

OFFICIAL

2020-21 ANNUAL REPORT for Adelaide Cemeteries Authority



**Government
of South Australia**

ADELAIDE CEMETERIES AUTHORITY

2020-21 Annual Report

ADELAIDE
CEMETERIES
AUTHORITY



ADELAIDE CEMETERIES AUTHORITY

Browning Street, Clearview SA 5085

PO Box 294, Enfield Plaza, SA 5085

www.aca.sa.gov.au

Contact phone number: (08) 8139 7400

Contact email: enquiry@aca.sa.gov.au

Date presented to Minister: 29 September 2021

OFFICIAL

To: **Hon Vickie Chapman**
Deputy Premier
Attorney-General
Minister for Planning and Local Government
Member of the Executive Council

This annual report will be presented to Parliament to meet the statutory reporting requirements of section 33 of the *Public Corporations Act 1993* (SA); section 12 of the *Public Sector Act 2009* (SA); section 7 of the Public Sector Regulations 2010 (SA); the *Public Finance and Audit Act 1987* (SA); the *Adelaide Cemeteries Authority Act 2001* (SA); and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Adelaide Cemeteries Authority by:

Tristan Just

Chair, Adelaide Cemeteries Authority Board

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Date: 29 September 2021

Signature:

From our Chair and Chief Executive Officer

It is now twenty years since Adelaide Cemeteries Authority (The Authority) came into being. Over the past two decades, the Authority has greatly enhanced the four cemeteries it owns and operates and the services it provides to the South Australian community. The positive performance in 2020-21 - achieved through sound planning and focussed business decisions despite ongoing challenges in our operating environment - is testament to the evolution of the organisation.

Progression and completion of several key actions in Adelaide Cemeteries Authority's *Strategic Plan 2018-23*, underpinned by an outstanding financial result for 2020-21, have well-positioned the Authority for long-term sustainability. It has also enabled us to continue to meet our obligations under the *Adelaide Cemeteries Authority Act 2001* and *Adelaide Cemeteries Authority Charter*. This is especially critical given the forecast doubling of annual deaths by the year 2050 and the changing demographics of the northern Adelaide metropolitan area.

The ongoing pandemic conditions resulted in a significant decline in deaths in the first half of the financial year. By 30 June 2021 this variance had narrowed to 1.4% fewer deaths than in 2019-20. Adelaide Cemeteries Authority undertook 2,399 cremations in 2020-21 and provided 861 burial services. This represented a market share of 22.5% of burials and 24.3% of cremations.

Total revenue for 2020-21 was \$14.3M (\$2.8M better than budget). This result was bolstered by sales of crypts in the mausoleum at the Cheltenham Cemetery. Constructed on the former workshop site, the Cheltenham Mausoleum was opened by Adelaide Cemeteries Authority Minister and Deputy Premier, the Hon Vickie Chapman MP and Father Peter Zwaans, from the Catholic Archdiocese of Adelaide, in September 2020. Stronger than anticipated demand for crypts in this new facility, which is the first mausoleum in Adelaide's western suburbs, delivered significant revenue for the business.

Other products that performed well during 2020-21 included burial and ashes memorial sites at Enfield Memorial Park and Smithfield Memorial Park, along with cremation fees. It was particularly pleasing to see Smithfield Memorial Park generate stronger revenue results this year. These gains helped to offset lower than forecast revenues at West Terrace Cemetery and lower service volumes at Enfield Memorial Park. Chapel fees were lower than budget due to COVID-19 restrictions on capacities for funeral services and food handling restrictions in the condolence lounges.

The Board and Executive Team recognised the need to monitor and manage expenses closely throughout the year to ensure the Authority was ready to respond to any further restrictions from the ongoing pandemic conditions. As a result, operating expenses were under budget for the year. Given this, and the strong revenue result, Adelaide Cemeteries Authority delivered an operating surplus of \$796K in 2020-21 (before

Income Tax Equivalents and Investment Gains), compared to the Operational Budget of \$185K.

The Authority's investments with Funds SA also performed positively during the year, closing just under \$7M, having recovered most of the funds drawn down for the development of the Cheltenham Mausoleum project.

After much work with all our project partners, the Authority achieved final approval for the construction of our new community facility at Enfield Memorial Park. Works are scheduled to commence in August 2021, with a projected completion date of October 2022, the new facility will provide chapel spaces and function rooms, new cremators with best practice emission filtration systems, a public café, retail florist and a new sales administration area. This facility will replace the 50-year-old chapels at Enfield and will be able to cater for funeral services of up to 500 people.

The Authority is grateful to the Minister for Environment and Water, the Hon David Speirs MP, who approved the transfer of 34 hectares of land at Evanston South during 2020-21 from his department to the Authority. This transfer means that Smithfield Memorial Park can be expanded from its current 19 hectares to over 53 hectares, which will ensure there is sufficient cemetery ground for the northern Adelaide community for over 100 years. Cemeteries require long-term planning, and this visionary initiative is an outstanding outcome for the community and for the Authority.

Also commenced at Smithfield Memorial Park, is the construction of a Kaurna Memorial Garden to be dedicated for the reburial of Kaurna remains currently held with the South Australian Museum. It is planned that these remains, many of which have been repatriated from museums and collections around the world, will be re-interred here, with appropriate protocols. A dedicated area for contemporary and future Kaurna burials adjacent to the Kaurna Memorial Garden is being established next to the Memorial Garden.

In July 2020, Adelaide Cemeteries Authority became the first cemetery in Australia to obtain ISO14001 (Environmental Management) accreditation. This achievement has set a baseline for the Authority's environmentally sustainable work processes and culture, which we will work to continually improve to ensure our accreditation is maintained.

In relation to culture, and following internal engagement, five new organisational values were adopted: Courageous, Honest, Accountable, Respectful and Trusting. Now being embedded in our organisation these values will underpin how the Authority provides its services, how we act, and our decision-making processes.

The Authority's results in the cross-government "*I Work for SA*" Your Voice Survey 2021 were most encouraging. With a relatively high completion rate, our organisation's results were above the cross-government benchmark results in nearly every element of the survey. The survey results were especially pleasing given Adelaide Cemeteries

Authority commenced evolving its organisational structure in 2020-21 to position with the skills and capabilities needed for the new Enfield facility.

In so many ways, 2020-21 was the culmination of the Adelaide Cemeteries Authority's first two decades of consolidation and enhancement. The Board is committed to seeing the business continue to grow in a sustainable manner to ensure the Authority can continue to meet the community's present and long-term needs for a range of high-quality cemetery services and facilities.



Tristan Just
Chair
Adelaide Cemeteries Authority Board



Robert Pitt
Chief Executive Officer
Adelaide Cemeteries Authority

Contents

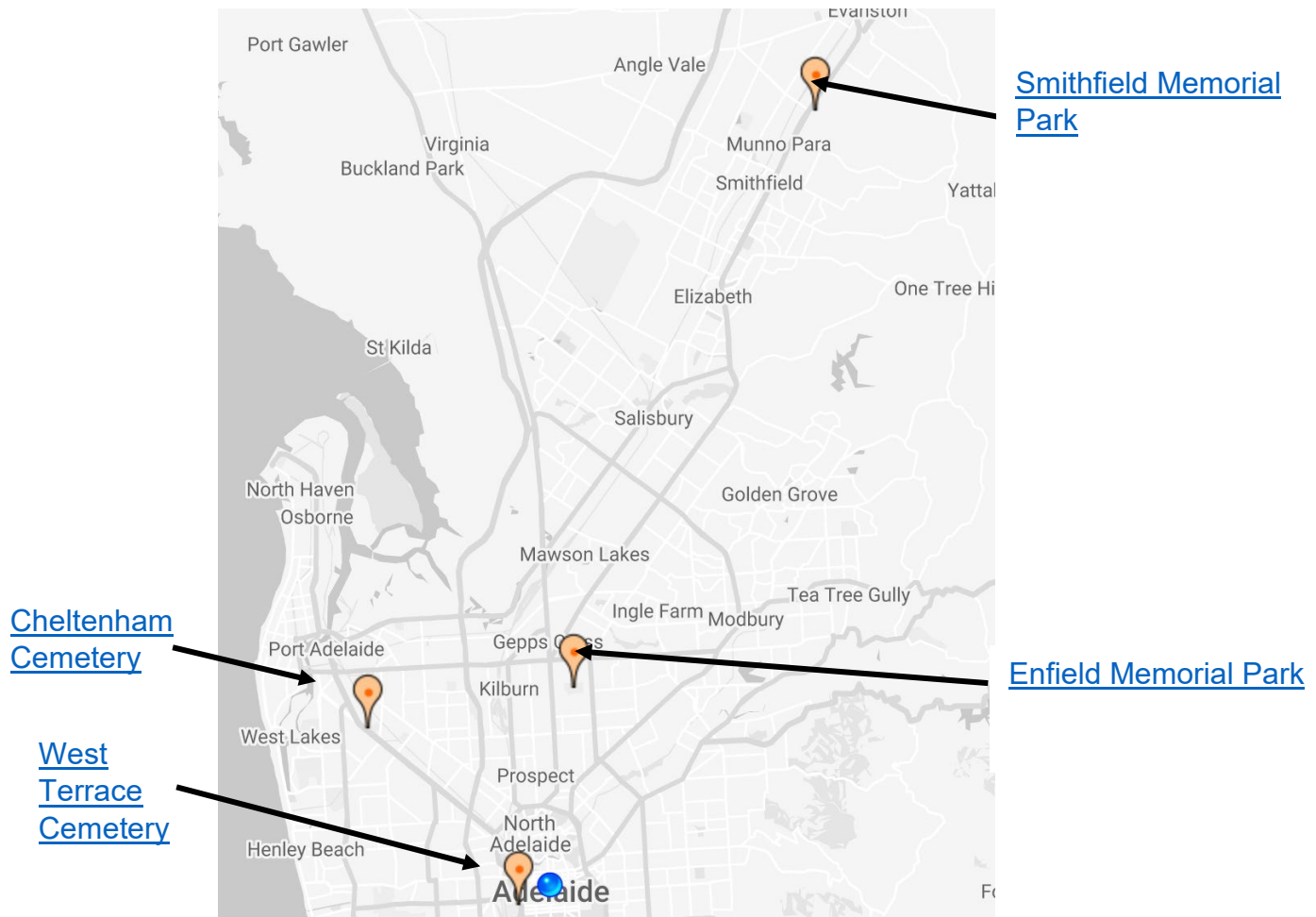
From our Chair and Chief Executive Officer.....	3
Overview: about our organisation	8
Our strategic focus.....	9
Our Minister	11
Our Board	11
Our Executive Team	11
Legislation relevant to Adelaide Cemeteries Authority.....	12
Our performance	13
2020-21 Performance summary.....	13
Our contribution to whole of Government objectives.....	14
Our objectives and performance	15
Workplace Performance	21
Our organisational structure.....	21
Executive employment in the agency.....	21
Employment opportunity programs	22
Agency performance management and development systems.....	22
Work health, safety and return to work programs	23
Environmental Performance	25
Financial performance	26
Financial performance at a glance	26
Consultants' disclosure	27
Contractors' disclosure	28
Governance and risk management.....	31
Adelaide Cemeteries Authority Charter.....	31
Governance Framework and Checklist.....	31
Adelaide Cemeteries Authority Board	31
<i>Finance, Audit and Risk Management Committee</i>	32
<i>Heritage and Monument Committee</i>	32
<i>Performance and Remuneration Committee</i>	33
Strategies implemented to control and prevent fraud.....	34
Fraud detected in the agency.....	34

Public interest disclosure	35
Reporting required under any other act or regulation.....	35
Community service obligations	36
Public complaints	36
Appendix: Audited financial statements 2020-21	38

Overview: about our organisation

Adelaide Cemeteries Authority is a South Australian Government Business Enterprise operating the following public cemeteries:

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



Map of Adelaide Cemeteries Authority locations

Our strategic focus

Our Purpose	To provide outstanding whole-of-life experiences for the benefit of diverse communities.
Our Vision	<p>To be South Australia's leading provider of cemetery information, innovative services, and products.</p> <p>By 2023, Adelaide Cemeteries Authority has created innovative and social, community hubs.</p> <p>As an organisation, we are renowned for the genuine connections we have with our communities and customers via authentic community engagement. The diversity of our facilities reflects the diversity of those we serve.</p> <p>We are industry leaders in environmental sustainability.</p> <p>We are nimble and innovative in all that we do.</p>
Our Values	<p>Courageous: Say what we believe in and be willing to challenge and be challenged.</p> <p>Honest: Be open, transparent and invite constructive feedback.</p> <p>Accountable: Own our actions.</p> <p>Respectful: Feel empathy, be considerate and willing to help.</p> <p>Trusting: Have confidence in the ability of others.</p>
Our functions, objectives, and deliverables	<p>The Authority's functions are defined in the Adelaide Cemeteries Authority Act 2001.</p> <p>(1) The Authority's primary functions are -</p> <p>(a) the administration and maintenance of the following as public cemeteries:</p> <ul style="list-style-type: none"> (i) Cheltenham Cemetery; (ii) Enfield Memorial Park; (iii) West Terrace Cemetery; <p>(b) the administration and maintenance of any other cemetery established or acquired by the Authority; and</p> <p>(c) the burial or other disposal of human remains in an Authority cemetery; and</p>

	<p>(d) activities associated with the heritage or historical significance of an Authority cemetery; and</p> <p>(e) any other function assigned to the Authority by or under this or any Act, or by the Minister.</p> <p>(2) The Authority's functions may extend to the following as the Authority thinks fit:</p> <p>(a) activities or services relating to the burial or other disposal of human remains</p> <p>(b) other activities or services utilising Authority property and buildings.</p> <p>In relation to Section 1(a) above, the Authority assumed care and ownership of Smithfield Memorial Park in 2002.</p> <p>The Authority's objectives and deliverables are defined in the Authority's <i>Strategic Plan 2018-23</i> and in the <i>Plan of Management</i> for each cemetery under its care and control.</p>
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Our Minister



Hon Vickie Chapman MP

Throughout 2020-21 the Deputy Premier, the Hon Vickie Chapman MP, as Minister for Planning and Local Government, was the responsible Minister for the Adelaide Cemeteries Authority. The Deputy Premier also oversees the Attorney-General's department.

Our Board

Adelaide Cemeteries Authority is governed by a Board comprising seven members. Our Board members are:

- Tristan Just, Chair
- Patricia Christie, Deputy Chair
- Joanna Andrew
- Paul Di Iulio
- Kimberley Gillan
- Luisa Greco
- Johnathon Matthews

Our Executive Team

Adelaide Cemeteries Authority's Executive Management Team consists of four Executive Managers supported by an Executive Assistant. These are:

- Robert Pitt, Chief Executive Officer
- Pep Piscioneri, Chief Finance Officer
- Michael Robertson, Chief Operations Officer
- Caron Silcock, People and Culture Manager

Legislation relevant to Adelaide Cemeteries Authority

Enabling:

- *Adelaide Cemeteries Authority Act 2001 (SA)*
- *Burial and Cremation Act 2013 (SA)*
- *Burial and Cremation Regulations 2014 (SA)*

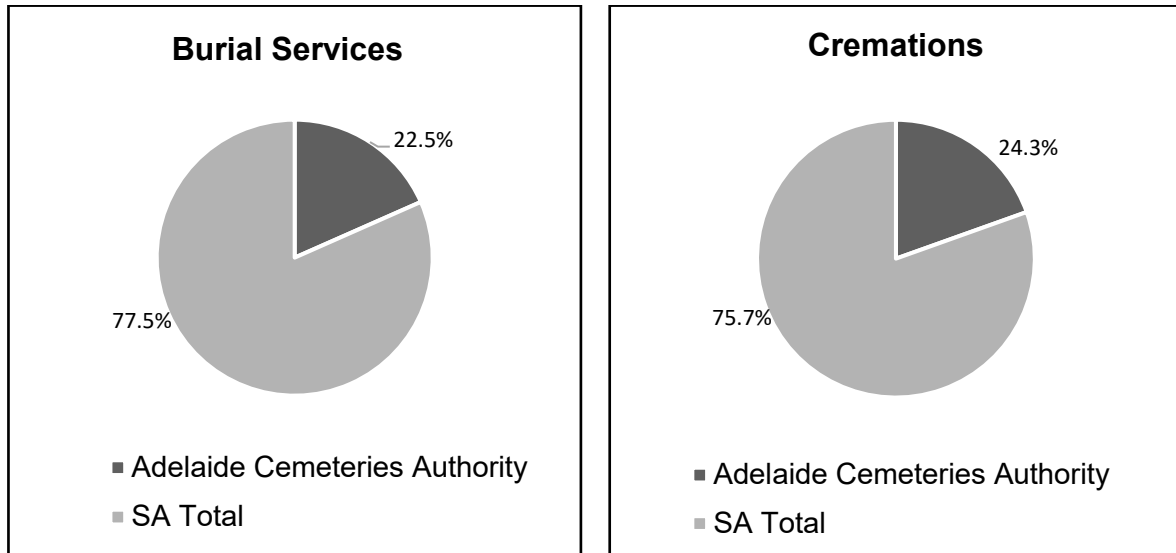
Other:

- | | |
|--|--|
| <ul style="list-style-type: none"> • <i>Age Discrimination Act 2004 (Cth)</i> • <i>Australian Consumer Law</i> • <i>Competition and Consumer Act 2010 (Cth)</i> • <i>Disability Discrimination Act 1992 (Cth)</i> • <i>Environment Protection Act 1993 (SA)</i> • <i>Equal Opportunity Act 1984 (SA)</i> • <i>Fair Work Act 2009 (Cth)</i> • <i>Freedom of Information Act 1991 (SA)</i> • <i>Independent Commissioner Against Corruption Act 2012 (SA)</i> • <i>Heritage Places Act 1993 (SA)</i> • <i>Public Corporations Act 1993 (SA)</i> • <i>Public Sector Act 2009 (SA)</i> • <i>Public Sector Regulations 2010 (SA)</i> | <ul style="list-style-type: none"> • <i>Public Finance and Audit Act 1987 (SA)</i> • <i>Public Finance and Audit Regulations 2014 (SA)</i> • <i>Public Interest Disclosure Act 2018 (SA)</i> • <i>Public Sector (Honesty and Accountability) Act 1995 (SA)</i> • <i>Racial Vilification Act 1996 (SA)</i> • <i>Return to Work Act 2014 (SA)</i> • <i>Return to Work Regulations 2015 (SA)</i> • <i>State Records Act 1997 (SA)</i> • <i>Statutes Amendment (Public Sector Employment) Act 2006 (SA)</i> • <i>Work Health Safety Act 2012 (SA)</i> • <i>Work Health Safety Regulations 2012 (SA)</i> |
|--|--|

Our performance

2020-21 Performance summary

Total burial services and cremations conducted in South Australia by Adelaide Cemeteries Authority during 2020-21:



Burial Services (including mausoleum interments)

Cemeteries	2020-21	2019-20
Enfield Memorial Park	469	496
Cheltenham Cemetery	261	289
West Terrace Cemetery	45	49
Smithfield Memorial Park	86	55
ADELAIDE CEMETERIES AUTHORITY TOTAL	861	889

Cremations

Cemeteries	2020-21	2019-20
Enfield Crematorium		
<i>Service cremations</i>	460	421
<i>No Service cremations</i>	1939	1787
ADELAIDE CEMETERIES AUTHORITY TOTAL	2,399	2,208

Our contribution to whole of Government objectives

Key objective	Our contribution
<i>More jobs</i>	The Authority undertook workforce planning during 2020-21 indicating a need to recruit new roles to support the transition and building of the Enfield Memorial Park Multi-Function Community Precinct (EMPMFCP). This includes new business initiatives such as expansion of the hospitality and catering offering and maintaining presentation of existing and newly developed memorial gardens products.
<i>Lower costs</i>	<p>The Authority is a self-sustaining State Government Business Enterprise (GBE) which receives no direct recurrent funding. Our business proudly cross-subsidises care and maintenance costs for the State heritage-listed West Terrace Cemetery from our higher revenue generating business operations.</p> <p>Adelaide Cemeteries Authority manages operating costs throughout the year within its approved budget. A focus during 2020-21 was the management of operating expenditure in response to the ongoing pandemic conditions.</p>
<i>Better Services</i>	<p>The opening of the first mausoleum within Cheltenham Cemetery was extremely well received. This is reflected in the Authority's revenue result for 2020-21.</p> <p>Considerable and continued engagement occurred with several emerging communities over the past year to meet their funeral and burial customs and needs. This included the Islamic Association of SA, the Burmese Chin community, and the Russian Molokan community.</p> <p>The Authority established a staffed, on-site memorial sales office at Cheltenham Cemetery to provide improved access to services for Adelaide's western communities.</p> <p>The organisation also adapted funeral service spaces to provide appropriate options for families and loved ones in accordance with prevailing COVID-19 restrictions.</p>

Our objectives and performance

Objectives	Indicators	Performance
Performance Statement		
<p>Plans of management 2018-2023: (4)</p> <ul style="list-style-type: none"> Cheltenham Enfield Smithfield West Terrace 	<p>As per section 20 of the Adelaide Cemeteries Authority Act 2001 (SA), Plans of Management for each cemetery are in place, with actions under the following headings:</p> <ul style="list-style-type: none"> Community Product Development Infrastructure Heritage 	<p>Of the 66 actions in the four Plans of Management listed for 2020-21:</p> <ul style="list-style-type: none"> 40 (61%) were completed 18 (27%) are in progress 8 actions (12%) were not completed and have been carried forward for consideration in 2021-22.
<p>Five-year financial plan</p>	<p>The Board approves a rolling five-year financial plan as part of Adelaide Cemeteries Authority annual budget setting process.</p> <p>Each year Adelaide Cemeteries Authority aims for an operating surplus, considering the organisation's long-term maintenance obligations.</p>	<p>The five-year financial plan was updated and referred to the Department of Treasury and Finance (DTF) for approval as part the annual budget setting process.</p> <p>The budgeted operating surplus for 2020-21 was achieved and exceeded.</p> <p>Cross-subsidisation of the operating deficit at West Terrace Cemetery continues to be self-funded by Adelaide Cemeteries Authority.</p> <p>Smithfield Memorial Park returned an operating surplus for the first time since Adelaide Cemeteries Authority assumed ownership of this facility in 2002.</p>
<p>Military service personnel graves and memorials</p> <p><i>Adelaide Cemeteries Authority continues to self-fund the care and maintenance of</i></p>	<p>The interment rights for the graves of known returned service men and women are not required to be renewed or extended upon expiry of the tenure of the interment right.</p>	<p>At West Terrace Cemetery, the graves of 4,167 ex-service men and women are cared for in perpetuity by Adelaide Cemeteries Authority in the Australian Imperial Forces (AIF) section of the cemetery, with a further 318 veterans' graves also</p>

<p><i>the graves of former service personnel in the Australian Imperial Forces section at West Terrace Cemetery to a standard that meets community expectations.</i></p> <p><i>Adelaide Cemeteries Authority also cares for interment sites of former service personnel at its other three sites.</i></p>		<p>cared for throughout the general cemetery areas.</p> <p>At Cheltenham Cemetery 348 ex-service personnel graves are maintained.</p> <p>At Enfield Memorial Park, 481 graves and cremation memorials are maintained.</p> <p>At Smithfield Memorial Park, 15 sites are maintained.</p> <p>The Authority continues to work with and support the community based “Headstone Project” group in identifying and memorialising unmarked graves of former service personnel.</p>
<p>Strategic Plan Objectives</p>		
<p>Engage seriously and genuinely with our communities, our customers, and our key influencers</p>	<ul style="list-style-type: none"> • Be recognised as the State's leading authority on end-of-life advice, education, and service for the whole community. • Be the first port of call for pre-need and at-need customers. • Maintain and enhance mutually beneficial commercial relationships. • Develop strong relationships with key influencers. 	<p>Over 2020-21 pre-need sales increased. Adelaide Cemeteries Authority's market share of metropolitan cremations also increased.</p> <p>Adelaide Cemeteries Authority performed 861 burial interments (including mausoleum crypts).</p> <p>Our organisation secured funding and support for its priority project – the EMP MFCP - and held direct face-to-face meetings with various stakeholders, such as the Enfield Memorial Park Community Consultative Committee.</p>

<p>Get the infrastructure we need</p>	<ul style="list-style-type: none"> • Develop a new interment site at Cheltenham Cemetery. • Develop the interment area at West Terrace Cemetery. • Obtain Main North Road land for Smithfield Memorial Park (SMP). • Build the new integrated community precinct incorporating a new crematorium at Enfield Memorial Park. • Pursue Glenthorne Farm opportunity. • Actively pursue acquisition opportunities for cemetery land. 	<p>The Cheltenham Mausoleum was completed and formally opened in September 2020.</p> <p>The Promenade at West Terrace Cemetery was completed in 2020. A formal opening was planned however due to COVID - 19 restrictions has been delayed.</p> <p>A transfer of Department of Environment and Water (DEW) land adjacent to Smithfield Memorial Park was completed. This extends the cemetery from 19 to 53 hectares and will meet the northern Adelaide community's cemetery needs for more than 100 years.</p> <p>Plans and funding for our new Enfield facility were finalised in 2020-21. Construction of this facility is due to commence in August 2021.</p> <p>As part of our commitment to meet the needs of the entire Adelaide community, the Authority continued to lobby for land over the past year, to construct a new southern cemetery.</p>
<p>Build the team for our future</p>	<ul style="list-style-type: none"> • Have the right people in the right roles with the right skills to implement Adelaide Cemeteries Authority Strategic Plan. • Develop a workforce that reflects the diversity of our customers. • Provide safe environments for employees, volunteers, contractors, and visitors. 	<p>Our organisation continued to develop and transition to a new management and organisational structure over 2020-21. Data Officer, Hospitality Manager, Governance Officer and Content Strategist appointments were made, whilst our Operations teams were also enhanced.</p> <p>Adelaide Cemeteries Authority provided additional EAP support for employees in response to pandemic conditions during 2020-21.</p> <p>Our WHS performance continued to reflect a strong safety culture.</p> <p>Adelaide Cemeteries Authority</p>

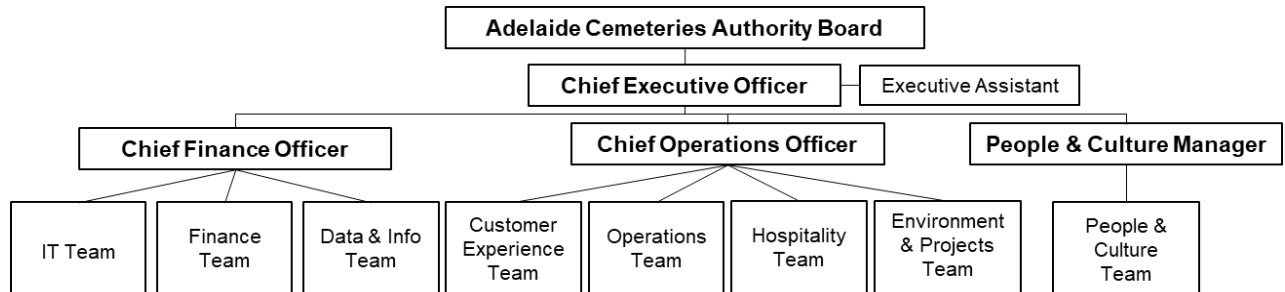
		has worked consistently over the past year to build an engaged WHS Committee, collaborative systems, and foster commitment to WHS across all sites.
Create clever products and services	<ul style="list-style-type: none"> • Develop understanding of the community's needs now and into the future by researching and analysing trends and innovation, both within and outside the cemetery industry, that focus on improving B2C and B2B service delivery. • Make accessing and using Adelaide Cemeteries Authority services and products simple, intuitive and customer focused, reducing the amount of "customer effort" required to complete transactions. • Develop products and services that delight, surprise, and engage the community, making Adelaide Cemeteries Authority a destination as well as a compelling end-of-life option. 	<p>Adelaide Cemeteries Authority is the first cemetery in Australia to introduce a "smart" Bluetooth memorial product.</p> <p>Progression of an in-house AI unit to undertake the trimming of memorial tablets for lawn burials.</p> <p>Full-monument vaults were made available at Enfield Memorial Park. Mausoleum Pods are planned for construction in 2021-22.</p> <p>Extension of the Buddhist Garden at Enfield Memorial Park commenced in 2020-21 with completion anticipated in 2021-22.</p>
Leverage technology	<ul style="list-style-type: none"> • Implement the new integrated Business Information System. • Transform Adelaide Cemeteries Authority ICT infrastructure and application services to better meet user needs and support the organisation's goals. 	<p>The Business Information System (BIS) was implemented in 2020-21. Process and system improvements were implemented, leveraging further efficiencies. Procurement and timesheet cloud-based system providers were also identified, and implementation of these projects are currently in progress.</p> <p>Adelaide Cemeteries Authority deployed SMS real-time messaging to all employees, when required.</p> <p>Adelaide Cemeteries Authority progressed scanning of historical cemetery maps to 50% completion at the close of the 2020-21 financial year. The</p>

		remainder is scheduled for scanning in 2021-22.
Look after the environment	<ul style="list-style-type: none"> Obtain <i>ISO14001 Environmental Management</i> accreditation. Review future options for cremators to reduce emissions. 	<p>Adelaide Cemeteries Authority maintained its ISO14001 accreditation through the annual external surveillance audit process.</p> <p>We procured and installed one new cremator in 2020-21 resulting in reduced emissions and lower gas use.</p> <p>Investment in environmental initiatives such as electrically powered plant and equipment, and solar array systems occurred during 2020-21.</p> <p>Adelaide Cemeteries Authority undertook a buildings audit to identify energy saving initiatives.</p>
Financial sustainability	<ul style="list-style-type: none"> Adelaide Cemeteries Authority will strengthen its financial performance. Ensure that revenue and margins meet future maintenance obligations. Explore, evaluate, and undertake new revenue generating opportunities. 	<p>2020-21 revenue targets were exceeded by Adelaide Cemeteries Authority, with positive Cheltenham Mausoleum and Enfield premium product sales.</p> <p>Smithfield Memorial Park achieved an operating surplus for the first time.</p> <p>Adelaide Cemeteries Authority investments with Funds SA increased by \$1.17M to \$6.82M.</p> <p>Adelaide Cemeteries Authority initiated and progressed planning with several community and religious groups to facilitate “bulk” interment site purchases in 2021-22.</p>

Govern well	<ul style="list-style-type: none"> • Meet, if not exceed, statutory compliance obligations. • Manage our risks. 	<p>Adelaide Cemeteries Authority achieved almost 100% compliance with the organisation's Governance Framework Checklist. Of 42 KPIs across nine Governance criteria, Adelaide Cemeteries Authority achieved nil "high risk" non-compliance findings.</p> <p>Adelaide Cemeteries Authority received no "high" or "extreme" risk findings from Auditor-General control audits.</p> <p>The Risk Management Plan was reviewed in June 2021 with recommendations to update the plan to incorporate references to the current ISO31000 standard and the refreshed SA Government Risk Management Guide; consolidation and renewal of Adelaide Cemeteries Authority risk register; and adjustment of the likelihood and consequence table.</p> <p>Adelaide Cemeteries Authority redrafted its Procurement Policy and Procurement Procedure in alignment with changes to State Government procurement directives.</p> <p>In March 2021, the Board held a planning session to review the progress of Adelaide Cemeteries Authority 2018-23 Strategic Plan. At this session, and given the significant progress on the current plan, the Board decided a new strategic plan should be drafted for Adelaide Cemeteries Authority post-2021. The Board will consider this new strategic plan in a session in December 2021.</p>
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Workplace Performance

Our organisational structure



Executive employment in the agency

Executive classification	Number of executives
Chief Executive Officer	1

Data for previous years is available at: www.aca.sa.gov.au/reports-plans-policies

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Employment opportunity programs

Program name	Performance
Traineeships	<p>In 2020-21:</p> <ul style="list-style-type: none"> • One asset maintenance/mechanic apprenticeship was completed – this former apprentice now has a full-time role with Adelaide Cemeteries Authority. • The organisation offered an irrigation technician traineeship – our trainee is in their 2nd year. • We have a cemetery team member completing horticulture studies. • Adelaide Cemeteries Authority is investigating the establishment of construction/monumental mason traineeships at West Terrace Cemetery.
General employee development	<p>Adelaide Cemeteries Authority appoint new employees and recruit team members who show commitment and positive attitudes which reflect our values. We reward this with learning and development, which gives us the opportunity to grow our own talent.</p> <p>Several employees have successfully transitioned across areas of our business.</p>

Agency performance management and development systems

Performance management and development system	Performance
Performance appraisal system	<p>100% of our Senior Executive and Senior Managers received performance reviews.</p> <p>The volume of reviews for non-management staff were low due to COVID-19 and competing business priorities. This program will be re-invigorated in 2021-22.</p>

Work health, safety and return to work programs

Program name	Performance
Elected Work Health and Safety (WHS) Committee	<p>Adelaide Cemeteries Authority has a highly engaged WHS committee, overseen by the organisation's People and Culture Manager.</p> <p>The WHS committee - which comprises members from all Adelaide Cemeteries Authority sites - met monthly during 2020-21.</p> <p>The Authority undertook an external review of the WHS Committee's roles and functions in the last quarter of 2020-21. A recommendation of this review was to increase management representation and refocus WHS Committee meeting agendas.</p> <p>Due to COVID-19, there has been a reduction in opportunities for attendance at non-mandatory training, networking, and workshops during 2020-21. Executive Managers and Board Directors completed on-line WHS Officer training modules.</p>
Employee Assistance Program (EAP)	<p>Adelaide Cemeteries Authority continued to invest in an EAP program during 2020-21 through Access-Programs, which is flexible to employee needs. This program included confidential psychological services, health and wellbeing, and financial counselling.</p> <p>In response to the COVID-19 pandemic, Adelaide Cemeteries Authority continued to provide enhanced access to counselling and psychologist support services for employees.</p>
Rehabilitation and early intervention programs	<p>Injury rehabilitation and consultancy were provided through the Department of Premier and Cabinet.</p> <p>Early intervention programs were provided through Corporate Health Group.</p>
Wellbeing clinics	<p>COVID-19 severely restricted our capacity to host on-site wellbeing clinics during 2020-21. Where possible vouchers were provided to workers to attend the following:</p> <ul style="list-style-type: none"> • Skin cancer checks; • Flu, whooping cough, and hepatitis vaccinations. <p>Adelaide Cemeteries Authority also provided paid leave for employees receiving COVID-19 vaccinations.</p> <p>Ergonomic assessment consultations were delivered by qualified ergonomists/physiotherapists, resulting in the procurement of sit-stand desk units and improved office chairs.</p>

Workplace injury claims	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total new workplace injury claims	0	1	-100%
Fatalities	0	0	-
Seriously injured workers*	0	0	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	-

*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return-to-Work Act 2014 (Part 2 Division 5)

Work health and safety regulations	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	1	-100%
Number of provisional improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	-

Return to Work costs	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$0	\$27,678*	-100%
Income support payments – gross (\$)	\$0	\$0	-

* two "legacy" claims with former employees settled

Data for previous years is available at: www.aca.sa.gov.au/reports-plans-policies

Environmental Performance

Adelaide Cemeteries Authority gained ISO14001:2015 accreditation in June 2020, notably the first Australian cemetery to do so. As part of this commitment to improved environmental performance, during 2020-21 the organisation invested in formal auditor training for personnel to ISO19011:2018 (audit of management systems). Over the past year this team undertook nine internal audits of the environment management system, with a focus on continual improvement.

In February 2021, the external surveillance audit of Adelaide Cemeteries Authority recommended ongoing certification of the organisation's ISO14001:2015 accreditation, confirming continuing maintenance of the environmental management system with the requirements of the ISO14001:2005 standard.

Other activities undertaken during 2020-21 include the establishment of an Environmental Management Steering Committee overseen by the organisation's Environment and Projects Manager, formalisation and dissemination of key environmental policies and procedures, improved waste management systems and an associated education program and organisational review of environmental aspects.

The attaining of ISO 14001 accreditation will also see the Authority enhance the measuring and reporting of its annual greenhouse gas emissions. Preliminary work has been completed towards this goal.

The Authority has undertaken this work as part of its corporate social responsibilities and recognises the growing focus on the environmental performance and accountabilities of businesses.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the authority. The information is unaudited. Full audited financial statements for 2020-2021 are attached to this report.

Statement of Comprehensive Income	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	2019-20 Actual \$000s
Total Income	11,505	14,297	2,792	10,799
Total Expenses	11,320	12,922	1,602	10,915
Net Result	185	1,375	1,190	(116)
Changes in Asset Revaluation Surplus	0	0	0	(7,470)
Total Comprehensive Result	185	1,375	1,190	(7,586)

Statement of Financial Position	2020-21 Budget* \$000s	2020-21 Actual \$000s	Variation \$000s	2019-20 Actual \$000s
Current assets	2,700	4,388	1,688	3,230
Non-current assets	53,347	40,971	(12,376)	39,630
Total assets	56,047	45,294	(10,688)	42,860
Current liabilities	1,784	3,493	1,709	3,260
Non-current liabilities	17,476	11,183	(6,293)	10,292
Total liabilities	19,260	14,676	(4,584)	13,552
Net assets	36,787	30,683	(6,048)	29,308
Equity	36,787	30,683	(6,048)	29,308

* Non-current assets budget was finalised well before 2019-20 asset valuations, hence the higher budgeted asset figures compared to both 2020-21 and 2019-20 actual results.

Consultants' disclosure

The following is a summary of *external consultants* that have been engaged by Adelaide Cemeteries Authority, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
AFS International Group Pty Ltd	Workplace inspection of the Crematorium/Fire Safety and Control	
Arcuate Architecture Pty Ltd	Architectural services	
BDO	SMP – Development Fraud Policy review	
BSI Group ANZ Pty Ltd	Continued Assessment (Surveillance)	
DoxLite	Consultation Services for drafting a Burial and Cemeteries General Disposal Schedule	
Enviroscan – Industrial and Marine Scans	Cremator emissions modelling report	
Galpins	Fixed assets review	
Greenway Architects SA Pty Ltd	Architectural services	
Jane Jeffreys Consulting	Board Planning and Strategic Planning sessions	
Jon Lowe Architect	Architectural services	
Liquid Pacific	Valuation services	
Outerspace Landscape Architects	Development of cemetery master plan	
Powell & Co Pty Ltd	Review of Risk Management Plan	
Combined total of all actual payments to consultants below \$10,000		\$ 45,497.64

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Bentleys (SA) Pty Ltd	Business Resilience Documentation	\$ 35,000.00
D Squared Consulting Pty Ltd	Environmental Building Audit Report 2021	\$ 18,500.00
McDougal & Vines	Review of Conservation Management Plan Priorities for Grave and Monument Conservation	\$ 10,000.00
Department of Infrastructure & Transport	Consulting expenses	\$ 14,748.00
Pangolin Association	GHG Assessment 2020-21 and Emissions Management Plan	\$ 11,357.92
Stevens Architects	Heritage Advisory Services	\$ 33,760.00
Combined total of payments to consultants over \$10,000		\$ 123,365.92
Total value of all Consultancies		\$ 168,863.56

Data for previous years is available at: www.aca.sa.gov.au/reports-plans-policies

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors' disclosure

The following is a summary of *external contractors* that have been engaged by Adelaide Cemeteries Authority, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
Access Programs	Counselling	
AMC Cleaning	Cleaning services	
Aptus/Pacifictech	Procurement software provision	

Contractors	Purpose	\$ Actual payment
Cleanaway Pty Ltd	Waste services	
Facultatieve Technologies Australasia Pty Ltd	Service of Crematoriums	
Floral Image Greater SA	Floral Arrangement supply	
Fuji Xerox Australia Pty Ltd	Software	
Green Tick Safety	WHS Advice	
Hewlett-Packard Australia Pty Ltd	IT Support	
Jarrett Indoor Plant Hire	Plant hire	
Netstar	Fleet management	
Police Security Services Branch	Security Services	
Combined total of all actual payments to contractors below \$10,000		\$ 43,660.25

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
APG Security	Security	\$ 79,957.82
Corporate Clean	Cleaning	\$ 35,873.05
Corporate Conversation	Public Relations	\$ 72,815.79
Department of Correctional Services	Supervisory of Correctional Services labour	\$ 56,840.00
Department of Infrastructure and Transport - DPTI	Building Contractor	\$1,471,185.00
DoxLite	Filing and records management	\$ 25,862.57
Envirosweep	Sweeping of EMP & Cheltenham	\$ 19,664.70
Exetel	Internet Service Provider	\$ 25,363.58

Contractors	Purpose	\$ Actual payment
G & S Gravedigging	Grave Digging Services	\$ 62,530.91
Humanforce	Payroll system	\$ 19,329.60
In Memorium Productions	Celebration of Life Videos & DVD's	\$ 53,540.91
Meltwater Australia Pty Ltd	Media Monitoring	\$ 11,990.00
M Short	Documentation Management Process	\$ 16,396.45
Naoca Pty Ltd	Streaming Services	\$ 11,990.00
Northern Night Patrols	Security patrol services	\$ 16,893.39
OpusXenta Pty Ltd	Business Software	\$ 165,062.00
S & T Le Enterprises Pty Ltd	Agent fees	\$ 41,381.45
Sage Software Australia	Software improvements	\$ 16,193.40
Security Co Pty Ltd	Security Services	\$ 15,600.00
Suez Recycling & Recovery	Waste Services	\$ 97,588.34
Combined total of payments to contractors over \$10,000		\$2,315,875.88
Total value of all Contractors		\$2,359,536.13

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Data for previous years is available at: www.aca.sa.gov.au/reports-plans-policies

Governance and risk management

Adelaide Cemeteries Authority Charter

As required by the *Public Corporations Act 1993* (SA), the Adelaide Cemeteries Authority operates under a *Charter* which stipulates the nature and scope of the organisation's commercial and non-commercial operations, organisation regarding reporting obligations; the form and contents of financial accounts and reporting; accounting, internal auditing or financial systems or practices to be established or observed; and the setting of fees and charges.

This Charter is considered annually by the Board and presented to the responsible Minister and the Treasurer for their review and approving.

Governance Framework and Checklist

The Authority maintains a Governance Framework and Checklist which evaluates 42 performance criteria across nine dimensions of governance.

Adelaide Cemeteries Authority uses the framework to review and attest to our organisation's governance performance annually. This is done through the Board with the Authority's Fraud, Audit and Risk Management Committee.

Adelaide Cemeteries Authority Board

It is the responsibility of the Adelaide Cemeteries Authority Board to ensure that the organisation complies with - or has a system in place to ensure compliance with - all reporting requirements under its Act, Charter, and the *Public Corporations Act 1993* (SA).

Items the Board consider include:

1. Annual budget and forward estimates
2. Our annual performance statement
3. The annual review of our Charter
4. Policy development and review
5. Any exception report on any other information, which in the opinion of the Board, should be referred
6. Five-year Plans of Management for our cemeteries, in accordance with our Act
7. An annual report of operations on Adelaide Cemeteries Authority reporting financial and other performance, as required under the Act
8. Related Parties Disclosure.

As part of the Board's terms of reference, and informing legislation, three Committee's of the Board have been instituted.

Finance, Audit and Risk Management Committee

In accordance with Section 31 of the *Public Corporations Act 1993* (SA), the Board of the Adelaide Cemeteries Authority has established a Finance Audit and Risk Management Committee (FARM Committee).

The role of the Finance, Audit and Risk Management Committee is to:

1. Ensure the short and long-term financial viability of the Authority
2. Oversee the South Australian Government's financial interest in the Authority
3. 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
4. Monitor the financial performance, position, and cash flow of the business
5. Monitor the Authority's business risks and management of those risks
6. Monitor the Authority's investments, and
7. Oversee, review, and endorse organisational finance and risk related policies for referral to the Board for approval.

FARM reviews and comments on matters such as Adelaide Cemeteries Authority's annual financial statements, Investment policy, draft annual budgets, and five-year Financial Plans prior to them being referred to the Board for approval.

An annual plan for internal audit is also presented to the FARM Committee for endorsement. This committee monitors execution of the annual internal audit plan.

Finally, the FARM Committee also reviews Adelaide Cemeteries Authority's annual Governance Framework and Checklist.

This committee comprises the following members:

- Patricia Christie (Chair)
- Johnathon Matthews
- Joanna Andrew
- Tristan Just (Proxy)

The FARM Committee met five times during 2020-21.

Heritage and Monument Committee

Section 19 of the Adelaide Cemeteries Authority Act 2001 requires the establishment of Adelaide Cemeteries Authority's Heritage and Monument Committee. The functions of this committee are:

- “(a) to advise the Authority on heritage and historical matters relating to Authority cemeteries
- (b) to advise the Authority on activities associated with the heritage or historical significance of Authority cemeteries
- (c) to advise the Authority on the establishment and implementation of policies relating to monuments, headstones, and memorials

- (d) any other function assigned to the Committee by or under this Act, or by the Minister or the Authority."

This committee comprises the following members:

- Luisa Greco (Chair)
- Kimberley Gillan
- Paul Di Iulio
- Joanna Andrew (Proxy)

The committee met three times during 2020-21.

A major action undertaken by this committee during the year was a review of the West Terrace Cemetery Conservation Management Plan. Originally adopted in 2005, this plan was last reviewed in 2015 and is scheduled for five-yearly reviews. The review was undertaken by external heritage consultant Kate McDougall, the author of the original plan.

The review noted that Adelaide Cemeteries Authority had continued to make solid progress in enacting the recommendations and actions in the *Conservation Management Plan*. Key achievements over the last year include:

- Development of "The Promenade" interment area next to the Curator's House
- Repairs and refurbishment to the Curator's House
- Renovation of the iron fence and entrance gates abutting West Terrace
- Restoration work of 15 damaged monuments, and
- Commencement of the replica of the Morey family monument, the last large wooden monument in the cemetery.

The committee also continued to review and recommend sites within its cemeteries for inclusion in Adelaide Cemeteries Authority's own heritage register, "*The Significant Places List*". Four more graves at Cheltenham Cemetery were added to this list in 2020-21.

Performance and Remuneration Committee

The role of the Performance and Remuneration Committee is:

1. To monitor and evaluate the performance of the Chief Executive Officer
2. To report to and advise the Board accordingly
3. To recommend to the Board the appropriate level of remuneration
4. Provide a consultative role in the determination of salary packages for members of the Authority's Senior Managers who report directly to the Chief Executive Officer.

This committee membership is as follows:

- Tristan Just (Chair)

- Patricia Christie
- Luisa Greco
- Paul Di Iulio (Proxy)

The Performance and Remuneration Committee met twice during 2020-21.

Strategies implemented to control and prevent fraud

Fraud detected in the agency

Category/nature of fraud	Number of instances
Fraud	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Adelaide Cemeteries Authority is required to provide an annual report to the Auditor-General on the processes, procedures and controls in place to mitigate the risk of fraud.

Adelaide Cemeteries Authority also has a suite of 46 corporate policies. This includes policies relating to Delegations, Accounts Receivable, Accounts Payable, Petty Cash, Corporate Credit Cards, Public Interest Disclosure, and Codes of Conduct. The Board adopts a policy review schedule which sees corporate policies reviewed at least once every three years. Key policies are reviewed annually, such as the Fraud, Corruption, Misconduct and Maladministration policy, with a review undertaken every second year by an external service provider.

As part of its monthly Board papers, Directors receive business performance reports which include:

- Business Statistics
- Profit and Loss Statement
- Balance Sheet
- Cash Flow Statement
- The most recent month's Funds SA Investment Statement.

The FARM Committee also has oversight – as parts of its terms of reference – of Adelaide Cemeteries Authority's Risk Management Plan which integrates a Risk Appetite Statement, Risk Tolerance Parameters, and Risk Register. In June 2021 an external consultant was engaged to review and revise Adelaide Cemeteries Authority's Risk Management Plan. The FARM Committee will receive a report on this external review in July 2021.

Key financial transactions are subject to 'segregation of duties', for example the raising of a purchase order, authorising of an invoice, and making a payment. Transactions that are subject to segregation of duties are detailed in the relevant policies referring to the particular transaction.

All employees are required to provide a current National Police Check as part of their recruitment process. Employees are also required to read and sign off on the Code of Conduct for the SA Public Sector.

Data for previous years is available at: www.aca.sa.gov.au/reports-plans-policies

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Nil

Data for previous years is available at www.aca.sa.gov.au/reports-plans-policies

Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Environment Protection Act 1993 (SA)</i>	<p>Management and monitoring of crematorium emissions.</p> <p>Emissions from the Enfield Crematorium are filtered and managed in accordance with EPA requirements.</p>

Community service obligations

Adelaide Cemeteries Authority funds the following community services (outlined in its performance statement as required under Section 13 of the *Public Corporations Act 1993* (SA)):

1. Cross subsidisation of West Terrace Cemetery to preserve a State Listed Heritage site for the state of South Australia. The cemetery includes the Australian Imperial Forces section, Australia's first dedicated military cemetery where 4,167 service men and women are interred. The Authority receives no external funding for maintaining the AIF Section at this cemetery.
2. Instruction and financing of a heritage consultant to advise on matters related to the West Terrace and Cheltenham cemeteries.
3. Community engagement initiatives such as the schools based "Adopt a Grave" programs, and significant involvement in the annual SA History Festival.
4. Community events on Mother's Day, Father's Day, Remembrance Day, and All Soul's Day.
5. The provision of services for State assisted funerals on a cost-only basis.
6. The provision of services for the University of Adelaide's Body Donation Program which supports scientific research and academic training on a cost recovery basis.

These are not formalised community service obligations (CSOs), and the Authority does not seek reimbursement from the State Government for providing them.

The Authority actively engages with numerous stakeholders to ensure our services address the needs of our community. During 2020-21, this saw us engage with the Islamic Association of SA, the Burmese Chin community, and the Russian Molokan community.

Public complaints

Metrics	Total
Number of positive feedback comments	8
Number of negative feedback comments	11
Total number of feedback comments	19
% complaints resolved within policy timeframes	90%

The Authority received positive feedback from Funeral Directors on its timely and concise communications on restrictions for funerals in response to the COVID-19 conditions.

Data for previous years is available at: www.aca.sa.gov.au/reports-plans-policies

Appendix: Audited financial statements 2020-21



Our ref: A21/068

24 September 2021

Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

Mr T Just
Chair of the Board
Adelaide Cemeteries Authority
Enfield Memorial Park
Browning Street
CLEARVIEW SOUTH SA 5085

Dear Mr Just,

Audit of the Adelaide Cemeteries Authority for the year to 30 June 2021

We have completed the audit of your accounts for the year ended 30 June 2021. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letter recommending you address identified weaknesses.

1 Independent Auditor's Report

We are returning the financial statements for the Adelaide Cemeteries Authority, with the Independent Auditor's Report. This report is unmodified.

The *Public Finance and Audit Act 1987* allows me to publish documents on the Auditor-General's Department website. The enclosed Independent Auditor's Report and accompanying financial statements will be published on that website on Tuesday, 12 October 2021.

2 Audit management letter

During the year, we sent you an audit management letter detailing the weaknesses we noted and improvements we considered you need to make.

Significant matters related to errors identified within your internment liability spreadsheet, regular review of purchase card transactions and evidence of user access reviews to the Business Information System (BIS) and Cemeteries Management System (CMS).

We have received a response to our letter and will follow these matters in the 2021-22 audit.

What the audit covered

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

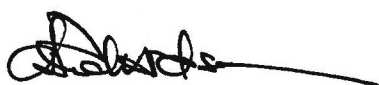
Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- Fees and charges revenue and receivables
- Unearned revenue
- Cash
- Expenditure and payables
- Employee benefits expenses and liabilities
- Property, Plant and equipment, Capital works in progress and depreciation expense
- Compliance review of the business case for the Enfield Memorial Park Multi-Function Community Precinct against Treasurer's Instructions 17 *Evaluation of the Approvals to Proceed with Public Sector Initiatives*.

We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Andrew Richardson
Auditor-General

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Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

To the Chief Executive Adelaide Cemeteries Authority

Opinion

I have audited the financial report of Adelaide Cemeteries Authority for the financial year ended 30 June 2021.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Adelaide Cemeteries Authority as at 30 June 2021, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chair of the Board, Chief Executive Officer and the Chief Financial Officer.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Adelaide Cemeteries Authority. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Chief Executive and the Board of Directors for the financial report

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

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board of Directors is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

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 financial report of the Adelaide Cemeteries Authority for the financial year ended 30 June 2021.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

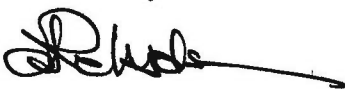
- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the Adelaide Cemeteries Authority's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive and Chief Finance Officer about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson

Auditor-General

24 September 2021

Certification of the Financial Report

We certify that the:

- financial statements of the Adelaide Cemeteries Authority:
 - are in accordance with the accounts and records of the Authority;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Adelaide Cemeteries Authority at the end of the financial year and the results of its operation and cash flows for the financial year.
- internal controls employed by the Adelaide Cemeteries Authority for the financial year over its financial reporting and its preparation of financial statements have been effective.



Mr Tristan Just

Chair of the Board

Date 24/9/2021



Mr Robert Pitt

Chief Executive Officer

Date 24/9/2021



Mr Pep Piscioneri

Chief Financial Officer

Date 24/9/2021

STATEMENT OF COMPREHENSIVE INCOME

For the Year Ended 30 June 2021

	Note No.	2021 S'000	2020 S'000
Income			
Fees and Charges	4	12,810	10,376
Investment Income	6	1,167	7
Other Income	7	320	416
Total Income		14,297	10,799
Expenses			
Employee Benefits	8	5,231	5,500
Supplies and Services	9	5,386	4,337
Depreciation and Amortisation	16 & 17	1,399	1,036
Borrowing costs	10	20	40
Net Loss from Disposal of Assets	5	94	2
Other Expenses	11	204	-
Total Expenses		12,334	10,915
Net revenue from providing services		1,963	(116)
Revenue from/ payments to SA Government			
Income Tax Equivalent		588	-
Net Result		1,375	(116)
Other Comprehensive Income			
Changes in property, plant and equipment asset revaluation surplus		-	(7,470)
Total Other Comprehensive Income		-	(7,470)
Total Comprehensive Result		1,375	(7,586)

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.

STATEMENT OF FINANCIAL POSITION

As at 30 June 2021

	Note No.	2021 S'000	2020 S'000
Current Assets			
Cash	12	1,048	930
Receivables	13	2,162	1,653
Inventories	14	1,178	647
Investments	15	-	-
Total Current Assets		4,388	3,230
Non-Current Assets			
Receivables	13	1,352	1,660
Investments	15	6,824	5,357
Property, Plant and Equipment	16	32,784	32,597
Intangible Assets	17	11	16
Total Non-Current Assets		40,971	39,630
Total Assets		45,359	42,860
Current Liabilities			
Payables	18	2,197	1,606
Employee Benefits	19	516	469
Provisions	20	17	16
Unearned Revenue	21	324	531
Interment Right Lease Liability	22	214	198
Borrowings	23	225	440
Total Current Liabilities		3,493	3,260
Non-Current Liabilities			
Payables	18	42	42
Employee Benefits	19	429	431
Provisions	20	39	30
Unearned Revenue	21	7,858	6,814
Interment Right Lease Liability	22	2,815	2,750
Borrowings	23	-	225
Total Non-Current Liabilities		11,183	10,292
Total Liabilities		14,676	13,552
Net Assets		30,683	29,308
Equity			
Retained Earnings		16,371	14,996
Asset Revaluation Surplus		14,232	14,232
Reserves		80	80
Total Equity		30,683	29,308
The Total Equity is attributable to the SA Government as owner.			
Unrecognised Contractual Commitments	24		

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

STATEMENT OF CHANGES IN EQUITY

For the Year Ended 30 June 2021

	Note No.	West Terrace Cemetery Heritage Reserve \$'000	Asset Revaluation Surplus \$'000	Retained Earnings \$'000	Total Equity \$'000
Balance at 30 June 2019		80	21,702	18,420	40,202
Adjustments on initial adoption of AASB 16		-	-	(3,308)	(3,308)
Balance at 1 July 2019		80	21,702	15,112	36,894
Revaluation loss on Land, Building and Infrastructure		-	(7,470)	-	(7,470)
Total net result for 2019-20		-	-	(116)	(116)
Balance at 30 June 2020		80	14,232	14,996	29,308
Total net result for 2020-21		-	-	1,375	1,375
Balance at 30 June 2021		80	14,232	16,371	30,683

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

STATEMENT OF CASH FLOWS

For the Year Ended 30 June 2021

	Note No.	2021 \$'000	2020 \$'000
Cash Flows from Operating Activities			
Cash Inflows			
Fees and Charges		14,890	12,374
Other Receipts		320	416
Cash generated from operations		15,210	12,790
Cash Outflows			
Employee Benefits Payments		(5,204)	(5,311)
Payments for Supplies and Services		(5,499)	(4,435)
Interest Paid		(20)	(40)
Net GST Remitted to the Australian Taxation Office		(631)	(602)
Cash used in operations		(11,354)	(10,388)
Net Cash provided by Operating Activities		3,856	2,402
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Investments		-	1,000
Proceeds from Sale of Plant and Equipment		68	7
Cash generated from Investing Activities		68	1,007
Cash Outflows			
Purchase of Investments		(300)	-
Purchase of Intangibles		(11)	(20)
Purchase of Property, Plant and Equipment		(3,055)	(2,395)
Cash used in Investing Activities		(3,366)	(2,415)
Net Cash (used in) Investing Activities		(3,298)	(1,408)
Cash Flows from Financing Activities			
Cash Outflows			
Repayment of Borrowings		(440)	(388)
Cash used in Financing Activities		(440)	(388)
Net Cash provided by Financing Activities		(440)	(388)
Net (decrease)/Increase in Cash		118	606
Cash at 1 July		930	324
Cash at 30 June	12	1,048	930

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

**NOTES TO &
FORMING PART OF
THE FINANCIAL
STATEMENTS**

NOTE INDEX

Objectives of the Adelaide Cemeteries Authority	Note 1
Significant Accounting Policies	Note 2
New and revised Accounting Standards and Policies	Note 3
Income Notes	
Fees and Charges	Note 4
Net Gain/(Loss) from Disposal of Assets	Note 5
Investment Income	Note 6
Other Income	Note 7
Expense Notes	
Employee Benefits	Note 8
Remuneration of Employees	Note 8
Supplies and Services	Note 9
Borrowing Costs	Note 10
Other Expenses	Note 11
Asset Notes	
Cash	Note 12
Receivables	Note 13
Inventories	Note 14
Investments	Note 15
Property, Plant and Equipment	Note 16
Intangible Assets	Note 17
Liability Notes	
Payables	Note 18
Employee Benefits	Note 19
Provisions	Note 20
Unearned Revenue	Note 21
Interment Right Lease Liability	Note 22
Borrowings	Note 23
Other Notes	
Unrecognised Contractual Commitments	Note 24
Remuneration of Board Members	Note 25
Financial Risk Management/Financial Instruments	Note 26

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 primary 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 Significant Accounting Policies

a) Basis of Preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards

The Authority has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Authority is a not-for-profit entity. Australian Accounting Standards and interpretations that have recently been issued or amended, but are not yet effective, have not been adopted by the Authority.

The financial statements are prepared on a 12-month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is otherwise disclosed.

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, 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.

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.

Assets and liabilities that are sold, consumed or realised as part of the normal operating cycle have been classified as current.

b) 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.

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

c) Rounding

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

d) Taxation

In accordance with Treasurer's Instruction 22 Tax Equivalent Payments, the Authority is required to pay to the SA Government an income tax equivalent. The income tax liability is based on the State Taxation Equivalent Regime, which applies the accounting profit method. This requires that the corporate income tax rate be applied to the net profit.

The Authority is liable for payroll tax, fringe benefits tax, goods and services tax (GST) and the emergency services levy.

e) 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 provide 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. Events include the following:

1. The Minister for Infrastructure and Transport executed a contract on the 3rd of September 2021 on behalf of the Authority for the construction of a new building to replace existing facilities at Enfield Memorial Park that provide for funeral services, lounge and cremation services. The total budget for this new facility is \$25m, for which an approved SAFA loan facility is in place.
2. The Department of Environment and Water transferred a parcel of land to the Authority at no cost, which is adjacent to Smithfield Memorial Park. The title was issued in July 2021.

f) Assets

Non Current Assets Acquisition and Recognition

Non-current 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 tangible assets with a value equal to or in excess of \$5 000 are capitalised.

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.

Depreciation and amortisation is calculated on a straight line basis over the estimated useful life of the following classes of assets:

Class of Asset	Useful Life (years)
Buildings	40 - 100
Infrastructure Improvements	25 - 80
Plant and Equipment	4 - 15
Intangibles	3 - 5

Adelaide Cemeteries Authority

Revaluation of Non-Current Assets

All non-current tangible assets are valued at fair value; and revaluation of non-current assets or group of assets is performed at least every six years. 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.

The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. The accumulated depreciation as at the revaluation date is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses. Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

Fair value measurement - Non-financial assets

In determining fair value, the Authority has taken into account the characteristic of the asset and the asset's highest and best use. The Authority's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the Authority did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1.5 million or an estimated useful life that was less than three years are deemed to approximate fair value.

Intangible Assets

Intangible assets are measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. 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 \$5 000. All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 are expensed.

g) Unrecognised contractual commitments and contingent assets and liabilities

Commitments include operating arrangements arising from contractual or statutory sources and are disclosed at their nominal value - Note 24

The authority is not aware of any contingent assets or liabilities. The Australian Tax Office has issued a draft GST determination 2021/D2 in relation to GST on burial rights. The draft ruling requires retrospective application. At 30 June 2021, it remains uncertain whether the draft GST determination will be released as is or if it will be amended to provide clarity over GST historically collected.

h) Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of land, buildings and infrastructure to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

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

i) Impact of Covid-19 pandemic on the Authority

The Covid-19 pandemic had no material financial impact on the Authority during 2020-21.

Note 3 New and Revised Accounting Standards and Policies

The Authority did not voluntarily change any of its accounting policies during 2020-21

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 2021. The Authority has assessed the impact of the new and amended standards and interpretations and these have no material impact to the Authority.

Note 4 Fees and Charges

	2021	2020
	\$'000	\$'000
Burial and Memorial Interment Right	9,086	6,552
Burial	1,928	2,048
Cremation	944	877
Reflection Room and Lounge	240	397
Memorial	507	514
Monumental	272	284
Refunds	(167)	(296)
Total Fees and Charges	12,810	10,376

Burial and memorial interment right lease liabilities

Interment rights are considered to be leases, with the Authority acting as lessor, in accordance with the requirements of AASB 16 on the basis that the Interment Right holder (lessee) is able to:

- obtain economic benefits from using a defined asset (land); and
- direct the asset's use in accordance with the requirements of a predetermined protective right (i.e. operating policies)

Burial and Memorial Interment Right Finance Lease Accounting

Leases with a term at inception of 50 years or more are accounted for as finance leases, on the basis that the risks and rewards retained by the lessor (the Authority) through its residual interest in the asset are not considered to be significant when measured at inception.

The asset associated with the finance lease (i.e. land) is derecognised at the inception of the lease. Land is derecognised based on the average square meters of a burial plot, being two-meters squared, multiplied by the fair value of the land– refer Note 16. The derecognised value of the asset will be recognised as a cost of sales through profit and loss – refer Note 9.

Burial and Memorial Interment Right Operating Lease Accounting

Leases with a term at inception of less than 50 years are accounted for as operating leases. Revenue from interment site fees received will be recognised as lease income over the term of the lease on a straight-line basis. For at-need sales, income will be recognised from the time of sale.

The unearned proportion of the operating lease interment right is recognised as a lease liability – refer Note 22.

The effect of renewals/extensions will be considered at the time of renewal, as the occurrence of a renewal on any particular lease cannot be predicted. If the renewal extends the lease term above 50 years from the time of renewal, the lease will be accounted for as a finance lease.

Revenue recognition*Fees and Charges*

Burial fees, cremation fees, reflection room fees and monumental fees are recognised upon delivery of the service to the clients.

Interment Right Finance Lease Revenue

In accordance with AASB 16, income associated with finance leases is recognised using the effective income method. This income is recognised upon delivery of the service which, for finance lease arrangements, is effectively on receipt.

Interment Right Operating Lease Revenue

Revenue is recognised over time as and when the interment right lease is delivered to the lease holder.

Note 5 Net Gain/(Loss) from Disposal of Assets

	2021	2020
	\$'000	\$'000
Plant and Equipment		
Proceeds from disposal	68	7
Net Book Value of Assets Disposed	(166)	(9)
Net Gain/(Loss) from Disposal of Plant and Equipment	(98)	(2)

Note 6 Investment Income

	2021	2020
	\$'000	\$'000
Net realised gain/(loss) on unitised fund investment designated as fair value through profit and loss	26	83
Net unrealised gain/(loss) on unitised fund investment value designated as fair value through profit and loss	1,141	(76)
Total Investment Income	1,167	7

Note 7 Other Income

	2021	2020
	\$'000	\$'000
Cemetery Record Processing Charges	271	259
Fuel Tax Credit Received	8	8
Grants	23	90
Interest	-	1
Insurance Proceeds	8	31
Property Rental	-	14
Sundry	10	13
Total Other Income	320	416

Note 8 Employee Benefits

	2021	2020
	\$'000	\$'000
Salaries and Wages	4,034	4,165
Annual Leave	357	342
Long Service Leave	98	138
Workers Compensation	12	49
Employment On-costs - Superannuation	415	432
Employment On-costs - Payroll Tax	221	239
Board Fees (refer Note 25)	102	100
Other Employee Related Expenses	(8)	35
Total Employee Benefits	5,231	5,500

Key Management Personnel

Key management personnel of the Authority include the Minister, the Board, the Chief Executive Officer and the four members of the Executive Team. Total compensation for key management personnel was \$832,000 in 2020-21 and \$896 000 in 2019-20.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the Parliamentary Remuneration Act 1990 and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the Parliamentary Remuneration Act 1990.

Related Party Transactions with key management personnel and other related parties

The Authority is a statutory authority established pursuant to the *Adelaide Cemeteries Authority Act 2001* and is a wholly owned and controlled entity of the Crown.

Related parties of the Authority include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Significant transactions with Key Management Personnel and other related parties are as follows:

Department of Infrastructure and Transport project management fees for 2020-21 total \$120 347, there are no other individually significant transactions.

Remuneration of Employees	2021	2020
	No.	No.
The number of employees whose remuneration received or receivable fall within the following bands:		
\$154 001 to \$174 000	-	-
\$174 001 to \$194 000	2	1
\$194 001 to \$214 000	-	-
\$214 001 to \$234 000	1	1
Total Number of Employees	3	2

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 \$597,000 (2020: \$409 000; 2019: \$543 000).

Note 9 Supplies and Services

	2021	2020
	\$'000	\$'000
Water	420	474
Insurance	68	61
Audit Fees	45	44
Grounds Maintenance	54	42
Repairs and Maintenance	833	458
Burial Vaults and Other Cost of Sales	670	333
Advertising and Marketing	521	386
Personal Service Contractors	199	311
Monumental Mason Memorials	287	191
Fuel, Light and Power	193	227
Computing and Communication Services	182	93
Information Technology	230	414
Memorials	216	187
Waste Management Services	99	111
Security and Patrols	115	105
Other Supplies and Services	393	314
<u>Administration Expenses</u>		
Trade Discounts	464	146
Consultants (see below)	172	144
General Administration Expenses	225	296
Total Supplies and Services	5,386	4,337

The number and value of consultancies paid/payable (included in supplies and services) that fall within the following bands:	No.	2021 \$'000	No.	2020 \$'000
Equal or Less Than \$10 000	14	49	9	37
Above \$10 000	6	123	10	107
Total Paid/Payable to the Consultants Engaged	20	172	19	144

Note 10 Borrowing Costs

	2021	2020
	\$'000	\$'000
Interest paid/payable on short-term and long-term borrowings	20	40
Total Borrowing Costs	20	40

Note 11 Other Expenses

	2021	2020
	\$'000	\$'000
Impairment losses non-financial assets	204	-
Total Other Expenses	204	-

Note 12 Cash

	2021	2020
	\$'000	\$'000
Cash at Bank	1,048	929
Cash on Hand	-	1
Total Cash	1,048	930

Adelaide Cemeteries Authority

Note 13 Receivables

	2021	2020
	\$'000	\$'000
Current		
Receivables	2,040	1,546
Prepayments	105	93
Accrued Revenues	17	14
Total Current Receivables	2,162	1,653
Non-Current		
Receivables	1,352	1,660
Total Non-Current Receivables	1,352	1,660
Total Receivables	3,514	3,313

Receivables include amounts receivable from trade, prepayment 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.

Note 14 Inventories

	2021	2020
	\$'000	\$'000
Burial Vaults	293	245
Burial Crypts	795	360
Burial and Memorial sites	90	42
Total Inventories	1,178	647

Inventory is measured at cost using the first in first out method.

Note 15 Investments

	2021	2020
	\$'000	\$'000
Unitised Funds with Funds SA	6,824	5,357
Total Investments	6,824	5,357

The Authority measures the unitised funds invested with Funds SA at fair value in accordance AASB 9 – Financial Instruments. Unrealised and realised gains and losses are reflected in the Statement of Comprehensive Income as fair value through profit and loss.

Note 16 Property, Plant and Equipment

	2021	2020
	\$'000	\$'000
Land and Buildings		
Land at fair value	3,780	3,780
Derecognised Land	(159)	(149)
Buildings at fair value	17,677	16,734
Accumulated Depreciation	(6,367)	(6,088)
Total Land and Buildings	14,931	14,277
Infrastructure		
Infrastructure at fair value	32,055	31,557
Accumulated Depreciation	(17,975)	(17,280)
Total Infrastructure	14,080	14,277
Plant and Equipment		
Plant and Equipment at cost (deemed fair value)	5,955	5,420
Accumulated Depreciation	(3,853)	(3,364)
Total Plant and Equipment	2,102	2,056
Capital Works in Progress		
Capital Works in Progress at cost (deemed fair value)	1,671	1,987
Total Capital Works in Progress	1,671	1,987
Total Property, Plant and Equipment	32,784	32,597

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 2020. The valuer arrived at fair value based on recent market transactions for similar land 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.

16.1 Reconciliation of Property, Plant and Equipment

The following table shows the movement of property, and plant and equipment during 2020-21

	Land	Buildings	Infrastructure	Plant and Equipment	Capital Works In Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2020	3,631	10,646	14,277	2,056	1,987	32,597
Additions	-	-	-	-	2,745	2,745
Disposals	-	-	-	(150)	-	(150)
Transfers between asset classes	-	943	499	821	(3,062)	(799)
Impairment losses	-	-	-	(204)	-	(204)
Derecognition of Land (AASB 16)	(10)	-	-	-	-	(10)
Depreciation	-	(279)	(696)	(420)	-	(1,395)
Revaluation increment / (Decrement)	-	-	-	-	-	-
Carrying amount at 30 June 2021	3,621	11,310	14,080	2,102	1,671	32,784

The balance of WIP Transfers between asset classes of \$(799) relates to transfer of Cheltenham Mausoleum Crypts to inventory.

Note 17 Intangible Assets

	2021	2020
	\$'000	\$'000
Intangible Assets		
Intangible Assets	11	20
Less: Accumulated Amortisation	-	(4)
Total Intangible Assets	11	16

Reconciliation of Intangible Assets

The following table shows the movement of intangible assets during 2020-21

	Intangible Assets \$'000
Carrying amount at 30 June 2020	16
Additions	11
Disposals	(16)
Amortisation	-
Carrying amount at 30 June 2021	11

Note 18 Payables

	2021	2020
	\$'000	\$'000
Current		
Creditors	1569	922
Accrued Expenditure	371	435
GST Payable	97	62
Employment On-costs	77	68
Other Payables	83	119
Total Current Payables	2,197	1,606
Non-Current		
Employment On-costs	42	42
Total Non-Current Payables	42	42
Total Payables	2,239	1,648

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 20 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature. The net amount of GST recoverable from the ATO is included as part of payables. Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

Note 19 Employee Benefits

	2021	2020
	\$'000	\$'000
Current		
Accrued Salaries and Wages	137	90
Annual Leave	297	297
Long Service Leave	82	82
Total Current Employee Benefits	516	469
Non-Current		
Long Service Leave	429	431
Total Non-Current Employee Benefits	429	431
Total Employee Benefits	945	900

Salaries and wages, annual leave, and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date. The annual leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

In the unusual event where salary and wages and annual leave are payable later than 12 months, the liability will be measured at present value. 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 staff is estimated to be less than the annual entitlement for sick leave.

Long service leave - measurement

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The actuarial assessment performed has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service.

AASB 119 requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 0.75% (2019-20) to 1.00% (2020-21).

The salary inflation rate for long service leave has not changed in 2020-21 at 2.5%, whilst annual leave also did not change at 2.0% 2020-21.

The net financial effect of the changes to actuarial assumptions in the current financial year is a:

- decrease in the long service leave liability of \$18 000; and
- staff benefits expense of \$18 000.

The impact on the future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions - a key assumption being the long-term discount rate.

Note 20 Provisions

	2021	2020
	\$'000	\$'000
Current		
Workers Compensation	17	16
Total Current Provisions	17	16
Non-Current		
Workers Compensation	39	30
Total Non-Current Provisions	39	30
Total Provisions	56	46
Movement in Provisions		
Carrying amount at 1 July	46	34
Additional provisions recognised	12	49
Reduction arising from payments	(2)	(37)
Carrying amount at 30 June	56	46

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2021 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector. The provision is for the estimated cost of ongoing payments to employees as required under current legislation. The Authority is responsible for the payment of workers compensation claims.

Adelaide Cemeteries Authority

Note 21 Unearned Revenue

	2021	2020
	\$'000	\$'000
Current		
Prepaid Funeral Packages	274	234
Deposits Held	50	297
Total Current Unearned Revenue	324	531
Non-Current		
Prepaid Funeral Packages	7,858	6,814
Total Non-Current Unearned Revenue	7,858	6,814
Total Unearned Revenue	8,182	7,345

Prepaid funeral packages are purchased by clients for future interments which, depending on the package, include fees for burials, memorialisation, cremation and reflection room/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.

Note 22 Interment Right Lease Liability

	2021	2020
	\$'000	\$'000
Current		
Interment Rights	214	198
Total Current Interment Right Lease Liability	214	198
Non-Current		
Interment Rights	2,815	2,750
Total Non-Current Interment Right Lease Liability	2,815	2,750
Total Interment Right Lease Liability	3,029	2,948

The lease liability relates to Interment Rights of less than 50 years in line with AASB 16 Leases. This represents a change in accounting policy effective 2019-20.

Note 23 Borrowings

	2021	2020
	\$'000	\$'000
Current		
SAFA Funding Facility	225	440
Total Current Borrowings	225	440
Non-Current		
SAFA Funding Facility	-	225
Total Non-Current Borrowings	-	225
Total Borrowings	225	665

The SAFA Fund Facility borrowing interest rate is determined by the Treasurer and was 4.4% in 2021 (4.4% in 2020).

Note 24 Unrecognised Contractual Commitments

	2021	2020
	\$'000	\$'000
Capital Commitments		
Within one year	-	653
Later than one year but not longer than five years	1,417	1,417
Total Capital Commitments	1,417	2,070

The Authority's capital commitments are for the acquisition of a cremator and filtration system for installation the Authority's Enfield Memorial Park site.

Expenditure Commitments		
Within one year	178	106
Later than one year but not longer than five years	23	100
Total Expenditure Commitments	201	206

The Authority's expenditure commitments are for commercial arrangements including security services, software, rubbish removal and environmental audit

Note 25 Remuneration of Board Members

Members that were entitled to receive remuneration for membership during 2020-21 were:

Tristan Just (Chair)
 Patricia Christie
 Joanna Andrew
 Johnathon Matthews
 Kimberley Gillan
 Luisa Greco
 Paul Di Iulio

Remuneration of Board Members

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

	2021	2020
\$0 - \$19 999	6	11
\$20 000 - \$39 999	1	-
Total Number of Members	7	11

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 \$102 000 (2020: \$100 000).

Note 26 Financial Risk Management/ Financial Instruments**Financial Risk Management**

Risk management is managed by the Authority and risk management policies and practices are in accordance with internal written policies approved by the Authority's 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.

There have been no changes in risk exposure since the last reporting period.

Categorisation of Financial Instruments

The carrying amounts of each of the following categories of financial assets and liabilities: loans and receivables; available for sale investments; and financial liabilities measured at cost are detailed below:

Maturity Analysis of Financial Instruments

Category of Financial Asset and Financial Liability	Note	2021 Carrying amount / Fair Value	2021 Contractual Maturities		
		\$'000	Within 1 year \$'000	1 - 5 years \$'000	More than 5 years \$'000
Financial Assets					
Cash and Cash Equivalents	12	1,048	1,048	-	-
Receivables	13	3,409	2,057	1,352	-
Investments	15	6,824	-	6,824	-
Total Financial Assets		11,281	3,105	8,176	-
Financial Liabilities at Cost					
Payables	18	1,320	1,320	-	-
Borrowings	23	225	225	-	-
Total Financial Liabilities		1,545	1,545	-	-

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore, in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost. The receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note 13.