure	13,669	13,669	13,425	13,425
Plant and Equipment	2,338	2,338	2,462	2,462
Total recurring fair value measurements	<b>35,882</b>	<b>35,882</b>	<b>35,703</b>	<b>35,703</b>

**Reconciliation of Fair Value measurements - Level 3**

2014	Land \$'000	Buildings \$'000	Infrastructure \$'000	Plant and \$'000	Total \$'000
Opening Balance 1 July 2013	10,033	8,750	14,970	1,992	35,745
Acquisitions	-	153	271	851	1,275
Disposals	-	-	-	(68)	(68)
Transfers In	-	37	9	-	46
Total gains / (losses) recognised in net result					
Depreciation	-	(176)	(315)	(313)	(804)
Total gains / (losses) recognised in comprehensive income					
Revaluation increment / decrement	787	232	(1,510)	-	(491)
<b>Closing Balance 30 June 2014</b>	<b>10,820</b>	<b>8,996</b>	<b>13,425</b>	<b>2,462</b>	<b>35,703</b>
2015	Land \$'000	Buildings \$'000	Infrastructure \$'000	Plant and \$'000	Total \$'000
Opening Balance 1 July 2014	10,820	8,996	13,425	2,462	35,703
Acquisitions	-	247	568	386	1,201
Disposals	-	-	-	(149)	(149)
Total gains / (losses) recognised in net result					
Depreciation	-	(188)	(324)	(361)	(873)
Total gains / (losses) recognised in comprehensive income					
Revaluation increment / decrement	-	-	-	-	-
<b>Closing Balance 30 June 2015</b>	<b>10,820</b>	<b>9,055</b>	<b>13,669</b>	<b>2,338</b>	<b>35,882</b>

There were no transfers of assets between level 1 and 2 fair value hierarchy levels in 2015. The Authority's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

**Valuation techniques and inputs**

Valuation techniques used to derive level 3 fair values are at note 2 and above.

Unobservable inputs used in determining the fair value of plant and equipment are cost, useful lives and assessed condition as described in note 2 and above. Unobservable inputs used in determining fair value of land, building and infrastructure assets are cost per unit, useful lives and discounts on sale comparison to reflect restricted land use.

There were no changes in valuation techniques during 2015.

**Note 17 Intangibles**

	2015	2014
	\$'000	\$'000
<b>Intangible Assets</b>		
Opening Balance:	-	-
Additions: Website Design	135	-
Less: Accumulated Amortisation	(1)	-
<b>Closing Balance:</b>	<b>134</b>	<b>-</b>

There were no indications of impairment of intangible assets at 30 June 2015.

**Note 18 Payables**

	2015	2014
	S'000	S'000
<b>Current</b>		
Creditors	276	524
Accrued Expenditure	671	207
GST Payable	76	51
Employment On-costs	59	76
Other Payables	157	94
<b>Total Current Payables</b>	<b>1239</b>	<b>952</b>
<b>Non-Current</b>		
Employment On-costs	21	21
<b>Total Non-Current Payables</b>	<b>21</b>	<b>21</b>
<b>Total Payables</b>	<b>1260</b>	<b>973</b>
	<b>2015</b>	<b>2014</b>
	<b>S'000</b>	<b>S'000</b>
<b>Payables to SA Government entities</b>		
Creditors	15	24
Accrued Expenditure	81	100
Employment On-costs	35	42
<b>Total Payables to other SA Government entities</b>	<b>131</b>	<b>166</b>

**Interest Rate and Credit Risk**

Creditors and accruals are raised for all amounts billed but unpaid. Sundry creditors are normally settled within 30 days. Employment on-costs are settled when the respective employee benefit that they relate to is discharged. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

**Maturity Analysis and Categorisation of Financial Instruments**

See Note 27 Financial Instruments.

**Note 19 Employee Benefits**

	2015	2014
	\$'000	\$'000
<b>Current</b>		
Accrued Salaries and Wages	63	122
Annual Leave	253	280
Long Service Leave	82	121
<b>Total Current Employee Benefits</b>	<b>398</b>	<b>523</b>
<b>Non-Current</b>		
Long Service Leave	215	218
<b>Total Non-Current Employee Benefits</b>	<b>215</b>	<b>218</b>
<b>Total Employee Benefits</b>	<b>613</b>	<b>741</b>

Long service leave liability was calculated in accordance with *AASB 119 Employee Benefits*.

The salary inflation rate is 4% and the discount rate is 3%.

**Note 20 Provisions**

	2015	2014
	\$'000	\$'000
<b>Current</b>		
Workers Compensation	66	73
<b>Total Current Provisions</b>	<b>66</b>	<b>73</b>
<b>Non-Current</b>		
Workers Compensation	191	218
<b>Total Non-Current Provisions</b>	<b>191</b>	<b>218</b>
<b>Total Provisions</b>	<b>257</b>	<b>291</b>

A liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment performed by the Office of Public Sector.

**Reconciliation of Provisions**

The following breakdown shows the movement of provisions:	2015	2014
	\$'000	\$'000
Carrying amount at 1 July	291	202
Additional provisions recognised	15	174
Reduction arising from payments	(49)	(81)
Additions resulting from re-measurement or settlement without cost	-	(4)
<b>Carrying amount at 30 June</b>	<b>257</b>	<b>291</b>

**Note 21 Unearned Revenue**

	2015	2014
	\$'000	\$'000
<b>Unearned Revenue</b>		
<b>Current</b>		
Prepaid Funeral Packages	76	136
Other Unearned Revenue	-	4
<b>Total Current Unearned Revenue</b>	<b>76</b>	<b>140</b>
<b>Non-Current</b>		
Prepaid Funeral Packages	3,398	2,991
<b>Total Non-Current Unearned Revenue</b>	<b>3,398</b>	<b>2,991</b>
<b>Total Unearned Revenue</b>	<b>3,474</b>	<b>3,131</b>

Prepaid Funeral Packages represent burial, memorial and cremation income that is prepaid by the client for future interments.

**Note 22 Borrowings**

	2015	2014
	\$'000	\$'000
<b>Borrowings</b>		
<b>Current</b>		
SAFA Funding Facility	500	-
<b>Total Borrowings</b>	<b>500</b>	<b>0</b>

The funding facility with SAFA has been negotiated for seven years. The Authority is currently drawing funds down with a maturity date of 23 December 2015, hence the borrowings are all current liabilities. Once the funds are fully drawn down, the facility will be repaid over 6 years and the liability split into current and non current.

**Note 23 Unrecognised Contractual Commitments**

	2015	2014
	\$'000	\$'000
<b>Remuneration Commitments</b>		
Commitments for the payment of salaries and other remuneration under employment contracts in existence at the reporting date but not recognised as liabilities are payable as follows:		
Within one year	446	448
Later than one year and not later than five years	146	392
<b>Total Remuneration Commitments</b>	<b>592</b>	<b>840</b>

Amounts disclosed include commitments arising from executive contracts. The Authority does not offer remuneration contracts greater than five years.

	2015	2014
	\$'000	\$'000
<b>Capital Commitments</b>		
Commitment for the payment of costs in relation to the construction of Stage 3 of the Mausoleum expansion inexistence at the reporting date but not recognised as liabilities are payable as follows:		
Within one year	2,020	-
Later than one year and not later than five years	-	-
<b>Total Capital Commitments</b>	<b>2,020</b>	<b>-</b>

The Authority has entered a contract with the Department of Planning, Transport and Infrastructure for the project management of this capital expenditure and the Authority is billed through to completion at the anticipated date of December 2015. The project budget of \$2.65m was approved by Cabinet in December 2014 and at 30 June 2015 \$630,000 had been expended.

**Note 24 Remuneration of Board Members**

Members that were entitled to receive remuneration for membership during the 2014/15 financial year were:

- Ms Catherine Schultz (Chair)
- Mr Geoffrey Buckland
- Cr Susan Clearihan
- Mr Wayne Hanson
- Ms Ester Huxtable
- Ms Deborah Black
- Ms Lindsay Palmer
- Mrs Robyn Geraghty

**Remuneration of Board Members**

The number of members whose remuneration received falls within the following bands:

	2015	2014
\$0 - \$9,999	2	-
\$10 000 - \$19 999	5	6
\$20 000 - \$29 999	1	1
<b>Total Number of Members</b>	<b>8</b>	<b>7</b>

Remuneration of members reflects all costs of performing Board member duties including sitting fees, superannuation contributions, fringe benefits tax and any other salary sacrifice arrangements. The total remuneration received or receivable by members was \$101, 000 (2014 \$101, 000).

Amounts paid to a superannuation plan for Board members were \$9 000 (2014 \$9 000).

Unless otherwise disclosed, transactions between the Authority and Board members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

**Note 25 Transactions with South Australian Government**

	2015 \$'000	2014 \$'000
<b>Revenue received from South Australian Government</b>		
No revenue was received from the South Australian Government.	-	-
<b>Payments made to the South Australian Government</b>		
Employment On-costs - Payroll Tax	191	185
Water	430	357
Insurance	67	65
Audit Fees	40	39
Vehicle Registration	20	20
Grounds Maintenance	72	63
Other Supplies and Services		
comprising		
Legal Fees - Crown Law	12	21
Emergency Services Levy	2	1
Investments Fees - PFC	9	9
Licence-Admin	1	-
Records Management	8	29
Workers Compensation - Rehabilitation Service	21	24
	53	84
<b>Payable to South Australian Government at 30 June 2015</b>		
Creditors	15	24
Accrued Expenses	81	100
Employment On-costs	35	42
	131	166

**Note 26 Cash Flow Reconciliation**

	2015	2014
	\$'000	\$'000
<b>Reconciliation of Cash – Cash at year end as per:</b>		
Statement of Financial Position	1,341	1,005
<b>Balance as per the Statement of Cash Flows</b>	<b>1,341</b>	<b>1,005</b>
<b>Reconciliation of Net Cash provided by Operating Activities to Net Result:</b>		
Net Cash provided by Operating Activities	1,704	798
<b>Add / (Less) Non-Cash Items</b>		
Depreciation	(874)	(804)
Bad Debt Expense	9	-
Net (Loss) on Sale of Plant and Equipment	(37)	(15)
Net Gain on Sale of Investments	-	54
Property, Plant and Equipment Accruals in Payables	(52)	178
<b>Movement in Assets / Liabilities</b>		
Increase/(Decrease) in Receivables	680	(179)
(Decrease) in Inventories	(256)	(175)
(Increase) in Payables	(236)	(61)
(Increase) in Employee Benefits	128	(49)
(Increase)/Decrease in Provisions	34	(89)
(Increase) in Unearned Revenue	(343)	(244)
<b>Net Result</b>	<b>757</b>	<b>(586)</b>

**Note 27 Financial Instruments****a) Financial Risk Management**

Risk management is carried out by the Authority and risk management policies and practices are in accordance with internal written policies approved by the Board.

The Authority's investments are held with Funds SA and operate in accordance with an annual performance plan and service level agreement. Risks associated with these investments are primarily managed through Funds SA's risk management policies and procedures which are disclosed in the relevant sub-note below.

**b) Categorisation of Financial Instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in Note 2 Summary of Significant Accounting Policies.

Category of Financial Asset and Financial Liability	Statement of Financial Position Line Item	Fair Value		Carrying Amount	
		2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
<b>Financial Assets</b>					
Cash and Cash Equivalents	Cash	1,341	1,005	1,341	1,005
Loans and Receivables	Receivables	2,591	1,905	2,591	1,905
Available for Sale	Investments	4,391	4,008	3,480	3,480
<b>Total Financial Assets</b>		<b>8,323</b>	<b>6,918</b>	<b>7,412</b>	<b>6,390</b>
<b>Financial Liabilities</b>					
Financial Liabilities at Cost	Payables	923	694	923	694
	Borrowings	500	-	500	-
<b>Total Financial Liabilities</b>		<b>1,423</b>	<b>694</b>	<b>1,423</b>	<b>694</b>

**c) Credit Risk**

Credit risk arises when there is the possibility of the Authority's debtors defaulting on their contractual obligations, resulting in financial loss to the Authority. The Authority measures credit risk on a fair value basis and monitors risk on a regular basis.

The Authority has no concentration of credit risk. The Authority has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. The Authority does not engage in high risk hedging for its financial assets.

Goods are not supplied and the rights of interment are not granted until fully paid.

**d) Liquidity Risk**

Liquidity risk arises where the Authority is unable to meet its financial obligations as they fall due. The continued existence of the Authority is dependent on income from the sale of goods and the provision of services to the public. The Authority settles undisputed accounts within the creditor's specified trading terms or where not specified, 30 days from the date of the invoice or date the invoice is first received. In the event of a dispute, payment is made 30 days from resolution.

The investments with Funds SA are redeemable with one business day's notice under a Service Level Agreement.

The Authority's exposure to liquidity risk is insignificant based on past experience and current assessment of risk.

**e) Currency Risk**

The Authority's foreign currency exposure arises from its investment in assets denominated in foreign currencies.

The Authority is exposed to currency risk through the investments held at Funds SA. Funds SA's strategic policy for the management of its foreign currency exposure is as follows:

- Foreign currency exposures in the diversified strategies (growth), diversified strategies (income), property and fixed interest asset sectors are fully hedged to Australian dollars.
- Foreign currency exposures in the international equities asset sector are 50% hedged to Australian dollars.

The following table discloses the foreign currency risk exposure of financial assets and financial liabilities.

**Note 27 Financial Instruments (continued)**

	Carrying Amount S'000	Foreign Currency Risk			
		-1% Net Result S'000	-1% Equity S'000	+1% Net Result S'000	+1% Equity S'000
<b>2015</b>					
<b>Financial Assets</b>					
Investments	3,480	(6)	(6)	6	6
<b>Total Financial Assets</b>	<b>3,480</b>	<b>(6)</b>	<b>(6)</b>	<b>6</b>	<b>6</b>
<b>2014</b>					
<b>Financial Assets</b>					
Investments	3,480	(5)	(5)	5	5
<b>Total Financial Assets</b>	<b>3,480</b>	<b>(5)</b>	<b>(5)</b>	<b>5</b>	<b>5</b>

**f) Ageing Analysis of Financial Assets**

	2015 S'000	2014 S'000
<b>Not Impaired</b>		
<b>Receivables</b>		
The receivables overdue fall within the following bands:		
Overdue for less than 30 days	158	74
Overdue for greater than 30 days but less than 60 days	3	4
Overdue by more than 60 days	20	98
<b>Total Receivables Overdue</b>	<b>181</b>	<b>176</b>

**g) Maturity Analysis of Financial Assets and Liabilities**

	Carrying Amount S'000	Contractual Maturities		
		Less than one year S'000	Greater than one but less than five years S'000	Greater than five years S'000
<b>2015</b>				
<b>Financial Assets</b>				
Cash	1,341	1,341	-	-
Receivables	2,582	824	1,758	-
Accrued Revenues	9	9	-	-
Investments	3,480	618	-	2,862
<b>Total Financial Assets</b>	<b>7,412</b>	<b>2,792</b>	<b>1,758</b>	<b>2,862</b>
<b>Financial Liabilities</b>				
Creditors	263	263	-	-
Accrued Expenditure	627	627	-	-
Other Payables	33	33	-	-
Borrowings	500	500	-	-
<b>Total Financial Liabilities</b>	<b>1,423</b>	<b>1,423</b>	<b>-</b>	<b>-</b>
<b>2014</b>				
<b>Financial Assets</b>				
Cash	1,005	1,005	-	-
Receivables	1,905	760	1,145	-
Accrued Revenues	-	-	-	-
Investments	3,480	618	-	2,862
<b>Total Financial Assets</b>	<b>6,390</b>	<b>2,383</b>	<b>1,145</b>	<b>2,862</b>
<b>Financial Liabilities</b>				
Creditors	508	508	-	-
Accrued Expenses	166	166	-	-
Other Payables	20	20	-	-
<b>Total Financial Liabilities</b>	<b>694</b>	<b>694</b>	<b>-</b>	<b>-</b>

**Note 27 Financial Instruments (continued)****h) Interest Rate Risk**

Interest rate risk is the risk that a movement in interest rates will cause the value of fixed interest securities to deviate from expectations.

Cash on hand, receivables and payables are non-interest bearing. Cash at bank has an immaterial exposure to interest rate risk.

The Authority is indirectly exposed to interest rate risk through the investments held at Funds SA. Funds SA manages interest rate risk through:

- ensuring asset allocations for different investment products are consistent with the time horizon of each; and
- the use of specialist external investment managers to manage Funds SA's cash and fixed income portfolios.

It is not possible to reliably quantify the impact of a movement in interest rates on the investments so no separate sensitivity analysis is provided.

**i) Market Risk**

Market risk is the risk that investment returns generated by the different financial markets will be volatile and will deviate from long-term expectations over the short / medium term.

The Authority is exposed to market risk through the investments held at Funds SA. Funds SA manages the risk of financial market volatility through the adherence to two principles:

- ensuring a diversity of exposures to different financial markets and sub markets; and
- ensuring asset allocations for different investment products are consistent with the time horizon of each.

The following table discloses the market price risk exposure of financial assets and financial liabilities.

	Carrying Amount \$'000	Market Price Risk			
		-1% Comprehensive Result \$'000	-1% Equity \$'000	+1% Comprehensive Result \$'000	+1% Equity \$'000
<b>2015</b>					
<b>Financial Assets</b>					
Investments	3,480	(35)	(35)	35	35
<b>Total Financial Assets</b>	<b>3,480</b>	<b>(35)</b>	<b>(35)</b>	<b>35</b>	<b>35</b>
<b>2014</b>					
<b>Financial Assets</b>					
Investments	3,480	(35)	(35)	35	35
<b>Total Financial Assets</b>	<b>3,480</b>	<b>(35)</b>	<b>(35)</b>	<b>35</b>	<b>35</b>