



METROPOLITAN
CEMETERIES BOARD



ANNUAL REPORT

2023 - 2024

commemorating lives lived



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



ACKNOWLEDGEMENT OF COUNTRY

We acknowledge that the land allocated for the cemeteries that are managed by the Metropolitan Cemeteries Board are on Aboriginal land. We recognise the strength, resilience and capacity of the Nyoongah 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 Indigenous people who are awaiting repatriation to country or who have been previously kept in museums and are unable to be identified for repatriation to country. This is the first of its kind in Australia.

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



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Statement of Compliance

For the year ended 30 June 2024

HON HANNAH BEAZLEY MLA

Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development

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 Agency for the reporting period ended 30 June 2024.

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



Joe O'Dea
CHAIR



Kathlene Oliver
CHIEF EXECUTIVE OFFICER

19 September 2024

Responsible Minister
Hon Hannah Beazley MLA

MINISTER FOR LOCAL GOVERNMENT; YOUTH;
MINISTER ASSISTING THE MINISTER FOR TRAINING AND WORKFORCE DEVELOPMENT





Celebrating lives lived

EXECUTIVE SUMMARY



Statement from the Chair

This past year has seen the successful delivery of projects and services, and strong operational and financial performance, but has also presented several challenges for the Metropolitan Cemeteries Board. The resilience, adaptability, and dedication with which our staff have met these challenges has been exemplary and enabled the Board to meet the diverse needs of the Western Australian community. Their unwavering commitment has ensured that we continue to honour the memories of loved ones and support their families with a caring and sensitive approach.

Through strategic planning and active engagement with the community and stakeholders, the Metropolitan Cemeteries Board has maintained its leadership in cemetery services, consistently providing high-quality cemetery facilities.

A highlight in 2023-24 was our sponsorship of the WA Women's Hall of Fame Roll of Honour, to commemorate the women who have made significant contributions to Western Australia's social and cultural history. These women, who are either buried or memorialised at Karrakatta Cemetery, are now part of our third Heritage Walk Trail at the cemetery. This initiative, launched officially by our Minister in alignment with International Women's Day, is a source of particular pride. We are committed to expanding such recognition in the future.

Additionally, I am pleased to report that we continued to support the Cancer Council WA through our Recycling Metals Program. Since the program's inception in 2013, we have donated over \$2 million to the Cancer Council WA.

I would like to extend my gratitude to our Board, CEO Kathlene Oliver, management, and staff for their dedication and commitment to the management of our cemeteries. Your contributions are invaluable.

Furthermore, I acknowledge and appreciate the ongoing leadership, support, and guidance of the Minister for Local Government; Youth; and Minister Assisting the Minister for Training and Workforce Development, the Hon. Hannah Beazley MLA.

Thank you all for your continued support and dedication.

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

As the Chief Executive Officer of the Metropolitan Cemeteries Board, I am honoured to present our annual report. This past year has been a testament to our commitment to dedicated service, community engagement, and significant advancements in cemetery management.

During the year, we undertook a full review of our operating model, which is setting up the agency to excel in delivering services to the community, now and into the future. This necessitated a review of our organisational structure, to ensure expertise and resources best aligned to success.

Our leadership team has had a laser focus on ensuring everyone at the Metropolitan Cemeteries Board meets the highest standards of public service, reflecting our values of Compassion, Respect, Understanding and Integrity.

The Board and corporate leadership team have been working to address weaknesses in internal procurement practices, and legacy issues with the configuration of our website, which was migrated to the WA Government “.wa.gov.au” platform at the end of the financial year.

I am proud of the response by the agency to take responsibility and respond to issues, challenges, and weaknesses. Our mission remains steadfast: to provide quality cemetery services that meet the diverse needs of the Perth metropolitan community. We aspire to be a leading provider of cemetery and crematoria services, ensuring dignity and respect for all individuals and their families.

This year has been marked by significant achievements and strategic initiatives that have strengthened our organisation and enhanced our service delivery to the community. Our focus has been on operational excellence, community engagement, and continuous improvement.

Operational Excellence

- **Service Delivery** We successfully and professionally conducted customer-oriented services associated with more than 14,000 funeral services during the year, ensuring high levels of service satisfaction. Our efforts were reflected in the annual customer survey, where we achieved an overall satisfaction rate of 93.2 percent.
- **Cremation and Burial Services** The efficient management of our cremation and burial services was a standout achievement. We conducted 11,873 cremations and services to support 2,211 burials, and 133 entombments across our cemeteries, ensuring respectful and dignified services for all.



11,873
CREMATIONS



2,344
INTERMENTS



93.7%
CUSTOMER
SATISFACTION



Community Engagement

- **Heritage Walk Trail** In collaboration with the WA Women's Hall of Fame, we launched the third Heritage Walk Trail at Karrakatta Cemetery. This initiative honours women who have significantly contributed to Western Australia's social and cultural history.
- **Cancer Council WA Support** Through our Recycling Metals Program, we donated \$166,108 to the Cancer Council WA this year. This program has been pivotal in supporting the operational costs of Milroy and Crawford Lodges, providing accommodation for country cancer patients.

Strategic Initiatives

- **Website Security Enhancement** Following the identification of deficient security controls, we have fully migrated our website to the WA Government's "wa.gov.au" platform. This transition was completed in just two months, significantly enhancing our digital security and user experience.
- **Leadership Development** We continued to embed the Public Sector Commission Leadership Expectations framework into our processes. Initiatives such as the "We Lead" leadership development program and the "Thrive at Work" partnership with Curtin University have been instrumental in developing our leadership capability and supporting mental wellbeing at work.
- **Diversity and Inclusion** Our commitment to the Public Sector Workforce Diversification and Inclusion Strategy 2020-2025 remains strong. We have made significant strides in increasing female representation in leadership roles and promoting a culturally diverse workforce. This year, women comprised 37.7 percent of our workforce, and 15.9 percent of our employees came from culturally diverse backgrounds.

Future Directions

- **Cemetery Renewal** We will continue to ensure that our cemetery renewal program is conducted sensitively and respectfully, including by continuing to engage with stakeholders to identify further opportunities for improvement. Our engagement with religious organisations, cultural groups, and other important stakeholders continues to guide our efforts to meet diverse burial needs.
- **Technological Advancements** Embracing technology remains a priority. We commenced work to streamline our recruitment and onboarding processes and improve our data collection and reporting systems to support evidence-based strategic planning.

I am incredibly proud of the progress we have made this year. Our achievements reflect the dedication and hard work of our staff, the support of our community, and our commitment to excellence. As we look ahead, we will continue to focus on enhancing our services, supporting our community, and upholding the highest standards of care and professionalism in line with our values.

Thank you for your continued trust and support.

Kathlene Oliver
CHIEF EXECUTIVE OFFICER
METROPOLITAN CEMETERIES BOARD



Executive Summary

OUR SERVICES



| | |
|---|--------|
| Total Number of Funeral Services | 14,217 |
| Burial Services | 2,211 |
| Cremation Services | 11,873 |
| Mausoleum Services | 133 |
| Memorial Services | 3,175 |

OUTCOME 1: THE COMMUNITY WE SERVE



| | |
|---------------------------------|-------|
| Customer Satisfaction Rating | 93.7% |
| Customer Compliments | 52 |
| Freedom of Information Requests | 18 |

OUTCOME 2: OUR PEOPLE



| | |
|---|------|
| Full Time Equivalent Staff | 178 |
| % Identifying as Female | 38% |
| % Identifying as Male | 62% |
| % Identifying as Person of Diverse Sexualities and Genders (recorded) | 0% |
| Women in Tier 2 & 3 Management | 32% |
| People with a Disability | 5% |
| People from Culturally & Linguistically Diverse Backgrounds | 16% |
| Youth | 4% |
| Women in SES Positions | 100% |

OUTCOME 3: OUR WORLD

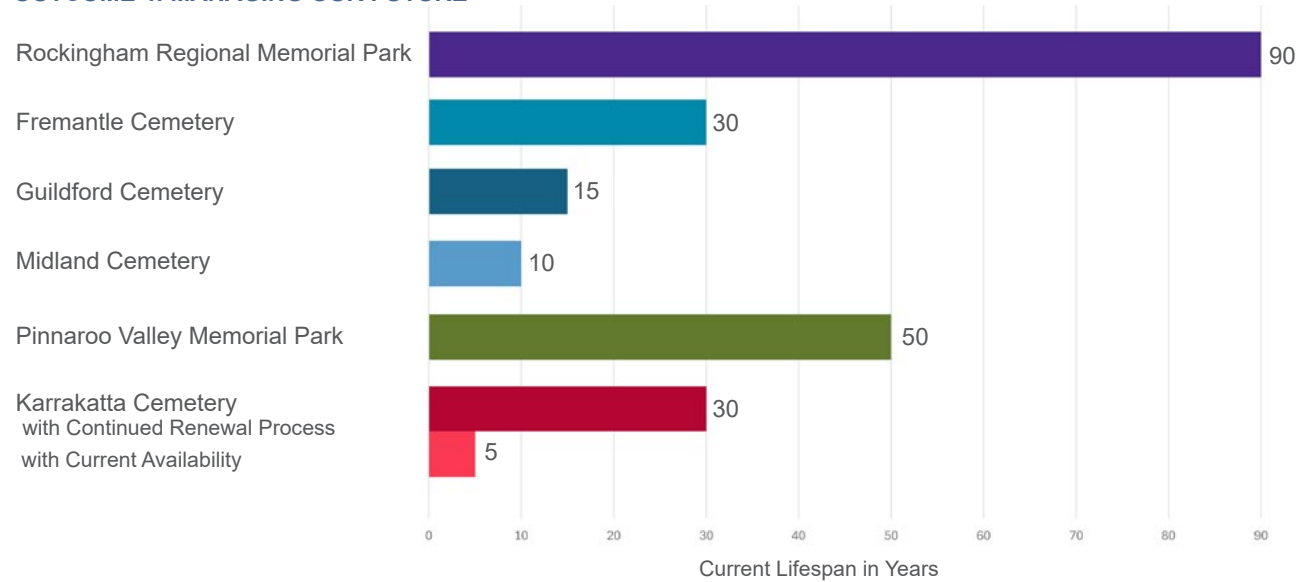


| | |
|---|----|
| Funeral Director Licenses | 32 |
| Monumental Mason Licenses | 12 |
| Number of Denominations Represented | 48 |
| Number of Short Notice Burials Conducted (outside of standard operating hours for cultural reasons) | 32 |



Executive Summary

OUTCOME 4: MANAGING OUR FUTURE

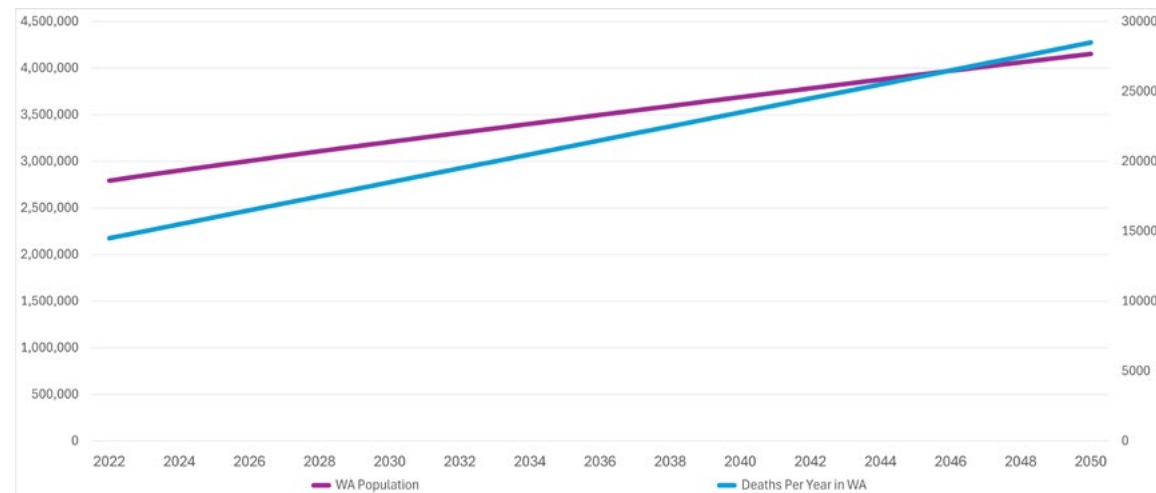


Cemetery lifespan relates to the capacity for burials and have been broadly calculated for each site based on the undeveloped land and continuation of current annual sales rate at each site.

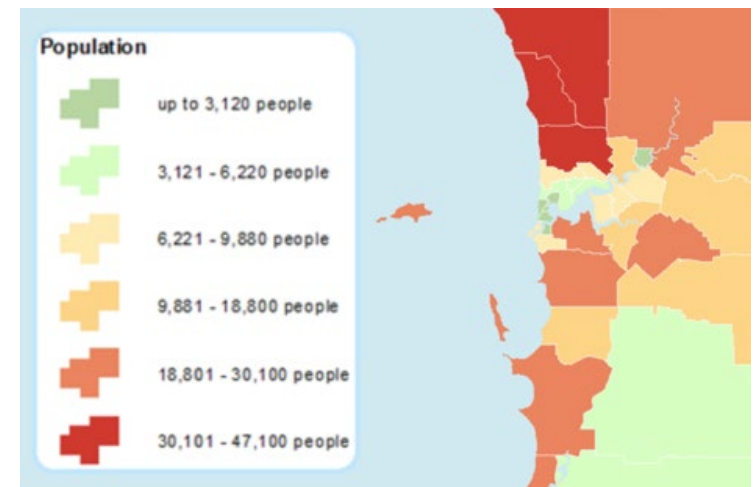
The WA annual death rate and population of WA are both increasing at a steady, linear rate, while the north and north-eastern suburbs of the Perth metropolitan area are seeing an increasing aging population, particularly the northern coastal suburbs.

The City of Melville, City of Cockburn, City of Gosnells, City of Rockingham and the City of Mandurah are all expected to have large aging populations by 2031.

ANNUAL DEATH RATES VS POPULATION



PROJECTED POPULATION OVER 65 BY 2031



Executive Summary

FINANCIAL SUSTAINABILITY

Our purpose is to ensure the financial sustainability of the Perth Metropolitan Cemetery System. A component of the Net Results are held as Investments, utilised to fulfil the Board's future obligations. The Metropolitan Cemeteries Board operates on a cost recovery model for the provision of its services allowing us to continue to ensure the financial sustainability of the Perth Metropolitan Cemetery System.

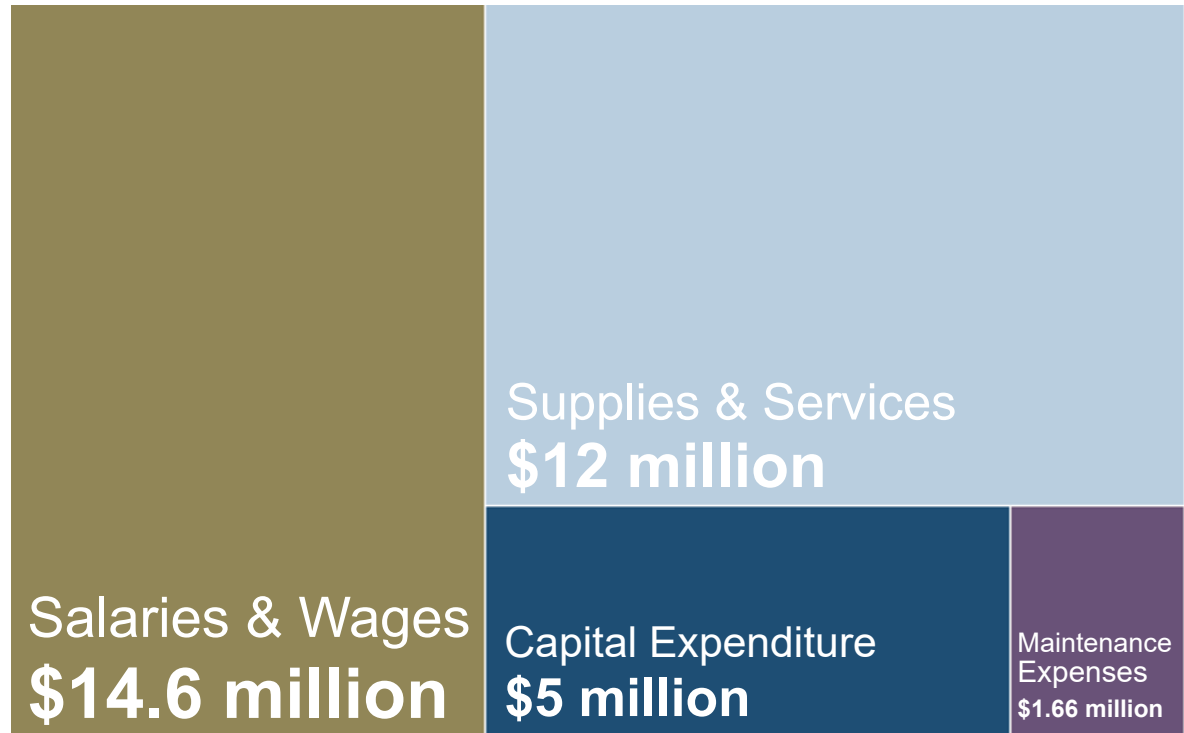
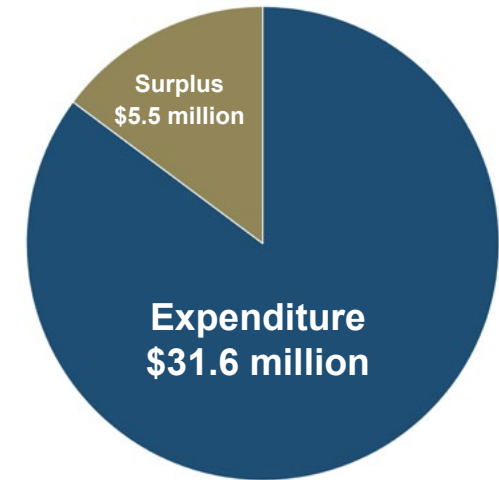
Financial sustainability is achieved by generating cash surpluses to ensure the long-term management of the Perth Metropolitan Cemetery System and to accumulate sufficient funds to maintain and create additional infrastructure such as new cemeteries and memorial parks into the foreseeable future.

In safeguarding the accumulated funds, which are held as investments, it is essential that these monies are invested in a secure and appropriate manner, in accordance with the *Cemeteries Act 1986*. For 2023-24 the value of the Metropolitan Cemeteries Board's investments have grown to \$84m, with returns of around 6 percent per annum.

Certain portions of Net Results are reinvested as capital projects for the long term continuation of the cemeteries and memorial parks in our care. All distributions are re-invested back into the investment funds whilst the Metropolitan Cemeteries Board remains in its accumulation phase, as it progresses towards full funding of its financial performance obligations of pre-need agreements for Interments and Cremations and enduring Cemetery management (i.e. maintaining burial and memorial locations for the legislated contracted tenure periods of up to 75 years).

REVENUE
\$37.2 million

NET ASSETS
\$100.1 million



Our Context

OUR CEMETERIES

In 2023-24, the Metropolitan Cemeteries Board conducted 14,217 funerals, of which there were 2,211 burials, 133 entombments and 11,873 cremations. We conduct 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 300,000 burials and 170,000 memorials on land specifically set aside for that purpose and regulated under the Cemeteries and Cremation Acts, and at June 2024, have performed approximately 382,000 cremations since the first cremator was placed at Karrakatta Cemetery in 1937.

All the requirements outlined in the Annual Reporting guidelines have been addressed, but we have structured the report differently this year, in order to emphasise how we are:

- Working to be a leader in providing public cemetery services
- Continuously improving our services
- Proactively dealing with challenges and issues
- Listening to the community and understanding the needs of a wide range of stakeholders, and,
- Governing a public authority with integrity.



We conduct approximately

80%

of Western Australia's
funeral services

Our Context

OUR LOCATIONS

KARRAKATTA CEMETERY

RAILWAY RD, KARRAKATTA, EST.1899, 97.7 HECTARES



4593
 826
 97
 962

Featuring stately cypress trees and beautiful gardens, Karrakatta Cemetery is the final resting place for many notable Western Australians. Within the grounds you'll find the Aboriginal Keeping Place, the first of its kind in Australia. The Keeping Place houses the remains of Aboriginal people for repatriation to country, and those of Aboriginal people who cannot be identified for repatriation, including those whose remains have been returned from museums.

FREMANTLE CEMETERY

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



3395
 511
 29
 669

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

| | | | | | | | |
|------------------------|---------|-----------------------|-------------------|-----------------|-----------|-------------|---------------------|
| | | | | | | | |
| Cremations | Burials | Mausoleum Entombments | Memorial Services | Chapel | Mausoleum | Crematorium | Natural Burial Site |
| 2023 - 2024 Statistics | | | | Numbers in 2024 | | | |



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



2462 443 1,365

Recognised as Australia’s most environmentally responsible cemetery, Pinnaroo is surrounded by natural bushland, featuring native plant species and wildlife, including kangaroos. Instead of traditional headstones, graves are marked by flat bronze plaques with no monuments permitted. During the year, the cremators at Pinnaroo were updated, and an additional cremator installed. As a result of temporary closure of the crematorium in Pinnaroo, the number of cremations undertaken during the year is lower than usual.

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



84 47

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

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



2,462 81 72

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

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



266 6 45

Guildford Cemetery caters for burials for many denominations, it has large Muslim, and Jewish burial sections, with a Jewish Prayer Hall that was opened in 2019. The mausoleum is an open air, Mediterranean style garden crypt, which is fully occupied with no current plans to create a new mausoleum. Like Midland Cemetery, 14 hectares of the land area is designated as Bush Forever and consequently cannot be developed.

GNANGARA ABORIGINAL CEMETERY
SYDNEY RD, GNANGARA, EST 2016, 1.1 HECTARES



0 0

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



Our Context

MANAGEMENT OF METROPOLITAN CEMETERIES

The Metropolitan Cemeteries Board is a community focused public authority, dedicated to serving the community by offering burial, cremation, and memorial services. The board is entrusted with the perpetual management and stewardship of Perth's metropolitan cemeteries, holding the history, records, culture, stories, and environment of seven diverse cemeteries and memorial parks in the region, specifically:

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

Collaborating with cultural and religious community groups, we aim to offer diverse and significant services at each location while upholding these sites for the benefit of the Western Australian community.

The Metropolitan Cemeteries Board operates at no cost to the government using commercial and government business principles; maintains sustainable cemetery and crematoria infrastructure through the setting of fees and charges; and provides its own funding requirements, including acquiring sufficient land for establishing new cemeteries and crematoria to meet future community needs. We work with government planning departments to ensure long-term sustainable cemeteries and crematoria within the social infrastructure for new communities.

We provide sensitive and dignified facilities and services to meet the needs of the deceased and bereaved, including cremation, burial, entombment, memorialisation, and chapel services. We respect and support cultural diversity by complying with public sector standards, engaging with community stakeholder groups, and facilitating funerals to meet the needs and expectations of our many different faiths and traditions. We also support various local businesses and contractors.



Our Context

MANAGEMENT OF METROPOLITAN CEMETERIES

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



HON HANNAH BEAZLEY BA MLA
Minister for Local Government; Youth;
Minister Assisting the Minister for
Training and Workforce Development
MINISTER RESPONSIBLE FOR
METROPOLITAN CEMETERIES BOARD

**METROPOLITAN CEMETERIES
BOARD**



KATHLENE OLIVER
CHIEF EXECUTIVE OFFICER
Supports the operations and delivery of strategic vision through the centralisation of corporate and workplace health and safety, risk management, emergency management, human resource management, and ministerial, board and executive support functions.



ASHLEY MAYNARD
CHIEF TRANSFORMATION OFFICER
Responsible for master planning, strategic planning, procurement, capital works, digital and regulatory services. Ensures we have the physical and digital resources to deliver our vision, with regulation of industry segregated from operations.



KRISHA ROWCROFT
CHIEF CUSTOMER EXPERIENCE OFFICER
Responsible for improving customer services and managing funeral bookings and memorialisation services, while promoting effective community engagement, education, and access to information. Oversees product design and stock availability to meet the community's needs both now and in the future.



CAMERON MILLER
CHIEF OPERATING OFFICER
Responsible for delivery of services to the community, including interments, memorialisation, cremations and for the landscaping and maintenance of sites. Ensures the effective development of new areas, including design of new landscapes that support new product offerings.



JOE FORTUNA
CHIEF FINANCE OFFICER
Responsible for the management of financial resources, management of contracts, and the upkeep of physical resources across our sites. Ensures effective management of facilities, fleet and plant across our sites.



Joe O'Dea
BOARD CHAIR
Joe has a long association with the funeral industry in WA.



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.



We Lead

BEYOND TRADITION: METROPOLITAN CEMETERIES BOARD NEW MODEL FOR COMMUNITY-ORIENTED SERVICES AND FACILITIES

On March 1, 2024, the Metropolitan Cemeteries Board implemented a new operating model designed to enhance efficiency and better serve the community. This model focuses on five pillars: **education and advice, end-of-life infrastructure, end-of-life services, community services, and preserving personal and social histories.**

The new structure is based on the principles of responsibility and accountability, comprising the following functional divisions:

- **Strategy and Planning** Responsible for master planning, strategic planning, and procurement, ensuring resources align with our vision and mission.
- **Customer Sales and Support** Handles stakeholder engagement, community liaison, and information management, centralising sales functions.
- **Operations** Delivers community services, including interments, memorialisation, cremation services, site maintenance, and site related customer services.
- **Corporate Services** Manages financial resources, facilities, and fleet operations.
- **Office of the CEO** Supports operations and strategic vision setting and corporate and workplace health and safety risk management.

The new model emphasises community informed master planning to align services with community needs across all price points. It also focuses on environmental sensing to adapt to changing customer needs.

The organisational structure includes 16 new full-time positions and the permanent funding of 12 temporary roles, supporting the implementation of the new operating model.

A key pillar of the operating model is educating the community about death, dying, and the funeral process. Our Customer Sales and Support Division will drive engagement, awareness, and education efforts, increasing community awareness and recognition of our role and services.

BENEFITS OF THE NEW STRUCTURE

Clear Executive Accountability

Ensures delivery of strategies, policies, and innovation objectives.

Centralised Service Delivery

Under the Operations Division.

Enhanced Master Planning and Environmental Sensing

Using technology to enable better information and services.

Regulation of Funeral Directors and Monumental Masons

With appropriate resourcing.

Revenue Generation and Stakeholder Management

Under the Customer Sales and Support Division.

Streamlined Decision-Making

And enhanced accountability.

Using data to inform decision-making.

Promoted Employee Engagement

And awareness of organisational priorities.

Empowered Managers

To innovate and run their teams efficiently.

Increased Career Progression Opportunities

By removing promotion barriers.



We Lead

THE INTEGRITY IMPERATIVE: OVERCOMING CHALLENGES IN INFORMATION COMMUNICATIONS TECHNOLOGY, PROCUREMENT AND CONTRACT MANAGEMENT

Aligned with the Integrity Strategy for WA Public Authorities 2020-2023, we assessed our progress in fostering a high-integrity culture and mitigating fraud and corruption risks.

We have continued to review and strengthen our controls to ensure integrity of the Metropolitan Cemeteries Board's activities, including addressing weaknesses in our procurement and contract management control frameworks identified during the financial year.

We have taken a range of steps to minimise risks, including:

- Reporting potential misconduct to relevant authorities and taking action to deter and address any non-compliance.
- Procurement and Contract Management policies were reviewed and updated to align with WA Procurement Rules.
- A dedicated Procurement team was established to enforce procurement policies and report non-compliance.
- All staff involved in procurement completed mandatory training delivered by the Department of Finance. By April 2024, 100 percent of identified employees had completed the training.
- A Quick Reference Guide was developed and provided to staff for easy reference during procurement processes.
- Procurement and contract transactions are regularly analysed, with anomalies reported to the CEO and our Committee for Finance, Audit and Risk.
- We have expanded our network of Public Interest Disclosure (PID) Officers.

We found that our procurement, contract management and change management processes, and information technology governance all had areas of weakness that require longer term attention. Towards addressing these, we have:

1. Uplifted our procurement and information technology capability with the creation of a Chief Transformation Officer position, and appointment of a new Manager of Procurement and Capital Works with specific responsibility for implementing procurement, project and contract management improvements.
2. Initiated Project Paperlite to create a digital environment. Our first success under that project is the implementation of an e-recruitment platform called Big Red Sky from Thompson Reuters.

These were important first steps, and a significant program of works remains to be delivered into the 2024-25 financial year, including:

1. Establish an Enterprise Resources Planning (ERP) system that automates our processes and integrates our business systems, while also supporting the significant and wide-spread efforts in continuous improvement.
2. Implementation of:
 - a. A new contract management framework and training within it;
 - b. A new information technology service delivery model that aligns us with Public Sector Commission best practice, and
 - c. A new project management framework, including change management, that will be implemented alongside a significant investment in training to building staff competency in contemporary project management principles, tools and techniques.



We Lead

THE INTEGRITY IMPERATIVE: OVERCOMING CHALLENGES IN INFORMATION COMMUNICATIONS TECHNOLOGY, PROCUREMENT AND CONTRACT MANAGEMENT (CONTINUED)

The Metropolitan Cemeteries Board expects to see the benefit of these efforts in 2024-25 with the following areas of focus identified:

1. A materially strengthened governance framework across procurement, project management and information technology change management;
2. Significantly improved cybersecurity controls and application access management, and
3. A continuous improvement culture that makes review, update and release of new policies, plans and processes a business-as-usual activity.

FROM COMPLIANCE TO COMMITMENT: INSTILLING INTEGRITY IN OUR RELATIONSHIPS

During the year, we invited the Public Sector Commission to provide invaluable training sessions on integrity, covering the roles of public sector officers, the Public Sector Commission, and the Crime and Corruption Commission. These sessions were a crucial reminder of our responsibilities as public officers. The Board and staff of the Metropolitan Cemeteries Board uphold the highest standards of integrity and maintain a zero-tolerance policy for misconduct.

We are in the process of reviewing our Code of Conduct and other key integrity controls to detect and prevent any integrity breaches, with planned integrity training to our managers and leaders, further supporting our Procurement Capability Framework and Procurement Framework.

We are committed to fostering a high-integrity culture and ensuring that all staff, business partners, suppliers and customers feel empowered to report any suspected misconduct.



We Lead

PROTECTING OUR ENVIRONMENT AND MANAGING CLIMATE CHANGE RISKS

Minimising Our Impact on the Local Wildlife

Cemeteries serve as final resting places for the departed, but the tributes and ornaments left behind can have unintended consequences on local wildlife populations. Items like artificial flowers, beads, and bottles can pose various risks to species such as kangaroos, bandicoots, crows, snakes, and lizards.

To mitigate these impacts, individuals can opt for eco-friendly alternatives as memorial tributes. We encourage the use of biodegradable materials and conduct regular cleanups to maintain a safe environment for both visitors and wildlife.

Protecting Our Natural Environment

In Perth's vast cemeteries, towering trees provide essential environmental benefits and emotional solace. These trees act as natural carbon sinks, mitigate urban heat, and provide habitats for wildlife, contributing to biodiversity and ecological resilience. Their presence offers peace and tranquility to visitors, fostering reflection and providing a sanctuary amidst grief. Trees also provide practical benefits such as erosion control and soil stabilisation while enhancing the visual appeal of these sacred spaces.

Recognising the vital role of trees in cemeteries is crucial for preserving their contributions to the environment and emotional well-being for generations to come.

Changing Precipitation Patterns

Climate change is altering precipitation patterns, leading to more intense and irregular rainfall events. This can cause flooding and waterlogging in cemeteries, disrupting burial practices, causing erosion, and leading to grave collapses.

Prolonged droughts pose different challenges, leading to soil desiccation and making it harder to maintain cemetery grounds. Drought conditions affect the growth and maintenance of trees and plants, reducing greenery and shade, crucial for the aesthetic and ecological value of cemeteries.



A crow eating a candle left on a grave at Karrakatta Cemetery



A crow stealing a Christmas bauble and flowers from a grave at Karrakatta Cemetery



We Lead

PROTECTING OUR ENVIRONMENT AND MANAGING CLIMATE CHANGE RISKS

Rising Temperatures and Extreme Weather

Perth's hot and dry climate is exacerbated by climate change, leading to increased heatwaves and extreme weather conditions that pose challenges for cemeteries. High temperatures accelerate decomposition, potentially leading to unpleasant odours and faster degradation of burial sites. Extreme heat also causes soil desiccation, resulting in subsidence and instability of graves. Moreover, Perth's cemeteries are vulnerable to bushfires, which can cause significant damage to infrastructure and result in emotional and cultural losses.

For cemetery workers, rising temperatures and extreme weather pose serious health and safety risks. Prolonged exposure can lead to heat-related illnesses, and bushfires increase risks such as smoke inhalation and physical injury. We have adopted flexible work practices that enable earlier start or finish times in summer periods and minimising, where possible, physical tasks being undertaken in the hottest part of the days.

Work vehicles and equipment have safety equipment and resources, as well as ensuring that workers have access to water and ice for hydration and relief.

Drought-Tolerant Landscaping

In our cemeteries we employ drought-tolerant plants in our landscaping. These native plants require significantly less water than traditional grass lawns and exotic species, reducing water consumption and enhancing local biodiversity.



We Lead

REIMAGINING SPACES AND RENEWING PURPOSE: CEMETERY REDEVELOPMENT AT KARRAKATTA ENSURES SERVICES FOR THE GENERATION TO COME

The *Cemeteries Act 1986 (WA)* permits the Metropolitan Cemeteries Board to undertake renewal of sections of cemeteries to facilitate additional burials between existing graves.

Karrakatta Cemetery was initially expected to be completely at capacity by 2004, after first being opened in 1899. Cemetery renewal at Karrakatta has enabled the sustainable and respectful creation of more than 9,000 graves and 30,000 memorial locations to serve the needs of Western Australia, with the renewal program operating for almost 30 years.

The Metropolitan Cemeteries Board acknowledges that the renewal program at Karrakatta Cemetery must be undertaken with utmost care and sensitivity, and we continue to consider how the program may be improved. Through the analysis of feedback from stakeholders, we have continued to refine our cemetery renewal processes to ensure that it meets, or exceeds, today's standards and community expectations.

Following this work, we have adopted a new approach to cemetery renewal at Karrakatta Cemetery which commenced in 2023-24. This new approach focuses on increasing the number of headstones retained over the site of interment, and new processes to retain war veteran memorials, wherever possible.

There are no current plans to undertake redevelopment at any other cemeteries operated by the Metropolitan Cemeteries Board.

Respectful Rejuvenation

Our cemetery renewal efforts focus on redeveloping walkways and public areas to create new grave spaces between old graves, ensuring no remains are disturbed. Headstones are either retained over the site of interment or relocated to landscaped gardens or memorial walls, preserving their historical significance.

Planning and Consultation

We undertake thorough planning and extensive consultation for our cemetery renewal program. We make every effort to consult with families before any work begins. A committee comprising historians, genealogists, architects, and a representative from the Office of Australian War Graves guides the process, including a comprehensive 12-month community consultation which includes signage, letters to registered families, advertising, and public submissions.



We Lead

New Approach to Cemetery Renewal

Our new approach includes:

- Retaining small monuments over original graves where possible.
- Marking the original site of interment with a new plaque and relocating the original monument to a nearby garden bed, as close to the original grave as possible, where retention over the site of interment is not feasible. Unfortunately, it is sometimes not possible to relocate memorials that are severely weathered or damaged prior to renewal commencing.
- Acknowledging those that are interred without a monument or inscription on a memorial sign.

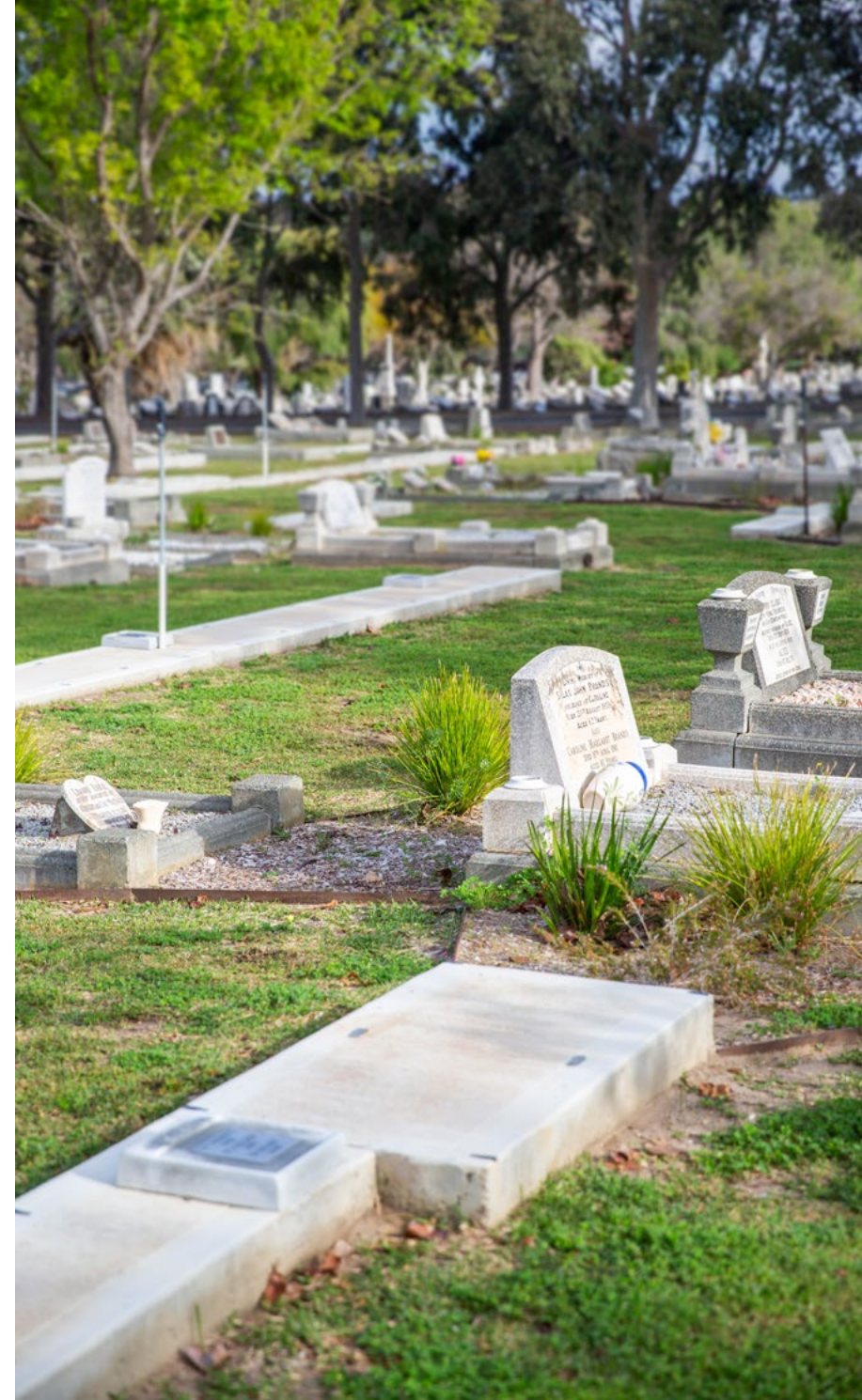
In 2024, we began reinstating monuments in previously renewed sections, starting with the most recent burial areas renewed. When we are retrospectively applying our new approach in renewed areas, no monuments will be moved without consulting families where contact details are available.

Family Graves

Before assessing a section for redevelopment, any graves with a current Grant of Right of Burial are identified and are retained in situ.

Our community consultation process allows members of the community to purchase a new grant where the grant has expired. However, purchasing a new grant is not the only means available to families to protect headstones from relocation. Grant holders and family members are invited through the consultation processes to make submissions regarding their family graves, which are considered by the Monument Assessment and Advisory Committee during the assessment process.

In addition to family connection, headstones may also be assessed based on factors, such as historic or cultural significance, as detailed in the International Council on Monuments and Sites charter for places of cultural significance.



We Lead

Our Renewal Process



RESEARCH

- Once a section has been identified for redevelopment, known as cemetery renewal, a historical setting assessment is prepared which summarises the historical context of the section.
- A specialised committee comprised of historians, genealogists, architects and a representative of the Office of Australian War Graves, then assesses monuments and graves for their historical importance, heritage value and architectural significance.
- Their recommendations guides the Metropolitan Cemeteries Board (MCB) on deciding which headstones should be retained in the community's interests.
- A photo is taken of each grave and headstone within the proposed redevelopment area. These photos are available free of charge to family members.

COMMUNITY CONSULT

- An extensive, 12-month community consultation is undertaken, which includes prominent signage within the renewal area, letters to registered families, advertising, and consideration of public submissions and requests.
- Submissions are assessed and the specialised committee determines whether additional graves are retained.
- A further 3-month consultation period then begins which allows for any additional submissions or discussion.
- Families are reminded to ensure their details are kept up to date with the MCB so that letters are sent to current addresses.
- Any graves that have a current grant or are classified as official war graves or war veterans' graves are not impacted by the redevelopment process.

DEVELOP

- When a section is redeveloped, it often involves long concrete beams being installed where new headstones are placed on top. Remains in original graves are NOT disturbed.
- The concrete beams are required to stabilise the new headstones in accordance with engineering standards.
- If an original grave monument is small enough to fit, it may be placed onto the beam over the original grave, or into a garden bed over the original grave.
- Larger monuments will be placed in a nearby garden or attached to a nearby memorial wall.
- All monument features which contain an inscription are kept together in the relocation process.

COMMEMORATE

- Where monuments cannot be placed over the original grave, the original grave will be marked with a new aluminum plaque on a beam, where possible, and the monument placed in a nearby garden bed.
- In areas where headstones were removed as part of previous redevelopments, the MCB will be working their way back through areas to place plaques on original graves that no longer have a headstone.
- A Book of Remembrance is available onsite in each area following renewal. This lists all those interred in the area and assists visitors to locate the original grave and the position of relocated monuments.

REMEMBER

- The MCB is working with the Office of Australian War Graves to identify any veteran interred in a section deemed for renewal at Karrakatta Cemetery who served with the Australian Defence Force in any of the wars, conflicts, and peace operations to which the nation has been committed.
- The MCB will ensure these monuments are retained in situ and registered as veterans' graves.

NEW ADDITION TO PROCESS



We Lead

Honouring Veterans

We collaborated with the Office of Australian War Graves to improve our processes for ensuring that official war grave commemoration and veterans' monuments are identified and appropriately managed during the renewal process, and to ensure that no eligible memorial is impacted by the renewal process.

During the year, the Metropolitan Cemeteries Board, together with the Office of Australian War Graves and representatives from the Returned Services League (RSL) formed the Karrakatta Veterans Graves Working Group.

The Karrakatta Veterans Graves Working Group carefully reviewed gravesites of veterans that may have been previously impacted by cemetery renewal, including where official commemorations were removed from the site of interment to the Garden of Remembrance at the Perth War Cemetery.

For many years, all Official War Grave memorials have been retained at the site of burial during the renewal process.

The Metropolitan Cemeteries Board is also now working with the Office of Australian War Graves to retain memorials at the site of burial of Australian war veterans whenever possible during current and future renewal processes.

As part of this reform, the Metropolitan Cemeteries Board is proactively working with the Office of Australian War Graves to identify and register relevant graves as veterans' graves in cemetery records.

The Metropolitan Cemeteries Board has also been working with the Office of Australian War Graves, the RSL WA, and other stakeholders on the reinstatement of memorials for certain veterans, where possible.

Official War Grave Commemorations

We honour the sacrifices of Australian service personnel through a Memorandum of Understanding (MoU) with the Office of Australian War Graves (OAWG), ensuring the retention of Official War Graves. An OAWG representative is a standing member of our Monument Assessment and Advisory Committee.



We Lead

Recent Activities and Assessments

- **Wesleyan EC Assessment** Our Monument Assessment and Advisory Committee assessed 259 monuments, excluding twelve official war graves, eight war veteran graves, and three graves with current Grant of Right of Burial. A 12-month public consultation will follow before making a recommendation to the Minister for Local Government.
- **Anglican IA Consultation** The 12-month consultation period commenced in September 2023. After the consultation period, submissions will be assessed, and recommendations made to the Minister.
- **General AA and Anglican FA Consultation** The 12-month consultation period closed on 4 September 2023. No submissions were received for General AA, while five submissions for Anglican FA resulted in the retention of six monuments.

Renewal of General AA will support the end of life needs for up to 1000 families within our community. Importantly, all of the monuments currently in place will remain over their graves and no remains will be disturbed during the renewal process.

For Anglican FA, a total of 99 graves have been retained, including seven Official War Graves and sixteen war veterans' graves. Furthermore, an additional twelve monuments are proposed to remain in situ and 16 monuments are proposed to be reinstated over the original grave.

- **General CA and General DA Consultation** The 12-month consultation period was completed in November 2022 and approved by the Minister in February 2023, retaining 40 monuments and creating 277 new grave positions. During 2023-24 redevelopment works have been undertaken. These new graves will be available to the public in 2025.
- **Anglican ZO and ZK Redevelopment** The redevelopment activities have now been completed, respectively, creating a total of 946 new graves. These graves will be released to the public in late 2024 and early 2025.
- **Congregational EA and FA Redevelopment** The redevelopment activities were completed in 2022, resulting in the creation of 515 graves which were released for sale in 2023. During this financial year 104 of the 515 graves have been sold.

During appointments and site visits, prospective clients are fully informed about cemetery redevelopment. Feedback from clients and visitors with regard to the improved aesthetic and facilities made to redeveloped sections of Karrakatta is overwhelmingly positive.

Through cemetery renewal, we ensure that Karrakatta Cemetery continues to serve the community with dignity and respect, honouring the past while planning for the future.

NEW MESSAGE

To Metropolitan Cemeteries Board

Subject Appreciation Feedback

Today I had my final telephone call to **STAFF NAME REDACTED** expressing my thanks to her for all her help over these last two years and that we as a family, are very happy with the final result to our Grandparents Burial Site and overall much improved look of the Congregational zone.

Once again, our sincere thanks to all.

E.B.
Woodvale

SEND



We Lead

IN FOCUS: CEMETERY RENEWAL OR CLOSURE

Demand for new burials at Karrakatta Cemetery remains strong. In 2023-24, approximately 40 percent of all burials in our cemeteries were conducted at Karrakatta. During the year, 315 new graves were purchased in redeveloped sections of Karrakatta.

Global Best Practices

Cemetery renewal is practiced worldwide in various forms. In South Australia, after the 50-year grave grant expires, interred remains are placed within an ossuary box and re-interred at a lower depth in the same site, allowing new interments above in a practice known as 'lift and deepen' or 'reuse'.

The City of London Cemetery in Newham reuses old graves for new interments due to limited capacity. Graves over 75 years old are considered for reuse with family consent, and public notices are erected on these graves. Existing remains are placed deeper, and headstones are turned to create space for new inscriptions.

Closed Cemeteries

In jurisdictions without renewal practices, cemeteries close once capacity is reached, posing challenges in meeting burial needs. Closed sites are sometimes redeveloped for other uses, as seen with the Queen Victoria Markets in Melbourne, the Skinner Street Cemetery in Fremantle (which is now the sports field of John Curtin College of the Arts), and multiple sites in Singapore.

Closed cemeteries typically have no ongoing revenue, since there are no new burial fees collected.

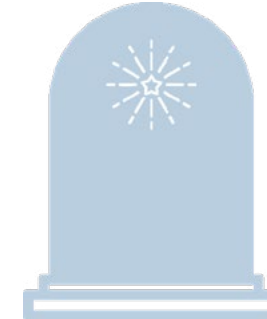
At closed sites like the East Perth Cemeteries, this lack of revenue means that the opening hours cemetery grounds must be heavily restricted to prevent vandalism or antisocial behaviour, limiting public access and use.

The Metropolitan Cemeteries Board is committed to continuing renewal at Karrakatta so that it may remain an open cemetery long into the future.



40%

OF BURIALS WERE
CONDUCTED AT
KARRAKATTA
IN 2023-2024



315

NEW GRAVES WERE
PURCHASED IN
REDEVELOPED
SECTIONS OF
KARRAKATTA



We Lead

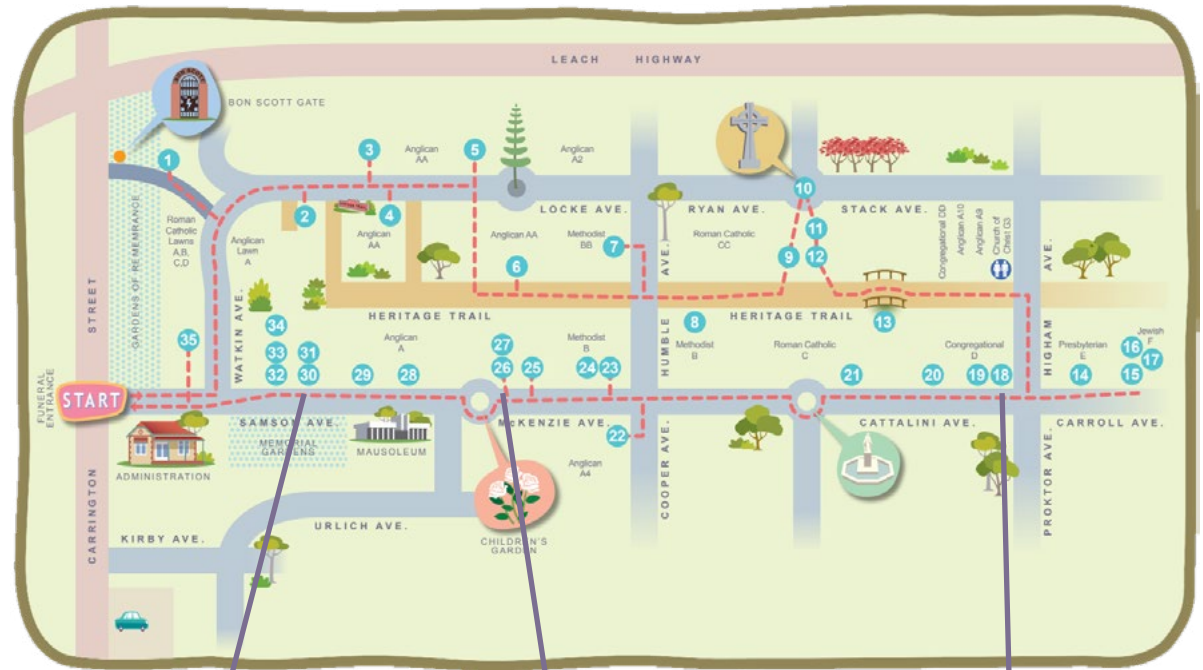
IN THE FOOTSTEPS OF LEGENDS: CEMETERY WALKING TRAILS AND THE STORIES THEY TELL

Over a century of Western Australia's social and cultural history is contained in the 98.34 hectares that make up the extensive gardens of Karrakatta Cemetery.

To enable the public to easily access this important part of society's past, the Metropolitan Cemeteries Board has mapped out historical walk trails. The trails are easy to walk and lead you past the graves and memorials of famous and infamous people.

Maps of the walk trails are available from the Administration Building near the entrance to Karrakatta Cemetery or can be downloaded from our website. Signs located at each point of interest contain unique QR codes which can be scanned via smart phone, allowing you access to further information.

The Fremantle Cemetery Heritage Walk Trail provides a glimpse into Fremantle's history, passing by the graves of notable Western Australians. The trail takes approximately one and a half hours to complete and can be navigated with a map available from the Administration building or downloaded online. Each point of interest includes a QR code for additional information.



C.Y. O'CONNOR
Engineer



JOSEPH BOLITHO JOHNS
'MOONDYNE JOE'
Escapeologist



MARY HIGHAM
Fremantle Merchant

Fremantle Cemetery Heritage Walk Trail Map

Read more about the Fremantle Cemetery Heritage Trail Walk



We Lead

IN FOCUS: WALKING WITH WESTERN AUSTRALIAN WOMEN

To mark International Women’s Day and this year’s theme of “Inspire Inclusion,” the Metropolitan Cemeteries Board partnered with the WA Women’s Hall of Fame to proudly launch a new historical walk trail dedicated to the prominent and influential women of Western Australia.

Official Launch Event

The “Walking with Western Australian Women” trail was officially inaugurated by the Hon. Hannah Beazley MLA, on Wednesday 13 March at Karrakatta Cemetery. Chief Executive Officer, Kathlene Oliver, unveiled this community walk trail, emphasising its dedication to the trailblazing women of the State.

Celebrating Women’s Achievements

This year the Metropolitan Cemeteries Board sponsored the Roll of Honour for the WA Women’s Hall of Fame and collaborated on the establishment of this walking trail. The self-guided tour highlights the achievements of women who have historically made significant contributions to areas such as health, aged care, disability support, Indigenous welfare, and the protection of marginalised groups.

Among the notable figures featured is Ruby Hutchison, a pioneer who campaigned for women’s rights to serve on juries and for representation in parliament, becoming the first female member of the Legislative Council in Western Australia. Another trailblazer is Dame Dorothy Tangney, who campaigned for the underprivileged and became Australia’s first female Senator and the first West Australian to be honoured as a Dame Commander of the British Empire.

Inspirational Stories

The walk trail includes stories of women from diverse backgrounds, united by their dedication to protecting the vulnerable. For instance, Mary Levitzke, known as ‘Mother to the Deaf,’ enriched the lives of her three profoundly deaf sons and devoted her life to improving the lives of the deaf community.

Mary Millstead, a pioneer settler of the wheatbelt region, played a crucial role as a district surrogate midwife, helping women bring new life into the world under harsh rural conditions.

The trail also honours Annie Dorrington, the only female and West Australian to share first prize in the worldwide competition for the winning design of the Australian national flag.



We Lead

Educational and Heritage Preservation

Karrakatta Cemetery plays a vital role as the guardian of the State's history, housing many untold stories of noteworthy women. The self-guided trail currently features 22 inspiring women, with plans to include additional women of note in the future.

In collaboration with the WA Women's Hall of Fame we provide the public with an opportunity to learn about the positive impact these women have had on our communities and the State. The trail underscores the historical significance of cemeteries as sites of cultural heritage.

Accessibility and Community Engagement

We now offer four walking trails, each designed to guide visitors to the graves of historically significant individuals. The "Walking with Western Australian Women" trail focuses on the final resting places of female figures, pioneers, and unsung heroes, promoting the preservation of local history and heritage with a specific focus on women's contributions. It aims to inspire and educate the community about the achievements and struggles of women throughout history.

Since its launch, the walking trail has gained immense popularity and is featured on the National Trust Events page and Trails WA web page. Visitors can access maps and biographical information using a smartphone or tablet by scanning the QR code on each sign. Free maps are available at the Karrakatta Cemetery administration office, and detailed information about each point of interest on the trail can be found on the Metropolitan Cemeteries Board website at www.mcb.wa.gov.au

This initiative not only honours the remarkable women of Western Australia but also highlights our commitment to preserving and celebrating the rich heritage of our State.



We Lead

EFFICIENCY AND EXCELLENCE: MODERNISING OUR CREMATOR FLEET

A significant upgrade to the Metropolitan Cemeteries Board's cremator fleet was successfully completed during the year. This modernisation effort increased the capacity for cremations across all sites, with greatly improved efficiency and an additional cremator installed at Pinnaroo Valley Memorial Park, standardising the fleet across all sites.

In 2023, we began replacing two existing cremators at Pinnaroo Valley Memorial Park and installed a third unit. The new cremators enhance the fleet's capacity to perform more cremations with considerably less fuel usage. This strategic addition increases the Metropolitan Cemeteries Board's capacity to meet growing demand efficiently.

Strategic Selection and Benefits

We selected the most cost-efficient, technologically advanced, and adaptable cremators, aligned with best industry practices and future fuel source improvements. This upgrade incorporates the latest technology to meet existing and future cremation service needs, achieving greater efficiency.

The modernisation offers substantial economic benefits, increased efficiency, and a smaller environmental footprint. Previous cremator units required significant maintenance, resulting in downtime and high costs, which impacted service delivery to the community.

Cremation Statistics and Industry Trends

We perform more than 11,000 cremations annually, accounting for 82% of all funerals in the Perth metropolitan area. The upgraded cremators position us to respond effectively to global trends and industry expectations, such as accommodating larger coffins and higher weight capacities, while minimising adverse environmental impacts.

Transitional Measures During Upgrades

During the Pinnaroo upgrade, the East Chapel was closed, causing some inconvenience for funeral planning. However, the West Chapel and chapels at our other cemeteries remained available to the community. Coffins delivered for cremations at Pinnaroo were transported to other sites for cremation, with ashes returned to Pinnaroo for collection or memorialisation, ensuring uninterrupted service for our clients.

This modernisation reflects our commitment to leading the industry in best practices, embracing innovation, and upholding the highest standards of service and environmental stewardship.

ALL CREMATORS ACROSS METROPOLITAN CEMETERIES BOARD SITES ARE NOW

50% more **fuel efficient**

Safer for operators with a new automated loader system allowing operators to stand further away from the heat and fire

More **environmentally friendly**
Burns off more gases before they can be released into the atmosphere

Provides **cleaner cremated remains**

Can be **monitored remotely** 24/7

Cost less to service with lesser frequency



We Lead

IN FOCUS: CREMATORIUM OPERATOR AWARDED PRESTIGIOUS CCAWA PETER MCLEAN AWARD

The Cemeteries and Crematoria Association of Western Australia (CCAWA) bestow an award each year to an employee of a cemetery or crematoria in recognition of outstanding service to the industry in WA. This year the Metropolitan Cemeteries Board's own Sean White received the Peter Maclean Award.

Sean, a Cemetery Worker based at Rockingham Regional Memorial Park, has been instrumental in supporting the cremator upgrade project and training others in the use of the FT cremators. Sean was also recognised as the Employee of the Year last year, with the CCAWA Peter Maclean Award a capstone recognition for Sean's service and commitment to the community.

Sean is the second Metropolitan Cemeteries Board employee to receive the award since its inception in 2010. We are very proud of Sean and grateful for the well-deserved recognition from the peak industry body for WA. Sean will receive travel, accommodation and entry to the Australasian Cemeteries and Crematoria Association annual conference in 2024 as his prize from CCAWA.

This year's conference is in Adelaide and Sean will have the opportunity to tour Adelaide Cemetery Authority's new crematorium with the advanced filtration system installed.



We Listen

TOGETHER FOR BETTER: THE CRUCIAL PARTNERSHIP WITH FUNERAL DIRECTORS

The Metropolitan Cemeteries Board engages regularly with the Regional Cemeteries Boards, participates in the Annual Cemeteries and Crematoria Association of Western Australia conference and events, and holds quarterly funeral director liaison meetings to strengthen the relationships, discuss industry trends and issues, and share experience focused on ensuring consistent services across the State.

The relationship between funeral directors and cemetery boards is pivotal to the seamless operation and service delivery within the funeral industry. Held quarterly, the Funeral Director Liaison Meeting serves as a vital platform for sharing information and addressing concerns or issues faced by funeral directors. This forum not only fosters open communication but also enhances education and awareness among these key stakeholders.

These meetings are instrumental in ensuring that funeral directors are well-informed about the latest developments and operational changes. By maintaining an open dialogue, both parties can work together to address challenges and improve service delivery. This collaboration is essential for ensuring that the needs of the community are met with the highest standards of care and professionalism.

In 2023, we began a training initiative to provide funeral directors with up to date information on cemetery legislation, safety initiatives and technology implemented by the Metropolitan Cemeteries Board. This has included training on burial safety, use of the electronic chapel trolleys and audio/visual system, tours through our crematorium and training for our service booking portal.

In the past year, we have also engaged with community funeral directors from the Muslim community, offering training in burials catering to their traditional burial requirements. Opportunities like this allow us to exchange ideas and better understand the community's needs.

The Metropolitan Cemeteries Board also provides a practice burial plot where funeral directors can give their employees a hands-on induction to burial training.



We Listen

FAITH AND FAREWELL – MULTICULTURAL ENGAGEMENT AND SERVICE EVOLUTION

During the year, the Metropolitan Cemeteries Board provided funeral services for 48 identified religious denominations. Disclosure or selection of a burial or memorial location that corresponds to religious denomination is decreasing, and non-denominational or unknown religion is increasing.

We have maintained engagement with faith leaders, including the Perth Chevra Kadisha (representing Perth's Jewish Orthodox community), Ukrainian Orthodox, Greek Orthodox, and Muslim faith leaders to better understand burial and cultural needs of those communities, to ensure those communities continue to have access to services and products that meet those needs.

This year, staff from the Metropolitan Cemeteries Board met with faith leaders from the Muslim community who have become licensed as funeral directors to conduct Muslim funerals. In addition to building relationships and improving understanding, the sessions were a valuable opportunity for education and training in the Metropolitan Cemeteries Board funeral booking system, and the processes required to ensure that graves are prepared that meet cultural requirements.



We Listen

BUILDING CAPABILITY FROM WITHIN

The Metropolitan Cemeteries Board has invested in identifying and building potential leaders and developing a talent pipeline through skill enhancement and professional development, streamlining structures and processes, and enhancing diversity and inclusion within our workforce. The key priority areas over the course of the year have been:

1. **Organisational Structure** Implementing a structure that aligns functions and resources to maximise community service delivery.
2. **Leadership Expectations** Embedding the Public Sector Commission (PSC) Leadership Expectations framework into the employment lifecycle.
3. **Technology Integration** Utilising technology to streamline recruitment and onboarding processes to attract and retain talent.
4. **Integrity & Ethics** Completing mandatory training to strengthen ethical foundations.
5. **Data & Reporting** Improving data collection and reporting to develop evidence-based strategic workforce and diversity plans.
6. **Staff Development** Delivering training to support staff development and build flexibility.
7. **Cultural Competency** Developing stronger cultural competencies across the workforce.
8. **Workforce Stability** Ensuring workforce stability with permanent employment.
9. **Diversity & Inclusion** Implementing strategies to embrace diversity and inclusion within the workforce.
10. **Values Integration** Embedding organisational values into recruitment, development activities, and workplace culture.



We Listen

DEVELOPING LEADERSHIP CAPABILITY

We continue to embed Leadership Expectations through revised attraction, recruitment, selection, and onboarding processes. This includes revitalised job descriptions, improved recruitment processes, and the introduction of e-recruitment and onboarding solutions.

Leadership development initiatives that were implemented during the year include:

- **We Lead** A bespoke Leadership Development Training Program to communicate expected standards of behaviour for managers, coordinators, and leaders.
- **Thrive at Work** In partnership with Curtin University's Future of Work Institute, implementing solutions that support mental safety and wellbeing at work.
- **Public Sector Commission Propel Leadership Program** A future-focused leadership development program aimed at shaping managers into leaders.
- **Industry Forums & Conferences** Participation in relevant industry events for continuous learning and networking.

ENHANCING DIVERSITY AND INCLUSION

We have committed to actions from the Public Sector Workforce Diversification and Inclusion Strategy 2020-2025, including:

- **Workforce Composition** Women make up 38 percent of the workforce, including the CEO, with over half of Tier 2 and 3 management positions held by women.
- **Cultural Diversity** 16 percent of employees are from culturally diverse backgrounds.
- **Youth Employment** Offering school-based traineeships and apprenticeship opportunities to meet youth employment targets.
- **Inclusive Recruitment** Encouraging applications from diverse groups, including Aboriginal and Torres Strait Islander people, young people, people with disabilities, and those from culturally and linguistically diverse backgrounds.

We are dedicated to fostering an inclusive, capable, and high-performing workforce through strategic initiatives and continuous development.



We Listen

Increasing Diversity – Youth Employment

We have five employees under 25 years of age. These employees work across our operations, corporate services and customer sales and support divisions.

As at 30 June 2024, we employ two youth Horticultural Apprentice, and two School Based Trainees through the participation in the Public Sector Commission's School Based Traineeship Program.

Increasing Diversity – Aboriginal Employment

We participate in the PSC Solid Futures Aboriginal Traineeship program, hosting one Aboriginal Trainee who is employed in our Customer Sales and Support Division.

As at 30 June 2024, one Aboriginal Apprentice is employed in the role of Cemetery Worker (Horticulture) working in the Operations Division. We ensure all vacant positions are advertised on the WA Aboriginal jobs board and provide avenues through Job Skills WA to people seeking support with their job applications.



We Listen

ENHANCING SERVICES THROUGH CUSTOMER FEEDBACK

The Metropolitan Cemeteries Board remains committed to improving services through careful analysis of customer feedback, including complaints, compliments, and survey results.

This year, our annual customer survey once again reflected exceptional levels of satisfaction, detailed further in the Key Performance Indicators section of this report. The survey involved a sample of 2,000 individuals who coordinated services at a Metropolitan Cemeteries Board cemetery in 2023, with a 28.4 percent participation rate, and a maximum sampling error of ±3.98 percent.

In 2023-24, we conducted more than 100,000 formal interactions with customers, encompassing funeral services, ashes collections, memorial appointments, phone calls, and correspondence. This is a summary of complaints and appreciation over that period.

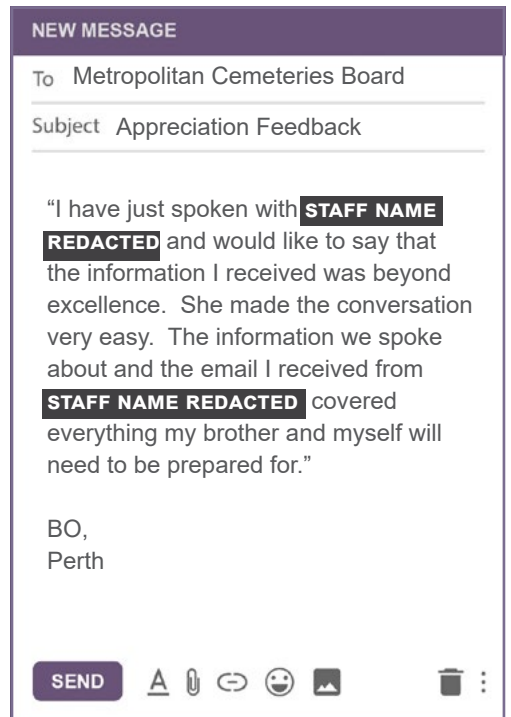
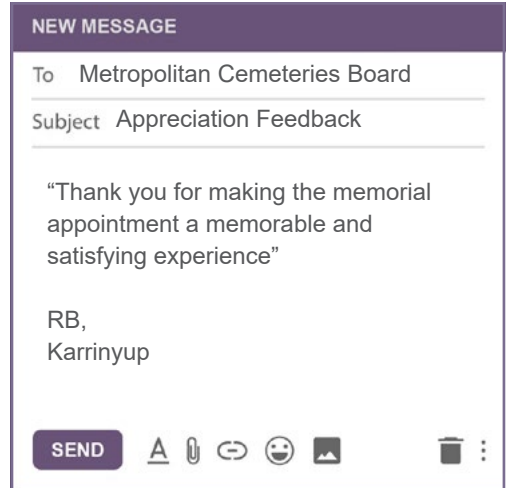
Complaints about audiovisual facilities, including livestreaming and multimedia presentations, have decreased by 30 percent but still exceed acceptable levels, primarily due to user errors. To address this, we provide training to users, including internal staff and funeral directors, aiming to further reduce these issues.

Complaints concerning the handling of flowers, ornaments, and tribute items have also declined. Recognising the sensitivity of this matter, we continuously refine our processes and ensure clear communication with families about hazardous and non-compliant tributes.

80 percent praised exceptional services by staff, correlating with high customer satisfaction survey results. The survey showed:

- **Overall satisfaction with services** 93.2 percent
- **Cleanliness of grounds and facilities** 91 percent
- **Accommodation of religious, cultural, and secular beliefs** 89.1 percent
- **Professionalism of staff** 93.8 percent
- **Ease of getting an appointment** 71.1 percent

These high satisfaction levels highlight the significant impact of our staff's performance.



We Listen

RECYCLING OF SURGICAL IMPLANTS: SUPPORTING CANCER PATIENTS

Since 18 April 2013, the Metropolitan Cemeteries Board has partnered with OrthoMetals, a Netherlands-registered company certified with ISO:9001 and ISO:14001 standards, to recycle surgical implants. This collaboration began on 1 July 2013 and leverages OrthoMetals' 15 plus years of experience in collecting and recycling metals from crematoria worldwide.

Families have the option to request the return of surgical implants when completing cremation paperwork. If requested, our staff will ensure these implants are returned to the family when the ashes are collected. Otherwise, any remaining surgical metals after cremation are stored for recycling.

The funds generated from recycling these metals are donated to the Cancer Council Western Australia. These contributions support the operational costs of Milroy and Crawford Lodges, which provide metropolitan accommodation for country cancer patients. Each year, these lodges house between 3,000 and 4,000 patients. The Metropolitan Cemeteries Board does not retain any proceeds from the recycling program.

In 2023-24, we proudly donated \$166,108 to the Cancer Council of Western Australia through the recycling of surgical metals, continuing our commitment to support cancer patients and their families. The total amount raised to date since the program started is \$2,227,722.



\$166,108

A total of
\$2,227,722
donated to
WA Cancer Council
since 2013!



We Improve

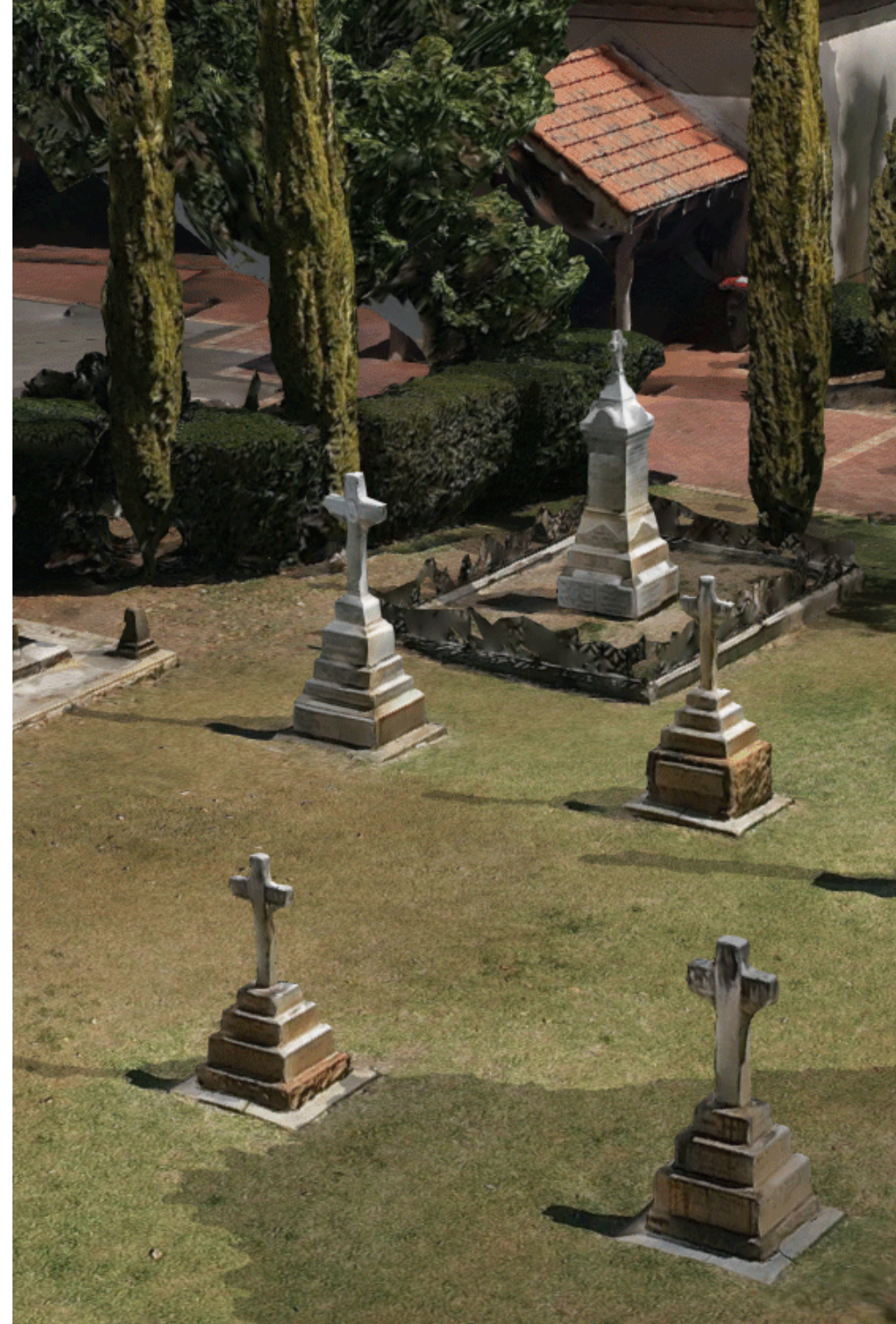
INNOVATING AND EMBRACING TECHNOLOGY: THREE-DIMENSIONAL AERIAL MAPPING

During 2023-24, the Metropolitan Cemeteries Board completed an innovative project, capturing high-resolution, three-dimensional models of five of our cemetery sites. The models were captured from above, using emerging unmanned aerial vehicle (drone) technology to create highly accurate 'mesh models' of our cemeteries. Each mesh model was captured with a resolution of 10mm per pixel - accurate enough to clearly read a street sign / or identify an individual memorial.

The project covered Karrakatta, Fremantle, and Midland Cemeteries, as well as Pinnaroo Valley and Rockingham Regional Memorial Parks. Over 300 hectares of cemetery land was captured in total. It was undertaken to improve the accuracy of the data that underpins our operations and has many complementary benefits and opportunities for innovation. The models have been incorporated within the Metropolitan Cemeteries Board's Geographical Information System, providing staff with on-demand access to interactive mapping applications on their phone, tablet or desktop devices.

The three-dimensional models have already had an impact on the way we operate, allowing our staff to be able to interactively view our sites without having to leave their desk. They have improved the accuracy of our spatial data, informed improvements to cemetery management as well as reducing our expected expenditure on spatial data capture going forward.

The Metropolitan Cemeteries Board is working to leverage the new technology by integrating the three-dimensional models within our core systems and embedding them into our cemetery operations. We are using the models to lead the development of new applications and services that will improve the user experience for our clients, industry partners and other stakeholders.



We Improve

RENEWING TRANSPARENCY IN OUR REDEVELOPMENT PROCESS

The Metropolitan Cemeteries Board acknowledges that the renewal program at Karrakatta Cemetery must be undertaken with utmost care and sensitivity, and we continue to consider how the program may be improved. Through the analysis of feedback from stakeholders, we have reviewed our cemetery renewal processes to ensure that it meets, or exceeds, today's standards and community expectations.

Following this work, we have adopted a new approach to cemetery renewal at Karrakatta Cemetery which commenced in 2023-24. This new approach focuses on increasing the number of headstones retained over the site of interment, and new processes to retain war veteran memorials, wherever possible.

We have also continued our communications to provide as much notice as possible about proposed renewal schemes, including by:

- Making maps and plans available for public inspection.
- Attempting to directly contact all grant holders and people who have registered an interest on a grave within the redevelopment area.
- Posting signage in the proposed redevelopment area inviting written submissions to the Board for 12 months.
- Advertising in local newspapers three months prior to implementation.

Enhanced Communication Efforts

In addition to these requirements, we have improved our communication strategy:

- **Public Notices** Notices are published in local newspapers and on our website alongside signage in proposed redevelopment areas. At least 18 months of consultation is available to the community, well in excess of our legal obligation.
- **Individual Signage** Each gravesite within the proposed redevelopment area has signage indicating whether the grave:
 - Has a current grant and will be retained.
 - The grant has expired and will be assessed for renewal.

Families are given the opportunity to purchase a new grant for a family grave, ensuring the monument is retained. We provide a [guide](#) on our website to assist families who choose not to renew their grants.

There are no current plans to undertake redevelopment at any other cemeteries operated by the Metropolitan Cemeteries Board.



We Improve

RENEWING TRANSPARENCY IN OUR REDEVELOPMENT PROCESS

Collaboration with Veterans Affairs

We collaborate with the Department of Veterans Affairs (Office of Australian War Graves) and the Returned Services League of WA to identify veterans and consult with their families about their wishes.

Our commitment to authentic engagement, thorough research, and diligent family contact has been highly valued.

In accordance with our Memorandum of Understanding with the Office of Australian War Graves, all official War Graves are exempt from cemetery renewal and are retained in situ.

Industry Recognition

During a visit to Perth, Mr. Ben Kelly, Chief Executive Officer of the Australasian Cemeteries and Crematoria Association, was briefed on our cemetery redevelopment process. He toured Karrakatta Cemetery, observing areas planned for redevelopment, areas that have been redeveloped, and areas currently undergoing redevelopment.

Mr. Kelly commended the Metropolitan Cemeteries Board for its transparency, sensitivity, compassion, and outstanding outcomes, highlighting the program as an exemplary model in the Australasian sector.

By continuously improving our processes and communication efforts, we remain committed to maintaining transparency and engaging authentically with the community, ensuring that our redevelopment projects meet current expectations and uphold the dignity and respect of those interred.



We Improve

LICENSING OF FUNERAL DIRECTORS AND MONUMENTAL MASONS

Under the *Cemeteries Act 1986*, funeral directors and monumental masons must have a valid license to conduct funeral services and monumental works in cemeteries. The Metropolitan Cemeteries Board is responsible for issuing these licenses for work at any of its cemeteries.

Licensing Requirements for Funeral Directors

Funeral directors licensed by the Metropolitan Cemeteries Board are required to:

- Adhere to the Metropolitan Cemeteries Board Funeral Director Code of Conduct,
- Adhere to the Funeral Directors License Conditions of Issue,
- Meet all legislative requirements,
- Meet specific standards set by the Metropolitan Cemeteries Board,
- Have the appropriate equipment, vehicles, and facilities,
- Maintain appropriate insurance coverage, and
- Provide a national police clearance and Bankruptcy Certificates to the Metropolitan Cemeteries Board every five years.

Metropolitan Cemeteries Board-issued funeral director licenses are reviewed annually to ensure that standards are met, and the community's interests are protected during a particularly vulnerable time.

During the year, we renewed 32 funeral director licenses. A list of licensed funeral directors is available at [Choosing a Funeral Director](#).

Licensing Requirements for Monumental Masons

Similarly, we renewed 13 monumental mason licenses during the year. Monumental masons must also meet stringent criteria to ensure the quality and safety of their work within the cemeteries. A list of licensed monumental masons is available at [Monumental Masons List](#).

By maintaining rigorous licensing standards, the Metropolitan Cemeteries Board ensures that all work carried out within its cemeteries is performed to the highest standards, safeguarding both the physical integrity of the sites and the emotional well-being of the community.



Choosing
a
Funeral
Director



Choosing
a
Monumental
Mason



We Improve

ENHANCING SECURITY AT METROPOLITAN CEMETERIES

Unfortunately, cemeteries can be subject to antisocial behaviour and opportunistic crimes, such as break-ins and theft from vehicles. We strive to ensure that everyone feels safe at our cemeteries, and continue to implement various measures to enhance security.

Key preventative measures include the strategic installation of CCTV cameras, with footage accessible to WA Police. Branded vehicles with the 'Eyes on the Street' logo act as visible deterrents to potential offenders.

Permanent signs warning visitors not to leave valuables in their vehicles are placed at all entrances, fence lines, and throughout the cemeteries.

We continue to monitor security closely and collaborate with police and the community to prioritise public safety.

We remain committed to ensuring the safety and security of its sites through ongoing vigilance and community collaboration.



We Improve

SPIRITUAL EVENTS AND OBSERVANCE AT KARRAKATTA AND FREMANTLE MAUSOLEUMS

The Metropolitan Cemeteries Board proudly hosts traditional spiritual events that resonate deeply with the community. Each year, the Karrakatta and Fremantle mausoleums become vibrant centres of faith and reflection during Easter Sunday, All Souls Day, and the Feast of the Annunciation. These cherished events include three masses and a rosary, attracting up to 500 attendees who gather to honour these significant spiritual occasions, connect with families and friends and remember their loved ones.

The consistent high attendance at these events underscores their importance to the community, providing a space for individuals to come together in a shared expression of faith and remembrance. Recognising the continued participation, we have taken proactive steps to enhance the safety and experience for all attendees. Enhancements to the safety and planning protocols are as follows:

- **Staff Presence** Ensuring there is sufficient staffing to manage the events smoothly and address any immediate concerns.
- **First Aid Facilities** Setting up first aid stations to provide prompt medical assistance if needed.
- **Traffic Management** Implementing effective traffic control measures to ensure orderly parking and ease of access to the mausoleums.
- **Comfort** Provision of water, seating, and marquees for weather protection.
- **Mausoleum Setup** Arranging the mausoleum spaces to accommodate the large gatherings safely and comfortably, ensuring clear pathways and adequate seating.

These improvements reflect our commitment to providing a secure and welcoming environment for all who attend. By continuously refining our safety protocols and logistical arrangements, we aim to uphold the sanctity and serenity of these events, allowing the community to focus on their spiritual reflections and connections.

We value the opportunity to support the community through these spiritual gatherings, fostering a sense of unity and shared purpose. We look forward to continuing this tradition and enhancing the experience for everyone involved, ensuring that these important occasions remain a highlight of our community engagement efforts.





FINANCIAL STATEMENTS



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Financial Statements

The Board has pleasure in presenting its audited general purpose financial statements for the reporting period ended 30 June 2024 which provides users with the information about the Board's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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Financial Statements

Certification of Financial Statements for the year ended 30 June 2024

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 2024 and the financial position as at 30 June 2024.

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

Joe O'Dea (Jnr)
CHAIR

Darrell Jones
BOARD MEMBER

Joe Fortuna
CHIEF FINANCE OFFICER

13 September 2024





Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

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 2024, 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 Metropolitan Cemeteries Board for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for opinion

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

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

Responsibilities of the Board for the financial statements

The Board is responsible for:

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Basis for Qualified Opinion

I identified the following significant weaknesses:

- Procurement**
In the procurement controls designed and implemented by the Metropolitan Cemeteries Board. In particular, weaknesses were identified in the procurement contract management processes, purchase orders being raised subsequent to receipt of an invoice and inappropriate segregation of duties for incurring and certifying officers on expenditure. The combined weaknesses increase the risk of erroneous or fraudulent payments and ordering of inappropriate or unnecessary goods or services.
- General Computer Controls**
In the general computer controls implemented by the Metropolitan Cemetery Board. These weaknesses could result in unauthorised or inappropriate access and/or changes which could compromise the integrity, availability and confidentiality of key business systems, including the financial system. This access could also be used to override management controls that prevent fictitious or fraudulent transactions and undermine the integrity of data used to prepare the financial statements.

Qualified Opinion

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



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

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the controls exercised by the Metropolitan Cemeteries 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 2024, and the controls were implemented as designed as at 30 June 2024.

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 Metropolitan Cemeteries Board for the year ended 30 June 2024 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 Metropolitan Cemeteries Board for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Metropolitan Cemeteries Board's performance and fairly represent indicated performance for the year ended 30 June 2024.

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 904 Key Performance Indicators.

Auditor General's responsibilities

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

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 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 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Metropolitan Cemeteries Board for the year ended 30 June 2024 included in the annual report on the Board's website. The Board's management is responsible for the integrity of the Board's website. This audit does not provide assurance on the integrity of the Board's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson
 Assistant Auditor General Financial Audit
 Delegate of the Auditor General for Western Australia
 Perth, Western Australia
 14 September 2024



Financial Statements

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

| | Notes | 2024 \$'000 | 2023 \$'000 |
|---|----------|----------------|----------------|
| INCOME | | | |
| Revenue | | | |
| Sales of Memorial products | 3.1 | 5,472 | 5,563 |
| Provision of services and Cemetery leases | 3.2 | 27,803 | 26,723 |
| Investment income | 3.3 | 6,648 | 3,087 |
| Other revenue | 3.5 | 630 | 688 |
| Gains/losses | | | |
| Gains/(losses) on disposal of non-current assets | 3.4 | 65 | 9 |
| TOTAL INCOME | | 40,618 | 36,070 |
| EXPENSES | | | |
| Cost of sales | 3.1 | 1,209 | 1,177 |
| Employee benefits expense | 4.1 | 14,603 | 14,412 |
| Supplies and services | 4.3 | 9,402 | 8,634 |
| Finance costs | 7.4 | - | 1 |
| Depreciation and amortisation expense | 5.3, 5.5 | 3,357 | 3,466 |
| Amortisation of Right-of-Use Assets | 5.2 | 24 | 22 |
| Cemetery lease and other expenses | 4.4 | 3,487 | 3,281 |
| TOTAL EXPENSES | | 32,082 | 30,993 |
| SURPLUS FOR THE PERIOD | | 8,536 | 5,077 |
| OTHER COMPREHENSIVE INCOME | | | |
| Items that will not be reclassified subsequently to profit or loss | | | |
| Changes in asset revaluation surplus | 9.8 | 8,967 | 8,062 |
| Changes in financial asset revaluation reserves | 9.8 | 892 | 519 |
| TOTAL OTHER COMPREHENSIVE INCOME | | 9,859 | 8,581 |
| TOTAL COMPREHENSIVE INCOME FOR THE PERIOD | | 18,395 | 13,658 |

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



Financial Statements

| | Notes | 2024 \$'000 | 2023 \$'000 |
|---|-------|----------------|----------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | 7.1 | 6,384 | 3,828 |
| Inventories | 3.1 | 286 | 286 |
| Receivables | 6.1 | 8,081 | 5,329 |
| Total Current Assets | | 14,751 | 9,443 |
| Non-Current Assets | | | |
| Financial assets through other comprehensive income | 7.2 | 84,715 | 80,257 |
| Property, plant, equipment and vehicles | 5.1 | 114,659 | 105,202 |
| Infrastructure | 5.1 | 21,560 | 20,193 |
| Right-of-use assets | 5.2 | 59 | 82 |
| Intangible assets | 5.4 | 1,478 | 1,731 |
| Total Non-Current Assets | | 222,471 | 207,465 |
| TOTAL ASSETS | | 237,222 | 216,908 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Payables | 6.2 | 798 | 1,240 |
| Employee related provisions | 4.2 | 2,484 | 2,392 |
| Other current liabilities | 6.3 | 56 | 137 |
| Pre-need agreements | 6.4 | 617 | 608 |
| Deferred lease income | 6.5 | 6,361 | 6,109 |
| Total Current Liabilities | | 10,316 | 10,486 |

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2024

| | Notes | 2024 \$'000 | 2023 \$'000 |
|--------------------------------------|-------|----------------|----------------|
| Non-Current Liabilities | | | |
| Employee related provisions | 4.2 | 370 | 347 |
| Lease liabilities | 7.3 | 105 | 104 |
| Pre-need agreements | 6.4 | 31,669 | 31,664 |
| Deferred lease income | 6.5 | 90,759 | 88,700 |
| Total Non-Current Liabilities | | 122,903 | 120,815 |
| TOTAL LIABILITIES | | 133,219 | 131,301 |
| NET ASSETS | | 104,003 | 85,607 |
| Equity | | | |
| | 9.8 | | |
| Contributed equity | | 13,641 | 13,641 |
| Reserves | | 41,973 | 32,114 |
| Retained earnings | | 48,389 | 39,853 |
| TOTAL EQUITY | | 104,003 | 85,607 |

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



Financial Statements

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

| | Notes | Contributed Equity \$'000 | Asset Revaluation Reserves \$'000 | Financial Asset Revaluation Reserves \$'000 | Retained Earnings \$'000 | Total Equity \$'000 |
|--|-------|---------------------------------|--|--|--------------------------------|------------------------|
| Balance 1 July 2022 | | 13,641 | 29,380 | (5,847) | 34,776 | 71,950 |
| Surplus for the period | 9.8 | - | - | - | 5,077 | 5,077 |
| Other comprehensive income | 9.8 | - | 8,062 | 519 | - | 8,581 |
| Total comprehensive income for the period | | - | 8,062 | 519 | 5,077 | 13,658 |
| Balance at 30 June 2023 | | 13,641 | 37,442 | (5,328) | 39,853 | 85,608 |
| Balance at 1 July 2023 | | 13,641 | 37,442 | (5,328) | 39,853 | 85,608 |
| Surplus for the period | 9.8 | - | - | - | 8,536 | 8,536 |
| Other comprehensive income | 9.8 | - | 8,967 | 892 | - | 9,859 |
| Total comprehensive income for the period | | - | 8,967 | 892 | 8,536 | 18,395 |
| Balance at 30 June 2024 | | 13,641 | 46,409 | (4,436) | 48,389 | 104,003 |

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



Financial Statements

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

| Notes | 2024 \$'000 | 2023 \$'000 |
|--|----------------|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts | | |
| Provision of services and Cemetery leases | 31,129 | 30,128 |
| Mausoleum crypt leases | 3,691 | 3,867 |
| Investment income received | 4,303 | 7,404 |
| GST receipts on sales | 2,866 | 2,802 |
| Other receipts | 630 | 688 |
| Payments | | |
| Supplies and services | (13,822) | (11,901) |
| Employee benefits | (14,506) | (14,071) |
| GST payments on purchases | (1,852) | (2,080) |
| GST payments to taxation authority | (972) | (708) |
| Net cash provided by operating activities | 11,465 | 16,129 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Receipts | | |
| Proceeds from sale of non-current physical assets | 118 | 32 |
| Payments | | |
| Purchase of investments | (4,000) | (6,000) |
| Purchase of non-current physical assets | (5,027) | (8,245) |
| Net cash used in investing activities | (8,909) | (14,213) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Principal elements of lease payments | - | (6) |
| Net cash used in financing activities | - | (6) |
| Net increase in cash and cash equivalents | 2,556 | 1,910 |
| Cash and cash equivalents at the beginning of the period | 3,828 | 1,918 |
| CASH AND CASH EQUIVALENTS AT THE END OF PERIOD | 6,384 | 3,828 |

7.1

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



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 Metropolitan Cemeteries Board on the 13 September 2024.

Statement of compliance

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

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

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

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

Basis of preparation

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

Judgement and estimates

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

Contributed equity

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

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

2. Board outputs

How the Board operates

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

2.1 Board objectives

Mission

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

The Metropolitan Cemeteries Board is a fully self-funded statutory authority which manages seven cemetery and memorial park sites throughout metropolitan Perth.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

2.1 Board objectives (continued)

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 Metropolitan Cemeteries Board'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:

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 | 2024 \$'000 | 2023 \$'000 |
|--|-------|----------------|----------------|
| Trading surplus | 3.1 | 4,263 | 4,386 |
| Provision of services and Cemetery leases | 3.2 | 27,803 | 26,723 |
| Investment income | 3.3 | 6,648 | 3,087 |
| Gains/losses on disposal of non-current assets | 3.4 | 65 | 9 |
| Other revenue | 3.5 | 630 | 688 |

3.1 Trading surplus

| | 2024 \$'000 | 2023 \$'000 |
|--|----------------|----------------|
| Sale of Memorial products | 5,472 | 5,563 |
| Cost of Sales: | | |
| Opening Inventory | (175) | (207) |
| Purchases (at cost) | (1,209) | (1,145) |
| Closing Inventory | 175 | 175 |
| Cost of Sales | (1,209) | (1,177) |
| Trading surplus | 4,263 | 4,386 |
| Closing Inventory comprises of: | | |
| Vault stock – Midland – at cost | 31 | 31 |
| Vault stock – Fremantle – at cost | 28 | 28 |
| Memorial, Urns and Plaques - at cost | 116 | 116 |
| Total Inventories held for resale | 175 | 175 |
| Inventories not held for resale: | | |
| Stores – at cost | 111 | 111 |
| Total Inventories not held for resale | 111 | 111 |
| Total Current Inventory | 286 | 286 |

Sales of Memorial products and Vaults

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



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3.1 Trading surplus (continued)

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

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

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

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

A similar accounting policy has been adopted for single use, open-air setting burial 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 2024 (2023: 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.
vaults. Vaults are concrete lined and sealed outer receptacle that houses a deceased’s coffin. The vaults were built and are marketed by Metropolitan Cemeteries Board to the general public.

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

Inventories

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

3.2 Provision of services and cemetery leases

| | 2024 | 2023 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Burial (interment) services | 4,347 | 4,221 |
| Cremation services | 14,611 | 13,962 |
| Grant of right of burial (grave and cemetery land leases) | 4,999 | 4,798 |
| Grant of right of memorial (cemetery infrastructure leases) | 921 | 894 |
| Certificate of entitlement (mausoleum building leases) | 2,925 | 2,848 |
| Total income collected from cemetery leases and provision of services | 27,803 | 26,723 |

Burial (interment) services

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

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



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3.2 Provision of services and cemetery leases (continued)

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 6.4 'Pre-need Agreements'**.

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

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

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

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

Certificate of entitlement (mausoleum crypt and ossuary leases)

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

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

Metropolitan Cemeteries Board considers all unelapsed portion of at-need Certificate of Entitlements as an AASB 16 contract liability where an obligation to transfer leasing services to a customer exists for which the Board has received full consideration from the customer. Where full payment for Certificate of Entitlement is received in advance of the completion of the lease/agreement period, revenue recognition is deferred in contract liabilities within **Note 6.5 'Deferred lease income'**. Pre-need Certificate of Entitlement purchased in advance of death is deferred in contract liabilities within **Note 6.4 'Pre-need Agreements'**.

Grant of right of memorial (cemetery infrastructure leases)

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

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

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

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

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



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3.2 Provision of services and cemetery leases (continued)

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

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

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

Non-leasing component

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

Leasing component

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

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.

3.3 Investment Income

| | 2024 | 2023 |
|--------------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Interest | 291 | 128 |
| Franking credit refunds | 181 | 196 |
| Distributions | 6,176 | 2,763 |
| Total investment income | 6,648 | 3,087 |



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

3.3 Investment Income (continued)

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

| | 2024 \$'000 | 2023 \$'000 |
|---|----------------|----------------|
| Net proceeds on disposal of non-current assets | | |
| Plant, equipment and vehicles | 118 | 118 |
| Carrying amount of non-current assets disposed | | |
| Cost of non-current assets disposed | (4,018) | (109) |
| Depreciation reversed on disposals | 3,965 | - |
| Carrying amount – costs of disposal | (53) | (109) |
| Net gain/(loss) on non-current assets disposed | 65 | 9 |
| Total gains/losses | 65 | 9 |

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

| | 2024 \$'000 | 2023 \$'000 |
|--|----------------|----------------|
| Rentals of Kiosks | 163 | 154 |
| Rental from lease of non-cemetery land and buildings | 350 | 350 |
| Insurance recoveries | 69 | 78 |
| Miscellaneous income | 48 | 106 |
| | 630 | 688 |

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 | 2024 \$'000 | 2023 \$'000 |
|-----------------------------------|-------|----------------|----------------|
| Employee benefits expenses | 4.1 | 14,603 | 14,412 |
| Employee related provisions | 4.2 | 2,854 | 2,739 |
| Supplies and services | 4.3 | 9,402 | 8,634 |
| Cemetery lease and other expenses | 4.4 | 3,487 | 3,281 |



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4.1 Employee benefits expenses

| | 2024 | 2023 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Short-term employee benefits ^(a) | 13,078 | 12,867 |
| Superannuation – defined contributions plans ^(b) | 1,525 | 1,545 |
| Total employee benefits expense | 14,603 | 14,412 |

^(a) Include wages, salaries and social contributions, paid annual leave and paid sick leave and non-monetary benefits (such as cars and free or subsidised goods or services) for current employees.

^(b) Defined contribution plans include West State Superannuation Scheme (WSS), Gold State Superannuation Scheme (GSS), Government Employees Superannuation Board Schemes (GESBs) and other eligible funds.

Wages and salaries

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

Superannuation

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

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

The Board has no liabilities under the Pension Scheme.

Local Government Superannuation Fund and other defined contribution plans

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

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

4.2 Employee related provisions

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

| Current | 2024 | 2023 |
|--|--------------|--------------|
| Employee benefits provision | \$'000 | \$'000 |
| Annual leave ⁽ⁱ⁾ | 1,032 | 942 |
| Long service leave ⁽ⁱⁱ⁾ | 1,402 | 1,402 |
| | 2,434 | 2,344 |
| Other provisions | | |
| Employee on-costs ⁽ⁱⁱⁱ⁾ | 50 | 48 |
| Total current employee related provisions | 2,484 | 2,392 |
| Non-current | | |
| Employee benefits provision | 362 | 340 |
| Long service leave ⁽ⁱⁱ⁾ | | |
| Other provisions | | |
| Employee on-costs ⁽ⁱⁱⁱ⁾ | 8 | 7 |
| Total non-current employee related provisions | 370 | 347 |
| Total employee related provisions | 2,854 | 2,739 |



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4.2 Employee related provisions (continued)

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

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

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

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

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

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

| | 2024 | 2023 |
|--|-----------|-----------|
| | \$'000 | \$'000 |
| Employment on-cost provision | | |
| Carrying amount at start of year | 55 | 50 |
| Additional/(reversals of) provisions recognised | 29 | 23 |
| Payments/other sacrifices of other economic benefits | (30) | (20) |
| Unwinding of the discount rate | 4 | 2 |
| Carrying amount at end of year | 58 | 55 |

Key sources of estimation uncertainty – long service leave

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

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

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

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

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



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4.3 Supplies and services

| | 2024 | 2023 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Communications | 116 | 65 |
| Consultants and Contractors | 8,410 | 7,505 |
| Consumables | 297 | 332 |
| Materials | 530 | 673 |
| Travel | 27 | 24 |
| Others | 22 | 35 |
| Total supplies and services expenses | 9,402 | 8,634 |

Supplies and services

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

Consultants and Contractor expenses

Consultants and Contractor expense are recognised as expenses as incurred.

4.4 Cemetery lease and other expenses

| | 2024 | 2023 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Cemetery lease expenses | | |
| Building and infrastructure maintenance | 1,057 | 1,394 |
| Equipment repairs and maintenance | 554 | 400 |
| Utilities | 566 | 568 |
| Insurance | 280 | 267 |
| Total Cemetery lease expenses | 2,457 | 2,629 |
| Other expenses | | |
| Employment on-costs | 519 | 216 |
| Administration | 166 | 192 |
| Other staffing | 269 | 209 |
| Board expenses | 76 | 35 |
| Total other expenses | 1,030 | 652 |
| Total Cemetery lease and other expenses | 3,487 | 3,281 |

Cemetery lease expenses

Pursuant to paragraph 82 of AASB 16, expenses incurred in earning the operating lease income are accounted for in the Cemetery lease expenses note of the Statement of Comprehensive Income. These expenses, which directly relate to the operating lease of the Board's assets, include maintenance, utility and council rates, insurance expenses and renovations and improvements.

Building, infrastructure and equipment repairs and maintenance

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



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4.4 Cemetery lease and other expenses (continued)

Employment on-costs

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

Other expenses

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

5. Key assets

Assets the Board utilises for economic benefit or service potential

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

| | Notes | 2024 \$'000 | 2023 \$'000 |
|---|-------|----------------|----------------|
| Property, plant, equipment and vehicles | 5.1 | 114,659 | 105,202 |
| Infrastructure | 5.1 | 21,560 | 20,193 |
| Right-of-use assets | 5.2 | 58 | 82 |
| Intangibles | 5.4 | 1,478 | 1,731 |
| Total key assets | | 137,755 | 127,208 |



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.1 Property, plant, equipment, vehicles and infrastructure

| | Plant equipment and vehicles | Office equipment | Cemetery renewal | Freehold land | Buildings | Buildings and projects under construction | Total property, plant equipment and vehicles | Infrastructure |
|--|------------------------------------|---------------------|---------------------|------------------|---------------|---|--|----------------|
| Year ended 30 June 2024 ^(b) | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | | | |
| 1 July 2023 | | | | | | | | |
| Gross Carrying amount | 14,318 | 4,367 | 3,836 | 18,644 | 66,612 | 13,368 | 121,145 | 21,346 |
| Accumulated Depreciation | (9,196) | (2,996) | (3,749) | - | (2) | - | (15,943) | (1,153) |
| Carrying amount at start of year | 5,122 | 1,371 | 87 | 18,644 | 66,610 | 13,368 | 105,202 | 20,193 |
| Additions | 2 | - | - | - | - | 5,012 | 5,014 | - |
| Transfers from (out of) works in progress | 230 | 206 | - | - | 2,104 | (4,485) | (1,943) | 1,943 |
| Disposals at Written Down Value | (53) | - | - | - | - | - | (52) | - |
| Revaluation Increments/(Decrements) ^(a) | 13 | - | - | 5,273 | 3,681 | - | 8,967 | - |
| Depreciation | (863) | (297) | (87) | - | (1,278) | - | (2,528) | (579) |
| Carrying amount at 30 June 2024 | 4,451 | 1,280 | - | 23,917 | 71,118 | 13,895 | 114,660 | 21,560 |
| Gross carrying amount | 14,510 | 4,573 | 3,836 | 23,917 | 72,397 | 13,895 | 133,131 | 23,289 |
| Accumulated depreciation | (10,059) | (3,293) | (3,836) | - | (1,280) | - | (18,471) | (1,732) |

^(a) Impairment losses (if any) are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.

^(b) 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 2024

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

Initial recognition

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

Subsequent measurement

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

- land;
- buildings; and
- infrastructure.

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

Land and buildings

Are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2023 by the Western Australian Land Information Authority (Landgate). The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$14,400,000 (2023: \$14,100,000). 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).

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 2024, 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 2021 by the Western Australian Land Information Authority (Landgate) and recognised at 30 June 2022. 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. not differ materially from the asset's fair value at the end of the reporting period.

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 2024

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

Existing use buildings and infrastructure

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

Restricted use land

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

Significant assumptions and judgements

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

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

Commitments

Capital expenditure commitments as at 30 June 2024 are included in **Note 7.5 'Capital expenditure commitments'**, being contracted capital expenditure additional to the amounts reported in **Note 5.1 'Property, plant, equipment, vehicles and infrastructure'** and **Note 5.4 'Intangible Assets'**.

5.2 Right-of-use assets

| | Office Equipment | Total |
|---|---------------------|-----------|
| Year ended 30 June 2024 | \$'000 | \$'000 |
| Carry amount at beginning of period | 82 | 82 |
| Depreciation | (24) | (24) |
| Net carrying amount at end of period | 58 | 58 |

Initial Recognition

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

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

Subsequent Measurement

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

Depreciation and impairment of right-of-use assets

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

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



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.3 Depreciation and impairment

| | 2024 | 2023 |
|-------------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Plant, equipment and vehicles | 863 | 1,005 |
| Office equipment | 297 | 272 |
| Buildings | 1,278 | 1,209 |
| Infrastructure | 579 | 579 |
| Renewal Areas | 87 | 105 |
| | 3,104 | 3,170 |

As at 30 June 2024 there were no indications of impairment to property, plant and equipment, vehicles or infrastructure. Please refer to **Note 5.4 'Intangible Assets'** for the Board's impairment assessment of intangible assets.

Finite useful lives

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

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

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

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

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

Impairment

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

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

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

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

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



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.3 Depreciation and impairment(continued)

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

5.4 Intangible Assets

| | Software Licenses | Computer Software | Total |
|---|-------------------|-------------------|--------------|
| Year ended 30 June 2024 | \$'000 | \$'000 | \$'000 |
| 1 July 2023 | | | |
| Gross carrying amount | 289 | 4,511 | 4,800 |
| Accumulated amortisation | (289) | (2,780) | (3,069) |
| Carrying amount at start of year | - | 1,731 | 1,731 |
| Amortisation expense | - | (253) | (253) |
| Carrying amount as at 30 June 2024 | - | 1,478 | 1,478 |
| Gross carrying amount | 289 | 4,511 | 4,800 |
| Accumulated amortisation | (289) | (3,033) | (3,322) |

Initial recognition

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

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

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

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

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

Subsequent measurement

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

5.5 Amortisation and impairment

| | 2024 | 2023 |
|--|------------|------------|
| | \$'000 | \$'000 |
| Computer Software | 253 | 296 |
| Total amortisation for the period | 253 | 296 |

As at 30 June 2024 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.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.5 Amortisation and impairment (continued)

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

| Intangible Asset | Useful life in years |
|----------------------------------|----------------------|
| Computer Software ^(a) | 3 to 10 years |
| Software Licences | 3 to 10 years |

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

Impairment of intangible assets

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

Software Licences

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

Computer Software

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

Development Costs of Intangibles

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

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

6. Other assets and liabilities

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

| | Notes | 2024 \$'000 | 2023 \$'000 |
|---------------------------|-------|----------------|----------------|
| Receivables | 6.1 | 8,081 | 5,329 |
| Payables | 6.2 | (798) | (1,240) |
| Other Current liabilities | 6.3 | (56) | (137) |
| Pre-need agreements | 6.4 | (32,287) | (32,272) |
| Deferred lease income | 6.5 | (97,120) | (94,809) |

6.1 Receivables

| | 2024 \$'000 | 2023 \$'000 |
|----------------------|----------------|----------------|
| Current | | |
| Trade debtors | 1,795 | 2,303 |
| Accrued revenue | 5,535 | 2,285 |
| GST Receivable | - | 42 |
| Prepayments | 751 | 699 |
| Total current | 8,081 | 5,329 |

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



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

6.1 Receivables (continued)

Impairment of receivables – expected credit losses

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

The allowance for uncollectible amounts is raised using a forward-looking expected credit loss (ECL) approach. During the year, there were no debtor accounts that became uncollectible. Thus, ECL for the Board's trade debtors is deemed to be nil (2023: Nil). The Board does not hold any collateral as security or other credit enhancements for trade debtors.

6.2 Payables

| | 2024 | 2023 |
|--|------------|--------------|
| | \$'000 | \$'000 |
| Current | | |
| Trade payables | 75 | 498 |
| Accrued expenses | 460 | 461 |
| Accrued salaries | 309 | 296 |
| Retention monies held on capital projects | 19 | 19 |
| Other (Payroll & Workers compensation payable) | (65) | (34) |
| Total current payables | 798 | 1,240 |

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 (2024: 6 days, 2023: 6 days). Accrued salaries are settled within a fortnight of the reporting period end. The Board considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.3 Other current liabilities

| | 2024 | 2023 |
|--|-----------|------------|
| | \$'000 | \$'000 |
| Current | | |
| Income received in advance | 58 | 139 |
| Other refunds payable | (2) | (2) |
| Total Other current liabilities | 56 | 137 |

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

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

6.4 Pre-need agreements

| | 2024 | 2023 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Cremation | 479 | 473 |
| Burial | 138 | 135 |
| Total current pre-need Agreements | 617 | 608 |
| Non-Current | | |
| Cremation | 6,320 | 6,246 |
| Burial | 1,989 | 1,943 |
| Memorial products | 5,937 | 6,296 |
| Certificate of Entitlement | 17,423 | 17,179 |
| Total Non-current pre-need Agreements | 31,669 | 31,664 |
| Balance at end of period | 32,286 | 32,272 |



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

6.4 Pre-need Agreements (continued)

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

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

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

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

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

6.5 Deferred lease income

| | 2024 | 2023 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Grant of Right of Memorial | 716 | 684 |
| Grant of Right of Burial | 3,102 | 2,955 |
| Mausoleum Certificate of Entitlement | 2,543 | 2,470 |
| Total current pre-need Agreements | 6,361 | 6,109 |
| Non-Current | | |
| Grant of Right of Memorial | 10,353 | 10,277 |
| Grant of Right of Burial | 48,299 | 46,765 |
| Mausoleum Certificate of Entitlement | 32,107 | 31,658 |
| Total Non-current Deferred Grant and leases income | 90,759 | 88,700 |
| Balance at end of period | 97,120 | 94,809 |

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 Metropolitan Cemeteries Board has received full consideration of the amount due, in advance of satisfying the performance obligation. The Board has a performance obligation of providing a lease or exclusive right to the Grant or Certificate of Entitlement holder over an underlying asset (e.g. cemetery land, memorial infrastructure, land and garden beds or mausoleum assets etc.) over the lease term.

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

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



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7. Financing

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

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

7.1 Cash and cash equivalents

Reconciliation of Cash

| | 2024 | 2023 |
|---------------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Cash and cash equivalents | 6,384 | 3,828 |
| Balance at end of period | 6,384 | 3,828 |

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)

| | 2024 | 2023 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| At beginning of year | 80,257 | 74,125 |
| Additions | 4,000 | 6,000 |
| Management fees reclassified to Income Statement | (434) | (387) |
| Net gains and (losses) recognised in OCI | 892 | 519 |
| Balance at end of period | 84,715 | 80,257 |
| Composition of financial assets at fair value through OCI: | | |
| Managed Units | 84,715 | 80,257 |
| Balance at end of period | 84,715 | 80,257 |

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:

| | 2024 | 2023 |
|---|---------------|---------------|
| Name of Fund | \$'000 | \$'000 |
| Russell Investments Balanced Fund | 58,106 | 56,662 |
| Russell Investments Australian Floating Rate Fund | 8,647 | 8,046 |
| Russell Investments Australian Opportunities Fund | 17,962 | 15,549 |
| | 84,715 | 80,257 |



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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

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

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

Initial recognition and measurement

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

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

Subsequent measurement

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

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

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

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

Management and performance fees

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

Impairment

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

Distributions received

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

| | 2024 | 2023 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| On investments retained at the end of the period | 6,176 | 2,762 |
| Total distributions received | 6,176 | 2,762 |



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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

Disposals of managed funds during the period

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

7.3 Lease liabilities

| | 2024 | 2023 |
|---|--------|--------|
| | \$'000 | \$'000 |
| Not later than one year | - | - |
| Later than one year and not later than five years | 105 | 104 |
| Later than five years | - | - |
| | 105 | 104 |
| Current | - | - |
| Non-current | 105 | 104 |
| | 105 | 104 |

The Board measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Board uses the incremental borrowing rate provided by Western Australia Treasury Corporation (WATC) of 4.5% (2023: 4.5%).

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

- Fixed payments (including in-substance fixed payments); and
- 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.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

| | 2024 | 2023 |
|--|-----------|-----------|
| | \$'000 | \$'000 |
| Plant and equipment | 24 | 22 |
| Total right-of-use asset depreciation | 24 | 22 |
| Lease interest expense (included in Finance cost) | - | 1 |

The total cash outflow for leases in 2024 was \$nil (2023: \$5,134).

The Board's leasing activities and how these are accounted for

The Board has leases for office plant and equipment. The Board recognises these leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

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.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.4 Finance costs

| | 2024 \$'000 | 2023 \$'000 |
|-------------------------------|----------------|----------------|
| Lease interest expense | - | 1 |
| Finance costs expensed | - | 1 |

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

7.5 Capital expenditure commitments

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

| | 2024 \$'000 | 2023 \$'000 |
|---------------|----------------|----------------|
| Within 1 year | 357 | 912 |
| | 357 | 912 |

8. Risks and Contingencies

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

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

8.1 Financial risk management

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

(a) Summary of risks and risk management

Credit risk

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

Credit exposure to an individual counterparty is restricted by credit limits that are approved by management, based on ongoing credit evaluation. The counterparty's payment profile and credit exposure are continuously monitored by the respective management. In addition, receivable balances are monitored on an ongoing basis with the result that the Board's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk. The Board's trade receivables comprise of 66 debtors (2023: 67 debtors) that represent 100% of trade receivables.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

8.1 Financial risk management (continued)

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

| | 2024 \$'000 | 2023 \$'000 |
|---|----------------|----------------|
| Financial Assets | | |
| Cash and cash equivalents | 6,384 | 3,828 |
| Financial assets at amortised cost ^(a) | 7,331 | 4,589 |
| Fair value through OCI | 84,715 | 80,257 |
| Total Financial Assets | 98,430 | 88,674 |
| Financial liabilities | | |
| Payables | 798 | 1,240 |
| Total financial liability | 798 | 1,240 |

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

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



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

(c) Credit risk exposure

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

| | Total \$'000 | Days Past Due | | | |
|---|-----------------|-------------------|--------------------|----------------------|--------------------|
| | | Current \$'000 | <30 days \$'000 | 31-60 days \$'000 | >60 days \$'000 |
| 30 June 2024 | | 0% | 0% | 0% | 0% |
| Expected credit loss rate | 7,331 | 7,197 | 0 | 66 | 68 |
| Estimated total gross carrying amount at default ^(a) | | | | | |
| Expected credit losses | - | - | - | - | - |
| 30 June 2023 | | | | | |
| Expected credit loss rate | | 0% | 0% | 0% | 0% |
| Estimated total gross carrying amount at default ^(a) | 4,588 | 4,002 | 0 | 396 | 190 |
| Expected credit losses | - | - | - | - | - |

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

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).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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.

| | Level 1 | Level 2 | Level 3 | Fair Value at end of period |
|--|---------------|---------------|----------------|-----------------------------|
| 2024 | \$'000 | \$'000 | \$'000 | \$'000 |
| 1 July 2023 | | | | |
| Fair value financial assets through OCI (Note 7.2) | 84,715 | - | - | 84,715 |
| Land (Note 5.1) | - | 14,400 | 9,517 | 23,917 |
| Buildings (Note 5.1) | - | - | 71,118 | 71,118 |
| Infrastructure (Note 5.1) | - | - | 21,561 | 21,561 |
| | 84,715 | 14,400 | 102,196 | 201,311 |

| | Level 1 | Level 2 | Level 3 | Fair Value at end of period |
|--|---------------|---------------|---------------|-----------------------------|
| 2023 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets measured at fair value: | | | | |
| Fair value financial assets through OCI (Note 7.2) | 80,257 | - | - | 80,257 |
| Land (Note 5.1) | - | 14,100 | 4,544 | 18,644 |
| Buildings (Note 5.1) | - | - | 66,610 | 66,610 |
| Infrastructure (Note 5.1) | - | - | 20,193 | 20,193 |
| | 80,257 | 14,100 | 91,347 | 185,704 |

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 2022.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9. Other disclosures

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

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

9.1 Events occurring after the end of the reporting period

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

9.2 Changes in accounting policy

The following standards are operative for reporting periods ended on or after 30 June 2024 and affects Metropolitan Cemeteries Board reporting requirements:

- **AASB 2021-2** Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates
- **AASB 2021-6** Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

9.3 Key management personnel

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

Compensation of Board Members

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

| Compensation bands | 2024 | 2023 |
|---|-----------|-----------|
| \$0 - \$10,000 ^(a) | - | 5 |
| \$10,000 - \$20,000 | 5 | 1 |
| ^(a) One Board member receives no compensation. | | |
| | 2024 | 2023 |
| | \$'000 | \$'000 |
| Short term employee benefits | 69 | 33 |
| Post-employment benefits | 8 | 3 |
| The total compensation of Board Members | 77 | 36 |

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.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 | 2024 | 2023 |
|--|---------------|---------------|
| \$0 - \$50,000 | 1 | 1 |
| \$50,001 - \$100,000 | 1 | - |
| \$100,001 - \$150,000 | - | - |
| \$150,001 - \$200,000 | 2 | 2 |
| \$200,001 - \$250,000 | - | - |
| \$250,001 - \$300,000 | 1 | 1 |
| \$300,001 - \$350,000 | 1 | - |
| | 2024 | 2023 |
| | \$'000 | \$'000 |
| Short term employee benefits | 706 | 528 |
| Post-employment benefits | 94 | 71 |
| Other (long term) employee benefits | 148 | 120 |
| Termination benefits | 69 | |
| The total compensation of senior officers | 1,017 | 719 |

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

9.4 Related party transactions

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

Related parties of the Metropolitan Cemeteries Board include:

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

Material transactions with other related parties

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

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

Bowra and O'Dea Pty Ltd transacts with the Metropolitan Cemeteries Board in a commercial, arm's length manner, on the same terms and conditions as all other funeral directors who operate in the Perth Metropolitan area. Bowra and O'Dea Pty Ltd do not transact with the Metropolitan Cemeteries Board in any other manner. For the reported period, Bowra and O'Dea Pty Ltd had approximately 3,899 funeral transactions with Metropolitan Cemeteries Board and the appropriate gazetted funeral fees were paid to Metropolitan Cemeteries Board.



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9.4 Related party transactions (continued)

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

| | 2024 \$'000 | 2023 \$'000 |
|--|----------------|----------------|
| Auditing the accounts, controls, financial statements and key performance indicators | 50 | 41 |
| | 50 | 41 |

9.8 Equity

| | 2024 \$'000 | 2023 \$'000 |
|---|----------------|----------------|
| Contributed Equity | | |
| Balance at start of period | 13,641 | 13,641 |
| Balance at end of period | 13,641 | 13,641 |
| Asset Revaluation Surplus | | |
| Balance at start of period | 37,442 | 29,380 |
| <i>Net revaluation increments/(decrements)</i> | | |
| Land | 5,273 | 516 |
| Buildings | 3,681 | 7,546 |
| Infrastructure | - | - |
| Plant & Equipment | 13 | - |
| Reserves balance at end of period | 46,409 | 37,442 |
| Financial Assets Revaluation Reserve | | |
| FVOCI Revaluation Reserves | | |
| Balance at start of period | (5,328) | (5,847) |
| <i>Net revaluation increments / (decrements):</i> | | |
| Fair value assets through OCI | 892 | 519 |
| Reserves balance at end of period | (4,436) | (5,328) |
| Total Reserves balance at end of period | 41,973 | 32,114 |
| Retained Earnings | | |
| Balance at start of period | 39,853 | 34,776 |
| Net surplus | 8,536 | 5,077 |
| Balance at end of period | 48,389 | 39,853 |



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9.9 Supplementary financial information

(a) Write-offs

During the financial year no property, plant and equipment was written off Metropolitan Cemeteries Board's asset register under the authority of the Board (2023: nil). Further, there was no salary overpayment written off under the authority of the Board (2023: nil).

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes (2023:nil).

(c) Gifts of public property

There were no gifts of public property during the financial year or the comparative year (2023:nil)

9.10 Explanatory statement

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

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

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

| | | 2024 | 2023 | Variance | Variance |
|---|-------|---------------|---------------|--------------|------------|
| | Notes | Actual | Actual | | |
| | | \$'000 | \$'000 | \$'000 | \$'000 |
| INCOME | | | | | |
| Revenue | | | | | |
| Sales of Memorial products | | 5,472 | 5,563 | (91) | (2%) |
| Provision of services and Cemetery leases | | 27,803 | 26,723 | 1,080 | 4% |
| Investment Income | 1 | 6,648 | 3,087 | 3,561 | 115% |
| Other revenue | | 630 | 688 | (58) | (8%) |
| Gains | | | | | |
| Gain/(loss) on disposal of non-current assets | | 65 | 9 | 56 | 622% |
| TOTAL INCOME | | 40,618 | 36,070 | 4,548 | 13% |
| Expenses | | | | | |
| Cost of sales | | 1,209 | 1,177 | 32 | 3% |
| Employee benefits expense | | 14,603 | 14,412 | 191 | 1% |
| Supplies and services | | 9,402 | 8,634 | 768 | 9% |
| Depreciation and amortisation expense | | 3,357 | 3,466 | (109) | (3%) |
| Cemetery lease and other expenses | | 3,487 | 3,281 | 206 | 6% |
| Amortisation of Right of Use Assets | | 24 | 22 | 2 | 9% |
| Finance costs | | - | 1 | (1) | (100%) |
| TOTAL EXPENSES | | 32,082 | 30,993 | 1,089 | 4% |
| SURPLUS FOR THE PERIOD | | 8,536 | 5,077 | 3,459 | 68% |

1. Investment Income

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



Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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

| | Variance | 2024 | 2023 | Variance | Variance |
|---|----------|------------------|-----------------------------------|--------------|-------------|
| | Notes | Actual \$'000 | Estimate ^(a) \$'000 | \$'000 | % |
| INCOME | | | | | |
| Revenue | | | | | |
| Sales of Memorial products | 1 | 5,472 | 3,758 | 1,714 | 46% |
| Provision of services and Cemetery leases | | 27,803 | 26,894 | 909 | 3% |
| Investment Income | 2 | 6,648 | 3,299 | 3,349 | 102% |
| Other revenue | | 630 | 614 | 16 | 3% |
| Gains | | | | | |
| Gain/(loss) on disposal of non-current assets | | 65 | 140 | (75) | (54%) |
| TOTAL INCOME | | 40,618 | 34,705 | 5,913 | 17% |
| Expenses | | | | | |
| Cost of sales | | 1,209 | 1,155 | 54 | 5% |
| Employee benefits expense | | 14,603 | 14,328 | 275 | 2% |
| Supplies and services | 3 | 9,402 | 6,788 | 2,614 | 39% |
| Depreciation and amortisation expense | 4 | 3,357 | 5,099 | (1,742) | (34%) |
| Cemetery lease and other expenses | 5 | 3,487 | 4,360 | (873) | (20%) |
| Amortisation of Right of Use Assets | | 24 | - | 24 | 100% |
| Finance costs | | - | 3 | (3) | (100%) |
| TOTAL EXPENSES | | 32,082 | 31,733 | 349 | 1% |
| SURPLUS FOR THE PERIOD | | 8,536 | 2,972 | 5,564 | 187% |

^(a) 2024 estimates have been reclassified to align with the Board's Statement of Comprehensive Income's classifications.

1. Sales of Memorial products

The variance is due to better than expected memorial product sales for the year.

2. Investment Income

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

3. Supplies and services

The variance is due to higher expenses from a dependence on temporary labour hire to cover significant staff shortages, legal and settlement fees, and higher investment management fees than planned.

4. Depreciation and amortisation expense

A number of the Board's fixed assets have been judged to have longer useful lives than initial estimates as well as a lower number of projects being capitalised for the year, which resulted in a lower depreciation expense than the budgeted estimate.

5. Cemetery lease and other expenses

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





KEY PERFORMANCE INDICATORS



Key Performance Indicators

CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2024

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 2024 and the financial position as at 30 June 2024.

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

Joe O'Dea (Jnr)
CHAIR

Darrell Jones
BOARD MEMBER

Joe Fortuna
CHIEF FINANCE OFFICER

13 September 2024



Key Performance Indicators

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

Outcome

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

Effectiveness Indicator

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

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

| Target | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
|--------|---------|---------|---------|---------|---------|
| % | % | % | % | % | % |
| 90.0 | 93.2 | 92.1 | 96.4 | 96.3 | 96.5 |

The annual survey results exceeded the target by 3.2% mainly due to higher than anticipated positive ratings given to the response times for enquiries and customer service experience, in particular, disseminating easy to understand information and understanding to our customers’ needs. Staff members continue to be trained in complaints handling skills, understanding and managing grief, prompt communication as well as excellence in customer service provision.

This result reflects a sustained effort in improving customer service for front line staff in improving awareness and understanding of Metropolitan Cemeteries Board’s regulatory environment, products and services delivered, and drive to instill a culture that fosters compassion, understanding, respect and integrity.



Key Performance Indicators

Effectiveness Indicator (continued)

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

1. Facilities

a. Appropriateness for differing religious and cultural beliefs

In 2023-24, 89.1% of the respondents felt that the Metropolitan Cemeteries Board accommodated their loved one's religious, cultural and/or secular beliefs extremely or very well. The positive result remains comparable with 2022/23 and is due to the Metropolitan Cemeteries Board's ongoing stakeholder connectivity with members of Perth's different religious and cultural communities.

| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
|--|---------|---------|---------|---------|---------|
| | % | % | % | % | % |
| Accommodation for religious and cultural beliefs | 89.1 | 89.4 | 96.0 | 96.1 | 97.9 |

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:

| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
|-------------------------|---------|---------|---------|---------|---------|
| Area or Facility | % | % | % | % | % |
| Chapels | 98.4 | 98.5 | 97.6 | 98.2 | 99.7 |
| Condolence lounges | 97.7 | 99.1 | 98.1 | 98.1 | 98.9 |
| Cafes | 93.1 | 92.0 | 92.0 | 94.1 | 95.7 |
| Natural burial areas | 93.0 | 89.0 | 93.0 | 94.3 | 92.4 |
| Mausoleum | 92.9 | 93.3 | 90.5 | 99.5 | 97.4 |
| Memorial gardens | 90.5 | 94.0 | 96.0 | 97.7 | 97.9 |
| Lawn burial areas | 87.8 | 85.7 | 93.7 | 95.1 | 95.4 |
| Toilets | 85.9 | 87.6 | 92.3 | 88.8 | 92.1 |
| Monumental burial areas | 80.9 | 85.3 | 84.6 | 88.3 | 86.4 |

All of Metropolitan Cemeteries Board'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, with Toilets and Monumental burial areas forming the lower ratings of tidiness compared to extremely or very clean ratings when compared to the grounds and other cemetery facilities.



Key Performance Indicators

2. Number of funerals performed with no incident

No incidents were reported in 2023-24. The Board continues to invest with enhancements to its Cemetery Records System to ensure that errors which might result in an incident are minimised.

| | 2023-24 | 2022-23 | 2021-22 | 2020-21 | 2019-20 |
|------------------|---------|---------|---------|---------|---------|
| No. of funerals | 14,216 | 14,276 | 13,372 | 12,454 | 12,037 |
| No. of incidents | - | - | 6 | 2 | - |

No incidents were reported in 2023-24. The Board continues to invest with enhancements to its Cemetery Records System to ensure that errors which might result in an incident are minimised.

3. Number of complaints received on customer service issues

There were 305 complaints registered during the reporting period. The main areas of complaints recorded were:

| Area of complaint | 2023-24 | | 2022-23 | | 2021-22 | | 2020-21 | | 2019-20 | |
|----------------------|--------------|------------------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
| | % | No. | % | No. | % | No. | % | No. | % | No. |
| Accidents | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.5 | 1 | 0.0 | 0 |
| Facilities | 3.9 | 12 | 12.8 | 14 | 24.5 | 36 | 12.8 | 27 | 13.4 | 28 |
| Grounds / operations | 11.5 | 35 | 33.0 | 36 | 38.1 | 56 | 47.8 | 101 | 39.2 | 82 |
| Products & services | 3.9 | 12 | 44.0 | 48 | 32.7 | 48 | 23.7 | 50 | 19.6 | 41 |
| Renewal program | 79.3 | 242 | 1.0 | 1 | 1.3 | 2 | 3.8 | 8 | 12.9 | 27 |
| Other * | 1.3 | 4 | 9.2 | 10 | 3.4 | 5 | 11.4 | 24 | 14.8 | 31 |
| Total | 100.0 | 305[#] | 100.0 | 109 | 100.0 | 147 | 100.0 | 211 | 100.0 | 209 |

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

[#] Total complaints in 2023-2024 includes 242 customer complaints that were generated by an automated submission tool as part of a campaign from 27-30 June 2024, from an online interest group in regards to cemetery renewals.

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

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

Metropolitan Cemeteries Board may not respond to duplicate complaints.



Key Performance Indicators

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

Generally, the Metropolitan Cemeteries Board received a lower number of complaints and compliments relating to Metropolitan Cemeteries Board facilities, grounds, products and services than in previous years.

Complaints regarding audio visual facilities, including livestreaming and multimedia presentations, remain higher than acceptable, although have reduced again by 30% this year. While it is positive that complaints regarding this service are reducing, it remains at an unacceptable level, and mostly attributable to user error. To address this, the Metropolitan Cemeteries Board continues to provide training to users, including internal staff and funeral directors, to reduce the number of issues that lead to complaints.

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

Following discussion in Parliamentary Estimates Committee hearing on 26 June 2024, regarding complaints received by Metropolitan Cemeteries Board in regard to its cemetery renewal program, the revelation of the low number of complaints received during the year prompted a form letter campaign from an interest group. In the period between 27 June and 30 June, the Metropolitan Cemeteries Board received 242 letters objecting to and demanding a stop to cemetery renewal at Karrakatta. Of these, 237 complaints were identical and appear to have been generated by an automated submission tool. Accordingly, while they have been recorded and reported as above, 15 of those submitted did not provide verifiable names or contact information, and only 30 percent could be reconciled with client records.

Cemetery Renewal (or redevelopment) is being conducted at Karrakatta Cemetery to ensure that Karrakatta Cemetery can continue to provide in-demand services for the broader community of Perth. The program commenced in the 1990s and has been conducted in accordance with the *Cemeteries Act 1986*.

The Metropolitan Cemeteries Board acknowledges that whilst it has always conducted the program within legislative provisions, the practices in the early stages of cemetery renewal did not meet today's standards for community focused service which is reflected in the complaints received in this period.

The Metropolitan Cemeteries Board has evolved its processes regarding community engagement, assessment, and memorialisation over time to have established world leading best practices that demonstrate respectful and compassionate consideration and consultation with affected families and focus on integrity throughout the process.

Of the four complaints recorded against the "Other" category, two related to complaints about funeral directors, 1 about dog walking in cemetery grounds, and 1 allegation regarding a breach of privacy which was disproved.

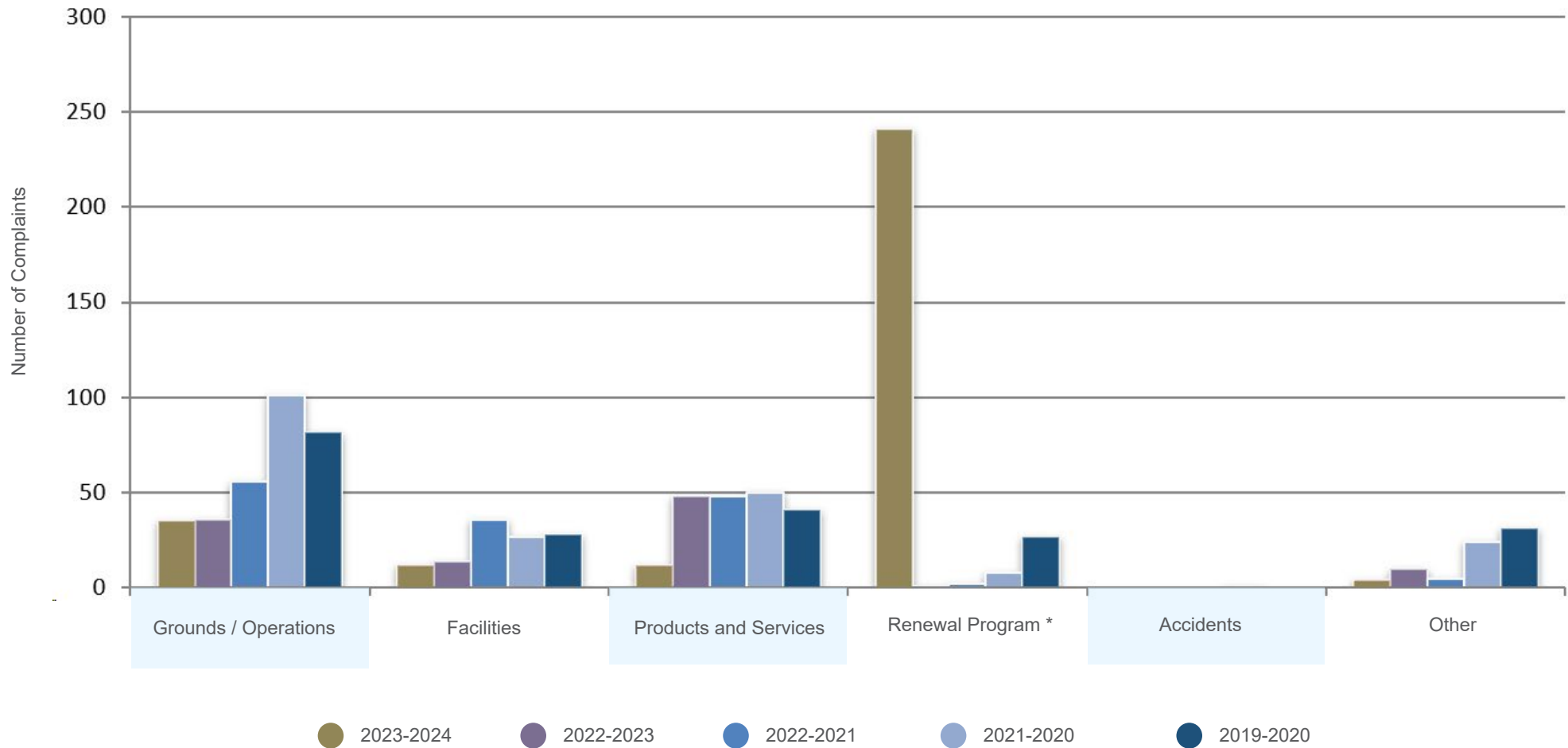
Whilst the number of letters of appreciation reduced this year, 88 percent related to exceptional services provided by staff members directly to clients.



Key Performance Indicators

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

Number of customer complaints



* 242 of these customer complaints were generated by an automated submission tool as part of a campaign from an online interest group in regards to cemetery renewals.



Key Performance Indicators

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

The Metropolitan Cemeteries Board's complaints handling system is consistent with the Australian Standard on complaints handling AS ISO 10002-2006. All 305 complaints that the Metropolitan Cemeteries Board received during the reporting period (2022-23: 109) were handled within the following criteria:

| Complaint handling criteria | 2023-24 % | 2022-23 % | 2021-22 % | 2020-21 % | 2019-20 % |
|---|--------------|--------------|--------------|--------------|--------------|
| Acknowledged within 5 working days | 96.2 | 94.5 | 98.0 | 100.0 | 97.6 |
| Responded to within 15 working days | 91.4 | 89.9 | 98.0 | 98.5 | 99.5 |
| Investigated and responded to within 2 working days | 79.9 | 33.9 | 59.2 | 55.0 | 54.8 |
| Resolved without further incident | 96.7 | 98.2 | 95.0 | 76.3 | 100.0 |

Improving the handling of complaints remains a priority for the Metropolitan Cemeteries Board team, with a notable focus on investigating and responding to complaints within 2 working days, leading to significant improvements in timeliness. The improvement in Metropolitan Cemeteries Board performance is also mainly attributed to a form letter campaign between 27 June and 30 June 2024, whereby the Metropolitan Cemeteries Board received 237 identical complaints. The Metropolitan Cemeteries Board is aware of the objections and was able to respond promptly to each email received.

5. Customer service experience

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

| Service area | 2023-24 % | 2022-23 % | 2021-22 % | 2020-21 % | 2019-20 % |
|--|--------------|--------------|--------------|--------------|--------------|
| Professional | 93.8 | 92.2 | 93.3 | 94.8 | 96.2 |
| Understanding the clients' needs | 92.5 | 91.0 | 93.5 | 95.2 | 94.8 |
| Information given was easy to understand | 92.4 | 91.8 | 92.0 | 96.2 | 96.0 |
| Compassionate | 88.6 | 91.1 | 91.4 | 92.6 | 93.8 |
| Responding to enquiries promptly | 86.6 | 86.1 | 87.3 | 93.3 | 92.9 |



Key Performance Indicators

5. Customer service experience (continued)



The service provided by Metropolitan Cemeteries Board staff continues to be highly rated. Despite a marginal dip in compassionate customer service, the Metropolitan Cemeteries Board received 52 registered compliments and notes of appreciation, a decrease from 91 in 2022-23.

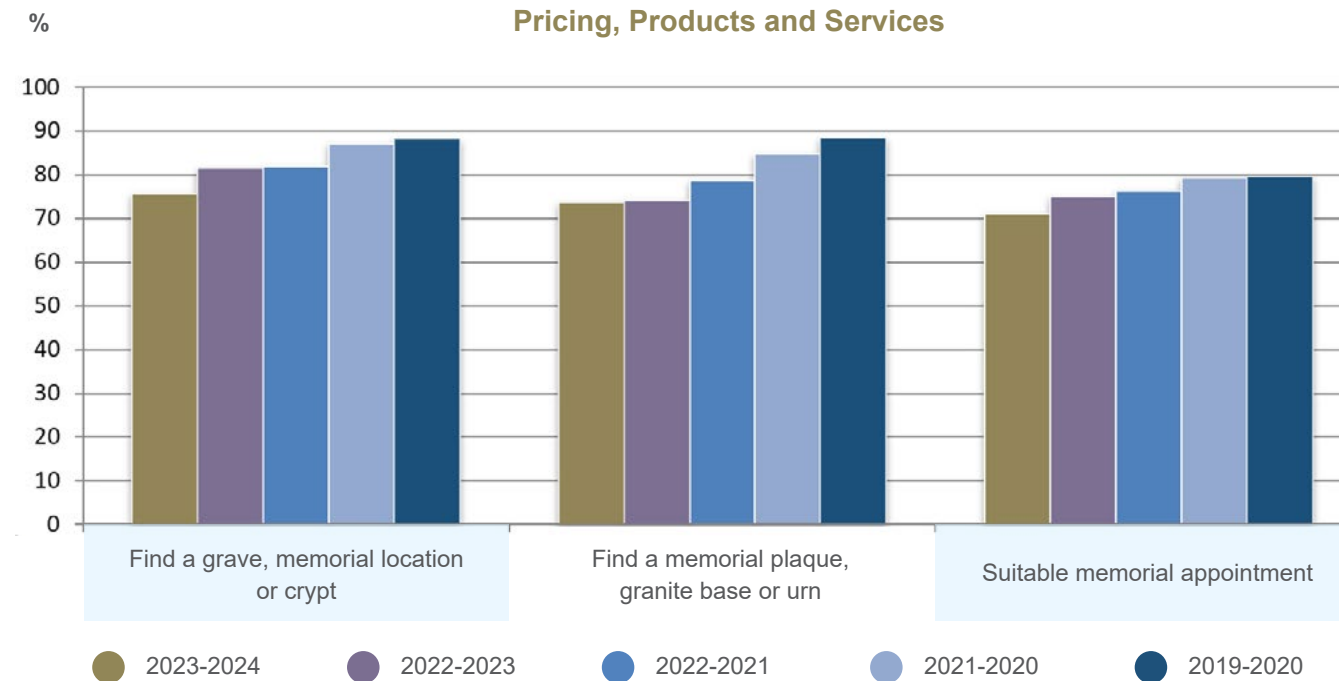


Key Performance Indicators

6. Pricing, products and services

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

| Pricing, Products and Services | 2023-24 % | 2022-23 % | 2021-22 % | 2020-21 % | 2019-20 % |
|---|--------------|--------------|--------------|--------------|--------------|
| Find a grave, memorial or crypt location | 75.6 | 81.5 | 82.0 | 87.3 | 88.3 |
| Find a memorial plaque, granite base or urn | 73.7 | 74.1 | 78.8 | 84.9 | 88.5 |
| Find a suitable memorial appointment | 71.1 | 75.1 | 76.4 | 79.3 | 79.6 |



Key Performance Indicators

6. Pricing, products and services (continued)

Customers' satisfaction remains very high, even though Metropolitan Cemeteries Board's pricing and range of products and services declined when compared to survey results from the prior period, albeit only by a small amount.

The Metropolitan Cemeteries Board continues to review its products and costs to ensure that a range of products and services are priced to enable everyone to find something to meet their needs, which was largely achieved during the year.

Notes:

1. A target of 90% was set for each indicator. The target percentage considers the environment in which the survey is conducted. Depending on personal circumstances, respondents may be at any stage in the grieving process, which may impact upon their responses.

2. A total of 2,000 surveys were conducted. Family members of the deceased were surveyed where the date of death ranged between 8 January 2023 and 7 January 2024. 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 Metropolitan Cemeteries Board'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 2 March 2024 to 10 May 2024, 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 18 June 2024.

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 # | 541 | 28.4% | + 3.98% |

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



Key Performance Indicators

6. Pricing, products and services (continued)

Efficiency Indicator

Average cost per funeral

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

| | Actual \$ | Target \$ |
|-------------|--------------|--------------|
| 2023 - 2024 | 2,257 | 2,377 |
| 2022 - 2023 | 2,171 | 2,433 |
| 2021 - 2022 | 2,143 | 2,357 |
| 2020 - 2021 | 2,216 | 2,335 |
| 2019 - 2020 | 2,171 | 2,330 |
| 2018 - 2019 | 2,128 | 2,339 |

The average cost per funeral includes all operating expenses. There has been an increase in the current year's average cost of a funeral compared to the previous year by \$86, however it was still below target assisted by a record number of funeral services which continues to remain over 14,000 services per annum, driven by a considerable increase in the number of cremation services.

Compared to the target figure for the year, the actual average cost per funeral is lower by \$120. This is due to the unexpected higher total services completed than estimated.

A comparison of the calculated costs per funeral with other government-controlled cemetery operators across Australia, based upon data sourced from the published annual reports of the following cemeteries for the year ending 30 June 2023 are as follows:

| | Average cost per funeral | % Cost greater/(less) than MCB* | Number of funerals |
|---|--------------------------|---------------------------------|--------------------|
| Metropolitan Cemeteries Board * | \$2,171 | - | 14,276 |
| Southern Metropolitan Cemeteries Trust, VIC | \$6,377 | 194% | 11,507 |
| Greater Metropolitan Cemeteries Trust, VIC | \$5,883 | 171% | 13,538 |
| Adelaide Cemeteries Authority, SA | \$3,394 | 56% | 3,915 |
| Centennial Park, SA | \$3,149 | 45% | 3,932 |

* For comparative purposes, the '% cost greater/(less) than Metropolitan Cemeteries Board has been expressed against the actual Metropolitan Cemeteries Board figures for the 2022-23 financial year.

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

Notes:

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





GOVERNANCE AND LEGAL COMPLIANCE



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety and Injury Management Commitment

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

We are committed to implementing appropriate measures and monitoring these measures to assist in eliminating or minimising the risk of injuries and illnesses across the agency. Our leadership team provides direction, 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 as far as reasonably practicable. We provide training, support and suitable supervision to all workers (including school-based trainees and apprentices), contractors and visitors in meeting their legal obligation.

The Metropolitan Cemeteries Board demonstrates a commitment to the work health and safety legislation, regulations and codes of practice by:

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

Our work health and safety policies are reviewed by the Health and Safety Committee and Corporate Executive and signed by the Chief Executive Officer. 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 forms 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 Health and Safety Representative (HSR) 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 “Thrive at Work” initiative is one example of consultation at all levels across the agency. The Metropolitan Cemeteries Board partnered with the Future at Work Institute at Curtin University in its “Thrive at Work” program. This program promotes staff members thriving at work and minimising psychological illness and harm. Through targeted focused groups and surveys, staff and leadership were provided the opportunity to provide feedback relating to wellbeing across the agency.

The feedback given by participants provided the foundation for actions to enhance psychological wellbeing which have been progressed across the agency.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety and Injury Management Commitment (continued)

We are committed to information sharing through:

- Manager meetings, Corporate Executive meetings, Board meetings, toolbox and team meetings where work health and safety is a standing agenda item
- Health and Safety Committee meetings involving representatives from Corporate Executive, management and elected health and safety representatives
- Mandatory corporate work health and safety induction and site-specific inductions
- Mandatory competency-based training on equipment and safe work procedures
- Injury management training for managers and supervisors, to promote prompt return to work for workers in a safe and sustainable manner
- Workplace noticeboards and information published on our intranet site
- WHS Bulletins and alerts, including the clarifying the difference between a hazard and incident
- CEO Bulletins to staff
- A Contractor's Handbook, which is provided to all contractors prior to works commencing
- Safe Work Month events for staff supported by the Chief Executive Officer and Work Health and Safety Officer aimed at raising awareness and focus on safety at work and safe work practices
- R U OK? Day morning tea events for staff supported by the Chief Executive Officer and staff representative planning team
- Safe Work Month on-line workshops for health and safety representatives and the Work Health and Safety Officer
- Promotion of World Day for Safety and Health at Work 2024, recognising the theme of "The impacts of climate change on occupational safety and health". Our focus was to actively promote a work health and safety risk management approach across the agency that also considers the impacts of climate change
- A Work Health and Safety Officer to support and promote health and safety within the workplace, provide training, guidance and assistance to staff and leaders with work all health and safety matters
- An online work health and safety reporting system across the agency.

Workers' Compensation and Injury Management

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

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

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

- Actively fostering a healthy and safe workplace
- Ongoing consultation between the worker, their medical practitioners and the agency on the management of the injury or illness
- Commencing appropriate injury management and rehabilitation programs as soon as medically recommended
- Having a documented return to work program for both work-related and non-work related injuries and illnesses
- Providing suitable and meaningful job tasks within the workplace for injured or ill workers
- Enlisting, where required, a rehabilitation provider to work with the injured or ill worker to achieve a positive recovery and return-to-work
- Regularly reviewing the injury management process and risk management process to ensure effectiveness.

We have a Workers' Compensation and Injury Management Policy, and Work Health and Safety Policy available to all staff on our intranet.



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Workers' Compensation Claims

The Metropolitan Cemeteries Board carried forward two workers' compensation claims from the 2022-23 period. Both workers demonstrate full capacity for work and these claims are progressing towards being finalised.

In 2023-24, 10 new workers' compensation claims were received, of which 3 were finalised during the year.

As at 30 June 2024, 9 active workers' compensation claims are recorded and 3 of these claims are pending finalisation.

Work health and safety and injury management performance against targets

| Measures | Results Current reporting year 2023-24 | Results Prior year 2022-23 | Results Prior year 2021-22 | Targets | Comments about targets |
|---|--|----------------------------|----------------------------|--------------------------------------|---|
| Number of fatalities | 0 | 0 | 0 | 0 | Target achieved. |
| Lost time injury and disease incidence (LTI/D) rate | 3.28% | 2.98% | 0% | 0 or 10% reduction in incidence rate | Target not achieved. 7 claims for LTI/D requiring time off work. |
| Lost time injury and disease incidence (LTI/D) severity rate | 0% | 0% | 0% | 0 or 10% reduction in incidence rate | There were zero severe lost time injuries and diseases (actual or estimated 60 days or more lost from work) |
| Percentage of injured workers returned to work within 13 weeks | 100% | 100% | 100% | Greater than or equal to 80% | Target achieved. We had a successful return to work rate of workers because we have a collaborative and safe approach when implementing return to work programs. |
| Percentage of injured workers returned to work within 26 weeks | 100% | 100% | 100% | Greater than or equal to 80% | Target achieved. 100% of injured workers were back at work within 26 weeks. |
| Percentage of managers trained in work health and safety injury management responsibilities, including refresher training within 3 years. | 80% | 87.5% | 20% | Greater than or equal to 80% | Target achieved. We underwent an organisational restructure increasing the number of managers requiring to be trained in safety injury management responsibilities during the 2023-24 reporting period. We have addressed this training gap and currently have more than 80% of managers trained in this area. |



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety Management Framework

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

We have reviewed and implemented an updated Work Health and Safety Management Framework. This framework brings together and streamlines work health and safety policies, procedures, strategies, and initiatives which have been developed with the aim of providing and maintaining 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 across the agency.

Our Work Health and Safety Framework has been created:

- with input from staff representatives
- as a guideline for our work processes
- to ensure the agency complies with the relevant legislative work health and safety requirements
- to ensure that the agency complies with relevant standards, codes of practice and guidance notes
- in line with elements of ISO 45001 Occupational Health and Safety Management Systems.

The framework includes the following elements:

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



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Work Health and Safety Management Framework (continued)

Our staff and visitors continue to report incidents, hazards, near-miss occurrences and damage to equipment and infrastructure, which assists the Metropolitan Cemeteries Board in building upon a healthy and safe workplace, minimising risk and reducing workplace injury or illness. Our strategy to continues to improve this Framework is through ongoing monitoring and auditing.

Work Health and Safety and Wellbeing Initiatives

Various work health and safety, risk assessment and emergency training was provided to staff during the year, including:

- Work health and safety induction for new staff
- Injury Management for (new) Managers
- Asbestos awareness and safety
- 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.

To meet work health safety mandatory requirements specific to the operations of Metropolitan Cemeteries Board has conducted:

- Audiometric testing of designated workers
- Health monitoring for hazardous chemicals and materials, including air monitoring for silica, dust and metals
- Reactivation of the Health and Safety Committee.

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.

Employee Assistance Program

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

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

They also offer additional support in terms of:

- organisational development
- management support services
- a critical incident response service

| EAP Services Provided in 2023-2024 | | |
|------------------------------------|---------------|---------------|
| Quarter | No. Employees | Hours |
| September Quarter | 8 | 11 hrs |
| December Quarter | 11 | 13 hrs |
| March Quarter | 13 | 18 hrs |
| June Quarter | 8 | 10 hrs |
| Total | 40 | 52 hrs |

Note: some staff had multiple counselling sessions



Governance and Legal Compliance

PROVIDING A SAFE WORKPLACE

Reducing Psychosocial Hazards

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

- “Thrive at Work”. This wellbeing initiative focuses on designing work that supports the Metropolitan Cemeteries Board and our staff to thrive at work
- Zero tolerance for violence, bullying, unlawful discrimination, harassment and disrespectful behaviour in the workplace
- Enabling staff to take leave if work is adversely affecting their mental wellbeing
- Offering Employee Assistance Program support as needed
- Promoting access to Peer Support Officers
- Clearly defined roles and reporting relationships for staff
- One-on-one performance management meetings focused on Guiding Personal Success and career aspirations
- Providing flexible working arrangements balanced with operational requirements
- Providing part-time work options for staff with family responsibilities and for aging staff pre-retirement
- Supporting Injury management and Return to Work rehabilitation programs for injured staff
- Clearly defined Code of Conduct
- HR Policies on Grievance Resolution; Prevention of Workplace Bullying, Violence and Aggression; Equal Opportunity, the Elimination of Unlawful Discrimination and Harassment; Managing Misconduct, Workplace Change Consultation Provisions; and Health and Wellbeing are in place to support staff
- Proactively addressing performance, discipline, conduct and behaviour issues
- Establishing a Family and Domestic Violence Contact Officer.

Developing a safe, capable and high performing workforce

Training is provided to staff to develop their capabilities and encourage a high performing, respectful, safe and inclusive workforce culture. In 2023-24 this included:

- Elevated Work Platform
- Polesaw
- Chainsaw
- Working Safely in Cemeteries
- Wheeled Front End Loader Operations
- New staff induction training includes online modules,
 - Introduction to the Public Sector
 - Aboriginal and Torres Strait Islander Cultural Awareness
 - Diverse WA

A new Corporate Induction program is in development through a contemporary online onboarding model which will include:

- Code of Conduct
- Public Interest Disclosure
- Public Sector accountability framework
- Accountable and Ethical Decision Making
- Equal Employment Opportunity and Diversity
- Payroll procedures
- Records Management
- Cyber security



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 by the Corporate Executive panel, and 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 CEO Bulletin.

CHAMPIONING DIVERSITY

Reconciliation Action Plan

The Metropolitan Cemeteries Board marked National Reconciliation Week from 27 May to 3 June 2024 and its theme ‘Now More Than Ever’ through a variety of initiatives including updates and articles communicated to staff through email, intranet, promotional posters and information at each site and providing book and film recommendations through an all staff Teams chat that align to the National Reconciliation Week theme, and promote conversation amongst staff about Reconciliation. Staff were encouraged to participate in events during Reconciliation Week, including the Reconciliation WA Reconciliation Breakfast, Cultural Awareness seminars, Yarning Circles, and other opportunities to gather and recognise National Reconciliation Week.

In line with the Metropolitan Cemeteries Board’s Reflect Reconciliation Action Plan (RAP) we committed to undertaking cultural competency training. On 17 November 2023 ten Metropolitan Cemeteries Board staff members attended the Institute of Public Administration Australia (IPAA) course ‘*Danjoo Koorliny*: many cultures, One Public Service’ cultural awareness training.

The training addressed aspects of key areas of improvement 1 and 3 of the Public Sector Commission’s Aboriginal and Torres Strait Islander People Action Plan to Improve WA Public Sector Employment Outcomes 2020–2025:

- 1.2 – Implement cultural capability training and shared learning to improve awareness and understanding for staff, including mentoring programs.
- 3.5 – Take action to recognise and acknowledge culture in a respectful and informed way.
- 3.6 – Support Aboriginal and Torres Strait Islander staff to observe cultural traditions, and community and family obligations.

The course content covered key areas including diversity of languages spoken by Aboriginal people in Western Australia and their interrelationships, the language of communication among Aboriginal people and Aboriginal cultural conceptualisations as illustrated through Aboriginal English and real-life experiences.

The *Danjoo Koorliny*’s key focus of improving the relationship between Aboriginal and non-Aboriginal people in Western Australia centres on four pillars, environment, social, economic and culture, which aim to elevate Aboriginal culture to create a better future for everyone.

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

This RAP will continue to help the Metropolitan Cemeteries Board build a safe and inclusive environment to enable First Nations People to thrive.



Governance and Legal Compliance

CHAMPIONING DIVERSITY

Multicultural Plan

The Metropolitan Cemeteries Board Multicultural Plan is based upon the WA Multicultural Policy Framework 2020. The Plan supports the State Government's commitment to ensure that every Western Australian has the opportunity to participate equitably in all aspects of our civic, social, economic and cultural life.

Our Multicultural Plan is aimed at guiding staff in working with and providing services to people from culturally and linguistic diverse backgrounds, removing barriers, improving access, and promoting awareness of the cultural diversity of the WA community. We are committed to identifying and creating opportunities for continuous improvement across its services to ensure inclusivity of all peoples.

In March 2024 we celebrated Harmony Week, to recognise diversity and inclusion in the workplace and included an employee morning tea.

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

Disability Access and Inclusion Plan

The Metropolitan Cemeteries Board's Disability Access and Inclusion Plan (DAIP) 2022-2026 continued to be implemented during the 2023-24 period with a focus on achieving access and inclusion for people with disability when accessing our buildings, facilities and services. The Plan delivers against seven outcome areas, being:

Outcome 1 People with disability have the same opportunities as other people to access the services of, and any events organised by the Metropolitan Cemeteries Board

Outcome 2 People with disability have the same opportunities as other people to access the buildings and other facilities of the Metropolitan Cemeteries Board

Outcome 3 People with disability receive information from the Metropolitan Cemeteries Board in a format that will enable them to access the information readily as other people are able to access it

Outcome 4 People with disability receive the same level and quality of service from the staff of the Metropolitan Cemeteries Board as other people receive from us

Outcome 5 People with disability have the same opportunities as other people to make complaints to the Metropolitan Cemeteries Board

Outcome 6 People with disability have the same opportunities as other people to participate in any public consultation by the Metropolitan Cemeteries Board

Outcome 7 People with disability have the same opportunities as other people to obtain and maintain employment with the Metropolitan Cemeteries Board.

This year, disability access improvements to building and facilities for the community included:

- Our website transitioned to the Office of the Digital Government platform, which ensures continued compliance with information accessibility requirements. This improves the design of online government service delivery by providing a single point of access to WA Government information and services.
- All funeral services held at all Metropolitan Cemeteries Board chapels are available through a livestream which allows people who are unable to attend the service to access the service on their laptops or screens from anywhere. Remote attendance is an important tool for accessibility.
- Wheelchairs are available upon request to improve access to chapel and cemetery facilities.
- The Metropolitan Cemeteries Board continues to upgrade car parks, pathways, lawns and decking across sites to improve accessibility for people with disability visiting our sites, attending services and/or visiting loved ones.
- Publications are available in alternative formats on request, and customer service staff are aware and responsive to the individual needs of customers for greater access and that documents are user friendly for people with disability.
- The complaints system, feedback page and policy is reviewed to ensure continued accessibility for people with disability, their families and carers.



Governance and Legal Compliance

CHAMPIONING DIVERSITY

Disability Access and Inclusion Plan (continued)

Our job advertisements offer assistance to people with access needs that may require adjustment to fully participate in the application and interview process or may require alternative methods of communication.

The Metropolitan Cemeteries Board includes access and inclusion considerations when conducting building and facility assessments at all cemetery sites to ensure that people with disability have the same opportunities as other people to access the services of, and any events organised by the Metropolitan Cemeteries Board.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

Annual Conflict of Interest Declaration

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

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

Secondary employment

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

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, so as not to create Conflicts of Interest or expectations. They have been advised that a simple thank you is a sufficient gesture that is appreciated.

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

National Police Clearance Certificate

Our 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.



Governance and Legal Compliance

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

National Police Clearance Certificate (continued)

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

Public Interest Disclosures

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

There were 0 public interest disclosures lodged in 2023-2024.

Compliance with the Code of Ethics and the Metropolitan Cemeteries Board 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, on the extent to which public sector standards, codes of ethics and any relevant code of conduct have been complied with.

Code of Conduct

The Code of Conduct has recently been updated to ensure compliance with the Commissioner's Instruction 40 – Ethical Foundations.

Our Code of Conduct and related conduct policies are provided to all new staff in their commencement pack with their employment contract. New employees are required to confirm they have read and understand the Code of Conduct and related policies when signing and returning their contract of employment.

During the year, two breaches of our Code of Conduct were found.

Breach of Standards

There were no breach of standards claims lodged in 2023-24. The Metropolitan Cemeteries Board complied fully with the Public Sector Commission's established standards of merit, equity and probity.



Governance and Legal Compliance

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

Accountable and Ethical Decision Making Training

The Metropolitan Cemeteries Board conducts Accountable and Ethical Decision Making training every year for new employees. Existing staff are required to attend refresher training every three years.

The Metropolitan Cemeteries Board is currently reviewing the training to ensure compliance with the new Commissioner's Instruction No. 40 Ethical Foundations. It is anticipated the revised training program and refresher training will be rolled out to all staff in the next six months. The training will be digitised in 2024-25.

BOARD AND COMMITTEE MEMBER REMUNERATION

| Board Member | Aug 2023 | Oct 2023 | Dec 2023 | Mar 2024 | May 2024 | Total meetings attended |
|---------------|----------|----------|----------|----------|----------|-------------------------|
| Joseph O'Dea | Y | Y | Y | Y | Y | 5 |
| Dianne Guise | Y | Y | Y | Y | Y | 5 |
| Darrell Jones | Y | Y | Y | Y | Y | 5 |
| Tom Monks | Y | Y | Y | Y | Y | 4 |
| Tanvi Haria | Y | Y | N | Y | N | 4 |

METROPOLITAN CEMETERIES BOARD SALARY RATE PER ANNUM

| Position | Previous Rates | New Rates |
|----------|--------------------|--------------------|
| Chair | \$14,492 per annum | \$18,303 per annum |
| Member | \$7,246 per annum | \$10,067 per annum |

* In May 2023, The Public Sector Commission undertook a review of Government Boards and Committees, and remuneration was increased effective 15 September 2023

METROPOLITAN CEMETERIES BOARD

| Position | Name | Type of Remuneration | Period of membership 2023-2024 | Base Salary Sitting Fee Paid 2023-2024 | Superannuation Paid 2023-2024 | Gross/Actual Remuneration Paid for 2023-2024 |
|---------------|---------------|----------------------|--------------------------------|--|-------------------------------|--|
| Chair | Joseph O'Dea | Board Fees | 1 July 2023 to 30 June 2024 | \$21,926.00 | \$2,411.85 | \$24,337.85 |
| Deputy Chair | Dianne Guise | | | \$11,878.50 | \$1,306.63 | \$13,185.13 |
| Darrell Jones | Darrell Jones | | | \$11,878.50 | \$1,306.62 | \$13,185.12 |
| Tom Monks | Tom Monks | | | \$11,878.50 | \$1,306.62 | \$13,185.12 |
| Tanvi Haria | Tanvi Haria | | | \$11,878.50 | \$1,306.62 | \$13,185.12 |

*Note: Joseph O'Dea was requested to Act as Chair from 1 July 2023 to 24 July 2023 and appointed to Chair on 25 July 2023.

*Note: Mr Darrell Jones was Acting Deputy Chair from 1 July 2023 to 16 August 2023.

*Note: The Board appointed Dianne Guise Deputy Chair on 17 August 2023

*Note: Board remuneration is paid on a quarterly basis. For the year ended 2022/23 the Board only received three payments – the fourth payment was made in July 2023 and has been included in the remuneration for the 2023/24 financial year.



Governance and Legal Compliance

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

MONUMENT ASSESSMENT AND ADVISORY COMMITTEE

| Name | Role | Type of Remuneration | Gross/Actual Remuneration 2023-24 |
|-----------------|---------------------------------|--------------------------------|-----------------------------------|
| Dianne Guise | Chair | Sitting fee (\$86 per meeting) | Nil |
| Darrell Jones | Member | | Nil |
| Penny O'Connor | Historian | | \$86 |
| Elena Mustard | Office of Australian War Graves | | Nil |
| Don Whittington | Community Representative | | \$86 |
| Fiona Bush | Genealogist | | \$86 |
| John Taylor * | Architect (Heritage) | | Nil |

Note: Sitting fees are only paid on attendance to members who are not on the Metropolitan Cemeteries Board or employed in the government sector.

* John Taylor did not receive a fee he was an apology for the meeting.

EXPENDITURE ON ADVERTISING, MARKET RESEARCH, POLLING AND DIRECT MAIL

| Expenditure | Organisation | Amount (\$) | Total (\$) |
|-----------------|--------------------|-------------|-------------|
| Advertising | Initiative Media | \$305.00 | \$305.00 |
| Market research | Research Solutions | \$32,269.98 | \$32,269.98 |
| Polling | - | Nil | Nil |
| Direct mail | - | Nil | Nil |

UNAUTHORISED USE OF CREDIT CARDS

During 2023-24 there was one instance of unauthorised use of credit card identified, to the amount of \$95.80 on 12 December 2023. The accidental use was reported by the officer, and the full amount was paid and settled by the officer in early January 2024.

There were no referrals for disciplinary action in regard to unauthorised use of credit cards in 2023-24.

ACT OF GRACE PAYMENTS

There were no Act of Grace payments during 2023-24.

RECORD KEEPING PLANS

Review of the Metropolitan Cemeteries Board Recordkeeping Plan

The Recordkeeping Plan identifies the principles and standards that are integral to the information management framework which facilitates the creation, management, access, use and sharing of digital and information assets across the whole-of-government.

In 2023 the Metropolitan Cemeteries Board Recordkeeping Plan was required to complete an evaluation of its records management practices, policies and procedures. During this period policies and procedures were identified and assessed for review.

The completed Recordkeeping Plan was submitted to the State Records Commission for approval on 28 June 2024.



Governance and Legal Compliance

RECORD KEEPING PLANS

Review of the Metropolitan Cemeteries Board Recordkeeping Plan (continued)

This entailed the development of new policies in the following areas:

1. Corporate Records Naming Conventions Policy.
2. Hard Copy and Electronic Records Policy.
3. Email Management Policy.
4. Metadata Management Policy.
5. Systems Management Policy.
6. Website Management Policy, and
7. Migration Strategy.

The associated procedures are currently under development.

We are focused on improving record keeping practices and currently revamping our recordkeeping education and awareness training program. This will be delivered to a for all new employees upon commencement, and refresher training for administrative staff and management.

Currently training is conducted as and when required and it is anticipated the development of a comprehensive and consistent approach will target the recordkeeping responsibilities of each business. This will ensure the provision and delivery of training that is compliant with the recordkeeping requirements outlined in ISO 15489.2-2002, the *State Records Act 2000* and the *State Records: Principles and Standards 2016*.

MINISTERIAL DIRECTIVES

There were no Ministerial directives in 2023-24.

PRICING POLICIES OF SERVICES PROVIDED

The Agency charges for goods and services rendered on a full cost recovery basis. These fees and charges were determined in accordance with Costing and Pricing Government Services: Guidelines for Use by Agencies in the Western Australian Public Sector published by Treasury.

The current list of fees and charges were published in the Gazette on 31 May 2024 and introduced from 1 July 2024. Details are available on the Agency's website at www.mcb.wa.gov.au



