



METROPOLITAN
CEMETERIES BOARD



ANNUAL REPORT

2024 – 2025

honouring the lives of our diverse community



Compiled in remembrance of Captain William Scott Lonnie CVO, CBE, MC, who is recognised for his long and distinguished career in the Western Australian State public service and Australian Armed Forces.

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge that the land allocated for the cemeteries managed by the Metropolitan Cemeteries Board are on Aboriginal land. We recognise the strength, resilience and capacity of the Noongar people in this land and we acknowledge and respect their continuing culture and the contributions they make to the life of this city and this region.

DID YOU KNOW?

In the grounds of Karrakatta Cemetery is **The Keeping Place**, a holding place for the remains of Aboriginal people who are awaiting repatriation to Country or who have been previously kept in museums and are unable to be identified for repatriation to Country. This is the first of its kind in Australia.

Behind The Keeping Place is a **War Memorial** to Aboriginal servicemen killed in conflict and buried overseas during World Wars I and II.



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Statement of Compliance

For the year ended 30 June 2025

HON. HANNAH BEAZLEY MLA

Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne

In accordance with section 63 of the *Financial Management Act 2006* (WA), I hereby submit for your information and presentation to Parliament, the Annual Report of the Agency for the reporting period ended 30 June 2025.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* (WA).



Joe O'Dea
CHAIR



Kathlene Oliver
CHIEF EXECUTIVE OFFICER

18 September 2025

Responsible Minister
Hon Hannah Beazley MLA

MINISTER FOR LOCAL GOVERNMENT; DISABILITY SERVICES; VOLUNTEERING; YOUTH; GASCOYNE





EXECUTIVE SUMMARY



Statement from the Chair

The Metropolitan Cemeteries Board's role as custodian of Perth's cemeteries is both a privilege and a responsibility. This year we have continued to honour that trust by delivering services grounded in compassion, integrity and connection, while planning for the needs of future generations.

Our new Strategic Plan 2025–2030 sets a clear vision – to be a sanctuary for our community, preserving history and culture and providing places for remembrance and connection. It provides a strong framework for sustainable operations, the protection of our assets, and the delivery of inclusive and accessible services.

On behalf of the Board, I would like to recognise the contribution of our Chief Executive Officer, Kathlene Oliver, whose leadership has guided the organisation through a year of achievement and operational improvement. Under her direction, the Metropolitan Cemeteries Board is strengthening its community engagement and enhancing its service delivery as well as advancing the long-term planning for the cemeteries we manage.

I extend my sincere thanks to all our staff across all sites. Their professionalism, care and commitment ensure that every family we serve is treated with dignity and respect. The Board deeply values their contribution and recognises the important role they play in upholding public trust in our services.

As we look ahead, the Board remains committed to supporting the delivery of our strategic vision and ensuring that the Metropolitan Cemeteries Board continues to service Western Australians with excellence, both now and into the future.

Joe O'Dea
CHAIR



Metropolitan Cemeteries Board, L-R; Tom Monks, Deputy Chair Dianne Guise, Darrell Jones, CEO Kathlene Oliver, Tanvi Haria, and Chair Joe O'Dea

Report from the Chief Executive Officer

The 2024–25 financial year has been a period of significant achievement and deep community connection for the Metropolitan Cemeteries Board. We continue to provide dignified, respectful and culturally responsive services to the people of Western Australia, while strengthening the foundations that will sustain our organisation, and consequently the community, for decades to come.

This year we conducted more than 14,500 funeral services, achieved an enviable customer satisfaction rating of 95.6%, and delivered on our commitment to affordability, with our funeral service costs remaining among the lowest in Australia. Every service, whether a burial, cremation or memorial, was carried out with compassion, integrity and a dedication to meeting the unique needs of our diverse community.

Our new Strategic Plan 2025–2030 sets a clear direction for the future, guided by our values of Compassion, Integrity and Connection. It prioritises sustainable operations, the protection and enhancement of our assets, inclusive and accessible service delivery, and robust community engagement.

We have expanded programs that deliver tangible community benefits. The Recycled Surgical Metals Program reached a milestone of \$2.6 million donated to the Cancer Council WA since the program's inception. During the year, the Board agreed to expand the program to provide support to other Western Australian charities, selecting Ronald McDonald House Charities WA and Lifeline WA as beneficiaries. Initiatives such as Passing With Pride and the ongoing development of our Reconciliation Action Plan reflect our commitment to inclusivity, cultural awareness and reconciliation.

Operational improvements have been a key focus, from the introduction of our Funeral Concierge team to the implementation of a centralised customer service phone system, which has dramatically improved our responsiveness to our customers. Environmental stewardship also remained a priority, with invasive species removal, aquatic ecosystem restoration, and proactive tree health management enhancing the natural beauty and biodiversity of our sites.

We acknowledge the trust placed in us to care for veterans' graves and have worked closely with the Office of Australian War Graves and the Returned and Services League of WA to ensure that all identified veterans graves are honoured.

None of these achievements would be possible without our dedicated staff. From grounds crews to customer services teams to our corporate staff, every member of our workforce plays a vital role in upholding our standards of care and professionalism. I thank them for their hard work, adaptability, and unwavering commitment to the communities we serve.

Looking ahead, we remain steadfast in our aspiration to be a sanctuary for our community, preserving history and culture, creating spaces for remembrance and reflection, and ensuring sustainable, inclusive and accessible cemetery services for all.

Kathlene Oliver
CHIEF EXECUTIVE OFFICER



Executive Summary

KEY ISSUES SHAPING CONTEMPORARY CEMETERY MANAGEMENT

Cemetery management today is shaped by complex social, cultural, environmental and legal responsibilities. Cemetery operators must respond to these challenges with foresight while ensuring cemeteries remain dignified places of remembrance, sustainable in operations and responsive to community needs.

Land availability

Meeting the community's long-term needs for burial requires careful planning and acquisition of land that is both sufficient in scale and suitable for development. Population growth, ageing demographics, and evolving preferences between burial and cremation must be balanced against the reality that urban land is finite and increasingly contested by housing, infrastructure and conservation.

Planning for future burial spaces goes beyond simply setting aside space.

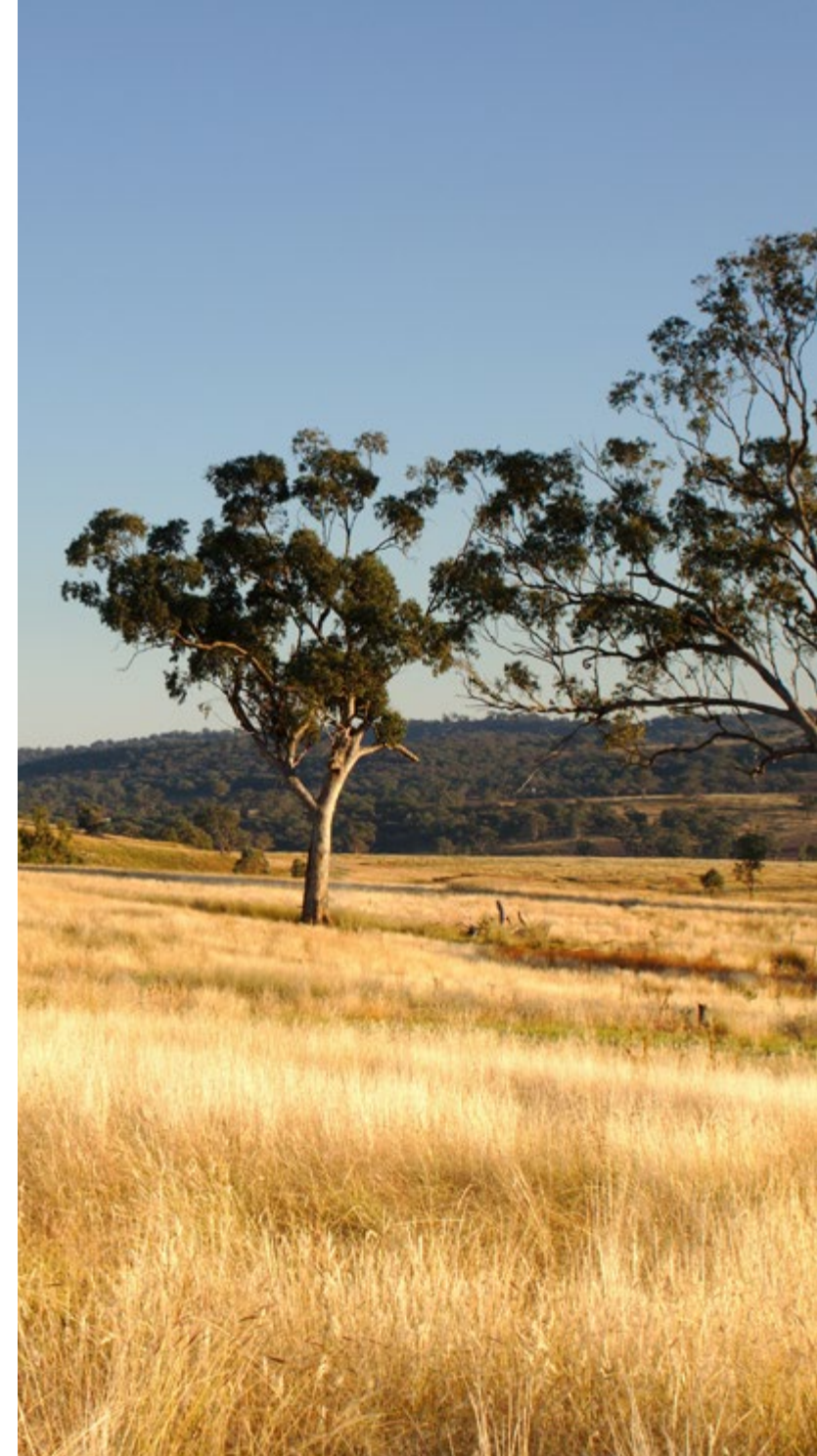
Land must be large enough to sustain operations for decades, with favourable geology, manageable gradients and appropriate buffers from surrounding uses. Factors such as granite or limestone formations which are abundant in the Perth metropolitan region, depth of the water table, and contamination from past uses, can make land unsuitable for cemetery purposes. In a metropolitan context, where competition for land is intense, these constraints make the task of securing a reliable long-term supply increasingly complex and remains a critical priority for the Metropolitan Cemeteries Board.

Changing cultural expectations

Families now seek a wider variety of services, from traditional monumental graves to natural burials, cremation and more personalised forms of memorialisation. Expectations of privacy and discretion are also increasing, with families seeking reassurance that their personal information, traditions and moments of grief will be respected. The Metropolitan Cemeteries Board must respond with services, policies and products that are inclusive of diverse traditions, while also safeguarding privacy and ensuring services remain affordable and accessible.

Long term liabilities

A significant long-term consideration for the Metropolitan Cemeteries Board is the long-term liability associated with Grants of Right of Burial and pre-paid agreements. These contracts extend our obligations for decades beyond their initial purchase, often requiring upkeep of infrastructure and landscapes long after income from new sales has diminished. Meeting these commitments demands prudent planning, careful recordkeeping and strategies to ensure obligations are honoured across generations.



Executive Summary

KEY ISSUES SHAPING CONTEMPORARY CEMETERY MANAGEMENT (CONTINUED)

Environmental responsibility

Perth's cemeteries face challenges of hot, dry summers, water scarcity and the need for sustainable irrigation and planting regimes. Several of our sites are located within or alongside Bush Forever conservation areas, requiring careful management to protect native flora and fauna. At Pinnaroo Valley Memorial Park, the resident population of kangaroos has become both a valued part of the natural landscape and a management responsibility, requiring a balanced approach to the ecological wellbeing with public safety and visitor expectations. Across all sites, planning for resilient infrastructure, responsible water management, and climate appropriate horticulture is essential to sustaining cemeteries as sanctuaries for remembrance and reflection.

Social Licence

Trust is at the heart of cemetery management. Families expect accuracy in records, dignity in service and fairness in decision making. Maintaining strong social licence to operate is vital to the future of the Metropolitan Cemeteries Board. This licence rests on the community's trust that cemeteries will be managed with integrity, compassion and transparency. Any failure in these areas risks undermining confidence in the system as a whole. Proactive engagement, openness in communication and careful stewardship of community expectations are central to the sector's long-term credibility.

Workforce capability and wellbeing

The workforce remains the cornerstone of cemetery services, providing care and dignity to families at their most vulnerable, yet attracting and retaining the right people, from skilled horticulturalists, trades people and compassionate customer service staff, remains a constant challenge.

***This work carries both physical demands and deep emotional weight,
as staff are frequently exposed to grief and distress.***

The impact of vicarious trauma and other psychosocial hazards can be profound if not addressed. Creating a culture of psychological safety, with strong support and opportunities to build resilience, is essential to sustaining a workforce that is both capable and compassionate.



Executive Summary

PLANNING FOR OUR FUTURE

Estimated Lifespan of our Cemeteries



Karrakatta
Cemetery
30 Years

utilising current
renewal program,
5 years without



Pinnaroo Valley
Memorial Park
50 Years



Fremantle
Cemetery
30 Years



Midland
Cemetery
10 Years



Rockingham Regional
Memorial Park
90+ Years



Guildford
Cemetery
15 Years

The estimated lifespan of the cemetery relates to its burial capacity and has been calculated for each site based on the undeveloped land and the continuation of the current annual sales rate at each site.

Planning for the future remains a key priority for our organisation as we respond to the evolving needs of Western Australia's growing and ageing population.

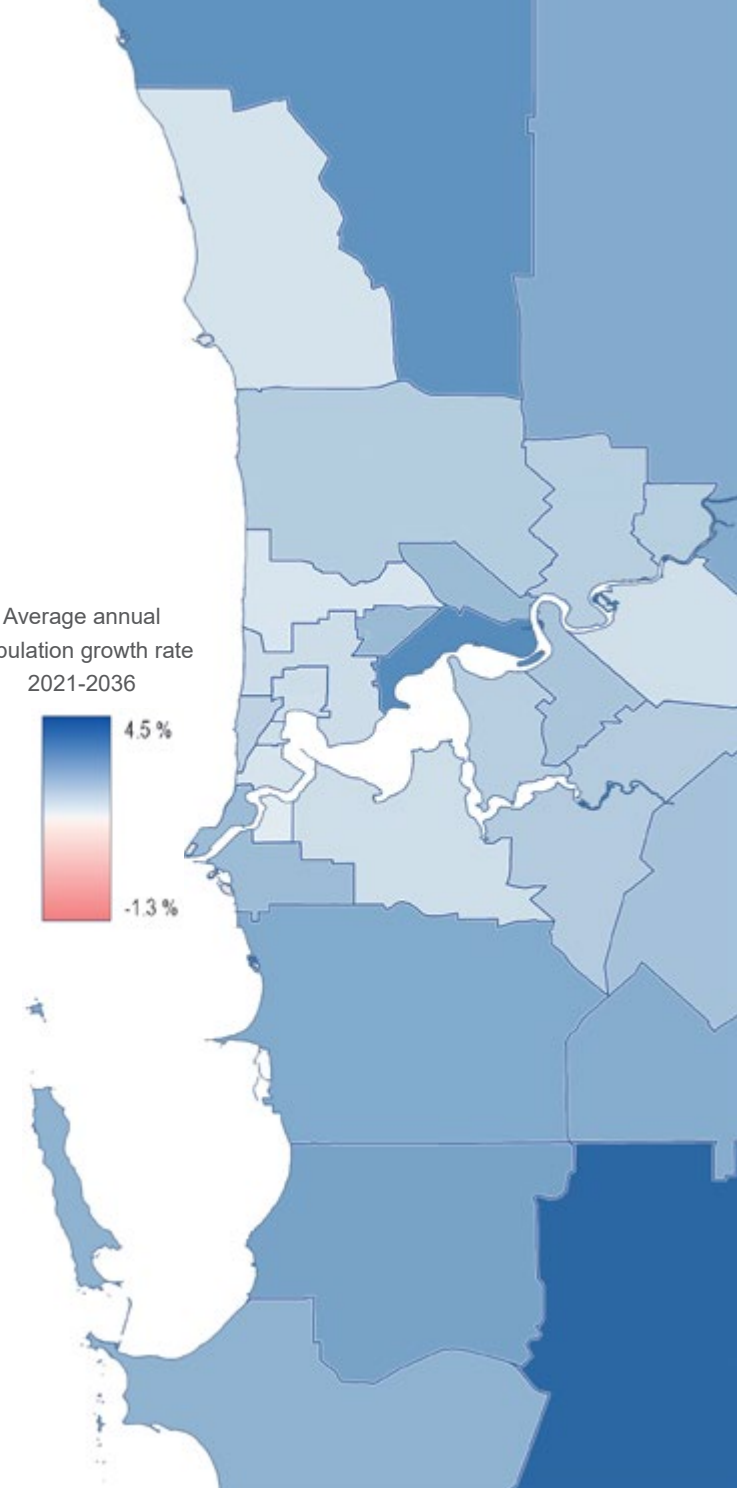
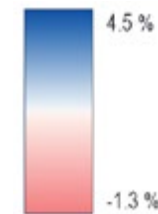
Projections from the Australian Bureau of Statistics highlight a steady increase in the number of deaths across the state, driven by both population growth and the ageing of the baby boomer generation.

This growth is not uniform, with some regions experiencing rapid expansion that places greater demand on cemetery infrastructure and services.

As Perth's primary provider of cemetery services, the Metropolitan Cemeteries Board is focused on long-term planning to ensure all Western Australians have dignified, accessible and appropriate memorial options both now and into the future.

In line with current population trends, we are actively working to identify and secure land in growth corridors that are currently underserved. Notable areas include the northern suburbs beyond Joondalup and the expanding eastern corridor.

Average annual
population growth rate
2021-2036



Executive Summary

PLANNING FOR OUR FUTURE (CONTINUED)

Our strategic planning ensures we remain responsive to population shifts, and we are guided by detailed demographic analysis to establish new cemeteries where they will be most needed. These areas are projected to see significant increases in population over the coming decades, particularly from families settling in new housing estates and retirees seeking affordable outer suburban living.

The Rockingham Regional Memorial Park, which began operations in 2007, was a major step in meeting the needs of communities in the far southern suburbs. Formerly Baldivis Cemetery and vested to the Board in 1988, its expansion and development ensure that residents in and around Baldivis and the Rockingham area have access to modern, well-maintained cemetery services.

Rockingham Regional Memorial Park meets the current needs of the southern and south-eastern suburbs but as the southern corridor grows further long-term planning is required to prevent future shortfalls in capacity and ensure sustainable service delivery across the broader Perth region.

To support this planning, the State Government has granted the Metropolitan Cemeteries Board a parcel of land in Serpentine (eastern corridor) for future cemetery development and investigation is underway on a parcel in Alkimos (northern corridor) to determine its suitability for cemetery use.

Acquiring sites for future long-term development is critical to preserve opportunities to serve the growing northern and south-eastern corridors in years to come. The Rockingham Regional Memorial Park and Pinnaroo Valley Memorial Park continue to meet the needs of nearby communities, allowing time to plan for the eventual use of the Serpentine site and potential use of the Alkimos site.

Many families living closer to Perth continue to prefer a centrally located cemetery. However, there is currently no land available in the inner metropolitan area to meet this ongoing demand.

One of the most significant challenges in future planning is the total absence of suitably sized land in central Perth. Karrakatta Cemetery is fully developed, and the unavailability of land in inner metropolitan areas prevents the ability to establish new cemeteries in a central location.

This increases reliance on outer suburban sites, highlighting the importance of effective, long-term land use planning, the ongoing Cemetery Renewal program at Karrakatta, and innovative, inclusive service delivery to ensure accessibility for all metropolitan communities.



Alkimos



Serpentine



Executive Summary

FINANCIAL SUSTAINABILITY

The Metropolitan Cemeteries Board is committed to ensuring the long-term financial sustainability of cemetery operations in Perth. As a self-funded statutory authority, we reinvest all revenue from our services into the maintenance and improvement of our cemetery facilities, as well as into long-term investments that support future infrastructure needs.

A key strength of our business model is our disciplined investment program, which has generated strong returns over time. As at 30 June 2025, our investment portfolio was valued at \$99 million, with a five-year average annual return of approximately 9%. It is important to note that these funds, although derived from accumulated surpluses, are not available cash reserves. These funds are quarantined to meet the significant long-term obligations for the maintenance of Grants of Right of Burial and Grants of Right of Memorial, and pre-paid services.

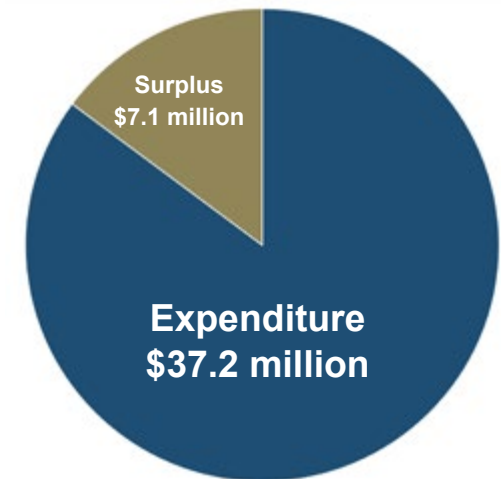
These obligations continue for decades after a site reaches full capacity; therefore, reliable investment reserves are essential for funding enduring maintenance services and upkeep when there is no longer revenue from new funeral services.

Our investment program has been designed to safeguard these obligations. The capital is preserved, with investment supporting long-term maintenance and other essential services. Surplus funds are invested and used to maintain and improve cemetery infrastructure and services. This approach ensures that the families who have purchased entitlements can be confident that their loved ones' resting places will be cared for in accordance with their agreements, regardless of the cemetery's operational status.

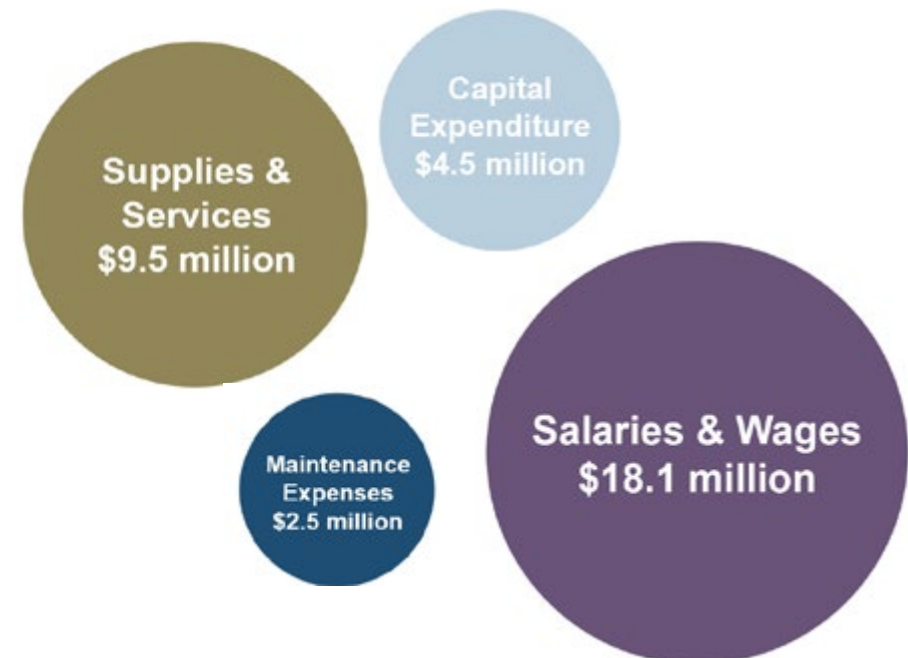
The Board's financial model is structured to ensure long-term delivery and asset management. As a non-profit statutory authority, surplus funds are used to meet future obligations and capital requirements. By maintaining a conservative and well-managed investment portfolio, we can balance present-day service delivery with the responsibility to honour commitments that may extend 25 to 50 years into the future and beyond. This prudent management of sustainability underpins both our financial independence and our ability to deliver on our mission for generations to come.

REVENUE
\$44.3 million

NET ASSETS
\$114.2 million



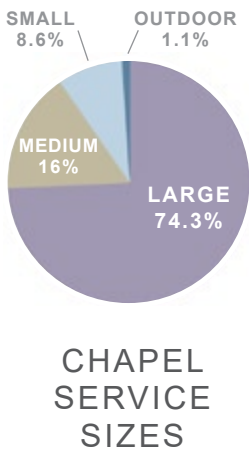
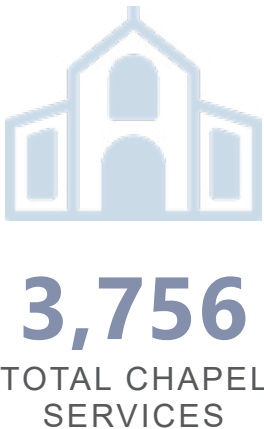
We set aside part of today's revenue in a preserved investment fund, so we can care for graves for 25 to 50 years into the future, even after a cemetery is closed to new burials.



Executive Summary

DELIVERING OUR SERVICES

While the strategic issues shape the long-term direction of cemetery management, they are also reflected in the day-to-day delivery of services. The following key service and operational statistics demonstrate how the Metropolitan Cemeteries Board continues to meet community needs across our cemeteries and memorial parks, along with the scale of activity undertaken and the foundations from which future planning will build.



Customer
Satisfaction Rating

95.6% ^ 2.1%



Number of
Compliments

120 ^ 80%



Number of
Complaints

46 v 38%



Freedom of
Information Requests

12



Trees and Shrubs
Planted

3,671

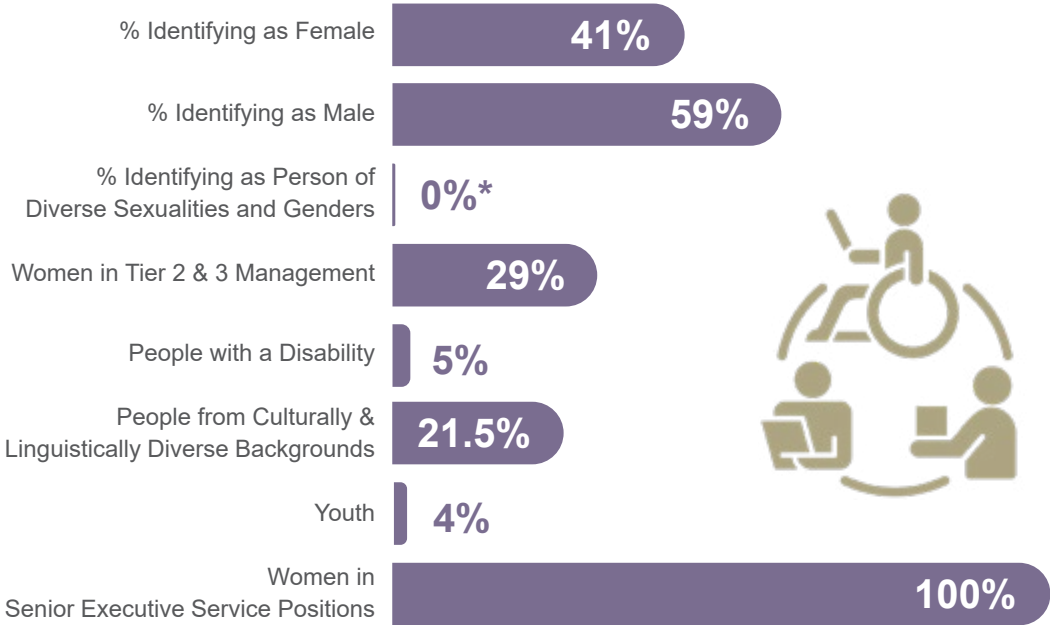
Number of Denominations
Represented **48**

Number of Short Notice
Burials Conducted
(outside of standard operating
hours for cultural reasons) **40**



Executive Summary

OUR PEOPLE = 171 FULL TIME EQUIVALENT STAFF



* The Metropolitan Cemeteries Board currently collects limited diversity data from new employees. A voluntary staff survey is planned in 2025-26 to better understand the makeup of our workforce and support inclusive policies, facilities, and resources.

OUR WORLD



33

Funeral Director Licenses



13

Monumental Mason Licenses



Our Context

OUR CEMETERIES

In 2024–25, the Metropolitan Cemeteries Board conducted 14,519 funeral services, which included 2,196 burials, 138 entombments and 12,185 cremations. With 18,303 deaths registered in Western Australia in 2024, we conducted approximately 80% of the state's funeral services.

In addition to burials and cremations, we provide memorialisation services to families through the placement (burial) of ashes with garden plaques. We are the custodian of approximately 305,000 burials and 134,000 memorials on land specifically set aside for that purpose and regulated under the *Cemeteries Act 1986* (WA) and *Cremation Act 1929* (WA).

As at June 2025, we have performed approximately 406,000 cremations since the first cremator was placed at Karrakatta Cemetery in 1937.

Management of Metropolitan Cemeteries

The Metropolitan Cemeteries Board is a community-focused public authority dedicated to serving the people of Western Australia with compassionate, respectful, and inclusive burial, cremation, and memorial services. We are entrusted with the perpetual care and stewardship of seven metropolitan cemeteries and memorial parks, each holding the history, records, culture, and environment of the communities they serve. Our cemeteries and memorial parks are:

- Karrakatta Cemetery
- Pinnaroo Valley Memorial Park
- Midland Cemetery
- Guildford Cemetery
- Fremantle Cemetery
- Rockingham Regional Memorial Park
- Gngara Aboriginal Cemetery

We collaborate closely with cultural and religious communities to ensure our services reflect the diverse needs of Western Australians. Each site provides meaningful and accessible options for families, while preserving the integrity and heritage of these important public places.

The Board operates independently of government funding, using a self-sustaining model based on commercial and government business principles. We manage our own financial requirements through carefully structured fees and charges, which enables us to maintain infrastructure, invest in future projects and secure land for new cemeteries and crematoria. We also work in partnership with government planning departments to incorporate long-term cemetery planning into the social infrastructure of emerging communities.

We remain committed to providing dignified and sensitive services that meet the needs of the deceased and the bereaved through our cremation, burial, entombment, memorialisation, and chapel services. We actively support and respect cultural diversity by engaging with stakeholder groups, complying with public sector standards, and facilitating funerals that reflect the customs and beliefs of all faiths and traditions. In doing so, we also contribute to the local economy through partnerships with a wide range of contractors and service providers.

We conduct approximately

80%
of WA's
funeral services

Our Context

OUR LOCATIONS

KARRAKATTA CEMETERY

RAILWAY RD, KARRAKATTA, EST.1899, 97.7 HECTARES

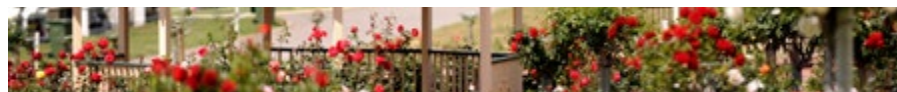


3,328 784 99 1,021

Featuring stately cypress trees and beautiful gardens, Karrakatta Cemetery is the final resting place for many notable Western Australians. Within the grounds you'll find the Aboriginal Keeping Place, the first of its kind in Australia. The Keeping Place houses the remains of Aboriginal people awaiting repatriation to Country, as well as those whose identities or origin are unknown, this includes remains that have been returned from museums.

FREMANTLE CEMETERY

CNR CARRINGTON ST & LEACH HWY, PALMYRA, EST.1898, 45.7 HA



3,166 482 35 1,243

Fremantle Cemetery is the final resting place of Australia's most visited grave, Bon Scott, who you will also find on the cemetery's Heritage Walk Trail. The self-guided walking tour is filled with rich history, fascinating stories and contains some of Western Australia's earliest gravestones from the colourful port city and beyond. A new administration building is planned for Fremantle Cemetery and will provide improved spaces for clients and visitors.



2024 - 2025 Statistics

Facilities in 2025



PINNAROO VALLEY MEMORIAL PARK

WHITFORDS AVE, PADBURY, EST.1978, 116 HECTARES



3,932 431 1,481

Pinnaroo is one of Perth's most unique and serene cemeteries, renowned for its natural bushland setting and tranquil atmosphere. Surrounded by natural bushland, featuring native plant species and wildlife, including kangaroos, Pinnaroo has revolutionised memorial practices by prioritising sustainability and harmony with the landscape. Instead of traditional headstones, graves are marked with simple bronze plaques set flush with the ground, preserving the park's open and natural aesthetic.

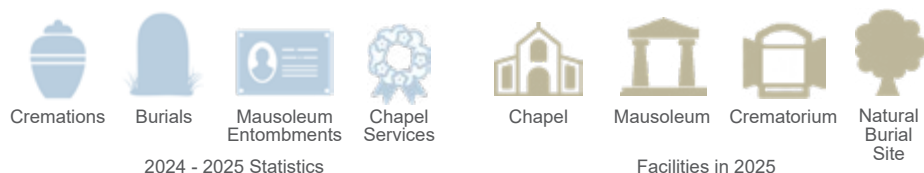
MIDLAND CEMETERY

MYLES RD, SWAN VIEW, EST.1903, 23.7 HECTARES



98 1

Midland Cemetery reflects the traditions of many cultures, including the Italian community, many of whom were pioneers in the area. There is also a special section for the Chinese community with a classic pagoda to mark the entrance to this section. While Midland Cemetery has a significant land area of 24 hectares, 17 hectares of bushland within the cemetery boundaries is designated as Bush Forever, and consequently cannot be developed. While Midland Cemetery does have a mausoleum, this is fully occupied with no current plans to create a new mausoleum.



ROCKINGHAM REGIONAL MEMORIAL PARK

MILLAR RD, BALDIVIS, EST.2007, 60.9 HECTARES



1,759 87

Rockingham Regional Memorial Park serves the existing and rapidly growing population of the south west corridor. Whilst mostly non-denominational, it offers a large Muslim burial section at the northern section of the site, has three lawn burial sections, and a burial plaque section, surrounded by the serene memorial gardens.

GUILDFORD CEMETERY

KALAMUNDA RD, SOUTH GUILDFORD, EST.1890, 30.7 HECTARES



314 3

Guildford Cemetery caters for burials of many denominations. It has a large Muslim, and Jewish burial sections with a Jewish Prayer Hall that was opened in 2019. The mausoleum is an open air, Mediterranean style garden crypt, which is fully occupied with no current plans to create a new mausoleum.

Like Midland Cemetery, 14 hectares of the land area is designated as Bush Forever and consequently cannot be developed.

GNANGARA ABORIGINAL CEMETERY *

SYDNEY RD, GNANGARA, EST 2016, 1.1 HECTARES



0

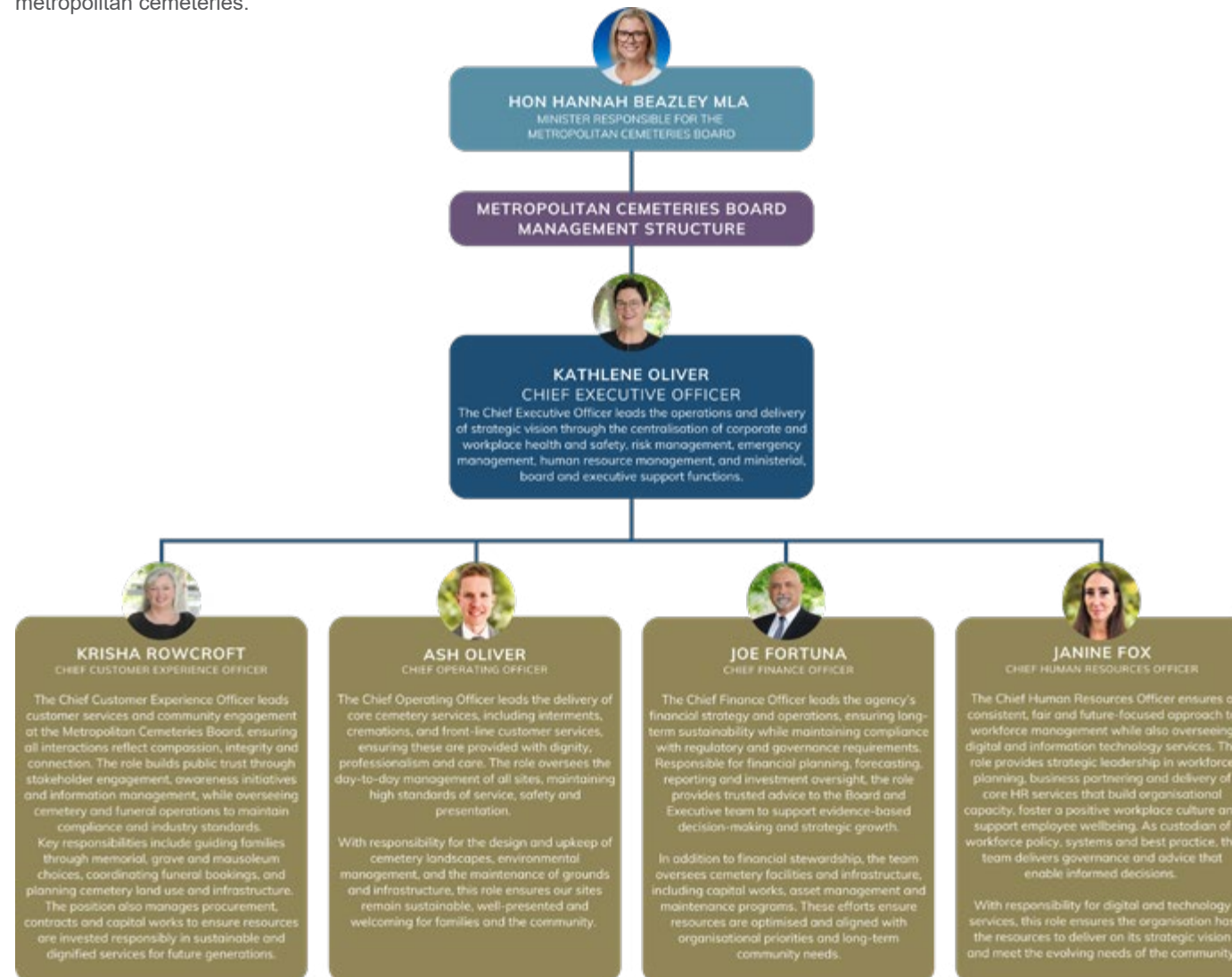
In December 2019, the care, control and management of this cemetery was vested in the Metropolitan Cemeteries Board, who have a Memorandum of Understanding with the Nyoongah Community Aboriginal Corporation, under which the corporation approves applications for burials within the cemetery. It is intended to be a place where people of Aboriginal descent and their families can be buried.



Our Context

EXECUTIVE TEAM

The Metropolitan Cemeteries Board is supported by the Chief Executive Officer, who is responsible for the management of the metropolitan cemeteries.



Joe O'Dea

BOARD CHAIR

Joe has been a part of the WA funeral industry for nearly 50 years and provides a wealth of funerary experience.

Dianne Guise

BOARD DEPUTY CHAIR

Diane is an experienced not-for-profit director with expertise in governance, audit and risk, finance and strategic planning.

Darrell Jones

BOARD MEMBER

Darrell is an experienced non-executive director, with a focus on community service and for-purpose organisations.

Tanvi Haria

BOARD MEMBER

Tanvi has extensive business and commercial acumen in financial and corporate services, strategy, audit and risk management, corporate governance.

Tom Monks

BOARD MEMBER

Tom is the Director and Solicitor of Tom & Co Legal, a Perth based law firm practising in family, commercial and immigration law.

Our Context

OUR STRATEGIC PLAN 2025–2030

In 2024–25, we took significant steps in delivering our bold new Strategic Plan. Centred around three core pillars – Strengthen business foundations, Activate spaces and services, and Plan for the future – the plan has driven initiatives across every division of the organisation. This approach ensures that we remain financially sustainable, culturally responsive, and community focused.



Strengthen Business Foundations focuses on building efficient, compliant, and customer-centric systems and processes that are the foundation of our operations. This pillar supports the development of workforce skills and capabilities to meet both current and emerging challenges. It continues the organisational improvement journey of the past 18 months, aligning our practices more closely with public sector standards.



Activate Spaces and Services reflects our commitment to creating meaningful, inclusive spaces that support our diverse communities in navigating death and dying. As custodians of some of Perth's most tranquil green spaces, we aim to increase community connection and participation, recognising the mutual benefits these spaces provide for remembrance, reflection, and wellbeing.



Plan for the Future acknowledges our responsibility as stewards of land and heritage. We must actively manage and safeguard our sites to meet long-term service demands, while also addressing environmental sustainability and climate resilience.

Our Aspiration

'to be a sanctuary for our community, preserving history and culture and providing places for remembrance and connection.'

As part of this strategic renewal, our organisational values have also been updated to better align with the plan. Following staff consultation, the Board endorsed an evolved set of values, simplifying our focus while retaining the intent of our previous guiding principles. While Respect, Understanding and Compassion remain central to our ethos, Compassion was recognised as encompassing both respect and understanding. A new value, Connection, has been added to highlight the importance of both place-making and creating meaningful engagement with our community to better support their end-of-life needs.

Our updated values are: **Compassion, Integrity** and **Connection**.

Together, these values guide us as we continue to serve with empathy, uphold public trust and foster community connections across all that we do.



Compassion

We have empathy for those we serve and work with



Integrity

We will do the right thing



Connection

We seek to understand to better support our community

Compassion

CASE STUDY: A LASTING LEGACY - RABBI DR SHALOM COLEMAN CBE AM MA PHD HON LLD

The Metropolitan Cemeteries Board was honoured to provide funeral and memorial services for Rabbi Dr Shalom Coleman CBE AM MA PhD Hon LLD, a long-serving Board Member and respected community leader. Rabbi Coleman made a significant contribution to the Board over many years and authored several publications preserving the history of our cemeteries. His life of service, scholarship, and leadership left a lasting legacy in Western Australia, and it was a privilege to support his family and community in commemorating his remarkable life with dignity and respect.

Rabbi Coleman passed away peacefully at the extraordinary age of 106. His burial at Karrakatta Cemetery took place within a serene grove of trees established in his honour several years earlier, now bearing his name in lasting tribute.

A remarkable figure, Rabbi Coleman's relationship with the Metropolitan Cemeteries Board spanned decades. He served with distinction on both the Karrakatta and Pinnaroo Valley Cemetery Boards and made important contributions to the preservation of Western Australian history. His publications commemorating the state's 150th anniversary in 1979 and the Australian Bicentenary in 1988 remain valued historical records.

Born just weeks after the end of World War I, Rabbi Coleman embodied the meaning of his name Shalom, the Hebrew word for peace. He lived a life of service, learning, and leadership. During World War II, he served with the Royal Air Force as a wireless operator and air gunner, flying missions over France and western Europe. In later years, he proudly marched in Anzac Day parades in Perth, continuing his lifelong connection to community and country.

Rabbi Coleman's impact extended far beyond the Rabbinate. As Chief Rabbi of the Perth Hebrew Congregation for two decades and a guiding force in the Jewish community from 1966 onwards, he laid a strong foundation for Jewish life in Western Australia. His civic service included leadership in Rotary, Save the Children Fund, the Freemasons, and several educational and social institutions. These contributions earned him some of Australia's highest honours, including Commander of the Order of the British Empire and Member of the Order of Australia.

His funeral at Karrakatta Cemetery was one of the most significant events in the Perth Jewish community's 129-year history. A large gathering of mourners, including family, friends, community members, and dignitaries, came to pay their respects to a man whose influence spanned generations and communities.

The Metropolitan Cemeteries Board honours the memory of Rabbi Coleman and extends its deepest sympathies to his family, friends, and all who were touched by his extraordinary life.

May his memory be a blessing.



Compassion

A FINAL ACT OF CHARITY: SURGICAL METALS RECYCLING SUPPORTS WA CHARITIES

Since 2013, the Metropolitan Cemeteries Board has partnered with OrthoMetals, a Netherlands-based company certified to ISO:9001 and ISO:14001 standards, to ethically recycle surgical implants remaining after cremation. These include metals such as titanium from joint replacements and other medical implants. OrthoMetals has over 15 years of international experience in the responsible recycling of cremation metals.

Families are always offered the option to have any surgical implants returned, although most choose the recycling pathway.

Recovered items are securely stored and later collected for recycling. Importantly, all funds raised are donated to charity, ensuring that this program directly benefits the Western Australian community, transforming loss into lasting impact.

In April 2025, we proudly donated **\$409,692.68** to Cancer Council WA, to support the essential work of Crawford and Milroy Lodges. These lodges provide accommodation for between 3,000 and 4,000 country-based patients undergoing cancer treatment each year.

In light of the ongoing success of the program, and in response to staff suggestions, we have expanded the program's impact. Beginning in July 2025, proceeds from the surgical metals recycling program will be shared between three Western Australian charities:

- **Cancer Council WA** - continuing our long-term support of their vital patient lodges;
- **Ronald McDonald House Charities WA** - which provides accommodation and support to families with seriously ill children receiving treatment in Perth; and
- **Lifeline WA** - whose crisis support and suicide prevention services are available across the state.

We are proud of this program's growing legacy. Since it began in 2013, this unique initiative has generated a total of **\$2,637,576** for Western Australian charities, transforming surgical metals into a legacy of compassion and community care.



Compassion

HONOURING VETERANS AND STRENGTHENING OUR COMMITMENT

The Metropolitan Cemeteries Board acknowledges the service and sacrifice of Australian Defence personnel who served their country in times of war, protecting the freedoms we enjoy today. We also recognise the deep respect held by the Western Australian community for those who lost their lives during or as a result of their service.

Building on the cooperation and commitment achieved from the Karrakatta Veterans Graves Working Group, we work closely with the Office of Australian War Graves (OAWG) to ensure the resting places of veterans are visibly acknowledged and treated with dignity, including those affected by past cemetery redevelopment works. Temporary commemorations have been placed on identified veterans' graves to ensure they do not remain unmarked, and OAWG is in the process of family consultation about the appropriate form and place of commemoration. This is a profoundly personal and sensitive process and will take time for the outcomes from this process to be fully implemented.

***The protection of veterans' graves is a solemn duty.
While the process of addressing the impact of past redevelopment
will take time, we approach it with care, reverence and an enduring
respect for the freedoms secured by their service.***

We recognise that redevelopment decisions made between the 1970s and 2006, while aligned with the planning frameworks and legislation of the time, do not meet today's expectations. Today, a Memorandum of Understanding with OAWG ensures permanent protection of all official war grave commemorations in our care. Additionally, we have strengthened this assurance by making a formal commitment to ensure that all identified Australian veterans' graves are retained in their original resting places.



Compassion

IMPROVING CHAPEL SERVICES

In October 2024, the Metropolitan Cemeteries Board launched its dedicated Funeral Concierge team to deliver a more personalised, coordinated and compassionate experience for client families and Funeral Directors in the conduct of funeral services. The introduction of this specialised role has elevated service delivery across all sites and strengthened our commitment to dignified and responsive funeral care.

Each Funeral Concierge has completed extensive training across all our locations, including Karrakatta Cemetery, Fremantle Cemetery, and Pinnaroo Valley Memorial Park. The training program covered cemetery legislation, records management and the operation of specialist equipment such as committal and audio-visual systems. Two concierges are now based at each major site, with all staff trained to work seamlessly across the metropolitan area. This flexibility ensures reliable and consistent support during high-demand periods or complex services.

The Funeral Concierge team oversees every aspect of a funeral service, from set-up and technology to compliance and family support. Their visible presence and calm guidance on the day has been widely praised by Funeral Directors and community stakeholders. Their work has helped streamline communication, reduce stress for families, and ensure each service is delivered with care, precision, and dignity. Notably, since the introduction of the Funeral Concierge team, zero complaints have been received regarding audio-visual issues, an improvement from previous years and a testament to the team's attention to detail and professionalism.

In 2024–25, our chapels hosted thousands of services, underscoring their vital role in supporting families and communities. The largest chapel at Karrakatta, the Norfolk Chapel, sustained significant damage in an arson attack and, from October 2024 onwards, was unavailable while renovations took place. Prior to the incident, it had hosted 148 services. With the Norfolk Chapel out of operation, larger Karrakatta services were transferred to Pinnaroo Valley Memorial Park, which recorded its highest ever usage. Throughout this period, our Funeral Concierge team managed the increased demand with professionalism, empathy, and care.

The Funeral Concierge role continues to evolve in response to community needs. A growing number of families are requesting pre-service chapel tours for peace of mind, and we are exploring ways to expand support for memorial-only services, including enhanced live-streaming options. These developments reflect our ongoing focus on delivering thoughtful, inclusive and human-centred care throughout every stage of the funeral process.

Karrakatta Chapel Services 2024-25

Brown Chapel	604
Dench Chapel	257
Norfolk Chapel	148
Garden Chapel	12

Fremantle Chapel Services 2024-25

East Chapel	607
West Chapel	569
Central Chapel	67

Pinnaroo Chapel Services 2024-25

East Chapel	753
West Chapel	712
Lakeside	16



Compassion

DELIVERING PERSONALISED, COMPASSIONATE CARE

The Metropolitan Cemeteries Board's Customer Service Officers are at the heart of our frontline operations, supporting families, Funeral Directors and the broader community across our cemeteries. Whether assisting with interment rights, memorialisation, ashes processing, or service bookings, the team brings empathy, knowledge and professionalism to every interaction.

A key focus this year was to create a more unified, agile approach to service delivery. Following declining customer satisfaction and feedback regarding customer services, the team transitioned to a centralised model that standardises systems and processes across all sites. This has allowed team members to work flexibly between locations and maintain consistent service during staff absences or peak demand periods.

A major milestone in this transformation was the successful implementation of a centralised phone switch system. Previously, each cemetery managed its own calls, resulting in long wait times and missed enquiries. Under the new model, calls are answered by any available Customer Service Officer, regardless of location, with memorial-specific calls routed directly to site-based experts. The impact was immediate and significant. In the first trial, live call response increased by 69%, voicemail usage dropped by 51%, and abandoned calls decreased by 65%. This improved the caller experience while giving staff greater confidence and fostering collaboration. The success of this system has enabled more flexible rostering, particularly on high-demand days such as Mondays, and is now embedded in our daily operations.

We also undertook a review of our Chapel Conditions of Use Policy with a focus on cultural sensitivity and inclusion. As a result, families are now permitted to use thuribles, incense and candles in our chapels, items that hold spiritual significance for many cultural and religious groups. In another change reflecting our commitment to inclusion and compassion, dogs are now allowed in our chapels under certain conditions. This enables a family's beloved pet to attend the funeral of their owner, recognising the special bond between people and their "best friend."

Mother's Day continues to draw significant visitor numbers to our cemeteries, with Karrakatta Cemetery consistently receiving the most attendees. In recent years, we have made staff available on Mother's Day, despite administration offices usually being closed on weekends. In 2025, we introduced new banners to welcome visitors and indicate that the cemeteries were open. Teams were on hand, including our Chief Executive Officer, to assist visitors with grave locations, respond to a wide range of enquiries, and offer guidance with patience and compassion. As a special gesture, complimentary flowers were handed out, adding a personal and thoughtful touch to the day of remembrance.

This year, over 500 cars passed through the Karrakatta main driveway alone, demonstrating the continued importance of this day to our community.

The Customer Service Team continues to be a vital pillar of our commitment to compassionate, high-quality service.



Integrity

INTEGRITY IN PRACTICE: CARING FOR LAND AND COMMUNITY

Protecting Our Environment: Invasive Species Removal at Our Cemeteries

In 2024–25, the Metropolitan Cemeteries Board reached a significant milestone in environmental stewardship at Pinnaroo Valley Memorial Park with the successful removal of the last *Schinus terebinthifolius*, commonly known as the Japanese Pepper Tree. This marked the culmination of a year-long effort to restore and protect the natural bushland that defines Pinnaroo as one of Perth's most ecologically sensitive memorial parks.

Recognised as a serious invasive species in Western Australia, the Japanese Pepper Tree forms dense thickets that outcompete native vegetation and disrupt fragile ecosystems. Working together, our Pinnaroo grounds team and Chief Executive Officer Kathlene Oliver, personally removed the final tree.

Over the course of the year, the team eliminated more than 200 of these aggressive plants, filling over 60 skip bins with material, to preserve and rehabilitate the area's unique, native biodiversity.

Under our commitment to responsible land management, we have taken necessary steps to manage the spread of the destructive Polyphagous Shot-Hole Borer, which has been devastating trees across Perth in recent years.

In the past 12 months, 28 infested trees were removed from the cemeteries, with the majority located at Karrakatta and Fremantle cemeteries. The most affected species of trees included softwoods such as *Robinia* and *Erythrina* (coral trees).

The Department of Primary Industries and Regional Development previously conducted regular site inspections; however, these have ceased following the classification that eradication is no longer feasible. The focus has now shifted to long-term management strategies including monitoring and exploring chemical treatment options to contain the spread.

We remain committed to working with relevant authorities and arboricultural experts to protect the heritage and health of our cemetery landscapes.



Integrity

Protecting Our Environment: Invasive Species Removal at Our Cemeteries (continued)

In addition to managing invasive plant species, our commitment to environmental integrity extends to Pinnaroo's aquatic ecosystems. In partnership with aquatic specialists from Pases Aqua, we humanely removed and rehomed koi and goldfish that had been released into the park's lakes.

These bottom-feeding fish contribute to water quality issues, promote algae blooms, and disrupt the breeding cycle of the endangered Western Swamp Tortoise.

While some fish may have originally been donated with permission, their visible presence unfortunately encouraged further illegal dumping and even recreational fishing, both of which threaten the ecological balance we work hard to protect.

Following the removal of the fish, we addressed persistent issues with blue-green algae (*Cyanobacteria*) and string algae, which were causing murky water and reducing the health of the lake. Traditional algaecides offered only temporary results and posed potential risks to wildlife.

To improve water quality in a safe and sustainable way, we introduced a natural product made of *Bacillus* bacteria. This friendly bacterium restores the health of beneficial bacterial groups and microalgae in the lake, helping to suppress unwanted algae and rebalance the ecosystem, while remaining safe for all wildlife.

Cemeteries are a space for remembrance, reflection, and the quiet beauty of nature. These recent efforts reflect our deep sense of responsibility to safeguard the environment, not only for today's visitors but also for future generations. Through careful and compassionate environmental management, we remain committed to honouring our natural surroundings as a meaningful part of our service to the community.



Integrity

WORKING TOWARDS A CARBON NEUTRAL FUTURE

The Government of Western Australia has set an ambitious target for all agencies: an **80% reduction in greenhouse gas emissions by 2030**, paving the way to Net Zero by 2050.

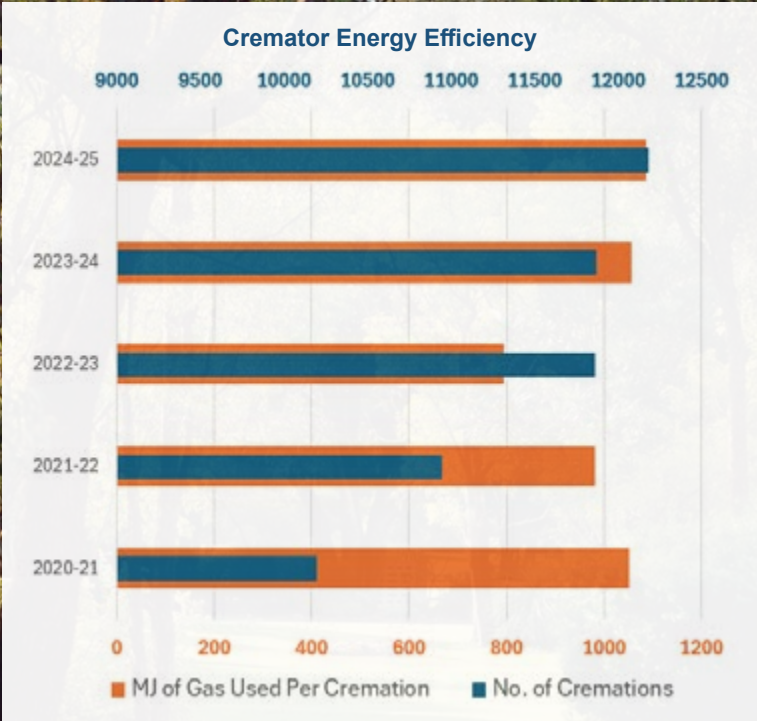
In line with this vision, the Board has approved our Carbon Neutral Action Plan, a roadmap for achieving an 80% reduction in Scope 1 and Scope 2 emissions by 2030. Scope 1 emissions are direct emissions from sources we own or control, such as fuel use in cremators, while Scope 2 emissions are indirect emissions from the electricity we purchase and consume.

Our progress is already visible. Over recent years, we have adopted practical and innovative strategies to reduce our carbon footprint across funerary practices, electricity use, and waste management. Cremators at all facilities have been upgraded with technology that significantly reduces gas consumption per cremation. Solar panel systems have been installed across five facilities which generate more than 1,000GJ of clean electricity each year. This renewable investment continues to grow, with additional panels and battery storage currently being installed and further projects planned.

In 2021, we began measuring our annual greenhouse gas emissions to better understand and track our impact. For FY2024-25, emissions totalled 3,578 tCO2-e, a slight 2% increase on the previous year. However, this came alongside a 3% rise in operations, meaning that emissions per funeral decreased by 1%, a small but meaningful improvement in efficiency.

Encouragingly, our Scope 1 and 2 emissions have already fallen to 2,287 tCO2-e, down from a baseline of around 2,500 tCO2-e. While modest, this reduction signals progress and a strong foundation to build on.

With the Carbon Neutral Action Plan guiding our efforts, we are committed to accelerating change, reducing emissions further, and supporting the State Government's 2030 and 2050 goals.



Integrity

KEEPING FUNERAL COSTS AFFORDABLE FOR OUR COMMUNITY

We remain committed to providing dignified and accessible services that support families during times of loss. A key part of this commitment is ensuring that the Metropolitan Cemeteries Board's fees remain affordable while recovering the costs to deliver the services.

A meaningful way to compare affordability between jurisdictions is through the cost and tenure of a Grant of Right of Burial/Interment (Grant). In Western Australia, the Board offers Grants for lawn and full monumental graves at \$2,618 and \$2,726 respectively for a 25-year tenure across all cemeteries managed by us, making them among the most affordable of the Australian state capital cities.

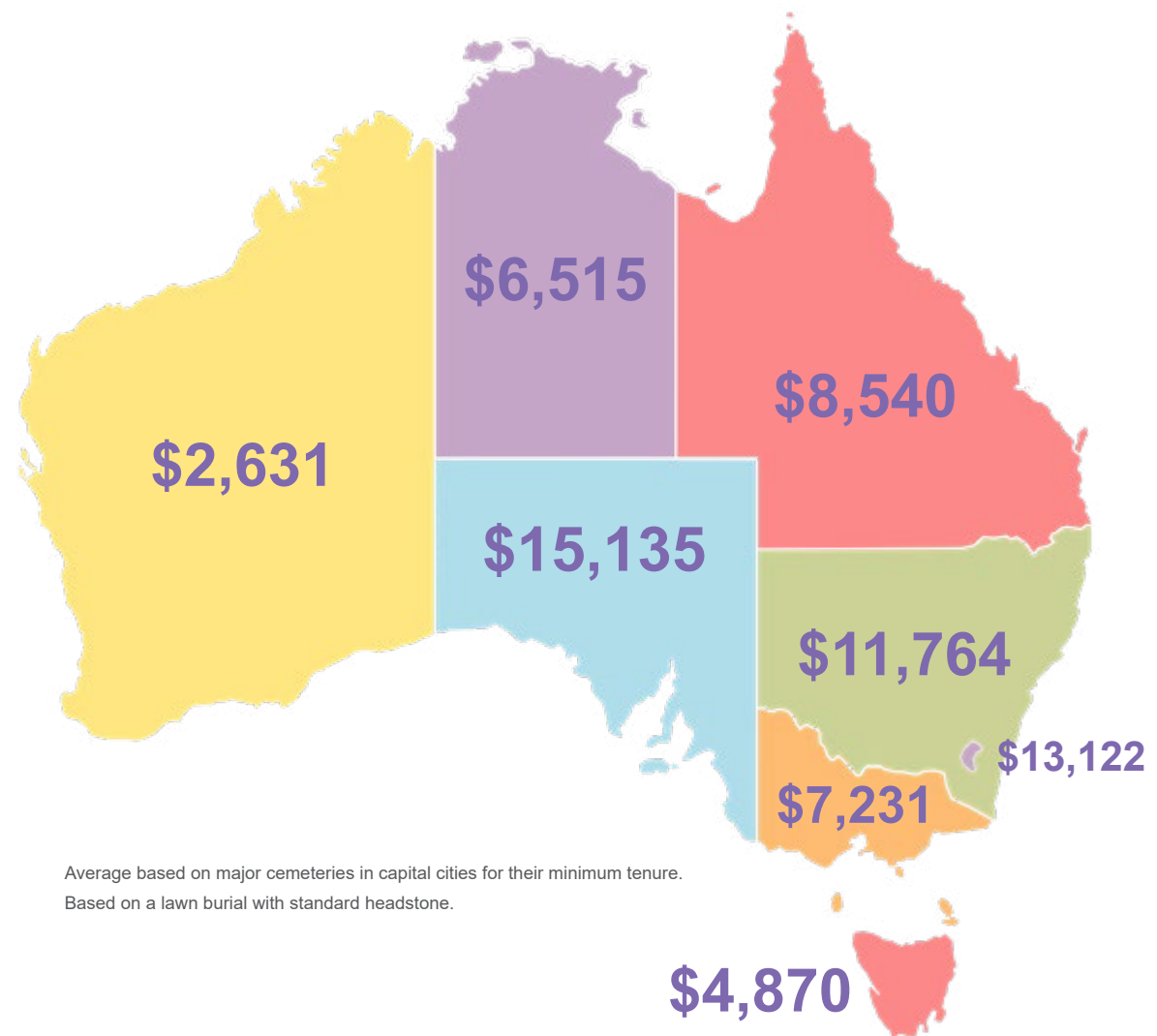
By comparison, prices in other jurisdictions are significantly higher.

- **Melbourne** – Lawn graves range from between \$6,020 to \$8,880 with some monumental areas exceeding \$80,000.
- **Adelaide** – Lawn graves average \$7,212 for a 50-year tenure, with some perpetual vault burials priced at more than \$111,000.
- **Sydney** – Lawn and monumental headstone graves range from between \$7,400 to \$39,888 for a 25-year tenure.
- **Brisbane** – Lawn and monumental graves range from \$5,324 to \$15,900 and are generally sold in perpetuity.
- **Darwin** – Lawn graves with headstone are \$6,515 for a 50-year tenure.

These comparisons highlight our strong focus on affordability and public value. As a self-funded authority, all income is reinvested into cemetery maintenance, service delivery and planning for future cemeteries.

This model enables us to keep fees fair for everyone, while ensuring high-quality facilities and compassionate care.

Average Price of a Lawn Burial in Australian Capital Cities



Integrity

KEEPING FUNERAL COSTS AFFORDABLE FOR OUR COMMUNITY (CONTINUED)

The Western Australian model of a 25-year renewable tenure, as stipulated by legislation, is central to maintaining this affordability. Families may obtain an initial Grant and extend it immediately for a further 25 years, effectively securing 50 years tenure at the current fees rate. Thereafter, Grants may be renewed, at the Board’s discretion, in 25-year increments, providing both flexibility and long-term security.

State	Avg Price for Lawn Grave	Avg Price for Monumental Grave	Maximum Tenure
WA	\$2,618	\$2,726	25 years *
VIC	\$7,859	\$13,357	in perpetuity
NSW	\$10,928	\$3,063	25 years
QLD	\$6,700	\$15,900	in perpetuity
SA	\$3,602	\$10,798	50-99 years #
TAS	\$4,870	-	in perpetuity
NT	\$6,515	\$8,718	50 years

* allows the purchase a 25-year tenure, with the option to secure an additional 25 years upfront for a total of 50 years. Board approval required to extend past 50 years.

extension available with a per annum fee

In 2024–25, the average cost to the Board in providing a funeral at one of our cemeteries was \$2,566, which is significantly lower than the national average. This demonstrates the operational efficiency of the Metropolitan Cemeteries Board in delivering high quality services to the community (refer to page 105-106 in the Key Performance Indicator statements).

By contrast, the reported costs at major cemetery operators in other states remain substantially higher. For example, in Victoria, the Southern Metropolitan Cemeteries Trust recorded an average of \$6,048 and the Greater Metropolitan Cemeteries Trust reported \$6,233. South Australia’s Adelaide Cemeteries Authority averaged \$3,805, and Centennial Park \$3,092.

These figures reinforce our priority, ensuring that funerals remain financially accessible. Families should be able to honour their loved ones with dignity and respect, without undue financial stress.



Integrity

EVERY VOICE MATTERS

The Metropolitan Cemeteries Board is committed to building a workplace that embraces diversity and fosters inclusion. A diverse workforce brings a wide range of perspectives and experiences, which leads to stronger decision-making, better service delivery, and greater innovation. By respecting and celebrating differences, we create a connected, motivated, and productive team that reflects the community we serve.

Supporting Reconciliation Through Action

The Metropolitan Cemeteries Board is committed to meaningful reconciliation and building a culturally safe and inclusive organisation. Over the past year, we have taken steps to strengthen cultural awareness and embed practices that honour the history, traditions and values of Aboriginal and Torres Strait Islander peoples.

In late 2024, all staff members participated in Aboriginal Cultural Awareness training delivered by Joe Collard, a Biboolmirn Noongar man, from Djoona, an Aboriginal-owned training, cultural immersion and consultancy firm. The training covered key topics including Aboriginal culture and communication, beliefs around life and death, the grieving process, and culturally appropriate practices in funeral and cemetery settings. These sessions gave staff a deeper understanding of Aboriginal worldviews and how to deliver services in a way that is respectful and informed.

In 2025, we began developing our Reconciliation Action Plan (RAP). We have registered with Reconciliation Australia and have been encouraged to build our reconciliation journey on a strong foundation. In light of recent organisational changes, Reconciliation Australia recommended that we revisit and revitalise our original Reflect RAP. Work has begun on redrafting the RAP in line with the latest guidance and mandatory actions from Reconciliation Australia.

To support this work, we have established an internal Inclusion Committee, called the Diversity Circle. This committee will help shape and deliver the reconciliation initiatives once the RAP is approved.

As part of our cultural engagement, we are commissioning two significant pieces of Aboriginal art. One will be featured in our RAP to reflect our respect for Country and reconciliation commitment. The second will be displayed onsite with digital elements used across our platforms to visually embed Aboriginal identity within our organisation. We have engaged in conversations with an Aboriginal-led creative agency and identified several Noongar artists whose work aligns with our values.

During National Reconciliation Week 2025, we once again took part in the state-wide Street Banner Project. This initiative supports emerging Aboriginal artists by showcasing their work on banners and digital displays across Western Australia. We proudly sponsored a banner on Kings Park Road, publicly affirming our support for reconciliation.



Integrity

Building Knowledge, Deepening Respect

All new Metropolitan Cemeteries Board staff complete Diverse WA, an online cultural competency training course. This enables staff to develop cultural awareness and understanding to effectively engage with people from all backgrounds, regardless of cultural, religious or social differences.

In March 2025, we celebrated Harmony Week and International Women's Day, with both days recognising diversity and inclusion in the workplace. For Harmony Week, staff were invited to bring a plate of food to work that reflected their cultural identity or ancestral background. Many stories were shared about team members' family histories and backgrounds.

As part of our commitment to cultural awareness and respectful service delivery, we introduced a series of informal internal engagement activities throughout the year. These sessions were designed to educate staff on the diverse death, funerary and grieving customs observed by the communities we serve. The initiative gave teams across our sites the opportunity to learn about and reflect on the practices and beliefs that shape how different cultures approach end-of-life traditions.

Over the year, we explored Buddhist and Shinto customs in celebration of Lunar New Year, shared insights into Islamic cultural practices for Eid, and dived into Noongar death traditions and language as part of National Reconciliation Week.

These sessions were supported by culturally appropriate morning teas that encouraged connection, conversation and learning in a relaxed setting.

As part of our continued commitment to cultural inclusion and awareness, we have planned a series of future staff gatherings where community cultural leaders will be invited to share insights about their heritage and funerary customs. These talks will provide valuable opportunities for our team to build deeper understanding and empathy, supporting our goal of delivering respectful, culturally informed services to all Western Australians.

By building cultural knowledge and understanding internally, we strengthen our ability to support families with empathy, dignity and professionalism. These initiatives will continue to evolve as we further embed inclusion and cultural responsiveness into our everyday work.



Integrity

WELCOMING ALL ABILITIES

Disability Access and Inclusion Plan

The Metropolitan Cemeteries Board's Disability Access and Inclusion Plan 2022–2026 continued to be implemented during the 2024–25 period with a focus on achieving access and inclusion for people with disability when accessing our buildings, facilities and services. The Plan delivers against seven outcome areas outlined on this page.

Disability access improvements to our buildings and facilities during the year included:

- Upgrading of car parks, pathways, lawns and decking across all sites to improve accessibility for people with disability visiting our sites, attending services or visiting loved ones.
- Offering assistance in job advertisements to people with access needs who may require adjustment to fully participate in the application and interview process or may require alternative methods of communication.
- Developing a Disability Inclusion Checklist by our Community Engagement Team to guide the planning of future events. This tool will ensure people with a disability have the same opportunities as others to access our services and participate in community events.
- Include access and inclusion considerations when conducting building and facility assessments at all cemetery sites to ensure that people with a disability have the same opportunities as other people to access our services.



Disability Access and Inclusion Plan Outcomes

Outcome 1

People with disability have the same opportunities as other people to access the services of, and any events organised by the Metropolitan Cemeteries Board.

Outcome 2

People with disability have the same opportunities as other people to access the buildings and other facilities of the Metropolitan Cemeteries Board.

Outcome 3

People with disability receive information from the Metropolitan Cemeteries Board in a format that will enable them to access the information readily as other people are able to access it.

Outcome 4

People with disability receive the same level and quality of service from the staff of the Metropolitan Cemeteries Board as other people receive from us.

Outcome 5

People with disability have the same opportunities as other people to make complaints to the Metropolitan Cemeteries Board.

Outcome 6

People with disability have the same opportunities as other people to participate in any public consultation by the Metropolitan Cemeteries Board.

Outcome 7

People with disability have the same opportunities as other people to obtain and maintain employment with the Metropolitan Cemeteries Board.

Integrity

RESPECTING EVERY IDENTITY

Strengthening Inclusion Through Insight

At present, the Metropolitan Cemeteries Board does not routinely collect detailed information from new employees that could identify their sexuality, gender diversity, disability status or cultural background, beyond what is necessary for the role. While some questions about cultural background have recently been introduced, they do not provide a complete picture of the makeup of our workforce.

To address this, we are planning a non-mandatory staff survey to better understand the diversity within our organisation. This information will help to ensure that appropriate support systems are in place, such as inclusive policies, culturally appropriate leave options, accessible facilities, targeted wellbeing resources, and employee network groups. By understanding the unique needs of our people, we can continue to build a workplace that is safe, respectful and inclusive for all.

The Diversity Circle

In late 2024, the Metropolitan Cemeteries Board established a new Inclusion Committee, known as the Diversity Circle, to foster a more inclusive, equitable and respectful workplace. The Diversity Circle brings together representatives from across all our sites and staff levels, creating a safe and collaborative space to share experiences, raise ideas, and support positive change. The committee will provide input on diversity-related initiatives, contribute to cultural awareness campaigns, and shape inclusive policies and practices that reflect the needs of all employees. The group has developed draft Terms of Reference to guide its work, focusing on open dialogue, shared learning, and promoting a culture in which all staff feel respected, valued, and empowered to contribute.

In May 2025, the Diversity Circle held its first quarterly meeting, marking a meaningful step in our commitment to building a more inclusive and equitable workplace. The Diversity Circle was established to strengthen the relationship between the Metropolitan Cemeteries Board and its people by actively promoting a culture of diversity, equity, and inclusion.

This initiative provides a safe and respectful space where members can raise concerns, share perspectives, and advocate on behalf of underrepresented or marginalised groups.

Through open and meaningful dialogue, the Diversity Circle ensures that all voices are heard and valued, contributing to a more connected and inclusive organisation.



Integrity

A SKILLED AND SUPPORTED WORKFORCE

Staff Feedback Driving Change

In 2025, the Metropolitan Cemeteries Board conducted its biennial Employee Perception Survey, with 106 team members participating, representing 60% of the workforce. The results offered valuable insights into staff sentiment across a range of workplace areas.

The survey revealed encouraging trends, particularly in the areas of workplace safety and inclusion.

Staff reported a stronger sense of safety at work and acknowledged meaningful improvements in diversity and inclusion.

Employees also expressed confidence in their peers and team leaders, with many highlighting the supportive nature of their immediate teams as a core strength of the organisation.

However, the survey also identified areas requiring further attention. Results showed that professional development remains a challenge, with limited opportunities for career progression leading to staff frustration. Feedback indicated a perception of insufficient staffing levels, and responses around effective communication, feeling valued, and being consulted on changes that impact them were less positive.

A key theme emerging from the survey was the importance of fostering a positive workplace culture, where staff feel safe, connected to shared values, and supported by their colleagues. Ensuring all employees feel safe at work remains a top priority.

To ensure that staff feel heard and consulted on changes that impact them, the Metropolitan Cemeteries Board established a non-unionised staff consultative committee, named the Pulse Committee. With representation from across our sites, work groups and levels, the Pulse Committee is a highly valued and effective engagement mechanism, ensuring staff are heard and have the opportunity to influence changes across the agency.

To support change, we have begun updating our policies and systems ahead of a new Human Resources structure, which will include the recruitment of two senior Human Resources roles to drive improvements. Initiatives such as the Pulse Committee, Diversity Circle and continued staff engagement will also address areas such as communication and consultation.

While progress has been made, we recognise that there is still room for improvement and we remain committed to creating a respectful, safe, and empowering environment for all staff.



Integrity

School-Based Trainee Program: The Kids Are Alright

Every year, the Metropolitan Cemeteries Board proudly participates in the Public Sector Commission's School-Based Trainee (SBT) Program, which offers high school students an opportunity to gain hands-on experience in the public sector. Currently, we are delighted to host two students, Charli and Jordan, who are working part-time with us over an 18-month period while completing Years 11 and 12.

Through this program, students not only earn a wage but also develop essential workplace skills and complete a nationally recognised Certificate II in Government. The experience provides a strong foundation for their future careers.

We have seen great success with the SBT program. Many of our past trainees have gone on to further their development through Youth Traineeships, secure ongoing employment with us, or take up roles in other government agencies. We are proud to play a role in nurturing the next generation of public sector professionals.

Meet Charli

"The best thing about this program is that I'll graduate with a certificate while learning on the job from professionals in their fields. Since starting, my time management and problem-solving skills have improved immensely, and I've gained a real understanding of the processes involved in creating heartfelt memorials for families. At first, it felt strange working in an office surrounded by professionals, but I learned quickly that there's no such thing as a stupid question, asking is the best way to learn.

I nearly didn't apply for this placement, and I'm so glad I did because I've met some of the best mentors and learned skills I'll carry with me for life."

Meet Jordan

"I've learned so much, like how to communicate in a workplace, manage my time, and solve problems. I'm learning what real workplaces are like and I'll graduate with a certificate and skills I can use after school. Before starting, I didn't know much about cemeteries, but once I got here, I became really interested in learning more. I was nervous at first, but I felt so welcome. Balancing school and work was tricky at first, but I learned to stay on top of schoolwork.

This program has been one of the best experiences of my school years, and it's given me confidence for the future."



Integrity

Collaboration with the University of Western Australia

The Metropolitan Cemeteries Board's partnership with the University of Western Australia (UWA) Master of Landscape Architecture program has entered its third year, providing a unique platform for innovative thinking about the future of cemetery landscapes.

Each year, around 25 students from across the world participate in a 16-week design studio and during 2024–25 this was focused on the emerging Rockingham Regional Memorial Park (RRMP). In its early establishment phase, RRMP offers a rare opportunity to explore new approaches to cemetery design and its potential role as critical green space in a growing urban area.

Our staff conduct guided tours of Pinnaroo Valley Memorial Park, Karrakatta Cemetery and RRMP, to introduce the students to different cemetery forms and operational considerations. This helps students understand the interplay between design, functionality and the sensitivities inherent in cemetery environments.

The studio is structured around research, ideation and design development. Students begin by examining post-life trends across cultural, religious and historical contexts before creating individual design briefs. Midway through the course, our Master Planning team participates in a studio review, offering feedback to refine concepts and address cemetery-specific challenges. The semester culminates in the selection of the top five masterplans, which are presented to our Extended Leadership group.

Over the first two years, the students produced 45 distinct masterplans, featuring recurring themes such as ceremonial spaces, civic uses, ecological restoration, wellness facilities and spiritual spaces. Many projects embraced multifunctional landscapes, incorporating living memorials, biodiversity corridors, water-sensitive urban design and spaces for community connection. Some explored innovative approaches to grief and remembrance, tackling sensitive subjects such as memorialisation for young children, homelessness or drug-related deaths while integrating emerging technologies to connect visitors with loved ones.

The partnership has gained international recognition, with the UWA program's lead lecturer presenting findings at the 2025 Fábos Conference on Landscape and Greenway Planning in the United States. The research highlighted how cemeteries, traditionally seen as single-purpose spaces, can become vibrant, multifunctional landscapes that offer ecological, cultural, and social value to future communities.

This collaboration continues to foster a richer understanding of how cemeteries can evolve to meet the changing needs of society, balancing the roles of remembrance, cultural expression and environmental stewardship while also providing students with invaluable real-world experience, industry insight and the opportunity to apply their skills to a complex, meaningful design challenge.



Integrity

Investing In Our People

The Metropolitan Cemeteries Board is committed to investing in professional development at every level of the organisation. Over the past year we have provided group training to employees across several areas, including Project Management, Writing Skills for Government, Aboriginal Cultural Awareness training, Community Engagement Workshops and Red Flag – Integrity training.

In 2024–25, we also introduced a new learning opportunity for our customer-facing staff, who participated in Accidental Counsellor training, which was facilitated by Relationships Australia. Our frontline staff are often involved in difficult and emotional conversations as part of their role. This training emphasised the importance of learning strategies needed to be an effective and compassionate source of support while also taking care of one's own wellbeing.

We continue to provide job specific training, such as excavator and chainsaw training, as well as tailored development plans to help align individual goals with organisational priorities. Through these efforts, we continue to build a knowledgeable and resilient team, equipped to meet the evolving needs of our sector.

Building Leadership Capability Through the We Lead Program

The Metropolitan Cemeteries Board is committed to cultivating strong and effective leadership across our organisation. To support this, we continue to invest in the development of employees with supervisory responsibilities through our bespoke We Lead program, a tailored leadership development initiative designed to empower managers with the skills and mindset required to lead with confidence and purpose. The program is closely aligned with the Public Sector Commission's Leader Expectations, particularly the mindsets:

- **Build capability** – “We are only as good as our people”
- **Embody the spirit of the public service** – “We do everything for the public good”

Through the We Lead program, participants gain a clear understanding of what is expected of them as leaders. The program continues to be a cornerstone of our leadership strategy, fostering a culture of growth, accountability and public value.



Integrity

Cemetery Workers Agreement Skills Schedule Update and Reclassification

In December 2024, a modern industrial agreement for our cemetery workers was agreed to by parties and registered with the Western Australian Industrial Relations Commission. The modern agreement included a significant update to Schedule 4 of the Cemetery Boards (WA) Cemetery Agreement, which covers the skills schedule for the various roles; a schedule that had not been reviewed in over two decades.

This significant update reflects the evolving nature of cemetery work and acknowledges the expanded roles and responsibilities of our dedicated cemetery workers and team leaders. As part of this process, a comprehensive reclassification review project was undertaken to ensure that job classifications accurately represent the skills and contributions of our workforce.

Implementation of the updated classifications is currently underway and will continue until the end of October 2025. This initiative marks an important step in recognising the professionalism and expertise of our cemetery teams, and in ensuring fair and contemporary employment practices.

Upholding Integrity Through Our Updated Code of Conduct

In 2025, the Metropolitan Cemeteries Board reviewed and updated its Code of Conduct to reinforce the ethical standards expected of all staff, contractors and volunteers. The revised Code sets a clear framework for personal and professional behaviour, outlining how we uphold our organisational values of compassion, integrity, and connection in every aspect of our work. It reflects the standards established under the Public Sector Code of Ethics and incorporates recent updates to Commissioner's Instruction No. 40: Ethical Foundations.

Our team are the custodians of some of the most sensitive moments in people's lives, and our work requires trust, accountability and respect. The updated Code strengthens these foundations by offering clear guidance on topics such as conflicts of interest, responsible use of information, fraud prevention and appropriate communication. It also sets expectations for workplace conduct by emphasising safety, respect and professionalism. Employees are required to complete Accountable and Ethical Decision-Making training upon commencement and every three years thereafter.

The Code empowers staff to raise concerns and report potential breaches without fear of reprisal. It aims to support a safe, inclusive and ethical workplace culture where everyone is responsible for maintaining the integrity of our services. By aligning our conduct with the expectations of the community and the public sector, we continue to build trust in the work we do and the people we serve.

As we evolve through structural and cultural change, our Code of Conduct remains a vital tool in guiding our decisions and behaviour, ensuring we act in the public interest and with respect for all.



Integrity

Public Sector Commission's Agency Capability Framework

We are committed to strengthening our organisational capability in line with the Public Sector Commission's Agency Capability Framework. In 2025, the Chief Executive Officer led a series of initiatives designed to improve the Metropolitan Cemeteries Board's maturity against the Framework and position the organisation for long-term sustainability, agility and service excellence.

Key actions included embedding the Public Sector Commission's Leadership Expectations Framework across the employee lifecycle. This ensures that leadership behaviours and expectations are consistently reinforced through our recruitment, development, and performance processes.

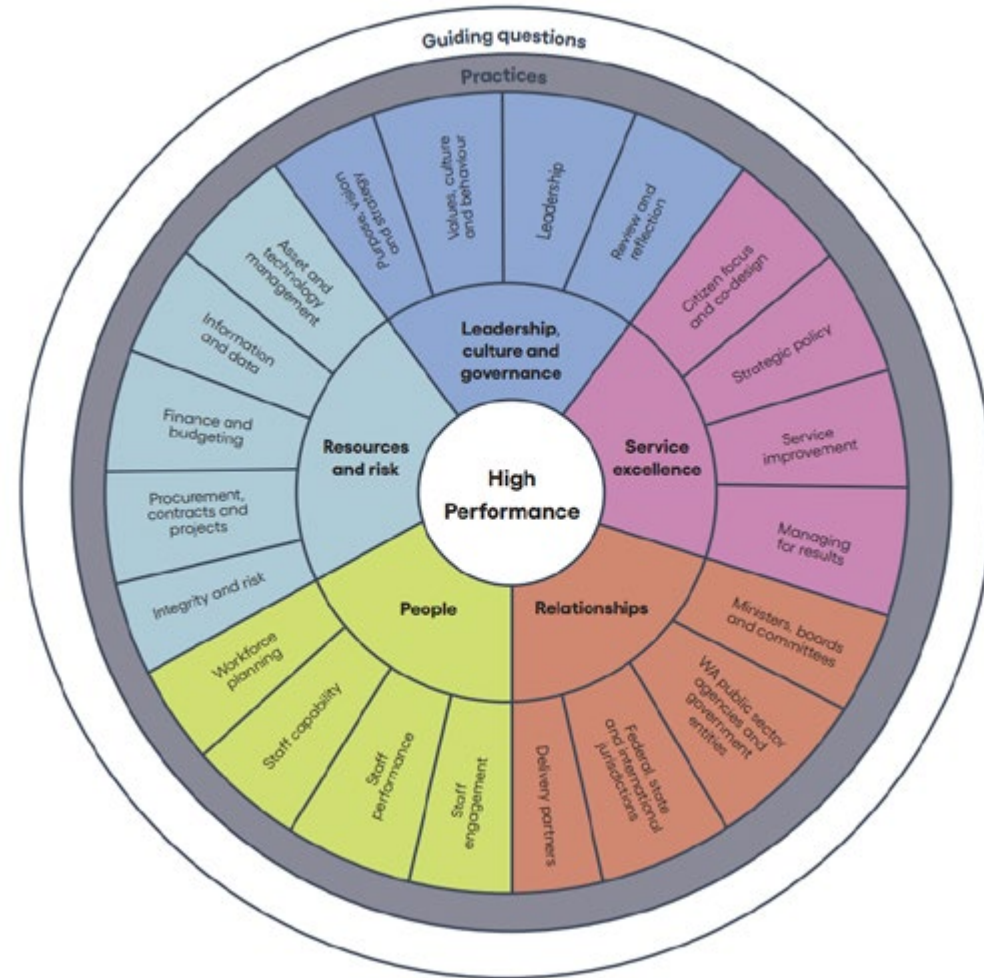
To reduce organisational risk and better prepare for future resourcing needs, we will implement new service delivery models for both Information Technology and Human Resources. These changes will support more efficient, scalable and resilient operations.

A new framework for strategic policy will also be developed. This framework will guide the consistent creation, implementation and review of policies, ensuring alignment with legislation, community expectations and best practice governance.

Citizen and community participation will be enhanced through the implementation of the Stakeholder Engagement Plan and Community Engagement Plan. These plans will support the co-design of products, services and policies, creating stronger connections with the communities we serve.

Our new Strategic Plan 2025–2030 will be embedded across operational planning. Clear communication of the plan to staff will ensure alignment of purpose and unify efforts towards shared goals.

These actions represent a whole-of-organisation approach to improving performance, responsiveness and future readiness to ensure we continue to meet our responsibilities with integrity, efficiency and care.



Agency Capability Review Program – Public Sector Commission – May 2025

Integrity

Digital Tools for a Connected Workforce

Information Management Health Check

This year, the Metropolitan Cemeteries Board undertook a comprehensive health check of its information and records management practices. The review confirmed that our existing policies provide a strong, compliant foundation for managing information across the organisation. Building on this, the focus is now on embedding these policies into day-to-day operations.

The health check reaffirmed that information management is a shared responsibility. Every employee contributes to how information is captured, stored and maintained. To support this, we are investing in targeted staff training and awareness initiatives to promote consistent, organisation-wide practices.

A key priority remains the effective use of our Electronic Document and Records Management System (EDRMS) as the single source of truth. Ensuring the EDRMS is maintained, used consistently and integrated into daily workflows is essential for achieving reliable, accessible information across all teams.

To support long-term improvements, we are developing a new Information Management Framework. This will provide practical guidance, define roles and responsibilities, and encourage best-practice information management throughout the entire lifecycle of a record. It reflects our commitment to treating information as a strategic asset that supports informed decision-making, compliance, and organisational resilience.

Privacy and Protection of your Personal Information

The Metropolitan Cemeteries Board is committed to safeguarding the personal and sensitive information entrusted to us. The *Privacy and Responsible Information Sharing Act 2024* (WA), which comes into effect in 2026, will introduce a new framework for how WA public sector agencies collect, store, use, and share information.

In preparation, the Board is reviewing our current practices and planning the development of new policies and procedures to align with the Act. This includes updating privacy notices, strengthening data security measures, ensuring records are managed in line with contemporary standards, and providing staff with additional training in privacy and information handling.

These changes will not only enhance the protection of customer information but also ensure that information sharing, when appropriate, is done transparently, responsibly, and securely. Through this work, the Board will continue to balance the community's right to privacy with the need for effective and efficient service delivery.



Connection

CONNECTING WITH OUR COMMUNITY

The Metropolitan Cemeteries Board is committed to building strong, inclusive relationships with the diverse communities we serve. In 2024–25, we continued our focus on respectful collaboration, cultural understanding, and open dialogue to better support the needs of different faiths, cultural groups and community organisations.

Passing With Pride: A Commitment to Inclusion

In early 2025, the Metropolitan Cemeteries Board formed Passing With Pride, an initiative aimed at developing LGBTIQ+ diversity-friendly cemeteries and creating more inclusive services for Western Australia's gender and sexuality-diverse communities. This work aligns with our broader commitment to respectful, compassionate care for all people, regardless of identity or sexual orientation.

The project began with outreach and engagement with key advocacy organisations including GLBTI Rights in Ageing Inc. (GRAI), Pride WA, and TransFolk of WA. These early conversations shaped the foundation for a community-led approach to inclusive cemetery services. We are committed to being guided by stakeholders throughout the process and intend to establish a steering group to provide ongoing input into the development of appropriate cemetery products, communications and service delivery.

Through Passing With Pride, we are taking meaningful steps to ensure that everyone, regardless of sex, gender history or sexual orientation feels seen, respected, and welcomed at all stages of their life and death.

As part of the initiative, GRAI, Western Australia's leading agency in LGBTIQ+ ageing and aged care, was invited to speak at our quarterly Funeral Directors meeting, helping to build sector awareness and engagement. We also plan to work closely with GRAI's members and service users through direct consultation and surveys to ensure that the initiative responds authentically to community needs.

Preliminary discussions have also been held with West Pride Archives, who expressed strong interest in collaborating with us to help identify significant gender and sexuality-diverse individuals interred within our cemeteries. This work will support the preservation of LGBTIQ+ history and contribute to a deeper understanding of the diverse lives and legacies held within the grounds we manage.



Connection

CASE STUDY: HONOURING VALMA DOHERTY APM: A TRAILBLAZER IN POLICING

The Metropolitan Cemeteries Board was proud to nominate and celebrate the late Valma Frances Doherty APM for inclusion in the WA Women's Hall of Fame Roll of Honour. Valma's remarkable life and career stand as a testament to leadership, resilience and public service.

Valma joined the Western Australia Police Force in 1960, at a time when female officers were restricted to roles involving women, children and clerical duties. In those days, the Women's Police Branch was kept separate from the men and the female officers were only given welfare jobs related to women and children. They were not issued a uniform and were not given any weapons to defend themselves. As they were not even issued batons, they learned how to wield their handbags for self-defence and when apprehending offenders. Undeterred, Valma carved a pioneering path through the ranks, serving in areas such as traffic, licensing, and the drug and vice squads.

Significant advancement for any woman in the force was challenging. It took Valma 10 years to attain the rank of Sergeant and 15 more years to become Senior Sergeant. In 1989, Valma was promoted to Chief Superintendent of Police, making her the first and highest-ranking female in the Western Australian Police Force, and the first female police officer in Australia to attain the rank of Chief Superintendent, a phenomenal achievement.

Throughout her 34-year career, she was a strong advocate for the recruitment, inclusion and progression of women in the police force. Her leadership opened doors for other women and reshaped expectations of what women could achieve in the profession.

Valma also played a prominent role outside her operational duties. She was the National President of the International Police Association and volunteered as Secretary of the Western Australian Police Historical Society for more than 30 years. In recognition of her service, she received the Police Long Service and Good Conduct Medal in 1986 and the Australian Police Medal in 1989.

To further honour her legacy, Valma will be added to the Walking with WA Women Historical Trail at Karrakatta Cemetery when we next update the trail. This project recognises the lives of women who have helped shape Western Australia. Her legacy continues to inspire, paving the way for future generations of women in law enforcement.

Do you know an extraordinary Western Australian woman who has left a lasting legacy? Scan the QR Code to learn how to nominate them for the WA Women's Hall of Fame Roll of Honour.

The Roll celebrates inspiring women who have made remarkable contributions to their community or achieved incredible accomplishments in their lifetime. Many of these trailblazers are also featured on the Walking with Western Australian Women Trail at Karrakatta Cemetery, a collaborative initiative between the Metropolitan Cemeteries Board and the WA Women's Hall of Fame, honouring their incredible stories.



Scan the QR Code
to learn how you
can nominate an
extraordinary WA woman
who has left
a lasting legacy!



Connection

DEEPENING CULTURAL CONNECTIONS

The Metropolitan Cemeteries Board engaged with the Indian Society of Western Australia to discuss the specific cremation requirements of the Hindu faith. Following these discussions, our team presented to the wider group to further explore how we can enhance our facilities and services. This growing partnership reflects our commitment to becoming more culturally aware and responsive, both within our own operations and across the wider funeral sector.

In support of our Italian community, we connected with key community leaders and other cemetery operators as part of ongoing research into future mausoleum development. These conversations are helping us determine whether there is still a need for new mausoleums, as interment trends are beginning to shift. While mausoleums have long been an important tradition within Italian and other European communities, we are witnessing a generational change, with many younger community members preferring burial or cremation. These insights will help guide our future planning in a culturally respectful and informed manner.

International relationships were further strengthened through a visit from a Japanese delegation travelling as part of the Canberra Fellowship Program, facilitated by the Department of Foreign Affairs and Trade. The delegation paid their respects at the Japanese Garden at Karrakatta Cemetery, where they laid a wreath in honour of those commemorated there.

Karrakatta Cemetery also welcomed members of the St John of God executive team and Sister Eugenia Brennan from the Order of St John of God as part of a special pilgrimage across Western Australia to visit sites of importance to their organisation. The tour concluded at the graves of the St John of God Sisters at Karrakatta, acknowledging the long history of service and dedication of the order.

By fostering respectful relationships and improving knowledge of cemetery procedures, we continue to support the delivery of safe, dignified and culturally sensitive funerals for all Western Australians.



Connection

DEEPENING CULTURAL CONNECTIONS (CONTINUED)

This year, we continued to deepen our engagement with members of the Muslim community who have become licensed to act as Funeral Directors for Muslim burials. These individuals often step into this role during times of need within their communities but may not have the same level of ongoing exposure to cemetery operations and regulations as full-time funeral professionals.

To support culturally appropriate service delivery, our staff hosted a series of training and information sessions tailored to the specific needs of community-led Funeral Directors. The sessions focused on building familiarity with the funeral booking system, explaining relevant cemetery legislation, and ensuring a shared understanding of the processes required to meet both legal obligations and cultural expectations.

Practical guidance was also provided on safe burial practices, including grave preparation standards that align with Islamic traditions.

These conversations created a space for open dialogue, where community members could raise concerns, seek clarification, and build confidence in navigating cemetery processes.

By fostering respectful relationships and improving knowledge of cemetery procedures, we continue to support the delivery of safe, dignified and culturally sensitive funerals for all Western Australians.



Connection

CONNECTIONS THAT HONOUR AND SUPPORT

Metropolitan Cemeteries Board staff met with a group of nurses and social workers at Rockingham General Hospital to support their efforts in helping patients and families navigate end-of-life decisions. The session allowed us to answer questions and provide clarity around funeral arrangements, cemetery options, and bereavement support, reinforcing our role as a trusted guide for families during difficult times.

We also renewed our relationship with the United States veteran's community. The US Veterans Memorial Gazebo at Karrakatta Cemetery, originally erected by United States Navy personnel to commemorate those who died in service or were killed in action during World War II, remains a site of importance. In 2025, we assisted the local US veterans' group in organising a ceremony to honour three additional veterans who had recently passed away. We supported the event by coordinating a site upgrade and managing the area to ensure that the commemoration proceeded with dignity and respect.

These engagements reflect our ongoing efforts to be present, accessible, and respectful in our relationships with the people and communities of Western Australia.

BRINGING LIGHT TO UNSPOKEN LOSS

In early 2025, the Metropolitan Cemeteries Board endorsed the formation of the Babies Born Sleeping Consultative Committee, marking the beginning of a deeply significant project focused on healing, acknowledgement, and truth. The committee will be established in 2025–26 and will guide a respectful and collaborative approach to commemorating stillborn babies while acknowledging past institutional failures, particularly historical recordkeeping and cultural sensitivity.

With formal support from the Minister's Office, a comprehensive stakeholder engagement plan has been developed that maps key partners, advisers and community groups to ensure strong representation, cultural safety, and inclusive dialogue. The committee, guided by feedback from the community, will lead the process of deciding how best to commemorate the memory of these babies and provide meaningful, enduring recognition for families. This work will involve archival and oral history research to respectfully navigate gaps in historical data and ensure that lived experience, community knowledge and truth-telling form the heart of this initiative.



Connection

MAUSOLEUM MASSES: A THANK YOU TO FATHER MARCELLINUS

During 2024–25, the Metropolitan Cemeteries Board held four commemorative Masses at Karrakatta and Fremantle cemeteries. These included services for Easter and All Souls' Day, bringing together around 1,500 people.

These Masses remain deeply valued by families as moments of spiritual reflection and remembrance.

This year marked the retirement of Father Marcellinus Meilak OFM, who has led the Karrakatta Mausoleum Masses for over 20 years. A special farewell Mass was held and attendees received a commemorative brochure containing a message of thanks and dedication from the Board. The gesture was warmly received and served as a lasting tribute.

We welcomed Father Giancarlo Iollo OMI as the new celebrant. A familiar figure in the Italian community, he has continued the tradition of celebrating Mass in Italian and fostering a strong sense of connection with attendees.

Introduced this year are new Remembrance Books. Families were invited to write the names of their loved ones in the books, which were then placed on the altar and blessed during the Mass. The books are now preserved in the cemetery archives as part of our shared history.

As part of a cherished tradition, each family received a single red rose at the end of the service. A total of 800 roses were distributed across the four Masses.

Safety remained a priority, with first aid teams present and accessible layouts in place at both cemeteries.

Looking ahead, we will expand outreach to local churches and Italian community groups, inviting them to share news of future Masses with their parishioners. This approach will help us welcome new attendees and strengthen our connection with the broader community.



Connection

INSPIRING THE NEXT GENERATION OF REMEMBRANCE

As part of our Remembrance Day commemorations, the Metropolitan Cemeteries Board was proud to welcome students from two schools whose visits honoured the lives and legacies of Western Australian war veterans interred at Karrakatta Cemetery. Freshwater Bay Primary School, in collaboration with the Claremont Branch of RSLWA, visited the cemetery to place decorated wooden crosses on the unmarked graves of veterans. Each student researched a soldier and delivered a short tribute before placing their cross. Our Community Engagement Officer met with the group to provide further context and support the learning experience.

On 8 November 2024, drama students from Merredin College travelled to Karrakatta Cemetery to lay a wreath and recite the Ode at the official war grave of Martin O'Meara VC. The visit followed their performance of a play based on O'Meara and his friend James "Baby-faced Jim" Martin, which explores the journey of the two young men during the World War I.

After learning that their characters were based on real people, the students visited O'Meara's grave to connect their performance to history in a deeply meaningful way. O'Meara was awarded the Victoria Cross for his bravery during the Battle of the Somme in 1916, making him the first Western Australian to receive this highest military honour.



SUPPORTING EAST ROCKINGHAM PIONEER CEMETERY

The Metropolitan Cemeteries Board has continued its commitment to supporting burial services at East Rockingham Pioneer Cemetery (ERPC), a site of significant historical and cultural importance to the Rockingham region. Originally established in 1866 and formally renamed in 2007 to recognise its pioneering heritage, ERPC remains a closed cemetery with limited eligibility for new interments.

While the cemetery remains the responsibility of the City of Rockingham, we provide support and have facilitated all eligible burials at ERPC under the provisions of the Closure Order issued in 2009. These interments are only available to individuals who hold a valid Grant of Right of Burial, are named in the Closure Order or have received special ministerial permission due to a demonstrated family connection. We have supported families during these services, ensuring respectful and compliant burials in accordance with regulatory requirements.

As part of a new Memorandum of Understanding with the City of Rockingham, which will come into effect in July 2025, we will extend our support to the ERPC to include licensing oversight for Funeral Directors and stonemasons, handling all bookings and managing general enquiries. This means that all funeral service providers operating at ERPC must be appropriately licensed with the Metropolitan Cemeteries Board. We will also process and manage enquiries relating to grants, memorials and historical information.

In preparation for this transition, we will integrate ERPC records into our cemetery record system. From 1 July 2025, ERPC will be available through our online portal, enabling access to burial records, plot locations and family history information online. This move is part of a broader initiative to enhance public access and improve the efficiency and transparency of cemetery operations.

Through these developments, we are working to preserve the legacy of ERPC while ensuring that families can continue to access dignified services and meaningful historical connections. Our team remains committed to respectful site management and delivering responsive support to the Rockingham community during this next phase of ERPC's management.

Connection

THE NORFOLK CHAPEL FIRE: RESPONDING TO A MAJOR LOSS

In October 2024, the Metropolitan Cemeteries Board experienced a major operational disruption when a fire severely damaged the Norfolk Chapel at Karrakatta Cemetery. The deliberately lit fire caused significant damage to the interior of the condolence lounge and building. Fire and police services responded promptly and the fire was contained before it spread to nearby facilities, but the chapel was rendered inoperable for the rest of the year.

The Norfolk Chapel is one of the most frequently used indoor venues at Karrakatta Cemetery, with a seating capacity of 96 and a total capacity for 210 attendees. The damage forced the relocation of several scheduled services. Our staff worked closely with Funeral Directors to ensure continuity of service delivery, redirecting bookings to other chapels and adjusting schedules as required.

When it reopens in September 2025, the Norfolk Chapel will offer families an improved and modernised space for funerals and memorials, while maintaining the heritage integrity of the original design. The incident and subsequent recovery process have provided valuable insights for facility management across our sites and will inform future capital works and risk planning.



Connection

STRENGTHENING OUR NETWORKS

Australian Cemeteries and Crematoria Conference 2024

In September 2024, the Metropolitan Cemeteries Board continued its commitment to industry leadership and knowledge sharing by attending the Australasian Cemeteries and Crematoria Association (ACCA) conference in Adelaide.

Kathlene Oliver, Chief Executive Officer, was joined by four of our staff members, including Sean White from our Rockingham Regional Memorial Park Crematorium team, who was recognised earlier in the year with the Peter McLean Award at the 2024 Cemeteries and Crematoria Association of Western Australia Seminar. This award highlights outstanding dedication and professionalism within the industry, and Sean's participation in the national conference reflected that recognition.

With the theme "Shaping the Future Together", the conference provided valuable insights into international trends, emerging technologies and innovative approaches in cemetery and crematoria management. It included keynote presentations, breakout sessions and a comprehensive trade exhibition showcasing new products and service concepts.

A key highlight was the site tour of Enfield Memorial Park, featuring the Evergreen Community Project, a \$25 million investment in modern, community-focused memorial spaces. The project reflects a growing industry shift towards sustainable design and greater community integration, which align closely with our future planning aspirations.

A heartfelt thanks was extended to Metropolitan Cemeteries Board Chief Financial Officer, Joe Fortuna, who stepped down from his position on the ACCA Board after 3 years of dedication and valuable contributions.

Attending the ACCA conference provided our team with a valuable opportunity to connect with peers, explore best practices, and bring back new ideas to support excellence and innovation in service delivery across our cemeteries.

Government Cemeteries Chief Executive Officer Forum

In March 2025, the Metropolitan Cemeteries Board was proud to host the Government Cemeteries Chief Executive Officer Forum in Perth, which brought together senior leaders from some of Australia's largest government-run cemetery authorities. The two-day forum provided a unique opportunity to strengthen national collaboration, exchange insights and discuss the future direction of the industry.

The forum included a guided tour of our cemetery sites with a particular focus on Karrakatta Cemetery and our evolving approach to cemetery renewal. The visit gave guests an insight into how we are managing land constraints and community expectations while preserving heritage and providing dignified interment options.

Discussions across the forum centred on shared challenges, regulatory frameworks, service innovation, and sustainability in cemetery planning and operations. By opening our doors to peers and sharing local practices, we continue to contribute to a national conversation on cemetery governance and future readiness.



Connection

STRENGTHENING OUR NETWORKS (CONTINUED)

Cemeteries and Crematoria Association of Western Australia Conference 2025

In April 2025, the Metropolitan Cemeteries Board was honoured to participate in the Cemeteries and Crematoria Association of Western Australia (CCAWA) conference, welcoming industry colleagues from across the state for two days of learning, collaboration and connection.

The event began with a guided tour of Pinnaroo Valley Memorial Park, where our staff provided hands-on demonstrations of burial equipment and safety procedures. Visitors also had the opportunity to explore the memorial sites and gain insight into the thoughtful practices that guide our daily work.

On day two, the conference moved to the Ingot Hotel in Redcliffe, where representatives from cemeteries and crematoria across Western Australia gathered alongside industry providers and our team members. With the theme “Mindfulness Matters”, the conference featured a range of presentations on topics such as dealing with a diagnosis, legal and end-of-life planning, the role of celebrants, and the intersection of palliative care and funerals.

The opportunity to share knowledge and hear from others across Western Australia and beyond was invaluable. These conversations reaffirmed the vital role that the sector plays in supporting families and communities during life’s most significant moments.

As part of the conference proceedings, Krisha Rowcroft, our Chief Customer Experience Officer, was nominated and elected to the CCAWA Board, recognising her leadership and commitment to enhancing customer service and sector collaboration across Western Australia.



Connection

STRENGTHENING OUR NETWORKS (CONTINUED)

Working Together Across the Sector

As part of our ongoing commitment to stakeholder engagement, the Metropolitan Cemeteries Board met with administrators of the Regional Cemetery Boards, who come from across Western Australia. These meetings support knowledge sharing and help ensure consistent, respectful service across metropolitan and regional cemeteries.

Last year, we initiated a national networking group for sales and marketing professionals from cemetery operators across Australia. Including representatives from ten cemetery authorities, the group was established to foster collaboration on contemporary challenges and innovations in burial and memorial services. It meets quarterly to share insights and discuss key topics such as tribute management, grave tenure, online sales, premium product offerings and the future of memorial development.

The meetings have been well received, with participants openly exchanging ideas, strategies and lessons learned. We look forward to building on this momentum, strengthening national partnerships and exploring new ways to enhance the customer experience in memorialisation and end-of-life services.

Our collaborative approach has created a valuable space for knowledge sharing and innovation across the sector.

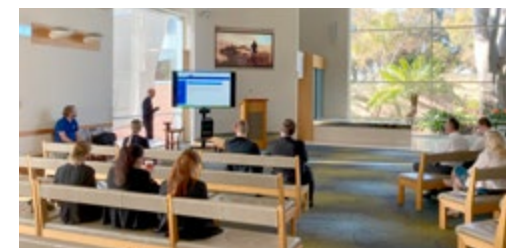
We also maintain a strong presence at Australian Funeral Directors Association (AFDA) events, including Training Days. These engagements provide important opportunities to share operational updates, promote best practice in cemetery management, and strengthen collaboration with Funeral Directors and industry stakeholders. By contributing to these forums, we help ensure industry knowledge remains current and aligned with community expectations.

Throughout the year, we also host regular Funeral Director Stakeholder Meetings to engage with key industry partners. These sessions provide an open forum to discuss service delivery, operational updates and emerging issues, while fostering collaboration and transparency across the funeral industry.

In 2024–25, topics included burial safety, training updates, chapel conditions of use, the evolving role of the Funeral Concierge and policies regarding dogs at services. These meetings provide a valuable opportunity to work together to ensure that funeral services offered to the Western Australian community remain respectful, safe and aligned with public expectations.

We provide training courses for Perth Funeral Directors including burial safety, audio-visual system, and general orientation training. In 2025, we began holding information sessions on various sections of our cemetery, such as the Mausoleum and new memorial spaces.

In early 2025, we implemented a new stakeholder engagement tool enabling the community to provide direct feedback and input on future projects. The platform makes it easier for individuals, community groups and key stakeholders to contribute their views, ensuring planning and decision-making processes are inclusive, transparent and reflective of community needs.





FINANCIAL STATEMENTS

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Financial Statements

The Board has pleasure in presenting its audited general purpose financial statements for the reporting period ended 30 June 2025 which provides users with the information about the Board's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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Auditor General

AUDITOR GENERAL'S INDEPENDENCE DECLARATION

To the Metropolitan Cemeteries Board

In accordance with subdivision 60-C section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, I provide the following independence declaration.

As auditor of the financial report of Metropolitan Cemeteries Board for the year ended 30 June 2025, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 August 2025

Financial Statements

Responsible Person's Declaration for Financial Statements Year Ending 30 June 2025

Per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2022

The Chair declares that in his opinion:

- (a) There are reasonable grounds to believe that the Metropolitan Cemeteries Board is able to pay all of its debts, as and when they become due and payable.
- (b) The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.



Joe O'Dea (Jnr)
CHAIR

Responsible person's declaration

Dated this 29th day of August 2025



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Metropolitan Cemeteries Board

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Metropolitan Cemeteries Board (Board) which comprise:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Board for the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and Australian Charities and Not-for-profits Commission Regulation 2022.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

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Responsibilities of the Board for the financial statements

The Board is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006*, Treasurer's Instructions and the ACNC Act.
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Board.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Report on the audit of controls

Basis for Qualified Opinion

I identified significant weaknesses in general computer controls implemented by the Metropolitan Cemeteries Board. These weaknesses could result in unauthorised or inappropriate access and/or changes which could compromise the integrity, availability and confidentiality of IT environment, key business systems, including the financial system. This access could also be used to override management controls that prevent fictitious or fraudulent transactions and undermine the integrity of data used to prepare the financial statements. In addition, weaknesses in vendor contract management limits recourse in the event of dispute and increase risk of vendor failing to meet Metropolitan Cemeteries Board services requirements.

Qualified Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Metropolitan Cemeteries Board. The controls exercised by the Board are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the controls exercised by the Board are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

The Board's responsibilities

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to

obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Board for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Board for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Board's performance and fairly represent indicated performance for the year ended 30 June 2025.

The Board's responsibilities for the key performance indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5: Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Metropolitan Cemeteries Board for the year ended 30 June 2025 included in the annual report on the Board's website. The Board's management is responsible for the integrity of the Board's website. This audit does not provide assurance on the integrity of the Board's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 August 2025

Financial Statements

Certification of Financial Statements for the year ended 30 June 2025

The accompanying financial statements of the Metropolitan Cemeteries Board have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Joe O'Dea (Jnr)
CHAIR



Darrell Jones
BOARD MEMBER



Joe Fortuna
CHIEF FINANCE OFFICER

29 August 2025

Financial Statements

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 \$'000	2024 \$'000
INCOME			
Revenue			
Sales of Memorial products	3.1	6,244	5,472
Provision of services and Cemetery leases	3.2	29,146	27,803
Investment income	3.3	8,253	6,648
Other revenue	3.5	721	630
Gains/losses			
Gains/(losses) on disposal of non-current assets	3.4	(17)	65
TOTAL INCOME		44,347	40,618
EXPENSES			
Cost of sales	3.1	1,165	1,209
Employee benefits expense	4.1	18,104	14,603
Supplies and services	4.3	9,517	9,402
Finance costs	7.4	2	-
Depreciation and amortisation	5.3, 5.5	4,787	3,357
Amortisation of Right-of-Use Assets	5.2	20	24
Cemetery lease and other expenses	4.4	3,657	3,487
TOTAL EXPENSES		37,252	32,082
SURPLUS FOR THE PERIOD		7,095	8,536
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		682	8,967
Changes in financial asset revaluation reserves		2,513	892
TOTAL OTHER COMPREHENSIVE INCOME		3,195	9,859
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		10,290	18,395

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Financial Statements

	Notes	2025 \$'000	2024 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.1	4,992	6,384
Inventories	3.1	360	286
Receivables	6.1	10,308	8,081
Total Current Assets		15,660	14,751
Non-Current Assets			
Financial assets through other comprehensive income	7.2	98,707	84,715
Property, plant, equipment and vehicles	5.1	113,131	114,659
Infrastructure	5.1	22,355	21,560
Right-of-use assets	5.2	44	59
Intangible assets	5.4	2,433	1,478
Total Non-Current Assets		236,670	222,471
TOTAL ASSETS		252,330	237,222
LIABILITIES			
Current Liabilities			
Payables	6.2	1,473	798
Employee related provisions	4.2	3,268	2,484
Other current liabilities	6.3	54	56
Pre-need agreements	6.4	621	617
Deferred lease income	6.5	6,614	6,361
Lease Liabilities	7.3	20	-
Total Current Liabilities		12,050	10,316

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2025 \$'000	2024 \$'000
Non-Current Liabilities			
Employee related provisions	4.2	474	370
Lease liabilities	7.3	30	105
Pre-need agreements	6.4	31,875	31,669
Deferred lease income	6.5	93,606	90,759
Total Non-Current Liabilities		125,985	122,903
TOTAL LIABILITIES		138,035	133,219
NET ASSETS		114,295	104,003
Equity			
	9.8		
Contributed equity		13,641	13,641
Reserves		45,169	41,973
Retained earnings		55,485	48,389
TOTAL EQUITY		114,295	104,003

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Financial Statements

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Contributed Equity \$'000	Asset Revaluation Reserves \$'000	Financial Asset Revaluation Reserves \$'000	Retained Earnings \$'000	Total Equity \$'000
Balance 1 July 2023		13,641	37,442	(5,328)	39,853	85,608
Surplus for the period	9.8	-	-	-	8,536	8,536
Other comprehensive income	9.8	-	8,967	892	-	9,859
Total comprehensive income for the period		-	8,967	892	8,536	18,395
Balance at 30 June 2024		13,641	46,409	(4,436)	48,389	104,003
Balance at 1 July 2024		13,641	46,409	(4,436)	48,389	104,003
Surplus for the period	9.8	-	-	-	7,095	7,096
Other comprehensive income		-	682	2,513	-	3,195
Total comprehensive income for the period		-	682	2,513	7,095	10,290
Balance at 30 June 2025		13,641	47,092	(1,923)	55,485	114,295

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Financial Statements

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

Notes	2025 \$'000	2024 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Provision of services and Cemetery leases	33,263	31,129
Mausoleum crypt leases	4,161	3,691
Investment income received	6,877	4,303
GST receipts on sales	3,074	2,866
Other receipts	599	630
Payments		
Supplies and services	(12,707)	(13,822)
Employee benefits	(17,088)	(14,506)
GST payments on purchases	(1,825)	(1,852)
GST payments to taxation authority	(1,334)	(972)
Net cash provided by operating activities	15,020	11,465
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipts		
Proceeds from sale of non-current physical assets	122	118
Payments		
Purchase of investments	(12,000)	(4,000)
Purchase of non-current physical assets	(4,494)	(5,027)
Payment of Interest on Lease	(2)	-
Net cash used in investing activities	(16,374)	(8,909)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal elements of lease payments	(39)	-
Net cash used in financing activities	(39)	-
Net increase in cash and cash equivalents	(1,392)	2,556
Cash and cash equivalents at the beginning of the period	6,384	3,828
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	4,992	6,384

7.1

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Basis of preparation

The Metropolitan Cemeteries Board (Board) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Board is a not-for-profit entity, as profit is not its principal objective. A description of the nature of its operations and its principal activities has been included in the 'Overview' section of the Board's Annual Report which does not form part of these financial statements. These annual financial statements were authorised for issue by the Chair and Board members of the Metropolitan Cemeteries Board on the 29 August 2025.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

- 1) The *Financial Management Act 2006* (FMA)
- 2) The Treasurer's Instructions (the Instructions or TI)
- 3) Australian Accounting Standards (AAS) – Simplified Disclosure Requirements

Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and the Instructions take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure, format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Judgement and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the

preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

2. Board outputs

How the Board operates

This section includes information regarding the nature of funding the Board receives and how this funding is utilised to achieve the Board's objectives.

2.1 Board objectives

Mission

The Board's mission is to be a leader in cemetery management; delivering a caring and sensitive experience with burial, cremation and memorialisation services that reflect the Community's values and belief.

The Metropolitan Cemeteries Board is a fully self-funded statutory authority which manages seven cemetery and memorial park sites throughout metropolitan Perth. The Board's fees are charged on a cost recovery basis, all surpluses generated are re-invested back into the cemeteries and memorial parks it manages for the benefit of the community.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2.1 Board objectives (continued)

Under the *Australian Charities and Not-for-profits Commission Act 2012*, our governance, activities, services and objectives are subject to an annual assessment by the Australian Charities and Not-for-profits Commission (ACNC). During the last assessment period, the ACNC recognised the services provided by the Board are solely for the benefit of the community and merited the Board with a Registered Australian Charity certification for another year.

Service

The Board provides the following service:

To provide funerals (burials, cremations and entombments) and memorial services that meet the needs and expectations of the community.

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Board obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The income received by the Board and the relevant notes are:

	Notes	2025 \$'000	2024 \$'000
Trading surplus	3.1	5,079	4,263
Provision of services and Cemetery leases	3.2	29,145	27,803
Investment income	3.3	8,253	6,648
Gains/losses on disposal of non-current assets	3.4	(17)	65
Other revenue	3.5	721	630

3.1 Trading surplus

	2025 \$'000	2024 \$'000
Sale of Memorial products	6,244	5,472
Cost of Sales:		
Opening Inventory	(175)	(175)
Purchases (at cost)	(1,031)	(1,209)
Less Closing Inventory	41	175
Cost of Sales	(1,165)	(1,209)
Trading surplus	5,079	4,263
Closing Inventory comprises of:		
Vault stock – Midland – at cost	31	31
Vault stock – Fremantle – at cost	8	28
Memorial, Urns and Plaques - at cost	185	116
Total Inventories held for resale	224	175
Inventories not held for resale:		
Stores – at cost	136	111
Total Inventories not held for resale	136	111
Total Current Inventory	360	286

Sales of Memorial products and Vaults

Sales of Memorial products (henceforth Memorial contract) can be purchased at the time of death (at-need) or in advance of death (pre-need) and are partially within the scope of both AASB 15 and AASB 16.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.1 Trading surplus (continued)

Aside from specific Memorial keepsakes and metal plaque purchase contracts, each Memorial contract is considered to be a bundled product containing distinct set of goods or services that represent the combined output for which the customer has contracted:

- Interment or placement of ash service and a sale of Memorial product; and
- Grant of right of memorial (refer **Note 3.2 ‘Provision of services and cemetery leases’**)

Memorial product is any plaque, monumental work, inscription, kerbing, enclosure and any other fixture sold and placed on a stated Metropolitan Cemeteries Board memorial plot, to commemorate the placement of ashes. Price of commemorative plaque, tribute or monument and the burying of ash remains are included in the purchase price of a Memorial contract.

Revenue from the purchase price of at-need placement of ashes and memorial product will be recognised as revenue at a point in time when the interment service and memorial product is provided to the customer. The allocation will be measured at the consideration received from the customer, based on a prevalent fee set through a Gazetted Board resolution.

A similar accounting policy has been adopted for single use, open-air setting burial vaults. Vaults are concrete lined and sealed outer receptacle that houses a deceased’s coffin. The vaults were built and are marketed by us to the general public.

Where payment for Memorial products or Vaults is received prior to control transferring to the customer, revenue recognition is deferred in contract liabilities within **Note 6.4 ‘Pre-need agreements’**.

Inventories

The Board states its inventories at the lower of cost and net realisable value, where cost is calculated using the average cost method. Judgement has to be exercised on assessing the net realisable value of the inventories, which is the estimated selling price in the ordinary course of operation, less the cost of completion and selling expenses.

Stock of memorial products held for resale is valued at the lower of cost and net realisable value. No write-off has been recognised in the Statement of Comprehensive

Income for the year ended 30 June 2025 (2024: Nil).

Inventories not held for resale are measured at cost unless they are no longer required, in which case they are measured at net realisable value.

3.2 Provision of services and cemetery leases

	2025	2024
	\$'000	\$'000
Burial (interment) services	4,445	4,347
Cremation services	15,531	14,611
Grant of right of burial (grave and cemetery land leases)	5,102	4,999
Grant of right of memorial (cemetery infrastructure leases)	1,020	921
Certificate of entitlement (mausoleum building leases)	3,048	2,925
Total income collected from cemetery leases and provision of services	29,146	27,803

Burial (interment) services

Interment refers to the act of burying a coffin into a stated burial plot. Interment fee or agreement can be purchased at the time of death (at-need) or can be purchased in advance of death (pre-need).

- For at-need services, revenue is recognised and measured at the transaction price of the interment service provided to the customer.
- Where payment for the interment service is received prior to control transferring to the customer, revenue recognition is deferred in contract liabilities within **Note 6.4 ‘Pre-need Agreements’**.

Cremation Services

Cremation is the process in which a deceased human body is reduced to ashes by fire through purpose-built cremators. Cremation fee or agreement can be purchased at-need or can be purchased pre-need.

- For at-need services, revenue is recognised and measured at the transaction price of the cremation service provided to the customer.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.2 Provision of services and cemetery leases (continued)

- Where payment for the cremation service is received prior to control transferring to the customer, revenue recognition is deferred in contract liabilities within **Note 6.4 'Pre-need Agreements'**.

Grant of right of burial (grave and cemetery land leases)

Tenure agreement over a stated burial plot (either a grave, land or a mausoleum crypt) which confers upon the holder of the Grant, the exclusive right to conduct burials, erect a monument within the burial plot and the right to receive maintenance on the burial plot (e.g. mowing of lawns, maintenance of surrounding patches or mausoleum floor) over the period of the agreement. Grant agreements can be purchased at-need or can be purchased pre-need. Grant of right of Burial will be accounted for as operating leases as income on a straight- line basis over the lease term.

Where full payment for Grant of Right of Burial is received in advance of the completion of the lease/agreement period, revenue recognition is deferred in contract liabilities within **Note 6.5 'Deferred lease income'**.

The Metropolitan Cemeteries Board considers all unelapsed portion of the Grant of Right of Burial as an AASB 16 contract liability where an obligation to transfer leasing services to a customer exists, for which Metropolitan Cemeteries Board has received full consideration (of the amount due) from the customer.

Certificate of entitlement (mausoleum crypt and ossuary leases)

An agreement that grants the certificate holder, an exclusive entitlement over a stated crypt or mausoleum. This entitlement also grants the holder the 'option' to exercise the purchase and associate a Grant of Right of Burial and interment fee against the Certificate of Entitlement. The Certificate can be purchased at-need or pre-need.

Certificate of Entitlement will only be activated when a Grant of Right of Burial is purchased and associated to the crypt, or when a body is interred into the crypt/ ossuary as stated in the Certificate of Entitlement (whichever is the earliest).

Metropolitan Cemeteries Board considers all unelapsed portion of at-need Certificate of Entitlements as an AASB 16 contract liability where an obligation to transfer leasing services to a customer exists for which the Board has received full consideration from the customer.

Where full payment for Certificate of Entitlement is received in advance of the completion of the lease/agreement period, revenue recognition is deferred in contract liabilities within **Note 6.5 'Deferred lease income'**. Pre-need Certificate of Entitlement purchased in advance of death is deferred in contract liabilities within **Note 6.4 'Pre-need Agreements'**.

Grant of right of memorial (cemetery infrastructure leases)

Memorial contracts can be purchased at-need or pre-need. Each Memorial contract is partially within the scope of both AASB 15 and AASB 16.

Aside from specific Memorial keepsakes and metal plaque purchase contracts, each Memorial contract is considered to be a bundled product containing distinct set of goods or services that represent the combined output for which the customer has contracted:

- Interment/placement of ash service and a sale of Memorial product (refer **Note 3.1 'Trading surplus'**); and
- Grant of Right of Memorial

Grant of Right of Memorial is a tenure agreement over a stated memorial plot which confers upon the holder of the Grant, the exclusive right to inter (place) ashes, erect/ display memorial product(s) within the stated plot and the right to receive maintenance on the memorial plot (e.g. mowing of lawns, maintenance of surrounding patches) over the period of the agreement. The original amount paid/consideration received will be accounted for as operating leases as income on a straight-line basis over 25 years, less any non-leasing components.

Where full payment for Grant of Right of Memorial component of memorial contract is received in advance of the completion of the lease/agreement period, revenue recognition is deferred in contract liabilities within **Note 6.5 'Deferred lease income'**.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.2 Provision of services and cemetery leases (continued)

The Board considers all unelapsed portion of the Grant of Right of Burial as an AASB 16 contract liability where an obligation to transfer leasing services to a customer exists for which the Board has received full consideration from the customer.

Significant assumptions and judgement – Recognition of non-leasing and operating lease income components:

Grant of Right of Burial and Memorial as well as at-need Certificate of Entitlement contracts (henceforth collectively referred as lease contracts) have both a leasing component and non-leasing component. Management, pursuant to paragraph 17 of the AASB 16, have applied the provisions of paragraphs 73 through to 90 (allocating the transaction price to performance obligations) of AASB 15, in order to determine and allocate stand-alone prices of the lease and non-lease components. Transaction price was measured at the consideration received, set in accordance with the prevalent fee approved through a Board resolution.

Non-leasing component

- Each Certificate of Entitlement contract contains an up-front component recognised as revenue at the point in time the contract is issued. This is costed at 10% of the purchase consideration of each contract, being the non-refundable fee to meet record keeping requirements of the *Cemeteries Act 1986* surrounding the crypt holder and permit the interment of the remains of the person to whom the Certificate of Entitlement relates, at the site identified in, or determined in accordance with, the Certificate of Entitlement.
- Each Grant of Right of Burial/Memorial contract contains an up-front component recognised as revenue at a point in time the contract is issued. This is costed at 20% of the purchase consideration of each contract, being the non-refundable fee to permit the interment of the remains of the person to whom the Grant of Right of Burial/Memorial relates, at the site identified in, or determined in accordance with, the Grant of Right of Burial/Memorial, establish cemetery grounds that are fit for burial and memorialisation purposes and meeting record keeping requirements of the *Cemeteries Act 1986* surrounding the Grant holder.

Leasing component

- The remainder of the transaction price in each lease contract (including any extensions) will be accounted for as operating lease income on a straight-line basis over the lease term.
- This judgement was made on the basis that these lease contracts provide economic benefits and exclusive rights to our customers or lessees, to direct the use of the underlying asset (e.g. cemetery land, memorial infrastructure, land, garden beds or mausoleum building) over the lease or contract tenure and upon the completion of the contract tenure, Metropolitan Cemeteries Board retains the right to the underlying asset.
- All lease contracts have been assessed as being operating leases in accordance with AASB 16 paragraph 62 as the contract tenure (up to a maximum of 75 years) is not for substantially all of the useful life of the underlying asset being leased.
- Underlying assets subject to operating leases have been disclosed in the statement of financial position, according to the nature of the underlying asset (buildings, land or infrastructure) and the Board have applied depreciation expense policy consistent with depreciation policy for similar assets. Refer **Note 5 ‘Key Assets’** for the disclosure of underlying assets subject to operating leases.

3.3 Investment Income

	2025	2024
	\$'000	\$'000
Interest	300	291
Franking credit refunds	346	181
Distributions	7,607	6,176
Total investment income	8,253	6,648

Revenue is recognised when the right to receive interest, franking credit refund or distribution income is established. Distributions from the managed funds are recognised in profit or loss unless they clearly represent a recovery of part of the cost of the investment.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3.4 Gains/(losses) on disposal of non-current assets

	2025	2024
	\$'000	\$'000
Net proceeds on disposal of non-current assets		
Plant, equipment and vehicles	43	118
Carrying amount of non-current assets disposed		
Cost of non-current assets disposed	(60)	(4,018)
Depreciation reversed on disposals	43	3,965
Carrying amount – costs of disposal	(17)	(53)
Net gain/(loss) on non-current assets disposed	(17)	65
Total gains/losses	(17)	65

Realised and unrealised gains/losses are usually recognised on a net basis. Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal, the carrying amount of the asset and related selling expenses.

All other gains and losses incurred within the managed funds (including management fees and performance fees) forming part of the movement in the fair value of units held, will be recognised in Other Comprehensive Income.

3.5 Other revenue

	2025	2024
	\$'000	\$'000
Rentals of Kiosks	165	163
Rental from lease of non-cemetery land and buildings	350	350
Insurance recoveries	81	69
Miscellaneous income	125	48
Total	721	630

Lease income from operating leases (rental of kiosks/café and non-cemetery land and buildings) is recognised as income on a straight-line basis over the lease term.

Insurance recoveries and Miscellaneous income are recognised and measured at the fair value of consideration received or receivable.

4. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Board's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Board in achieving its objectives and the relevant notes are:

	Notes	2025	2024
		\$'000	\$'000
Employee benefits expenses	4.1	18,104	14,603
Employee related provisions	4.2	3,742	2,854
Supplies and services	4.3	9,517	9,402
Cemetery lease and other expenses	4.4	3,657	3,487

4.1 Employee benefits expenses

	2025	2024
	\$'000	\$'000
Employee benefits	16,230	13,078
Superannuation – defined contributions plans	1,874	1,525
Total employee benefits expense	18,104	14,603



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

4.1 Employee benefits expenses (continued)

Employee benefits

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax and leave entitlements. Provision for employees' on-costs is included as part of the Board's leave expenses. Actual employment on-cost expenses such as workers' compensation insurance are included at **Note 4.4 'Cemetery lease and other expenses'**.

Superannuation

The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the West State Superannuation Scheme (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

The Board has no liabilities under the Pension Scheme.

Local Government Superannuation Fund and other defined contribution plans

The Metropolitan Cemeteries Board contributes, to accumulation superannuation plans, an amount of the statutory as well as non-statutory contribution obligations under the Local Government Superannuation Plan. This arrangement was closed for new members in 2011 and only continued to be disbursed to a handful of employees under a 'grandfathered' ruling.

The Board's legal or constructive obligation is limited to these employee's defined contributions. Contributions for all employees are expensed for the period in which they are incurred.

4.2 Employee related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Current	2025	2024
Employee benefits provision	\$'000	\$'000
Annual leave ⁽ⁱ⁾	1,371	1,032
Long service leave ⁽ⁱⁱ⁾	1,816	1,402
	3,187	2,434
Other provisions		
Employee on-costs ⁽ⁱⁱⁱ⁾	81	50
Total current employee related provisions	3,268	2,484
Non-current		
Employee benefits provision	461	362
Long service leave ⁽ⁱⁱ⁾		
Other provisions		
Employee on-costs ⁽ⁱⁱⁱ⁾	13	8
Total non-current employee related provisions	474	370
Total employee related provisions	3,741	2,854

(i) Annual leave liabilities Classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

(ii) Long service leave liabilities Unconditional long service leave provisions are classified as current liabilities as the Board does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

4.2 Employee related provisions (continued)

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Board has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The components of the long service leave liabilities are calculated at present value as the Board does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

(iii) Employment on-costs The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of **Note 4.4 'Cemetery lease and other expenses'** (apart from actuarial provisions including the unwinding of the discount (finance cost)) and are not included as part of the Board's **Note 4.1 'Employee benefits expense'**. The related liability is included in **Note 4.2 'Employee related provisions'** under 'Other provisions'

	2025	2024
	\$'000	\$'000
Employment on-cost provision		
Carrying amount at start of year	58	55
Additional/(reversals of) provisions recognised	49	29
Payments/other sacrifices of other economic benefits	(23)	(30)
Unwinding of the discount rate	10	4
Carrying amount at end of year	94	58

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Board's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

4.3 Supplies and services

	2025	2024
	\$'000	\$'000
Communications	137	116
Consultants and Contractors	8,441	8,410
Consumables	393	297
Materials	509	530
Travel	19	27
Others	18	22
Total supplies and services expenses	9,517	9,402



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

4.3 Supplies and services (continued)

Supplies and services

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed. Credit balance may arise as a result of recoups of expenses incurred during the year.

Consultants and Contractor expenses

Consultants and Contractor expense are recognised as expenses as incurred.

4.4 Cemetery lease and other expenses

	2025 \$'000	2024 \$'000
Cemetery lease expenses		
Building and infrastructure maintenance	1,176	1,057
Equipment repairs and maintenance	698	554
Utilities	669	566
Insurance	290	280
Total Cemetery lease expenses	2,833	2,457
Other expenses		
Employment on-costs	161	519
Administration	238	166
Other staffing	364	269
Board expenses	61	76
Total other expenses	824	1,030
Total Cemetery lease and other expenses	3,657	3,487

Cemetery lease expenses

Pursuant to paragraph 82 of AASB 16, expenses incurred in earning the operating lease income are accounted for in the Cemetery lease expenses note of the Statement of Comprehensive Income. These expenses, which directly relate to the operating

lease of the Board's assets, include maintenance, utility and council rates, insurance expenses and renovations and improvements.

Building, infrastructure and equipment repairs and maintenance

Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Employment on-costs

Employment on-costs include workers' compensation insurance and other employment costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at **Note 4.2 'Employee related provisions'**. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Other expenses

Other cemetery operation costs are recognised as expenses in the reporting period in which they are incurred.

5. Key assets

Assets the Board utilises for economic benefit or service potential

This section includes information regarding the key assets the Board utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2025 \$'000	2024 \$'000
Property, plant, equipment and vehicles	5.1	113,131	114,659
Infrastructure	5.1	22,355	21,560
Right-of-use assets	5.2	44	58
Intangibles	5.4	2,433	1,478
Total key assets		137,963	137,755

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5.1 Property, plant, equipment, vehicles and infrastructure

	Plant equipment and vehicles	Office equipment	Cemetery renewal	Freehold land	Buildings	Buildings and projects under construction	Total property, plant equipment and vehicles	Infrastructure
Year ended 30 June 2025 ^(b)	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1 July 2024								
Gross Carrying amount	14,510	4,573	3,826	23,917	72,398	13,895	133,129	23,290
Accumulated Depreciation	(10,060)	(3,294)	(3,826)	-	(1,280)	-	(18,469)	(1,729)
Carrying amount at start of year	4,450	1,279	0	23,917	71,118	13,895	114,660	21,560
Additions	241	-	-	-	1	4,479	4,720	7
Transfers from works in progress	6,338	335	1,314	-	5,050	(16,673)	(3,636)	1,815
Disposals	(17)	-	-	-	-	-	(17)	-
Transfers from works in progress	242	-	-	-	-	-	242	(242)
Revaluation Increments ^(a)	-	-	-	44	2,239	-	2,283	(154)
Impairment Loss ^(b)	-	-	-	-	(1,445)	-	(1,445)	-
Depreciation	(1,253)	(487)	(94)	-	(1,842)	-	(3,676)	(632)
Carrying amount at 30 June 2025	10,001	1,128	1,220	23,961	75,120	1,701	113,131	22,355
Gross carrying amount	19,001	3,925	5,140	23,961	76,587	1,701	130,315	22,732
Accumulated depreciation	(9,000)	(2,797)	(3,920)	-	(22)	-	(15,739)	(377)
Accumulated impairment loss	-	-	-	-	(1,445)	-	(1,445)	-

(a) Of this amount, \$6,374,000 relates to professional and project management fees, which are now included in the value of current use building and infrastructure assets under the current replacement cost basis as required by the prospective application of AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities*. This amount is offset by revaluation decrements for the year.

(b) During the year, one impairment event was identified. The Norfolk Chapel in Karrakatta Cemetery was damaged due to an arson attack on 1 October 2024. An independent valuation was obtained from Landgate to assess the impact of this event. Based on Landgate's advice, an impairment loss has been recognised to reflect the reduced recoverable amount of the affected asset. As it is a previously revalued asset, it has been written down to the recoverable amount with the loss recognised as a revaluation decrement in other comprehensive income.

(c) Columns may not add due to rounding.

Information on fair value measurements levels is provided in **Note 8.3 'Fair Value Measurement'**.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5.1 Property, plant, equipment, vehicles and infrastructure (continued)

Initial recognition

Items of property, plant, equipment, vehicles and infrastructure, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant, equipment, vehicles and infrastructure costing less than \$5,000 are immediately expensed directly to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land;
- buildings; and
- infrastructure.

Freehold land (land) is carried at fair value. Buildings and infrastructure are carried at fair value less accumulated depreciation and accumulated impairment losses. All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently revalued as at 1 July 2024 by the Western Australian Land Information Authority (Landgate). The valuations were performed during the year ended 30 June 2025 and recognised at 30 June 2025. In undertaking the revaluation, fair value was determined by reference to market values for land: \$15,200,000 (2024: \$14,400,000). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 Amendment to *Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities*.

These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

Infrastructure is independently valued every 3 years by the Western Australian Land Information Authority (Landgate) to ensure that the carrying amount does not differ materially from the asset's fair value. For the year ended 30 June 2025, infrastructure assets are carried at a revalued amount, less any subsequent accumulated depreciation. Infrastructure assets comprise mainly of Mausoleums and Niches.

Infrastructure assets were independently revalued as at 30 June 2025 by the Western Australian Land Information Authority (Landgate) and recognised at 30 June 2025. In undertaking the revaluation, fair value for infrastructure assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

A significant portion of the Board's freehold land, buildings and infrastructure are subject to operating lease contracts. In addition, the Board holds certain land and kiosks for strategic purposes. Such assets are rentable properties and income from these properties are treated as operating lease income.

Revaluation model

(a) Fair Value where market-based evidence is available:

Freehold land The fair value of land is determined on the basis of current market values determined by reference to recent market transactions.

(b) Fair value in the absence of market-based evidence:

Buildings and infrastructure are specialised or where land is restricted

Fair value of land, buildings and infrastructure is determined on the basis of existing use.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5.1 Property, plant, equipment, vehicles and infrastructure (continued)

Existing use buildings and infrastructure

Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Where the fair value of buildings and infrastructure is determined on the current replacement cost basis, the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset whereby the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Restricted use land

Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

Significant assumptions and judgements

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the Western Australian Land Information Authority (Landgate) is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Burial and cremation plots within Mausoleum buildings, infrastructure assets and land owned and operated by the Board, are leased out to the Board's customers under one or more operating lease contracts.

Commitments

Capital expenditure commitments as at 30 June 2025 are included in **Note 7.5 'Capital expenditure commitments'**, being contracted capital expenditure additional to the amounts reported in **Note 5.1 'Property, plant, equipment, vehicles and infrastructure'** and **Note 5.4 'Intangible Assets'**.

5.2 Right-of-use assets

	Office Equipment	Total
Year ended 30 June 2025	\$'000	\$'000
Carry amount at beginning of period	58	58
Additions	6	6
Depreciation	(20)	(20)
Net carrying amount at end of period	44	44

Initial Recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets. If ownership of the leased asset transfers to the Board at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in **Note 5.3 'Depreciation and Impairment'**.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5.3 Depreciation and impairment

	2025	2024
	\$'000	\$'000
Plant, equipment and vehicles	1,253	863
Office equipment	487	297
Buildings	1,842	1,278
Infrastructure	632	579
Renewal Areas	94	87
	4,308	3,104

As at 30 June 2025 there was one incident which led to one building being impaired – please refer to the disclosure in Note 5.1 for details. Other than that, there were no indications of impairment to property, plant and equipment, vehicles or infrastructure. Please refer to **Note 5.4 'Intangible Assets'** for the Board's impairment assessment of intangible assets.

Finite useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The sole exception to this rule is for land held by the Board. Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life in years
Buildings	40 to 100 years
Plant and equipment	3 to 10 years
Plant and equipment (Cremators)	10 to 15 years
Office equipment	3 to 5 years
Motor vehicles	3 to 7 years
Infrastructure	7 to 71 years
Cemetery renewal areas ^(a)	3 to 5 years

^(a) This class of assets relates to areas of the cemetery which have previously been used for burials and which, under the Board's 'Renewal' policy, have been redeveloped to enable further burials or memorialisation to take place. It is the policy of the Board that the costs associated with the redevelopment of these areas be capitalised and depreciated over the estimated useful life of the development.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual year reporting period, and adjustments should be made where appropriate.

Land, which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Board is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5.3 Depreciation and impairment (continued)

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5.4 Intangible Assets

	Software Licenses	Computer Software	Total
Year ended 30 June 2025	\$'000	\$'000	\$'000
1 July 2024			
Gross carrying amount	289	4,511	4,800
Accumulated amortisation	(289)	(3,033)	(3,322)
Carrying amount at start of year	-	1,478	1,478
Additions		1,434	1,434
Amortisation expense	-	(479)	(479)
Carrying amount as at 30 June 2025	-	2,433	2,433
Gross carrying amount	289	5,945	6,234
Accumulated amortisation	(289)	(3,512)	(3,801)

Initial recognition

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted below), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income. Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- An intention to complete the intangible asset and use or sell it;
- The ability to use or sell the intangible asset;
- The intangible asset will generate probable future economic benefit;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;
- Ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

5.5 Amortisation and impairment

	2025 \$'000	2024 \$'000
Computer Software	479	253
Software Licenses	-	-
Total amortisation for the period	479	253

As at 30 June 2025 there were no indications of impairment of intangible assets. The Board held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5.5 Amortisation and impairment (continued)

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Board have a finite useful life and zero residual value. Estimated useful lives are reviewed annually. The estimated useful lives for each class of intangible asset are:

Intangible Asset	Useful life in years
Computer Software ^(a)	3 to 10 years
Software Licenses	3 to 10 years

^(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. The policy in connection with testing property, plant, equipment and vehicles for impairment is outlined in **Note 5.3 'Depreciation and Impairment'**.

Software Licences

Licences have a finite useful life and are carried at cost less accumulated amortisation and accumulated impairment losses.

Computer Software

Software that is an integral part of the related hardware is recognised as part of the plant, equipment and vehicles. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

Development Costs of Intangibles

Research costs are expensed as incurred. Development costs incurred for an individual project are carried forward when the future economic benefits can be reasonably

regarded as assured and the total project costs are likely to exceed \$50,000. Other development costs are expensed as incurred.

6. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Board's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2025 \$'000	2024 \$'000
Receivables	6.1	10,308	8,081
Payables	6.2	(1,473)	(798)
Other Current liabilities	6.3	(54)	(56)
Pre-need agreements	6.4	(32,496)	(32,287)
Deferred lease income	6.5	(100,220)	(97,120)

6.1 Receivables

	2025 \$'000	2024 \$'000
Current		
Trade debtors	1,833	1,795
Accrued revenue	6,743	5,535
GST Receivable	250	-
Prepayments	1,482	751
Total current	10,308	8,081

The Board does not hold any collateral or other credit enhancements as security for receivables. The **accrued revenue** balance includes accruals for the managed investment distributions and franking credits, as well as cash at bank interest. Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

6.1 Receivables (continued)

Impairment of receivables – expected credit losses

The maximum exposure to credit risk at the end of the reporting period for trade debtors is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at **Note 8.1(c) 'Credit risk exposure'**.

The allowance for uncollectible amounts is raised using a forward-looking expected credit loss (ECL) approach. During the year, there were no debtor accounts that became uncollectible. Thus, ECL for the Board's trade debtors is deemed to be nil (2024: Nil). The Board does not hold any collateral as security or other credit enhancements for trade debtors.

6.2 Payables

	2025	2024
	\$'000	\$'000
Current		
Trade payables	31	75
GST Payable	4	0
Accrued expenses	1,047	460
Accrued salaries	445	309
Retention monies held on capital projects	19	19
Other (Payroll & Workers compensation payable)	(73)	(65)
Total current payables	1,473	798

Payables are recognised at the amounts payable when the Board becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period (2025: 6 days, 2024: 6 days). Accrued salaries are settled within a fortnight of the reporting period end. The Board considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.3 Other current liabilities

	2025	2024
	\$'000	\$'000
Current		
Income received in advance	56	58
Other refunds payable	(2)	(2)
Total Other current liabilities	54	56

The balance primarily relates to instances where the Board has received consideration in advance of satisfying the performance obligation. Amounts received are recognised as liabilities until such time as the service is performed or goods delivered, and a transfer will be made to revenue based on the transaction price of the service or goods.

Other current liabilities relate to miscellaneous café/building rental, Genealogy services, Monument and Funeral Director licence fees paid in advance.

6.4 Pre-need agreements

	2025	2024
	\$'000	\$'000
Current		
Cremation	481	479
Burial	140	138
Total current pre-need Agreements	621	617
Non-Current		
Cremation	6,350	6,320
Burial	2,009	1,989
Memorial products	5,721	5,937
Certificate of Entitlement	17,795	17,423
Total Non-current pre-need Agreements	31,875	31,669
Balance at end of period	32,496	32,286

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

6.4 Pre-need Agreements (continued)

Pre-need agreements represent consideration received for performance obligations not yet satisfied. Refer to **Note 3.1 'Trading surplus'** and **3.2 'Provision of services and Cemetery leases'** for details of the Board's revenue recognition policy.

Substantially all of the income deferred at period end will be recognised as income when:

- **Pre-need cremation** at the time of passing or death and the cremation service is provided to the customer. Transfer to revenue will be measured at the transaction price as at the time of purchase of the pre-need agreement.
- **Pre-need burial** at the time of passing or death and the burial/interment service is provided to the customer. Transfer to revenue will be measured at the transaction price as at the time of purchase of the pre-need agreement.
- **Pre-need memorial products** at the time of passing or death and the memorial product is delivered to, or collected by, the customer. Transfer to revenue will be measured at the transaction price of the memorial product component of the bundle, as at the time of purchase of the memorial agreement.

Transaction price of the performance obligation will be accounted for as operating lease income on a straight-line basis over 25 years when:

- **Pre-need Certificate of Entitlement** at the time of the holder's death and the entombment service is provided or when Grant of Right of Burial is purchased and associated with the Certificate of Entitlement, whichever is the earliest.

6.5 Deferred lease income

	2025	2024
	\$'000	\$'000
Current		
Grant of Right of Memorial	758	716
Grant of Right of Burial	3,259	3,102
Mausoleum Certificate of Entitlement	2,597	2,543
Total current pre-need Agreements	6,614	6,361
Non-Current		
Grant of Right of Memorial	10,632	10,353
Grant of Right of Burial	50,181	48,299
Mausoleum Certificate of Entitlement	32,793	32,107
Total Non-current Deferred Grant and leases income	93,606	90,759
Balance at end of period	100,220	97,120

Where full payment for Grant of Right of Burial, Grant of Right of Memorial or at-need Certificate of Entitlement is received in advance of the completion of the lease period, revenue recognition is deferred as deferred lease income (contract liabilities).

The unelapsed tenure is recognised as deferred lease income to recognise the fact that an obligation to transfer or provide leasing services to customer exists for which the Metropolitan Cemeteries Board has received full consideration of the amount due, in advance of satisfying the performance obligation. The Board has a performance obligation of providing a lease or exclusive right to the Grant or Certificate of Entitlement holder over an underlying asset (e.g. cemetery land, memorial infrastructure, land and garden beds or mausoleum assets etc.) over the lease term.

Thus, transfer to revenue will be made over the remaining unelapsed lease term of the agreement on a straight-line basis and at the transaction price as at the time of purchase.

Refer to **Note 3.1 'Trading surplus'** and **3.2 'Provision of services and cemetery leases'** for details of the Board's revenue recognition policy and the distinction between the leasing and non-leasing components of the Board's contracts with customers.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Board.

	Notes
Cash and cash equivalents	7.1
Financial assets at fair value through other comprehensive income	7.2
Lease Liabilities	7.3
Finance costs	7.4
Operating expenditure commitments	7.5

7.1 Cash and cash equivalents

Reconciliation of Cash

	2025	2024
	\$'000	\$'000
Cash and cash equivalents	4,992	6,384
Balance at end of period	4,992	6,384

For the purpose of the Statement of Cash Flows, cash and cash equivalents comprises of cash at bank, net of outstanding bank overdrafts.

7.2 Financial assets at fair value through other comprehensive income (OCI)

	2025	2024
	\$'000	\$'000
At beginning of year	84,715	80,257
Additions	12,000	4,000
Management fees reclassified to Income Statement	(522)	(434)
Net gains and (losses) recognised in OCI	2,514	892
Balance at end of period	98,707	84,715
Composition of financial assets at fair value through OCI:		
Managed Units	98,707	84,715
Balance at end of period	98,707	84,715

The Board has elected to account for all three of its investments in managed funds at fair value through other comprehensive income (fair value through OCI), as permitted by AASB 9.5.7.5.

This decision to elect to account for the managed funds at fair value through OCI is, in the Board's opinion, mainly due to the absence of contractual terms and specified dates of payments of interest in outstanding principal in each of our managed funds; and our objective of long-term capital growth and return, rather than holding these investments for trading purposes.

The fair value of the managed funds as at the end of each reporting period is as follows:

	2025	2024
Name of Fund	\$'000	\$'000
Russell Investments Balanced Fund	68,708	58,106
Russell Investments Australian Floating Rate Fund	9,941	8,647
Russell Investments Australian Opportunities Fund	20,058	17,962
	98,707	84,715



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7.2 Financial assets at fair value through other comprehensive income (OCI) (continued)

Managed funds comprise of funds invested predominantly in shares and unit trusts, listed or about to be listed on the Australian Securities Exchange.

The Board's Managed funds are available to be traded in active markets and the fair value of these securities is based on quoted market prices at the reporting period end date. Information on fair value measurements is provided in **Note 8.3 'Fair value measurements'**.

Initial recognition and measurement

Investments in managed funds are initially measured at the entry price, being the fair value of the units plus transaction costs that are directly attributable to their acquisition.

The fair values of the units are provided by our independent, qualified, fund manager and the initial transaction costs are the amounts that are determined and deducted by the relevant managed fund.

Subsequent measurement

Investments in managed funds are subsequently measured at fair value.

Fair value is determined with reference to the unit price of the managed funds as provided by the fund manager and determined by the fund's administrator. The fund's administrator determines the fair value of the units in the managed funds with reference to the market value of the underlying assets. The fair values of the underlying assets are determined with reference to quoted prices (for listed equities) and by the use of valuation techniques (for unlisted equities and debt instruments).

Gains or losses due to movements in the fair value of units held in managed funds are recognised in other comprehensive income and remain in the fair value through other comprehensive income (FVOCI) reserve until disposal of those units. At the date that the units in the managed fund are disposed of, the Board can elect to transfer the cumulative gain or loss in the FVOCI reserve (being the difference between the exit price fair value and the entry price fair value) to the retained earnings. Transfers (if any) from FVOCI reserves to retained earnings will be disclosed in both **Note 9.8 'Equity'** and **"Disposals of managed funds during the period"** section below.

Upon the sale (de-recognition) of FVOCI assets in its entirety, all fair value gains and losses will be recognised in other comprehensive income (OCI). Immediately prior to disposal any fair value gains and losses, the Board would recognise in OCI, bringing the carrying value of the investment to be disposed of to its then fair value. As such, there would then be no gain or loss on disposal to be recognised in profit or loss.

Exit prices of units are determined with reference to the fair value of the units and after deducting transaction costs to be incurred on disposal of the units. Commission and transactions costs incurred upon the de-recognition of FVOCI assets will be expensed in profit or loss. Distributions from managed funds are recognised in profit or loss unless they clearly represent a recovery of part of the cost of the investment.

Management and performance fees

All other gains and losses incurred within the managed funds form part of the movement in the fair value of units held and are recognised in OCI. The 'Standard' management fees are recognised as fees payable in the income statement.

Impairment

Investments in managed funds are treated as equity investments and consequently are not tested for impairment.

Distributions received

Distributions may relate to dividends received on managed fund investments disposed of during the period or retained at the end of the period as follows:

	2025	2024
	\$'000	\$'000
On investments retained at the end of the period	7,607	6,176
Total distributions received	7,607	6,176



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7.2 Financial assets at fair value through other comprehensive income (OCI) (continued)

Disposals of managed funds during the period

Depending on the Board's working capital requirements, the Board may dispose (sell) units in the managed funds in order to meet capital expenditure obligations. Cash that is considered surplus to short term operational needs may be transferred to the managed funds. Similarly, if cash is required for short term operational needs, units in the managed funds are sold in order to realise cash.

7.3 Lease liabilities

	2025 \$'000	2024 \$'000
Not later than one year	20	-
Later than one year and not later than five years	30	105
Later than five years	-	-
	50	105
Current	20	-
Non-current	30	105
	50	105

The Board measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Board uses the incremental borrowing rate provided by Western Australia Treasury Corporation (WATC) of 4.7% (2024: 4.5%).

Lease payments included by the Board as part of the present value calculation of lease liability include:

- a) Fixed payments (including in-substance fixed payments); and
- b) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that termination option.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Lease liabilities presented by the Board do not have extension nor termination options.

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

7.4 Finance costs

	2025 \$'000	2024 \$'000
Lease interest expense	2	-
Finance costs expensed	2	-

Finance costs relate to the interest component of lease liability repayments recognised in accordance with AASB 16.

7.5 Capital expenditure commitments

Capital expenditure commitments, being contracted expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2025 \$'000	2024 \$'000
Within 1 year	1,868	357
	1,868	357

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

8. Risks and Contingencies

This note sets out the key risk management policies and measurement techniques of the Board.

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

8.1 Financial risk management

Financial instruments held by the Board are cash and cash equivalents, managed investment units, receivables and payables. The Board’s overall risk management program focuses on managing the risks identified below. Investment decisions are made by the Board’s Committee for Finance, Audit and Risk on the basis of advice received from the Board’s professional financial advisers. Risks associated with the investments are managed through the application of the guidelines set out in the Board’s Investment Policy.

(a) Summary of risks and risk management

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Board. For trade receivables, the Board adopts the policy of dealing only with customers of appropriate credit history, and obtaining sufficient security, where appropriate, to mitigate credit risk. For managed funds (fair value through OCI), the credit risk is managed by the independent fund manager. For other financial assets, the Board adopts the policy of dealing only with high credit quality counterparties.

Credit exposure to an individual counterparty is restricted by credit limits that are approved by management, based on ongoing credit evaluation. The counterparty’s payment profile and credit exposure are continuously monitored by the respective management. In addition, receivable balances are monitored on an ongoing basis with the result that the Board’s exposure to bad debts is minimal. Debt will be written-off

against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk. The Board’s trade receivables comprise of 63 debtors (2024: 66 debtors) that represent 100% of trade receivables.

Liquidity risk

Liquidity risk arises when the Board is unable to meet its financial obligations as they fall due. The Board is exposed to liquidity risk through its trading in the normal course of business. The Board manages the liquidity risk by maintaining sufficient cash to enable the Board to meet its normal operating commitments. Liquidity risk exposure from managed fund investments classified as available-for-sale assets is managed by the independent fund manager. The Board does not hold any collateral as security or other credit enhancements relating to the financial assets it holds. The Board also does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates, will affect the Board’s income or the value of its holdings of financial instruments. The Board is exposed to equity security price risk because of the underlying investments invested through the managed funds, held by the Board that are classified as fair value through OCI. Units held by the Board were invested to both Australian and International equities.

To manage its price risk arising from investment in the managed funds, the Board diversifies its portfolio by implementing target asset allocation ranges. In turn, funds are managed and diversified in accordance with the limits set by the Board.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. Foreign currency risk relating to the managed fund investments is managed by the independent fund manager.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

8.1 Financial risk management (continued)

(b) Categories of financial instruments

The carry amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2025 \$'000	2024 \$'000
Financial Assets		
Cash and cash equivalents	4,992	6,384
Financial assets at amortised cost ^(a)	8,576	7,331
Fair value through OCI	98,707	84,715
Total Financial Assets	112,275	98,430
Financial liabilities		
Payables	1,469	798
Total financial liability	1,469	798

^(a) The amount for receivables excludes the GST recoverable from the ATO (statutory receivable).

(3) Credit risk exposure

The following table details the credit risk exposure on the Board's trade receivables using a provision matrix.

		Days past due			
	Total \$'000	Current \$'000	<30 days \$'000	31-60 days \$'000	>60 days \$'000
30 June 2025					
Expected credit loss rate		0%	0%	0%	0%
Estimated total gross carrying amount at default ^(a)	8,576	8,442	0	66	68
Expected credit losses	-	-	-	-	-
30 June 2024					
Expected credit loss rate		0%	0%	0%	0%
Estimated total gross carrying amount at default ^(a)	7,331	7,197	0	66	68
Expected credit losses	-	-	-	-	-

^(a) The carrying amount excludes GST recoverable from the ATO (statutory receivable).

8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

8.2.1 Contingent assets

The Board does not have any contingent assets.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

8.2.2 Contingent liabilities

The following contingent liabilities are excluded from the liabilities included in the financial statements:

Contaminated sites

Under the *Contaminated Sites Act 2003* (the Act) the Board is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated remediation required or possibly contaminated investigation required, the Board may have a liability in respect of investigation or remediation expenses.

Currently there are no sites listed on the DWER contaminated site register.

The Board has adhered to the Asbestos Management Plan procedures for detecting, managing, removing and/or disposing of Asbestos Containing Materials (ACM).

8.3 Fair value measurements

Detailed fair value disclosures under AASB 13 *Fair Value Measurement* are no longer required for Tier 2 agencies. As a result, Fair value measurement disclosures have been simplified to mostly disclose information pertaining to the Board's financial assets (**Note 7.2 'Financial assets at fair value through other comprehensive income'**). Valuation process and basis of valuation for the Board's land, buildings and infrastructure are stated at **Note 5.1 'Property, plant, equipment, vehicles and infrastructure'**.

The fair value of financial assets is the amount at which the asset could be sold, or the liability transferred in a current transaction between market participants, other than in a forced or liquidation sale.

The fair values and net fair values of financial instrument assets are determined and classified as follows:

- **Level 1** fair value measurements have been based on quoted prices (unadjusted) in active markets for identical assets that the Board can access at the measurement date.

Valuation processes

There were no changes in valuation techniques during the period.

Managed Funds (Level 1 fair values)

Fair values are measured using quoted prices in active markets. The managed fund investments classified as fair value through OCI are considered Level 1 in the fair value hierarchy, as the fair value of the managed fund is determined with reference to the net asset value of the underlying units in the fund. The net asset value prices are regularly provided, and the managed fund is considered to trade in an active market.

Fair value Measurements

The fair value of the managed funds (the net asset value of the underlying asset in the fund) is obtained from the fund manager appointed to each managed fund. The Board does not develop any quantitative inputs to determine the fair value of the managed funds. The fund managers determine the fair value of each unit in the managed fund with reference to its quoted price, if available, and by the use of valuation techniques where quoted prices are not available.

	Level 1	Level 2	Level 3	Fair Value at end of period
2025	\$'000	\$'000	\$'000	\$'000
Fair value financial assets through OCI (Note 7.2)	98,707	-	-	98,707
Land (Note 5.1)	-	15,200	8,761	23,961
Buildings (Note 5.1)	-	-	75,120	75,120
Infrastructure (Note 5.1)	-	-	22,355	22,355
	98,707	15,200	106,236	220,143



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Assets measured at fair value:	Level 1	Level 2	Level 3	Fair Value at end of period
2025	\$'000	\$'000	\$'000	\$'000
Fair value financial assets through OCI (Note 7.2)	84,715	-	-	84,715
Land (Note 5.1)	-	14,400	9,517	23,917
Buildings (Note 5.1)	-	-	71,118	71,118
Infrastructure (Note 5.1)	-	-	21,561	21,561
	84,715	14,400	102,196	201,311

There were no transfers between Levels 1, 2 or 3 during the current and previous periods. Infrastructure assets are independently valued every 3 years with the last valuation date taking place on 30 June 2025.

9. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	9.1
Changes in accounting policy	9.2
Key management personnel	9.3
Related party transactions	9.4
Related bodies	9.5
Affiliated bodies	9.6
Remuneration of auditor	9.7
Equity	9.8
Supplementary financial information	9.9
Explanatory statement	9.10

9.1 Events occurring after the end of the reporting period

There were no known events occurring after the end of the reporting period and up to date of this report.

9.2 Changes in accounting policy

The following standards are operative for reporting periods ended on or after 30 June 2025 and affects Metropolitan Cemeteries Board reporting requirements:

- **AASB 2020-1** Amendments to Australian Accounting Standards – Classification of Liabilities as Current and Non-Current
- **AASB 2022-10** Amendments to Australian Accounting Standards – Fair value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

9.3 Key management personnel

The Metropolitan Cemeteries Board has determined key management personnel to include cabinet ministers, Board members and senior officers of the Metropolitan Cemeteries Board. The Metropolitan Cemeteries Board does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

Compensation of Board Members

The number of members of the Board whose total fees, salaries, superannuation, non-monetary benefits and other benefits received for the financial year, fall within the following bands are:

Compensation bands	2025	2024
\$10,000 - \$20,000	5	5
^(a) One Board member receives no compensation.		
	2025	2024
	\$'000	\$'000
Short term employee benefits	59	69
Post-employment benefits	7	8
The total compensation of Board Members	66	77

The total compensation includes the superannuation expense incurred by the Metropolitan Cemeteries Board in respect of the members of the Board.

No members of the Board are members of the Pension Scheme.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

9.3 Key management personnel (continued)

Compensation of senior officers

The number of senior officers, other than senior officers reported as members of the Board; whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:

Compensation bands	2025	2024
\$0 - \$50,000	-	1
\$50,001 - \$100,000	1	1
\$100,001 - \$150,000	2	-
\$150,001 - \$200,000	1	2
\$200,001 - \$250,000	1	-
\$250,001 - \$300,000	-	1
\$300,001 - \$350,000	-	1
\$350,001 - \$400,000	1	-
	2025	2024
	\$'000	\$'000
Short term employee benefits	822	706
Post-employment benefits	101	94
Other (long term) employee benefits	183	148
Termination benefits	-	69
The total compensation of senior officers	1,106	1,017

The total remuneration includes the superannuation expense incurred by the Board in respect of senior officers other than senior officers reported as members of the Board. No senior officers are members of the Pension Scheme.

9.4 Related party transactions

The Metropolitan Cemeteries Board is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Metropolitan Cemeteries Board include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all Board Members and senior officers of the Metropolitan Cemeteries Board and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- The Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Outside of normal citizen type transactions, the Metropolitan Cemeteries Board had transacted with one related party, Board member and Chair, Mr Joseph O'Dea Jnr, who is the Executive Chair of Bowra and O'Dea Pty Ltd, a funeral director.

All funeral directors operating within the Perth Metropolitan area transact with the Metropolitan Cemeteries Board as the provider of cemetery services. Funeral directors are charged fees, which are approved by the Board, the State Government and are advertised in the Government Gazette.

Bowra and O'Dea Pty Ltd transacts with the Metropolitan Cemeteries Board in a commercial, arm's length manner, on the same terms and conditions as all other funeral directors who operate in the Perth Metropolitan area. Bowra and O'Dea Pty Ltd do not transact with the Metropolitan Cemeteries Board in any other manner. For the reported period, Bowra and O'Dea Pty Ltd had approximately 3,995 funeral transactions with the Metropolitan Cemeteries Board and the appropriate gazetted funeral fees were paid to the Metropolitan Cemeteries Board.

In addition, all Board members must disclose any conflict of interests at Board meetings, or before making any decisions for the Metropolitan Cemeteries Board. Mr O'Dea on all occasions excuses himself from meetings when any decisions on financial matters affecting funeral directors are discussed or made, thus ensuring neither he, nor Bowra and O'Dea Pty Ltd, is afforded any benefit that may affect the Board's financial position and performance.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

9.5 Related bodies

The Board does not have related bodies.

9.6 Affiliated bodies

The Board does not have affiliated bodies.

9.7 Remuneration of auditor

Remuneration payable to the Auditor General for the reporting period is as follows:

	2025 \$'000	2024 \$'000
Auditing the accounts, controls, financial statements and key performance indicators	78	72
	78	72

9.8 Equity

	2025 \$'000	20243 \$'000
Contributed Equity		
Balance at start of period	13,641	13,641
Balance at end of period	13,641	13,641
Asset Revaluation Surplus		
Balance at start of period	46,409	37,442
<i>Net revaluation increments/(decrements)</i>		
Land	44	5,273
Buildings	792	3,681
Infrastructure	(154)	-
Plant & Equipment	-	13
Reserves balance at end of period	47,092	46,409
Financial Assets Revaluation Reserve		
FVOCI Revaluation Reserves		
Balance at start of period	(4,436)	(5,328)
<i>Net revaluation increments / (decrements):</i>		
Fair value assets through OCI	2,513	892
Reserves balance at end of period	(1,923)	(4,436)
Total Reserves balance at end of period	45,169	41,973
Retained Earnings		
Balance at start of period	48,389	39,853
Net surplus	7,095	8,536
Balance at end of period	55,485	48,389

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

9.9 Supplementary financial information

(a) Write-offs

During the financial year, as part of the asset stocktake one asset with a written down value of \$5,823 (2024: nil) was written off our asset register under the authority of the Board. There was no salary overpayment written off under the authority of the Board (2024: nil).

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes (2024: nil).

(c) Gifts of public property

There were no gifts of public property during the financial year or the comparative year (2024: nil).

9.10 Explanatory statement

Details and reasons for the significant variations between actual results with the corresponding items in the preceding year are detailed below. Narratives are provided for significant variations.

Significant variations are considered to be those greater than 5% and \$500,000.

(i) Significant variances between current and prior year - actual revenues and expenditures

		2025 Actual	2024 Actual	Variance	Variance
	Notes	\$'000	\$'000	\$'000	\$'000
INCOME					
Revenue					
Sales of Memorial products	1	6,244	5,472	771	14%
Provision of services and Cemetery leases	2	29,146	27,803	1,343	5%
Investment Income	3	8,253	6,648	1,605	24%
Other revenue		721	630	91	14%
Gains					
Gain/(loss) on disposal of non-current assets		(17)	65	(82)	-126%
TOTAL INCOME		44,347	40,618	3,729	9%
Expenses					
Cost of sales		1,165	1,209	(44)	-4%
Employee benefits expense	4	18,104	14,603	3,501	24%
Supplies and services		9,517	9,402	115	1%
Depreciation and amortisation expense	5	4,787	3,357	1,430	43%
Cemetery lease and other expenses		3,657	3,487	170	5%
Amortisation of Right of Use Assets		20	24	(4)	-17%
Finance costs		2	-	2	0%
TOTAL EXPENSES		37,252	32,082	5,170	-16%
SURPLUS FOR THE PERIOD		7,095	8,536	(1,441)	(17)%



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

9.10 Explanatory statement (continued)

1. Sales of Memorial products

Revenue from memorial products increased compared to the previous year, reflecting stronger demand and continued community engagement with memorialisation offerings.

2. Provision of Services and Cemetery Leases

Revenue from services and cemetery leases was higher than the prior year, mainly due to higher cremation, memorial and mausoleum services.

3. Investment Income

The Board received higher managed fund distributions than the prior year, which was brought on by higher corporate earnings results from Global and Australian companies.

4. Employee Benefits Expense

The increase in employee benefits expense reflects workforce changes undertaken as part of an organisational restructure, implemented to support growing demand for cemetery services and an increase in wages policy.

5. Depreciation and amortisation expense

Depreciation and amortisation expenses were higher than the previous year due to the completion of the asset verification project which included the revision of estimated useful lives of fixed assets.

(ii) Significant variances between actual and estimated results for the financial year

	Variance	2025 Actual	2025 Estimate ^(a)	Variance	Variance
	Notes	\$'000	\$'000	\$'000	%
INCOME					
Revenue					
Sales of Memorial products	1	6,244	5,170	1,074	21%
Provision of services and Cemetery leases		29,146	28,556	590	2%
Investment Income	2	8,253	3,294	4,959	151%
Other revenue		721	760	(39)	5%
Gains					
Gain/(loss) on disposal of non-current assets		(17)	-	(17)	-
TOTAL INCOME		44,347	37,780	6,567	17%
Expenses					
Cost of sales		1,165	1,312	(147)	-11%
Employee benefits expense	3	18,104	16,816	1,288	8%
Supplies and services	4	9,517	8,835	682	8%
Depreciation and amortisation expense	5	4,787	4,047	740	18%
Cemetery lease and other expenses	6	3,657	5,287	(1,630)	-31%
Amortisation of Right of Use Assets		20	-	20	-
Finance costs		2	-	2	-
TOTAL EXPENSES		37,252	36,287	955	3%
SURPLUS FOR THE PERIOD		7,095	1,483	5,612	375%

^(a) 2025 estimates have been reclassified to align with the Board's Statement of Comprehensive Income's classifications.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

9.10 Explanatory statement (continued)

1. Sales of Memorial products

Revenue from memorial products increased compared to the estimate, reflecting stronger demand and continued community engagement with memorialisation offerings.

2. Investment Income

The Board received higher than forecast managed fund distributions brought on by higher corporate earnings results from Global and Australian companies.

3. Employee Benefits Expense

The increase in employee benefits expense reflects ongoing workforce changes undertaken as part of an organisational restructure, implemented to support growing demand for cemetery services and increase of wages policy higher than expected.

4. Supplies and services

The increase in supplies and services expenditure is primarily due to the use of temporary contract labour to manage staffing shortfalls to maintain service delivery and the expensing of project costs that were not capital in nature.

5. Depreciation and amortisation expense

Depreciation and amortisation expenses were higher than the estimate due to the completion of the asset verification project which included the revision of estimated useful lives of fixed assets.

6. Cemetery lease and other expenses

The variance is due to lower insurance premiums and discretionary corporate expenditure.



A close-up photograph of lavender flowers in bloom, with purple buds and open blossoms against a soft-focus green background. A dark blue rectangular box is overlaid on the right side of the image, containing the title text.

KEY PERFORMANCE INDICATORS



Key Performance Indicators

CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2025

We hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Metropolitan Cemeteries Board's performance, and fairly represent the performance of the Metropolitan Cemeteries Board for the financial year ended 30 June 2025.



Joe O'Dea (Jnr)
CHAIR



Darrell Jones
BOARD MEMBER



Kathlene Oliver
CHIEF EXECUTIVE OFFICER

29 August 2025

Key Performance Indicators

A key component of the Metropolitan Cemeteries Board’s focus on improving its service to the community is to ensure its performance is measured in a way that adds value to the overall planning and delivery of these services.

Outcome

To provide funerals (burials, cremations and entombments) and memorial services that meet the needs and expectations of the community.

Effectiveness Indicator

The extent of customer satisfaction with funeral and memorial services provided.

Performance targets and the framework to maintain or invest in value adding cemetery infrastructure are approved by the Minister and the Board at the beginning of each financial year. Based on the survey conducted, overall customer satisfaction with the Metropolitan Cemeteries Board continues to be high, with the proportion of completely satisfied and highly satisfied respondents remaining above the target.

Target	2024-25	2023-24	2022-23	2021-22	2020-21
%	%	%	%	%	%
90.0	95.6	93.2	92.1	96.4	96.3

There continues to be an exceptionally high level of satisfaction with the services received from the us. Overall satisfaction (the KPI) remains strong with 95.6% satisfied overall.

Factors that contributed to the overall high customer satisfaction rate are outlined in each indicator below.

1. Facilities

a. Appropriateness for differing religious and cultural beliefs

In 2024–25, 91.0% of the respondents felt that we accommodated their loved one’s religious, cultural and/or secular beliefs extremely or very well. Almost 54% felt they were accommodated extremely well. The positive result is an improvement from 2023–24 and is due to our ongoing stakeholder connectivity with members of Perth’s different religious and cultural communities.

Six of the seven cemeteries have sections or facilities accommodating the needs of different religious, cultural or ethnic groups. And while the Australian society generally is becoming less religious overall, it remains a multicultural and multiethnic society. It is often when a loved one dies, that religious or cultural beliefs come to the fore.



Key Performance Indicators

Effectiveness Indicator (continued)

	2024-25	2023-24	2022-23	2021-22	2020-21
	%	%	%	%	%
Accommodation for religious and cultural beliefs	91.0	89.1	89.4	96.0	96.1

b. Presentation of the grounds and buildings

Based on a rating of being extremely or very clean, the following areas of grounds and facilities were rated as follows:

Area or Facility	2024-25	2023-24	2022-23	2021-22	2020-21
	%	%	%	%	%
Chapels	99.0	98.4	98.5	97.6	98.2
Condolence lounges	99.4	97.7	99.1	98.1	98.1
Cafes	91.2	93.1	92.0	92.0	94.1
Natural burial areas	91.9	93.0	89.0	93.0	94.3
Mausoleum	92.2	92.9	93.3	90.5	99.5
Memorial gardens	93.4	90.5	94.0	96.0	97.7
Lawn burial areas	87.6	87.8	85.7	93.7	95.1
Toilets	91.9	85.9	87.6	92.3	88.8
Monumental burial areas	77.8	80.9	85.3	84.6	88.3

All of our facilities continue to be rated highly for cleanliness and tidiness with no major areas of concern arising. During the year, the Chapels and Condolence lounges received the highest ratings. Lawn Burial areas and Monumental burial received lower ratings of tidiness when compared to the grounds and other cemetery facilities.



Key Performance Indicators

2. Number of funerals performed with no incident

In 2024–25, one incident was reported involving a miscommunication that led to the preparation of an incorrect burial site. The matter was promptly addressed, and the family was informed and supported, with the service rescheduled to a later date.

The Board continues to invest in enhancements to its Cemetery Records System and process improvements to minimise the risk of errors that could lead to incidents.

	2024-25	2023-24	2022-23	2021-22	2020-21
No. of funerals	14,519	14,216	14,276	13,372	12,454
No. of incidents	1	-	-	6	2

3. Number of complaints received on customer service issues

There were 46 complaints registered during the reporting period (2023–24: 305). The main areas of complaints recorded were:

Area of complaint	2024-25		2023-24		2022-23		2021-22		2020-21	
	%	No.	%	No.	%	No.	%	No.	%	No.
Accidents	0.0	0	0.0	0	0.0	0	0.0	0	0.5	1
Facilities	4.3	2	3.9	12	12.8	14	24.5	36	12.8	27
Grounds / operations	58.7	27	11.5	35	33.0	36	38.1	56	47.8	101
Products & services	23.9	11	3.9	12	44.0	48	32.7	48	23.7	50
Renewal program	10.9	5	79.3	242	1.0	1	1.3	2	3.8	8
Other *	2.2	1	1.3	4	9.2	10	3.4	5	11.4	24
Total	100.0	46	100.0	305	100.0	109	100.0	147	100.0	211

* Other relates to complaints about Metropolitan Cemeteries Board's website, wildlife and funeral directors.

In accordance with the Ombudsman Western Australia's guidelines and Australian Standards regarding complaints management, a complaint is defined as 'an expression of dissatisfaction made to, or about an organisation, related to its products, services staff or the handling of a complaint where a response or resolution is explicitly or implicitly expected or legally required. This applies to complaints where:

- There is not an alternative process in place that is linked to legislation and the agency's core functions;
- An immediate resolution cannot be reached, and further investigation and actions are required; or
- Metropolitan Cemeteries Board may not respond to duplicate complaints.

Key Performance Indicators

3. Number of complaints received on customer service issues (continued)

The Metropolitan Cemeteries Board received a lower number of complaints, and higher volume of customer compliments in 2024–25 as compared to previous years. The reduction in the number of complaints is, in part, attributed to improved first contact resolution, with issues being identified and resolved by customer services staff and not escalated to a formal complaint. The reduced number of complaints also reflects the ongoing refinement of our engagement strategies and its continued efforts to strengthen communication with families.

Complaints across all areas have reduced during the year, and notably no complaints were received during the year regarding audio visual facilities, including livestreaming and multimedia presentations. This significant improvement is attributable to the introduction of funeral concierges who provide support to funeral services conducted in our chapels. This includes ensuring our venues are prepared for services and resolving any issues as they arise, including technical support to the operation of audio visual equipment.

Complaints relating to flowers, ornaments and items left in tribute has also reduced, although it is acknowledged that this remains a deeply sensitive matter for our clients. We continue to refine our processes for communicating with families regarding the treatment of hazardous and non-compliant tributes.

With regards to the cemetery renewal program, the significant decline in complaints during 2024–25 relates to a duplicated form letter campaign that occurred in the prior year, which significantly inflated overall figures last year by 237. Duplicated protest letters have not been recorded as complaints because they are duplicated and will be considered through an alternative process provided in the redevelopment provisions within the *Cemeteries Act 1986* (WA).

We received 120 registered compliments and notes of appreciation, which is more than double the amount received in the 2023–24. The vast majority of compliments were letters of appreciation for individual staff members who provided exceptional service, with a consistent number of compliments regarding gardens and memorials.

This lower volume of complaints, coupled with the highly rated responses in the survey reflect the community sentiment regarding the Metropolitan Cemeteries Board and its

adherence to government policy. In addition, it is estimated that each year hundreds of thousands of people visit to reflect at family graves and memorials, attend funeral services accommodated by us, or engage in leisure activities in the grounds such as walking and exercising.

Number of customer complaints

4. Response time on phone calls/emails/personal enquiries etc.

The Metropolitan Cemeteries Board’s complaints handling system is consistent with the Australian Standard on complaints handling AS ISO 10002–2006. All 46 complaints that we received during the reporting period (2023–24: 305) were handled within the following criteria:

Complaint Handling Criteria	2024-25 %	2023-24 %	2022-23 %	2021-22 %	2020-21 %
Acknowledged within 5 working days	76.1	96.2	94.5	98.0	100.0
Responded to within 15 working days	80.4	91.4	89.9	98.0	98.5
Investigated and responded to within 2 working days	4.3	79.9	33.9	59.2	55.0
Resolved without further incident	73.9	96.7	98.2	95.0	76.3

The volume of complaints has reduced significantly compared to previous years. This decrease is attributed to improved first-contact resolution, where frontline staff addressed concerns early and effectively without escalation to formal complaint.



Key Performance Indicators

4. Response time on phone calls/emails/personal enquiries etc. (continued)

While volumes were lower, the nature of the complaints became more complex and sensitive, often requiring in-depth investigation, multiple team input or tailored written responses. This change in complexity affected timeliness performance against service standards.

One individual complainant submitted 10 of the 46 complaints received which significantly impacted the percentage of complaints that were resolved without further incident.

These results reflect our deliberate shift towards more considered, thorough responses, particularly where complaints involved regulatory matters, sensitive issues or multiple sites and teams.

We remain committed to continuous improvement in complaint handling and response timelines to better reflect the requirements of complex and sensitive matters, while maintaining responsiveness and accountability.

5. Customer service experience

Satisfaction with the service provided by staff members continues to be very highly rated. Overall, staff were given the following ratings of 'extremely' or 'very satisfied' by the respondents:

Complaint Handling Criteria	2024-25 %	2023-24 %	2022-23 %	2021-22 %	2020-21 %
Professional	94.5	93.8	92.2	93.3	94.8
Understanding of client's needs	94.9	92.5	91.0	93.5	95.2
Information given was easy to understand	94.3	92.4	91.8	92.0	96.2
Compassionate	91.7	88.6	91.1	91.4	92.6
Responding to enquiries promptly	91.2	86.6	86.1	87.3	93.3

The service provided by our staff continues to be highly regarded by the community. Customer satisfaction ratings improved across all measured categories compared to the previous year, reflecting the Board's ongoing commitment to service excellence and continuous improvement.



Key Performance Indicators

6. Pricing, products and services

The Metropolitan Cemeteries Board seeks to provide a range of products and services at prices that enable everyone to find something to meet their needs:

Pricing, Products and Services	2024-25 %	2023-24 %	2022-23 %	2021-22 %	2020-21 %
Find a grave, memorial or crypt location	73.9	75.6	81.5	82.0	87.3
Find a memorial plaque, granite base or urn	74.1	73.7	74.1	78.8	84.9
Find a suitable memorial appointment	76.8	71.1	75.1	76.4	79.3

Customers’ satisfaction remains high, even though our pricing and range of products and services declined when compared to survey results from the prior period, albeit only by a small amount.

We continue to review our products and costs to ensure that a range of products and services are reasonably priced to enable everyone to find something to meet their needs, which was largely achieved during the year.

Notes:

1. A target of 90% was set for each indicator. The target percentage considers the environment in which the survey is conducted. Depending on personal circumstances, respondents may be at any stage in the grieving process, which may impact upon their responses.
2. A total of 2,000 surveys were conducted. Family members of the deceased were surveyed where the date of death ranged between 8 January 2024 and 7 January 2025. Visitors and mourners were not included in the ‘Public’ group as the survey was targeted at users of the services. Respondents were mailed a personalised letter and reply-paid envelope with their questionnaire to complete on their own accord. Those who did not return a completed survey or indicate to our research provider their intention to not participate, were sent a reminder letter with a replacement questionnaire, reply paid envelope along with a tear-off opt-out slip. Both the invitation and reminder letters included an option to respond online, via a unique shortened URL. The survey originally ran from 4 April 2025 to 30 May 2025, however, in hopes of continually improving the response rate, the Board left the survey open beyond the official reply by date, to collect late mail deliveries. The survey officially closed on 16 June 2025.

Key Performance Indicators

6. Pricing, products and services(continued)

The following table summarises the survey response rates and the resultant theoretical sample error for each of the groups surveyed.

Group	Population sample	Number of responses	RR%	Error
Public	2,000 #	499	26.4%	± 4.17%

Group = Customer Groups; Number of responses = Sample Frame; RR% = Response Rate %; Error = Survey Error at 95% confidence interval level; # = 69 of the respondents opted out of the survey and a further 28 letters were returned to the survey provider.

Service

Funeral Services

Key Efficiency Indicator

Average cost per funeral

Over the past six years the average cost per funeral was:

	Actual \$	Target \$
2025 - 2024	2,566	2,518
2023 - 2024	2,257	2,377
2022 - 2023	2,171	2,433
2021 - 2022	2,143	2,357
2020 - 2021	2,216	2,335
2019 - 2020	2,171	2,330

The average cost per funeral includes all operating expenses. There has been an increase in the current year’s average cost of a funeral compared to the previous year

by \$309 due to increased costs in salaries and depreciation.

Compared to the target figure for the year, the actual average cost per funeral is higher by \$47. This is due to the unexpected lower total services completed than estimated.

A comparison of the calculated costs per funeral with other government-controlled cemetery operators across Australia, based upon data sourced from the published annual reports of the following cemeteries for the year ended 30 June 2024 are as follows:

	Average cost per funeral	% Cost greater/(less) than MCB*	Number of funerals
Metropolitan Cemeteries Board *	\$2,257	-	14,216
Southern Metropolitan Cemeteries Trust, VIC	\$6,048	268%	12,714
Greater Metropolitan Cemeteries Trust, VIC	\$6,233	276%	13,230
Adelaide Cemeteries Authority, SA	\$3,805	169%	4,147
Centennial Park, SA	\$3,092	137%	4,092

* For comparative purposes, the ‘% cost greater/(less) than Metropolitan Cemeteries Board has been expressed against the actual Metropolitan Cemeteries Board figures for the 2023-24 financial year.

Average cost per funeral in other states are higher as a result of higher mix of ground burials and Mausoleum entombment services relative to the total number of funerals, higher fixed asset bases as well as perpetual maintenance and leasing models adopted by the benchmarked cemetery boards. Consequently, these lead to higher cost of sales, higher borrowing costs, depreciation and maintenance expenses.

Notes:

1. Funeral services include cremations and interments in gravesites and the mausoleums (if appropriate).
2. Costs of funeral services include the provision and maintenance of grounds, chapels, crematorium, administration costs of the cemeteries, burial services, memorial products and the supply of information to customers.





GOVERNANCE AND LEGAL COMPLIANCE



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety and Injury Management Commitment

The Metropolitan Cemeteries Board is committed to providing a healthy and safe work environment and maintaining the health and safety of our staff and other workers, including contractors and visitors. This is supported by a risk management framework and a work health and safety framework.

We are committed to implementing appropriate measures and monitoring these measures to assist in eliminating or minimising the risk of injuries and illnesses across the workplace. Our leadership team provides direction and support, and champions health and safety to ensure that we meet our work health and safety responsibilities under the legislation, codes of practice, guidance notes and Australian standards. We provide training, support and suitable supervision to all workers (including school-based trainees and apprentices), contractors and visitors in meeting their legal obligation.

We demonstrate a commitment to the work health and safety legislation and codes of practice by:

- Implementing safe systems of work
- Encouraging the reporting of incidents, hazards and near miss occurrences
- Having processes in place for the investigation of incidents, hazards and near miss occurrences, with management consideration of reports
- Ensuring continuous improvement by monitoring, reviewing and implementing appropriate changes when identified
- Consulting workers and involving them in decision making
- Maintaining appropriate health and safety records
- Providing professional staff to oversee the health and safety function and facilitate outcomes
- Providing suitable resources for necessary information, training, plant and equipment that are fit for purpose.

Our work health and safety policies are reviewed by the Health and Safety Committee and Corporate Executive. Policies are easily accessible on the intranet and, where relevant, provided in pre-employment packs and during corporate and site inductions.

Consultation with Workers

We believe consultation and communication between workers, the leadership team, supervisors, contractors and visitors form a fundamental part of ensuring a healthy and safe workplace for all. This underpins and promotes an effective safety management system. We encourage all workers and visitors, where applicable to:

- Participate as a Health and Safety Representative or Health and Safety Committee member
- Make recommendations and provide feedback on work health and safety matters
- Identify and assist in eliminating or minimising hazards
- Assess risks through active participation in hazard identification and risk assessment procedures
- Participate in the design and development or change of safe work practices or equipment within job roles and responsibilities
- Discuss and contribute in a timely fashion to the management and resolution of safety, health and injury risks within the workplace.

The Pulse Committee; a consultative committee involving staff from all levels who come together to identify and discuss physical and psychosocial wellbeing matters.

We are committed to information sharing through:

- Manager meetings, Corporate Executive meetings, Board meetings, toolbox and team meetings where work health and safety is a standing agenda item
- Health and Safety Committee meetings involving representatives from Corporate Executive, management and elected health and safety representatives
- Mandatory corporate work health and safety induction and site-specific inductions
- Mandatory competency-based training on equipment and safe work procedures
- Injury management training for managers and supervisors, to promote prompt return to work for workers in a safe and sustainable manner
- Workplace noticeboards and information published on our intranet site
- Work Health and Safety Bulletins and alerts, including clarifying the difference between a hazard and an incident.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Consultation with Workers (continued)

- CEO Bulletins to staff
- A Contractor's Handbook, which is provided to all contractors prior to works commencing
- Safe Work Month events for staff supported by the Chief Executive Officer and Work Health and Safety Officer aimed at raising awareness and focus on safety at work and safe work practices
- R U OK? Day morning tea events for staff supported by the Chief Executive Officer and staff representative planning team
- Safe Work Month online workshops for health and safety representatives and the Work Health and Safety Officer
- A Work Health and Safety Officer to support and promote health and safety within the workplace, provide training, guidance and assistance to staff and leaders with work all health and safety matters
- An online work health and safety reporting system across the agency.

Workers' Compensation and Injury Management

The Metropolitan Cemeteries Board prioritises a safe working environment and the health, safety and wellbeing of all workers, contractors and visitors who are in our workplace. We aim to continue to strengthen our health, safety and injury management culture.

We continue to have a strong focus on injury management and assist staff members who have sustained a non-work related injury or illness to ensure they can continue to work or achieve early return to work in a safe capacity.

We employ a systematic approach to planning and implementation of workers' compensation and injury management consistent with the *Work Health and Safety Act 2020* (WA), *Workers' Compensation and Injury Management Act 1981* (WA) and the *Workers' Compensation and Injury Management Regulations 1983* (WA).

We provide ongoing support to all workers during injury management and rehabilitation by:

- Actively fostering a healthy and safe workplace
- Ongoing consultation between the worker, their medical practitioners and the agency on the management of the injury or illness
- Assisting injured workers to return to work in a safe and durable way as soon as medically possible through the provision of graduated return-to-work programs. This includes liaising and consulting with key stakeholders, including the worker, the treating medical practitioner and the worker's supervisor
- Having a documented return to work program for both work-related and non-work related injuries and illnesses
- Supporting injury management and return-to-work rehabilitation programs for injured staff, including both physical and psychological programs
- Having a documented return-to-work program for both work-related and non-work-related injuries and illnesses
- Providing suitable and meaningful job tasks within the workplace for injured or ill workers
- Enlisting, where required, a rehabilitation provider to work with the injured or ill worker to achieve a positive recovery and return-to-work
- Regularly reviewing the injury management process and risk management process to ensure effectiveness.

We are currently reviewing our workers compensation and injury management policies and procedures to ensure continuous improvement in our practices.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Workers' Compensation Claims

The Metropolitan Cemeteries Board carried forward seven workers' compensation claims from the 2023–24 period. All these claims were finalised in the 2024–25 reporting period, with most of the claims being finalised within the first six months of the 2024–25 financial year.

In 2024–25, the number of workers' compensation claims was significantly lower than the 2023–24 reporting period. Four new workers' compensation claims were accepted, of which three were finalised during the year. The reduction in claims is attributed to proactive hazard identification and reporting across the organisation.

Work health and safety and injury management performance against targets

Measures	Results Current reporting year 2024-25	Results Prior year 2023-24	Results Prior year 2022-23	Targets	Comments about targets
Number of fatalities	0	0	0	0	Target achieved.
Lost time injury and disease incidence (LTI/D) rate	1.76%	3.28%	2.98%	0 or 10% reduction in incidence rate	Target achieved. There was a significant reduction in the number of lost time injury claims for the 2024-25 reporting period.
Lost time injury and disease incidence (LTI/D) severity rate	0%	14%	22%	0 or 10% reduction in severity rate	Target achieved. There were no lost time injuries and diseases (actual or estimated 60 days or more lost from work).
Percentage of injured workers returned to work within 13 weeks	100%	100%	100%	Greater than or equal to 80%	Target achieved.
Percentage of injured workers returned to work within 26 weeks	100%	100%	100%	Greater than or equal to 80%	Target achieved. 100% of injured workers were back at work within 13 weeks.
Percentage of managers trained in work health and safety injury management responsibilities, including refresher training within 3 years.	90%	80%	87.5%	Greater than or equal to 80%	Three targeted training sessions were provided to staff during the 2024-25 financial year, to ensure managers up to date with the legislation.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety Management Framework

The Metropolitan Cemeteries Board is committed to Work Health and Safety and believes that having an effective workplace health and safety system in place is leading business practice.

We have reviewed and implemented an updated Work Health and Safety Management Framework. The Framework brings together and streamlines work health and safety policies, procedures, strategies and initiatives that have been developed to provide and maintain a safe work environment for all our workers, visitors, Funeral Directors, and contractors to reduce workplace incidents and injuries, and to ensure that we meet our business and legislative objectives. The Framework is also designed to ensure a consistent and coordinated approach to the management of health, safety, wellbeing and injury management.

The Framework was created with input from staff representatives to work as a guide for our work processes. It ensures that we comply with the relevant legislative work health and safety requirements and relevant standards, codes of practice and guidance notes. The Framework aligns with ISO 45001 Occupational Health and Safety Management Systems.

The Framework includes the following elements:

- The Metropolitan Cemeteries Board Work Health and Safety Policies
- Leadership Commitment and Accountability; and Resources
- Risk Management
- Operational Controls, including ChemAlert, a system for hazardous substances/chemical risk management
- Contractor Management
- Training, Competence and Communication
- Record Keeping and Document Control
- Measurement and Evaluation
- Emergency Management
- Continuous Improvement
- Management Review.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety Management Framework (continued)

Our staff and visitors continue to report incidents, hazards, near-miss occurrences and damage to equipment and infrastructure, which assists us in building a healthy and safe workplace, minimising risk and reducing workplace injury or illness. We continue to improve the Framework through ongoing monitoring and auditing.

Work Health and Safety and Wellbeing Initiatives

The Metropolitan Cemeteries Board provided various work health and safety, risk assessment and emergency training to staff during the year, including:

- Work health and safety induction for new staff
- Workers' Compensation and Injury Management for new Supervisors and Managers and refresher training for existing Supervisors and Managers
- First aid and cardiopulmonary resuscitation (CPR) training and refresher training
- Health and safety representatives training
- Work health and safety seminars for health and safety representatives
- Risk assessment and management training for Supervisors and Managers
- Warden and fire training
- Hazard and incident reporting
- ChemAlert training
- Manual Task training.

To meet mandatory work health safety requirements specific to our operations we have conducted:

- Health monitoring for hazardous chemicals and materials, including air monitoring for dust and metals
- Health and Safety Committee meetings.

Other health and wellbeing initiatives offered to staff during the year include:

- Influenza vaccinations
- Tetanus injections for cemetery workers
- Hepatitis A and B vaccinations for cemetery workers and first aid officers
- Wellness subsidy for fitness, health and wellness activities
- Skin cancer checks by a health professional
- Workstation ergonomic assessments and upgrades
- Personal counselling services through the Employee Assistance Program.

To further strengthen an embedded workplace health and safety culture across our sites, we are increasing the number of Mental Health First Aiders available to support both staff and visitors who may be experiencing a mental health challenge.

Safe Work Month provides the opportunity for us to continue to promote and live health and safety. In October 2024, we offered a suite of health, safety and wellbeing initiatives for the Safe Work Month campaign, which included:

- Corporate massage
- Staff BBQs and morning teas supported by Chief Executive Officer and senior leadership, with discussion around the current week's theme
- Fortnightly updates and communications across sites
- Online manual tasks awareness education
- Communication from the Chief Executive Officer about Mental Health and strategies that can help support staff
- Staff "Check-Ins"
- Participation in WorkSafe's education forums
- The Pulse Committee which is a forum that represents management and all directorates and teams, sought feedback and risk assessed psychosocial hazards.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Employee Assistance Program

The Metropolitan Cemeteries Board's current Employee Assistance Provider is PeopleSense.

PeopleSense, provide a broad range of services which is available to staff and their immediate family members to assist them with counselling services and support on a range of work or personal matters that might impact their ability to perform their duties or work cooperatively with team members.

They also offer additional support in terms of organisational development, management support services and a critical incident response service.

EAP Services Provided in 2024 – 2025		
Quarter	No. Employees	Hours
September Quarter	4	8 hrs
December Quarter	4	7 hrs
March Quarter	9	33 hrs
June Quarter	6	13 hrs
Total	23	61 hrs

Note: some staff had multiple counselling sessions

Staff utilising EAP services has reduced by 42% compared to 2023–24.

Reducing Psychosocial Hazards

Initiatives to reduce psychosocial hazards in the workplace at the Metropolitan Cemeteries Board include:

- “Thrive at Work”. This wellbeing initiative focuses on designing work that supports the Metropolitan Cemeteries Board and our staff to thrive at work
- Zero tolerance for violence, bullying, unlawful discrimination, harassment and disrespectful behaviour in the workplace

- Enabling staff to take leave if work is adversely affecting their mental wellbeing
- Offering Employee Assistance Program support as needed
- Promoting access to Peer Support Officers
- Clearly defined roles and reporting relationships for staff
- One-on-one performance management meetings focused on Guiding Personal Success and career aspirations
- Providing flexible working arrangements balanced with operational requirements
- Providing part-time work options for staff with family responsibilities and for aging staff pre-retirement
- Clearly defined Code of Conduct
- Human Resources Policies on Grievance Resolution; Prevention of Workplace Bullying, Violence and Aggression; Equal Opportunity, the Elimination of Unlawful Discrimination and Harassment; Managing Misconduct, Workplace Change Consultation Provisions; and Health and Wellbeing are in place to support staff
- Proactively addressing performance, discipline, conduct and behaviour issues
- Establishing a Family and Domestic Violence Contact Officer.

Developing a safe, capable and high performing workforce

The Metropolitan Cemeteries Board provided training to staff to develop their capabilities and encourage a high performing, respectful, safe and inclusive workforce culture. In 2024–25, training included:

- Operate a Telescopic Handler
- Excavator Training
- Working Safely in Cemeteries
- Watering Trailer Unit Training
- Operating an Electric Utility.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Supporting Staff Through Recovery

Fostering connection with our staff is a core value at the Metropolitan Cemeteries Board. This was demonstrated through the support provided to a long-term employee recovering from a serious non-work-related illness.

While the employee was initially unable to return to their previous role, a tailored return-to-work program was developed to gradually increase their hours and reintroduce them to the workplace in a safe and supportive way. This approach has enabled a positive and steady reintegration into the work environment and team.

Recognising outstanding performance

The Metropolitan Cemeteries Board Reward and Recognition Program encourages staff to nominate colleagues or a team for outstanding performance in any category of Leadership, Excellence in Customer Service, Innovation, Teamwork, Integrity or Performance. The nominations are assessed at peer level by the Pulse Committee who recommend recipients to the Chief Executive Officer. The award winners are recognised and congratulated at the annual staff meeting and presented with a Reward and Recognition Certificate by the Chief Executive Officer.

Other achievements and successes are celebrated at the Team or Division level, by a congratulatory email to all staff from the Chief Executive Officer or the relevant division leaders or by “Shout Outs” in the Chief Executive Officer Bulletin and Corporate Executive meetings.

Over the next year, we are implementing cultural awareness training workshops to all staff to raise awareness and understanding of Aboriginal culture and traditional practices, language and social etiquettes. The training will be tailored to address the use of appropriate language used around the loss of a loved one, funeral cultural preferences and an overview of the grieving process.

The Reconciliation Action Plan will continue to help the Metropolitan Cemeteries Board build a safe and inclusive environment to enable First Nations People to thrive.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

Annual Conflict of Interest Declaration

All staff are required to complete an annual Conflict of Interest Declaration in which they need to report on any real, perceived or potential conflict of interest in relation to the following:

- Personal behaviour
- Accountable decision making
- Secondary employment
- Personal relationships (internal and external)
- Purchasing and contracting decisions
- Gifts, benefits or hospitality offered
- Use of public resources for personal use
- Confidentiality of official information and appropriate recordkeeping
- Inappropriate disclosure of information or comments on Metropolitan Cemeteries Board business to the media, on social media or to any persons outside the Metropolitan Cemeteries Board without proper authorisation.

Secondary employment

Staff engaging in secondary employment are required to obtain written approval from the Chief Executive Officer in accordance with section 102 of the *Public Sector Management Act 1994* (WA). Staff are also asked to declare any Defence Force and voluntary service that may impact on their work attendance or performance, or pose a real, potential or perceived conflict of interest with their role at the Metropolitan Cemeteries Board.

Gifts and Hospitality Declarations

The Metropolitan Cemeteries Board Gift Decision Policy, Hospitality Policy and Guidelines provide clear guidance to staff on what can and cannot be accepted, and the requirement to declare everything, even gifts that are declined and returned.

Governance and Legal Compliance

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES (CONTINUED)

Key stakeholders such as Funeral Directors, contractors and suppliers have been asked not to offer or give gifts to any staff so as not to create conflicts of interest or expectations. They have been advised that a simple thank you is a sufficient gesture that is appreciated.

All staff are required to declare any gifts, benefits or hospitality offered to them during their employment with the Metropolitan Cemeteries Board by completing a Gift Decision Form and providing the details of the gift and gift giver. This is registered in the Gift Decision Register. The content of the Gift Register is reported to Corporate Executive twice a year for review.

National Police Clearance Certificate

The Metropolitan Cemeteries Board's National Police Clearance Policy identifies that all positions are positions of trust that require a National Police Clearance Certificate. As a result, all staff are required to have a current National Police Clearance Certificate on appointment, and this must be renewed every three years.

All staff must also complete an annual declaration and immediately inform their supervisor or senior management of any criminal convictions or pending criminal charges laid against them, in accordance with our National Police Clearance Policy. Any such declarations are considered on a case-by-case basis, taking into consideration the nature of the charge or conviction and their role at the Metropolitan Cemeteries Board.

Public Interest Disclosures

Employees are informed about the aims and objectives of the *Public Interest Disclosure Act 2003* (WA) in the Code of Conduct. Staff are encouraged to report any improper conduct to the nominated Public Information Disclosure officers. The Public Interest Disclosure Guidelines and the names of the Public Information Disclosure officers are available online for staff.

There was one public interest disclosure lodged in 2024–25.

COMPLIANCE WITH THE CODE OF ETHICS AND THE METROPOLITAN CEMETERIES BOARD CODE OF CONDUCT

Code of Conduct

The Metropolitan Cemeteries Board is subject to section 31(1) of the *Public Sector Management Act 1994* (WA) and complies with relevant Commissioner's instructions, if any, on the extent to which public sector standards, codes of ethics and any relevant code of conduct have been complied with.

Code of Conduct

In April 2025, the Metropolitan Cemeteries Board introduced a refreshed Code of Conduct, aligning with our Strategic Plan and the ethical standards outlined in the *Public Sector Management Act 1994* (WA) and Commissioner's Instruction No. 40: Ethical Foundations. This update reinforces our commitment to public sector's minimum standards of conduct integrity, impartiality, respect and accountability. These core values that guide our workplace culture and public service.

The revised Code maintains its original intent and principles while being streamlined for ease of use. It is now more concise, visually engaging, and better aligned with current policies and procedures, making it easier for staff to reference and apply in their daily work. This refresh is part of our ongoing efforts to foster a values-driven workplace where ethical behaviour is understood, supported, and consistently demonstrated.

During the year, two breaches of our Code of Conduct were found.

Misconduct Reporting

We are committed to maintaining a workplace culture grounded in integrity, respect, and accountability. We encourage all staff to speak up, no matter how big or small the concern may seem. If something does not sit right, we ask our people to report it. Concerns can be raised confidentially with a manager, Human Resources, or one of our Public Interest Disclosure officers.

To further support staff, we will soon introduce an anonymous reporting tool, making it even easier to raise concerns safely and discreetly. Every report will be reviewed on a case-by-case basis, with appropriate actions taken to address and resolve the issue.

Together, we can ensure our workplace remains safe, respectful, and aligned with the highest standards of public service.



Governance and Legal Compliance

COMPLIANCE WITH THE CODE OF ETHICS AND THE METROPOLITAN CEMETERIES BOARD CODE OF CONDUCT (CONTINUED)

Breach of Standards

There was one breach of standards claim lodged in 2024–25. The Metropolitan Cemeteries Board complied fully with the Public Sector Commission’s established standards of merit, equity and probity. The claim was not upheld by the Public Sector Commission.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

Accountable and Ethical Decision Making Training

The Metropolitan Cemeteries Board conducts Accountable and Ethical Decision-Making training every year for new employees. Existing staff are required to attend refresher training every three years.

We are currently reviewing the training to ensure compliance with the new Commissioner’s Instruction No. 40: Ethical Foundations. It is anticipated the revised training program and refresher training will be rolled out to all staff in the next six months.

METROPOLITAN CEMETERIES BOARD REMUNERATION

Chair	\$18,303 per annum
Member	\$10,067 per annum

BOARD MEMBER MEETINGS

Board Member	July 2024	Dec 2024	Mar 2025	May 2025	Total meetings attended
Joe O’Dea	Y	Y	Y	Y	4
Dianne Guise	Y	Y	Y	Y	4
Darrell Jones	Y	Y	Y	Y	4
Tom Monks	Y	Y	Y	N	3
Tanvi Haria	Y	Y	N	N	3

METROPOLITAN CEMETERIES BOARD COMMITTEE FOR FINANCE, AUDIT AND RISK (CFAR) MEETINGS

CFAR Member	Aug 2024	Oct 2024	Feb 2025	May 2025	Total meetings attended
Joe O’Dea	Y	Y	Y	Y	4
Dianne Guise	Y	Y	Y	Y	4
Darrell Jones	Y	Y	Y	Y	4
Tom Monks	Y	Y	Y	N	3
Tanvi Haria	Y	Y	N	N	3

Position	Name	Type of remuneration 2024-25	Period of Membership 2024-25	Base salary sitting fee paid 2024-25	Superannuation paid 2024-25	Gross/Actual Remuneration paid for 2024-25
Chair	Joe O’Dea	Board Fees	1 July 2024 to 30 June 2025	\$18,303.00	\$2,104.84	\$20,407.84
Deputy Chair	Dianne Guise			\$10,067.00	\$1,157.72	\$11,224.72
Darrell Jones	Darrell Jones			\$10,067.00	\$1,157.72	\$11,224.72
Tom Monks	Tom Monks			\$10,067.00	\$1,157.72	\$11,224.72
Tanvi Haria	Tanvi Haria			\$10,067.00	\$1,157.72	\$11,224.72

The Metropolitan Cemeteries Board was advised via the Minister’s office on 14 August 2024 that Cabinet had endorsed the Minister for Local Government’s recommendation of Joe O’Dea as Chair of the Metropolitan Cemeteries Board in accordance with sections 7 and 8 of Part III of the *Cemeteries Act 1986* (WA). The appointment will be for a one-year term commencing on 12 August 2024, the date of Cabinet approval, and expiring on 11 August 2025.



Governance and Legal Compliance

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES (CONTINUED)

MONUMENT ASSESSMENT AND ADVISORY COMMITTEE

Meeting held 24 October 2024.

Name	Role	Type of Remuneration	Gross/Actual Remuneration 2024-25
Dianne Guise	Chair	Sitting fee (\$86 per meeting)	Nil
Darrell Jones	Member		Nil
Penny O'Connor	Historian		\$86.00
Elena Mustard	Office of Australian War Graves		Nil
Don Whittington	Community Representative		Nil (Apology)
Fiona Bush	Genealogist		\$86
John Taylor	Architect (Heritage)		Nil (Apology)

Note: Sitting fees are only paid on attendance to members who are not on the Metropolitan Cemeteries Board or employed in the government sector.

EXPENDITURE ON ADVERTISING, MARKET RESEARCH, POLLING AND DIRECT MAIL

Expenditure	Organisation	Amount (\$)	Total (\$)
Advertising	The West Australian	\$6,085.20	\$6,514.20
	The Post	\$429.00	
Market research	Research Solutions	\$35,825.03	\$35,825.03
Polling	-	Nil	Nil
Direct mail	-	Nil	Nil

UNAUTHORISED USE OF CREDIT CARDS

During 2024–25 there was four instances of unauthorised use of credit card identified.

Officers of the Agency hold corporate credit cards where their functions warrant usage of this facility. Despite each cardholder being reminded of their obligations annually under the Agency’s credit card policy, four employees inadvertently used the corporate credit card in an unofficial capacity. The matters were not referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amounts, and, that the nature of the expenditure was immaterial and characteristic of an honest mistake.

ACT OF GRACE PAYMENTS

There were no Act of Grace payments during 2024–25.

RECORD KEEPING PLANS

Review of the Metropolitan Cemeteries Board Recordkeeping Plan

The Recordkeeping Plan identifies the principles and standards that are integral to the information Management Framework which facilitates the creation, management, access, use and sharing of digital and information assets across the whole-of-government.

In 2023, the Metropolitan Cemeteries Board Recordkeeping Plan was required to complete an evaluation of its records management practices, policies and procedures. During this period policies and procedures were identified and assessed for review.

The completed Recordkeeping Plan was approved by the State Records Commission on 21 November 2024. We are now working to implement updated policies and procedures to improve recordkeeping awareness and skills through ongoing staff training.



Governance and Legal Compliance

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES (CONTINUED)

We are focused on improving record keeping practices and currently revamping our recordkeeping education and awareness training program. This will be delivered to all new employees upon commencement, and refresher training for administrative staff and management.

Currently training is conducted as and when required and it is anticipated the development of a comprehensive and consistent approach will target the recordkeeping responsibilities of each business. This will ensure the provision and delivery of training is compliant with the recordkeeping requirements outlined in ISO 15489.2-2002, the *State Records Act 2000* (WA) and the State Records: Principles and Standards 2016.

MINISTERIAL DIRECTIVES

There were no Ministerial directives in 2024–25.

PRICING POLICIES OF SERVICES PROVIDED

The Metropolitan Cemeteries Board charges for goods and services rendered on a full cost recovery basis. These fees and charges were determined in accordance with Costing and Pricing Government Services: Guidelines for Use by Agencies in the Western Australian Public Sector published by Treasury.

The current list of fees and charges were published in the Gazette on 30 May 2025 and introduced from 1 July 2025. Details are available on our website at www.mcb.wa.gov.au



