



**Government
of South Australia**

Adelaide Cemeteries Authority

2021-22 Annual Report

ADELAIDE — CEMETERIES

Adelaide Cemeteries Authority

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Date approved by the Board: 13 September 2022

Date presented to Minister: 29 September 2022

To:

Hon Nick Champion
Minister for Planning

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Corporations Act 1993* s 33; *Public Sector Act 2009* s 12; Public Sector Regulations 2010 reg 7, 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



Date 28 September 2022

Signature _____

From the Chair of the Board

The past year has seen Adelaide Cemeteries commence a period of significant change and evolution in its business. These developments will continue to position Adelaide Cemeteries as an industry leader and respond to our community's long-term end-of-life needs.

Key initiatives and projects of the past year include:

- Commencement of the construction of the new integrated community precinct, to provide expanded reflection facilities, café, florist and nature playground. The new building will provide enhanced opportunities for families and loved ones to memorialise and remember, while also being available to the wider community for non-funeral related events.
- Completing the transfer of 34 hectares of land from the Department of Environment and Water to expand Smithfield Memorial Park from 19 to 53 hectares – making it the largest cemetery in South Australia. Adelaide Cemeteries has now commenced planning the future use of this space while also ensuring the ongoing management of remnant vegetation to support biodiversity and ecological improvement.
- Construction of the community designed Wangayarata memorial area at Smithfield Memorial Park, and the first two of four placements of ancestral Kaurna remains. This important and particularly moving ceremony was well attended by the community, industry partners and media, as well as the Premier and Governor of South Australia.
- Purchase of the Smithfield Mausoleum facility from the former owner, S.D. Tillett Memorials Pty Ltd, bringing full ownership and control of this mausoleum into the care of Adelaide Cemeteries.
- Entering agreements with various community groups for the purchase of dedicated burial sites to support their cultural religious desire to provide a community focused burial area at Smithfield Memorial Park.
- Re-branding the public face of the business as 'Adelaide Cemeteries'. This re-branding reflects our identity as a contemporary brand while clarifying our position in the community as a business enterprise rather than a regulatory authority for cemeteries in South Australia.
- Developing our organisational capability to ensure our skills and capabilities are able to support the opening of our new Enfield facility expected in May 2023.

In response to the evolution of the business, the Board adopted a new Strategic Plan for the period 2022 to 2025. The next strategic plan sets clear targets for Adelaide Cemeteries while focusing on the operationalisation of the new Enfield facility.

On behalf of the Board, I convey my appreciation to our staff for their flexibility and resilience during what has been a year of change and ongoing pandemic challenges.

After a decline in 2020-21, annual deaths increased by 8.7 per cent in 2021-22. Of these, Adelaide Cemeteries undertook 2,798 cremations and provided 967 burial services. This represented a market share of 23.1% of burials and 24.4% of cremations.

In part due to the increase in annual deaths, the Authority received solid revenue throughout the year. Total revenue for 2021-22 was \$15M (\$2.5M better than budget). The improved revenue position compared with budget being achieved through the injection of funding from the Office of Australian War Graves of \$1.9M and non-cash items of \$1.2M due to recognition requirements under the accounting standards.

Adelaide Cemeteries continue to strongly support the local community through the financial and in-kind sponsorship of a number of sporting and community clubs. This assists in cementing our position as a community-focussed brand and helps keep Adelaide Cemeteries front of mind.

The Board acknowledges and thanks outgoing Ministers the Hon Vickie Chapman MP and the Hon Josh Teague MP for their support throughout the year. We look forward to working with our new Minister, the Hon Nick Champion during this exciting expansion phase for Adelaide Cemeteries.

My thanks to my fellow Directors for their efforts, both for their work on the Board and on our various Board Committees.

It would be remiss of me not to acknowledge the work of our departing long-serving Chief Executive Officer, Mr Robert Pitt. Robert came to Adelaide Cemeteries over a decade ago and has built the business into a recognised industry leader with strong community connections. Adelaide Cemeteries is a business strengthened and with optimism for its future plans. On behalf of the Board, I thank Robert for his service. He goes with our best wishes for the future.

In farewelling Robert, we welcome Mr Michael Robertson into the role as Chief Executive Officer. Michael has served the Authority for many years in the role of Chief Operating Officer and brings a wealth of knowledge and experience across the Authority into the Chief Executive role. The Board is excited about the year ahead. We look forward to working with a new Leadership Team to carry the business forward and continue to ensure that Adelaide Cemeteries is placed to meet the long-term needs of the South Australian community.



Tristan Just

Chair

Adelaide Cemeteries Authority

From the Chair of the Heritage and Monument Committee

Through partnerships and industry support, I am pleased to see the number of improvements taken across our cemeteries in relation to preservation and restoration.

This year saw the repair and restoration of seven monuments within West Terrace Cemetery. Having been identified as “at risk” in the Conservation Management Plan for West Terrace Cemetery, work was undertaken to secure and preserve these sites in partnership with the Monumental Masons Association of South Australia.

One of the most unique projects was the wooden headstone of Benjamin and Eliza Morey. Originally carved in the 1890s, the project involved the removal and preservation of the original headstone and the installation of a replica made from a single piece of red gum.

Partnering with local historical societies and interested families has also yielded a number of successful restoration and recognition projects which have been completed in the last year. This includes the site of Henry Nixon – the founder of Marion who was previously laid to rest in an unmarked site. Also refurbished was the Macleod of Raasay site - an early South Australian pioneer, which saw the Tartan Ambassador to Australia, Australian Clan Representative and Macleod Family travel from interstate for its rededication.

Our annual Olive Oil pressing and sale of 300 bottles continued to raise the profile of our restoration efforts at West Terrace Cemetery. Pressed from olives harvested from the trees within the cemetery, this year saw promotion through Sashi Cheliah from *Masterchef* – leading to significant media coverage and an early sell-out. Proceeds from the sales of the oil go towards the restoration of heritage sites.

Other achievements include:

- Completion of audit of 5,000 interment sites
- Monumental mason training through memorial restoration activities
- Completing significant conservation and restoration works on the West Terrace Cemetery gazebo and front entry shelter at a total cost of approximately \$210,000 achieved with the support of grant funding provided by Heritage SA through the South Australian Government Owner Heritage Fund.

The Heritage and Monument Committee also recommended to the Board the recognition of six additional interment sites at Cheltenham Cemetery as Significant Places which were duly approved by the Board. These sites will now fall under Adelaide Cemeteries ownership and care into the future.

We were also pleased to reach agreement with Heritage SA for funding dedicated to the repair of at-risk monuments within West Terrace Cemetery. This agreement will support the commencement of our objective to see 5 historical sites restored every year over the next five years – an outcome that will greatly help continue to preserve the history of West Terrace Cemetery.

A handwritten signature in black ink, appearing to be 'L. Greco', with a stylized flourish at the end.

Luisa Greco

Chair

Heritage and Monument Committee

Adelaide Cemeteries Authority

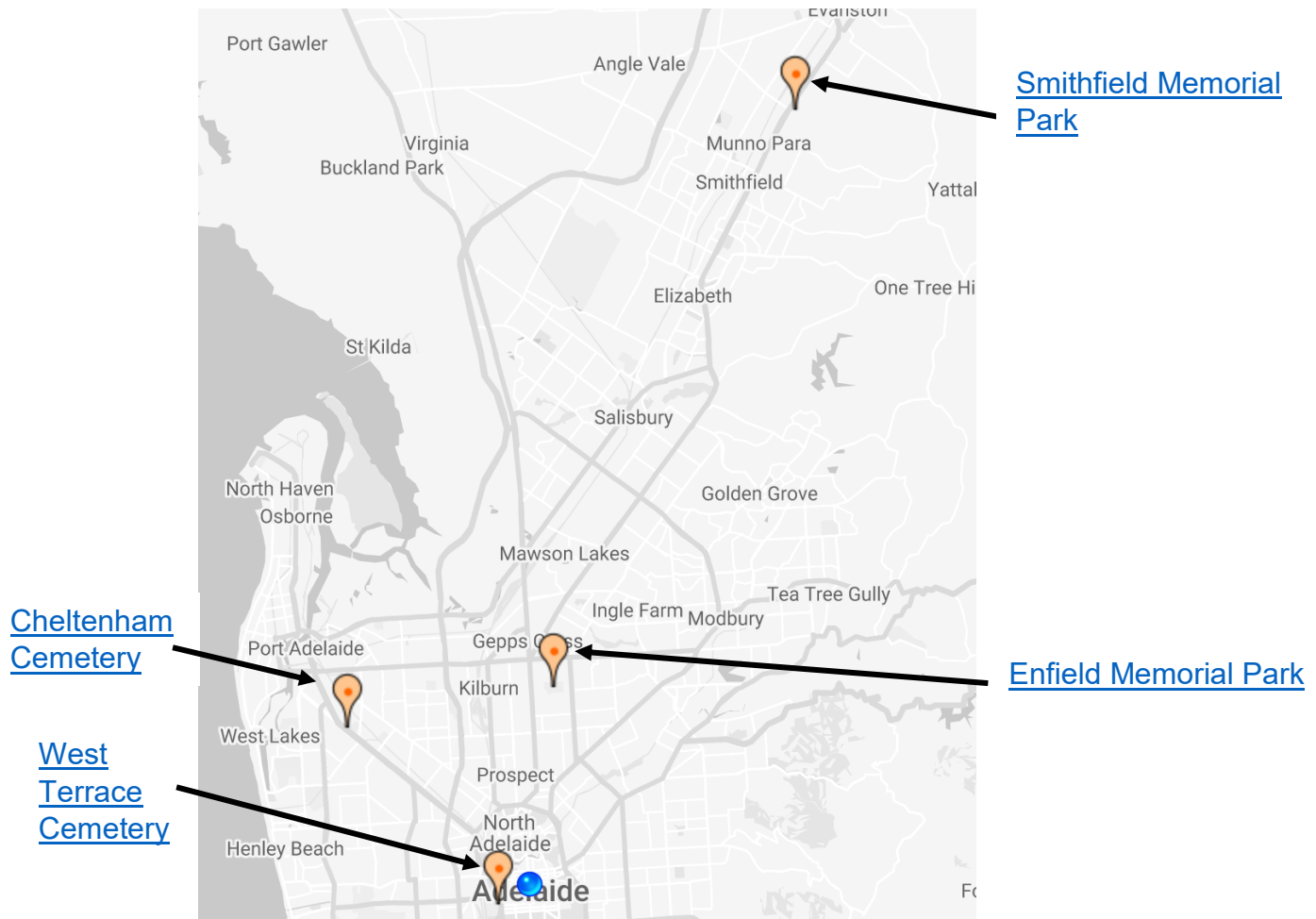
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Overview: about the agency

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



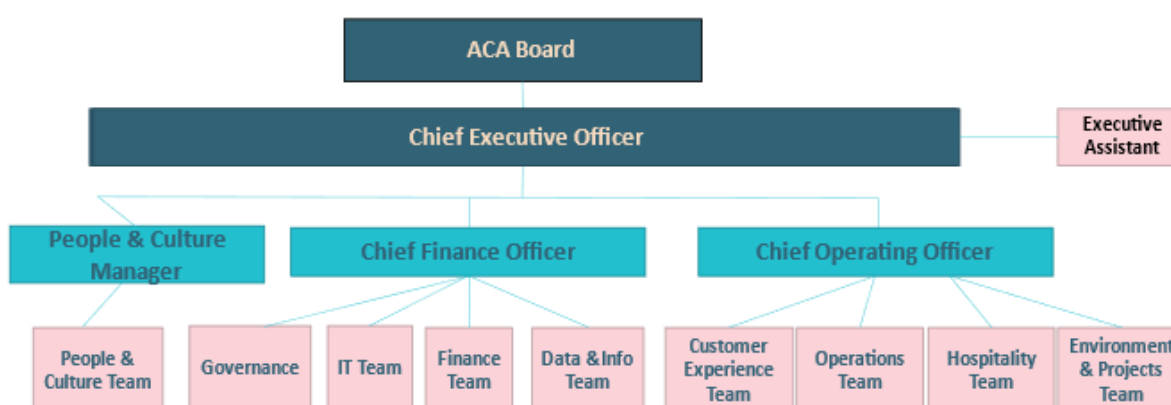
Map of Adelaide Cemeteries Authority locations

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 Adelaide Cemeteries Authority's functions are defined in the <i>Adelaide Cemeteries Authority Act 2001</i> s 6 and include:</p> <p>(1) The Authority's primary functions are -</p> <p>(a) the administration and maintenance of the following as public cemeteries:</p> <p>(i) Cheltenham Cemetery;</p> <p>(ii) Enfield Memorial Park;</p> <p>(iii) West Terrace Cemetery;</p> <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 organisational structure



Changes to the agency

During 2021-22 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister

The Hon Nick Champion MP is Minister for Planning and assumed responsibility for the Adelaide cemeteries Authority following his appointment on 24 March 2022. The Minister holds additional responsibilities as the Minister for Trade and Investment, and Minister for Housing and Urban Development.

During this reporting period (1 July 2021 – 30 June 2022), responsibility for the Adelaide Cemeteries Authority has also been held as follows:

- The Hon Peter Malinauskas MP, 21 March 2022 – 24 March 2022
- The Hon Josh Teague MP, 23 November 2021 – 20 March 2022
- The Hon Vickie Chapman MP, 1 July 2021 – 22 November 2021

Our Board

The Adelaide Cemeteries Authority is governed by a Board comprising seven (7) members appointed by the Governor on nomination of the Minister. During the reporting period the Board members were:

Member	Position	Term
Tristan Just	Chair	02/08/2019 – 01/08/2023
Patricia Christie	Director	6/02/2018 – 31/12/2021 14/01/2022 – 13/01/2024
Joanna Andrew	Director	02/08/2019 – 02/05/2022 <i>resigned</i>
Paul Di Iulio	Director	02/08/2019 – 01/08/2023
Kimberley Willits	Director	02/08/2019 – 01/08/2023
Luisa Greco	Director	02/08/2019 – 01/08/2023
Johnathon Matthews	Director	02/08/2019 – 01/08/2023

Board Meetings

During the reporting period the Board held eight (8) sessional meetings. Board member meeting attendance was as follows:

Director	Board meetings attended
Tristan Just	8
Patricia Christie	8
Joanna Andrew	5
Paul Di Iulio	6
Kimberley Willits	7
Luisa Greco	7
Johnathon Matthews	8

Board Committees

The Adelaide Cemeteries Authority Board is also served by three committees

Committee	Membership
Heritage and Monument Committee	three (3) members appointed by the Minister
Finance, Audit and Risk Management Committee	comprised of members appointed to the committee by the Board
Performance and Remuneration Committee	comprised of members appointed to the committee by the Board

In the reporting period the members of each committee were as follows:

Heritage and Monument Committee	<ul style="list-style-type: none"> • Luisa Greco • Paul Di Iulio • Kimberley Willits
Finance, Audit and Risk Management Committee	<ul style="list-style-type: none"> • Patricia Christie • Joanna Andrew – resigned 2/5/2022 • Johnathon Matthews
Performance and Remuneration Committee	<ul style="list-style-type: none"> • Tristan Just • Patricia Christie • Luisa Greco

Our Executive team

Adelaide Cemeteries Authority's Executive Management Team consists of four Executive Managers supported by an Executive Assistant. During the reporting period these were:

- Robert Pitt, Chief Executive Officer – resigned 13 June 2022
- Michael Robertson, Chief Operations Officer – 1 July 2021 to 13 June 2022, appointed Chief Executive Officer 14 June 2022
- Pep Piscioneri, Chief Finance Officer
- Caron Silcock, People and Culture Manager

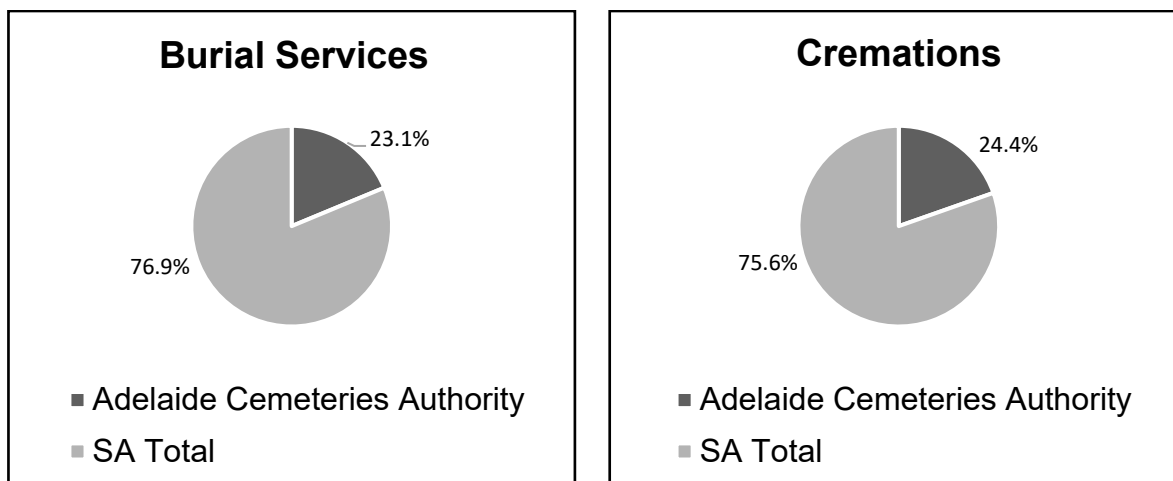
Legislation administered by the agency

The Adelaide Cemeteries Authority is a statutory authority (body corporate) established under the *Adelaide Cemeteries Authority Act 2001*. The Authority's daily operations are heavily directed by legislation including the *Burial and Cremation Act 2013*. The Authority does not otherwise administer legislation.

The agency's performance

Performance at a glance 2021 - 2022

Total burial services and cremations conducted in South Australia by Adelaide Cemeteries Authority during 2021-22:



Burial Services (including mausoleum interments)

Cemeteries	2021-22	2020-21
Enfield Memorial Park	550	469
Cheltenham Cemetery	279	261
West Terrace Cemetery	51	45
Smithfield Memorial Park	87	86
ADELAIDE CEMETERIES AUTHORITY TOTAL	967	861

Cremations

Cemeteries	2021-22	2020-21
Enfield Crematorium		
<i>Service cremations</i>	499	460
<i>No Service cremations</i>	2,299	1,939
ADELAIDE CEMETERIES AUTHORITY TOTAL	2,798	2,399

Agency response to COVID-19

The Authority has continued to effectively manage business risk and its operations in response to COVID-19. We have developed a more flexible workforce in relation to COVID-19 and have used a consultative process in developing changes and decisions which continue to be formed on the basis of SA Health guidelines, at a minimum.

Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	Additional roles were created and recruited during the reporting period as a consequence of prior period workforce planning. These roles support the transition to the new Enfield Memorial Park Multi-Function Community Precinct under construction during the reporting period.
Lower costs	<p>The Authority is a self-sustaining State Government Business Enterprise (GBE) which receives no direct recurrent funding. We proudly cross-subsidise the care and maintenance of 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 2021-22 was the management of operating expenditure in response to the ongoing pandemic conditions and management of cash-flow in response to the construction of the Enfield Memorial Park Multi-Function Community Precinct.</p>
Better Services	<p>The Authority has proudly continued its engagement with emerging communities over the reporting period to support their funeral and burial customs.</p> <p>The adaption of funeral service spaces and services in accordance with COVID-19 restrictions has continued.</p>

Agency specific objectives and performance

Strategic Plan Objectives		
Engage seriously and genuinely with our communities, our customers, and our key influencers	<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>The Authority's pre-need sales increased in the reporting period compared with prior periods.</p> <p>The Authority's share of cremations has likewise increased over the reporting period.</p> <p>The Authority was a proud supporter and participant in the Kaurna ancestral remains repatriation ceremonies, engaging with relevant community entities to effectively design, develop and establish the Wangayarta interment area at Smithfield Memorial Park. The first interment ceremony was performed in December 2021.</p>
Get the infrastructure we need	<ul style="list-style-type: none"> • Develop 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 Authority assumed ownership of additional land from the Department of Environment and Water (DEW) land adjacent to Smithfield Memorial Park along Smith Road.</p> <p>Construction of the new Enfield Memorial Park Multi-Function Community Precinct was commenced with completion expected during 2023.</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>The other objectives noted have been reported (completed) in prior reporting periods.</p>
Build the team for our future	<ul style="list-style-type: none"> • Have the right people in the right roles with the right skills to implement Adelaide 	<p>The Authority has continued to develop the hospitality team in readiness for the completion of</p>

	<p>Cemeteries Authority Strategic Plan</p> <ul style="list-style-type: none"> • Develop a workforce that reflects the diversity of our customers. Provide safe environments for employees, volunteers, contractors, and visitors 	<p>the new Enfield Memorial Park Multi-Function Community Precinct scheduled to complete during the next reporting period.</p> <p>Adelaide Cemeteries Authority provided additional EAP support for employees in response to pandemic conditions during 2021-22.</p> <p>Our WHS performance continued to reflect a strong safety culture.</p>
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 business to consumer and business to business 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>Additional full-monument vaults were made available at Enfield Memorial Park in the reporting period.</p> <p>The Authority continued to support virtual memorial services as a key response to the COVID-19 pandemic.</p> <p>The Authority continued to deliver its program of events as permitted by pandemic response conditions.</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 Authority's goals through identification, testing, and adoption of new information 	<p>A digital Purchase order system was developed and implemented during the reporting period.</p> <p>The Authority's digitisation of historical cemetery maps was completed during the reporting period.</p>

	<p>technology that will support and enhance the Authority's purpose</p> <ul style="list-style-type: none"> • Achieve efficiencies in providing IT services leveraging virtualisation and cloud-based technologies where and when appropriate 	
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 	Adelaide Cemeteries Authority maintained its ISO14001 accreditation through the annual external surveillance audit process.
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>The Authority's investments with Funds SA were increased by the addition of \$1.8M to the corpus. The investments suffered a loss of \$561,000 leaving a balance at the end of the reporting period of \$8.1M.</p> <p>The Authority achieved an agreement with a community group enabling that group to secure 250 interment sites at the Smithfield Memorial Park.</p> <p>This result saw the Authority achieve an unexpected result \$2.2M better than budget.</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 which identify 42 key performance indicators across nine governance principles.</p> <p>The Authority achieved nil "high risk" non-compliance findings.</p> <p>A revised Risk Management Plan was implemented, and a revised risk register (Strategic Risks) adopted by the Board.</p>

		<p>A program of internal audits in relation to procurement and financial compliance were commenced.</p> <p>A new Strategic Plan was prepared by the Board for commencement from 1 July 2022, to cover the period 2022 – 2025, concluding the 2018-2023 Strategic Plan one year earlier than scheduled.</p> <p>The Authority received no 'high' or 'extreme' risk findings from the Auditor General control audits.</p>
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Objectives	Indicators	Performance and achievements
Performance Statement		
<p>Plans of management 2018-2023: (4)</p> <ul style="list-style-type: none"> Cheltenham Enfield Smithfield West Terrace 	<p>As per the <i>Adelaide Cemeteries Authority Act 2001</i> s 20, 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>In the reporting period the Plans of Management disclose 59 actions for activity across the four cemeteries under administration.</p> <p>Of that number 44 (75%) have been completed or are ongoing (as they are activities of a repetitive nature).</p> <p>The remaining 15 (25%) are being carried forward and/or have been subject of interruption owing to the response to the COVID-19 pandemic such as the activities relating to tours, and community in-cemetery engagements.</p>
Five-year financial plan	<p>The Board approves a rolling five-year financial plan as part of the Authority's annual budget setting process.</p> <p>Each year the 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>Cross-subsidisation of the operating deficit at West Terrace Cemetery continues to be self-funded by the Authority.</p>

		<p>In the reporting period the following unanticipated revenue events occurred:</p> <ul style="list-style-type: none"> • The Authority was gifted over 30 hectares of land to the east of the existing Smithfield Memorial Park boundary by the Department of Environment and Water. This land is valued at \$860,000 • The Wangayarta burial ground comprising 2 hectares at Smithfield Memorial Park designed by the Kaurna community was developed with the support of the Premier of South Australia and the South Australian Museum. This development is valued at \$316,000 • An agreement was reached with the Office of Australian War Graves (OAWG) for the perpetual recognition of 555 OWAG sites across West Terrace Cemetery, Cheltenham Cemetery and Enfield Memorial Park resulting in revenue of \$1.9M.
<p>Military service personnel graves and memorials</p> <ul style="list-style-type: none"> • Australian Imperial Forces section at West Terrace Cemetery • Service personnel interments at its other three sites. 	<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>West Terrace Cemetery</p> <ul style="list-style-type: none"> • graves of 4,167 ex-service personnel are cared for in perpetuity by the Authority in the Australian Imperial Forces (AIF) section • The Authority continues to self-fund the maintenance of the AIF section to a standard that meets community expectations, cognisant of the significance of the area to special commemoration dates • a further 318 veterans' graves are cared for throughout the general cemetery areas <p>Cheltenham Cemetery</p>

		<ul style="list-style-type: none"> • 348 ex-service personnel graves are maintained <p>Enfield Memorial Park</p> <ul style="list-style-type: none"> • 481 ex-service personnel graves and cremation memorials are maintained <p>Smithfield Memorial Park</p> <ul style="list-style-type: none"> • 15 ex-service personnel sites are maintained <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>
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Corporate performance summary

Employment opportunity programs

Program name	Performance
Apprenticeships	One asset maintenance/mechanic apprenticeship was appointed through Maxima Apprenticeships.
Employee development	<p>Adelaide Cemeteries Authority appoints new employees and recruits team members who show commitment and positive attitudes that reflect our values</p> <p>We reward employees with learning and development which gives us the opportunity to grow our own talent.</p> <p>We have promoted internally for leadership roles and successfully developed workers.</p> <p>Several employees have successfully transitioned across different areas of our business.</p>

Agency performance management and development systems

Performance management and development system	Performance
Performance review system	<p>100% of our Senior Managers and Managers received performance reviews.</p> <p>The volume of reviews for non-management staff were low during the reporting period due to COVID-19 and competing business priorities.</p>

Work health, safety and return to work programs

Program name	Performance
Elected Work Health and Safety (WHS) Committee	Adelaide Cemeteries Authority has a highly engaged WHS committee, overseen by the organisation's People and Culture Manager.
Employee Assistance Program (EAP)	The WHS committee - which comprises members from all Adelaide Cemeteries Authority sites - met monthly during 2020-21.
Rehabilitation and early intervention programs	The Authority undertook an external review of the WHS Committee's roles and functions, subsequently, management representation and a refocus WHS Committee meeting agendas has proved successful.
Wellbeing clinics	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 will attend WHS Officer training modules in 22/23.

Workplace injury claims	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total new workplace injury claims	1	0	100%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	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 2021-22	Past year 2020-21	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$931	0	100%
Income support payments – gross (\$)	Nil	Nil	0%

**before third party recovery

Data for previous years is available at: <https://aca.sa.gov.au/about/reports-plans-policies/>

Executive employment in the agency

Executive classification	Number of executives
Chief Executive Officer	1

Data for previous years is available at: <https://aca.sa.gov.au/about/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.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2021-2022 are attached to this report.

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Total Income	12,540	15,069	2,529	14,297
Total Expenses	12,506	12,827	321	12,922
Net Result	34	2,242	2,208	1,375
Total Comprehensive Result	34	2,242	2,208	1,375

Statement of Financial Position	2021-22 Budget* \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	3,145	6,558	3,413	3,230
Non-current assets	60,930	50,189	(10,741)	39,630
Total assets	64,075	56,747	7,328	42,860
Current liabilities	2,440	4,556	2,116	3,260
Non-current liabilities	31,255	19,266	(11,989)	10,292
Total liabilities	33,695	23,822	(9,873)	13,552
Net assets	30,380	32,925	2,545	29,308
Equity	30,380	32,925	2,545	29,308

* Non-current assets and liabilities actual are lower due to the \$25M EMP MFCP project commencing later than anticipated reducing capital expenditure and loan draw down during the year.

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, 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 (total)
Various	Various	\$26,142.00

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

Contractors	Purpose	\$ Actual payment (total)
Adelaide Bitumen Contractors	Road Works	94,910.00
Adrian Di Bartolo	Painting	10,818.18
Allsurv Engineering Surveys	Surveying	22,100.00
APG Security	Security	78,552.32
Aptus/Pacifictech	Sage Support	24,482.50
Artlab Australia	Removal of monuments	12,260.00
Austral total tree management	Removal of trees	21,798.18
Brikic	Installation of vaults and beams	246,899.00
Brimblecombe Builders	Works re WTC cottage + Gazebo works	210,742.01
Corporate Clean	Cleaning	36,223.09
Corporate Conversation	Public Relations	79,359.78
Davidsons	Installation of vaults	106,933.81
Department for Correctional Services	Supervisory of Correctional Services labour	55,245.00
Department of Infrastructure & Transport	DIT Fees for construction services	7,087,257.00
DoxLite	Records Management	35,520.31
Envirosweep	Sweeping services Enfield Memorial Park & Cheltenham	21,880.97
Envyus Design PL	Photography	21,820.00
Exetel – EMP	Internet service provider	18,285.34

Contractors	Purpose	\$ Actual payment (total)
G & S Gravedigging	Grave digging services	64,180.91
Green Tick Safety	Consultations with Health and Safety committee	16,328.18
HRM Contractors	Soil removal	74,076.93
In Memorium Productions	Celebration of Life videos and DVD's	78,114.55
Naoca PL	Funeral Streaming services	16,780.91
Northern Patrols	Security	12,082.01
O'Neill Contracting	Wirra Wonga excavations	109,160.00
Programmed Property services	Weeding services	70,187.50
Remondis (previously Suez)	Waste Services	17,990.52
S & T Le Enterprises Pty Ltd - awaiting new contract	Agent fees	24,308.25
Security Co Pty Ltd	Security Services	20,200.00
Suez Recycling & Recovery (SITA)	Waste Services	75,363.74
Tradition Rebuilt Stonemasonry	Repairs to wall at WTC	16,800.00
Urban Earthworks PL	Excavations & footings Buddhist Garden	63,490.00
Total		\$8,844,150.97

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

Consultancies	Purpose	\$ Actual payment
BDO	People Management Review	15,900
Powell & Co Pty Ltd	Risk Management	10,900
Stevens Architects Pty Ltd	Heritage Architect Services	51,470
Total		\$78,270.00

Data for previous years is available at: <https://aca.sa.gov.au/about/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 the agency, 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	Combined total all actual payments
Various	Various	\$74,476.85

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

Data for previous years is available at: <https://aca.sa.gov.au/about/reports-plans-policies/>

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.](#)

Risk management

Risk and audit at a glance

In accordance with the requirements of the *Public Corporations Act 1993*, s 31, the Authority's Board has established an audit committee in the form of a Finance, Audit and Risk Management Committee ('FARM Committee'). The FARM Committee met five (5) times during the reporting period.

The FARM Committee is responsible for reviewing the Authority's financial reporting and performance, liaising with external auditors on the conduct and outcome of those audits, reviewing internal audits and reviewing the Authority's risk management systems.

During the reporting period, the Authority completed a review of and substantial revision to its Risk Management Plan and Risk Appetite Statement.

In accordance with this Risk Management Plan the FARM Committee has implemented a program of risk reviews ensuring that each risk is reviewed no less than once in each 12-month period.

The FARM Committee has oversighted a program of internal audits conducted during the reporting period but reporting to the Committee after the close of the reporting period.

The FARM Committee is also responsible for reviewing and reporting to the Board on the Authority's performance against its Governance Framework. The Authority's Governance Framework has nine (9) governance principles against which the performance of the Authority's governance is assessed.

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.

Strategies implemented to control and prevent fraud

The Authority provides an annual report to the Auditor-General on its processes, procedures and controls to mitigate the risk of fraud.

The Authority's suite of corporate policies includes policies directed to:

- Accounts Receivable
- Accounts Payable
- Board Code of Conduct
- Business Credit cards
- Delegations
- Director's travel and expenditure
- Financial Management Compliance Program

- Fraud, Corruption, Misconduct and Maladministration Prevention
- Petty Cash
- Procurement

The FARM Committee oversees the review of these policies no less than once every three years with the exception of key policies which are reviewed annually including; Delegations and Fraud, Corruption, Misconduct and Maladministration.

Data for previous years is available at: <https://aca.sa.gov.au/about/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*:

Disclosures	Number of instances
Public interest disclosure	0

Data for previous years is available at: <https://aca.sa.gov.au/about/reports-plans-policies/>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Nil

Public complaints

Number of public complaints reported

Reporting on the number of complaints received is mandated. If your agency does not have an approved set of complaint categories in place, please use the complaint categories in the table below.

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	48
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	49

Additional Metrics	Total
Number of positive feedback comments	12
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	97%

Data for previous years is available at: <https://aca.sa.gov.au/about/reports-plans-policies/>

Service Improvements

The Authority has implemented a Service, Communication and Feedback policy and actively monitors its complaints through a complaint handling system and register supported by its Business Information System.

Appendix: Audited financial statements 2021-22

INDEPENDENT AUDITOR'S REPORT



Government of South Australia
Auditor-General's Department

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**To the Chief Executive Officer
Adelaide Cemeteries Authority**

Opinion

I have audited the financial report of the Adelaide Cemeteries Authority for the financial year ended 30 June 2022.

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 2022, 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 – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material 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 Officer and the Board of Directors for the financial report

The Chief Executive Officer 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 Officer 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 are 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*, I have audited the financial report of the Adelaide Cemeteries Authority for the financial year ended 30 June 2022.

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:

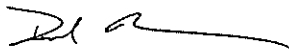
- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material 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 Officer
- conclude on the appropriateness of the Chief Executive Officer'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 Officer and Chief Financial 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.



Daniel O'Donohue
Assistant Auditor-General

26 September 2022

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 result 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 13/9/22



Mr Michael Robertson

Chief Executive Officer

Date 13/9/22



Mr Pep Piscioneri

Chief Financial Officer

Date 13/9/22

STATEMENT OF COMPREHENSIVE INCOME

For the Year Ended 30 June 22

	Note No.	2022 S'000	2021 S'000
Income			
Fees and Charges	4	13,840	12,810
Investment Income	6	(561)	1,167
Other Income	7	1,790	320
Total Income		15,069	14,297
Expenses			
Employee Benefits	8	5,793	5,231
Supplies and Services	9	5,181	5,386
Depreciation and Amortisation	15 & 16	1,347	1,399
Borrowing costs	10	37	20
Net Loss from Disposal of Assets	5	13	94
Other Expenses		-	204
Total Expenses		12,371	12,334
Net revenue from providing services		2,698	1,963
Revenue from/ payments to SA Government			
Income Tax Equivalent		456	588
Net Result		2,242	1,375
Other Comprehensive Income			
Changes in property, plant and equipment asset revaluation surplus		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Result		2,242	1,375

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

STATEMENT OF FINANCIAL POSITION

As at 30 June 2022

	Note No.	2022 S'000	2021 S'000
Current Assets			
Cash	11	940	1,048
Receivables	12	4,374	2,162
Inventories	13	1,244	1,178
Total Current Assets		6,558	4,388
Non-Current Assets			
Receivables	12	1,020	1,352
Investments	14	8,063	6,824
Property, Plant and Equipment	15	41,099	32,784
Intangible Assets	16	7	11
Total Non-Current Assets		50,189	40,971
Total Assets		56,747	45,359
Current Liabilities			
Payables	17	3,216	2,197
Employee Benefits	18	676	665
Provisions	19	34	17
Contract Liabilities	20	406	324
Interment Right Lease Liability	21	224	214
Borrowings	22	-	225
Total Current Liabilities		4,556	3,642
Non-Current Liabilities			
Payables	17	24	42
Employee Benefits	18	248	280
Provisions	19	113	39
Contract Liabilities	20	8,467	7,858
Interment Right Lease Liability	21	2,864	2,815
Borrowings	22	7,550	-
Total Non-Current Liabilities		19,266	11,034
Total Liabilities		23,822	14,676
Net Assets		32,925	30,683
Equity			
Retained Earnings		18,613	16,371
Asset Revaluation Surplus		14,232	14,232
Reserves		80	80
Total Equity		32,925	30,683
The Total Equity is attributable to the SA Government as owner.			
Unrecognised Contractual Commitments	23		

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

STATEMENT OF CHANGES IN EQUITY

For the Year Ended 30 June 22

	Note No.	West Terrace Cemetery Heritage Reserve \$'000	Asset Revaluation Surplus \$'000	Retained Earnings \$'000	Total Equity \$'000
Balance at 30 June 2020		80	14,232	14,996	29,308
Total net result for 2020-21		-	-	1,375	1,375
Total comprehensive result 2020-21		-	-	1,375	1,375
Balance at 30 June 2021		80	14,232	16,371	30,683
Total net result for 2021-22		-	-	2,242	2,242
Total comprehensive result 2021-22		-	-	2,242	2,242
Balance at 30 June 2022		80	14,232	18,613	32,925

The accompanying notes form part of these financial statements. All changes in Equity are attributable to the SA Government as owner.

STATEMENT OF CASH FLOWS

For the Year Ended 30 June 22

	Note No.	2022 \$'000	2021 \$'000
Cash Flows from Operating Activities			
Cash Inflows			
Fees and Charges		14,129	14,890
Other Receipts		674	320
Cash generated from operations		14,803	15,210
Cash Outflows			
Employee Benefits Payments		(5,723)	(5,204)
Payments for Supplies and Services		(7,272)	(5,499)
Interest Paid		(37)	(20)
Net GST Remitted to the Australian Taxation Office		(364)	(631)
Cash used in operations		(13,396)	(11,354)
Net Cash provided by Operating Activities		1,407	3,856
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Plant and Equipment		33	68
Cash generated from Investing Activities		33	68
Cash Outflows			
Purchase of Investments		(1,800)	(300)
Purchase of Intangibles		-	(11)
Purchase of Property, Plant and Equipment		(7,073)	(3,055)
Cash used in Investing Activities		(8,873)	(3,366)
Net Cash (used in) Investing Activities		(8,840)	(3,298)
Cash Flows from Financing Activities			
Cash Inflows			
Receipts from Borrowings		7,550	-
Cash generated from Financing Activities		7,550	-
Cash Outflows			
Repayment of Borrowings		(225)	(440)
Cash used in Financing Activities		(225)	(440)
Net Cash provided by / (used in) Financing Activities		7,325	(440)
Net (decrease)/Increase in Cash		(108)	118
Cash at 1 July		1,048	930
Cash at 30 June	11	940	1,048

The accompanying notes form part of these financial statements.

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

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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, applying simplified disclosures.

For the purposes of preparing the financial statements, 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 include GST in the Statement of Cash Flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-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 of 30% be applied to the net profit after deducting exemptions approved by the Treasurer.

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.

There were no events after the reporting period.

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	10 - 60
Plant and Equipment	4 - 25
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.

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 23

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 2022, 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. Should the Australian Taxation Office finalise the determination as is, the Authority may have a contingent liability, the value of which cannot be determined at this time.

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 2021-22.

Note 3 New and Revised Accounting Standards and Policies

The Authority did not voluntarily change any of its accounting policies during 2021-22

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 2022. 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

	2022	2021
	\$'000	\$'000
Burial and Memorial Interment Right	9,392	9,086
Burial	2,202	1,928
Cremation	1,084	944
Reflection Room and Lounge	414	240
Memorial	576	507
Monumental	310	272
Refunds	(138)	(167)
Total Fees and Charges	13,840	12,810

Burial and memorial interment right

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 15. The derecognised value of the asset will be recognised as a cost of sales through profit and loss – refer Note 9.

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.

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 21.

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

Other Fees and Charges

Burial fees, cremation fees, reflection room fees and monumental fees are recognised upon delivery of the service to the clients. Where delivery has not occurred, these are shown as Contract Liabilities, refer note 20. Other fees and charges are recognised in accordance with AASB 15 Revenue from contracts with customers.

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

	2022	2021
	\$'000	\$'000
Plant and Equipment		
Proceeds from disposal	33	68
Net Book Value of Assets Disposed	(46)	(162)
Net Gain/(Loss) from Disposal of Plant and Equipment	(13)	(94)

Note 6 Investment Income

	2022	2021
	\$'000	\$'000
Net realised gain/(loss) on unitised fund investment designated as fair value through profit and loss	-	26
Net unrealised gain/(loss) on unitised fund investment value designated as fair value through profit and loss	(561)	1,141
Total Investment Income	(561)	1,167

Note 7 Other Income

	2022	2021
	\$'000	\$'000
Cemetery Record Processing Charges	281	271
Fuel Tax Credit Received	11	8
Grants	297	23
Donations /Contributions	1,177	-
Interest	1	-
Insurance Proceeds	3	8
Sundry	20	10

Total Other Income **1,790** **320**

Donations /Contributions includes the recognised value of Land received from Department for Environment and Water \$860 000 and SA Museum \$317 000 for the Kaurna Repatriation Interment Infrastructure at Smithfield Memorial Park, also refer note 15.1 Reconciliation of Property, Plant and Equipment.

Note 8 Employee Benefits

	2022	2021
	\$'000	\$'000
Salaries and Wages	4,451	4,034
Annual Leave	393	357
Long Service Leave	16	98
Workers Compensation	95	12
Employment On-costs - Superannuation	476	415
Employment On-costs - Payroll Tax	241	221
Board Fees (refer Note 24)	100	102
Other Employee Related Expenses	21	(8)
Total Employee Benefits	5,793	5,231

Key Management Personnel

Key management personnel of the Authority include the Minister, the Board, the Chief Executive Officer and the three members of the Executive Team. Total compensation for key management personnel was \$856,000 in 2021-22 and \$832 000 in 2020-21.

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 for Infrastructure and Transport project management fees for 2021-22 total \$110 838, there are no other individually significant transactions.

Remuneration of Employees	2022	2021
	No.	No.
The number of employees whose remuneration received or receivable fall within the following bands:		
\$177 001 to \$197 000	2	2
\$197 001 to \$217 000	-	-
\$217 001 to \$237 000	-	1
\$237 001 to \$257 000	1	-
Total Number of Employees	3	3

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 \$618,000 (2021: \$597 000; 2020: \$409 000).

Note 9 Supplies and Services

	2022	2021
	\$'000	\$'000
Water	427	420
Insurance	86	68
Audit Fees	46	45
Grounds Maintenance	55	54
Repairs and Maintenance	673	833
Burial Vaults and Other Cost of Sales	532	670
Advertising and Marketing	472	521
Personal Service Contractors	272	199
Monumental Mason Memorials	245	287
Fuel, Light and Power	221	193
Computing and Communication Services	79	182
Information Technology	271	230
Memorials	239	216
Waste Management Services	100	99
Security and Patrols	111	115
Other Supplies and Services	450	393
Trade Discounts	490	464
Consultants	104	172
General Administration Expenses	308	225
Total Supplies and Services	5,181	5,386

Audit Fees relate to work performed by the Auditor-General's Department under the *Public Finance and Audit Act 1987*.

Note 10 Borrowing Costs

	2022	2021
	\$'000	\$'000
Interest paid/payable on short-term and long-term borrowings	37	20
Total Borrowing Costs	37	20

Note 11 Cash

	2022	2021
	\$'000	\$'000
Cash at Bank	940	1,048
Cash on Hand	-	-
Total Cash	940	1,048

Note 12 Receivables

	2022	2021
	\$'000	\$'000
Current		
Receivables	4,120	2,040
Prepayments	115	105
Accrued Revenues	85	17
GST Recoverable	54	-
Total Current Receivables	4,374	2,162
Non-Current		
Receivables	1,020	1,352
Total Non-Current Receivables	1,020	1,352
Total Receivables	5,394	3,514

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 13 Inventories

	2022	2021
	\$'000	\$'000
Burial Vaults	391	293
Burial Crypts	786	795
Burial and Memorial sites	67	90
Total Inventories	1,244	1,178

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

Note 14 Investments

	2022	2021
	\$'000	\$'000
Unitised Funds with Funds SA	8,063	6,824
Total Investments	8,063	6,824

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 15 Property, Plant and Equipment

	2022	2021
	\$'000	\$'000
Land and Buildings		
Land at fair value	4,640	3,780
Derecognised Land	(168)	(159)
Buildings at fair value	17,706	17,677
Accumulated Depreciation	(6,645)	(6,367)
Total Land and Buildings	15,533	14,931
Infrastructure		
Infrastructure at fair value	33,291	32,055
Accumulated Depreciation	(18,684)	(17,975)
Total Infrastructure	14,607	14,080
Plant and Equipment		
Plant and Equipment at cost (deemed fair value)	6,153	5,955
Accumulated Depreciation	(4,107)	(3,853)
Total Plant and Equipment	2,046	2,102
Capital Works in Progress		
Capital Works in Progress at cost (deemed fair value)	8,913	1,671
Total Capital Works in Progress	8,913	1,671
Total Property, Plant and Equipment	41,099	32,784

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.

15.1 Reconciliation of Property, Plant and Equipment

The following table shows the movement of property, and plant and equipment during 2021-22

	Land	Buildings	Infrastructure	Plant and Equipment	Capital Works In Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2021	3,621	11,310	14,080	2,102	1,671	32,784
Additions	-	-	-	3	8,625	8,628
Disposals	-	-	-	(46)	-	(46)
Transfers between asset classes	-	29	919	343	(1,383)	(92)
Donated / Gifted assets	860	-	317	-	-	1,177
Derecognition of Land (AASB 16)	(9)	-	-	-	-	(9)
Depreciation	-	(278)	(709)	(356)	-	(1,343)
Revaluation increment / (Decrement)	-	-	-	-	-	-
Carrying amount at 30 June 2022	4,472	11,061	14,607	2,046	8,913	41,099

The balance of WIP Transfers between asset classes of \$(92 000) relates to re-allocations to inventory for vaults built at Enfield Memorial Park and MAS Pods at Cheltenham Cemetery. Donations/Gifted assets includes land received from the Department for Environment and Water valued at \$860 000 by an independent valuer, and costs expended by SA Museum of \$317 000 on Kaurna Repatriation Interment Infrastructure at Smithfield Memorial Park, also refer note 7 Other Income.

Note 16 Intangible Assets

	2022	2021
	\$'000	\$'000
Intangible Assets		
Intangible Assets	11	11
Less: Accumulated Amortisation	(4)	-
Total Intangible Assets	7	11

Reconciliation of Intangible Assets

The following table shows the movement of intangible assets during 2021-22

	Intangible Assets \$'000
Carrying amount at 30 June 2021	11
Additions	-
Disposals	-
Amortisation	(4)
Carrying amount at 30 June 2022	7

Note 17 Payables

	2022	2021
	\$'000	\$'000
Current		
Creditors	2,551	1,569
Accrued Expenditure	487	371
GST Payable	-	97
Employment On-costs	96	77
Other Payables	82	83
Total Current Payables	3,216	2,197
Non-Current		
Employment On-costs	24	42
Total Non-Current Payables	24	42
Total Payables	3,240	2,239

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 18 Employee Benefits

	2022	2021
	\$'000	\$'000
Current		
Accrued Salaries and Wages	159	137
Annual Leave	323	297
Long Service Leave	194	231
Total Current Employee Benefits	676	665
Non-Current		
Long Service Leave	248	280
Total Non-Current Employee Benefits	248	280
Total Employee Benefits	924	945

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 expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the Authority's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the Authority. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability.

The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long term Commonwealth Government bonds has increased from 1.00% (2020-21) to 3.25% (2021-22).

The salary inflation rate for long service leave has not changed in 2021-22 at 2.5%, whilst annual leave has decreased from 2.0% (2020-21) to 1.50% (2021-22).

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 \$33 000; and
- staff benefits expense of \$33 000.

The unconditional portion of the long service leave provision is classified as current as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 10 years of service.

Note 19 Provisions

	2022	2021
	\$'000	\$'000
Current		
Workers Compensation	34	17
Total Current Provisions	34	17
Non-Current		
Workers Compensation	113	39
Total Non-Current Provisions	113	39
Total Provisions	147	56
Movement in Provisions		
Carrying amount at 1 July	56	46
Additional provisions recognised	91	12
Reduction arising from payments	-	(2)
Carrying amount at 30 June	147	56

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 2022 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. 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.

Note 20 Contract Liabilities

	2022	2021
	\$'000	\$'000
Current		
Prepaid Funeral Packages	304	274
Deposits Held	102	50
Total Current Contract Liabilities	406	324
Non-Current		
Prepaid Funeral Packages	8,467	7,858
Total Non-Current Contract Liabilities	8,467	7,858
Total Contract Liabilities	8,873	8,182

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 21 Interment Right Lease Liability

	2022	2021
	\$'000	\$'000
Current		
Interment Rights	224	214
Total Current Interment Right Lease Liability	224	214
Non-Current		
Interment Rights	2,864	2,815
Total Non-Current Interment Right Lease Liability	2,864	2,815
Total Interment Right Lease Liability	3,088	3,029

The lease liability relates to Interment Rights of less than 50 years in line with AASB 16 Leases.

Note 22 Borrowings

	2022	2021
	\$'000	\$'000
Current		
SAFA Funding Facility	-	225
Total Current Borrowings	-	225
Non-Current		
SAFA Funding Facility	7,550	-
Total Non-Current Borrowings	7,550	-
Total Borrowings	7,550	225

The SAFA Fund Facility borrowing interest rate is determined by the Treasurer. The variable facility interest rate was 2.0% at 30 June 2022, the previous fixed facility was fully paid during the financial year with a rate of 4.4% (4.4% in 2021).

Note 23 Unrecognised Contractual Commitments

	2022	2021
	\$'000	\$'000
Capital Commitments		
Within one year	18,850	-
Later than one year but not longer than five years	-	1,417
Total Capital Commitments	18,850	1,417
Expenditure Commitments		
Within one year	115	178
Later than one year but not longer than five years	71	23
Total Expenditure Commitments	186	201

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

Note 24 Remuneration of Board Members

Members that were entitled to receive remuneration for membership during 2021-22 were:

Tristan Just (Chair)
 Patricia Christie
 Joanna Andrew (resigned 2 May 2022)
 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:

	2022	2021
\$0 - \$19 999	6	6
\$20 000 - \$39 999	1	1
Total Number of Members	7	7

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 \$100 000 (2021: \$102 000).

Note 25 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	2022	2022 Contractual Maturities		
		Carrying amount / Fair	Within 1 year	1 - 5 years	More than 5 years
		Value			
		\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash and Cash Equivalents	11	940	940	-	-
Receivables	12	5,225	4,205	1,020	-
Investments	14	8,063	-	8,063	-
Total Financial Assets		14,228	5,145	9,083	-
Financial Liabilities at Cost					
Payables	17	2,546	2,546	-	-
Borrowings	22	7,550	-	7,550	-
Total Financial Liabilities		10,096	2,546	7,550	-

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 12.