



Southern Metropolitan Cemeteries Trust

Annual Report 2016

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From our community, for our community

*Soaring ever skyward
Intertwined in an eternal embrace
United with a perfect rose
Is our gift of peace and hope.*

*Enfolded in our wings are those you love
Nurtured, cherished, released and free
Yielding compassion in time of loss
Gently uplifting those who grieve.*

*Gliding over our beautiful gardens
Incomparable serenity awaits
Around every corner, a wellspring of hope
In times of need and for each new day.*

*The care we uphold for each other
Is treasured eternally in our hearts
For here lies a place for our memories
Now and for generations who pass.*



Introduction



As demonstrated from ancient history, cemeteries have always been special places. Of the seven wonders of the Ancient World, the Great Pyramid at Giza in Egypt is the only one that remains. The wonders included the Mausoleum at Halicarnassus in Turkey. Places rich in history and visited by millions each year for both what is and what had existed. The vision that creates cemeteries and how we remember our deceased may remain for millennia, and even after they are gone, they are remembered in history. Cemeteries and places for our deceased are inspired by spirit and with a vision that is long term.

Although modest in terms of history, the cemeteries within the umbrella of the Southern Metropolitan Cemeteries Trust (SMCT) in NSW are nevertheless, in a relative sense to our Nation's European settlement history, old, dating from the late nineteenth century. They contain history and relevance for our community, having grown from our communities from the earliest days of colonisation. Every day management and staff, along with those in the industry who share our passion, strive to make a difference in the most difficult of circumstances for families, friends and society.

The Australian funeral industry is a special sector that only a few in our society have had the privilege to join and fully understand. It is almost a calling. A call that goes out to different persons with broad ranging skills, with a core set of values linked to making a difference, to thinking very long term yet tireless empathy needed hour by hour and day by day. It takes time and exposure to understand the cemetery and crematoria industry that includes funeral directors; monumental masons; morticians, and those involved who have other connections

through state and local government regulators, various industry associations and community support organisations, to fully appreciate the challenges with managing cemeteries. Cemeteries measure time service by service, which become day by day, that then become weeks morphing into months turning into annual reports, which add to become decades that eventually string to form centuries since the first burial services.

For Eastern Suburbs Memorial Park (ESMP) a beginning for operations goes back to 1893 and for Woronora Memorial Park (WMP) to 1895 with Woronora's first burial occurring before the official opening. Much pre-planning was well before even these start dates for both WMP and ESMP. Cemeteries are, if managed correctly, very long term. Like the swan, whose beauty sees graceful movement on the lakes surface although beneath the water is the rapid rate of the swan's moving legs, much goes on behind the scenes of a cemetery and crematoria operation in support of peace, grace and serenity, for all to reflect as well as to enjoy.





Mission Statement



Mission Statement

We exist to provide dignity and empathy for the families and community of the bereaved. The purpose of our existence is to ensure that we provide iconic community facilities for perpetuity.

Our mission statement has three interwoven components:

- We have a duty of care to the bereaved
- We have a duty of care to the deceased
- We have a duty of care to the reputation of the SMCT

By providing this service in the most professional manner, the sentiments of the community can crystallise around the competence and expertise of the staff from our cemeteries.

Our Goals

- To conduct and maintain burial and cremations to the highest standard
- To attract families to conduct burials and cremations at our two cemeteries
- To be the preferred choice for burials and cremations in the Southern and Eastern region
- To provide exceptional customer service levels to ensure the family's experience meets and even exceeds expectations
- To ensure the celebration of life for their loved one is achieved

Our Vision

As trustees, management, staff and contractors, we strive daily to maintain our vision of being caring and responsive to a diverse range of faiths, practices and customs. We aim to be an integral part of this diverse community as we strive to be at the forefront of world-class memorial parks.

In meeting its vision, the SMCT recognises that it provides its local communities with the following services and benefits:

- A place to grieve and reflect
- Beautiful and peaceful garden and parkland settings
- Cemetery
- Crematorium
- Educational resource
- Historical/heritage site
- Recreational space
- Function and reception facilities
- Be innovative and open to new technologies

Our Values

- Quality Service and Personnel
- Community Focus
- Integrity and Accountability
- Respect and Trust
- Caring Service
- Teamwork
- Financial Sustainability
- Leadership



Chairman's Message



“The Southern Metropolitan Trust, consisting of Eastern Suburbs Memorial Park and Woronora Memorial Park has once again focussed on the attainment of Community capital; the concept that our cemetery is at the epicentre of our community and that we as custodians of the cemetery integrate our vision and our future with that of the community.”

I am delighted to present my Chairman's report for the 2015/16 year. The Southern Metropolitan Trust (SMCT), consisting of Eastern Suburbs Memorial Park (ESMP) and Woronora Memorial Park (WMP) has once again focussed on the attainment of Community capital; the concept that our cemetery is at the epicentre of our community and that we as custodians of the cemetery integrate our vision and our future with that of the community. We have had many examples in the 2015/16 year where we have opened our cemetery to events that have captured the imagination of our community. I am proud that we have been successful in attracting community events in support of the Baby Lily Grace Awareness Day, to the celebration of the 100 year anniversary of the WWI Australian battles which saw the Governor of NSW open a unique Military Memorial on 6th August 2015, the anniversary of the Battle of Lone Pine, Gallipoli.

Our cemeteries are a wonderful kaleidoscope of cultural and heritage history. We celebrated a First Fleeters Memorial, Rose Festival, new Jewish burial grounds, expansion of the Greek Orthodox burial areas, the Pregnancy and Infant Loss Remembrance services, All Souls Day Masses, Mothers and Father's Day services, special Road Traffic Victims service, Woronora Open Day, Christmas activities including special Candlelight Remembrance services at our cemeteries to attract and invite participation by members of our local communities.

The Trust is well positioned to take advantage of the opportunities and challenges for year 2016/17. Our Group operating sales for the 2015/16 financial year was \$24.2m, against a budget of \$23.8m, our burials will recoup \$17.0m, against a budget of \$16.7m, our cremations and ash memorialisation

was \$6.8m, against a budget of \$7.1m, other income at \$0.4m and the profit for the year of \$8.1m. Total revenue for of the SMCT FY 2015/16 was \$25.4m. In addition to this amount, \$1.2m exists in payment plans that will not be recognised until the final instalments are received for individual plans after which the amount will be recognised in future year financial statements.

The SMCT budget for the year 2016/17 reflects CPI improvement in operational revenue. Financial year 2015/16 has seen an increase in sales for burial positions with both cemeteries achieving well above prior year results. This increase is expected to taper in FY 16/17, although there will be the recognition of revenue that recognises \$2m in pre-sales of the Ascension of Jesus Christ Mausoleum at ESMP from prior years. Expenses remain under control, however increasing costs in those areas relating to increasing revenue and volume enquiry, such as customer service, have been taken into account. Also, new staff will be required for systems and infrastructure development.

Our strategic objectives are linked to our business plan and our risk assessment. The plans that guided us through the 2015/16 year were to ensure the SMCT is financially sustainable to meet its financial and perpetual liability objectives; to ensure the viability and integrity of our assets in the short and long term; to gain efficiencies through IT consolidation; to align the SMCT with the Cemeteries and Crematoria Act 2013; to develop and construct memorial and burial areas; to maintain and enhance work, health and safety protocols; to actively pursue research and development projects; to ensure that marketing and communication activities are aligned with the strategic and business plans.

In summary our strategic plans and goals for the current financial year have been met.

One of the key aspects to the governance framework which forms a critical part of the government reform, is the recognition that all Crown cemeteries will be subject to an actuarial assessment of the monies that are required to be set aside to cover perpetual maintenance. The SMCT has completed an actuary study of both our Eastern Suburbs and Woronora Memorial Parks as at 30th June 2014 and now has an assumed understanding of its future perpetual care liability.

The basis of the perpetuity modelling allows each cemetery to establish an understanding of the perpetuity cost or amount that is required to be recovered from the sale of future burial positions to cover the perpetuity deficit of the burial positions already sold. This cost per burial position is required to be recovered from future burial position sales to provision for the perpetuity maintenance of the cemetery.

The outcomes of the actuarial study showed that both ESMP and WMP have a perpetual care deficit compared to the current financial assets. This means that the assumed future perpetuity maintenance cost of each cemetery is higher than the financial assets of each cemetery. The actuary modelling does show that each cemetery should be on parity between perpetuity deficit and financial assets by 2024-25. This parity is able to be achieved by strategic pricing of burial positions to ensure the sale price recovers the perpetuity deficit amount per grave and also that the cremations segment of the cemeteries continues to increase at an conservative annual growth rate of 1%.

Chairman's Message (continued)



The Trust and management are committed to protecting the assets and resources of the SMCT and the Trust will ensure that all the activities and all the property of SMCT have a risk management policy and an asset register that will be revised annually or more frequently as required.

Currently there is a Capital Expenditure policy in place for the SMCT. Capital expenditure is categorised into five areas:

Safety – compliance with WH&S regulation

Regulatory – council or legal requirements

Replacement – replace capital items that are part of the operations of the business

Stock – inventories for sale

Growth – projects that seek to organically grow the business or by acquisition

Both ESMP and WMP have an IT strategy that focuses on functional and non-functional requirements of the organisation. Functional requirements include processes that directly support the business activities – funeral bookings and billings, cemetery management, and financial systems. The non-functional requirements encompass performance, security, efficiency, backups and disaster recovery.

We owe a special debt of acknowledgement to our family of funeral directors who continue to choose either ESMP or the WMP, as their preferred choice. We have a special relationship with the funeral directors and thank them for their continued support.

The key to our past success and our future prosperity is our wonderful, enthusiastic staff at SMCT. Our CEO, Graham Boyd is a true leader and it is no surprise that the continuity and performance of our organisation is at the highest level. Graham

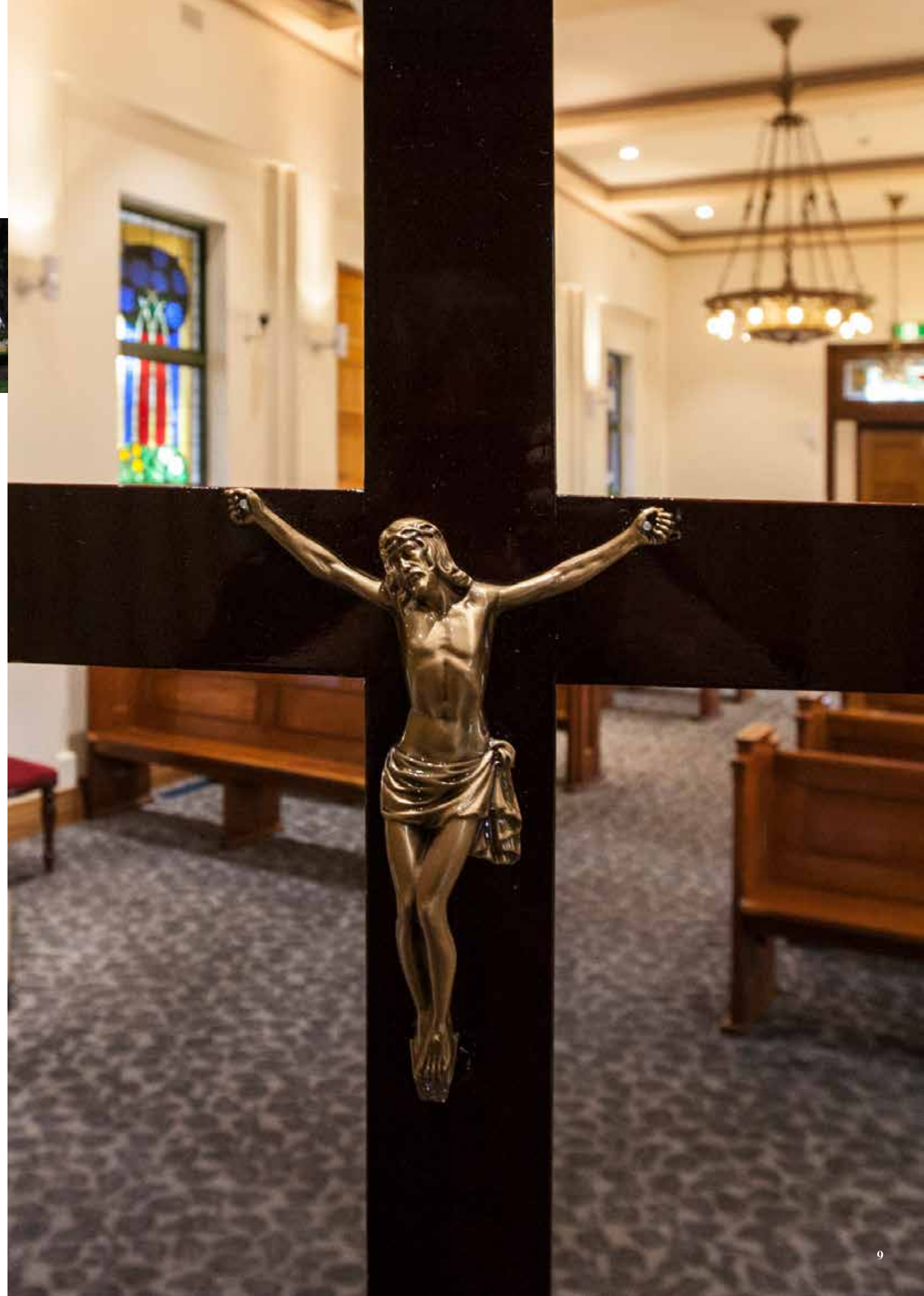
has the reputation of being the stand-out CEO in the Industry. Shane Donaghy, Chief Financial Officer, excels at his role and continues to do an outstanding job. Whenever there is a need for financial expertise throughout the cemetery industry it is always Shane that is the preferred choice. Cheryl Williams has built a management team of marketing and sales professionals and juggles this task with her human resources role that make her an invaluable and significant asset in the team. Cheryl's skill set and personality makes her the person that is highly sought after by other cemetery managers in the Industry. Steve Donaldson makes the task of operations look simple due to his focused and methodical approach and expertise. Steve helps integrate the entire management team with his valuable experience and reputation.

Finally, I would like to thank my fellow Board members who have all supported me and the management team in the pursuit of excellence for our organisation. I am fortunate to have an integrated and enthusiastic team of Board members and I thank them all for their contribution.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Anthony Charles Simpson'.

Anthony Charles Simpson
LLB MAICD
Chairman



Chief Executive Officer's Report



“Our cemeteries, our services, have for 121 years at Woronora and 123 years at ESMP, made a difference. With vision provided by the Board, planning and good management built on sustainable arrangements, our cemeteries will continue to make a positive difference for our community which is and will be represented through millions of lives for generations, and centuries yet to unfold.”

SMCT’s organisational structure has areas specialising in finance; care services / culture / marketing; and outdoor operations. The structure is integrated and acts as a team. The management teams at both ESMP and WMP have undergone management scenarios involving game theory. The teams at SMCT went against the theory predicted results, achieving exceptional outcome results through mutual cooperation because those participating saw the holistic picture of one entity rather than two cemeteries or silos within organisational structure. The management team communicate regularly, which shows in service improvement that leads, by the nature of service, to increased and positive activity for our cemetery and crematoria operations, including financials.

A snapshot of high level numbers shows good financial results. The major difference between total revenue relates to the revenue from the sale of the Eastern Suburbs Funeral Home in the 2014/15 financial year (FY).

Type of Service	FY 2015/16	FY 2014/15
Burial Interments	1,420	1,307
Cremations	3,007	2,985
Chapel Services	2,531	2,646
Cremated Remains Interments	1,828	1,999
Total Revenue for SMCT	\$25.4 million	\$28.3 million
Revenue from Cemetery Operation	\$17.0 million	\$16.8 million
Revenue from Crematorium & Gardens Operation	\$6.8 million	\$7.0 million

Strong financial surpluses provide reserves that ensure conservative sustainability. SMCT have undertaken an actuarial review by the accounting firm KPMG, built on assumptions about the ESMP and WMP cemetery lifecycles, risks, pricing and other analysis, and this has been aligned with an investment policy statement that in turn is based on risk with parameters that, over the long term, create stronger building blocks for the SMCT. The actuarial review is being refreshed in FY 2016/17. Thinking as well as staying long term in a volatile investment and world circumstance is not easy. SMCT has a conservative investment portfolio designed to generate returns over the long term with annual cycles of review and transparent processes for investment manager evaluation. Perpetual liability obligations against revenue are projected to cross over to the generation of surpluses to assist future SMCT strategies around 2024/25, based on a number of key assumptions.

Outside of the private sector, SMCT in NSW is the largest single entity provider of cremations of all the Crown Reserve Trusts in NSW. It remains the most significant burial provider for burials in Sydney’s south and east. For the 2015/16 financial year, SMCT facilitated 2,531 chapel services in addition to various community activities within our chapels. The high number needing services has necessitated a review of how best to provide chapel services into the future and SMCT’s strategic planning includes the development of new capacities.

SMCT has a high level interaction for community engagement that includes events of community significance. If SMCT’s reputation, relevance and engagement could be valued, it would be worth tens of millions.

Throughout the 2015/16 financial year community engagements included among other items: All Souls Day with particular focus on special services conducted by the Catholic Church; Father’s Day and Mother’s Day services at all sites; special activities focused on the Greek Orthodox faith and community including new burial releases at both ESMP and WMP; services associated with the unique Macedonian Orthodox Chapel; the opening of Woronora’s unique Military Memorial by the Governor of NSW; building on the WMP Military Memorial opening, significant forward planning took place for the ESMP Military Memorial opening by Australia’s Chief of the Defence Force in 2016/17; enhancement of the Pregnancy and Infant Loss Service which saw the involvement of several support organisations and the Governor of NSW’s wife who opened a new children’s area at ESMP; Baby Lily Grace Awareness Day conducted pre-dawn with a former Premier of NSW who is also the patron of the Stillbirth Foundation in Australia, with the unique awareness day remembering all children who die with unknown heritage in Australia, both found and for the many never located; Police Memorial Opening by the NSW Police Commissioner, the first of its type in NSW at Woronora in 2014/15 and the ESMP Police Memorial opened by the NSW Police Commissioner in 2015/16; the unique First Fleeters Memorial which has been described by some members of the Fellowship of First Fleeters as being the best memorial in memory of First Fleeters in Australia, noting that ESMP has 12 First Fleeters at permanent rest.

Each funeral, each good bye, each community engagement generates interaction. Important social interactions which are unique with many generating tears of grief yet hope. Those interactions ripple with other interactions, and

Chief Executive Officer's Report (continued)



as each combines, perspective provides reality against the hundreds of thousands of visitors each year who come to our cemeteries with millions of subsequent interactions between visitors and the wider community. A full understanding of how far these interactions reach is impossible to determine. The opening of the Chapel of the Holy Trinity, unique in any cemetery outside of Macedonia in the world, had around 40,000 Facebook views from people living in Macedonia, a place on the other side of the world and so geographically far from WMP. The impact through social media sites is further expanding the influence of our reputation, services and products. Each year, hundreds of thousands of visitors come to our cemeteries, meet, and engage with ground staff, concierge, care services, and finance personnel, and who walk away with an impression. At every stage of the visit, we strive to leave a good impression by the maintenance of our grounds, the manner of our staff, and from those we partner with in the provision of services.

As the NSW Police Commissioner said during the opening of the ESMP Local Police Memorial, the memorial would “stand as a beacon of hope, a beacon of sacrifice and commitment...” For our cemeteries, beacons form from and for the community that have or will become defining beacons that generate positive difference. SMCT’s community “capital” continues to grow through reputation, profile awareness, more people visiting, and then the community seeking both services and memorialisation. The community keeps supporting and contributing to “their” cemeteries which become “our” cemeteries as a swirl of community engagement, meaningful events and excellent service results in increasing sales that in turn creates revenue which creates

further and natural occurring opportunity in an upward spiralling cycle of success building on success. Strong community engagement is only possible through strong and sustainable financials, along with a supportive Board, good management team, and empathy as well as objective in “making a difference”, with perspective that is short and long term working in tandem and continues to meet community need.

The industry faces challenges, and the strategic planning processes put in place by the leadership of our Chairman and Board encourages a formal annual rethink of strategic opportunities. The Board and management team need to ensure cemeteries and crematoria remain a relevant part of the distribution and value chain within the bereavement industry.

Demographics remain fluid. As a nation we will experience an absolute increase in deaths over the next 40 years of over 100% compared to today. These increasing numbers have consequences both in terms of relationships and responding to the community’s grief that requires vision and planning. Planning is important, both for our cemeteries and spheres of influence within the state of NSW and for some community engagements that have influence on the nation itself. Recent work by the Cemeteries and Crematoria NSW, NSW Department of Primary Industries, Land and Natural Resources on cemetery capacity is important. Such reviews assist with our Trust’s plans for land, planning for efficient capacity use and compliment strategies around new technology and improved processes; new equipment; skilled staff and comprehensive training. Our cemeteries have commenced the ongoing journey with accessing the virtual world

including work with online bookings/ sales with streamlined and one stop service databases across the span of SMCT. More work is needed and the IT development space needs watching.

SMCT has several capital works programs in the pipeline to meet anticipated requirements. A review of IT infrastructure continues. The mausoleum development at ESMP entitled “The Ascension of Jesus Christ Mausoleum” has been opened by the Auxiliary Bishop for Sydney, although practical completion is in the 2016/17 FY. The Greek Chapel development at ESMP will soon compliment the Woronora Macedonian Chapel; Woronora’s Western grounds are well into the development of a new Jewish grave area. A new Greek themed area at Woronora has been opened by the local state member for Miranda (who has Greek Heritage) and being progressively implemented by staged development. Plans continue to progress for the new state of the art crematorium featuring over size cremators.

Further work relates to the South West corner at Woronora for an Asian themed area; further work on an Aboriginal area at ESMP is progressing; a potential “catacomb” structure at ESMP for the Greek Orthodox community is being considered by engineers. The first component and historical recognition and theme for the Pioneer Park area within ESMP has occurred with the opening of the First Fleeters Memorial after which a group of pioneer themed graves in an adjacent area will be progressively developed.

Our cemeteries are rich with history. They are iconic. They are personal although very large. We deal with many families. Our cemeteries are places created from the community for the community that are spiritual, reflective, healing,

and inspirational. Our cemeteries are about relationships. Our “home” is the communities “home”.

I conclude with similar words I used to conclude in the 2014/15 Annual report. Why? Because they ring true and express what and who we are. Our cemeteries, our services, have for 121 years at Woronora and 123 years at ESMP, made a difference. With vision provided by the Board, planning and good management built on sustainable arrangements, our cemeteries will continue to make a positive difference for our community which is and will be represented through millions of lives for generations, and centuries yet to unfold.

Yours sincerely,

Graham Boyd
B.Com (Hons) MBA CPA MAICD
Chief Executive Officer



Board Members & Senior Management



Top Row: **Michael McMahon** BBus(LG) CAPC MLGP GAICD JP Board Member, **Heather Scheibenstock** AAICD Board Member, **Cheryl Williams** MAICD SMCT Operations Manager Corporate Services, **Shane Donaghy** MCOMPA GAICD SMCT Chief Financial Officer, **Steve Donaldson** JP SMCT Site Operations Manager.
Bottom Row: **Anthony Charles Simpson** LLB MAICD Chairman, **Anthony Lee** GAICD MBA BEng Board Member, **Ivona Kadlec** B.Com DipLaw CPA GAICD Board Member, **Steven Pambris** A.I.C.M. Board Member, **Graham Boyd** B.Com (Hons) MBA CPA MAICD SMCT Chief Executive Officer.

Meetings for FY 2016

Board Meetings	1/7/15	2/9/15	14/10/15	9/12/15	24/2/16	27/4/16
Anthony Simpson	✓	✓	✓	✓	✓	✓
Anthony Lee	✓	✓	✓	✓	✓	✓
Michael McMahon	✓	✓	✓	✓	✓	X
Ivona Kadlec	✓	✓	✓	✓	✓	✓
Steve Pambris	✓	✓	✓	✓	✓	✓
Heather Scheibenstock	✓	✓	✓	✓	✓	✓

Finance Committee Meetings	1/7/15	2/9/15	14/10/15	9/12/15	22/2/16	19/4/16
Michael McMahon (Chair)	✓	✓	X	✓	✓	✓
Steve Pambris	✓	✓	✓	✓	✓	✓
Graham Boyd	✓	✓	✓	✓	✓	✓
Shane Donaghy	✓	✓	✓	✓	✓	✓

Audit, Governance & Risk Committee Meetings	1/7/15	2/9/15	9/12/15	17/2/16
Anthony Lee (Chair)	✓	✓	✓	✓
Ivona Kadlec	✓	✓	X	✓
Graham Boyd	X	✓	✓	✓
Steve Donaldson	✓	✓	✓	✓
Shane Donaghy	✓	✓	✓	✓

Community Committee Meetings	1/7/15	2/9/15	14/10/15	9/12/15	24/2/16	27/4/16
Heather Scheibenstock (Chair)	✓	✓	✓	✓	✓	✓
Graham Boyd	✓	✓	✓	✓	✓	✓
Cheryl Williams	✓	✓	✓	✓	✓	✓



Finance Report

Shane Donaghy, SMCT Chief Financial Officer



Financial Performance

The Financial year 2015/16 was another successful year with operational revenue at \$24.2m. This result was the same as the previous financial year but with an additional \$0.5m in payment plan sales. This revenue will not be recognised until the end of the various payment plans in coming financial years. Payment plans are becoming very popular when purchasing burial positions over defined monetary thresholds and are a preferred economic choice by families to pay off positions with no interest component through pre-planning.

Total revenue for the SMCT was \$25.4m and includes investment and other revenue. Investment revenue was \$2.3m, an increase of 3% on prior year. Other income was \$0.4m being a decrease of 21% on prior year. Due to the volatility of the Australian investment markets during financial year 2015/16 the Trust made decisions, based on professional advice from Perpetual, to realign equity investments and take losses that exceeded gains. The decisions were in line with the SMCT investment policy.

Services and Units

Cemetery burial interments increased 9% on prior year to 1,420. The main reason for the significant increase relates to the pre-sale of positions from prior years now becoming “At Need”. Cremations were steady with a 1% increase on prior year to 3,007. Burial position sales were up 4% to 1,119 with Full Monumental positions achieving the highest share of revenue dollars.

Capital Expenditure

SMCT allocated \$5.4m for capital projects and other depreciable assets. The majority of the allocation was for the Eastern Suburbs Memorial

Park’s “Ascension Jesus Christ Mausoleum” (AJCM) which had practical completion at the end of July 2016. Other capital projects included various burial position additional areas across both cemeteries to cater for future burial needs. This includes both below ground and ashes memorialisation areas. Depreciable assets were replaced in line with the SMCT capital asset policy.

Payment Plans

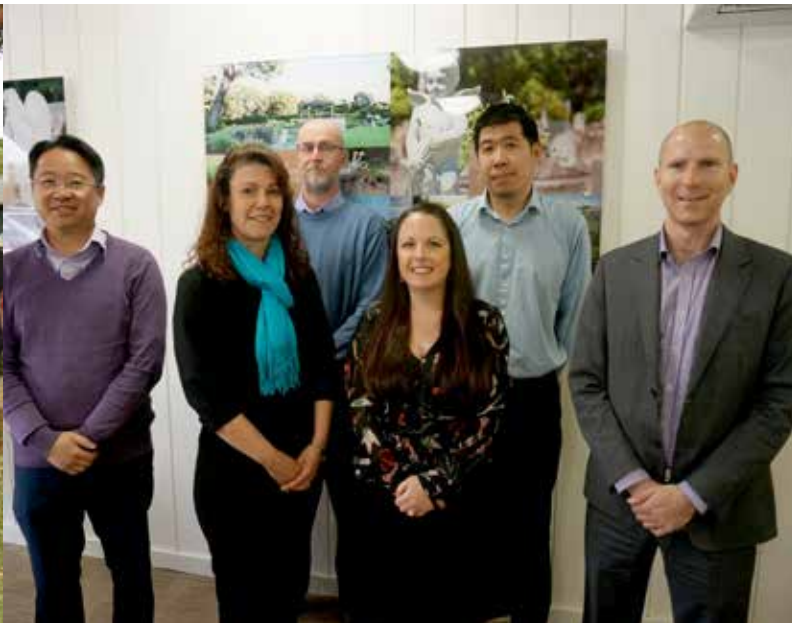
The SMCT is allowing burial positions (above and below ground) and ashes memorialisation positions to be purchased via a payment plan facility. The licence for the position within the payment plan is only created once the final instalment is made to the SMCT. As there are no interest charges or ongoing fees to the payment plan, the option is financially attractive to many purchasers including those who would not have otherwise purchased the positions. As at end financial year 2015/16 the total amount on payment plans was \$1.2m. As noted above, \$0.5m revenue was received for payment plans during FY 2015/16.

Type of Service	2015/16	2014/15
Burial interments	1,420	1,307
Cremations	3,007	2,985
Total Services	4,427	4,292



Our People

'Having the Right People, in the Right Place, Doing the Right Things at the Right Time for the Right Reasons'.



Customer Relations & Human Resources

Cheryl Williams, SMCT Operations Manager, Corporate Services

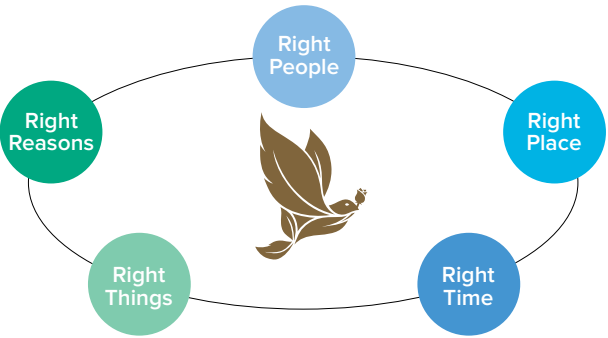


“Keep up the excellent work done by everyone involved from reception to grounds keepers.”

Customer

Organisational Structure

SMCT’s Organisational Structure is designed to maximise efficiency and effectiveness in all areas of operations, including the support and management of our people. The structure incorporates a holistic and multi-disciplinary approach through organising SMCT activities into groups that reflect organisational priorities.



SMCT’s Organisational Structure is underpinned by our 5 rights catchphrase being:

‘Having the Right People, In the Right Place, Doing the Right Things at the Right Time for the Right Reasons’.

Organisational Values

SMCT’s people have the yard stick of Organisational Values which are:

- Quality Service and Personnel
- Community Focus
- Integrity and Accountability
- Respect and Trust
- Caring Service
- Teamwork
- Partnerships
- Financial Sustainability
- Leadership

These Values are imbedded in everything undertaken including:

- Day to Day interactions with other staff
- Interactions with the Community
- Recruitment
- Job advertisement
- Interview selection
- On boarding
- Organisational Induction Program
- WHS Induction
- Position Descriptions
- Performance Appraisals

Organisational Culture

SMCT’s culture is reflected by the behaviours and interactions of our people. Our culture is directly aligned to vision, mission and values, which are themselves determined by the Strategic Planning process.

Management work with our people to continually grow and strengthen our cultural position across SMCT which includes:

- Working with individuals who share the inherent values and beliefs of the organisation
- Leading by example
- Recruiting the best people possible
- Identifying and developing people from within the organisation
- Sharing information
- Providing a friendly and safe working environment
- Asking people for their ideas and implementing them
- Providing opportunities for people
- Making the time to talk with people

Professional Development and Training

SMCT is committed to developing and mentoring our people to be the very best by providing opportunities to gain skills, knowledge and expertise in our unique industry. Development of our people is provided ‘on the job’ and externally. Many of our team have participated in workplace specific and generic education in areas such as MBA Studies; Return to Work Coordinator; Safe Manual Handling Techniques; Senior First Aid; Computer skills; Team Supervision; Grave Digging; WHS; and Marketing.

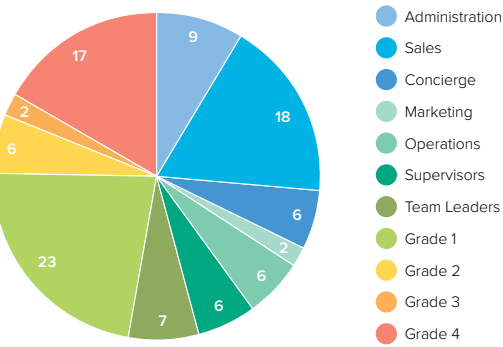
Leadership Development Program

2015/16 has seen the continuation and growth of the SMCT Leadership Development Program. The Program establishes a solid foundation for current and future leaders of SMCT to build and expand their capability.

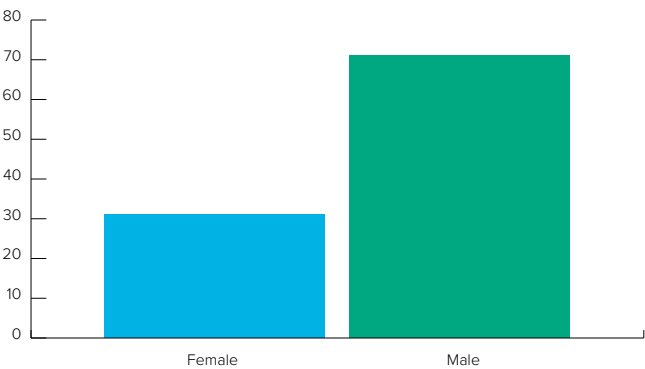
Customer Pledge

This unique In-House Training Package is a framework designed to support any customer interaction, whether that be over the phone or face to face and how to integrate service with sales. The Customer Pledge incorporates our vision and values as the foundation of all interactions with families and customers.

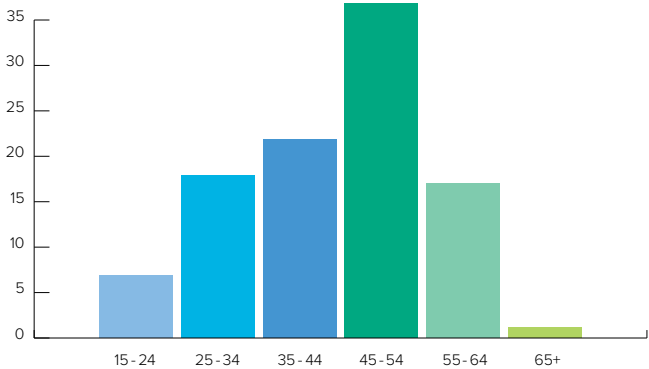
SMCT Employees by Area



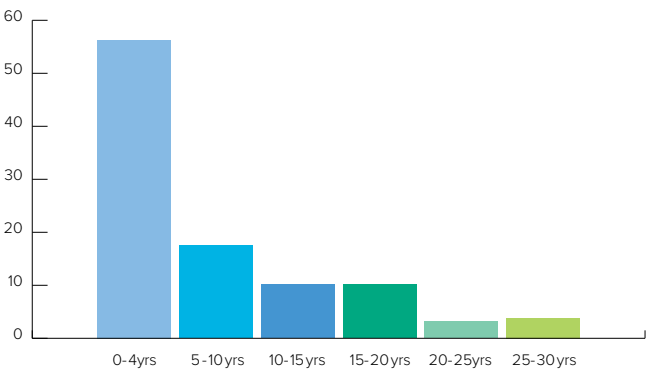
SMCT Employees by Gender



SMCT Employees Age Bracket



SMCT Employees by Length of Service



Customer Relations & Human Resources (continued)

Cheryl Williams, SMCT Operations Manager, Corporate Services



Parks and Gardens Apprenticeships

SMCT recognises that our people don't just want a job, they want a career. This year has seen eight Grounds Maintenance staff across SMCT embark on a four year apprenticeship in Parks and Gardens offered by Padstow TAFE. This initiative provides our people with the opportunity to obtain formal qualifications in their chosen career field whilst maintaining the security of permanent employment.

SMCT Enterprise Agreement

Representatives from ESMP and WMP worked to negotiate the first unified Southern Metropolitan Cemeteries Trust (Grounds and Gardening Staff) Enterprise Agreement 2016 which is in place for the period 22/12/2015 to 21/12/2019.

Caring for our People

We are committed to work "life wellness" which engages the workforce, promotes wellness and builds organisational resilience.

SMCT offers a number of initiatives to help support the health and wellness of our people by encouraging staff to adopt and sustain healthy behaviours that are linked to long-term positive outcomes.

Initiatives include:

- Employee Assistance Program
- Annual Skin Cancer Screenings
- Flu immunisation; Hep B and Tetanus non compulsory vaccinations
- Bi-annual Audiometric Testing
- Quit Smoking assistance via the Workplace Smoking Policy
- Random Drug and Alcohol Testing
- Grief Awareness
- E-Learning Modules
- Bullying and Harassment

- Safe Lifting Techniques
- Conflict Resolution
- WHS Fundamentals
- Injury Management for Employees

Customer Care Teams

Formally known as the Customer Relations Teams, the name has been revamped to more accurately reflect the teams' core activities and values. Our Customer Care Consultants at both ESMP and WMP are special people who are dedicated to providing families and customers the best possible care and service at possibly the most difficult times in their lives.

Chapel Concierge Teams

Management has recently engaged Chapel Concierge Manager, Jenny Drew to lead the Chapel Concierge Teams across SMCT. Jenny and her teams work in harmony with families and Funeral Directors to provide thoughtful, professional and fitting farewells to loved ones.

The Art Deco Chapels at ESMP and WMP are iconic and reminiscent of the time they were built and commissioned in 1936 and 1934 respectively. We recognise that our Chapels are a fundamental factor when families are planning a service for their loved ones. With that in mind we have listened to the needs of our families and undertaken a mini makeover of the Chapels at WMP. This makeover has achieved private retreats for families to meet with Funeral Directors and clergy/celebrants prior to services and quiet rooms for reflection.

A mini makeover of the Chapels at ESMP is planned during 2016/2017.



Staff Testimonials



"I have been working for the Southern Metropolitan Cemeteries Trust for over 7 years now and am pleased to say that I feel very privileged not only to work in a friendly and professional environment with my co-workers and stakeholders but more so that I am able to assist families on a daily basis during their difficult time of need. I find it to be a rewarding experience and am extremely honoured to be a part of the Southern Metropolitan Cemeteries Trust."

Crissy
Customer Care Consultant, ESMP



"In the past 17yrs I have worked at Woronora Memorial Park. I have seen a lot of employees and management come and go, there has also been a lot of changes especially in the past 5-10 years. I myself can really see all staff members are not just here to do a job, they really want to do a great service for the public. These changes are a reflection on the fabulous management team we have here at Woronora and it is an absolute pleasure coming to work every day."

Sean
Cremation Operations Supervisor, WMP



"As a long standing employee of Woronora Memorial Park I have witnessed great change in the last five years. I must say that it has been a pleasure to work for WMP and although some changes have taken a while to settle and run smoothly, you can see the transformation just by driving through the gates into another world of tranquillity and peace. All staff should be proud of the achievements and progress that has taken place, as in my view, we are up there with the best."

Mark
Burial Operations Supervisor, WMP



"Working at SMCT is a supportive, motivational and team-oriented environment. Employees value working with their peers and often refer them as their "second family". SMCT has a clear mission and values statement that is congruous internally and externally. In a "not so attractive industry", working at SMCT gives you a sense of strong community on an ongoing basis."

Tammy Templeman
Executive Support Manager, ESMP



"Since joining SMCT almost 2 years ago, I have had an excellent professional journey from Customer Care Consultant to currently the Customer Care Manager at ESMP. Within SMCT, as long as you have the skills and determination to work hard, there are no limits to how far your career can go. Integrity, honesty and a strong work ethic are all traits that are highly valued throughout the company, and are incorporated in our day to day workings."

Trudy Milano
Customer Care Manager, ESMP



"During my time at SMCT I have witnessed significant culture changes in both WMP & ESMP. These changes have been very positive with increased staff engagement being the platform for improvement in all areas of our business. I myself have enjoyed the continual and enjoyable learning experience of working in such a pleasant and dynamic environment and am excited to be part of the future growth and success of SMCT."

Carolyn Dowe
Customer Care & Training Manager, WMP



Marketing & Communications

Samantha Barrass, SMCT Marketing and Communications Manager



During FY 2015/16 marketing and communications was focused on delivering new, comprehensive marketing collateral to assist families and funeral directors to appreciate the SMCT product and service range. These included the launch of product brochures and websites for both ESMP and WMP. SMCT continued to maintain and build positive relationships with funeral directors, stone masons, government and industry bodies as well as community groups.

From our community, for our community...

It is appropriate to recognise some items which differentiate and make SMCT in NSW unique, unusual or highly significant. Our hearts grieve with the loss of a child, and important initiatives include improvements to all children's areas at our cemeteries.

The Baby Lily Grace Memorial and Awareness Day is physically located within and provides a theme of innocence for the newly named "Garden of Innocence" at ESMP, acknowledging the unknown children of our Nation. "Aidan's Legacy", a program of financial assistance for free cremations and chapel services and some subsidy for burial for all children needing SMCT's services is financially supported through the Orthometals policy program. "The Dragonfly" theme at ESMP, some elements incorporating "street art" is potentially the first of its style in Australia. Special monthly dignified services for foetal remains from hospitals is the first ever conducted by ESMP and WMP in our history. These memorial services are held at ESMP and WMP, for parents and loved ones who have suffered the unimaginable loss of a child due to still birth, miscarriage or other medical reasons, when received from hospitals. The memorial service provides final farewells in a reflective and healing atmosphere. These special memorial services are

held at ESMP on the first Thursday of each month and at WMP on the first Tuesday of each month. Ashes are then scattered in the Garden of Angels at WMP and in the Garden of Innocence at ESMP. The services involve funeral directors who volunteer their time as well as some physical elements, such as small coffins, and provide support for hospital staff and families.

In NSW, through Birth Deaths and Marriages, families can apply for a "recognition of early pregnancy loss" certificate at the same cost as a standard death certificate. Parents can apply to recognise their loss if the loss occurred before 20 weeks, or if weeks are unknown, and if the baby weighed less than 400g, by providing supporting medical evidence.

ESMP and WMP are well progressed to provide an "In Loving Memory" certificate, to be provided to all parents who have experienced early pregnancy loss and then chosen hospital cremation which takes place at either Memorial Park. The first of these certificates will be issued in August 2016 at the monthly services and given along with a map and time for where and when the ashes will be scattered. The fact that the hospital sends the remains to the cemetery is sufficient supporting material for our cemeteries to issue these "informal" certificates. Costs to hold these special dignified services are funded under SMCT in NSW's Orthometals policy. Refer to the inside back cover for a full copy of the Orthometals policy.

SMCT also has a significant schedule of community engagement events. These events provide many opportunities to engage with numerous community groups. In addition to Open Day, Mother's Day, Father's Day, All Souls Day Masses, Christmas Carols, a number of key events as outlined in following pages have been held.



Woronora Military Memorial



Woronora Military Memorial

On the 6th August 2015, the centenary of the Lone Pine Battle in Gallipoli, a Military Memorial at WMP was officially opened by His Excellency General The Honourable David Hurley AS DSC (Ret'd), Governor of New South Wales.

The Woronora Military Memorial is unique as it is the first memorial to recognise families (through Legacy) as well as service personnel in Australia. It has a soldier with his young boy handing a note towards his father "miss you dad", which remembers the families of Australia's Defence Force. A baby is also looking towards her father, holding poppies.

The Honourable Mark Speakman, SC MP, Minister for the Environment, Heritage and Assistant Minister for Planning attended the ceremony and presented a Lone Pine and Wollemi Pine to the Vice Consul Cafer Asik, Acting Consul General Turkish Consulate in Sydney as a symbol of peace and friendship. The Minister was so impressed with the unique memorial, he mentioned it in the NSW Legislative Assembly recorded in the Hansard on 13th August 2015.

Three Victoria Cross recipients at rest or memorialised by family at WMP, were uniquely honoured by granite plaques etched with their images. These include John Patrick Hamilton VC, William Matthew Currey VC, and Walter Ernest Brown VC.

Students from St Patrick's Catholic Primary School created 2,277 crosses in memory of the number of Australian soldiers who were killed, wounded or captured at Lone Pine which generated significant "community capital", and further long term alignment between parents and friends of the school with the cemetery. The Woronora Military Memorial received a "Highly Commended" Award at the National Trust in NSW Awards Ceremony on Friday 6th May 2016.



Pregnancy & Infant Loss



Pregnancy & Infant Loss Remembrance Day

The Pregnancy & Infant Loss Remembrance Day is a special day which is officially recognised in New South Wales on October 15th each year. A "living" memorial of light is held in "Karinya" at WMP and the "Garden of Innocence" at ESMP, places for eternal memory of our children, where we celebrate this important occasion by holding a twilight candlelight service.

The day was first officially recognised on 15th October 2012 by NSW Parliament, after various discussions instigated by the Member of the South Coast from 2008 onwards and receiving bipartisan support. Pregnancy & Infant Loss Remembrance Day serves to promote awareness of the services and support available to those who have suffered loss during pregnancy, a baby, or infant. It also provides the opportunity for the community and families to come together to remember and honour the life of that precious child.

Graham Boyd, CEO SMCT said, "For families who have suffered the unimaginable loss of a child, the ceremony is a chance for grief to be shared and a burden unloaded in a reflective and healing atmosphere. Families meet neighbours within our cemetery community and find a lot of support from each other. They also gain enormous value from the support structure provided by the support groups in attendance."

Various supporting organisations include: SANDS; Stillbirth Foundation Australia; SIDS and Kids; Bears of Hope; Pillars of Strength; The Compassionate Friends NSW Inc.; HeartKids and Running for Premature Babies, who all support this special day and attend the services.

The special service includes an International Wave of Light Candlelight Ceremony at 7pm in local time zones. Each attendee receives the symbolic gift of a white candle, and joins thousands of others from around the globe in a very moving candlelight tribute. In 2015, around 550 attended the WMP service.

The opening of Garden of Innocence at ESMP was dedicated by three special ladies Mrs Linda Hurley, wife of His Excellency General The Honourable David Hurley AC DSC (Ret'd) Governor of New South Wales; Mrs Jenny Morrison, wife of the Hon. Scott Morrison MP, Treasurer of the Commonwealth of Australia, and Mrs Filomena D'Alessandro- Green, who in heart adopted and named "Baby Lily Grace" from our Community, for our Community, during the Pregnancy & Infant Loss Remembrance Day Service 2015. Around 200 attended this inaugural event.

Special words on the memorial dedicated by Mrs Hurley reads:

"Three is our community's symbol of unity in relation to every child, sometimes with existence and names known only to God, names which stand throughout eternity. Strands woven together, binding our community with three chords of Love, Hope and Prayer that have and will make a difference, forever.

From Love's seed sprouts a tree of Hope, watered by prayer. The first burial within this place is "Baby Lily Grace", whose seed is the purity of the innocent. She stands for all those unknown to our nation. The seed of the first has taken root in our hearts, providing spiritual dimensions that infuse our local community, our city, and our country."



NSW Police Memorial



NSW Police Memorial

The Local Police Memorial has been replicated from the design at WMP to ESMP, in memory of those officers killed on duty within the Botany, Maroubra, Waverley, and Rose Bay Local Area Commands. It was opened by NSW Police Commissioner, Andrew Scipione AO, APM on Monday 30th November 2015.

Guests joined uniformed police, ex-police officers, families and friends, to pay tribute to 31 NSW Police officers, including Colonial officers, who are now resting within ESMP. The NSW Police Memorial at ESMP is a joint project of SMCT and the NSW Police Force.

Graham Boyd, CEO SMCT, acknowledged Police Legacy during his speech, "We acknowledge the tremendous support that is provided to families by Police Legacy. Thank you to Police Legacy for standing "shoulder to shoulder" with families in adverse circumstances, standing where those police officers who died would have otherwise stood. For the spouses, family, partners, friends and children the community remembers, and will always remember that the cost of service is sacrifice, not only for those who die, but also for the spouses and children left behind."

A major driver for the Police Memorial at ESMP came from Mr John Morrison OAM, former NSW Police Officer and Divisional Commander, former Mayor of Waverley as well as the former long standing Chairman of the ESMP. John's daughter in law, Mrs Jenny Morrison, took part in the opening ceremony and dedicated a plaque in recognition of John's commitment to the NSW Police Force.

The Police Commissioner has given permission for Police Chaplains to conduct special memorial services on Police Remembrance Day, 29th September, each year. The only situation being that any memorial services cannot be held at the same time as when the main service is held in the Domain, Sydney.



Baby Lily Grace Awareness Day



Baby Lily Grace Awareness Day

The body of an unknown baby girl was found at Maroubra Beach, Sydney in November 2014. Baby Lily Grace, as named, was laid to rest at ESMP on Wednesday 29th April 2015. This date now marks "Baby Lily Grace Awareness Day", a day to honour and remember all children who have passed without knowledge of family heritage. Baby Lily Grace touched the hearts of the community, and it was with the love and hope expressed, that SMCT built a special memorial to give such children dignity and a special resting place which becomes "home". This special children's area is called Garden of Innocence which reflects the innocence and purity of all children.

On the 29th April 2016, a ceremony occurred before dawn when symbolically the night is darkest. The special ceremony began with the lighting of candles that were extinguished as the sun was rising. The symbol that hope exists for such children, whether found or never located – while the little lights were extinguished, a brighter light was rising. The sunlight provides warming, nourishing light, revealing and transforming all upon which it falls, with Hope that cannot be stopped. The Honourable Kristina Keneally, former Premier of New South Wales and Patron for the Stillbirth Foundation Australia, lead a Memorial Walk from the South Chapel to the Garden of Innocence at ESMP.

Pink and black entwined ribbons in the form of a fish, marks "Baby Lily Grace Awareness Day" and on the 29th of April each year is worn 'In Memory' of Baby Lily Grace and all those she represents. Pink is the colour of compassion, nurture and love. Pink is also a sign of hope. The colour represents the sweetness and innocence of the child in all of us, whilst black symbolises the community's bereavement for Lily Grace and all other unknown

children. "Baby Lily Grace Awareness Day" helps raise awareness of the help that support services may provide persons in circumstances where a baby's life is under threat and show that options do exist, that there is a better way.

Research indicates that the extent of the issue being the number of babies and children abandoned to death in Australia is unknown, and the problem not properly highlighted or given appropriate awareness such that where choice exists, the awareness program reminds those involved that there is a better way, to choose life for the defenceless.

Baby Lily Grace Inquest

An inquest into Baby Lily Grace was held Wednesday 10th February 2016, before the Deputy State Coroner, HCB Dillon, at the State Coroner's Court, Glebe.

In the findings, His Honour recommends the Ministers for Health, Justice and Family & Community Services (whoever is most appropriate) consider installing "baby boxes" of the type used in Germany, Canada, the Czech Republic and other jurisdictions, and the associated practices and procedures, in hospitals or other suitable locations, for the protection of babies and mothers at risk.

His Honour also acknowledged and thanked SMCT for providing information and research which formed exhibit 2 of the Coronial inquest.

Consideration should also be given to introducing "safe haven" laws, together with the relevant practices and procedures, for the protection of babies and mothers at risk. Justice Dillon attended the Baby Lily Grace Awareness pre-dawn service.

The Ascension of Jesus Christ Mausoleum



The Ascension of Jesus Christ Mausoleum

Forty days after Jesus' resurrection, the Christian community commemorates "Ascension Day", as the day Jesus Christ physically rose into Heaven. On Thursday 5th May 2016, SMCT was honoured to share and celebrate this significant event in the Christian Calendar with the Most Rev. Bishop Terence J Brady DD VG, Auxiliary Bishop of Sydney, as he officially opened and blessed "The Ascension of Jesus Christ Mausoleum" at ESMP.

The Mausoleum's design celebrates the resurrection and ascension of Jesus Christ. The design emphasises the journey from death to life, from earth to sky, from darkness to light. It has symbols of rising to new life and Hope provided through the Trinity. Ascension Day is the celebration of Christ ascending into heaven after His death, burial and resurrection. Ascension Day occurs on the Thursday 40 days after Easter Sunday. The story of Jesus' Ascension is told in Luke 24:49, Mark 16:19 and Acts 1:3-9. The sculpture of Christ ascending as the focus within the Mausoleum is a larger than life size figure made in cast bronze, with radiating rays embellished with a 23 carat gold leaf coating.

The Mausoleum's name and design around ascension reminds the community of the Kingdom of God within our hearts, and the ever present Holy Spirit, watching over and protecting His Church. The fact that Jesus was resurrected from the grave and ascended to the right hand of the Father is the source of Hope.

The First Fleeters Memorial



The First Fleeters Memorial

On Friday 13th May 2016, ESMP's unique First Fleeters Memorial was officially opened by The Honourable Mark Speakman, SC MP, Minister for the Environment, Heritage, and Assistant Minister for Planning. The opening date was significant to the day on which the First Fleet set sail from Portsmouth, England, on 13th May 1787.

On that day 229 years ago, 11 small ships carrying 1,420 people set sail from Portsmouth, England on an epic voyage of over 20,900kms and founded the nation of "Australia". 69 of those setting sail did not make it, whereas others, namely 22 babies, were born on the trip. A total of 1,373 people arrived. The ESMP's First Fleeters Memorial, is unique as it is the only Memorial in Australia which names every person who arrived on the First Fleet, according to the ship on which they arrived.

Twelve First Fleeters are interred within ESMP, which incorporates Bunnerong Cemetery. The Fellowship of First Fleeters helped to identify the First Fleeters and confirmed ESMP has ten Convicts, one Marine and one Seaman whose remains were among those moved to Bunnerong Cemetery from Sydney's CBD in 1901.

The elements of the Memorial, outline a garden edge in the shape of a ship relative in size to the "Friendship", the smallest ship that arrived in the First Fleet. The "Friendship" carried over 130 persons and was about the size of a cricket pitch. The 11 ships in the First Fleet included two military ships – HMS Sirius and HMS Supply, 6 transport and 3 store ships.

Incorporated into the Memorial is a granite seat at the "stern" of the memorial featuring New South Wales's first Governor, Admiral Arthur Phillip seated at one end, along with one of his greyhounds whom

SMCT has named "Chara". Phillip sailed the HMS Supply, the first ship of the First Fleet, into Botany Bay on 18th January 1788. On 26th January 1788, Arthur Phillip went ashore at Sydney Cove and raised the Queen Anne Jack Flag.

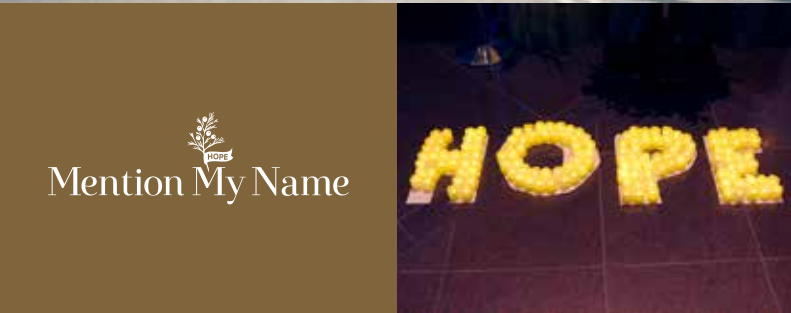
The work of Captain James Cook, when he held the rank of Lieutenant, paved the way for the First Fleet. In the memorial, SMCT has Captain Cook located towards the bow of the ship facing west, symbolically going ahead of Arthur Phillip. Captain Cook sailed from New Zealand in a westerly direction when he came across "New Holland". His arm faces towards the North, the direction he would travel up the East coast of Australia.

Pioneer Park within ESMP is a place of history. A place of significance to the Aboriginal Community. It is a place of significance as ESMP, in part, overlooks Botany Bay. A Bay that in 1770 and 1788 became the stepping stones of Australia's modern history.



Additional Event Highlights

Images (L-R): **Rose Festival** at Woronora Memorial Park – 10th October 2015, Opening & Blessing of **The Chapel of the Holy Trinity** at Woronora Memorial Park – 6th February 2016, **Open Day** at Woronora Memorial Park – 16th April 2016, **Mention My Name** at St Mary's Cathedral – 2nd September 2015, **Christmas Carols** at Eastern Suburbs & Woronora Memorial Parks – 5th December 2015.





Operations Report

Steve Donaldson, SMCT Site Operations Manager



Key responsibilities of SMCT operations provide high standards of burial, cremation and memorialisation across both ESMP and WMP. Continued development of new burial sections and memorialisation areas along with beautification programs are major factors as to why these sites set high benchmarks for Cemeteries in NSW. With assistance from the various managers, supervisors and team leaders, the changing needs and expectations of families and funeral directors are being met through implementing improved burial processes and presentation, maintenance plans, proactive safety initiatives and procurement procedures. The need for community engagement when planning new burial space or major projects as well as consultation with experienced staff are part of the strategy to build and maintain beautiful and functional cemeteries.

Development of New Interment Areas

Planning and developing for new interment sections and expansion of existing areas has been a focus by monitoring inventory levels within the cemeteries. SMCT ensures that enough product is available for major community needs as well as developing themed precincts for such communities as the Macedonian, Greek, Jewish and Roman Catholic cultures, religion and communities. The Garden of Innocence at ESMP was opened during FY 2015/16 and is a beautiful and peaceful children's section with butterflies and character seating to help grieving families.

Facilities

Facilities planning are part of the strategic objectives. The mini refurbishment of the South Chapel at WMP has been undertaken during FY 2015/16. A mooted 350 seat capacity Chapel and modern Condolence centre is being progressed following community feedback that provided assistance in selecting the top three concept designs. The Ascension of Jesus Christ Mausoleum at ESMP has been officially opened with public access from the first quarter 2016/17. Toilets and amenities facilities are being progressed near the "Gardens of the Pieta" at WMP.



Building for SMCT's Future



During FY 2015/16, a significant number of items progressed and remain at various stages in the planning process for building SMCT's future.

Grave Rectification Program

After review by management, as a requirement for visitor and staff safety at ESMP and WMP, a program has been implemented to make safe all collapsed graves, called the "grave rectification program". The type and amount of work to be undertaken at ESMP is different from WMP taking into account that many of the pathways at ESMP are narrower and ESMP monuments much higher, limiting mechanical methods, as compared to WMP. The total program involves thousands of graves.

Crown road closures at ESMP

Crown Road closures adjoining ESMP are being progressed with NSW Crown Lands.

Market Gardens of ESMP

SMCT has completed its investigation and concluded that the Market Gardens are not ideal for cemetery use. Various onsite meetings were held during 2015/16 with the NSW Soil Conservation Service, Crown Lands and Randwick Council regarding the obligations of SMCT prior to requesting the licence be revoked. Towards the end of 2015/16 the Soil Conservation Service formally advised they had completed the works to suppress the heavy standing weed infestation on the market gardens Lot 1079. All conditions and provisions under the licence held by SMCT have been fulfilled and a request made to Crown Lands for the revocation of the Licence currently held over Lot 1079.

Northern Precinct at ESMP

Stage 1 of this area has been surveyed and pegged ready for the construction of the beams and paths. Open tender will be required based on

specifications. Further work is being progressed with engineers for an integrated "catacomb" civil engineering project for multi-story underground type burial including burial on the "roof" of the new structure that has synergy with all aspects of the Northern precinct at ESMP.

Bunnerong Road Fencing at ESMP

Quotes are being obtained for the replacement of the fence along Bunnerong Road. The existing brick fence is in need of replacement due to it being unstable in areas. A longer term project to be completed in stages is to provide security fencing for the entire perimeter of ESMP.

Bumborah Point (Lot 4858) Licence at ESMP

Three invitations to provide cost estimates have been forwarded to Aboriginal heritage consultants. Consultation with the local Aboriginal Land Council continues.

Greek Chapel at ESMP

Internal linings have been completed within the chapel in readiness for consultation with the Church regarding the final internal decoration.

Licence over land south of WMP

SMCT has been granted a licence to assess the feasibility for cemetery purposes of land south of WMP.

Greek 2 at WMP

Stage 1 beams and paths have been completed with 64 graves out of 192 being available for sale from the beginning of FY 2016/17.

Gardens of the Pieta Amenities at WMP

Design drawings have been completed. A Development Application will be lodged in the first quarter of FY 2016/17.

New Crematorium at WMP

Architects are reviewing designs and cost for a location in the North Western area of WMP including quantity survey assessments.

Fire Hydrant System at WMP

Specifications were completed in 2015/16. Open Tender and works will be progressed in the first quarter FY 2016/17 for the excavation and construction of the hydrant and water reticulation.

Chapels and Condolence Centre at WMP

Three architects from ten submissions have been chosen based on community feedback and notified. The final three architects are preparing detailed submissions. The closing date for submissions is 12th September 2016.

Chapel Upgrades and Extension at WMP

A mini refurbishment has been completed for WMP's south and west chapels during 2015/16. In addition, plans have been received from an architect for all SMCT chapels and are under review relating to potential major chapel refurbishments for the long term, noting heritage and operational requirements may impede progress.



Strategic Objectives



Strategic Area	Key Areas	Strategic Objective	Outcomes
Strengthen Relationships with community and stakeholders	<ul style="list-style-type: none">Funeral DirectorsOther community and religious groups	<ul style="list-style-type: none">Ensure our services are available to the needs of our communities & Funeral DirectorsImprove the reputation of our cemeteries within the communities by providing quality services and memorial optionsProvide products and services that cater to the communities needs while embracing innovations for the futureEvents that allow for marketing of our cemeteries and cater to many sections of the local communities	<ul style="list-style-type: none">Continue and expand Funeral Director visitation programListen to the needs of community and religious groups and act upon those needs as appropriate and viableDevelop and grow our people to ensure a heightened customer experience and retain and continually improve organisational reputationShowcase our cemeteries via Open Days and events
		<ul style="list-style-type: none">Cemetery land usage and maintenanceFacilities expansionLand acquisitions for future cemetery use	<ul style="list-style-type: none">Monitor inventory levels and construct precincts when and where requiredEnsure projects are planned appropriately and presented to the Board for approvalLiaise with community and religious groups and research any requirements to ensure proper planningEngage the assistance of Crown Lands to acquire suitable land

Strategic Area	Key Areas	Strategic Objective	Outcomes
Strong financial leadership and sustainability	<ul style="list-style-type: none">Financial strategy for growthFinancial assetsProcesses and controls improvementsStrong Corporate Governance	<ul style="list-style-type: none">Ensure the SMCT is financially sustainable and able to meet its long term financial and perpetuity obligationsBe financially sustainable through cost control and assisting sales departments with future revenue growth possibilitiesEnsure cemetery land usage is maintained for future burial and other memorialisation	<ul style="list-style-type: none">Continuing to provide for future perpetual maintenance obligations through effective management of all revenue and business costsFocus on operational and administration costs requirements with reductions where applicableSMCT understands its current and future burial area needs. Monthly meetings with key staff to discuss growth area requirements
		<ul style="list-style-type: none">CultureWH&SRight fit for each positionSkills & improvementSuccession Planning	<ul style="list-style-type: none">To be seen as an employer of choice in our industry and local areasEnsure safety is always at the centre of our work practices through diligent WH&SAll staff to understand their role within the Trust and to embrace the Trust vision and values
Innovation	<ul style="list-style-type: none">Customer Relationship SystemsEnterprise Resource Planning systemsCommon IT contractor for SMCTCommon IT policies and controls for SMCT	<ul style="list-style-type: none">Implement a common industry leader CRM & ERP system across both cemetery sites which will allow for common cemetery business processes and future cemetery expansionMove towards a single IT contractor for the SMCT	<ul style="list-style-type: none">SMCT continues to progress towards a common CRM / ERP systemFurther progress in FY 2017 is required to move to tender stage and appointment of preferred providerSingle IT contractor, First Focus Pty Ltd, has been appointed across both SMCT cemetery sites

Finance Contents

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Independent Auditor's Report to the Trustees of the Southern Metropolitan Cemeteries Trust

We have audited the accompanying financial report, of the Southern Metropolitan Cemeteries Trust, which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, the statement of cash flows and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Trustees' declaration as set out on pages 43 to 64.

Management's Responsibility for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In Note 1, management also states, in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, that the financial statements comply with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

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

Liability limited by a scheme approved under Professional Standards Legislation.

Member of Deloitte Touche Tohmatsu Limited



Opinion

In our opinion, the financial report gives a true and fair view of the Southern Metropolitan Cemeteries Trust's financial position as at 30 June 2016 and its financial performance for the year then ended in accordance with Australian Accounting Standards.

DELOITTE TOUCHE TOHMATSU
DELOITTE TOUCHE TOHMATSU

A. COLEMAN

Andrew J Coleman
Partner
Chartered Accountants
Sydney, 18 October 2016

Southern Metropolitan Cemeteries Trust Trustee's declaration for the financial year ended 30 June 2016

Trustees' declaration


The financial statements have been prepared in accordance with the reporting requirements of the Cemeteries and Crematoria NSW (CC NSW). The Trust has been confirmed by CC NSW as a reporting entity for the purpose of the Public Finance and Audit Act 1983 (PFAA). Accordingly, this financial report has been prepared to satisfy the trustees' reporting requirements under the Cemeteries and Crematoria Act 2013.

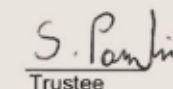
The trustees declare that:

- (a) in the trustees' opinion, there are reasonable grounds, to believe that the Trust will be able to pay its debts as and when they become due and payable; and
- (b) in the trustees' opinion, the attached financial statements and notes thereto are in accordance with the Australian Accounting Standards and give a true and fair view of the financial position and performance of the Trust.

Signed in accordance with a resolution of the trustees.

On behalf of the trustees


Chairman


Trustee

Sydney, 18 October 2016

Statement of profit or loss and other comprehensive income
for the financial year ended 30 June 2016

	Note	2016 \$	2015 \$
Revenue	4	24,233,331	24,717,899
Investment income	5	2,267,045	1,812,772
Other gains and losses	6	(1,100,304)	1,773,738
Employee benefit expenses	7	(6,527,600)	(5,987,760)
Administrative expenses		(2,014,210)	(2,098,162)
Crematorium and cemetery expenditure		(6,366,677)	(7,028,664)
Depreciation		(1,230,425)	(1,291,670)
Financial assets impairment charge	7	(1,202,670)	-
Total expenses		(17,341,582)	(16,406,256)
Profit for the year		8,058,490	11,898,153
Other comprehensive income for the year			
Items that will be reclassified subsequently to profit or loss			
Fair value (loss) on available-on-sale investments		(824,127)	(396,489)
Reclassification adjustments relating to available-for-sale financial assets disposed in the period		(987,777)	-
Total comprehensive income for the year		6,246,586	11,501,664

Statement of financial position
as at 30 June 2016

	Note	2016 \$	2015 \$
ASSETS			
Current assets			
Cash and cash equivalents	21	4,586,886	6,632,829
Trade and other receivables	8	2,363,814	1,527,721
Other financial assets	9	14,403,028	15,402,670
Inventories	10	1,622,348	2,457,469
Total current assets		22,976,076	26,020,689
Non-current assets			
Trade and other receivables	8	194,437	295,155
Other financial assets	9	49,086,586	44,774,890
Inventories	10	19,120,994	14,902,841
Property, plant and equipment	11	17,909,156	17,185,018
Intangible assets	12	1,000	-
Total non-current assets		86,312,173	77,157,904
Total assets		109,288,249	103,178,593
LIABILITIES			
Current liabilities			
Trade and other payables	13	891,118	1,227,122
Deferred revenue	14	2,430,922	2,848,546
Provisions	15	919,505	979,504
Total current liabilities		4,241,545	5,055,172
Non-current liabilities			
Deferred revenue	14	743,990	63,485
Provisions	15	370,974	374,782
Total non-current liabilities		1,114,964	438,267
Total liabilities		5,356,509	5,493,439
Net assets		103,931,740	97,685,154
Equity			
Issued capital	16	21,130,980	21,130,980
Reserves	17	(1,650,793)	161,111
Retained earnings	18	84,451,553	76,393,063
Total equity		103,931,740	97,685,154

Statement of changes in equity
for the financial year ended 30 June 2016

	Issued Capital	Retained earnings	Available-for-sale investment reserve	Asset revaluation reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2014	21,130,980	64,494,910	557,600	50,000	86,233,490
Profit for the year	-	11,898,153	-	-	11,898,153
Fair value (loss) on available-on-sale investments	-	-	(396,489)	-	(396,489)
Total comprehensive income for the year	-	11,898,153	(396,489)	-	11,501,664
Write off in current year	-	-	-	(50,000)	(50,000)
Balance at 30 June 2015	21,130,980	76,393,063	161,111	-	97,685,154
Profit for the year	-	8,058,490	-	-	8,058,490
Fair value (loss) on available-on-sale investments	-	-	(824,127)	-	(824,127)
Reclassification adjustments relating to available-for-sale financial assets disposed in the period	-	-	(987,777)	-	(987,777)
Total comprehensive income for the year	-	8,058,490	(1,811,904)	-	6,246,586
Balance at 30 June 2016	21,130,980	84,451,553	(1,650,793)	-	103,931,740

Statement of cash flows
for the financial year ended 30 June 2016

	Note	2016 \$	2015 \$
Cash flows from operating activities			
Receipts from customers		26,232,576	27,505,014
Payments to suppliers and employees		(21,076,110)	(17,921,042)
Finance income received		2,285,640	1,934,801
Net cash provided by operating activities		7,442,106	11,518,773
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		848,552	2,393,943
Purchase of plant, equipment & buildings		(2,771,179)	(1,515,710)
Proceeds from investments		31,917,091	68,000,000
Purchase of investments		(39,481,513)	(77,516,448)
Payments for intangible assets		(1,000)	-
Net cash used in investing activities		(9,488,049)	(8,638,215)
Cash flows from financing activities		-	-
Net cash used in financing activities		-	-
Net (decrease) / increase in cash and cash equivalents		(2,045,943)	2,880,558
Cash and cash equivalents at the beginning of the year		6,632,829	3,752,271
Cash and cash equivalents at the end of the year	21	4,586,886	6,632,829

Notes to the financial statements

for the financial year ended 30 June 2016

1. Significant accounting policies

The financial statements are for the Southern Metropolitan Cemeteries Trust, is incorporated under that New South Wales Crown Lands Act 1989. By virtue of this method of incorporation the Trust is not subject to the Corporations Act 2001. These financial statements are general purpose financial statements which have been prepared in accordance with the Accounting Standards and Interpretations, and comply with other requirements of the law. For the purposes of preparing the financial statements, the Trust is a not-for-profit entity. Accounting Standards include Australian Accounting Standards. Compliance with Australian Accounting Standards ensures that the financial statements and notes of the Trust comply with International Financial Reporting Standards ('IFRS'). The financial statements were authorised for issue by the trustees on 18 October 2016.

Basis of Preparation

The financial statements have been prepared on the basis of historical cost, except for certain financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair values of the consideration given in exchange for goods and services. All amounts are presented in Australian dollars, unless otherwise noted.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Trust takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of AASB 117, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in AASB 102 'Inventories' or value in use in AASB 136 'Impairment of Assets'.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

Where necessary, comparative amounts have been reclassified and repositioned for consistency with current year accounting policy and disclosures. Further details on the nature and reason for amounts that have been reclassified and repositioned for consistency with current year accounting policy and disclosures, where considered material, are referred to separately in the financial statements or notes thereto.

(a) Income tax

No provision for income tax or income tax expense is necessary as the Trust is exempt from Income Tax.

(b) Financial instruments

Financial assets and financial liabilities are recognised when the Trust becomes a party to the contractual provisions of the instrument.

Initial recognition and measurement

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly

Notes to the financial statements

for the financial year ended 30 June 2016

attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets are classified into the following specified categories: financial assets 'at fair value through profit or loss' (FVTPL), 'held-to-maturity' investments, 'available-for-sale' (AFS) financial assets and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL.

Loans and receivables

Trade receivables, loans, and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment. Interest income is recognised by applying the effective interest rate, except for short-term receivables when the effect of discounting is immaterial.

Held-to-maturity investments

Held-to-maturity investments are non-current assets, except for those which are expected to mature within 12 months after reporting date, which will be classified as current assets.

Bills of exchange and debentures with fixed or determinable payments and fixed maturity dates that the Trust has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are measured at amortised cost using the effective interest method less any impairment.

Available-for-sale financial assets

Listed shares and listed redeemable notes held by the Trust that are traded in an active market are classified as AFS and are stated at fair value. The Trust also has investments in unlisted shares that are not traded in an active market but that are also classified as AFS financial assets and stated at fair value (because the trustees consider that fair value can be reliably measured). Fair value is determined in the manner described. Gains and losses arising from changes in fair value are recognised in other comprehensive income and accumulated in the investments revaluation reserve, with the exception of impairment losses, interest calculated using the effective interest method, and foreign exchange gains and losses on monetary assets, which are recognised in profit or loss. Where the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss. Dividends on AFS equity instruments are recognised in profit or loss when the Trust's right to receive the dividends is established.

Notes to the financial statements

for the financial year ended 30 June 2016

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment of financial assets

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For AFS equity instruments, including listed or unlisted shares, objective evidence of impairment includes information about significant changes with an adverse effect that have taken place in the technological, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered. A significant or prolonged decline in the fair value of the security below its cost is considered to be objective evidence of impairment for unlisted shares classified as available-for-sale.

For all other financial assets, including redeemable notes classified as available-for-sale and finance lease receivables, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as a default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- the disappearance of an active market for that financial asset because of financial difficulties.

For certain categories of financial assets, such as trade receivables, assets that are assessed for impairment on a collective basis even if they were assessed not to be impaired individually.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

Derecognition

The Trust derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Trust neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Trust recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Trust retains substantially all the risks and rewards of ownership of a transferred financial asset, the Trust continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

On derecognition of a financial asset other than in its entirety (e.g. when the Trust retains an option to repurchase part of a transferred asset), the Trust allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that

Notes to the financial statements

for the financial year ended 30 June 2016

continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

(c) Financial liabilities

Other financial liabilities

Other financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Derecognition of financial liabilities

The Trust derecognises financial liabilities when, and only when, the Trust's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(d) Impairment of assets

At the end of each reporting period, the Trust assesses whether there is any indication that an asset may be impaired. The assessment will include considering external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the Trust estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(e) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

All revenue is stated net of the amount of goods and services tax (GST).

Sale of goods

Revenue from the sale of goods is recognised when the goods are delivered and titles have passed, at which time all the following conditions are satisfied:

- the Trust has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Trust retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Trust;
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised by reference to the stage of completion of the contract. The stage of completion of the contract is determined as follows:

- servicing fees included in the price of products sold are recognised by reference to the proportion of the total cost of providing the servicing for the product sold; and
- revenue from time and material contracts is recognised at the contractual rates as labour hours are delivered and direct expenses are incurred.

Notes to the financial statements
for the financial year ended 30 June 2016

Dividend and interest income

Dividend income from investments is recognised when the shareholder’s right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Trust and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Trust and the amount of revenue can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net carrying amount on initial recognition.

Rental income

The Trust’s policy for recognition of revenue from operating leases is described below.

(f) Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Trust as lessor:

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

(g) Employee benefits

Short-term and long-term employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries and annual leave in the period the related service is rendered. Liabilities recognised in respect of short-term employee benefits, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement. Liabilities recognised in respect of long term employee benefits are measured as the present value of the estimated future cash outflows to be made by the Trust in respect of services provided by employees up to reporting date.

Provision is made for the Trust’s liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

Retirement benefits costs

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

(h) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, any accumulated depreciation and impairment losses.

Depreciation

The depreciable amount of all fixed assets including buildings, but excluding freehold land, is depreciated on a straight-line basis over the asset’s useful life to the Trust commencing from the time the asset is held ready for use. Freehold land is not depreciated.

Notes to the financial statements
for the financial year ended 30 June 2016

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Buildings	2.5% to 10%
Office furniture and equipment	4% to 33%
Motor vehicles	20%
Plant and machinery	10% to 25%
Roadwork and fencing	5% to 20%
Crematorium and furnaces	10% to 20%

The assets’ residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset’s carrying amount is written down immediately to its recoverable amount if the asset’s carrying amount is greater than its estimated recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

The SMCT operates its cemeteries on Crown Land and the land is valued by the NSW Government Land and Property Information. A valuation was made by the Land and Property Information valuation services on 30th June 2015. The valuation of cemetery land does not take into account the restriction of sale or use of the land as per AASB 13 Fair Value Measurement and an assessment of the valuation as at 30 June 2016 has not been performed. Further discussion on the valuation of cemetery land and its fair value is to be undertaken for future financial years. In the 2015-16 year, the value of land has not been reported in the balance sheet.

The land valuation as at 30 June 2015 from the Land and Property Information are as follows:

	ESMP	WMP
The size of the cemetery	34.14 hectares	48.38 hectares
The rate per hectare	\$1,214,527	\$1,000,000
Valuation of cemetery date	30-Jun-15	30-Jun-15
Valuation of cemetery	\$41,463,967	\$48,830,000
Cemetery land will be next valued	Financial Year 2016/17	
Basis of the land valuation	Unimproved land value	

(i) Intangible assets

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment.

Notes to the financial statements
for the financial year ended 30 June 2016

(j) Inventories

Inventories are stated at the lower of cost and net realisable value. Costs of inventories are determined on a first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

The current balance is based on the expected units to be sold within 12 months of the reporting period.

(k) Provisions

Provisions are recognised when the Trust has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefit will result and that outflow can be reliably measured.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material). When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Onerous contracts

Present obligations arising under onerous contracts are recognised and measured as provisions. An onerous contract is considered to exist where the Trust has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from the contract.

(l) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified within operating cash flows.

(m) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three month or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities in the statement of financial position.

(n) Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Notes to the financial statements
for the financial year ended 30 June 2016

2. Critical accounting judgments and key sources of estimation uncertainty

In the application of the Trust's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key sources of estimation certainty

Impairment

The Trustees assess impairment at each reporting period by evaluating of conditions specific to the Trust that may be indicative of impairment triggers.

Critical judgments in applying accounting policies

There are no critical judgments that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

3. Application of new and revised Accounting Standards

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods and which the Trust has decided not to early adopt.

Standards and Interpretations in issue not yet adopted

Standard/Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
AASB 2015-2 'Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101'	1 January 2016	30 June 2017
AASB 2016-2 'Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107'	1 January 2017	30 June 2018
AASB 9 'Financial Instruments', and the relevant amending standards	1 January 2018	30 June 2019
AASB 15 'Revenue from Contracts with Customers', AASB 2014-5 'Amendments to Australian Accounting Standards arising from AASB 15', AASB 2015-8 'Amendments to Australian Accounting Standards – Effective date of AASB 15'	1 January 2018	30 June 2019
AASB 16 'Leases'	1 January 2019	30 June 2020

Notes to the financial statements
for the financial year ended 30 June 2016

	2016	2015
	\$	\$
4 Revenue		
Income from cemetery	17,045,431	16,847,234
Income from crematorium	6,818,973	7,015,387
Income from funeral home	-	385,348
Sundry income	368,927	469,930
	24,233,331	24,717,899
5 Investment income		
Interest income	407,416	1,582,910
Dividend income	1,859,629	229,862
	2,267,045	1,812,772
6 Other gains and losses		
Gain on sale of funeral home	-	1,576,952
Loss on disposal of available-for-sale investments	(1,544,894)	(21,289)
Gain on disposal of available-for-sale investments	307,100	-
Other	137,490	218,075
	(1,100,304)	1,773,738
7 Profit for the Year		
Profit for the year from continuing operations has been arrived at after charging		
a) Employee benefit expenses		
Post employment benefits	444,063	551,401
Other employee benefits	6,083,537	5,436,359
	6,527,600	5,987,760
All employees of the Trust are entitled to benefits from three superannuation plans on retirement, disability or death. The Trust participates in defined contribution plans. The benefits provided under these plans are based on accumulated contributions and earnings for each employee. The Trust's liability is limited to paying the contributions to the plans.		
b) Financial assets impairment charge		
Financial assets impairment charge	1,202,670	-
	1,202,670	-

The decision to impair the investment in HeavenAddress was based on the financial performance to date and uncertainty of future cash flow projections. The performance of HeavenAddress will be reviewed annually and recognition of the investment may be made within the financial statements in future years.

Notes to the financial statements
for the financial year ended 30 June 2016

	2016	2015
	\$	\$
8 Trade and other receivables		
Trade receivables	1,712,633	905,320
Payment plan receivables	567,720	635,204
Prepayments	145,898	131,757
Interest accrued	132,000	150,595
	2,558,251	1,822,876
The average credit period on sale of goods is 30 days. No interest is charged on trade receivables. No allowance for doubtful debts has been recognised for year ended 30 June 2016 (2015: nil).		
Current	2,363,814	1,527,721
Non-current	194,437	295,155
	2,558,251	1,822,876
9 Other financial assets		
Held-to-maturity (i)		
Term deposits	12,065,328	12,450,000
Other deposits	5,750,000	5,750,000
	17,815,328	18,200,000
Available-for-sale		
Listed securities	44,424,286	38,024,890
Others	1,250,000	3,952,670
	45,674,286	41,977,560
Current	14,403,028	15,402,670
Non-current	49,086,586	44,774,890
	63,489,614	60,177,560
(i) The Trust hold term and other deposits that carry interest at variable rate. The weighted average Interest rate on these securities is 4.22% per annum (2015: 4.04%). The deposits have maturity dates ranging between 1 to 29 months from the end of the reporting period.		

Notes to the financial statements
for the financial year ended 30 June 2016

	2016	2015
	\$	\$
10 Inventories		
Crypts and mausoleum	4,144,791	4,496,813
Grave foundations and beams	6,388,609	6,500,911
Garden memorialisations	784,116	351,911
Inventory work-in-progress	5,260,018	1,844,867
Future developed areas	4,165,808	4,165,808
	20,743,342	17,360,310
The cost of inventories recognised as an expense during the year was \$1.96 million (2015: \$2.7million) and has been recognised as part of Crematorium and Cemetery expenses.		
Current	1,622,348	2,457,469
Non-current	19,120,994	14,902,841
	20,743,342	17,360,310

Notes to the financial statements
for the financial year ended 30 June 2016

	Buildings	Motor vehicles	Furniture, plant & machinery	Roadwork, ground & development	Land	Work in progress	Total
	\$	\$	\$	\$	\$	\$	\$
11 Property, plant and equipment							
Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.							
Balance at 1 July 2014	10,399,834	230,706	1,134,824	1,833,046	2,145,071	1,838,050	17,185,018
Additions	119,269	130,492	639,370	300,344	-	326,235	1,515,710
Disposals/write-downs	(82,143)	(26,601)	(104,600)	-	-	-	(213,344)
Depreciation	(547,048)	(107,589)	(509,893)	(127,140)	-	-	(1,291,670)
Transfers	(911,425)	-	-	-	-	504,216	(407,209)
Balance at 30 June 2015	8,978,487	227,008	1,159,701	2,006,250	2,145,071	2,668,501	17,185,018
Cost	18,574,241	633,021	4,645,569	3,748,991	2,145,071	2,668,501	32,415,394
Accumulated depreciation	(9,595,754)	(406,013)	(3,485,868)	(1,742,741)	-	-	(115,230,376)
Closing balance	8,978,487	227,008	1,159,701	2,006,250	2,145,071	2,668,501	17,185,018
Balance at 1 July 2015	8,978,487	227,008	1,159,701	2,006,250	2,145,071	2,668,501	17,185,018
Additions	232,299	206,014	744,882	325,191	-	1,262,793	2,771,179
Disposals/write-downs	-	(39,881)	(7,901)	-	-	(341,135)	(388,917)
Depreciation	(525,294)	(85,136)	(478,454)	(141,541)	-	-	(1,230,425)
Transfers	-	-	-	(266,184)	-	(161,515)	(427,699)
Balance at 30 June 2016	8,685,492	308,005	1,418,228	1,923,716	2,145,071	3,428,644	17,909,156
Cost	18,806,539	762,176	5,238,905	3,807,835	2,145,071	3,428,644	34,189,170
Accumulated depreciation	(9,595,754)	(406,014)	(3,485,868)	(1,742,740)	-	-	(16,280,014)
Closing balance	8,685,492	308,005	1,418,228	1,923,716	2,145,071	3,428,644	17,909,156

Notes to the financial statements
for the financial year ended 30 June 2016

	2016	2015
	\$	\$
12 Intangible assets		
Trademarks	1,000	-
	1,000	-
13 Trade and other payables		
Trade and sundry creditors	688,513	928,351
GST payable	47,706	137,511
Accruals	154,899	161,260
	891,118	1,227,122
Current	891,118	1,227,122
	891,118	1,227,122
14 Deferred revenue		
Arising from pre-sales of Crypts	1,885,454	1,885,454
Arising from ESCB Certificates	61,960	63,485
Arising from Payment plan	1,227,498	963,092
	3,174,912	2,912,031
Current	2,430,922	2,848,546
Non-current	743,990	63,485
	3,174,912	2,912,031
15 Provisions		
Annual leave	488,201	490,715
Long service leave	546,238	597,056
Onerous contracts	256,040	266,515
	1,290,479	1,354,286
Current	919,505	979,504
Non-current	370,974	374,782
	1,290,479	1,354,286
16 Issued capital		
Trust capital	21,130,980	21,130,980
	21,130,980	21,130,980

Notes to the financial statements
for the financial year ended 30 June 2016

	2016	2015
	\$	\$
17 Reserves		
Available-for-sale investments reserve		
Balance at beginning of the year	161,111	557,600
Net (loss) arising on revaluation of available-for-sale assets	(824,127)	(396,489)
Reclassification adjustments relating to available-for-sale financial assets disposed in the period	(987,777)	
Balance at end of the year	(1,650,793)	161,111
The available-for-sale investments reserve represents the cumulative gains and losses arising on the revaluation of available-for-sale financial assets that have been recognised in other comprehensive income, net of amounts reclassified to profit or loss when those assets have been disposed of or are determined to be impaired.		
Asset revaluation reserve		
Balance at beginning of the year	-	50,000
Write-off in current year	-	(50,000)
Balance at end of the year	-	-
18 Retained earnings		
Balance at beginning of year	76,393,063	64,494,910
Profit attributable to owners of the Trust	8,058,490	11,898,153
Balance at end of year	84,451,553	76,393,063
19 Financial instruments		
a) Capital management		
The Trust manages its capital to ensure that it will be able to continue as going concern. The Trust's overall strategy remains unchanged from 2015. Trust is not subject to any externally imposed capital requirements.		
b) Categories of financial instruments		
Financial assets		
Cash and bank balances	4,586,886	6,632,829
Held-to-maturity investments	17,815,328	18,200,000
Loans and receivables	2,280,353	1,540,524
Available-for-sale financial assets	45,674,286	41,977,560
Financial liabilities		
Trade and other payables	891,118	1,227,122

Notes to the financial statements

for the financial year ended 30 June 2016

19. Financial instruments (cont'd)

c) Financial risk management objectives

Market risk

The Trust's activities expose it primarily to the financial risks of changes in interest rates. There has been no change to the Trust's exposure to market risks or the manner in which these risks are managed and measured. The entity's exposure to interest rate risk and the effective weighted average interest rate is limited to the cash held on deposit for which interest is earned at floating rates and term deposits for which interest is earned at pre-determined rates.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Trust. Trade receivables consist of a large number of customers. Ongoing credit evaluation is performed on the financial condition of accounts receivable.

Liquidity risk

Ultimate responsibility for liquidity risk management rests with the board of trustees, which has established an appropriate liquidity risk management framework for the management of the Trust's short-, medium- and long-term funding and liquidity management requirements. Trust manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

Fair value of financial instruments

Financial assets/ Financial liabilities	Fair value as at 30 June 2016	Fair value as at 30 June 2015	Hierarchy	Valuation technique(s) & key input(s)
Shares in listed companies	44,424,286	38,024,890	Level 1	Quoted bid price in an active market
Shares in non-listed companies	-	1,202,670	Level 3	Recent arm's length market price
Bank fixed interest and floating deposits	1,250,000	2,750,000	Level 1	Quoted bid price in an active market

Notes to the financial statements

for the financial year ended 30 June 2016

	2016 \$	2015 \$
20 Key management personnel compensation		
The aggregate compensation made to directors and other members of key management personnel of the Trust is set out below:		
Short term employee benefits	902,567	821,955
Other long term benefits	76,923	64,844
	979,490	886,799
21 Cash and cash equivalents		
For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the statement of financial position as follows:		
Cash on hand	28,890	38,390
Cash at bank	4,557,996	6,594,439
	4,586,886	6,632,829
Reconciliation of profit for the year to net cash flows from operating activities		
Cash flows from operating activities:		
Profit for the year	8,058,490	11,898,153
Non-cash transactions		
Depreciation	1,230,425	1,291,670
Impairment of financial assets	1,202,670	-
(Gain)/ loss on disposal	1,205,858	(1,752,061)
Changes in assets and liabilities		
(Increase)/ decrease in trade and other receivables	(735,375)	279,737
(Increase) in inventories	(3,383,032)	(771,148)
(Decrease) in trade and other payables	(336,004)	(762,370)
Increase in deferred revenue	262,881	1,070,367
(Decrease)/ increase in provisions	(63,807)	264,425
Net cash used in operating activities	7,442,106	11,518,773

Notes to the financial statements
for the financial year ended 30 June 2016

	2016	2015
	\$	\$
22 Operating lease arrangements		
Trust as a lessor		
Leasing arrangements		
Operating leases relate to the property owned by the Trust with lease terms of between 5 to 10 years. All operating lease contracts contain annual market review clauses. The lessee does not have an option to purchase the property at the expiry of the lease period.		
Non-cancellable operating lease receivables		
Not later than 1 year	361,512	351,324
Later than 1 year and not longer than 5 years	1,092,094	1,183,649
Later than 5 years	560,210	525,000
	2,013,816	2,059,973
23 Commitments for expenditure		
Capital expenditure commitments		
Plant and equipment	158,695	2,322,137
	158,695	2,322,137
24 Auditor's remuneration		
Remuneration of the auditor of the Trust for auditing the financial statements	56,700	54,000
Other	7,900	7,500
	64,600	61,500
25 Contingent liabilities		
Bank facilities	38,000	38,000
Bank guarantees	105,500	105,500
	143,500	143,500

26. Related party disclosures

Transactions with related parties

During the year ended 30 June 2015, Southern Metropolitan Cemeteries Trust entered into a consultancy agreement with Ms Nadia Lanfranco, wife of Mr Graham Boyd, Chief Executive Officer. The agreement commenced in February 2015 for Ms Lanfranco to work in the capacity of a memorialisation expert in addition to assisting with sourcing granite and bronze products for the trust. Ms Lanfranco received \$6,667 (plus GST) per month up until February 2016 and upon expiration, her agreement was extended till February 2017 with revised remuneration of \$7,000 (plus GST) per month.

Metals and Cremation Policy

How recycling of surgical metals gives back to our community through subsidies and awareness activities.

Southern Metropolitan Cemeteries Trust (NSW) is participating in an Orthometals program that creates the opportunity to recycle surgical metals remaining after cremation. Funds raised are being directed towards families using Eastern Suburbs or Woronora Memorial Park's services, who have experienced the loss of a child up to and including 17 years of age, pre-term and stillborn children. This program is called "Aidan's Legacy", named after a 3 year old boy residing in Karinya Gardens, one of Woronora Memorial Park's children's areas. The program also assists with costs associated to services which use our facilities of all children in our Nation who have passed without family heritage. The subsidy is provided to raise awareness for the annual Pregnancy & Infant Loss Remembrance Day held on the 15th October and the Baby Lily Grace Awareness Day, held each year on the 29th April.

If your loved one has had an orthopedic implant during their lifetime, and you have not provided any specific instructions, you may wonder what happens to the metals after cremation.

When a coffin or casket is cremated, the majority of metal components that have been surgically implanted (i.e. prosthetic or orthopedic devices such as artificial joints, plates or screws) are not destroyed during cremation. These surgical metal components combine with the metal remains from the coffin or casket (staples, screws, hinges etc.) that remain after the cremation process.

When most people consider recycling, we think about paper, plastic or glass. It is also possible to recycle metals and this may include the various metals used in items such as artificial joints. The metals used for implants are special medical grade stainless steel, titanium, tungsten and cobalt chrome. All are produced from non-renewable resources and all have recyclable value.

Why Recycle?

Until 2013, unless a family requests otherwise, metal items left over from cremation were aggregated and buried in the grounds of the cemetery. A very small percentage of families ask for the cremation metal to be returned, however the vast majority do not. When asked, such items are provided to the family.

The decision to recycle surgical metals remaining after cremation is an environmentally responsible one. It reduces the amount of landfill material and also helps ensure that use of non-renewable resources is minimised. The fact that all proceeds raised provide a free cremation, chapel service or a burial subsidy to a family using our services, who has lost a baby, infant or child as well as support the Pregnancy & Infant Loss and Baby Lily Grace Awareness Days, means that the recycling does provide both an environmental and a broader social benefit.

Recycling of metals remaining after cremation is now fully accepted in numerous countries across Europe, including the UK and also in some states of the USA. Hundreds of cremation facilities participate with a combined amount of hundreds of tonnes of metals being recycled, per annum.

Where do the metals go?

Southern Metropolitan Cemeteries Trust (NSW) has partnered with Austeng Pty Ltd, a Melbourne company for the collection and shipping of these metals to OrthoMetals, a fully certified and registered company with a strong history and experience in conducting the collection and recycling of metals for crematoria worldwide, including Australia.

Once the metals are received by OrthoMetals, they are recycled in the form of granulates to the original material. The process is a guaranteed recycling system to ensure that all orthopedic implants are not able to be re-used.

What happens to the money raised by recycling?

The recycling of these metals does generate funds. From the 15th of May 2014, any proceeds raised from metals collected from Southern Metropolitan Cemeteries Trust (NSW) have been allocated to provide families who have experienced the loss of a **child up to and including 17 years of age, pre-term and stillborn children with a cremation and chapel service at Eastern Suburbs or Woronora Memorial Park, at no charge**, as well as a burial subsidy, should a family choose burial over cremation at one of our cemeteries. The program is called "Aidan's Legacy" named after a 3 year old boy now residing in Karinya Gardens, one of Woronora Memorial Park's children's areas.

What if I want to have the metal items returned to me or my family?

Unless otherwise indicated prior to the cremation occurring, all metal items remaining after cremation will be recycled. However, if you would like to have the particular item returned to you, please advise your Funeral Director prior to the cremation. Our staff will make arrangements to keep the item and have it returned at a time of memorialising or collecting the cremated remains. What if I want to have the metal items returned to me or my family?

Please note that soft/precious metals melt during the cremation process and are dispersed throughout the remains of the cremator and are reduced to tiny granules. These cannot be recovered and returned to the family so it is recommended that all jewellery is removed prior to cremation.



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