

GOVERNMENT OF WESTERN AUSTRALIA

METROPOLITAN CEMETERIES BOARD

ANNUAL REPORT

2025 – 2026

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 the 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 were previously kept in museums and cannot 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.



CONTENTS

Statement of Compliance 5
Executive Summary 6
Statement from the Chair 7
Report from the Chief Executive Officer 8
Key Issues Shaping Contemporary Cemetery Management 9
Financial Sustainability 11
Delivering Our Services 12
Our People 13
Our World 13
Our Context 14
Our Cemeteries 14
Our Locations 15
Our Board Members 17
Executive Team 18
Compassion 19
Historical Stillborn Memorial Project 19
Supporting the WA Community: A Final Act of Charity 20
Reflecting, Learning and Moving Forward 22
Reuniting History: Honouring Two Fallen Detectives 24
Passing With Pride: Listening and Learning 25
Enhancing Our Northern Cemeteries 26
Expanding Memorial Choices for Families 28
Connection 29
Norfolk Chapel: Restored and Reopened 29
Fremantle Cemetery: New Historical Women's Trail 30
Responding to Community Concerns at Pinnaroo Valley Memorial Park 31
Protecting Bush Forever at Guildford Cemetery 32
Bringing Stories to Life on Screen 33
Preserving History Through Partnership 34
Honouring a Shared Wartime History 35
Exploring the Trees of Karrakatta Cemetery 36
Strengthening Connections with Industry and Community 37
A Headstone's Journey Home 38
Gathering in Remembrance 39
Integrity 40
Essential Works at the Fremantle Mausoleum 40
Chapel and Waiting House Refurbishment 41
A Compassionate Approach to Government Graves 42
Adapting Services to Meet Cultural Needs 43
Building Knowledge Through Training and Engagement 44
Expanding Support Through Funeral Concierge Services 45
Strengthening Industry Standards 46
Planning for the Future at Rockingham Regional Memorial Park 47
Continuing Cemetery Renewal at Karrakatta Cemetery 48
Building Capability, Culture and Connection 49
We Grow 49
Strengthening Speak-Up Culture 49
Modernising Recruitment Through BigRedSky 50
Building Capability Through The Skills Academy 51
Delivery of the MCB Organisational Structure Re-Alignment 52
Reinforcing Professional Standards 52
Responding to Worldwide Challenges 52
Diversity 52
Investing in the Next Generation 53
Strengthening the Digital Foundations of Our Services 54
Financial Statements 55
Key Performance Indicators 100
Governance and Legal Compliance 109



Statement of Compliance

For the year ended 30 June 2026

HON. HANNAH BEAZLEY MLA

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

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Metropolitan Cemeteries Board for the reporting period ended 30 June 2026.

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

Dianne Guise
CHAIR

Kathlene Oliver
CHIEF EXECUTIVE OFFICER

15 September 2026

Responsible Minister
Hon Hannah Beazley MLA
MINISTER FOR LOCAL GOVERNMENT; DISABILITY SERVICES; VETERANS; VOLUNTEERING; YOUTH; GASCOYNE





EXECUTIVE SUMMARY

Statement from the Chair

The Metropolitan Cemeteries Board (MCB) has a unique responsibility to care for places that hold the stories, histories and memories of generations of Western Australians. As custodians of these important community spaces, we must balance the needs of today with the expectations of those who will rely on our services many decades into the future.

My association with cemetery governance began in June 1987 when I was appointed to the Karrakatta and Pinnaroo Cemetery Boards. Since the establishment of the MCB in 1988, I have had the privilege of serving the Western Australian community through a period of significant growth, change and development. Over nearly four decades, I have seen our cemeteries evolve from traditional places of burial into multifaceted spaces that preserve history, celebrate culture, support diverse communities and provide comfort to families during life's most difficult moments.

This year has demonstrated that evolution well. Alongside the delivery of more than 14,000 funeral services, we continued to invest in our facilities, strengthen relationships with community and cultural groups, launch our second Reflect Reconciliation Action Plan and undertake important planning to meet the future needs of Perth's growing population. These initiatives reflect an organisation that remains both grounded in its purpose and forward-looking in its approach.

One aspect of this role that has always been particularly rewarding is witnessing the dedication of our employees. Whether caring for our grounds, supporting families, preserving historical records, maintaining infrastructure or planning for the future, their work is carried out with professionalism, compassion and respect. On behalf of the Board, I thank every member of staff for their contribution throughout the year and during my time with the organisation.

I would also like to acknowledge Chief Executive Officer, Kathlene Oliver, and the Executive Team for their leadership and commitment. The achievements highlighted throughout this report are a testament to their efforts and the strong culture that exists across the organisation.

While much has changed since 1987, the fundamental purpose of the MCB has remained the same: to provide dignified places of remembrance and to care for those entrusted to us. It has been an honour to play a small part in that responsibility.

I leave the Board with confidence in its future, knowing it is supported by dedicated people, clear strategic direction and a strong commitment to the communities it serves.

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 2025–26 financial year has been one of progress, planning and partnership as we continue to provide dignified cemetery, cremation and memorial services to Western Australians while preparing for the needs of future generations. During the year, we conducted 14,729 funeral services, including 12,307 cremations, 2,288 burials and 134 mausoleum interments, serving approximately 80% of all deaths registered in Western Australia. Our customer satisfaction rating remained exceptionally strong at 94.5%.

A major focus this year has been ensuring the long-term sustainability of cemetery services in metropolitan Perth. We commenced site planning for Rockingham Regional Memorial Park, progressed investigations into future cemetery land requirements, and continued planning to ensure future generations have access to dignified and accessible burial options.

We made significant investments in our facilities and services. The year saw the reopening of Norfolk Chapel following restoration work after the 2024 arson attack, the completion of major roof repairs at the Fremantle Mausoleum, and a range of improvements across our cemeteries designed to enhance the experience of families and visitors.

Community engagement remained central to our work. We launched our second Reflect Reconciliation Action Plan, continued strengthening relationships with cultural and faith communities, and supported projects that preserve and celebrate Western Australia's diverse histories and heritage.

Internally, we continued investing in our people, systems and organisational capability. New recruitment and onboarding systems were introduced, employee development opportunities expanded, governance strengthened, and significant improvements were made to information management, cyber security and digital services. These initiatives are helping to build a resilient and future-focused organisation capable of meeting changing community expectations.

I thank our Board, employees, community partners, Funeral Directors and Monumental Masons for their continued support and dedication throughout the year. Together, we remain committed to providing compassionate service, preserving history and culture, and creating places of remembrance and reflection for all Western Australians.

Kathlene Oliver
CHIEF EXECUTIVE OFFICER



Executive Summary

KEY ISSUES SHAPING CONTEMPORARY CEMETERY MANAGEMENT

Planning for Perth's Future Cemetery Needs

Ensuring sufficient land is available for future burial needs remains one of our most significant long-term planning challenges. As Perth's population continues to grow and age, identifying suitable locations for future cemetery development is essential to maintaining dignified and accessible services for future generations.

Efforts to identify suitable land for future cemetery development remain a key long-term priority, with a particular focus on Perth's north-eastern growth corridor.

During 2025–26, further investigations were conducted on land previously allocated in Serpentine for potential cemetery development. While the site initially appeared promising, detailed assessments found the ground conditions and soil composition unsuitable for burial purposes. As a result, we will revoke our management order for the site and continue exploring alternative opportunities.

Uncertainty also remains around the future potential of a site in Alkimos. While the location remains of interest due to significant population growth in Perth's northern corridor, current mineral extraction activities present challenges for future cemetery development.

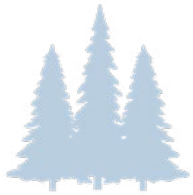
In response, attention has turned to Perth's north-eastern growth area, which has been identified as a region of strong population growth and increasing long-term demand for cemetery services.

Planning for future capacity is particularly important given the projected lifespan of several existing cemeteries. Midland and Guildford cemeteries have relatively limited remaining burial capacity, highlighting the need to identify a future cemetery capable of serving Perth's growing north-eastern communities. This challenge is compounded by the lack of suitably sized land for cemetery development within the central Perth metropolitan area, making long-term planning in outer growth corridors essential.

Long-term planning is also influenced by changing settlement patterns across the metropolitan area. Rockingham Regional Memorial Park currently provides substantial capacity for communities in Perth's greater south to south-east corridor and is expected to meet demand for many decades. However, the northern and north-eastern corridors require similar forward planning to ensure that future generations have access to appropriate burial and memorial options close to where they live.

Identifying land suitable for cemetery development requires careful assessment of geology, groundwater, environmental constraints, future urban development and accessibility before a site can be considered viable. While these investigations can take considerable time, they are critical to ensuring that Western Australians continue to have access to cemetery services well into the future.

Estimated Lifespan of our Cemeteries



Karrakatta Cemetery
30 Years
utilising current renewal program, 5 years without



Pinnaroo Valley Memorial Park
50 Years



Midland Cemetery
10 Years



Fremantle Cemetery
30 Years



Rockingham Regional Memorial Park
90+ Years



Guildford Cemetery
15 Years

Executive Summary

KEY ISSUES SHAPING CONTEMPORARY CEMETERY MANAGEMENT (CONTINUED)

Managing Cemetery Capacity and Renewal

Providing burial space for future generations requires careful management of existing cemetery assets. At Karrakatta Cemetery, renewal helps meet community demand while respecting the site's history and heritage.

Operating for almost three decades, the program has created more than 9,000 graves and 30,000 memorial locations without disturbing human remains. During the year, consultation continued on several sections identified for future renewal, with opportunities for community feedback and family engagement.

Karrakatta remains Perth's preferred cemetery for burial, with strong and ongoing community demand for burial at this iconic location. During 2025–26, it accommodated 815 burials. Renewal activities preserve significant monuments, official war graves, veterans' graves and other places of historical importance while supporting future burial capacity.

Responding to Changing Community Expectations

Western Australia's communities are diverse and their expectations of cemetery services continue to evolve. Families increasingly seek services that recognise cultural traditions, personal preferences and individual circumstances.

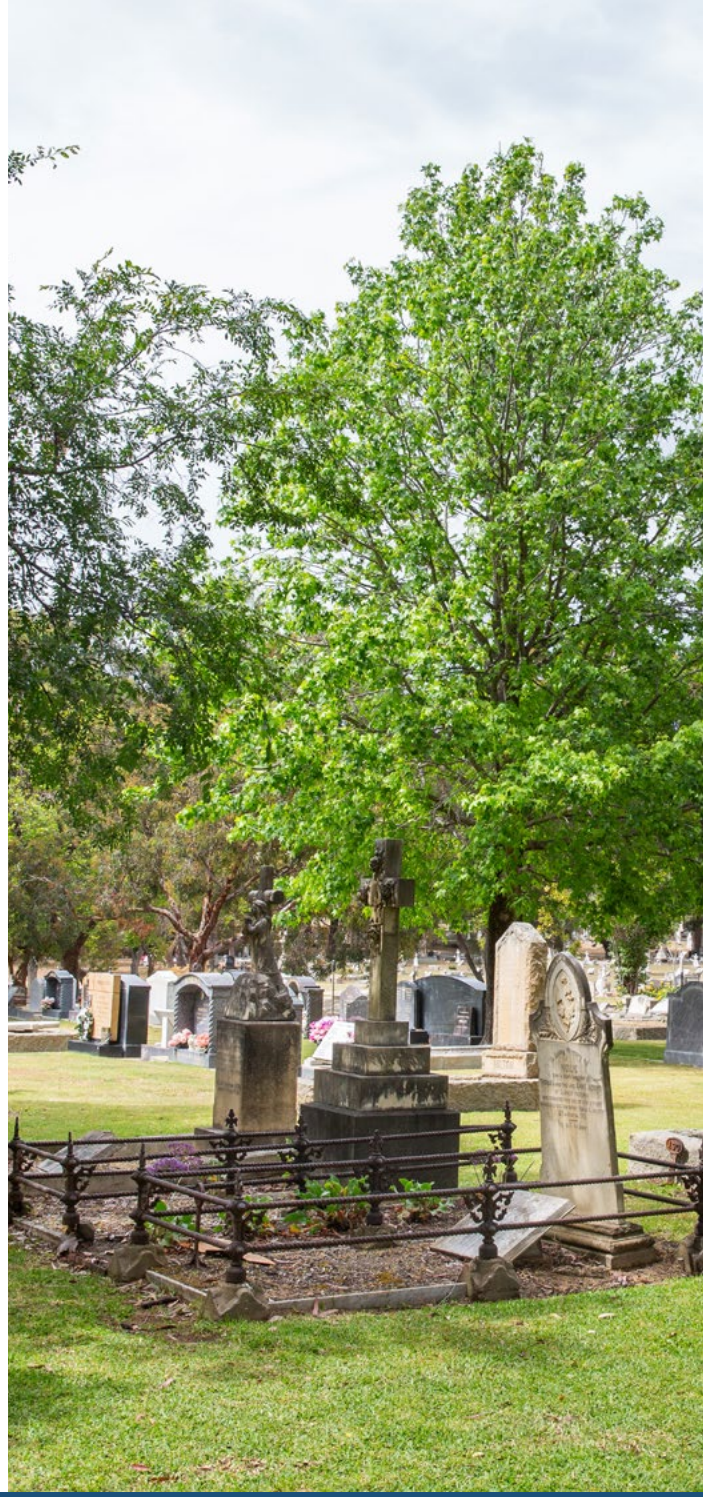
During 2025–26, initiatives included updates to the Government Graves Policy, culturally appropriate arrangements for bone-picking ceremonies, ongoing engagement with cultural and faith communities, and expanded Funeral Concierge services through At-Need Burial Appointments. This engagement helps ensure our services remain responsive, respectful and reflective of the communities we serve.

Investing in Infrastructure and Places of Remembrance

We manage a diverse portfolio of chapels, mausoleums, memorial gardens, historic buildings and supporting infrastructure. Continued investment ensures these facilities remain safe, welcoming and dignified places of remembrance.

Major projects completed during the year included the reopening of Norfolk Chapel, roof repairs to the Fremantle Mausoleum, upgrades to historic buildings at Karrakatta Cemetery and several visitor-focused improvements across our cemetery sites.

By maintaining and enhancing these important community assets, we continue to provide families with high-quality spaces for reflection, remembrance and connection.



Executive Summary

FINANCIAL SUSTAINABILITY

The Metropolitan Cemeteries Board (MCB) 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 2026, our investment portfolio was valued at $107 million, with a five-year average annual return of approximately 7%. It is important to note that these funds, although derived from accumulated surpluses, are not available as cash reserves. These funds are quarantined to meet the significant long-term obligations for the maintenance of Grants of Right of Burial, 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 ongoing maintenance services and upkeep when there is no longer revenue from new funeral services.

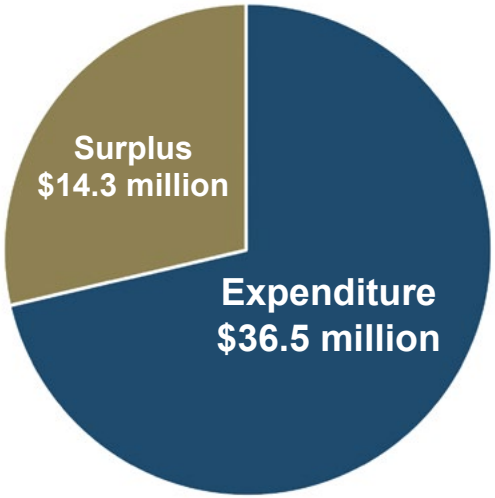
Our investment program has been designed to safeguard these obligations. The capital is well-preserved, with investment supporting long-term maintenance and other essential services. Surplus funds are invested and used to maintain and improve cemetery infrastructure and services. This approach ensures 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 along with the setting of reasonable fees and charges for our services. As a non-profit statutory authority, surplus funds can be accumulated and 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 50 or more years into the future.

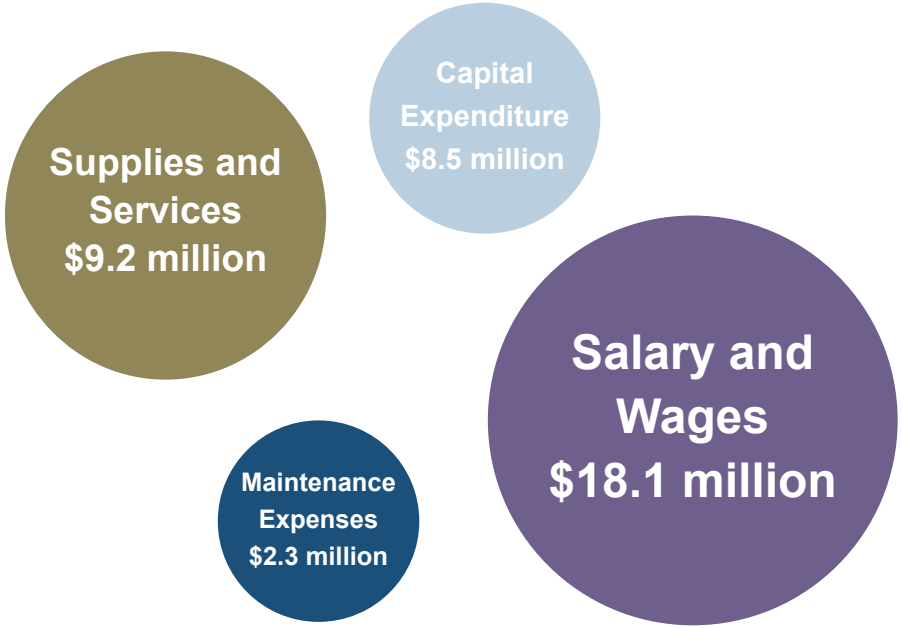
This prudent management of sustainability underpins both our financial independence and our ability to deliver on our mission for generations to come.

REVENUE
$50.9 million

NET ASSETS
$138.3 million



All surplus funds are prudently invested to ensure that we can care for graves for 50 plus years into the future, even after a cemetery is closed to new burials.



Executive Summary

DELIVERING OUR SERVICES

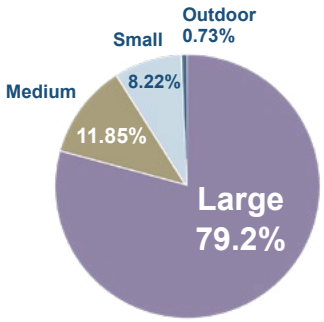
While the strategic issues shape the long-term direction of cemetery management, they are also reflected in the day-to-day delivery of services. The following key service and operational statistics demonstrate how the Metropolitan Cemeteries Board continues to meet community needs across our cemeteries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

12,307
CREMATIONS

2,208
BURIALS

134
MAUSOLEUM INTERMENTS

3,722
TOTAL CHAPEL SERVICES



CHAPEL SERVICE SIZES

13
NATURAL BURIALS

Customer Satisfaction Rating
94.5% ˅ 1.1%

Number of Compliments
174 ^ 45%

Number of Complaints
60 ^ 30%

Freedom of Information Requests
16

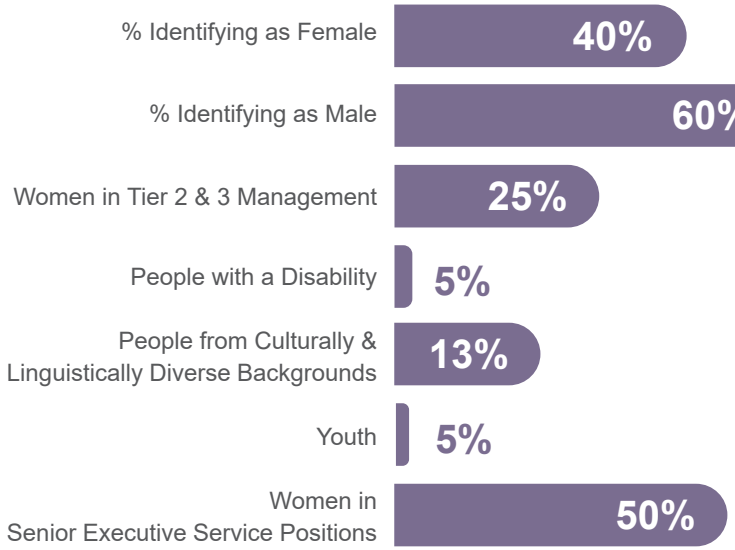
Memorial Roses and Trees Planted
61

Number of Denominations Represented **48**

Number of Short Notice Burials Conducted (outside of standard operating hours for cultural reasons) **43**

Executive Summary

OUR PEOPLE = 171 FULL TIME EQUIVALENT STAFF





OUR WORLD



33

Funeral Director Licences



13

Monumental Mason Licences



Our Context

OUR CEMETERIES

In 2025–26, we conducted 14,729 funeral services, which included 2,288 burials, 134 entombments and 12,307 cremations. With 18,577 deaths registered in Western Australia in 2025, 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 307,000 burials and 137,000 memorials on land specifically set aside for that purpose and regulated under the *Cemeteries Act 1986* and *Cremation Act 1929*.

As at June 2026, we have performed approximately 418,000 cremations since the first cremator was installed at Karrakatta Cemetery in 1937.

Management of Metropolitan Cemeteries

We are 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

We also hold agreements with the following cemeteries to conduct interments on their behalf.

- Gnangara Aboriginal Cemetery
- East Rockingham Pioneer Cemetery
- Lakes Lawn Cemetery

We work closely with cultural and religious communities to ensure our services reflect the diverse needs of Western Australians. Across our cemeteries, we provide meaningful and accessible memorial options while preserving the heritage and character of these important public places.

As a self-funded statutory authority, we operate without ongoing government funding, reinvesting revenue from our services into cemetery maintenance, infrastructure, future development and long-term planning. Through our burial, cremation, entombment, memorialisation and chapel services, we remain committed to providing dignified and respectful care for the deceased and the bereaved. By engaging with stakeholders and supporting culturally diverse funeral practices, we help ensure our services remain inclusive, responsive and reflective of the communities we serve.

We conduct approximately

80%

of WA's
funeral services

Our Context

OUR LOCATIONS

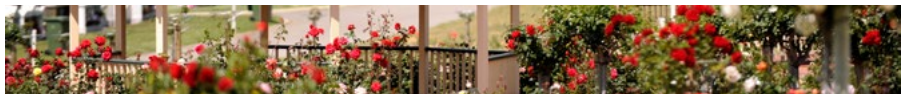
KARRAKATTA CEMETERY
RAILWAY RD, KARRAKATTA, EST.1899, 97.7 HECTARES



3,697 | 822 | 105 | 1,044

Featuring stately trees and beautiful gardens, Karrakatta Cemetery is Perth's most prominent and centrally located cemetery as well as the final resting place of 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



2,841 | 477 | 25 | 1,238

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.

2025 - 2026 Statistics: Cremations, Burials, Mausoleum Entombments, Chapel Services

Facilities in 2026: Chapel, Mausoleum, Crematorium, Natural Burial Site



Our Context

OUR LOCATIONS

PINNAROO VALLEY MEMORIAL PARK
WHITFORDS AVE, PADBURY, EST.1978, 116 HECTARES



3,823 462 1,416

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



117 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. Midland Cemetery covers a significant land area of 24 hectares, however 17 hectares of bushland within the cemetery boundaries is designated as Bush Forever, and consequently cannot be developed. The mausoleum at Midland Cemetery is fully occupied with no current plans to create a new one.

Cremations Burials Mausoleum Entombments Chapel Services

2025 - 2026 Statistics

Chapel Mausoleum Crematorium Natural Burial Site

Facilities in 2026

ROCKINGHAM REGIONAL MEMORIAL PARK
MILLAR RD, BALDIVIS, EST.2007, 60.9 HECTARES



1,945 78

Rockingham Regional Memorial Park serves the existing and rapidly growing population of the south west corridor. Whilst mostly non-denominational, it includes 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, an open air, Mediterranean style garden crypt, 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.

CEMETERIES MANAGED UNDER AGREEMENT

GNANGARA ABORIGINAL CEMETERY
0

EAST ROCKINGHAM PIONEER CEMETERY
18

LAKES LAWN CEMETERY
3

as of June 2026

Our Context

OUR BOARD MEMBERS

During 2025–26, we experienced an important period of transition and renewal at the Board level, welcoming a new member while also recognising the contributions of two long-serving Board members whose terms concluded during the year.

We were pleased to welcome Commodore Brett Dowsing BM, CDRE, JP, RAN (Retired), who was appointed to the Metropolitan Cemeteries Board for a three-year term. Commodore Dowsing is a highly respected senior naval veteran with extensive governance experience and a strong commitment to community service. In addition to his involvement with several veteran-focused organisations, he serves on the Veterans' Review Board and contributes to organisations such as RSL WA and Legacy. We look forward to the knowledge,leadership and perspective he will bring to the Board.

The year also marked the conclusion of Joe O'Dea's tenure as Chair of the Board. Joe has made an extraordinary contribution to cemetery governance in Western Australia, serving on the Karrakatta and Pinnaroo Cemetery Boards from June 1987 before becoming a member of the Metropolitan Cemeteries Board upon its establishment in 1988. Over nearly four decades of service, he has overseen significant growth and change across the cemetery sector, helping guide the organisation through a period of considerable development and evolution. We extend our sincere gratitude to Joe for his exceptional dedication, leadership and commitment to the communities we serve.

We also acknowledge the contribution of Darrell Jones, who completed his Board tenure during the year after serving on the Board since 2014. Over more than a decade of service, Darrell has provided valuable leadership, insight and support to the organisation during a period of significant growth and change. We sincerely thank him for his contribution and commitment to the Board and the communities we serve.

Following Joe O'Dea's departure, Dianne Guise will assume the role of Chair as of 1 July 2026, providing continuity of leadership as the organisation continues to plan for future growth and community needs.

MEMBERS OF THE METROPOLITAN CEMETERIES BOARD



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.



Brett Dowsing

JP, RAN, ret'd

BOARD MEMBER

Brett is a long-term career senior naval officer and non-executive director for several not-for-profit veteran-related organisations.

Our Context

OUR EXECUTIVE TEAM

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



HON HANNAH BEAZLEY MLA
MINISTER RESPONSIBLE FOR THE METROPOLITAN CEMETERIES BOARD

METROPOLITAN CEMETERIES BOARD MANAGEMENT STRUCTURE



KATHLENE OLIVER
CHIEF EXECUTIVE OFFICER

The Chief Executive Officer leads the operations and delivery of strategic vision through the centralisation of corporate and work health and safety, risk management, emergency management, human resource management, and ministerial, Board and executive support functions.



ROB THOMSON
CHIEF OPERATING OFFICER

The Chief Operating Officer leads the delivery of core cemetery services, including interments, cremations, client services and front-line customer support, ensuring that these are provided with dignity, professionalism and care.

The role oversees the day-to-day management of all sites while also driving business development initiatives and fostering strong community engagement to enhance awareness, partnerships and service outcomes.

With responsibility for the design and upkeep of cemetery landscapes, environmental management and the maintenance of grounds and infrastructure, this role ensures sites remain sustainable, well-presented and welcoming for families and the community.



JOE FORTUNA
CHIEF FINANCE OFFICER

The Chief Finance Officer leads our financial strategy and operations, supporting financial sustainability while ensuring compliance with regulatory, governance and accountability requirements.

The role oversees procurement and contract management, facilities, plant and equipment, financial planning and forecasting, financial reporting and investment management while providing strategic financial advice to the Board and Executive Team to support decision making and organisational priorities.

The team also oversees cemetery infrastructure, including asset management and maintenance programs. These activities ensure our assets and resources are managed, optimised and aligned with organisational priorities and the long-term needs of the community.



JANINE FOX
CHIEF CAPABILITY OFFICER

The Chief Capability Officer leads our Organisational Capability Division, bringing together people, technology and information services to strengthen organisational capability and support the delivery of strategic outcomes.

The Division provides leadership across Human Resources, Payroll, Work Health and Safety, Information and Digital Services, and Information Management. It develops workforce capability, enables digital and business transformation, strengthens organisational culture and leadership, and ensures effective governance, compliance and information management.

The Division works in partnership with all our departments to deliver practical solutions that improve performance, support employees and build a high-performing, resilient and future-ready organisation.

Compassion

Historical Stillborn Memorial Project: Honouring Lives, Acknowledging the Past

In October 2025, we established the Historical Stillborn Memorial Committee, progressing an important initiative focused on acknowledgement, remembrance and healing for families affected by stillbirth and infant loss.

The committee was formed following research into historical burial practices across our cemeteries, which identified more than 14,000 babies buried in communal graves. Throughout much of the twentieth century, stillborn babies and babies who died shortly after birth were commonly buried together rather than in individual graves. While these practices reflected the social attitudes and administrative arrangements of the time, many families were left without a specific place to visit and remember their child.

Importantly, the burial records we hold for these graves are generally comprehensive. However, historical records do not always include the names of parents and, in many cases, babies were recorded as “Unnamed”. This occurred for a variety of reasons. Some babies were not given a name, while in other instances families chose a name after the burial had taken place, leaving the original burial record unchanged.

Recognising the significance of identity and remembrance, we introduced a new process during the year to allow families to update historical records where an unnamed baby was subsequently given a name. This initiative supports families seeking to ensure their child is recognised in our records and reflects the organisation’s commitment to compassionate and responsive service.

The committee brings together community representatives, subject matter experts and key stakeholders to guide the development of an appropriate commemorative response. Throughout the year, the committee focused on establishing governance arrangements, reviewing historical information and preparing for future community engagement.

Public consultation is scheduled to commence in early 2026–27, providing families, advocates and community members with the opportunity to contribute to decisions about memorialisation and recognition. Their feedback will help shape recommendations for permanent memorials that respectfully acknowledge the babies buried in communal graves across our sites.

The committee is working towards the delivery of these memorials by 15 October 2027, which is International Pregnancy and Infant Loss Remembrance Day. Through this initiative, we seek to acknowledge an often-overlooked chapter of Western Australia’s history and create meaningful places of remembrance that honour these babies with dignity, compassion and respect.



His Excellency the Honourable Chris Dawson AC APM, Governor of Western Australia, Mrs Darrilyn Dawson, the Honourable Hannah Beazley MLA Minister for Local Government, Committee Chair Dr Katrina Stratton MLC, MCB Chief Executive Officer Kathlene Oliver, and Committee Members

Compassion

Supporting the WA Community: A Final Act of Charity

Our Surgical Metals Recycling Program continues to demonstrate how compassion, sustainability and community support can come together to create a lasting legacy.

When a person is cremated, surgical implants such as artificial joints, plates and screws may remain after the cremation process. Historically, these metals were buried within cemetery grounds as they cannot be incorporated into cremated remains. Today, through our partnership with OrthoMetals, a Netherlands-based company certified to ISO 9001 and ISO 14001 standards, these materials are ethically recycled rather than sent to landfill, helping to conserve valuable resources and reduce environmental impact.

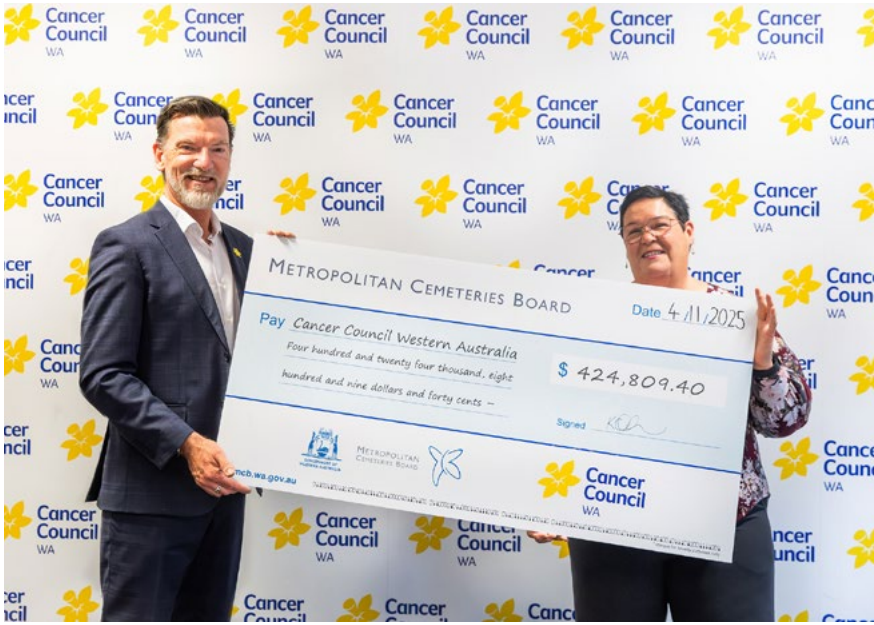
The program operates on an opt-out basis, allowing families to request the return of surgical metals if they do not wish to participate. By choosing recycling, families contribute to something extraordinary: 100% of program proceeds are donated to Western Australian charities.

In 2024–25, we recycled 5,255 kilograms of surgical metals, the equivalent of approximately 18 forty-four-gallon drums. Since the program was introduced in 2013, it has generated more than $3.4 million for charitable organisations across Western Australia.

This year marked an important milestone, with the Board expanding the program's beneficiaries following recommendations from our staff. While Cancer Council WA continues to receive 50% of all proceeds in recognition of a long-standing partnership spanning 13 years, two additional charities were selected to share in the program's growing impact.

A donation of $424,809.40 was presented to Cancer Council WA, to support the ongoing operation of Crawford and Milroy Lodges, which provide accommodation and support for regional cancer patients travelling to Perth for treatment. Between December 2025 and May 2026, the lodges welcomed 1,576 cancer patients and 1,000 carers, providing more than 21,000 bed nights for country Western Australians needing a place to stay while accessing critical cancer treatment.

Ronald McDonald House Charities WA received $212,404.70 to help provide accommodation and practical support for families with seriously ill children receiving treatment in Perth, ensuring they can remain close to their loved ones during some of life's most challenging moments. In 2025, the organisation supported 3,965 family stays across its Western Australian Ronald McDonald Houses and parent accommodation facilities.





Compassion

Supporting the WA Community: A Final Act of Charity (continued)

Lifeline WA also received $212,404.70 to support the training of approximately 25 crisis support volunteers, as well as the ongoing wellbeing and supervision services needed to sustain this critical frontline workforce. In the financial year ending June 2026, Lifeline WA Crisis Supporters were there for 174,028 conversations via phone, chat or text, with people reaching out during some of the most difficult moments in their lives.

During the year, we met with each organisation to present the donations and learn more about the difference they make in communities across the state.

As Chief Executive Officer, Kathlene Oliver, reflected:

"This program is a testament to the generosity of Western Australian families and the power of community. Even in life's final chapter, we can create a legacy of compassion that touches thousands of lives."

From supporting families facing illness to helping people in crisis, the Surgical Metals Recycling Program transforms loss into hope, creating a final act of charity that continues to benefit the community long after life has ended.



Compassion

Reflecting, Learning and Moving Forward

During National Reconciliation Week in May 2026, we proudly launched our second Reflect Reconciliation Action Plan (RAP), reaffirming our commitment to building respectful relationships, deepening cultural understanding and creating meaningful opportunities for Aboriginal and Torres Strait Islander peoples.

The launch was held at the Aboriginal Keeping Place at Karrakatta Cemetery, a site of profound cultural significance and the first of its kind in Australia. The Keeping Place provides a culturally appropriate holding space for the ancestral remains of Aboriginal people awaiting repatriation to Country or those whose identities cannot be determined after being held in museums and other institutions. It stands as a powerful symbol of dignity, respect and cultural healing.

Staff and invited guests gathered to hear from respected Noongar Elders Troy Collard and Dianne Ryder, who shared personal reflections on the meaning of reconciliation and the importance of building stronger relationships between Aboriginal and non-Aboriginal Australians. Their insights highlighted the role that truth-telling, understanding and mutual respect play in creating lasting change.

The RAP's launch marks more than the release of a strategic document. It demonstrates our ongoing commitment to reconciliation through listening, learning and genuine partnership.

The event concluded with a smoking ceremony conducted by Troy Collard. The ceremony provided an opportunity for reflection and cleansing, bringing together staff and guests in a spirit of respect, learning and shared commitment to reconciliation.

Adding to the significance of the occasion was the location itself. Adjacent to the Keeping Place stands the First Nations War Memorial, which honours Aboriginal servicemen who served in World Wars I and II and were killed in conflict and buried overseas. The memorial acknowledges the service and sacrifice of Aboriginal Australians whose contributions have historically been overlooked and reinforces our commitment to recognising and respecting Aboriginal history and heritage.





Compassion

Reflecting, Learning and Moving Forward (continued)

A highlight of the event was the unveiling of *Journey Dreaming*, a customised artwork commissioned for the RAP and created by Noongar artist Rickesha Burdett of Makuru Designs.

The artwork reflects our commitment to supporting Aboriginal and Torres Strait Islander peoples through times of remembrance, healing and connection. It depicts families gathering on Country during sorry business, with community circles representing our cemetery sites as places of compassion, support and cultural significance, surrounded by flowers given in remembrance. Native animal tracks, such as the kangaroo and goanna, symbolise connection to our natural environment, while the blue river shows a journey of healing. The artwork embodies the values of respect, care and reconciliation that underpin our RAP.

As custodians of places of remembrance and reflection, we recognise our unique responsibility to foster culturally safe and inclusive spaces while contributing to Australia's broader reconciliation journey.

Scan the QR code to read more about our RAP

Compassion

Reuniting History: Honouring Two Fallen Detectives

In a poignant act of remembrance, the MCB assisted in returning a small part of Western Australian history to its rightful resting place.

In early 2025, a small package containing ashes and small human bone fragments connected to the 1926 murders of Detective Inspector John Walsh and Detective Sergeant Alexander Pitman was brought to Karrakatta Cemetery. The fragments had originally been collected as evidence during the investigation into the officers' deaths and were later presented during the 1926 murder trial.

Historical research revealed that, after the trial, the jars were displayed at the WA Morbid Museum between 1930 and 1950 before eventually finding their way to the WA Police Historical Society, where they remained for decades. A recent forensic examination confirmed that the contents were human bone fragments. However, due to the intense heat of the fire used in an attempt to destroy the officers' bodies and the passage of nearly a century, DNA analysis was not possible.

With the 100th anniversary of the murders approaching in April 2026, WA Police contacted the last known descendants of both officers. Together, the families agreed that the remains should be cremulated into finer ash to enable them to be scattered on the detectives' graves at Karrakatta Cemetery, reuniting the fragments with the officers' remains for the first time in almost 100 years.

Pitman and Walsh are among the notable figures featured on Karrakatta Cemetery's Historical Trail. The two detectives dedicated their careers to serving Western Australia and were murdered while investigating organised gold stealing activities near Kalgoorlie in 1926. Their funeral procession drew thousands of mourners, and their legacy continues to be recognised by the Western Australia Police Force and the wider community.

The return of these fragments represents more than the conclusion of a remarkable historical journey. It offers a rare opportunity for families, police colleagues and the community to honour two officers whose service and sacrifice remain an important part of Western Australia's history.



Compassion

Passing With Pride: Listening and Learning

Passing With Pride continued to progress during 2025–26, with a focus on listening directly to the experiences and expectations of Western Australia's LGBTQIA+ communities.

In partnership with Gay, Lesbian, Bisexual, Trans and Intersex Rights in Ageing Inc. (GRAI) and TransFolk of WA, we conducted a community survey to better understand how cemeteries can be more inclusive and welcoming places for people of diverse gender identities and sexual orientations. The survey forms an important part of our commitment to ensuring that cemetery services reflect the needs of the communities we serve.

The survey provided valuable insights and highlighted that, while respondents valued inclusion and recognition, many did not identify a need for specialised cemetery products or offerings. Instead, they emphasised the importance of respectful service, understanding and equitable treatment throughout their interactions with us.

Participants also identified opportunities for staff education, particularly around some of the complexities that can arise when dealing with historical government records, legal documentation and identity-related matters for transgender and gender-diverse people and their families.

Education and awareness were also supported through our stakeholder engagement activities. During the year, Kedy Kristal, Executive Officer of GRAI, attended an MCB Stakeholder Meeting with Funeral Directors and presented on some of the challenges members of the LGBTQIA+ community can experience during end-of-life planning, funeral arrangements and bereavement. The presentation provided valuable insights for industry representatives and encouraged discussion about inclusive practices across the sector.

These insights will help inform future staff training and the ongoing development of services, policies and communications, ensuring that they remain responsive, respectful and inclusive.

Our collaboration with West Pride Archives also continued throughout the year. This partnership is helping to identify and preserve the stories of significant LGBTQIA+ individuals interred within our cemeteries, contributing to a richer understanding of Western Australia's social history and the diverse lives commemorated across our memorial parks and cemeteries.

Passing With Pride remains an important initiative for strengthening inclusion and ensuring that everyone feels welcome, respected and represented. By working alongside community organisations and listening to lived experiences, we are building a stronger foundation for cemetery services that reflect the diversity of the Western Australian community.



Compassion

Enhancing Our Northern Cemeteries

Throughout 2025–26, a series of targeted improvement projects were completed across Pinnaroo Valley Memorial Park, Midland Cemetery and Guildford Cemetery, enhancing both the visitor experience and the presentation of key areas.

At Pinnaroo's Cassia Court, the Grounds team identified several garden beds affected by the movement of organic material during heavy rainfall. Using rocks sourced from within the memorial park, the team constructed a series of low retaining walls to help stabilise the gardens and improve their presentation. The project not only enhanced the landscape but also provided an excellent practical training opportunity for horticultural apprentices developing hard landscaping skills.

Further improvements were made throughout Pinnaroo, including at the Homicide Victims Memorial. Over time, plaques installed at ground level had become loose, with some being damaged or lost due to foot traffic. Working together, the Grounds and Planning teams developed a solution that involved constructing a new memorial wall to house the plaques in a more secure and accessible location. The surrounding gardens were refreshed, the area thoroughly cleaned, and a new pathway installed, transforming what had become an isolated corner into a more welcoming place of reflection and remembrance.

After more than a decade of silence, the East Chapel fountain at Pinnaroo Valley Memorial Park once again provides visitors with a peaceful place for reflection.

At Bulgulla Walk, new pathways, tribute benches and memorial rocks were installed, creating additional opportunities for memorialisation. Following vegetation management works undertaken by the Grounds team, the area is now being replanted to complement these new features and further enhance the visitor experience.

The Grounds team also completed the restoration of the long-dormant East Chapel fountain. After being inactive for more than a decade, the fountain was revitalised through waterproofing, repointing, replastering, repainting and other restoration works.











Compassion

Enhancing Our Northern Cemeteries (continued)

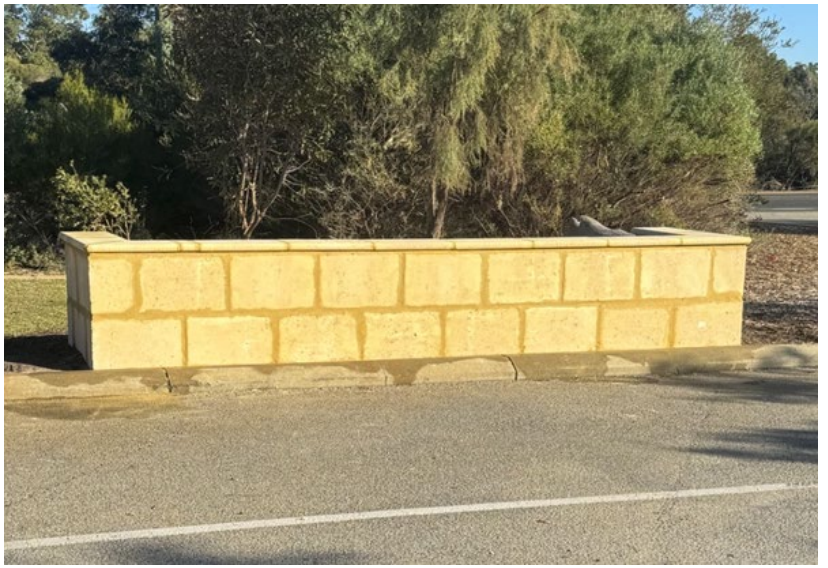
A turtle sculpture was carefully incorporated into the design on a low plinth selected to complement the water feature while maintaining accessibility and pedestrian flow. The restored fountain now provides visitors with a peaceful focal point for reflection and relaxation.

At Guildford Cemetery, a new tribute collection point was established at the end of Lawn K. The upgraded facility provides improved access for visitors wishing to recover tributes that may have been removed during maintenance activities, bringing the cemetery into line with tribute management practices already established at other MCB sites. Future enhancements will include the installation of identifying signage and the publication of collection dates on the MCB website.

Many of the projects completed across our northern cemeteries not only enhanced visitor amenities but also provided valuable development opportunities for employees and apprentices, helping build skills while creating more attractive and functional memorial environments.

Meanwhile, at the Midland Mausoleum, refurbishment works included pressure cleaning and repainting the exterior and columns, restoring timber finishes, and repairing and reinforcing drainage infrastructure. These improvements have refreshed the appearance of the building and helped ensure that it remains well maintained for years to come.

Together, these projects demonstrate how small, practical improvements can make a meaningful difference to the presentation, functionality and visitor experience of our cemeteries and memorial parks.





Compassion

Expanding Memorial Choices for Families

Rockingham Regional Memorial Park welcomed the opening of Quenda Court in May 2026, a new family-focused burial and memorial area designed to support families experiencing the loss of a baby or a child.

The development of Quenda Court responds to a growing need for dedicated children's memorial spaces across the metropolitan area. Karrakatta Cemetery's Children's Memorial Garden is now at capacity, while Pinnaroo Valley Memorial Park's Zamia Court continues to provide an important option for families in Perth's northern suburbs. The creation of Quenda Court ensures that families living south of the river now have access to a similar space closer to home.

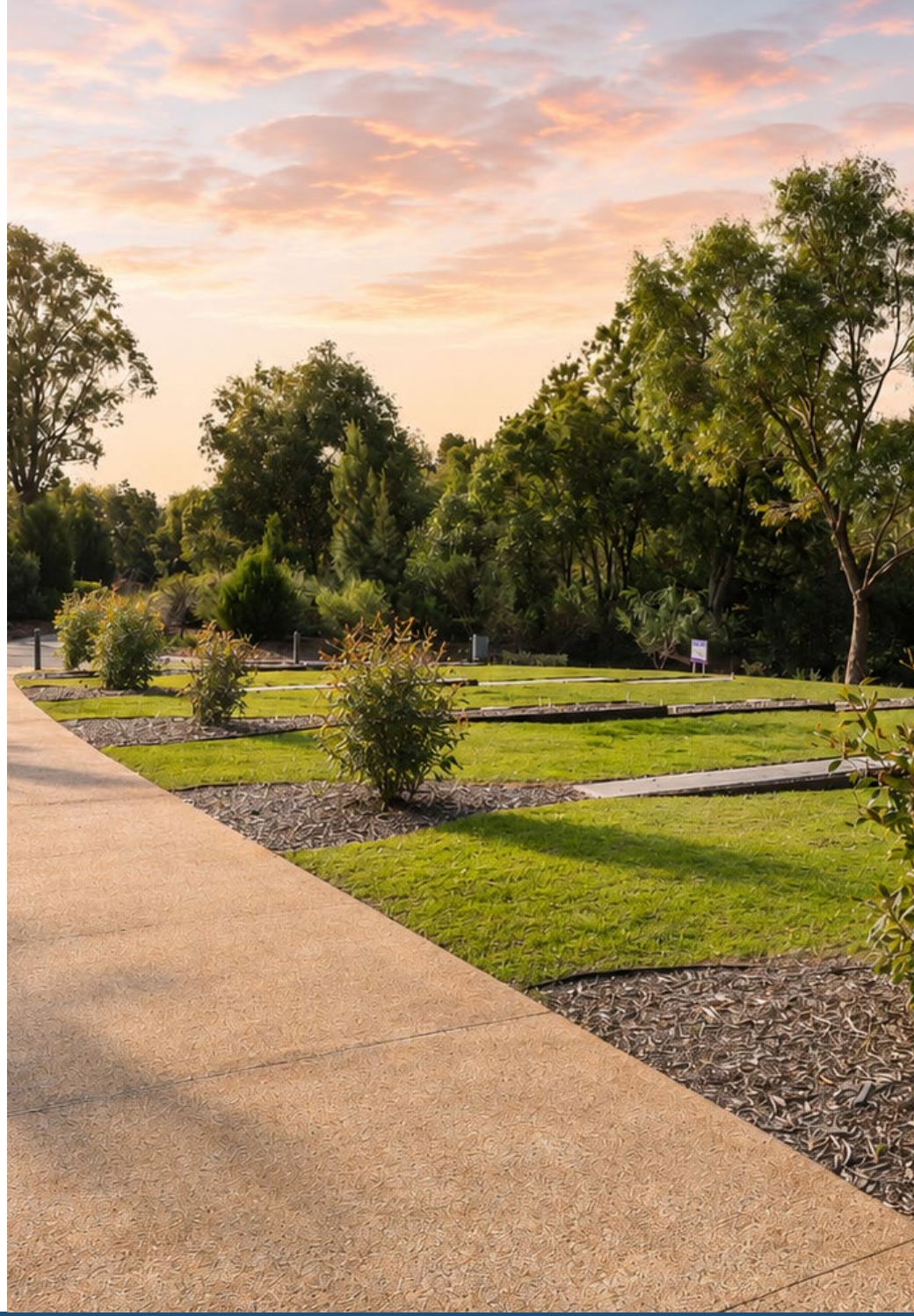
Designed with families in mind, Quenda Court provides both lawn burial sites and adjacent memorial gardens for the placement of cremated remains.

The area offers a peaceful and respectful setting where families can create a lasting place of remembrance for their child.

Importantly, Quenda Court has been designed to support family connections across generations. While the area is intended for the initial interment of babies and children, provision has also been made for parents and other family members to be interred in the future, either through burial or the memorial placement of cremated remains. This approach recognises that many families find comfort in knowing they may one day rest alongside their loved ones.

Located within the tranquil surroundings of Rockingham Regional Memorial Park, the new precinct provides families with a dedicated place for remembrance, reflection and connection. The opening of Quenda Court forms part of our ongoing commitment to providing meaningful memorial options that respond to the changing needs of the community.

By expanding the availability of dedicated children's memorial areas, we are helping to ensure that families across metropolitan Perth have access to compassionate and appropriate places to honour loved ones and create lasting family legacies.



Connection

Norfolk Chapel: Restored and Reopened

In September, we celebrated the reopening of Norfolk Chapel at Karrakatta Cemetery following extensive restoration works undertaken after the devastating arson attack in 2024.

A long-standing and much-loved community facility, Norfolk Chapel has provided a place for funerals, memorial services and remembrance for generations of Western Australian families. The restoration project presented an opportunity not only to repair the damage caused by the fire but also to revitalise the chapel and its associated facilities to better serve the community into the future.

The carefully planned works included upgrades to the chapel and adjoining condolence lounge, enhancing comfort, accessibility and functionality while preserving the character and heritage of the building. Throughout the project, we worked closely with architects, contractors and specialist suppliers to ensure the renewed facility maintained its significance as a respectful and welcoming place for families during times of loss.

The official reopening was marked by a ceremony on 12 September 2025, led by MCB Chief Executive Officer, Kathlene Oliver, ahead of services recommencing on 15 September 2025. The event was attended by the Hon. Dr Katrina Stratton MLC on behalf of the Hon. Hannah Beazley MLA, Minister for Local Government, together with representatives from the funeral industry, project partners, MCB Board members and members of the media.

Kathlene Oliver said the restoration demonstrated our commitment to maintaining high-quality facilities that support families through some of the most important moments of their lives.

"The Norfolk Chapel holds deep significance for many families. Its renewal ensures we continue to provide spaces that are dignified, accessible, and comforting for those commemorating the lives of their loved ones."

The reopening was welcomed by the funeral industry and the broader community, restoring an important venue within Karrakatta Cemetery and ensuring that families once again have access to a space designed for reflection, remembrance and connection.

The successful completion of the project reflects our commitment to protecting and enhancing the cemetery infrastructure while preserving places that hold deep community meaning. The renewed Norfolk Chapel will continue to serve as a place of comfort and dignity for generations to come.





L-R: Board Members Brett Dowsing and Tanvi Haria, MCB CEO Kathlene Oliver, Dr Katrina Stratton MLC, Board Chair Joe O'Dea, and Board Member Darrell Jones

Connection

Fremantle Cemetery Launches Submissions for New Historical Women's Trail

On International Women's Day in May 2026, we announced an exciting new heritage initiative at Fremantle Cemetery, with nominations opening for the Historical Women's Walk, a permanent interpretive trail celebrating the lives and achievements of notable women laid to rest within the cemetery.

Planned to launch in 2027, the trail will showcase women whose contributions helped shape Western Australia's cultural, social and civic development. Building on the success of the Walking with WA Women trail at Karrakatta Cemetery, the project reflects our ongoing commitment to preserving community history and ensuring that the stories of women are recognised, shared and remembered for future generations.

A key feature of the project is its community-led approach. During the year, we invited community members, historians, families, researchers and organisations to nominate women they believe deserve recognition on the trail. Nominations highlight achievements across a broad range of fields, including the arts, education, health, business, community service, sport, advocacy and public life.

The initiative recognises that many women who made significant contributions to the state's development have not always received the same historical recognition as their male counterparts. By drawing on family histories, archival research and community knowledge, the project aims to uncover and share stories that reflect the diversity of Western Australia's past.

This is an opportunity to acknowledge the many Western Australian women whose lives and legacies deserve greater recognition. We encourage the community to share their knowledge, family histories and stories to help create a trail that is historically robust, inclusive and culturally respectful.

Throughout 2026, nominations will be assessed against criteria including historical significance, demonstrated contribution to Western Australia and alignment with the trail's interpretive themes. Where appropriate, we will work with descendant families and cultural groups to ensure that stories are presented accurately, sensitively and respectfully.

The Historical Women's Walk will add a new dimension to the visitor experience at Fremantle Cemetery, creating opportunities for learning, reflection and connection with Western Australia's rich social history. By preserving and sharing these stories, we continue its role as a custodian of both tangible and intangible heritage, ensuring that the remarkable achievements of Western Australian women remain visible and celebrated.

Nominations for the Historical Women's Walk remain open until 30 November 2026, with the trail scheduled to be unveiled in 2027.

Scan the QR code to nominate a WA woman for the trail



Connection

Responding to Community Concerns at Pinnaroo Valley Memorial Park

Pinnaroo Valley Memorial Park is a unique place where natural bushland, native wildlife and memorial spaces exist side by side. As the park continues to evolve, we are responding to community concerns regarding two issues that have become increasingly prominent in recent years: a growing kangaroo population and vehicle speeding within the grounds.

The kangaroos at Pinnaroo are an important and much-loved part of the memorial park's character. However, population growth has created some challenges, particularly in lawn areas where increased grazing and droppings affect the experience of families visiting graves and memorial sites.

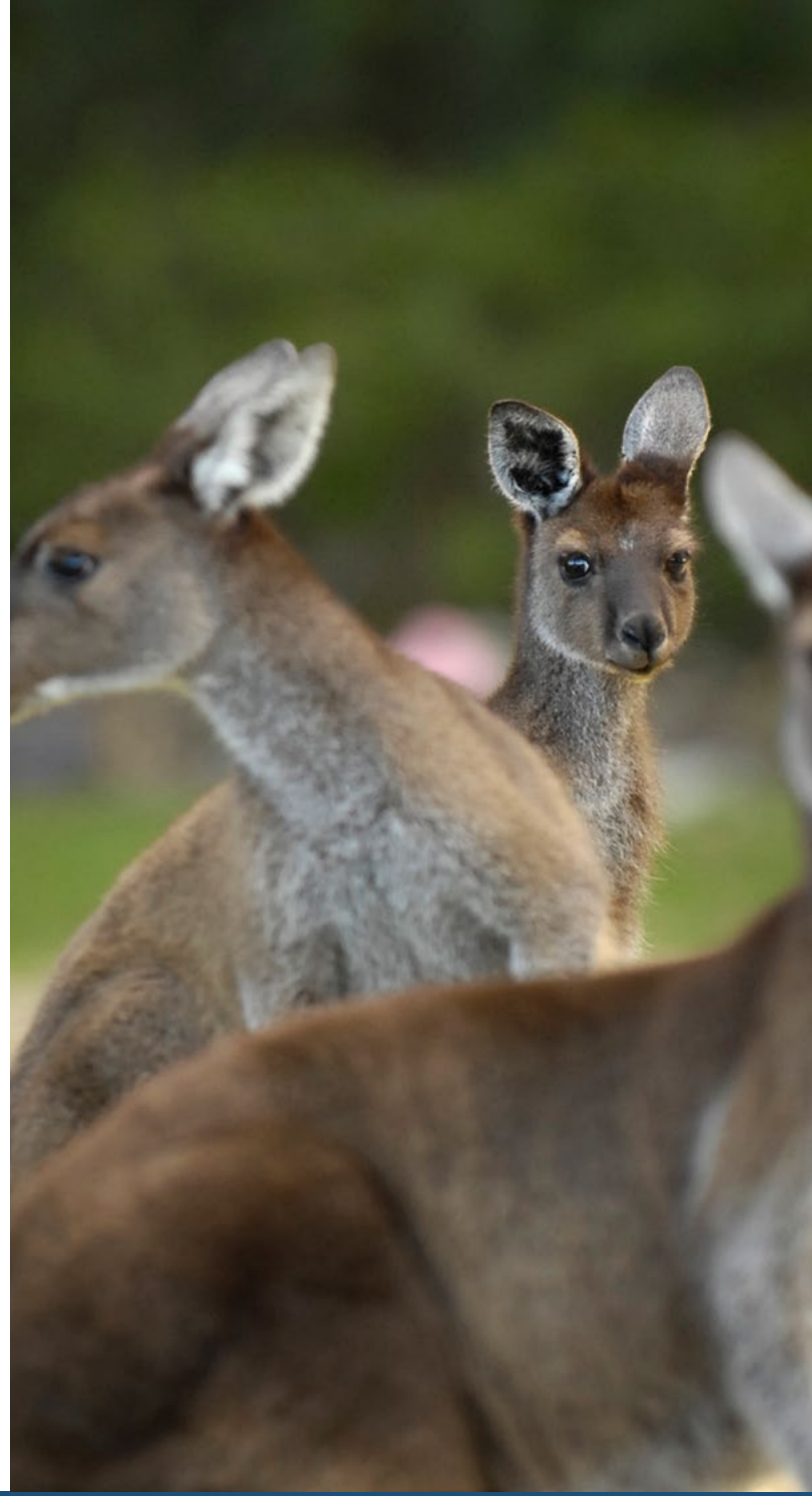
To help address these issues while maintaining a strong focus on animal welfare, a partial kangaroo relocation program is being considered as one of several potential management options. Should the program proceed, it would be undertaken by an experienced wildlife sanctuary with a proven history of successfully managing kangaroo relocations. Extensive measures would be implemented to support the health and wellbeing of the animals and minimise stress throughout the process.

We will continue to work closely with local wildlife carers and stakeholders, whose ongoing support and commitment play an important role in monitoring and caring for the kangaroo population. Their knowledge and assistance help inform management decisions and ensure that the welfare of the native wildlife remains a priority.

At the same time, concerns about speeding and anti-social driving behaviour within the memorial park remain a key focus. A comprehensive Road Safety Plan is being finalised, with Pinnaroo identified as a priority location. While some commonly suggested traffic-calming measures, such as speed bumps, are not considered appropriate in a cemetery setting due to the regular movement of hearses and funeral processions, a range of practical initiatives are being explored and implemented to improve safety while preserving the dignity and respect expected of a memorial park.

These include additional CCTV coverage in identified problem areas and the planned introduction of number plate recognition technology. Together, these measures will strengthen our ability to monitor vehicle activity, gather evidence of unsafe driving behaviour and support enforcement action where appropriate.

We recognise the strong community interest in both wildlife management and road safety at Pinnaroo. Through careful planning, collaboration and investment, we are committed to delivering practical solutions that enhance visitor safety, support native wildlife and preserve the peaceful environment valued by the many families and visitors who come to the memorial park each year.



Connection

Protecting Bush Forever at Guildford Cemetery

This year we strengthened our commitment to environmental stewardship through conservation efforts at Bush Forever Site 386, an important parcel of native bushland adjoining the southern boundary of Guildford Cemetery.

The area has been recognised for its environmental significance and is known to contain a range of native flora species endemic to Western Australia.

During the year, we met with the community group Friends of Woodbridge to discuss the long-term conservation of the site and explore opportunities to better protect and manage this valuable natural asset.

As an immediate measure, a boom gate was installed at the Kalamunda Road access point to prevent unauthorised vehicle access. The area had become a popular location for off-road vehicle activity and illegal dumping, resulting in significant impacts on the surrounding environment.

The Guildford Grounds Team then undertook a substantial clean-up effort, systematically removing large quantities of dumped waste. Items recovered included tyres, baby prams, washing machines, dryers, car parts and, most notably, the remains of a burnt-out vehicle.

To further support conservation outcomes, new signage has been installed advising the public that dumping is prohibited and that access to the Bush Forever reserve is restricted without authorisation. These measures are intended to reduce future damage and help preserve the site's environmental values.

Looking ahead, we are planning to complete a detailed flora survey to better understand the ecological significance of the area and help inform future conservation planning. The survey will provide valuable information about the species present and help identify opportunities for habitat protection and environmental enhancement.

This work represents an important first step in protecting this environmentally significant area bordering Guildford Cemetery. Through collaboration with local community groups and ongoing management efforts, we aim to preserve the natural character and biodiversity of the site for future generations.



Connection

Bringing Stories to Life on Screen

Our cemeteries and memorial parks continue to attract interest from the film and television industry, providing authentic and historically rich settings for a range of productions. These projects not only support the creative sector but also highlight the unique stories, landscapes and heritage found within the places we care for.

In July 2025, Fremantle Cemetery featured in the SBS television series *Reckless*, which explores the complex relationship between estranged Indigenous siblings June and Charlie. A scene depicting the siblings visiting their mother's grave was filmed in the cemetery's lawn section, providing a meaningful backdrop for a pivotal moment in the story.

The following month, Karrakatta Cemetery welcomed the production team behind the documentary, *I've Never Seen A Straight Banana*, which celebrates the life and legacy of vaudeville performer and male impersonator Effie Fellows. Filming took place at Effie's gravesite, helping to tell the remarkable story of a Western Australian entertainer who challenged social conventions and built an international career during the early twentieth century. Performing under various stage names, including Freddie Manners, she toured extensively throughout Australia, Europe and North America, earning acclaim as one of the leading male impersonators of her era. The documentary shines a light on her extraordinary life and enduring cultural significance.

In May 2026, Karrakatta Cemetery once again provided the setting for *It's In The Family*, a short web series exploring grief, family connections and the hereditary medical condition familial hypercholesterolaemia. Following a site tour with our Community Engagement team, the production chose an area featuring mature trees and historic headstones to represent a cemetery in rural Ireland. The location's distinctive character helped bring authenticity to an important story centred on remembrance, loss and family relationships.

These productions show the diverse ways in which our cemeteries contribute to the broader community. Beyond their role as places of commemoration, they serve as sites of historical interest, storytelling and cultural expression. By supporting carefully managed filming activities, we help enable stories that educate, inspire and connect audiences while showcasing the heritage and beauty of our grounds.



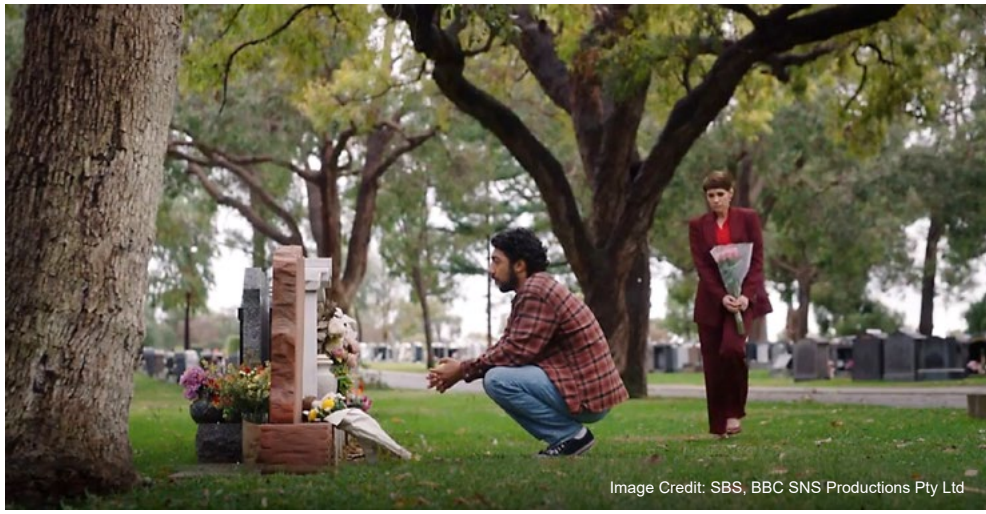


Image Credit: SBS, BBC SNS Productions Pty Ltd

Connection

Preserving History Through Partnership

Our commitment to supporting Western Australia's diverse communities was recognised this year through a nomination for the Office of Multicultural Interests' Multicultural Awards. The nomination acknowledged our contribution to the West Australian Jewish Historical Burial Records Project, a significant initiative undertaken in partnership with Perth Chevra Kadisha (Jewish Burial Society).

The project traces its origins to the loss of the Jewish community's original burial records, which were destroyed in a fire during the 1970s. These records, dating back to 1896, contained important cultural, religious and genealogical information central to the community's history and identity.

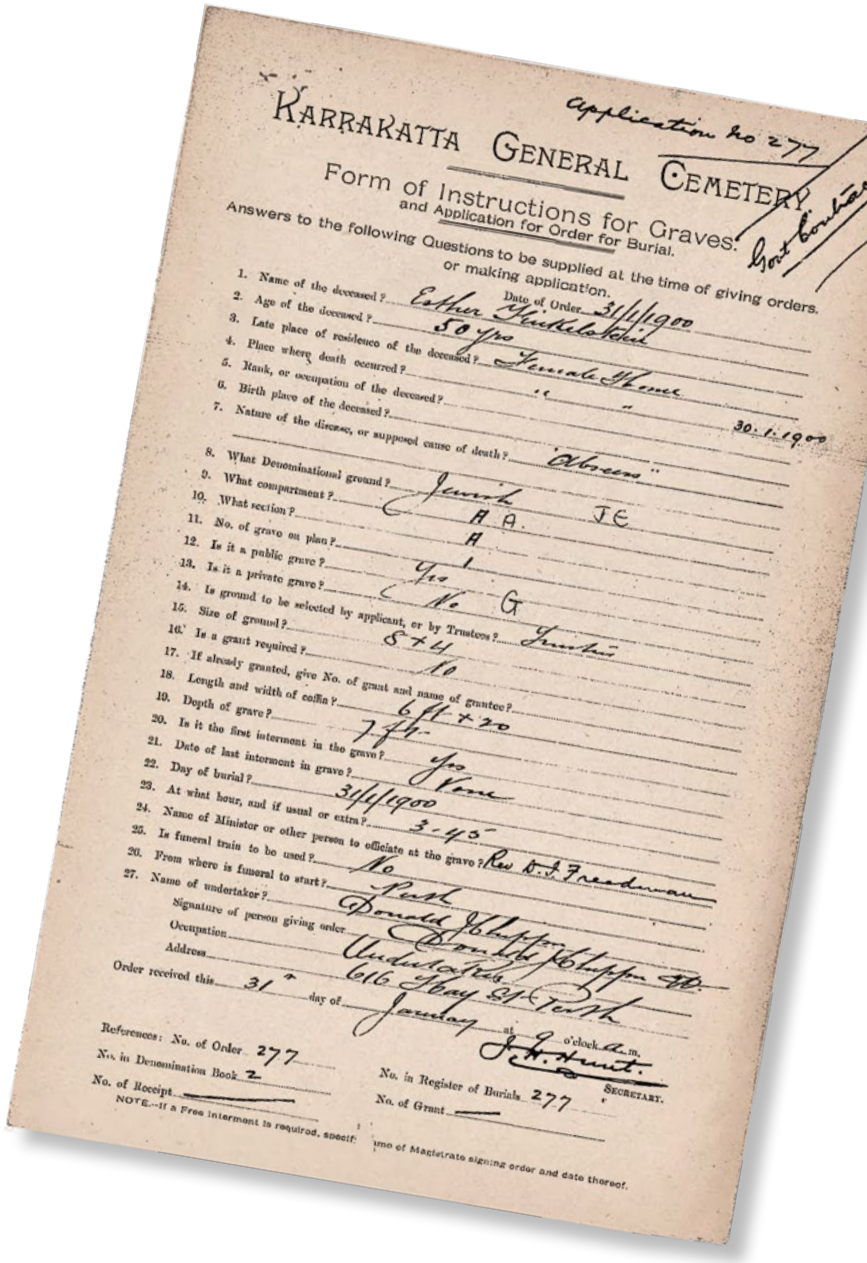
In 2003, Chevra Kadisha Archivist Don Cohen began the considerable task of rebuilding the records. Over many years, our Records team supported this work by locating historical burial registers, verifying information and helping restore the accuracy of the historical record. The project was completed in January 2026.

Together, more than 4,100 death and burial records were rebuilt and verified, creating a comprehensive, searchable database for the Western Australian Jewish community.

The restored records are now used by families researching their ancestry, genealogists, synagogues, Rabbinical authorities and international organisations seeking accurate historical information.

Beyond the practical outcome of reconstructing the database, the project strengthened our relationship with the Jewish community and deepened our understanding of its history, traditions and cultural heritage. It also highlighted the important role cemeteries play in preserving community memory and ensuring that future generations can access and understand their shared past.

While the project was recognised through a nomination in the Office of Multicultural Interests' Multicultural Awards, the event also highlighted the outstanding work being undertaken across Western Australia's diverse communities. It was inspiring to see so many organisations and individuals making a meaningful difference through cultural connection, inclusion and community support. The nomination was a valued acknowledgement of the importance of preserving and protecting community heritage.


Application No 277

KARRAKATTA GENERAL CEMETERY

Form of Instructions for Graves and Application for Order for Burial.

Answers to the following Questions to be supplied at the time of giving orders or making application.

1. Name of the deceased? Esther Kirkilewski — Date of Order 31/1/1900
2. Age of the deceased? 50 yrs
3. Late place of residence of the deceased? Fremantle Home
4. Place where death occurred? " "
5. Rank, or occupation of the deceased? " "
6. Birth place of the deceased? 30.1.1900
7. Nature of the disease, or supposed cause of death? Abscess
8. What Denominational ground? Jewish — J E
9. What compartment? A A
10. What section? A
11. No. of grave on plan? 1
12. Is it a public grave? Yes
13. Is it a private grave? No G
14. Is ground to be selected by applicant, or by Trustees? Trustees
15. Size of ground? 8 ft 4
16. Is a grant required? No
17. If already granted, give No. of grant and name of grantee?
18. Length and width of coffin? 6 ft 2 in
19. Depth of grave? 7 ft.
20. Is it the first interment in the grave? Yes
21. Date of last interment in grave? None
22. Day of burial? 31/1/1900
23. At what hour, and if usual or extra? 3.45
24. Name of Minister or other person to officiate at the grave? Rev D. J. Freedman
25. Is funeral train to be used? No
26. From where is funeral to start? Perth
27. Name of undertaker? Donald Mathieson & Co.

Signature of person giving order — Donald Mathieson & Co.
Occupation — Undertakers
Address — 616 Hay St Perth

Order received this 31st day of January at 9 o'clock a.m.

J. H. Hunt. Secretary.

References: No. of Order 277
No. in Denomination Book 2
No. of Receipt
No. in Register of Burials 277
No. of Grant

NOTE.—If a Free interment is required, specify name of Magistrate signing order and date thereof.

Connection

Honouring a Shared Wartime History

In March 2026, Fremantle Cemetery welcomed the Norwegian Ambassador to Australia Anne Grete Riise and the Norwegian Honorary Consul to Perth Noel Boylan, for a special visit to pay their respects to three Norwegian Merchant Marine sailors laid to rest in Western Australia.

The visit followed a request from the Norwegian Government to honour the memory of Sigurd Bakke, Einar Hansen and Hans Olsen, who died during World War II and are buried at Fremantle Cemetery.

Ahead of the visit, our Operations team prepared the gravesites and assisted in locating the burial locations. On the day, the delegation was presented with location certificates for each sailor along with historical information sourced from contemporary newspaper reports, helping to bring their stories to life.

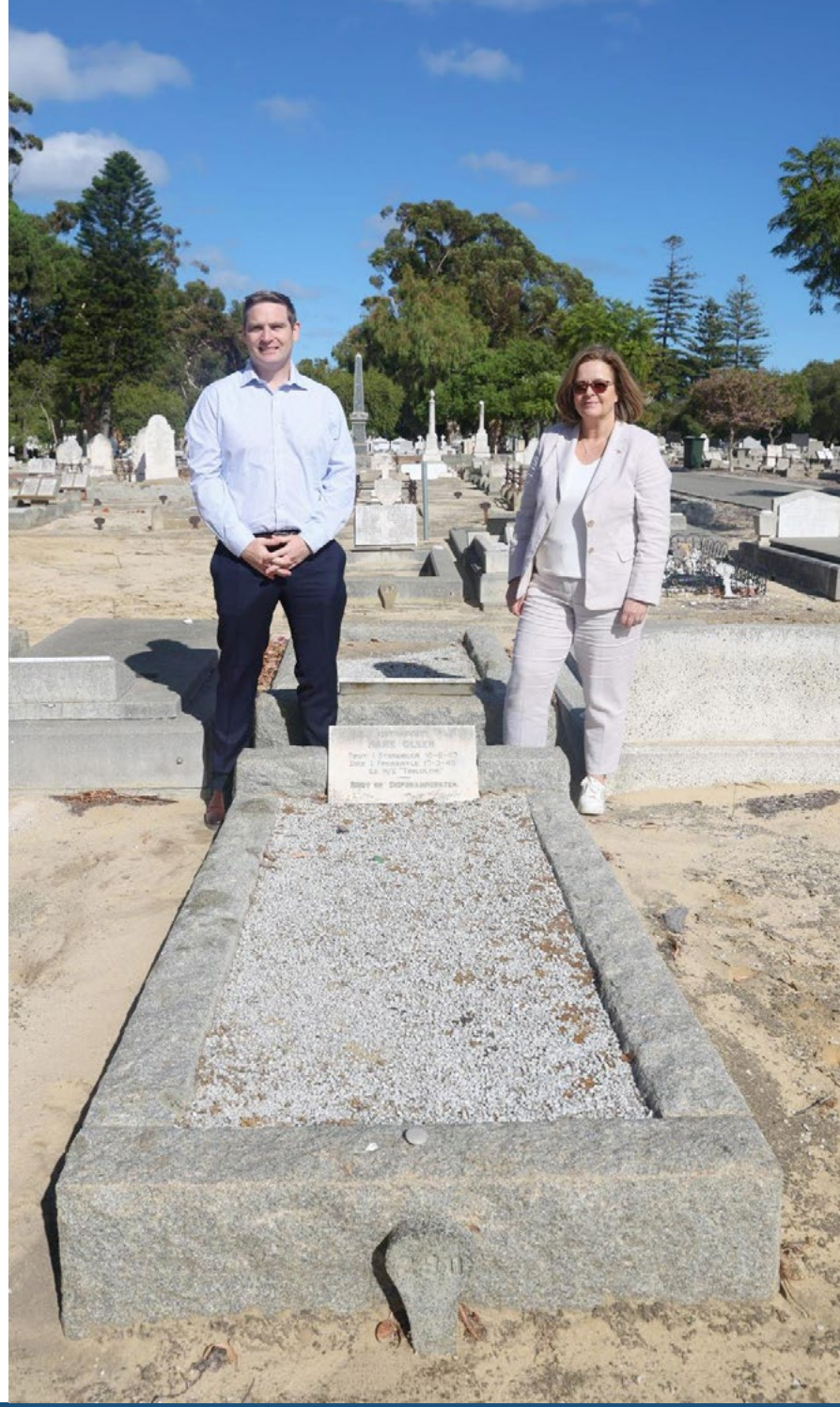
The group spent time at each gravesite reflecting on the sailors' service and sacrifice. The visit also provided an opportunity to discuss the strong connections between Norway and Australia, including shared values of democracy, environmental stewardship and community. Conversations ranged from history and culture to a light-hearted exchange about both nations' performances at the recent Winter Olympics.

Ambassador Riise spoke warmly about Fremantle Cemetery, commenting on the beauty of the gardens and the impressive collection of mature trees throughout the grounds.

The delegation greatly appreciated the opportunity to have a guided visit to learn more about the lives of the sailors commemorated there.

Before concluding their visit, the group also stopped at the grave of Australian rock icon Bon Scott, a site they were particularly excited to see.

While cemeteries are places of remembrance, they are also important links to international histories and connections that span generations and continents. The visit was a meaningful reminder of the role our cemeteries play in preserving these stories and providing a place where people from around the world can honour those who came before them.



Connection

Exploring the Trees of Karrakatta Cemetery

In November 2025, we welcomed a local gardening group to Karrakatta Cemetery for a guided tree tour, showcasing one of the cemetery's lesser-known yet most remarkable features: its diverse and historic collection of trees.

Today, the cemetery is home to over 5,000 trees, representing a diverse mix of exotic, Australian native and Western Australian native species.

Since opening in 1899, Karrakatta Cemetery has developed into a significant urban arboretum, with many of its trees dating back decades and some originating from the cemetery's earliest years.

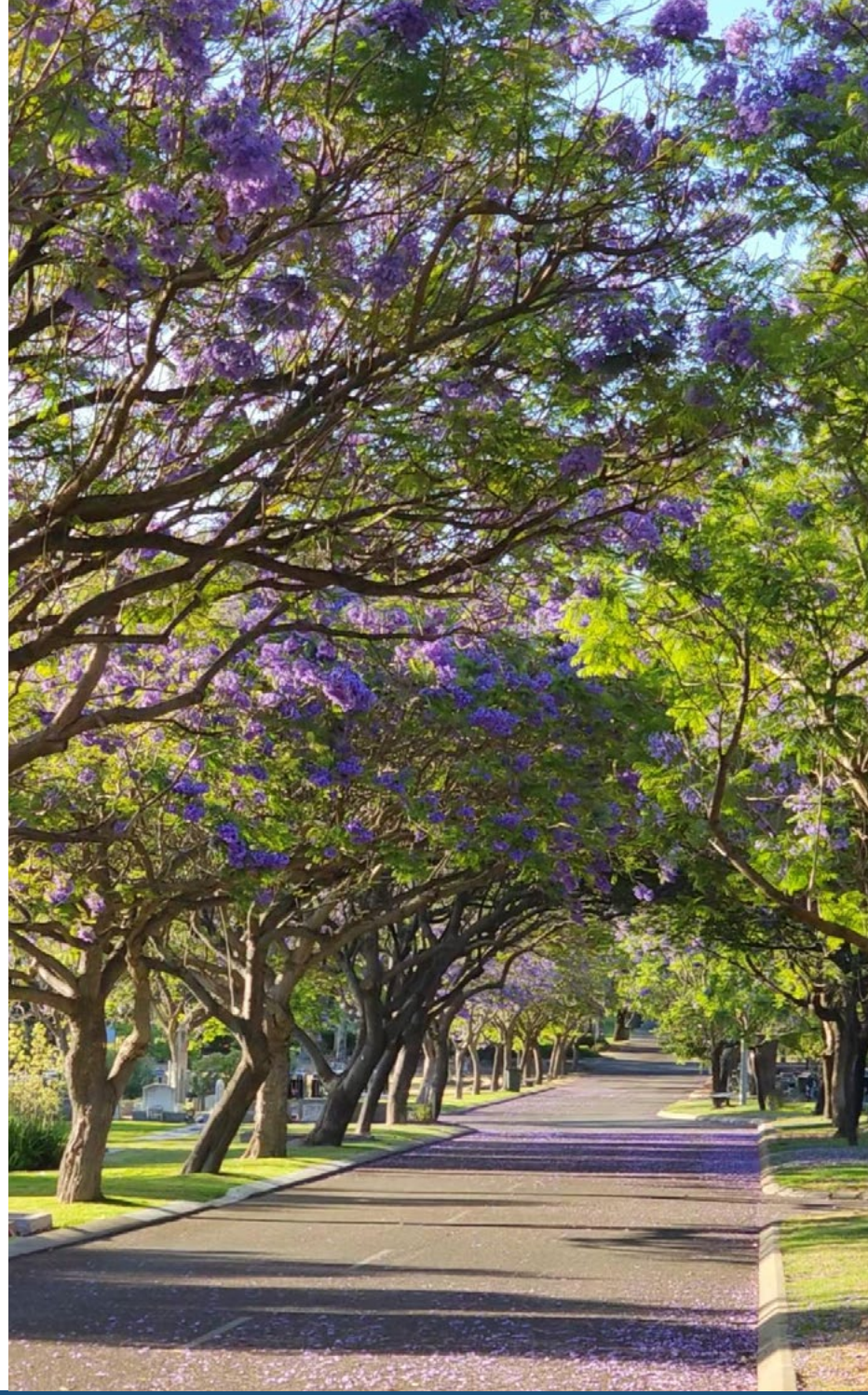
During the tour, participants explored a variety of notable specimens, including heritage-listed Norfolk Island Pines, magnificent Jacarandas, a heritage-listed Cork Oak, Kauri Pines, Tipuana trees and the striking Moonah Tree tunnel. Along the way, they learned about the history of the cemetery's landscape, the significance of individual trees and the important role the collection plays in supporting biodiversity and creating a peaceful environment for visitors.

The tour also highlighted some of the unique stories connected to the landscape, from century-old tree-planting programs to the wildlife that inhabit the grounds today.

Many participants were surprised by the scale and diversity of the collection, discovering that Karrakatta is not only a place of remembrance but also one of Perth's most significant and accessible green spaces.

The group thoroughly enjoyed the experience, with the combination of horticulture, history and cemetery heritage proving a popular mix. The positive response has encouraged us to explore opportunities to offer similar tours to other Western Australian gardening groups in the future.

As custodians of these historic grounds, we are proud to care for a living collection that continues to provide beauty, habitat, shade and enjoyment for visitors more than 125 years after the cemetery first opened.



Connection

Strengthening Connections with Industry and Community

Building and maintaining relationships with the diverse communities we serve remained an important focus this year, with several opportunities to meet directly with community groups and discuss their unique needs, traditions and aspirations.

In July 2025, Chevra Kadisha President Jonathon Silbert and Perth Hebrew Congregation Rabbi Daniel Lieberman hosted our All Staff Meeting, where they spoke about the work of the Chevra Kadisha, shared insights into Jewish burial traditions and participated in an informative question-and-answer session with staff.

During the year, we visited the Sacred Heart Seniors Group for an informal community information session at their church. Around 30 attendees participated in a question-and-answer discussion covering a wide range of topics, including funerals, cremation, cemetery services and end-of-life planning. The session provided an opportunity to share information, answer questions and gain a better understanding of the concerns and interests of community members.

We also met with representatives from the WA Quaker Funeral Advisors' Committee to discuss their dedicated section at Karrakatta Cemetery. Meeting onsite allowed for a productive conversation about existing graves, future grave availability and options for restoring older memorials. The visit concluded with a guided tour of the cemetery, which was well received and generated discussion about the history, landscape and management of the grounds.

During the year, we also welcomed members of the WA Celebrants Association to Karrakatta Cemetery for a guided tour of the chapel and crematorium facilities. The visit provided an opportunity for celebrants to learn more about the cemetery and cremation operations, ask questions and gain a greater understanding of the services and facilities available to the families they support.

We were also pleased to host representatives from Icebolethu Group, one of South Africa's largest cemetery and funeral service providers. During their visit to Karrakatta Cemetery, the delegation toured a range of facilities and memorial areas, including the mausoleum, which proved to be a highlight of the visit. The group spoke highly of the cemetery's extensive gardens, mature trees and the wide variety of memorial options available to families, noting the unique character and presentation of the grounds.

In June 2026, we met with members of the Chinese Christian community at Midland Cemetery to explore ways to enhance the Chinese section. The meeting focused on preserving the character and appearance of the area, with a shared commitment to maintaining a respectful and welcoming space for families. Recent improvements to the section include the construction of a new asphalt road and a limestone retaining wall to help manage sand movement and wind-blown build-up in the area. The meeting resulted in plans to refresh the section's pagoda and traditional entrance gateway, with repainting scheduled for early 2026–27 as part of our ongoing collaboration with the Chinese community. Looking ahead, we are also exploring the trial of a soil stabilisation product, which we hope will further reduce wind erosion and improve the long-term presentation of the site.









Connection

A Headstone's Journey Home

An unexpected discovery at the University of Western Australia (UWA) helped reunite part of a family's history and preserve a piece of Western Australia's heritage.

During a clean-out of one of its properties, UWA staff uncovered an early twentieth-century headstone belonging to Annie Glick, who died in November 1914 at just 24 years of age. Seeking to understand how the headstone came to be on university grounds and what should be done with it, UWA contacted us for assistance.

Our research confirmed that Annie Glick is interred in the Jewish Orthodox section of Karrakatta Cemetery. While a joint monument now marks the grave of Annie and her husband, Martin L. Glick, who died in 1934, the discovered headstone appears to be Annie's original individual monument, installed before the later addition of the shared memorial.

Further investigation uncovered potential connections to Perth's Jewish community through Annie's father, Gustus Luber, who is believed to have been a member of the Chevra Kadisha, the Jewish Burial Society. Although Annie herself appears to have no living descendants, we contacted the Chevra Kadisha for assistance in tracing family connections.

Through their research, descendants of Annie's siblings were identified and consulted about the future of the headstone. After considering the options, the family decided they did not wish to take custodianship of the monument, noting that Annie was already commemorated by the existing joint headstone at Karrakatta Cemetery.

Rather than see the historic monument discarded, a collaborative solution was developed. Working with our Planning team and in consultation with the family, it was decided that the headstone would be preserved within Karrakatta Cemetery. A suitable location was selected in a garden near the Jewish section, allowing the monument to remain connected to the community and landscape that were part of Annie's story.

UWA staff kindly transported the headstone to the cemetery, where it was carefully installed facing the Jewish section. What began as an unexpected discovery ultimately became an opportunity to preserve a beautiful piece of local history, honour a life remembered more than a century ago, and ensure that an important link to Perth's Jewish heritage remains protected for future generations.



Connection

Gathering in Remembrance

Throughout 2025–26, Karrakatta and Fremantle cemeteries once again hosted a series of Catholic remembrance services, providing families with opportunities to honour and remember loved ones in a shared community setting.

This year's program included the traditional All Souls' Day Mass and Easter Mass at Karrakatta Cemetery, together with the Feast of the Annunciation Rosary in Fremantle. While ongoing roof repairs to the Fremantle Mausoleum prevented the All Souls' Day Mass from proceeding at that location, the Rosary service was successfully relocated to the West Chapel. To help maintain a connection with the mausoleum, images of the building were displayed during the service, allowing families to feel close to their loved ones despite the temporary change of venue.

Approximately 1,145 people attended the three ceremonies. While attendance was lower than in previous years due to the cancellation of the Fremantle All Souls' Day Mass, the services remained important occasions for reflection, faith and community connection.

The year also marked a change of clergy in Fremantle. Following the return of Fr Giancarlo M. Lollo OMI to Milan after more than three years of service, Fr Eric Alleaume OMI of St Patrick's Basilica led his first Feast of the Annunciation Rosary in both Italian and English. Families responded warmly to the traditional style of the service. At Karrakatta, Fr Oscar Aguilera continued to lead the Masses and has quickly become a popular celebrant, with families responding positively to his enthusiastic and engaging style, particularly within Perth's Italian community.

The Remembrance Books introduced the previous year continued to provide families with an opportunity to record the names of loved ones and receive a special blessing during the ceremonies. A total of 650 red roses were distributed across the services, with a new blessing of the roses introduced before distribution. This simple but meaningful addition was warmly received by attendees.

Another new initiative saw music programs provided ahead of the Easter Mass at Karrakatta, allowing families to learn more about the pieces being performed. Community outreach was also expanded, with promotional material distributed through churches, schools and social clubs connected to Perth's Italian community.

With works at the Fremantle Mausoleum now complete, both the All Souls' Day Mass and Feast of the Annunciation Rosary will return to their traditional setting in 2026–27. Plans are also underway to introduce visitor feedback surveys, helping ensure that these important community events continue to evolve and meet the needs of families in the years ahead.







Integrity

Essential Works at the Fremantle Mausoleum

Significant roof remediation work was undertaken at the Fremantle Mausoleum due to ongoing roof leaks and water ingress issues.

Major roof repairs were required to address the deterioration and prevent further damage to the building. Importantly, the damage was contained to the roof structure and ceiling areas and did not affect any of the tombs within the mausoleum. A staged program of works was developed, with the project initially expected to take approximately four months to complete. However, additional winter and spring storms caused further damage and resulted in extensions to the project timeline.

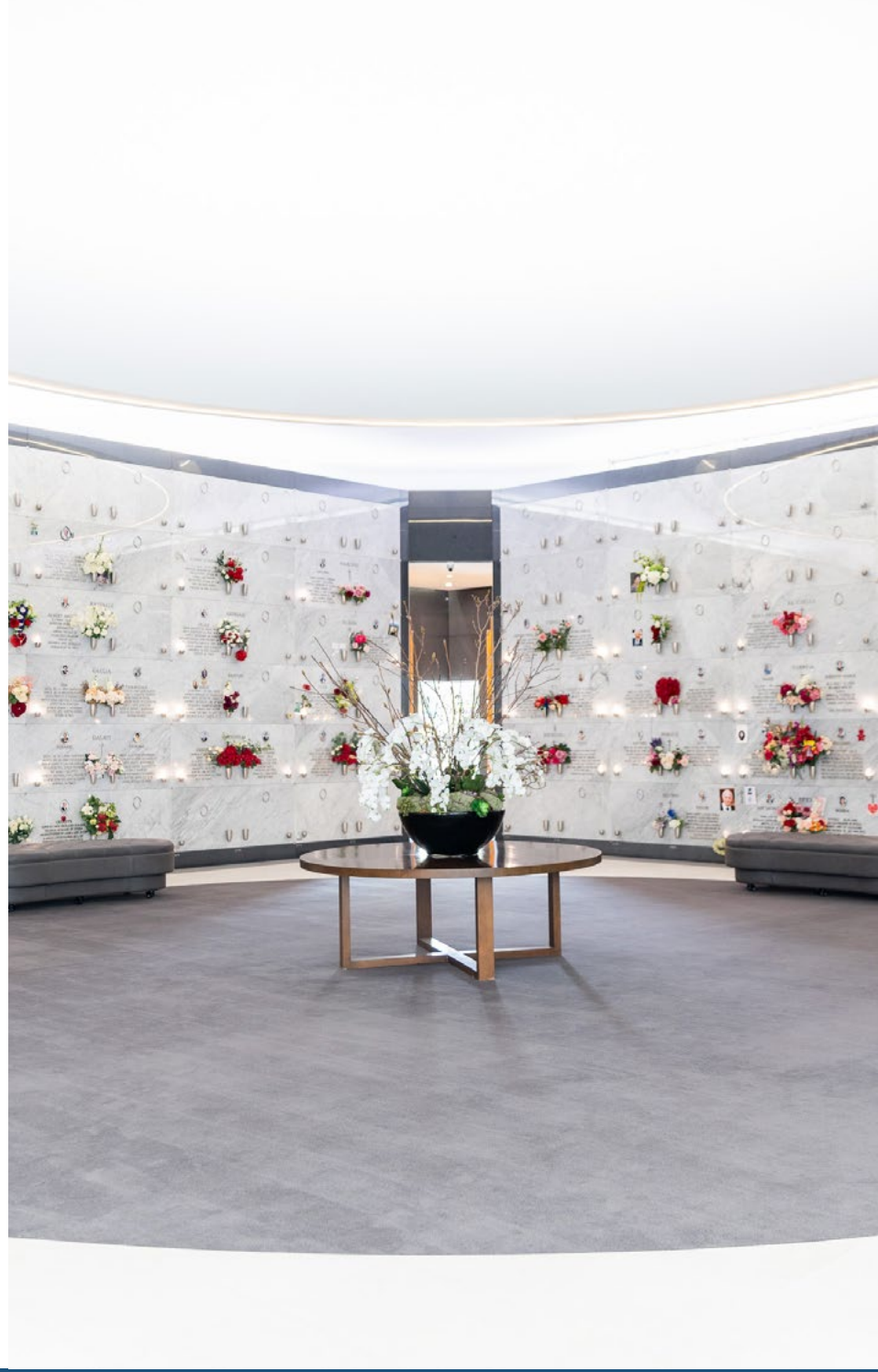
Throughout the works, informing families, grant holders and Funeral Directors remained a priority. Regular updates were provided to grant holders, and our teams worked closely with Funeral Directors and customers to minimise disruption and ensure that services continued wherever possible.

Recognising the significance of the mausoleum to many families, arrangements were made to ensure that the building remained accessible for All Souls' Day in November, one of the most important periods of remembrance and visitation throughout the year.

As the project extended into 2026, we remained flexible and responsive to the needs of families and Funeral Directors, accommodating requests wherever practical while ensuring that the works could proceed safely and efficiently.

The project has now delivered a fully repaired roof, providing long-term protection from water ingress and improving the condition of the building for future visitors. New lighting was also installed, enhancing both accessibility and the visitor experience.

The works represent an important investment in maintaining the mausoleum as a safe, functional and dignified place of remembrance for the families who visit each year.



Integrity

Chapel and Waiting House Refurbishment

A series of building and landscape improvement projects were completed at Karrakatta Cemetery this year, enhancing some of the site's most prominent and frequently visited areas while preserving their important roles within the cemetery.

One of the most significant projects undertaken during the year was the reroofing of both the historic Waiting House and the adjacent Administration Building. The project provided long-term protection for two of the cemetery's most recognisable buildings, replacing ageing terracotta tile roofs with durable navy blue Colorbond roofing. The Administration Building roof replacement addressed ongoing water ingress issues and persistent attempts by possums to access the roof space. While the works significantly improved both buildings, the project was lengthy and staff demonstrated remarkable patience and flexibility while working through periods of construction noise and disruption.

Particular attention was given to the Waiting House, which has welcomed mourners for more than a century. Located near the main entrance on Railway Road, it was originally conceived as a place where families could gather while awaiting the arrival of funeral corteges. Although modified over the years, it continues to fulfil that purpose today.

In addition to its new roof, the Waiting House received upgraded lighting and refreshed furniture, creating a more comfortable and inviting space for visitors. It remains a place where families meet, embrace, share memories and prepare to bid farewell to their loved ones, while also offering welcome shelter from the sun and rain. Historical information displayed along the rear wall provides visitors with an opportunity to learn more about the rich history of Karrakatta Cemetery.

Throughout the project, appropriate scaffolding, screening and safety controls were carefully managed to ensure public safety and minimise visual and operational impacts on funeral services and visitors.

Additional improvements were undertaken between the Brown and Dench Chapels, where a refreshed dividing wall was created using new lighting, decorative screening panels, textured cladding and fresh paint. The upgrades have enhanced the appearance of the area while providing greater privacy for families attending services in each chapel.

Work also continued around the Norfolk Chapel, with presentation improvements completed to complement the extensive interior restoration works undertaken following the 2024 fire. These upgrades have helped create a cohesive and welcoming environment around the restored chapel.

Together, these projects demonstrate our ongoing commitment to maintaining and enhancing the facilities that support families during times of loss. By investing in both historic and contemporary infrastructure, we ensure that Karrakatta Cemetery continues to provide dignified, comfortable and welcoming spaces for remembrance and reflection.





Integrity

A Compassionate Approach to Government Graves

This year, we introduced an updated Government Graves Policy aimed at providing greater opportunities for memorialisation while maintaining the practical requirements of the government burial system.

Government graves are used when a person passes away and there is no one able or willing to arrange a funeral, or when family members cannot be located. In these circumstances, the state funds the funeral, ensuring the deceased receives a dignified burial. This includes a coffin, hearse transport, a simple service conducted by the contracted Funeral Director and floral tributes at the graveside. As part of the current process, photographs of the service and graveside farewell are taken and retained by the Funeral Director. In cases where family members are identified after the burial has taken place, these photographs can be shared with them to demonstrate that their loved one received a respectful and dignified service and was cared for throughout the process.

Individuals buried in government graves are always interred rather than cremated, as their personal, cultural or religious wishes may be unknown. This approach preserves options for families who may later come forward and wish to make alternative arrangements.

While government burials provide a respectful farewell, the previous guidelines did not allow for plaques or headstones to be placed on these graves. This could be difficult for family members located only after the burial has taken place and wish to create a permanent place of remembrance.

Under the new policy, families may now apply to install a ground niche plaque on government graves that are no longer in active use.

This generally occurs once all available interment spaces within the grave have been utilised. The change acknowledges the reality that families are sometimes identified after a burial has occurred and may wish to commemorate their loved ones. Funeral Directors have advised that up to 30% of Public Trustee government burials result in family members being identified after the service has taken place, highlighting the importance of providing a compassionate pathway for memorialisation for families who may only become aware of a loved one's passing after the burial has occurred.

The policy will also apply, where practical, to communal stillborn graves. This will provide additional opportunities for acknowledgement and remembrance while broader memorialisation initiatives continue to be explored through the Historical Stillborn Memorial Project.

By introducing this change, we are helping to ensure families have greater opportunities to honour and remember their loved ones while preserving the dignity of those laid to rest through the government burial system.



Integrity

Adapting Services to Meet Cultural Needs

In early 2025, feedback from a family helped us identify an opportunity to better support cultural practices associated with cremation services.

For some Buddhist, Shinto and Taoist communities, cremation may be followed by a bone-picking ceremony, a traditional practice in which family members carefully place cremated bone fragments into an urn. The ceremony is an important cultural and spiritual ritual that allows families to participate directly in the final stages of caring for their loved ones.

Following a request from a family, we reviewed our existing procedures relating to photography within the Viewing of the Charge room. While photography has traditionally been prohibited during the viewing of the charge and within crematorium operational areas, it became clear that the existing guidance did not adequately consider cultural practices such as bone-picking ceremonies.

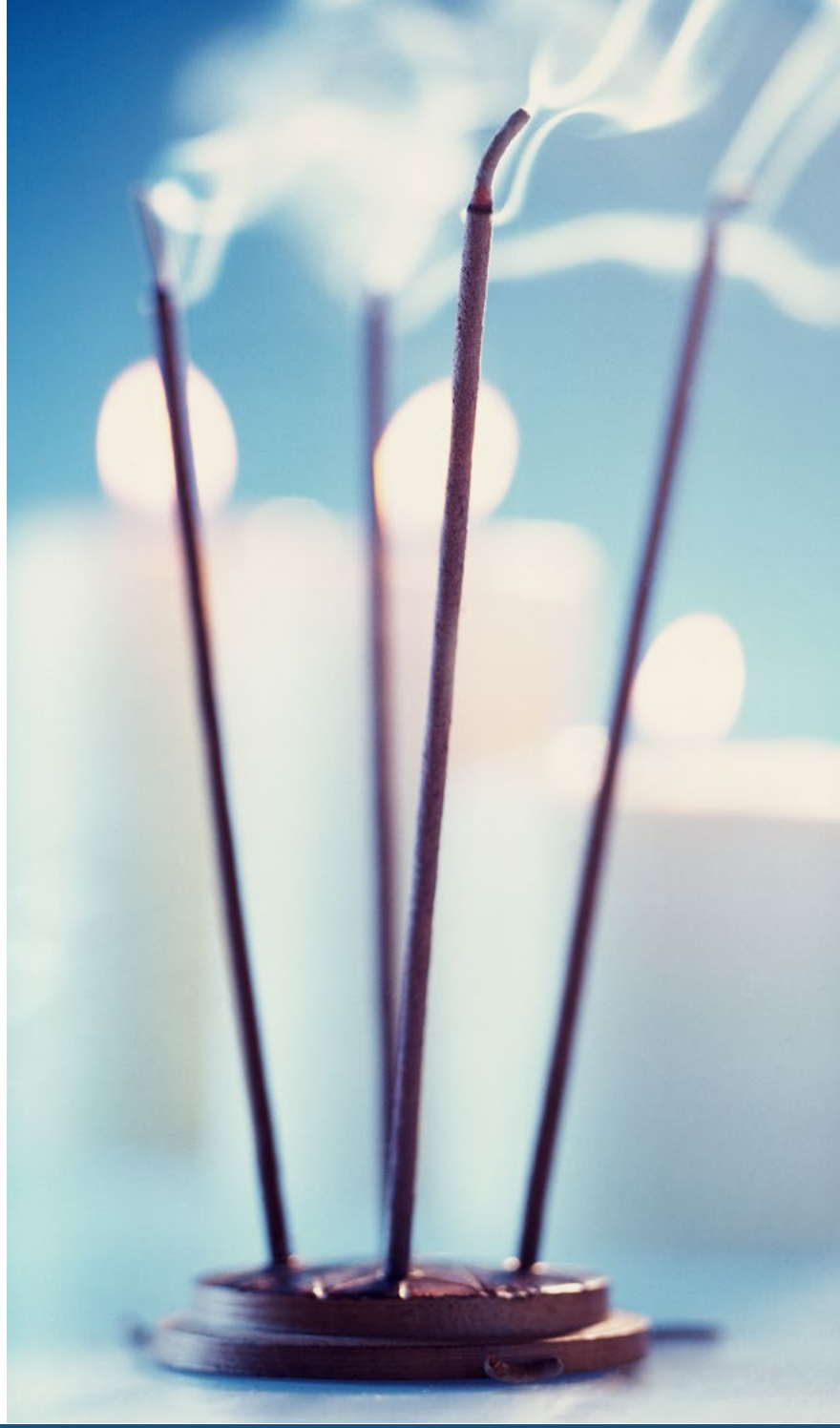
Working across several teams, we reviewed the request and considered how cultural traditions could be accommodated while maintaining privacy, safety and operational requirements. As a result, a revised approach was developed that allows photography to take place during bone-picking ceremonies under carefully controlled conditions.

Under the updated process, photography is permitted only after the cremator shutters have been closed and must not capture crematorium operations, the viewing of the charge process or our employees. Families are also permitted to place incense and candles outside the Viewing of the Charge room in accordance with existing chapel usage guidelines.

Respecting cultural traditions is an important part of providing compassionate care during life's most difficult moments.

The change represents a practical example of how community feedback can help shape our services. By reviewing existing practices and considering the cultural significance of ceremonies such as bone-picking, we have been able to provide a more inclusive and responsive experience for families while continuing to uphold operational and safety requirements.

This small but meaningful change reflects our ongoing commitment to understanding the diverse traditions of the communities we serve and ensuring that families can farewell loved ones in a manner that is both culturally appropriate and personally meaningful.



Integrity

Building Knowledge Through Training and Engagement

Supporting our people and industry partners through education remained a key focus throughout 2025–26, with a range of training initiatives, information sessions and stakeholder forums delivered throughout the year.

For customer-facing teams, the Office of the Public Advocate presented online training covering Enduring Powers of Attorney and the practical considerations these arrangements have for families and cemetery staff. The sessions helped strengthen understanding of the legal frameworks that can arise during end-of-life planning and funeral arrangements.

Internal training also included a dedicated session on Voluntary Assisted Dying for staff who may interact with families and individuals seeking to arrange services following a this end-of-life choice. The training aimed to build the confidence and understanding of staff to ensure that they respond sensitively and efficiently in such circumstances.

Safety remained a priority, with Footprint Training delivering a two-day Cemetery Safety course for employees. The training reinforced safe work practices and supported our ongoing commitment to providing a safe environment for staff, contractors and visitors.

Industry engagement continued through our quarterly Industry Stakeholder Meetings, which brought together Funeral Directors from across metropolitan Perth. Guest speakers included Kedy Kristal, Executive Officer of Gay, Lesbian, Bisexual, Trans and Intersex Rights in Ageing Inc. (GRAI), who spoke about issues that members of the LGBTQIA+ community can experience during end-of-life processes, along with Mirko Amidzic and Rachel Whalen from the Coroner's Court, who provided valuable insights into their work and its intersection with the funeral industry.

We also continued our annual engagement with Perth's Muslim community. At a community information session held at Guildford Cemetery in May 2026, discussions focused on safe burial practices, future operational requirements and the newly developed Muslim burial areas. Constructive conversations were held regarding plot orientation towards Mecca, with plans made for joint surveying to ensure that community expectations are met. The meeting also provided an opportunity to update attendees on the renaming of the Mohammedan section at Fremantle Cemetery to the Muslim section, reflecting contemporary terminology and community preferences.

Together, these initiatives demonstrate our commitment to continuous learning, cultural understanding and strong partnerships, to ensure that we provide informed, respectful and responsive services to the diverse communities we serve.









Integrity

Expanding Support Through Funeral Concierge Services

This year, the role of our Funeral Concierge team continued to evolve, providing additional support to families during some of the most difficult and important decisions they face following a bereavement.

Building on the team's successful introduction the previous year, Funeral Concierges now conduct At-Need Burial Appointments for families requiring a burial site following the death of a loved one. These appointments offer a personalised and supportive experience, helping families navigate the practical considerations involved in selecting a final resting place.

During the appointment, the Funeral Concierge explains the burial options available and guides families on a tour of the cemetery, introducing them to the various locations and memorial areas. This allows families to make an informed decision based on their personal preferences, cultural requirements and the environment they feel best reflects the life and wishes of their loved one.

For many families, choosing a burial site can be an emotional and unfamiliar process. Having a dedicated staff member available to answer questions, explain available options and provide guidance at their own pace helps reduce uncertainty during an already challenging time.

The service has also strengthened the continuity of care throughout the funeral journey. In many cases, the same team that supports families during funerals and chapel services is now helping them earlier in the process, ensuring a consistent, knowledgeable and compassionate point of contact.

The team has also become a valuable resource for Funeral Directors, who can now contact Funeral Concierges directly for assistance with chapel services, At-Need Burial Appointments and cemetery location enquiries. This direct access has streamlined communication, improved responsiveness and helped ensure families receive timely and accurate information throughout the funeral planning process.

Feedback from families has highlighted the value of being able to visit and explore the grounds before making a decision, with many appreciating the opportunity to select a location that feels meaningful and reflects their loved one's personality, beliefs or connection to a particular area of the cemetery.

As community expectations continue to evolve, the Funeral Concierge team remains focused on finding practical ways to enhance the customer experience. The introduction of At-Need Burial Appointments and expanded support for Funeral Directors are further examples of our commitment to providing personalised guidance and helping families make informed decisions with confidence, care and dignity.



Integrity

Strengthening Industry Standards

During 2025–26, we undertook a comprehensive review of the Conditions of Licence for both Funeral Directors and Monumental Masons to improve regulatory clarity, strengthen professional standards and support the consistent delivery of high-quality services across our cemeteries.

The review included extensive consultation with MCB licensed Funeral Directors and Monumental Masons, providing stakeholders with an opportunity to comment on a proposed new framework. The process recognised the important role these industries play in supporting bereaved families and sought to ensure that licence conditions remain contemporary, transparent and fit for purpose.

A key outcome of the review was the development of a revised licensing framework comprising two distinct components. The first is a simplified Conditions of Licence document, which clearly outlines the licence obligations, reporting requirements, compliance expectations, breach categories and regulatory powers. The second is a dedicated Code of Conduct, which establishes the professional standards relating to ethical behaviour, compliance and the dignified care of the deceased and their families.

Separating regulatory requirements from professional standards provides greater clarity for licence holders while reinforcing shared expectations regarding professionalism, accountability and service quality.

The revised framework was developed to support a more consistent operating environment across the sector, strengthen public confidence and provide greater transparency for all stakeholders. Throughout the consultation process, feedback from industry participants helped inform the final documents, ensuring that they reflect both operational realities and community expectations.

Following the review, the Board endorsed the new Funeral Directors Licence Conditions and Code of Conduct for Funeral Directors, and the Monumental Mason Licence Conditions and Code of Conduct for Monumental Masons. The updated framework will come into effect on 1 July 2026 for the 2026–27 licensing period.

In 2025–26, we licensed 33 Funeral Directors and 13 Monumental Masons to operate within our cemeteries. The introduction of the revised licensing framework demonstrates our ongoing commitment to maintaining high standards across the industry and supporting the respectful, professional and dignified services that families expect during times of loss.



Integrity

Planning for the Future at Rockingham Regional Memorial Park

This year, we commenced the development of long-term site planning for our cemeteries and memorial parks, beginning with Rockingham Regional Memorial Park.

Master planning is an important process that looks decades into the future, helping us understand how our cemeteries will evolve and ensuring we can meet the needs of future generations. At Rockingham, the opportunity is particularly significant. While the memorial park spans approximately 61 hectares, only around 8 hectares are currently in use, providing considerable capacity for thoughtful future development.

As part of the planning process, we are exploring a range of opportunities, including a new administration building, a modern chapel or ceremony space, and a café precinct to better support visitors and families. The site's former sand-mining area has created a unique landscape feature, with a broad central valley framed by surrounding ridgelines that offer expansive views across the memorial park. These natural characteristics provide exciting opportunities for future landscape design and visitor experiences.

Recognising the rapid growth occurring in the surrounding area, including the development of a major new housing estate opposite the memorial park, the Master Plan is also considering how the site can serve the wider community. Early concepts include walking trails, accessible open spaces and areas that can accommodate community events while continuing to respect the primary purpose of the memorial park. Research has also begun into population growth, ageing demographics and emerging cultural trends.

Understanding how community needs may change over coming decades will help ensure future facilities, memorial options and services remain relevant, accessible and inclusive.

A key focus is the potential development of an enclosed ceremony facility. Currently, funeral services are limited to an outdoor gazebo setting, which can be challenging during periods of extreme heat, cold or wet weather. A purpose-built venue would provide a comfortable year-round option for families and greater flexibility for larger services. As part of this work, consideration is also being given to whether the term "chapel" remains the most appropriate description for a facility intended to welcome people of all faiths, cultures and backgrounds.

Community and stakeholder consultation will form an important next step in the planning process, ensuring local voices help shape the future of Rockingham Regional Memorial Park and the services it provides for generations to come.



Integrity

Continuing Cemetery Renewal at Karrakatta Cemetery

Karrakatta Cemetery was expected to reach capacity more than 20 years ago. Through careful planning and a respectful Cemetery Renewal program, it continues to serve Western Australian families while preserving the cemetery's rich history and heritage.

The renewal program, which has been operating for nearly three decades, enables additional graves to be created within existing cemetery sections without disturbing human remains. Since its introduction, the renewal program has created more than 9,000 graves and 30,000 memorial locations, helping to ensure that Karrakatta Cemetery remains available for future generations.

During 2025–26, consultations continued in several sections identified for future renewal. Twelve-month community consultation periods commenced for Wesleyan EC and Wesleyan DA, while Anglican FA, Anglican IA and General AA progressed to their final three-month consultation period. These consultation stages provide families and community members with the opportunity to share information, raise concerns and request consideration of graves and memorials before any decisions are made. Where a Grant of Right of Burial has expired, family members can purchase a new grant during the consultation process, ensuring that the grave is excluded from future renewal works.

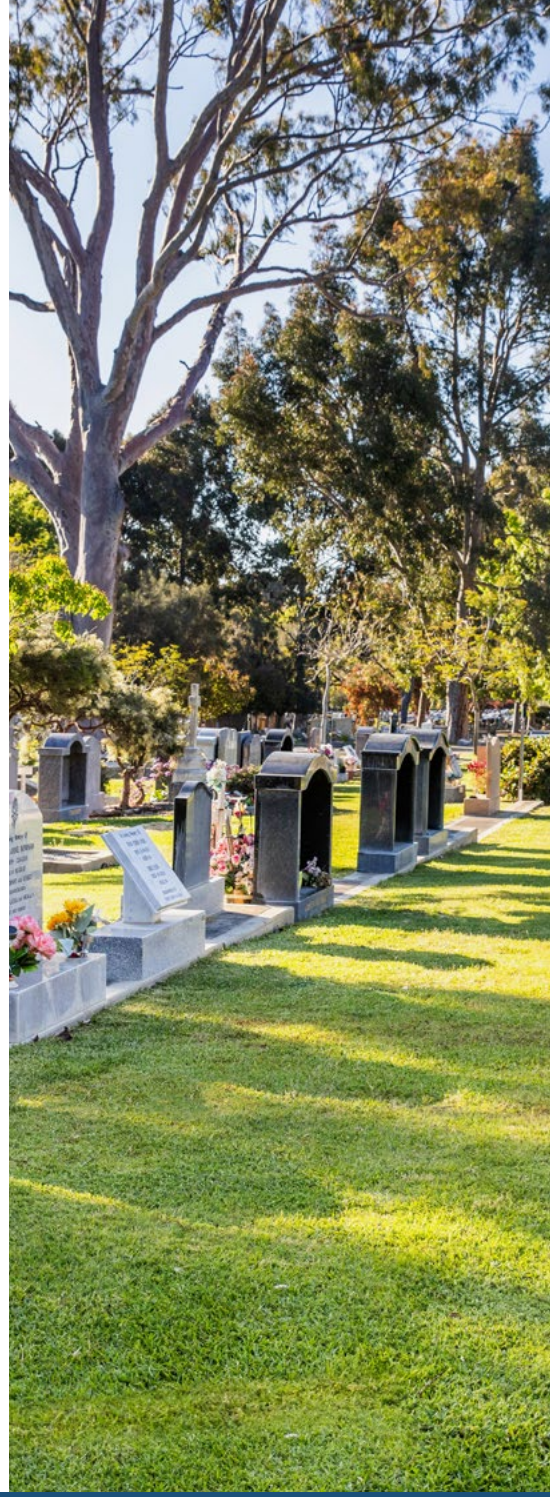
Community consultation remains at the heart of the renewal process. Before any works are considered, monuments and graves are assessed by the Monument Assessment and Advisory Committee, which includes historians, genealogists, architects, community representatives and a representative of the Office of Australian War Graves. The committee evaluates historical, architectural and cultural significance and provides recommendations regarding the retention of monuments and graves.

Every grave and monument within the proposed renewal area is photographed, creating a permanent historical record that is available to families, free of charge. A dedicated Memorial Book is also prepared for each renewed section, helping visitors locate graves and preserving information about those interred in the area.

Our current approach to cemetery renewal continues to focus on retaining more monuments over original graves wherever possible. Where this cannot be achieved, original monuments are relocated nearby, and the original grave site is marked and commemorated with a small plaque. Official war graves, veterans' graves and graves with a current Grant of Right of Burial are retained and protected throughout the process.

As Perth's central cemetery and a place of immense historical significance, Karrakatta Cemetery remains the community's preferred location for burial and continues to experience strong demand from families seeking a final resting place for their loved ones. During 2025–26, Karrakatta Cemetery accommodated 815 burials, compared with 477 at Fremantle Cemetery and 462 at Pinnaroo Valley Memorial Park. This ongoing demand places increasing pressure on the cemetery's finite land supply.

Cemetery renewal provides a sustainable solution that balances the need for future burial space with the preservation of history, heritage and community connection, ensuring Karrakatta continues to serve Western Australian families for generations to come.



Integrity

BUILDING CAPABILITY, CULTURE AND CONNECTION

We continued to strengthen workforce capability, organisational culture and community connections throughout the year with initiatives aligned with our values of Integrity, Compassion and Connection. These activities supported our employees, enhanced service delivery and helped position the organisation to respond to evolving workforce and community needs.

Key achievements during the year included investment in new recruitment and onboarding systems, the introduction of enhanced learning and development opportunities, and a range of initiatives designed to support employee wellbeing and organisational resilience.

Significant work was also undertaken to strengthen governance, improve employee experiences and ensure that our workforce is equipped with the skills and tools needed to meet the changing needs of the communities we serve.

Together, these initiatives reflect our commitment to continuous improvement, cultural responsiveness and workforce excellence. By investing in our people, strengthening community partnerships and embracing innovation, we continue to build a capable, inclusive and future-focused organisation dedicated to providing compassionate service to the Western Australian community.



We Grow

In November 2025, the People and Capability team launched We Grow, a refreshed performance development framework, replacing the previous Guiding Personal Success program.

We Grow is designed to foster meaningful and ongoing conversations between employees and managers, focusing on personal growth, career development and alignment with organisational objectives. Through structured discussions, employees and managers work together to identify development opportunities, set goals and strengthen individual contributions to organisational success.

Mandatory training was delivered to managers, and while employees were invited to attend information sessions to support the transition to the new framework. Initial conversations began in December 2025, with strong participation across the organisation. Early feedback highlighted high levels of engagement and positive perceptions of the new approach.

By encouraging continuous learning, development and accountability, We Grow supports both individual success and the ongoing growth and excellence of the MCB.

Strengthening Speak-Up Culture

In September 2025, we implemented Stopline, an independent whistleblower hotline service that provides employees with a safe, confidential and anonymous mechanism for reporting concerns.

The service enables employees to raise matters relating to misconduct, unethical behaviour, fraud, corruption or other activities that may be inconsistent with our Code of Conduct or organisational values.

Since its introduction, employee use of reporting pathways has increased, indicating greater awareness of available reporting mechanisms and increased confidence in raising concerns. The initiative reinforces our commitment to integrity, transparency and accountability while supporting a safe and respectful workplace culture.

Integrity

Modernising Recruitment Through BigRedSky

We continue to invest in systems and processes that support efficient, transparent and contemporary workforce practices. In October 2025, we successfully implemented BigRedSky, a new recruitment and onboarding platform that modernises the way we attract, recruit and onboard employees.

The implementation was undertaken in response to broader public sector recruitment reform and the planned decommissioning of the Recruitment Advertising Management System (RAMS), which has supported recruitment across the Western Australian public sector since 2003. The reform presented an opportunity for agencies to select recruitment systems that best meet their operational needs and future workforce requirements. Following a review of available options, we selected BigRedSky to support a more streamlined and integrated approach to recruitment and onboarding.

The project represented a significant body of work led by the People and Capability team and involved extensive planning, system configuration, process mapping, testing, user training and change management. The implementation required redesigning the existing recruitment and onboarding processes to ensure that the new platform delivered a seamless experience for candidates, hiring managers and selection panel members.

Since going live in October 2025, BigRedSky has supported the advertising of 43 vacancies and the generation of 45 employment contracts, demonstrating strong uptake across the organisation. To support recruitment activities, 65 panel member user accounts have been established, enabling managers and employees involved in the recruitment process to access the system and collaborate throughout the selection activities.

The platform has introduced significant improvements to both recruitment and onboarding practices. Recruitment requests, approvals and advertising are now managed through a single system, improving efficiency and consistency while reducing administrative burden. The onboarding module provides new employees with a secure online environment where employment documentation can be completed electronically, creating a more streamlined and professional onboarding experience. Automated workflows, digital approvals and electronic contract management have further strengthened the efficiency and governance of the recruitment process.

Looking ahead, we will continue to enhance the platform's functionality by implementing an induction module planned for the second half of 2026. This enhancement will further integrate the employee lifecycle, supporting new starters from recruitment through onboarding and induction.



Integrity

Building Capability Through The Skills Academy

We are committed to investing in professional development at every level of the organisation. This commitment has been strengthened through the introduction of The Skills Academy, a public sector initiative designed to build capability across the Western Australian public sector and support employees at all stages of their careers.

Following a phased development and implementation period across government, The Skills Academy launched on 30 March 2026. The initiative is currently available to our employees covered by the Public Service and Government Officers General Agreement, as well as Team Leaders, providing access to a growing catalogue of contemporary learning opportunities aligned with public sector capability requirements.

The Skills Academy has been designed around five key capability areas:

- Resources and Risk
- People
- Relationships
- Service Excellence
- Leadership, Culture and Governance

These capability areas are supported by structured learning pathways that cover a broad range of disciplines including governance, project management, workforce planning, stakeholder engagement, customer experience, ethics, leadership, work health and safety, digital capability, cyber security and data analytics.

Learning opportunities are delivered through a combination of self-paced digital courses, facilitated workshops and workplace-based learning activities, allowing employees to engage with development opportunities in ways that best suit their role, learning preferences and career aspirations.

Employee engagement with the platform has been encouraging. As at 30 June 2026, 69 MCB employees had accessed The Skills Academy, resulting in 53 enrolments in fully digital courses and 12 enrolments in blended learning programs. Employees have completed 23 courses, demonstrating a strong commitment to professional development and lifelong learning. In June 2026, we hosted our first facilitated workshop, Psychosocial Risk Management, which was delivered onsite by a Skills Academy trainer in our training room.

The range of learning opportunities available through The Skills Academy continues to expand. At launch, learners had access to 12 courses. This has since increased to 49 courses, with a total catalogue of 120 courses expected to be available across the platform by the end of 2026. The breadth of available learning ensures that employees have access to development opportunities supporting both their current responsibilities and future career growth.

By investing in capability development and supporting employees to expand their knowledge and skills, the program helps build a capable, adaptable and future-focused workforce committed to delivering high-quality public sector outcomes.



Integrity

Delivery of the MCB Organisational Structure Re-alignment

Following the release of the MCB Strategic Plan 2025–2026 in April 2025, we undertook a review of our organisational structure to ensure that it remained fit for purpose and aligned with the our strategic priorities and future direction.

A revised organisational structure was proposed in February 2026 to support the reclassification of the Chief Operating Officer position, improve operational efficiencies, clarify accountability and strengthen the organisation's capacity to deliver strategic outcomes.

Following a period of consultation with employees and relevant stakeholders, implementation began in March 2026. To date, 61.54% of realignment tasks have been completed, 17.95% are partially complete and 16.67% remain outstanding.

The realignment is expected to enhance organisational effectiveness, support decision-making and position us to meet future service delivery and workforce requirements.

Reinforcing Professional Standards

Mandatory workshops on the updated Code of Conduct were delivered to all our employees, to strengthen understanding of expected standards of behaviour and professional conduct.

The workshops also increased awareness of mechanisms available to report behavioural, ethical and compliance concerns, including Stopline, the independent whistleblower service introduced in September 2025.

Together, these initiatives have contributed to an increase in the reporting of workplace concerns, demonstrating a workforce that is better informed about its responsibilities and the processes available to support ethical decision-making and accountability across the organisation.

Responding to Worldwide Challenges

International events led to a widespread shortage of fuel and an increase in fuel prices. To support our employees, we explored alternative ways for them to commute to and from work where possible, aiming to reduce costs and minimise the impact of limited fuel availability.

As commuting via public transport is not possible or practical for all employees, we facilitated a voluntary carpooling scheme. Employees were given the option to participate and were connected with colleagues in the same or nearby suburbs to organise carpool commuting arrangements to reduce their travel costs.

Diversity

We are committed to building a workplace that reflects the diversity of the communities we serve. By valuing different experiences, cultures and perspectives, we create an inclusive environment that supports employee wellbeing, strengthens decision-making and enhances service delivery.

Throughout 2025–26, we continued to promote diversity and inclusion through initiatives supporting both employees and the wider community. Key activities included the launch of our second Reflect Reconciliation Action Plan, continued engagement with LGBTIQA+ communities through the Passing With Pride initiative, and consultation with cultural and faith groups within the community. Staff also participated in learning opportunities that increased awareness of cultural and social considerations when supporting families from diverse backgrounds, helping ensure our services remain welcoming, respectful and inclusive.

We also recognise the importance of understanding the diversity within our workforce. During the year, a new process was introduced allowing employees to voluntarily record diversity information. This will help us better understand our workforce and identify opportunities to further strengthen inclusion across the organisation. As participation increases and data quality improves, we aim to report more comprehensively on workforce diversity in 2026–27 and use these insights to inform future initiatives.

Integrity

Investing in the Next Generation

Supporting young people in developing skills, confidence and career opportunities remains an important part of our commitment to building the future public sector workforce.

Over the past year, our trainees have continued to grow and progress through the School-Based Trainee and Youth Trainee programs, gaining valuable workplace experience while contributing to meaningful projects across the organisation.

A particular success story is Charli, who completed her School-Based Traineeship and progressed into a full-time Youth Trainee role. During the year, she took on increased responsibilities, including contributing research to the Historical Stillborn Memorial Project and acting as Marketing Officer while colleagues were on leave. Reflecting on her experience, Charli said the traineeship had given her the opportunity to work on larger projects, develop confidence in communicating with stakeholders and build skills that she will carry throughout her career.

"Advancing to a Youth Trainee has given me so many new opportunities to grow and learn as a person and employee."

Meanwhile, Jordan continued her School-Based Traineeship and broadened her experience by moving from Community Engagement to Human Resources. Through the program, she gained exposure to different areas of the organisation, supported workplace events and developed valuable communication and organisational skills. Reflecting on her time with us, Jordan said the traineeship had been one of the most rewarding experiences of her schooling, giving her confidence, practical workplace experience and a greater appreciation for the important role cemeteries play in supporting the community.

We also welcomed Maya as a new School-Based Trainee in the Human Resources team. Since joining us, Maya has gained practical experience in areas including policy administration, minute taking, business systems and workplace organisation. She describes the traineeship as an eye-opening experience that has allowed her to learn directly from experienced professionals while developing skills for future employment.

The success of these young employees highlights the value of investing in emerging talent. By providing real-world experience, mentoring and opportunities for growth, we are helping to develop the next generation of public sector professionals while benefiting from the fresh perspectives and enthusiasm they bring to our organisation.



Integrity

Strengthening the Digital Foundations of Our Services

Over the past year, our Digital and Information Services team rebuilt and strengthened the technology foundations that every part of the organisation relies on.

Protecting the information entrusted to us has been a key priority. During the year, we re-established reliable, ransomware-resistant backups with tested recovery processes in place, modernised how our systems are patched and secured, and strengthened access controls through phishing-resistant multi-factor authentication and a move towards passwordless sign-in.

We also strengthened application and email controls to reduce the risk of compromise and delivered the infrastructure required for the first major upgrade of our records platform since 2017. For the first time, the software deployment process was fully automated, helping ensure that the systems safeguarding our official records and personal information operate on a modern, supported and resilient foundation.

We also began our journey towards becoming less paper-oriented. Improvements to print management have reduced unnecessary printing while enhancing security and privacy, with documents released only when the staff member is present at the printer. Further paperless initiatives are planned for 2026–27.

Our primary Cemetery Records System was updated incrementally throughout the year to improve service reliability and information accuracy, ensuring that staff have access to appropriate and timely information when assisting families at service counters, over the phone and across our sites. The primary financial management system was also updated, providing additional functionality to support improved business processes.

Technology business continuity and disaster recovery plans were comprehensively redeveloped during the year. This work ensures that, should the worst happen, restoration and recovery activities can be streamlined and focused on the most critical services delivered across the organisation.

Our digital incident management and request platform was also replaced, improving visibility, efficiency and response times when issues arise.

Connectivity improvements were delivered at Karrakatta Cemetery, enhancing wireless and mobile coverage across our largest and busiest site for both staff and visitors. Wireless access was also extended within chapel facilities to support reliable webcasting, allowing families who cannot attend services in person to stay connected during important moments.

The team also streamlined laptop deployment for new employees and began trials of portable devices to enable operational employees to spend less time at their desks and more time delivering services.

These improvements share a single purpose. The more dependable our technology, the more our people can focus on the families and communities we serve. In the year ahead, we will continue to modernise infrastructure, retire ageing systems and build the resilience our organisation depends on every day.





FINANCIAL STATEMENTS

CONTENTS
Financial Statements

The Board has pleasure in presenting its audited general purpose financial statements for the reporting period ended 30 June 2026 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:

Auditor General's Independence Declaration 57
Responsible Person's Declaration for Financial Statements 58
Auditor General's Report 59
Certification of Financial Statements 65
Financial Statements 66
Statement of Comprehensive Income 66
Statement of Financial Position 67
Statement of Changes in Equity 68
Statement of Cash Flows 69
Notes to the Financial Statements 70
1. Basis of preparation 70
2. Board outputs 71
2.1 Board Objectives 71
3. Our Funding Sources 71
3.1 Trading Surplus 72
3.2 Provision of services and cemetery leases 73
3.3 Investment income 75
3.4 Gains/(losses) on disposal of non-current assets 75
3.5 Other revenue 75
4. Use of our funding 76
4.1 Employee benefits expenses 76
4.2 Employee related provisions 77
4.3 Supplies and services 78
4.4 Cemetery lease and other expenses 78
5. Key assets 78
5.1 Property, plant, equipment, vehicles and infrastructure 80
5.2 Intangible assets 84
5.3 Right-of-use assets 85
6. Other assets and liabilities 86
6.1 Receivables 86
6.2 Other current assets 86
6.3 Payables 86
6.4 Other current liabilities 87
6.5 Pre-need agreements 87
6.6 Deferred lease income 88
7. Financing 88
7.1 Cash and cash equivalents 88
7.2 Financial assets at fair value through other comprehensive income (OCI) 89
7.3 Lease liabilities 90
7.4 Finance Costs 91
7.5 Capital commitments 91
8. Risks and Contingencies 91
8.1 Financial risk management 92
8.2 Contingent assets and liabilities 93
8.3 Fair value measurements 94
9. Other disclosures 95
9.1 Events occurring after the end of the reporting period 95
9.2 Changes in accounting policy 95
9.3 Key management personnel 96
9.4 Related party transactions 96
9.5 Related bodies 96
9.6 Affiliated bodies 96
9.7 Remuneration of auditor 96
9.8 Supplementary financial information 97
9.9 Explanatory statement 98

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 2026, 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.



Mikey Fiorucci
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
1 September 2026

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Financial Statements

Responsible Person's Declaration for Financial Statements Year Ending 30 June 2026

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

The Responsible Person declares that in the Responsible Person's 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.



Dianne Guise
CHAIR

Responsible person's declaration

Dated this 1 September 2026

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

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 2026, 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 2026 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 Regulations 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* and the 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

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the 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).

In my opinion, in all material respects, 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 2026, and the controls were implemented as designed as at 30 June 2026.

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 2026 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 2026 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 2026.

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 Board'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 2026, 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 Board for the year ended 30 June 2026 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 Board to confirm the information contained in the website version.



Mikey Fiorucci
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
1 September 2026

Financial Statements

Certification of Financial Statements for the year ended 30 June 2026

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 2026 and the financial position as at 30 June 2026.

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.



Dianne Guise
CHAIR



Tanvi Haria
BOARD MEMBER



Joe Fortuna
CHIEF FINANCE OFFICER

01 September 2026

Financial Statements

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026 $'000	2025 $'000
INCOME			
Revenue			
Sales of Memorial products	**3.1**	6,147	6,244
Provision of services and Cemetery leases	**3.2**	30,351	29,146
Investment income	**3.3**	10,640	8,253
Other revenue	**3.5**	3,791	721
Gains/losses			
Gains/(losses) on disposal of non-current assets	**3.4**	-	(17)
TOTAL INCOME		**50,929**	**44,347**
EXPENSES			
Cost of sales	**3.1**	1,390	1,165
Employee benefits expense	**4.1**	18,120	18,104
Supplies and services	**4.3**	9,232	9,517
Finance costs	**7.4**	1	2
Depreciation and amortisation	**5.1, 5.2**	4,523	4,787
Amortisation of Right-of-Use Assets	**5.3**	23	20
Cemetery lease and other expenses	**4.4**	3,260	3,657
TOTAL EXPENSES		**36,549**	**37,252**
SURPLUS FOR THE PERIOD		**14,380**	**7,095**
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		11,239	682
Changes in financial asset revaluation reserves		(1,614)	2513
TOTAL OTHER COMPREHENSIVE INCOME		**9,625**	**3,195**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**24,005**	**10,290**

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

Financial Statements

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	Notes	2026 $'000	2025 $'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.1	4,049	4,992
Inventories	3.1	345	360
Receivables	6.1	11,743	8,822
Other Current Assets	6.2	1,484	1,482
Total Current Assets		**17,621**	**15,656**
Non-Current Assets			
Financial assets through other comprehensive income	7.2	107,504	98,707
Property, plant, equipment and vehicles	5.1	130,370	113,131
Infrastructure	5.1	21,770	22,355
Intangible assets	5.2	1,892	2,433
Right-of-use assets	5.3	21	44
Total Non-Current Assets		**261,557**	**236,670**
TOTAL ASSETS		**279,178**	**252,326**
LIABILITIES			
Current Liabilities			
Payables	6.3	1,618	1,469
Employee related provisions	4.2	3,093	3,268
Other current liabilities	6.4	923	54
Pre-need agreements	6.5	609	621
Deferred lease income	6.6	6,912	6,614
Lease Liabilities	7.3	17	20
Total Current Liabilities		**13,172**	**12,046**
Non-Current Liabilities			
Employee related provisions	4.2	510	474
Lease liabilities	7.3	14	30
Pre-need agreements	6.5	31,736	31,875
Deferred lease income	6.6	95,446	93,606
Total Non-Current Liabilities		**127,706**	**125,985**
TOTAL LIABILITIES		**140,878**	**138,031**
NET ASSETS		**138,300**	**114,295**
Equity			
Contributed equity		13,641	13,641
Reserves		54,794	45,169
Retained earnings		69,865	55,485
TOTAL EQUITY		**138,300**	**114,295**

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Financial Statements

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2026

	Notes	Contributed Equity $'000	Asset Revaluation Reserves $'000	Financial Asset Revaluation Reserves $'000	Retained Earnings $'000	Total Equity $'000
Balance at 1 July 2024		**13,641**	**46,409**	**(4,436)**	**48,389**	**104,003**
Surplus for the period		-	-	-	7,095	7,095
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**
Balance at 1 July 2025		**13,641**	**47,092**	**(1,923)**	**55,485**	**114,295**
Surplus for the period		-	-	-	14,380	14,380
Other comprehensive income		**-**	11,239	(1,614)		**9,625**
Total comprehensive income for the period		**-**	**11,239**	**(1,614)**	**14,380**	**24,005**
Balance at 30 June 2026		**13,641**	**58,331**	**(3,537)**	**69,865**	**138,300**

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Financial Statements

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026 $'000	2025 $'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Provision of services and Cemetery leases		34,174	33,263
Mausoleum crypt leases		2,541	4,161
Investment income received		8,352	6,877
GST receipts on sales		3,082	3,074
Other receipts		3,791	599
Payments			
Supplies and services		(11,678)	(12,707)
Employee benefits		(18,699)	(17,088)
GST payments on purchases		(2,236)	(1,825)
GST payments to taxation authority		(857)	(1,334)
Net cash provided by operating activities		**18,470**	**15,020**
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds from sale of non-current physical assets		96	122
Payments			
Purchase of investments		(11,000)	(12,000)
Purchase of non-current physical assets		(8,510)	(4,494)
Payment of Interest on Lease		(1)	(2)
Net cash used in investing activities		**(19,415)**	**(16,374)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal elements of lease payments		2	(39)
Net cash used in financing activities		**2**	**(39)**
Net increase/(decrease) in cash and cash equivalents		**(943)**	**(1,392)**
Cash and cash equivalents at the beginning of the period		**4,992**	**6,384**
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	**7.1**	**4,049**	**4,992**

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

1. Basis of preparation

The Metropolitan Cemeteries Board (MCB or 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 MCB on the 01 September 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions.

Where appropriate, the pronouncements applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and Treasurer's instructions (TIs), which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the 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).

Accounting for Goods and Services Tax (GST)

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

a) amount of GST incurred by the MCB as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

b) receivables and payables are stated with the amount of GST included.

Cashflows are included in the Statement of cash flows on a gross basis.

However, the GST components of cashflows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cashflows.

Contributed equity

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.

Comparitive information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations.

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.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 beliefs.*

The MCB 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.

Under the *Australian Charities and Not-for-profits Commission Act 2012*, the MCB's 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:

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
Trading surplus	**3.1**
Provision of services and Cemetery leases	**3.2**
Investment income	**3.3**
Gains/losses on disposal of non-current assets	**3.4**
Other revenue	**3.5**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

3.1 Trading surplus

	2026 $'000	2025 $'000
Sales of Memorial products	6,147	6,244
Cost of Sales:		
Opening Inventory	**(41)**	**(175)**
Purchases (at cost)	(1,544)	(1,031)
Less Closing Inventory	195	41
Cost of Sales	**(1,390)**	**(1,165)**
Trading surplus	**4,757**	**5,079**
Closing Inventory comprises of:		
Vault stock – Midland – at cost	31	31
Vault stock – Fremantle – at cost	8	8
Memorial, Urns and Plaques - at cost	156	185
Total Inventories held for resale	**195**	**224**
Inventories not held for resale:		
Stores – at cost	150	136
Total Inventories not held for resale	**150**	**136**
Total Current Inventory	**345**	**360**

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.

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 MCB 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 MCB 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 6.5 '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 2026 (2025: 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.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

3.2 Provision of services and cemetery leases

	2026 $'000	2025 $'000
Burial (interment) services	4,759	4,445
Cremation services	16,111	15,531
Grant of right of burial (grave and cemetery land leases)	5,511	5,102
Grant of right of memorial (cemetery infrastructure leases)	1,049	1,020
Certificate of entitlement (mausoleum building leases)	2,921	3,048
Total income collected from cemetery leases and provision of services	**30,351**	**29,146**

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 6.5 '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.
- Where payment for the cremation service is received prior to control transferring to the customer, revenue recognition is deferred in contract liabilities within **Note 6.5 '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 6.6 'Deferred lease income'**.

MCB 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 MCB 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).

MCB considers all unelapsed portions 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 6.6 'Deferred lease income'**. Pre-need Certificate of Entitlement purchased in advance of death is deferred in contract liabilities within **Note 6.5 'Pre-need Agreements'**.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 6.6 'Deferred lease income'**.

The Board considers all unelapsed portions 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, MCB 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Leasing component (continued)

- 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

	2026 $'000	2025 $'000
Interest	244	300
Franking credit refunds	359	346
Distributions	**10,037**	**7,607**
Total investment income	**10,640**	**8,253**

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.

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

	2026 $'000	2025 $'000
Net proceeds on disposal of non-current assets		
Plant, equipment and vehicles	-	43
Carrying amount of non-current assets disposed		
Cost of non-current assets disposed	-	(60)
Depreciation reversed on disposals	-	43
Carrying amount – costs of disposal	-	(17)
Net gain/(loss) on non-current assets disposed	**-**	**(17)**
Total gains/losses	**-**	**(17)**

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

	2026 $'000	2025 $'000
Rentals of Kiosks	166	165
Rental from lease of non-cemetery land and buildings	350	350
Insurance recoveries	3,134	81
Miscellaneous income	141	125
	3,791	**721**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

3.5 Other revenue (continued)

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
Employee benefits expenses	**4.1**
Employee related provisions	**4.2**
Supplies and services	**4.3**
Cemetery lease and other expenses	**4.4**

4.1 Employee benefits expenses

	2026	2025
	$'000	$'000
Employee benefits	16,111	16,230
Superannuation – defined contributions plans	2,009	1,874
Total employee benefits expense	**18,120**	**18,104**

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 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 MCB contributes to accumulation superannuation plans, an amount of 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 small number 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.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

4.2 Employee related provisions

Current	2026	2025
Employee benefits provision	**$'000**	**$'000**
Annual leave	1,456	1,371
Long service leave	1,590	1,816
	3,046	**3,187**
Other provisions		
Employee on-costs	47	81
Total current employee related provisions	**3,093**	**3,268**
Non-current		
Employee benefits provision	509	461
Long service leave		
Other provisions		
Employee on-costs	1	13
Total non-current employee related provisions	**510**	**474**
Total employee related provisions	**3,603**	**3,741**

Provision is made for benefits accruing to employees in respect of 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.

Annual leave liabilities are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after reporting date.

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

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Board has the right to defer the settlement of the liability for at least 12 months after the reporting period.

The provision for long service leave is 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 and 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, to the estimated future cash outflows.

Employment on-costs involve settlements of annual and long service leave liabilities giving 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'.

	2026	2025
Employment on-cost provision	**$'000**	**$'000**
Carrying amount at start of period	94	58
Additional/(reversals of) provisions recognised	26	49
Payments/other sacrifices of other economic benefits	(24)	(23)
Unwinding of the discount rate and other adjustments	(48)	10
Carrying amount at end of year	**48**	**94**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

4.3 Supplies and services

	2026 $'000	2025 $'000
Communications	134	137
Consultants and Contractors	8,023	8,441
Consumables	305	393
Materials	734	509
Travel	17	19
Others	19	18
Total supplies and services expenses	**9,232**	**9,517**

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.

4.4 Cemetery lease and other expenses

	2026 $'000	2025 $'000
Cemetery lease expenses		
Building and infrastructure maintenance	833	1,176
Equipment repairs and maintenance	392	698
Utilities	720	669
Insurance	327	290
Total Cemetery lease expenses	**2,272**	**2,833**
Other expenses		
Employment on-costs	192	161
Administration	387	238
Other staffing	341	364
Board expenses	68	61
Total other expenses	**988**	**824**
Total Cemetery lease and other expenses	**3,260**	**3,657**

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, 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 and represent the day-to-day running costs incurred in normal operations.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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
Property, plant, equipment and vehicles	**5.1**
Infrastructure	**5.1**
Intangibles	**5.2**
Right-of-use assets	**5.3**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5.1 Property, plant, equipment, vehicles and infrastructure

Year ended 30 June 2026[c]	Plant equipment and vehicles $'000	Office equipment $'000	Cemetery renewal $'000	Freehold land $'000	Buildings $'000	Buildings and projects under construction $'000	Total property, plant equipment and vehicles $'000	Infrastructure $'000
1 July 2025								
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)	-
Carrying amount at start of year	**10,001**	**1,128**	**1,220**	**23,961**	**75,120**	**1,701**	**113,131**	**22,355**
Additions	-	-	-	-	-	9,397	9,397	-
Transfers from works in progress	1,806	241	-	-	6,452	(8,704)	(205)	205
Disposals	-	-	-	-	-	-	-	-
Transfers within asset classes	(95)	95	-	-	-	-	-	-
Revaluation Increment [b]	-	-	-	2,066	7,727	-	9,793	-
Impairment Losses reversed [a] [b]	-	-	-	-	1,445	-	1,445	-
Depreciation	(1,219)	(225)	(134)	-	(1,614)	-	(3,192)	(790)
Carrying amount at 30 June 2026 [b]	**10,492**	**1,240**	**1,085**	**26,027**	**89,132**	**2,393**	**130,370**	**21,770**
Gross carrying amount	20,711	4,263	5,140	26,027	89,179	2,393	147,712	22,936
Accumulated depreciation	(10,219)	(3,022)	(4,054)	-	(47)	-	(17,342)	(1,167)
Accumulated impairment loss	-	-	-	-	-	-	-	-

(a) During the financial year, restoration works were completed on the Norfolk Chapel in Karrakatta Cemetery, following the damage caused by the arson attack on 01 October 2024 in the prior financial year. An independent valuation was obtained from Landgate to assess the impact of the restoration on the asset's recoverable amount. Based on Landgate's advice, a reversal of impairment loss has been recognised to reflect the increase in the recoverable amount of the building. As the asset is carried under the revaluation model, the reversal of a previously recognised impairment loss is recognised as a revaluation increment in other comprehensive income to the extent that the original impairment loss was recognised as a revaluation decrement.

(b) Of this amount, $12,140,000 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.

(c) Columns may not add due to rounding.

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

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 significantly less than fair value, 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 2025 by the Western Australian Land Information Authority (Landgate). The valuations were performed during the year ended 30 June 2026 and recognised at 30 June 2026. In undertaking the revaluation, fair value was determined by reference to market values for land: $15,500,000 (2025: $15,200,000). 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.

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 2026, 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.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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.

Valuation techniques and inputs

Level 2 assets

Fair values of non-current assets held for sale, and market type land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.

Level 3 assets

Land assets (High utility land use assets)

High Utility land values are measured by drawing comparison between the subject asset as a going concern and market pricing data of assets having similar utility and service capacity.

The assessed Highest & Best Use Value is based upon comparable utility transactions and is adjusted for valuation deferment recognition. Valuation deferment is the practice of delaying the recognition or calculation of an asset's value until a future date, primarily used to manage uncertainty, account for value over time, restrictions on ownership and current use considerations. The value of the land reflects differences between public and private sector market associated with title conversion, time deferments, and other factors including encumbrances, title status, management orders or lease conditions.

Building assets

Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. 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. Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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

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 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 reporting period, and adjustments are 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 infrastructure, 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 to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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.

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.

In previous financial year ending 30 June 2025, there was one incident which led to one building being impaired. This building has now been restored – 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 as at 30 June 2026.
Please refer to **Note 5.2 'Intangible Assets'** for the Board's impairment assessment of intangible assets.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5.2 Intangible assets

Year ended 30 June 2026	Software Licenses $'000	Computer Software $'000	Total $'000
1 July 2025			
Gross carrying amount	289	5,945	6,234
Accumulated amortisation	(289)	(3,512)	(3,801)
Carrying amount at start of year	**-**	**2,433**	**2,433**
Additions	-	-	-
Amortisation expense	-	(541)	(541)
Carrying amount as at 30 June 2026	**-**	**1,892**	**1,892**
Gross carrying amount	289	5,945	6,234
Accumulated amortisation	(289)	(4,053)	(4,342)

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.
Acquired and internally generated intangible assets costing $5,000 or more that comply with the recognition criteria of AASB 138 Intangible Assets (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income. Intangible assets are initially recognised at cost. 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:

(a) The technical feasibility of completing the intangible asset so that it will be available for use or sale;

(b) An intention to complete the intangible asset and use or sell it;

(c) The ability to use or sell the intangible asset;

(d) The intangible asset will generate probable future economic benefit;

(e) The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;

(f) 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.

Useful lives

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.

Software Licences

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

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5.2 Intangible assets (continued)

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.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026 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.

The policy in connection with testing property, plant, equipment and vehicles for impairment is outlined in **'Note 5.1 Property, plant, equipment, vehicles and infrastructure'**.

5.3 Right-of-use assets

Year ended 30 June 2026	Office Equipment $'000	Total $'000
Carrying amount at beginning of period	44	44
Additions		
Depreciation	(23)	(23)
Net carrying amount at end of period	**21**	**21**

The Board has leases for printer equipment. The lease contracts are typically made for fixed periods of 3-5 years.

Initial recognition:

At the commencement date of the lease, the Board recognises right-of-use assets and a corresponding lease liability. The right-of-use assets are measured at cost comprising of:

- 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.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in N**ote 7.3 Lease Liabilities**.

The Board has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of $5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

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.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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
Receivables	**6.1**
Other Current Assets	**6.2**
Payables	**6.3**
Other Current liabilities	**6.4**
Pre-need agreements	**6.5**
Deferred lease income	**6.6**

6.1 Receivables

	2026 $'000	2025 $'000
Current		
Trade debtors	2,229	1,833
Accrued revenue	9,282	6,743
GST Receivable	232	246
Total current receivables	**11,743**	**8,826**

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.

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 (2025: Nil). The Board does not hold any collateral as security or other credit enhancements for trade debtors.

6.2 Other current assets

	2026 $'000	2025 $'000
Prepayments	1,484	1,482
Total other current assets	**1,484**	**1,482**

6.3 Payables

	2026 $'000	2025 $'000
Current		
Trade payables	259	31
Accrued expenses	955	1,047
Accrued salaries	508	445
Retention monies held on capital projects	19	19
Other (Payroll & Workers compensation payable)	(123)	(73)
Total current payables	**1,618**	**1,469**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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. 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.

6.4 Other current liabilities

	2026 $'000	2025 $'000
Current		
Income received in advance	57	56
Other refunds payable	866	(2)
Total Other current liabilities	**923**	**54**

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.

6.5 Pre-need agreements

	2026 $'000	2025 $'000
Current		
Cremation	470	481
Burial	139	140
Total current pre-need Agreements	**609**	**621**
Non-Current		
Cremation	6,253	6,350
Burial	1,960	2,009
Memorial products	5,892	5,721
Certificate of Entitlement	17,631	17,795
Total Non-current pre-need Agreements	**31,736**	**31,875**
Balance at end of period	**32,345**	**32,496**

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.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

6.5 Pre-need agreements (continued)

- **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.

6.6 Deferred lease income

	2026 $'000	2025 $'000
Current		
Grant of Right of Memorial	798	758
Grant of Right of Burial	3,431	3,259
Mausoleum Certificate of Entitlement	2,683	2,597
Total current Deferred Grant and leases income	**6,912**	**6,614**
Non-Current		
Grant of Right of Memorial	10,838	10,632
Grant of Right of Burial	52,118	50,181
Mausoleum Certificate of Entitlement	32,490	32,793
Total Non-current Deferred Grant and leases income	**95,446**	**93,606**
Balance at end of period	**102,358**	**100,220**

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 MCB 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.

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**
Capital expenditure commitments	**7.5**

7.1 Cash and cash equivalents

Reconciliation of Cash

	2026 $'000	2025 $'000
Cash and cash equivalents	4,049	4,992
Balance at end of period	**4,049**	**4,992**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

7.1 Cash and cash equivalents (continued)

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)

	2026	2025
	$'000	$'000
At beginning of year	98,707	84,715
Additions	11,000	12,000
Management fees reclassified to Income Statement	(589)	(522)
Net gains and (losses) recognised in OCI	(1,614)	2,514
Balance at end of period	**107,504**	**98,707**
Composition of financial assets at fair value through OCI:		
Managed Units	107,504	98,707
Balance at end of period	**107,504**	**98,707**

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:

	2026	2025
Name of Fund	$'000	$'000
Russell Investments Balanced Fund	76,327	68,708
Russell Investments Australian Floating Rate Fund	10,993	9,941
Russell Investments Australian Opportunities Fund	20,184	20,058
	107,504	**98,707**

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).

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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

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 Statement of Changes in 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:

	2026 $'000	2025 $'000
On investments retained at the end of the period	10,037	7,607
Total distributions received	**10,037**	**7,607**

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.

There were no disposals of managed funds during 2025-26.

7.3 Lease liabilities

	2026 $'000	2025 $'000
Not later than one year	17	20
Later than one year and not later than five years	14	30
Later than five years	-	-
	31	50
Current	17	20
Non-current	14	30
	31	**50**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

7.3 Lease liabilities (continued)

At the commencement date of the lease, the Board recognises lease liabilities measured at the present value of the lease payments to be made over the lease term. 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.

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

	2026 $'000	2025 $'000
Lease interest expense	1	2
Finance costs expensed	**1**	**2**

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

7.5 Capital commitments

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

	2026 $'000	2025 $'000
Within 1 year	1,675	1,868
	1,675	**1,868**

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**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 62 debtors (2025: 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.

(b) Categories of financial instruments

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

	2026 $'000	2025 $'000
Financial Assets		
Cash and cash equivalents	4,049	4,992
Financial assets at amortised cost [(a)]	11,511	8,576
Fair value through OCI	107,504	98,707
Total Financial Assets	**123,064**	**112,275**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

8.1 Financial risk management (continued)

	2026 $'000	2025 $'000
Financial liabilities		
Payables	1,618	1,469
Total financial liability	**1,618**	**1,469**

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

(c) Credit risk exposure

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

		Days past due			
30 June 2026	**Total $'000**	**Current $'000**	**<30 days $'000**	**31-60 days $'000**	**>60 days $'000**
Expected credit loss rate		-	-	-	-
Estimated total gross carrying amount at default [(a)]	11,511	11,372	19	32	88
Expected credit losses	-	-	-	-	-
30 June 2025					
Expected credit loss rate		-	-	-	-
Estimated total gross carrying amount at default [(a)]	8,576	8,442	-	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.

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).

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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.

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.

Assets measured at fair value				Fair Value at end of period
	Level 1	Level 2	Level 3	
2026	$'000	$'000	$'000	$'000
Fair value financial assets through OCI (Note 7.2)	107,504	-	-	107,504
Land (Note 5.1)	-	15,500	10,527	26,027
Buildings (Note 5.1)	-	-	89,132	89,132
Infrastructure (Note 5.1)	-	-	21,770	21,770
	107,504	**15,500**	**121,429**	**244,433**

				Fair Value at end of period
	Level 1	Level 2	Level 3	
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**

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.

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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
Supplementary financial information	9.8
Explanatory statement	9.9

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 2026 and affects MCB reporting requirements:

- AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statement.

9.3 Key management personnel

The MCB has determined key management personnel to include cabinet ministers, Board members and senior officers of the MCB. The MCB 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	2026	2025
$0 - $10,000	-	-
$10,001 - $20,000	5	5
$20,001 - $30,000	1	-

	2026 $'000	2025 $'000
The total compensation of Board Members	**76**	**66**

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.

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	2026	2025
$0 - $50,000	1	-
$50,001 - $100,000	1	1
$100,001 - $150,000	1	2
$150,001 - $200,000	-	1
$200,001 - $250,000	2	1
$250,001 - $300,000	1	-
$300,001 - $350,000	1	-
$350,001 - $400,000	-	1

	2026 $'000	2025 $'000
The total compensation of senior officers	**1,260**	**1,106**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.3 Key management personnel (continued)

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 MCB is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the MCB include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all Board Members and senior officers of the MCB 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 MCB 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 MCB 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 MCB 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 MCB in any other manner. For the reported period, Bowra and O'Dea Pty Ltd had approximately 3,270 funeral transactions with MCB, and the appropriate gazetted funeral fees were paid to MCB.

In addition, all Board members must disclose any conflict of interests at Board meetings, or before making any decisions for the MCB. 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 MCB's financial position and performance.

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 paid or payable to the Auditor General in respect of the audit for the current for the reporting period is as follows:

	2026 $'000	2025 $'000
Auditing the accounts, controls, financial statements, controls and key performance indicators	78	78
	78	**78**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.8 Supplementary financial information

(a) **Write-offs**
No amounts were written of this year as part of operations (2025: $5,823)

(b) **Losses through theft, defaults and other causes**
There were no losses through theft, defaults and other causes (2025: nil).

(c) **Gifts of public property**
There were no gifts of public property during the financial year or the comparative year (2025:nil)

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.9 Explanatory statement

All variances between annual estimates and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances, which are more than 10% of the comparative, and which are also more than 1% of the following (as appropriate):

1. **Actual results between the current year and the previous year:**
   - Total Expenses of the previous year for the Statement of Comprehensive Income (i.e. 1% of $37,252,000)

9.9.1 Major variances between current and prior year

1. **Investment Income**

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

2. **Other Revenue**

   Other Revenue increased compared to the previous year, primarily due to the receipt of insurance proceeds relating to the successful claim for the Norfolk Chapel fire damage in 2024.

3. **Cemetery Lease and Other Expenses**

   Expenditure on cemetery lease and other expenses decreased compared to previous year due to reduced maintenance costs for chapels, mausoleums and cremators following the completion of capital upgrades and lower utility costs resulting from the implementation of solar panels

	Notes	2026 Actual $'000	2025 Actual $'000	Variance $'000	Variance $'000
INCOME					
Revenue					
Sales of Memorial products		6,147	6,244	(97)	(2%)
Provision of services and Cemetery leases		30,351	29,146	1,205	4%
Investment Income	1	10,640	8,253	(2,387)	(29%)
Other revenue	2	3,791	721	3,070	426%
Gains					
Gain/(loss) on disposal of non-current assets		-	(17)	17	(100%)
TOTAL INCOME		**50,929**	**44,347**	**6,582**	**15%**
Expenses					
Cost of sales		1,390	1,165	225	19%
Employee benefits expense		18,120	18,104	17	-
Supplies and services		9,232	9,517	(286)	(3%)
Depreciation and amortisation expense		4,523	4,787	(264)	(6%)
Cemetery lease and other expenses	3	3,260	3,657	(397)	(11%)
Amortisation of Right of Use Assets		23	20	3	(15%)
Finance costs		1	2	(1)	(50%)
TOTAL EXPENSES		**36,549**	**37,252**	**(704)**	**(2%)**
SURPLUS FOR THE PERIOD		**14,380**	**7,095**	**7,286**	**103%**

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.9 Explanatory statement (continued)

2. Estimate and actual results for the current year

Total Expenses of the annual estimates for the Statement of Comprehensive Income (i.e. 1% of $40,277,000)

9.9.2 Major variances between estimate and actual results for the current year

1. Investment Income

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

2. Other Revenue

Other Revenue was higher than budget due to the receipt of insurance proceeds from the claim made for the Norfolk fire damage.

3. Supplies and Services

Expenditure on Supplies and services was below budget, primarily due to lower expenditure on consultancy services and fewer capital related items being expensed during the year than budgeted.

4. Depreciation and amortisation expense

Depreciation and amortisation expenses were lower than the estimate, primarily due to the completion of the asset verification project and the Norfolk Chapel restoration. These projects resulted in updates to the fixed asset register, including the removal of obsolete assets, reducing depreciation and amortisation expenses compared with the original budget, which was prepared prior to the completion of these projects.

5. Cemetery lease and other expenses

Expenditure on cemetery lease and other expenses was below budget, due to reduced maintenance costs for chapels, mausoleums and cremators following the completion of capital upgrades and lower utility costs resulting from the implementation of solar panels.

	Variance Note	2026 Actual $'000	2026 Estimate[(a)] $'000	Variance $'000	Variance %
INCOME					
Revenue					
Sales of Memorial products		6,147	6,618	(471)	(7%)
Provision of services and Cemetery leases		30,351	29,460	891	3%
Investment Income	1	10,640	4,400	6,240	142%
Other revenue	2	3,791	780	3,011	386%
Gains					
Gain on disposal of non-current assets		-	-	-	-
TOTAL INCOME		**50,929**	**41,258**	**9,671**	**23%**
Expenses					
Cost of sales		1,390	1,372	18	1%
Employee benefits expense		18,120	18,630	(509)	(3%)
Supplies and services	3	9,232	10,933	(1,704)	(16%)
Depreciation and amortisation expense	4	4,523	5,099	(576)	(11%)
Cemetery lease and other expenses	5	3,260	4,243	(980)	(23%)
Amortisation of Right of Use Assets		23	-	23	-
Finance costs		1	-	1	-
TOTAL EXPENSES		**36,549**	**40,277**	**(3,728)**	**(9%)**
SURPLUS FOR THE PERIOD		**14,380**	**981**	**13,399**	**1,366%**

(a) These are annual estimates published for the financial year ended 30 June 2026. The estimates have been reclassified to align with the Board's Statement of Comprehensive Income's classifications.



KEY PERFORMANCE INDICATORS

Key Performance Indicators

CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2026

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 2026.



Dianne Guise
CHAIR



Tanvi Haria
BOARD MEMBER



Kathlene Oliver
CHIEF EXECUTIVE OFFICER

01 September 2026

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.

Key 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 %	2025–26 %	2024–25 %	2023–24 %	2022–23 %	2021–22 %
90.0	94.5	95.6	93.2	92.1	96.4

There continues to be an exceptionally high level of satisfaction with the services received from the MCB. Overall satisfaction (the KPI) remains strong with 94.5% 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 2025–26, 89.6% of the respondents felt that the MCB accommodated their loved one's religious, cultural and/or secular beliefs extremely or very well. Almost 54.5% felt they were accommodated extremely well. The positive result remains comparable with 2024–25 and is due to MCB's 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)

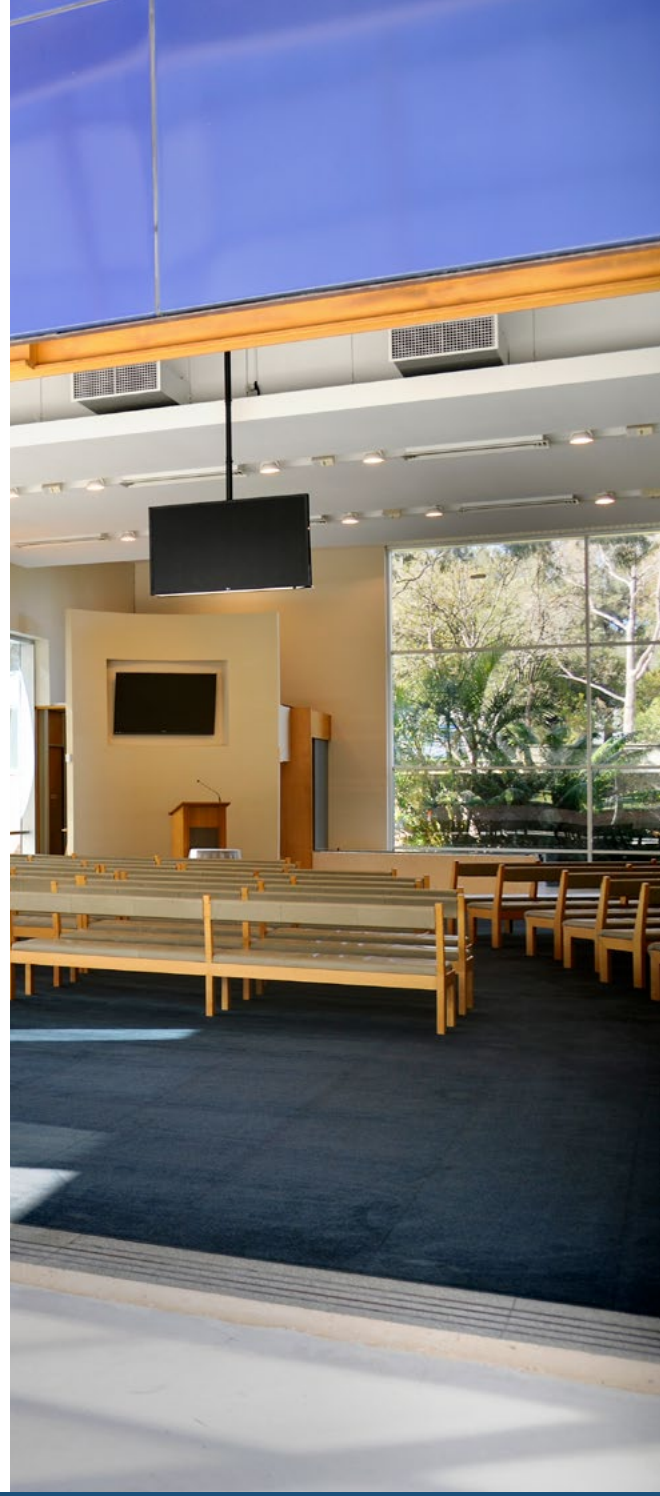
	2025–26 %	2024–25 %	2023–24 %	2022–23 %	2021–22 %
Accommodation for religious and cultural beliefs	89.6	91.0	89.1	89.4	96.0

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	2025–26 %	2024–25 %	2023–24 %	2022–23 %	2021–22 %
Chapels	98.8	99.0	98.4	98.5	97.6
Condolence lounges	98.4	99.4	97.7	99.1	98.1
Cafes	90.3	91.2	93.1	92.0	92.0
Natural burial areas	89.4	91.9	93.0	89.0	93.0
Mausoleum	93.5	92.2	92.9	93.3	90.5
Memorial gardens	97.6	93.4	90.5	94.0	96.0
Lawn burial areas	95.7	87.6	87.8	85.7	93.7
Toilets	91.3	91.9	85.9	87.6	92.3
Monumental burial areas	88.2	77.8	80.9	85.3	84.6

All of MCB's 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. Natural burial and Monumental burial areas 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

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.

	2025–26	2024–25	2023–24	2022–23	2021–22
No. of funerals	14,720	14,519	14,216	14,276	13,372
No. of incidents	-	1	-	-	6

3. Number of complaints received on customer service issues

There were 60 complaints registered during the reporting period (2024–25: 46). The main areas of complaints recorded were:

	2025–26		2024–25		2023–24		2022–23		2021–22	
Area of complaint	**%**	**No.**	**%**	**No.**	**%**	**No.**	**%.**	**No.**	**%**	**No.**
Accidents	-	-	-	-	-	-	-	-	-	-
Facilities	11.7	7	4.3	2	3.9	12	12.8	14	24.5	36
Grounds / operations	51.7	31	58.7	27	11.5	35	33.0	36	38.1	56
Products & services	20.0	12	23.9	11	3.9	12	44.0	48	32.7	48
Renewal program	3.3	2	10.9	5	79.3	242	1.0	1	1.3	2
Other *	13.3	8	2.2	1	1.3	4	9.2	10	3.4	5
Total	**100.0**	**60**	**100.0**	**46**	**100.0**	**305**	**100.0**	**109**	**100.0**	**147**

* Other relates to complaints about Metropolitan Cemeteries Board's customer service, family disputes, other cemetery visitors, monumental masons 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 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 our core functions; or
- An immediate resolution cannot be reached, and further investigation and actions are required.
- The MCB may not respond to duplicate complaints.

Key Performance Indicators

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

Complaints across most areas have slightly increased during the year, and notably no complaints were received during the year regarding accidents. The increase in complaints can be attributed to stronger enforcement of the Flower and Ornament Policy, with 25% of all complaints relating to tribute collections. During May and June 2026, several complaints were received regarding the Sainsbury Garden tribute collection at Fremantle. These complaints arose due to a number of grant holders within this section not receiving the mail-out letter advising them of the collection.

The Fremantle Mausoleum roof maintenance project also resulted in a number of complaints regarding the length of time it had taken and the tidiness of the area once completed.

Despite the increase in complaints during 2025–26, overall complaint volumes remain low relative to the number of people who interact with MCB services and facilities each year. The high proportion of complaints resolved without further incident reflects the MCB's commitment to addressing customer concerns effectively and maintaining community confidence. Each year, hundreds of thousands of people visit MCB cemeteries to attend funeral and memorial services, visit family graves and memorials, or enjoy the grounds for reflection, walking and other recreational activities, highlighting the importance of providing responsive and respectful customer service across all areas of operation.

The MCB received 174 registered compliments and notes of appreciation. This is a 45% increase on the amount received in 2024–25. Compliments continued to predominantly recognise the professional, compassionate and supportive customer service provided across our cemeteries, particularly by customer service staff who run our administration areas and have the most customer contact. These staff received 61% (110) of all compliments.

Additionally, the Memorial Sales Team and Memorial Services Officers received 29 compliments, Grounds Staff received 26 compliments, and Funeral Concierges received 9 compliments, reflecting the consistently high standard of service delivered from public-facing staff across all areas of the organisation.

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

The MCB's complaints handling system is consistent with the Australian Standard on complaints handling AS ISO 10002-2006. All 60 complaints that the MCB received during the reporting period (2024–25: 46) were handled within the following criteria:

Service Area	2025–26 %	2024–25 %	2023–24 %	2022–23 %	2021–22 %
Acknowledged within 5 working days	31.7	76.1	96.2	94.5	98.0
Responded to within 30 working days	76.7	80.4	91.4	89.9	98.0
Investigated and responded to within 2 working days	8.3	4.3	79.9	33.9	59.2
Resolved without further incident	90.0	73.9	96.7	98.2	95.0

The volume of complaints has slightly increased compared to previous years. This increase was largely driven by stronger enforcement of the Flower and Ornament Policy, with 25% of complaints relating to tribute collections. Despite this increase, complaint volumes remain well below levels seen in previous years.

While complaint volumes were relatively low, many matters were more complex and sensitive, requiring detailed investigations and input from multiple teams. This reflects the additional time required to properly assess and respond to more complex and sensitive matters.

Conversely, the proportion of complaints investigated and responded to within two working days increased, reflecting improvements in managing straightforward matters. The percentage of complaints resolved without further incident also increased significantly from 73.9% to 90.0%, suggesting complaint outcomes more effectively addressed customer concerns and reduced the need for further follow-up or escalation.

Key Performance Indicators

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

The MCB remains committed to continuous improvement in complaint handling, balancing timely responses with thorough investigation 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	2025–26 %	2024–25 %	2023–24 %	2022–23 %	2021–22 %
Professional	93.6	94.5	93.8	92.2	93.3
Understanding of client's needs	92.3	94.9	92.5	91.0	93.5
Information given was easy to understand	92.6	94.3	92.4	91.8	92.0
Compassionate	91.4	91.7	88.6	91.1	91.4
Responding to enquiries promptly	89.7	91.2	86.6	86.1	87.3

Customer satisfaction with MCB's services remained consistently high in 2025–26, with all service areas achieving satisfaction ratings of approximately 90% or above. Although results were marginally lower than in 2024–25, satisfaction levels have remained stable over the five-year reporting period, reflecting MCB's continued focus on delivering professional, responsive and client-centred service.



Key Performance Indicators

6. Pricing, products and services

The MCB 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	2025–26 %	2024–25 %	2023–24 %	2022–23 %	2021–22 %
Find a grave, memorial or crypt location	82.3	73.9	75.6	81.5	82.0
Find a memorial plaque, granite base or urn	85.4	74.1	73.7	74.1	78.8
Find a suitable memorial appointment	83.6	76.8	71.1	75.1	76.4

Customer satisfaction with MCB's pricing products and services improved across all measures in 2025–26 compared with the previous year. Satisfaction ratings ranged from 82.3% to 85.4%, reflecting MCB's continued focus on providing products and services that meet customer needs.

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 service date ranged between 8 January 2025 and 7 January 2026. 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 MCB's 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 20 March 2026 to 22 May 2026, 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 9 June 2026.

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	26.2%	± 4.2%

Group = Customer Groups; Number of responses = Sample Frame; RR% = Response Rate %; Error = Survey Error at 95% confidence interval level; # = 66 of the respondents opted out of the survey and a further 27 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 – 2026	2,483	2,582
2024 – 2025	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

The average cost per funeral includes all operating expenses. There has been a decrease in the current year's average cost of a funeral compared to the previous year by $83 due to lower supplies and services and depreciation costs.

Compared to the target figure for the year, the actual average cost per funeral is lower by $99. This is due to staff vacancies, leave management, reduced depreciation, consultancy services and other expenses.

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 2025 are as follows:

	Average cost per funeral	% Cost greater/(less) than MCB*	Number of funerals
Metropolitan Cemeteries Board *	$2,566	-	14,519
Southern Metropolitan Cemeteries Trust, Victoria	$6,820	266%	12,507
Greater Metropolitan Cemeteries Trust, Victoria	$6,548	255%	13,337
Adelaide Cemeteries Authority, South Australia	$4,099	160%	4,241
Centennial Park, South Australia	$3,258	127%	4,047

* For comparative purposes, the '% cost greater than MCB has been expressed against the actual MCB figures for the 2024-25 financial year.

Average cost per funeral for interstate government-controlled cemetery operators is generally higher than MCB's. This is primarily due to differences in service mix, with a higher proportion of ground burials and mausoleum entombments relative to total funerals, larger fixed asset bases, and the perpetual maintenance and leasing models adopted by the benchmark cemetery operators. These factors contribute to higher operating costs, including cost of sales, borrowing costs, depreciation, and employee 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 (MCB) 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 and monitoring appropriate measures to assist in help or minimise the risk of injuries and illnesses in 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 to help them meet their legal obligations.

We demonstrate our 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
- 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 is a consultative committee involving staff from all levels who come together to identify and discuss physical and psychosocial wellbeing matters.

They are committed to information sharing through the following means:

- 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 early return to work for employees 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 and Wear It Purple Day 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, and to provide training, guidance and assistance to staff and leaders in all health and safety matters
- An online work health and safety reporting system across the MCB.

Workers' Compensation and Injury Management

We prioritise a safe working environment and the health, safety and wellbeing of all workers, contractors and visitors in our workplace. We aim to continue strengthening our health, safety and injury management culture.

We continue to maintain a strong focus on injury management and assist staff members who have sustained a non-work related injury or illness to ensure that they can continue to work or achieve an 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, Workers' Compensation and Injury Management Act 1981* and the Workers' Compensation and Injury Management Regulations 1982.

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

- Actively fostering a healthy and safe workplace
- Providing ongoing consultation between the worker, their medical practitioners and the MCB on the management of the injury or illness
- Assisting injured workers to return to work in a safe and sustainable 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
- 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 safe and sustainable return-to-work
- Regularly review the injury management and risk management processes to ensure their 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 MCB carried forward one workers' compensation claim from the previous reporting period. During 2025–26, eleven new workers' compensation claims were lodged, of which nine were accepted. Five accepted claims were finalised during the reporting period, with the remainder continuing to be managed in accordance with the MCB's injury management processes.

Work health and safety and injury management performance against targets

Measures	Results: Current reporting year 2025–26	Results: Prior year 2024–25	Results: Base year 2023–24	Targets	Comments about targets
Number of fatalities	0	0	0	0	Target achieved.
Incidence rate of work-related injury or illness	61.45%	39.11%	65.36%	Reduce by 2% per year and 15% by 2033 compared with 2023	-
Incidence rate of serious claims with one or more weeks' lost time	22.35%	5.59%	6.54%	Reduce by 2.5% per year and 20% by 2033 compared with 2023	-
Incidence rate of claims resulting in permanent impairment	0	0	0	Reduce by 2% per year and 15% by 2033 compared with 2023	Target achieved.
Incidence rate of work-related respiratory disease	0	0	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	-
Percentage of workers returned to work on full duties and hours within: a) 13 weeks	56%	100%	100%	No targets for 13 weeks	-
b) 26 weeks	67%	100%	100%	Greater than or equal to 70% returned to work within 26 weeks	Two claims required surgery which may have impacted upon safe return to full duties and hours.

Governance and Legal Compliance

Work health and safety and injury management performance against targets (continued)

Measures	Results: Current reporting year 2025–26	Results: Prior year 2024–25	Results: Base year 2023–24	Measures	Comments about targets
Managers and supervisors trained in: a) work health and safety as relevant to the person conducting a business or undertaking's risk profile; and	20%	50%	N/A	Greater than or equal to 80% of cohort trained within last two (2) years	Psychosocial training for managers and supervisors has commenced, and outstanding training should be completed within the next few months
b) injury management	N/A	90%	80%	Greater than or equal to 80% of cohort trained within last five (5) years	No training took place in the 2025–26 reporting period. Taking into consideration turnover and new staff, 80% of managers and supervisors injury management training is still current and has been undertaken within the last two years
The MCB has a work health and safety management system that has been independently assessed in last five years	Yes	N/A	N/A	Yes	Target achieved. • Ernst & Young completed WHS management system audit February 2026 • Prior to the Ernst & Young audit, RSM completed a WHS management system audit in Feb 2023
Consultative systems: a) Number of Health and Safety Representatives 1. in total;	9	9	10	No target – intended for agency trend information	Some Health and Safety Representatives whose training has expired are scheduled to undertake updated training
2. who have attended HSR training;	5	5	4		
3. as a percentage of workers;	5.17%	5.17%	6.32%		
4. as a ratio to the number of workplaces occupied by the MCB; and	1.8	1.8	2.5		
Name/s of health and safety committees and sub-committees	Health and Safety Committee	Health and Safety Committee	Health and Safety Committee		

Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety Management Framework

The MCB is committed to work health and safety and believes that having an effective work health and safety system in place represents 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 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.

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



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety and Wellbeing Initiatives

The MCB 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 and safety requirements specific to our operations we also 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 work 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 mental health challenges.

Safe Work Month provides the opportunity for us to continue to promote and live health and safety. In October 2025, we offered a suite of health and 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, a forum representing management as well as all directorates and teams, also sought feedback and conducted risk assessments of psychosocial hazards.

Employee Assistance Program

The MCB's current Employee Assistance Provider is PeopleSense.

PeopleSense provides a broad range of services 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.

Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Employee Assistance Program Services Provided in 2025 – 2026		
Quarter	**No. of Employees**	**Hours**
September Quarter	3	6
December Quarter	5	12
March Quarter	12	23
June Quarter	9	20
Total	**29 employees**	**61 hours**

Note: Some staff members had multiple counselling sessions

The number of staff utilising the Employee Assistance Program services has increased by 26% compared to 2024–25.

Reducing Psychosocial Hazards

Initiatives to reduce psychosocial hazards in the workplace include:

- "Thrive at Work": a wellbeing initiative supporting 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 in place to support staff, including 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
- Proactively addressing performance, discipline, conduct and behavioural issues
- Establishing a Family and Domestic Violence Contact Officer.

Developing a safe, capable and high performing workforce

The MCB provided training to staff to develop their capabilities and encourage a high performing, respectful, safe and inclusive workforce culture. In 2025–26, this training included:

- Work Health and Safety Inductions
- Risk Assessment Training
- Manual Task Risk Assessment and Awareness
- Training Managers, Supervisors and Health and Safety Representatives.

Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

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, which recommends 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 for all staff to raise awareness and understanding of Aboriginal culture, traditional practices, language and social etiquette. The training will be tailored to address the use of appropriate language 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 MCB build a safe and inclusive environment that to enables 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 MCB 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*. Staff are also asked to declare any Defence Force or voluntary service that may impact their work attendance or performance, or pose a real, potential or perceived conflict of interest with their role at the MCB.

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.

Key stakeholders such as Funeral Directors, contractors and suppliers have been asked not to offer or give gifts to any staff to avoid creating 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 MCB by completing a Gift Decision Form and providing the details of the gift and the 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.

Governance and Legal Compliance

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES (CONTINUED)

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 against them, in accordance with the MCB's 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 MCB.

Public Interest Disclosures

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

There were no public interest disclosures lodged in 2025–26.

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* and complies with relevant Commissioner's instructions, if any, regarding the extent to which public sector standards, codes of ethics and any applicable code of conduct have been followed.

Code of Conduct

During 2025–26, mandatory workshops on the updated Code of Conduct were delivered to all employees to strengthen their understanding of the expected standards of behaviour and professional conduct. The training also increased awareness of mechanisms available to report behavioural, ethical and compliance concerns, including the independent whistleblower service introduced in September 2025.

During the year, matters relating to the Code of Conduct were investigated and managed internally. These matters related to:

- Personal behaviour
- Responsible use of information
- Fraud prevention and integrity obligations
- Conflicts of interest

Seven matters were substantiated following investigation and one matter remained under investigation as at 30 June 2026.

To address recurring themes identified through investigations, additional training was provided to reinforce expected standards and behaviours. Relevant policies and procedures were reviewed and updated, and managers were provided with additional support to ensure that investigations are managed consistently and appropriately.

During the year, no breaches of the MCB's Code of Conduct were identified.

Workplace Conduct Investigations

We are committed to maintaining a workplace culture founded on integrity, respect and accountability. Employees are encouraged to raise workplace concerns through appropriate reporting channels, including managers, human resources and Public Interest Disclosure officers.

During 2025–26, workplace conduct matters were investigated and managed in accordance with the MCB's policies and procedures. Investigations related to workplace behaviour and conduct were assessed on a case-by-case basis to ensure procedural fairness and appropriate outcomes.

Governance and Legal Compliance

COMPLIANCE WITH THE CODE OF ETHICS AND THE METROPOLITAN CEMETERIES BOARD CODE OF CONDUCT (CONTINUED)

Substantiated matters involved:

- Bullying
- Threatening, abusive or harassing conduct
- Careless or negligent performance of duties
- Inappropriate use of drugs or alcohol

Where recurring themes were identified, corrective actions were implemented, including training, coaching, policy review and reinforcement of expected workplace behaviours, to support a safe, respectful and accountable workplace culture.

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.

In September 2025, the MCB implemented Stopline, an independent whistleblower hotline service that provides employees with a safe, confidential and anonymous mechanism for reporting concerns.

The service enables employees to raise matters relating to misconduct, unethical behaviour, fraud, corruption or other activities inconsistent with the MCB's Code of Conduct and organisational values.

Since its introduction, employee use of reporting pathways has increased, indicating greater awareness of the available reporting mechanisms and increased confidence in raising concerns. The initiative reinforces the MCB's commitment to integrity, transparency and accountability while supporting a safe and respectful workplace culture.

Breach of Standards

There were no breaches of standards claims lodged during 2025–26. The MCB complied with the Public Sector Commission's established standards of merit, equity and probity.

Grievances

There were three formal workplace grievances lodged during 2025–26. The MCB manages formal and informal grievances in accordance with the Grievance Resolution Policy and Procedure.

The grievances were managed internally in accordance with established policies and procedural fairness requirements. One matter was referred to mediation during the reporting period to support the resolution of workplace concerns and to maintain positive working relationships.

Discipline Matters

There were no formal disciplinary matters being managed as at 30 June 2026. Workplace conduct matters raised during the reporting period were managed in accordance with the MCB's policies and procedures and are reported separately under Workplace Conduct Investigations.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

Accountable and Ethical Decision Making Training

We conduct 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 Commissioner's Instruction No. 40: Ethical Foundations. It is anticipated that the revised training program and refresher training will be rolled out to all staff within the next six months.

Governance and Legal Compliance

METROPOLITAN CEMETERIES BOARD - BOARD MEMBER MEETINGS

As part of a planned Board transition, Joe O'Dea and Darrell Jones concluded their terms as Board members on 30 June 2026. Joe's departure marks the end of an extraordinary period of service spanning almost four decades in cemetery governance, while Darrell completed more than 12 years of valued contribution to the Board. We thank both members for their commitment, leadership and service to the organisation and the communities we serve.

On 21 July 2025, Commodore Brett Dowsing BM, CDRE, JP, RAN (Retired) was appointed to the Board for a three-year term, bringing extensive governance, public service and community sector experience. Following Joe's departure, Dianne Guise assumed the role of Chair on 1 July 2026, providing continuity of leadership as the organisation continues to plan for future growth and community needs.

METROPOLITAN CEMETERIES BOARD - BOARD MEETINGS

Board Member	July 2025	Sept 2025	Dec 2025	Mar 2026	May 2026	Total meetings attended
Joe O'Dea	N	Y	Y	N	Y	3
Dianne Guise	Y	Y	Y	Y	Y	5
Darrell Jones	Y	Y	Y	Y	Y	5
Tom Monks	Y	Y	N	Y	Y	4
Tanvi Haria	Y	Y	N	Y	Y	4
Brett Dowsing	N/A	Y	Y	Y	Y	4

METROPOLITAN CEMETERIES BOARD COMMITTEE FOR FINANCE, AUDIT AND RISK (CFAR) MEETINGS

CFAR Member	Aug 2025	Oct 2025	Feb 2026	Apr 2026	Total meetings attended
Joe O'Dea	Y	Y	Y	Y	4
Dianne Guise	N/A	N/A	N	Y	1
Darrell Jones	N	Y	Y	Y	3
Tom Monks	Y	Y	Y	Y	4
Tanvi Haria	Y	Y	Y	Y	4
Brett Dowsing	Y	Y	Y	Y	4

Governance and Legal Compliance

METROPOLITAN CEMETERIES BOARD - BOARD MEMBER MEETINGS

The MCB was advised via the Minister's office on 7 May 2026 that Cabinet had endorsed the Minister for Local Government's recommendation of Joe O'Dea and Darrell Jones, to cease as Chair and member, respectively, of the Metropolitan Cemeteries Board in accordance with sections 7 and 8 of Part III of the *Cemeteries Act 1986*. The termination of their appointments was in line with their MCB Board tenure expiration date of 30 June 2026.

In the same Cabinet Minute, the MCB was advised via the Minister's office that Cabinet had endorsed the Minister for Local Government's recommendation to appoint Dianne Guise as Chair of the MCB in accordance with sections 7 and 8 of Part III of the *Cemeteries Act 1986*. This appointment is in line with her current tenure date expiration date of 30 June 2028.

In the same Cabinet Minute, the MCB was advised via the Minister's office that Cabinet had endorsed the Minister for Local Government's recommendation of reappointing Tanvi Haria and Tom Monks as members of the Metropolitan Cemeteries Board in accordance with sections 7 and 8 of Part III of the *Cemeteries Act 1986*. Their reappointment tenure expiration date is 30 June 2031.

METROPOLITAN CEMETERIES BOARD REMUNERATION

Chair $18,303 per annum
Member $10,067 per annum

Position	Name	Type of remuneration 2025–26	Period of Membership 2025–26	Base salary sitting fee paid 2025–26	Superannuation paid 2025–26	Gross/Actual Remuneration paid for 2025–26
Chair	Joe O'Dea	Board Fees	1 July 2024 to 30 June 2025	$18,303.00 pa	$2,104.84	$20,407.84
Deputy Chair	Dianne Guise			$10,067.00 pa	$1,157.72	$11,224.72
Member	Darrell Jones			$10,067.00 pa	$1,157.72	$11,224.72
Member	Tom Monks			$10,067.00 pa	$1,157.72	$11,224.72
Member	Tanvi Haria			$10,067.00 pa	$1,157.72	$11,224.72
Member	Brett Dowsing		21 July 2025 to 30 June 2026	$10,067.00 pa	$1,112.51	$9,270.89

Governance and Legal Compliance

MONUMENT ASSESSMENT AND ADVISORY COMMITTEE

Meetings were held on 22 July 2025 and 10 June 2026.

Name	Role	Type of Remuneration	Gross/Actual Remuneration 2025–26
Dianne Guise	Chair	Sitting fee ($86 per meeting)	Nil
Darrell Jones	Member		Nil
Penny O'Connor	Historian		$172.00
Elena Mustard	Office of Australian War Graves		Nil
Don Whittington	Community Representative		$86.00
Fiona Bush	Genealogist		$172.00
John Taylor	Architect (Heritage)		$86.00

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	$8,437.84	$8,437.84
Market research	Research Solutions	$34,974.01	$34,974.01
Polling	-	Nil	Nil
Direct mail	-	Nil	Nil

UNAUTHORISED USE OF CREDIT CARDS

During 2025–26, zero instances of unauthorised use of credit card were identified.

There were no referrals for disciplinary action regarding unauthorised use of credit cards in 2025–26.

ACT OF GRACE PAYMENTS

There were no Act of Grace payments during 2025–26.

INFORMATION ACCESS AND MANAGEMENT

Between December 2025 and January 2026, the MCB successfully upgraded its Electronic Document and Records Management System (EDRMS) to modernise functionality and enhance feature integration. This technical enhancement provides a critical foundation for the upcoming capability review, aimed at improving the end-user experience and increasing the overall maturity of information and data management practices across the organisation.

To support business continuity and ensure that information is handled in accordance with established standards, key personnel have participated in comprehensive upskilling for EDRMS administration. This training equips administrators to manage user profiles and information assets effectively, ensuring that government records properly and adequately document our performance while remaining protected, accessible, and easy to use.

In May 2026, a strategic archiving project was established to address the lifecycle management of physical records, aligning with our obligations under the *State Records Act 2000*. By systematically identifying records for destruction or permanent retention as State Archives, the project effectively reduces costs associated with offsite storage and mitigates operational risks inherent in managing legacy physical information.

Furthermore, a new onboarding and induction program is currently being developed through a collaborative effort between People and Capability, Information Technology, and Information Access and Management. This integrated approach to information governance ensures that the concepts of privacy, security literacy, and responsible sharing are embedded in the workforce culture from the commencement of employment.

Governance and Legal Compliance

PRIVACY

Privacy Act Compliance Disclosure

We are committed to the protection of personal and sensitive information. Following the passage of the *Privacy and Responsible Information Sharing Act 2024* through Parliament, we have developed and prioritised the implementation of a Readiness Plan to address compliance with the new Information Privacy Principles (IPPs) and Responsible Sharing Principles (RSPs).

The implementation of the Readiness Plan is led by a designated champion. This role supports the organisational cultural changes related to private information practices.

A staff member has been designated to the roles of both Privacy Officer and Information Sharing Officer as required by sections 151 and 210 of the Act.

They can be contacted by email at **privacy@mcb.wa.gov.au**

The MCB has developed and maintains an Information Asset Register to identify and protect high-risk or high-value information assets, including personal and sensitive information. This expectation is described in IPP 4 (Information Security).

Policies and Procedures

Privacy Policy: The MCB has drafted its Privacy Policy, which is currently under review. The policy will be a publicly available document describing how the MCB handles personal information, in alignment with IPP 5 (Openness and Transparency).

Information Breach Policy: This policy outlines the strategy for identifying, responding to, and managing suspected or actual information breaches.

Collection Notices: Procedures are in place to provide individuals with clear information at the point of data collection regarding why their information is being gathered and how it will be used.

Training and Awareness

The MCB is developing an internal Privacy and Information Sharing (PRIS) training and awareness program. Mandatory PRIS awareness training will be completed by all customer-facing staff during induction. PRIS awareness will be communicated to third party contractors and industry stakeholders.

The MCB also participated in relevant aspects of the national Privacy Awareness Week.

Information Breaches

In alignment with section 75 of the Act (not yet in operation), the MCB maintains an internal Information Breach Register. During the 2025–26 financial year reporting period, no assessed notifiable information breaches were recorded. Additionally, no information breaches were reported with the MCB during this period.

Freedom of Information

We are committed to openness, transparency and accountability in our decision-making and administrative processes. In accordance with the *Freedom of Information Act 1992*, members of the public may apply for access to documents held by the MCB that are not otherwise publicly available.

Applications are to be processed within prescribed statutory timeframes, with applicants assisted in clarifying or refining their requests where necessary. The Act also provides the right of an internal and external review for applicants who are dissatisfied with an access decision.

The MCB supports access to information wherever possible, while balancing its obligations to protect the confidentiality of personal and commercially sensitive information in accordance with the provisions of the *Freedom of Information Act 1992* and the *Privacy and Responsible Information Sharing Act 2024*.

We received 16 freedom of information applications in 2025–26.

Governance and Legal Compliance

MINISTERIAL DIRECTIVES

There were no Ministerial Directives in 2025–26.

PRICING POLICIES OF SERVICES PROVIDED

The MCB 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 Department of Treasury and Finance.

The current list of fees and charges were published in the Gazette on 19 May 2026 and introduced from 1 July 2026.

Details are available on the Metropolitan Cemeteries Board's website at **www.mcb.wa.gov.au**



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