

Cemeteries & Crematoria NSW

cemeteries.nsw.gov.au



Cemeteries & Crematoria NSW Annual Information Statement 2024–25

October 2025



Acknowledgement of Country

Cemeteries & Crematoria NSW acknowledges that it stands on Aboriginal land. We acknowledge the Traditional Custodians of the land and we show our respect for Elders past, present and emerging through thoughtful and collaborative approaches to our work, seeking to demonstrate our ongoing commitment to providing places in which Aboriginal people are included socially, culturally and economically.

Published by Cemeteries & Crematoria NSW

cemeteries.nsw.gov.au

Cemeteries & Crematoria NSW Annual Information Statement 2024–25

First published:

DOC25/304058

Copyright and disclaimer

© State of New South Wales through Department of Planning, Housing and Infrastructure 2025. Information contained in this publication is based on knowledge and understanding at the time of writing, October 2025, and is subject to change. For more information, please visit dphi.nsw.gov.au/copyright

TMP-MC-R-SC-V1.2

Contents

Letter of submission	4
Message from the CEO	5
Overview	6
About CCNSW	6
Strategy.....	8
NSW Government's strategic statement for cemeteries and crematoria.....	8
CCNSW Strategic Plan 2022–25.....	8
CCNSW Regulatory Framework and Compliance Plan.....	9
Key challenges facing the sector.....	9
Operations and performance	11
Summary highlights for 2024–25.....	11
Our achievements and major projects.....	13
Regulatory and compliance activity in 2024–25.....	16
Communications and stakeholders.....	25
CCNSW 2023–24 operator activity information.....	28
Management and accountability.....	31
Names and responsibilities of principal officers and accountable authority	31
Management and structure.....	31
The board and governance.....	32
Number of non-executive employees for current year and prior year, in full-time equivalent (FTE).....	34
Executive numbers and remuneration	34
Requirements arising from employment arrangements.....	35
Consultants.....	35
Privacy and Personal Information Protection Act 1998 requirements.....	35
Government Information (Public Access) Act 2009	36
Internal audit and risk management policy attestation (TPP20-08 Internal Audit and Risk Management Policy for the General Government Sector)	36
Key risks affecting the agency, including risk management activities related to those risks.....	39
Sustainability.....	40
Modern Slavery Act 2018.....	40
Workforce diversity.....	42
Financial performance	44
Independent auditor's report.....	44
Financial statements.....	48

Letter of submission

31 October 2025

The Hon Stephen Kamper MP
Minister for Small Business, Minister for Lands and Property, Minister for Multiculturalism, and
Minister for Sport
52 Martin Place
SYDNEY NSW 2000

Dear Minister

I am pleased to submit the Annual Information Statement for Cemeteries & Crematoria NSW for the year ended 30 June 2025, for tabling in Parliament by 30 November 2025.

This statement has been prepared in accordance with the annual reporting provisions (Division 7.3) of the *Government Sector Finance Act 2018* (GSF Act) and Treasury Policy and Guidelines 25-10 Annual Reporting Requirements (TPG25-10). Cemeteries & Crematoria NSW have undertaken self-assessment and are classified as a Group 2 agency which are required to prepare annual reporting information in the form of an annual information statement (AIS). This statement has been prepared in accordance with Treasury Policy and Guidelines 25-10b Annual Reporting Requirements (TPG25-10b), which sets out the reporting requirements for Group 2 agencies.

Yours sincerely



David Raper

Acting Chief Executive Officer

Encl: Cemeteries & Crematoria NSW Annual Information Statement 2024-25

Locked Bag 5022, PARRAMATTA NSW 2124

Tel: 02 9842 8473 | ABN: 28 748 428 578

www.cemeteries.nsw.gov.au

Message from the CEO

It is with great pride that I share the significant progress Cemeteries & Crematoria NSW (CCNSW) has made over the 2024-25 year in meeting the commitments set out by the NSW Government in its Strategic Statement – *Delivering strong consumer outcomes for Cemeteries and Crematoria in NSW*.

2024-25 was an inflection point for CCNSW and our role ensuring customers, families and communities are protected.

New protections for customers and families fully commenced in October 2024. For the first time, standards are now in place requiring clear consumer contracts, pricing transparency, customer service, respect for religious and cultural needs, and cemetery maintenance planning. These standards are contained in the Interment Industry Scheme which was developed by CCNSW.

Licensing of operators is now substantially complete, meaning over 99% of interment services now happen with a licensed operator who must comply with the standards outlined above.

With these milestones achieved, CCNSW strengthened its compliance activities to ensure the standards are being met by industry. New Authorised Officers have commenced audits across the industry, we established a dedicated complaints team to manage resolution of complaints, and we continued education for operators to ensure they understand their obligations.

2024-25 also saw an additional pathway to address Sydney's burial supply crisis introduced. Under amendments to the *Cemeteries and Crematoria Act 2013* cemetery operators may apply to the Minister for Lands and Property for authorisation to sensitively renew older sections of a cemetery to create new supply. This pathway sits alongside new cemetery development as part of the solution to the state's burial supply crisis.

I would like to thank the outgoing CCNSW Board for their leadership and support of the agency. On 1 July 2025 the CCNSW Board was dissolved. This reflected CCNSW's growing maturity; achieved with the Board's leadership but meaning this level of oversight is no longer required. CCNSW will remain subject to extensive oversight from the Minister for Lands and Property and the NSW Audit Office.

On behalf of CCNSW, I am pleased to present this Annual Information Statement.



David Raper

Acting Chief Executive Officer CCNSW

Overview

About CCNSW

Cemeteries and Crematoria NSW (CCNSW) is a statutory agency created in 2014 under the NSW *Cemeteries and Crematoria Act 2013* (the Act). It supports and regulates cemetery and crematorium operators in NSW and gives the public information on burial and cremation options. The agency was created to bring a coordinated and strategic approach to providing interment services across NSW.

CCNSW is an independent regulatory agency. In 2024–25 we were led by a skills-based board appointed by and responsible to the Hon Stephen Kamper MP, Minister for Small Business, Minister for Lands and Property, Minister for Multiculturalism and Minister for Sport. The governance of CCNSW was updated through amendments to the Act. This involved dissolving the CCNSW Board, appointing a CEO as a Statutory Appointment and the formalisation of two external consultative groups from 1 July 2025.

CCNSW is in the Crown Lands and Public Spaces group within the Department of Planning, Housing and Infrastructure (the Department). CCNSW is independently audited by the Auditor-General of NSW.

Legislation and charter – aims and objectives

The Act has 9 key objectives that provide the framework in which CCNSW operates. One of our main objectives is to ensure that everyone in NSW has the right to a dignified burial or cremation that is respectful of religious and cultural beliefs.

We play a critical role in ensuring land is available for affordable and accessible burial and cremation options in NSW. We assess the burial and cremation needs of the state's growing population and develop strategies to ensure there is enough cemetery space to adequately service these needs.

We also make sure that the services offered by cemetery and crematorium operators meet the standards laid out in the law. We give the public and the interment industry information on relevant legislation governing burial and cremation in NSW and make sure the industry abides by the laws.

Our vision

CCNSW's vision is that:

‘all people in NSW have access to sustainable and affordable burial and cremation services that are respectful of culture and faith and provided in a consistent, transparent and accountable manner’.

Strategy

NSW Government's strategic statement for cemeteries and crematoria

In March 2024, the NSW Government released a strategic statement – *Delivering strong consumer outcomes for Cemeteries and Crematoria in NSW* – to guide the transformation of the state's cemeteries and crematoria sector.

The purpose of the statement is to inform the sector and the community about the work underway, the vision for the sector, and the Government's plan of action. The statement focuses on 3 priority areas:

- delivering strong consumer protections for customers and communities
- supporting sustainable practices to promote new burial supply
- providing certainty for our Crown cemetery operators through a 2-operator model.

See the 'Summary highlights for 2024–25' section of this report for the progress we have made in 2024–25 against each of the strategic statement priorities.

CCNSW Strategic Plan 2022–25

Our strategy is set out in the CCNSW Strategic Plan 2022–25. The strategic plan sets our agenda and connects our priorities to our legislation. In 2024–25 we started developing a new Strategic Plan for CCNSW, that will set refreshed strategic goals for 2025–28.

The current strategic plan covers 3 key themes: sector performance, consumer support and information and strategic advice.

Sector performance, where long term success means:

- cemeteries and crematoria are operated and maintained in line with legislation and regulation, giving the community confidence in the sector
- the management of cemeteries and crematoria in NSW is transparent and accountable.

Consumer support, where long term success means:

- consumers have access to clearly defined and affordable cemetery and crematorium services

- cemeteries and crematoria are operated and maintained in line with legislation and regulation, giving the community confidence in the sector.

Information and strategic advice, where long term success means:

- cemetery and crematorium service operators provide options that address the needs of religious and cultural groups
- enough land is available to meet future interment demand
- existing cemeteries and crematoria are used and operated sustainably
- cemeteries are managed to maximise environmental, heritage and open-space values.

The goals and actions set out in the strategic plan will move us closer to achieving our vision, in partnership with industry, consumers and religious and cultural groups.

CCNSW Regulatory Framework and Compliance Plan

Our regulatory strategy is further guided by our CCNSW Regulatory Framework, which outlines:

- the organisation's regulatory principles
- how we will act as a modern, best-practice regulator to regulate the interment industry
- how we may collaborate with co-regulators.

The framework is designed to educate the interment industry, co-regulators, our staff and the public about CCNSW's risk-based regulatory approach. You can find further information about our regulation and compliance capabilities and activities in the 'Operations and performance' section of this report.

The CCNSW Compliance Plan 2025–27 aligns with our regulatory framework and identifies the compliance priorities over that period to maximise community outcomes. (See 'CCNSW's first Compliance Plan (2025–27)').

Key challenges facing the sector

Each year there are around 80,000 interment services in NSW provided by 300 cemetery and crematoria operators at over 1,200 active facilities. We have a mixed market of Crown, private, local government, church and community operators (See [2023-24 CCNSW Activity Report](#)).

These operators and their staff provide compassionate services to their communities. However, historically the industry has been characterised by major risks with continuing impacts for customers, families and the NSW community. These include:

- With nearly 300 operators, practices and the level of maturity vary widely. Loose, informal, or poor practices and policies create ongoing risks of distress for customers and families. Poor documentation and explanation of sales, for example, mean customers can be uncertain or confused what they were purchasing, what an interment right is, and related key information such as who could be buried in it and maintenance standards. Weak systems and inconsistent record keeping over time meant some operators may not always have known who owned what plot or who was buried where.

The effects of this can be devastating and irreversible for people and families. They include parents unable to be buried next to their deceased child because someone has been buried in the wrong grave, people being hit with surprise last minute charges right before a funeral, and disputes within families where it's unclear who has the right to make important decisions.

- **A shortage of burial supply compared to demand remains a major problem.** This is an urgent challenge in many areas of Sydney, particularly for religious and cultural groups that require burial. Some religious and cultural groups will begin running out of space in major Crown cemeteries from 2026. Over the next 15 years, Sydney will see annual death numbers grow twice as fast as population owing to the ageing population which will further increase pressures on supply.

The Government's strategic statement and CCNSW's actions in support of it are designed to address these challenges. This report focuses on CCNSW's actions in 2024-25. These build on initiatives such as the introduction of interment rights in the Part 4 of the Act, the development and implementation of the Interment Industry Scheme, and the opening in April of Macarthur Memorial Park at Varroville, the first new Crown cemetery opened in over 85 years.

Operations and performance

Summary highlights for 2024–25

Delivering strong community protections

In 2024–25 CCNSW's work was heavily focused on delivering strong consumer protections. Between July and October 2024, licence conditions relating to clear consumer contracts, pricing transparency and cemetery maintenance commenced.

As of 30 June 2025, 266 operators were licensed under the scheme with 99.4% of interments occurring at a licensed operator.

Compliance with licence conditions is supported by proactive compliance with the publication of CCNSW's Compliance Plan in February 2025. CCNSW established a dedicated audit and compliance team, which includes two Authorised Officers under the Cemeteries & Crematoria Act 2013 (the Act), authorised to exercise specific investigation and enforcement powers.

CCNSW also created a new team dedicated to handling complaints and enquiries. We made substantial progress on developing of a range of policies, guidelines and processes to guide triage, prioritisation and case handling. These ensure the public are receiving appropriate customer service, and issues that may warrant investigation or enforcement are identified and referred to compliance. In the 2024–25, CCNSW received 471 enquiries and 136 complaints.

To inform and support operators and stakeholders, CCNSW held online webinars, education clinics, conducted document reviews and distributed newsletters and other communications to provide this additional support in knowledge, tools and compliance. These efforts not only supported operators and stakeholders in understanding their obligations but also contributed to more consistent and lawful practices—ultimately benefiting the public through greater transparency, accountability, and respectful management of cemeteries and crematoria.

In 2024–25 we undertook a targeted review of the Act, engaging with industry stakeholders, focus groups and the broader community. Following this process, the *Cemeteries & Crematoria Amendment Act 2025* was passed and received assent on 12 June 2025. The amendments, effective from 1 September 2025 introduced enhanced consumer protections, reinforced religious and cultural protections and streamlined provisions of the Act to enable operators to provide better services to customers, families and communities.

Supporting sustainable practices to promote new supply

Macarthur Memorial Park opened in April 2025 and expands Sydney's interment capacity. The first Crown Cemetery opened in 85 years; over its lifespan it will deliver 136,000 new burial plots and 300,000 ash interment spaces for the community.

Immediate and longer-term supply constraints remain across many parts of Sydney and for specific faith and cultural groups. CCNSW is focused on establishing the right policy settings to ensure adequate, sustainable burial supply. In 2024-25 this included:

- **Enabling cemetery renewal.** Amendments in the Cemeteries & Crematoria Amendment Act introduced cemetery renewal provisions to address the growing shortage of burial space. These provisions establish a clearer framework for renewing existing cemetery assets, supporting the ongoing availability of interment options in high demand areas.
- **Statewide data on interment services demand.** Through enhanced activity reporting by cemetery and crematoria operators, CCNSW closely tracks interment activity across the state. This stronger dataset can inform planning for burial and ash interment capacity by the Government and individual operators. This insight will guide engagement with industry on capacity, renewal opportunities, and service mix.

In 2025-26, CCNSW will continue to prioritise supply considerations, working with operators to translate policy settings and data insights into timely, practical delivery.

Providing certainty for Crown operators

The NSW Government introduced reform to the two Crown operator model on 1 July 2024 with the newly established Metropolitan Memorial Parks and Catholic Cemeteries and Crematoria Trust. This move reduced the smaller Crown operators competing against each other with uncertain futures and allows the new Crown operators to work together with CCNSW to address critical issues.

Amendments in the Cemeteries & Crematoria Amendment Act streamlined management of Rookwood Cemetery to allow for the smooth implementation of the two Crown operator model, including:

- Repealing provisions relating to the dissolved Rookwood Necropolis Trust, removing several obsolete obligations for operators.
- Providing for the resumption of Rookwood Cemetery as a single parcel of land. This will modernise the complicated historical arrangements over land at the site and allow subdivision to better reflect the contemporary administrative arrangements at the site.

Our achievements and major projects

Implementing the Interment Industry Scheme

The Interment Industry Scheme sets clear performance standards for all cemetery and crematorium operators in areas including consumer contracts, maintenance, clear pricing and religious, cultural and spiritual principles. Launched in July 2023, the scheme commenced as part of the Cemeteries and Crematoria Regulation on 14 October 2022.

Licensing operators

We began licensing cemetery and crematorium operators on 1 July 2023, with applications opened in stages. All operators were required to apply by 30 September 2024. As of 30 June 2025, 266 licenses had been issued, 18 licence applications remained under assessment, and 5 operators had not yet submitted an application. The remaining operators are very small and pose minimal risk to customers. Currently, 99.4% of interments occur at licensed facilities operating under the newly established consumer standards. Licensing of this group is now largely complete.

Regulatory requirements for operators under the scheme are fully phased-in and operational. Operators licenced under the scheme are required to comply with these since October 2024.

Commencement of licence conditions

Licence conditions commenced in 3 stages:

1 October 2023

- **Customer service** – to ensure operators are consistently providing quality service

1 February 2024

- **Religious, cultural and spiritual principles** – to ensure respect for religious and cultural requirements and promote understanding of the unique importance of Sorry Business to Aboriginal people

1 October 2024

- **Consumer contracts** – standard terms and conditions explained clearly so consumers can understand what they are paying for
- **Pricing transparency** – so that consumers understand their choices, and can make informed decisions about price and affordability
- **Cemetery maintenance** - so that cemeteries are safe and accessible places to visit and are respectful of those buried today and into the future

Modernising and streamlining the Cemetery & Crematoria Act

CCNSW conducted a review of the Cemetery and Crematoria Act (the Act), informed by industry consultation and wider feedback on the Act received over time.

The Cemeteries & Crematoria Amendment Act received assent on 12 June 2025. The amendments modernise the Act by streamlining outdated provisions and clarifying others, enhancing consumer protections and supporting burial supply. Overall, the amendments reflect the NSW Government's commitment to creating a more responsive, transparent and culturally respectful industry, while ensuring sustainable burial and cremation services for all residents.

Supporting industry to meet regulatory standards

CCNSW continued to build and maintain strong relationships with industry with a focus on education and support to meet licence conditions under the Interment Industry Scheme and explaining the recent amendments to the Act.

Industry focused engagement activity in 2024–25 included:

- 33 online webinars to provide operators with knowledge and tools (including 2 specifically focused on the Act amendments)
- 4 Community of Practice sessions, to share information and foster collaboration within the community of operators.
- 27 newsletters and other relevant communication to all operators in NSW
- 17 education clinics to support operators
- 25 document reviews of operator documentation to support compliance
- Continuing the operation of the Industry Consultative Group (see “Communications and stakeholders” section of this report for details)
- CCNSW attending and presenting to the Cemeteries and Crematoria Association and Australian Cemeteries and Crematoria Association at their conferences.

Commencing proactive auditing and compliance

We are committed to building compliance with regulatory requirements, recognising the benefits offered to industry and communities alike. With the commencement of all cemetery operator licence conditions by October 2024 and most operators now licenced, CCNSW has shifted its focus from intensive educational support for cemetery and crematoria operators to compliance as an expectation and enforcement of legislative requirements and licence conditions.

CCNSW's first Compliance Plan (2025–27)

In February 2025, CCNSW published its first compliance plan. The plan sets out our strategy to increase cemetery and crematoria operator compliance over the next two years in alignment with the CCNSW Regulatory Framework published in 2021. The plan reaffirms key principles, details a balanced approach to education, monitoring and enforcement. The plan identifies six compliance priorities, where CCNSW will focus its efforts to deliver the greatest benefits and risk mitigation for the community.

Compliance Priorities 2025–27

- Recording of interment rights
- Activity reporting
- Cemetery maintenance
- Consumer contracts
- Complaints registers
- Pricing transparency

In March 2025 CCNSW commenced proactive auditing and enforcement activities, focusing on these priorities.

Between 1 March 2025 and 30 June 2025, we completed 13 onsite compliance audits of individual operators and 1 desktop compliance audit on the pricing transparency licence condition. Onsite compliance audits were conducted across the state, with operators selected based on a methodology that ensures a representative sample of operators from different operator sectors, licence categories and regions. The 13 onsite compliance audits identified 6 cases of non-compliance which were communicated clearly and formally to operators with deadlines to become compliant. (See 'Regulatory and compliance activity in 2024–25')

Governance and performance

After the Cemetery and Crematoria Amendment Act received assent in June 2025, we focused on achieving a smooth transition to CCNSW's revised governance model with the dissolution of the Board (effective 1 July) and regulatory functions now vested in the CEO to support independent regulation. This included setting up enhanced data and reporting functions to ensure transparency and accountability is maintained. CCNSW also continues to report to the Audit and Risk Committee quarterly, including financial performance, risk and health, safety and wellbeing data.

Interment services levy

The interment services levy was expanded on 1 July 2024 to provide full cost recovery for CCNSW. This was to ensure that CCNSW is properly resourced to protect consumers and ensure compliance with the new regulatory standards.

Previously the levy was paid by just two operators which was not equitable and did not cover the costs of regulating the industry. The levy was introduced in stages, with operators who historically performed 50 or fewer interment services having a delayed implementation to give them more time to prepare. A Hardship Policy has also been introduced to ensure the levy does not compromise charitable or volunteer run services.

Regulatory and compliance activity in 2024–25

Table 1, Table 2, Table 3 and Table 4 outline the agency's regulatory and compliance activities completed in 2024–25.

Most activities occurred under parts 3, 4 and 5 of the Act. In addition, we started proactive auditing and enforcement activities under our new Compliance Plan in March 2025 which are listed in Table 4.

Table 1. 2024–25 activities under Part 3 of the Cemeteries and Crematoria Act

Activity under Part 3 of the Act	Section of the Act	2020–21	2021–22	2022–23	2023–24	2024–25
Total number of registrations	S 27	1,523	1,529	1,567	1,612	1,658
Cemeteries registered	S 27	1,464	1,470	1,504	1,546	1,591
Crematoria registered	S 27	59	59	63	66	67
New registrations in the period	S 27	31	34	29	47	45
Cemeteries and crematoria register publication updates	S 27	3	4	3	2	3
Notice to possible operator to register facility	S 27(5)	n/a	n/a	27	5	16
Interment industry scheme in effect	S 31	0	0	0	1	1
Improvement notices issued	S 33	0	0	0	0	0
Improvement notice interventions	S 35	0	0	0	0	0
Short-term orders issued	S 36	0	0	0	0	0
Enforceable undertakings in effect	S 39	0	0	0	0	0

Activity under Part 3 of the Act	Section of the Act	2020-21	2021-22	2022-23	2023-24	2024-25
Enforceable undertaking enforcement actions	S 40	0	0	0	0	0
Operator activity data reports to CCNSW	S 41	336	348	413	413	370
Reports by cemetery and crematorium operators	S 43	3	3	6	0	0

Table 2. 2024-25 activities under Part 4 of the Cemeteries and Crematoria Act

Activity under Part 4 of the Act	Section of the Act	2020-21	2021-22	2022-23	2023-24	2024-25
Applications from cemetery operators for approval for more than 2 interment sites	S 56(4)	2	8	5	27	57
Request for copy of operator's cemetery register	S 63(12)	0	0	5	0	0

Table 3. 2024-25 activities under Part 5 of the Cemeteries and Crematoria Act

Activity under Part 5 of the Act	Section of the Act	2020-21	2021-22	2022-23	2023-24	2024-25
Crown cemetery operator significant event notifications	S 85	0	1	0	0	0
Crown cemetery operator strategic plans assessed	S 90	0	0	0	0	0
Crown cemetery operator strategic plans adopted	S 92	0	0	0	0	0
Crown cemetery operator plans of management assessed	S 93	0	0	0	1	1
Crown cemetery operator plans of management referred for exhibition	S 95	0	0	0	0	0
Crown cemetery operator plans of management adopted	S 96	0	0	0	0	0
Crown cemetery operator annual reports assessed	S 99	5	5	4	2	3
Reviews of operator fees and charges	S 107	4	2	3	2	3

Activity under Part 5 of the Act	Section of the Act	2020-21	2021-22	2022-23	2023-24	2024-25
Fees interventions	S 107	1	0	0	0	0

Table 4. 2024-25 activities under CCNSW's proactive compliance program

Proactive compliance activity	2024-25
Desktop audits	1
Requests for information (S 134 of the Act)	2
Onsite compliance audits	13

Customer enquiries and complaints

In regulating cemeteries and crematoria, we support consumers by ensuring that services offered by the industry meet consumers' and families' expectations, respect religious and cultural interment practices, and are transparent and consistent in their pricing.

This support extends to resolving enquiries and managing complaints about cemetery and crematorium operators, particularly concerning breaches of the Act.

For example, people may enquire about:

- an interment right
- customer service
- cemetery maintenance
- memorials
- pricing of products or services offered by cemetery or crematorium operators
- any other matter regulated by CCNSW under the Act.

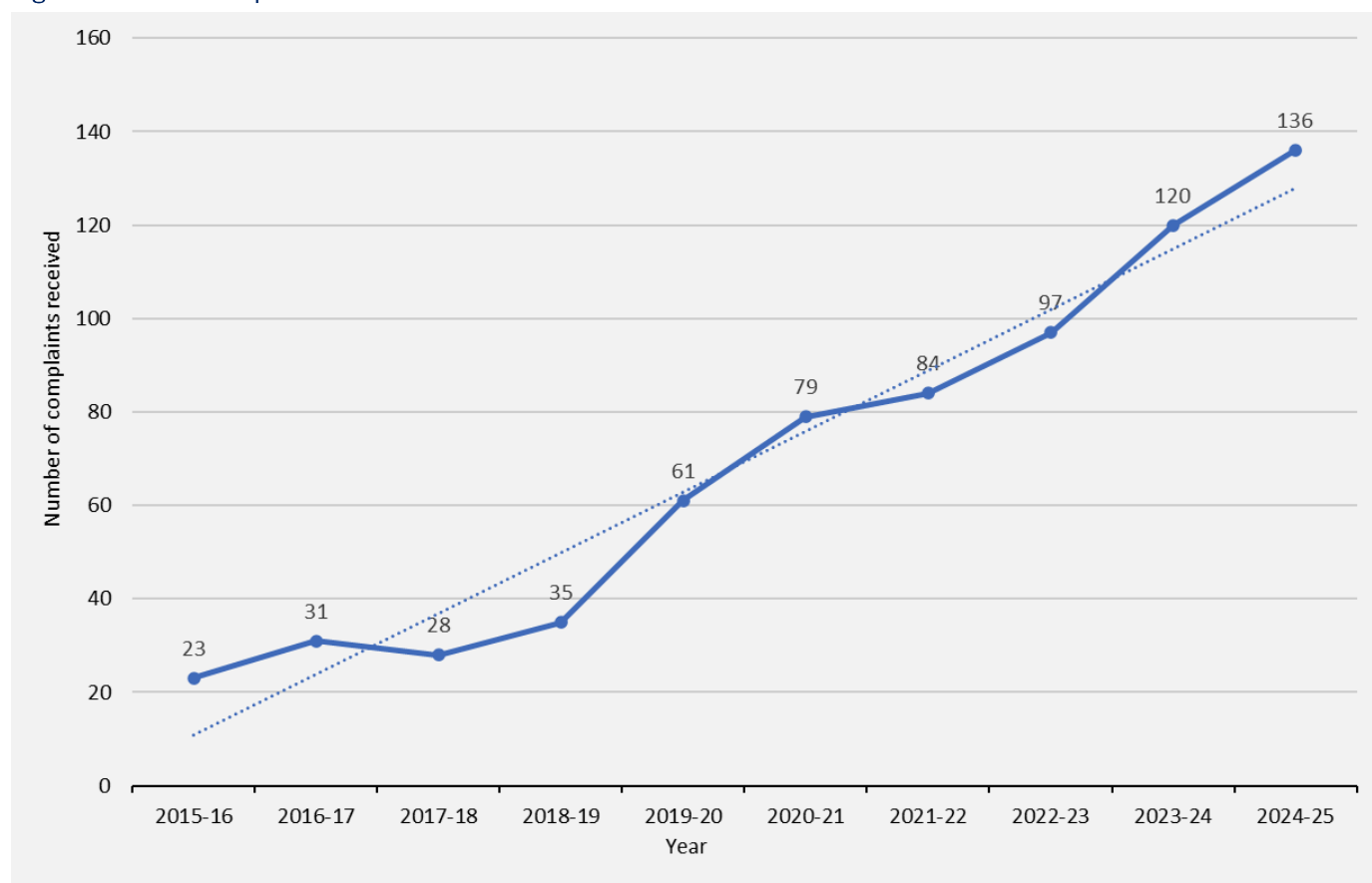
We manage these in line with our policy for managing enquiries and complaints about cemeteries and crematoria. This policy is based on NSW Ombudsman's guidelines (including the NSW Ombudsman's commitments to effective complaint handling). It guides our staff and the people who wish to make a complaint. It sets out guiding principles for our complaint management system, how people can make a complaint and the complaint management process.

With the creation of our new team dedicated to handling complaints and enquiries, we have been able to further develop our policies in the way we receive and handle complaints.

Complaints about cemetery and crematorium operators

There was an increase in complaints in 2024–25, reflecting an overall greater level of awareness about the role of CCNSW in resolving complaints. (see Figure 1).

Figure 1. Trend in complaints from 2015–16 to 2024–25¹



We only have the power to direct the resolution of a complaint where it is about breaches of the Act or licence conditions. However, we can oversee and work with an operator to resolve a complaint not related to a regulated matter, consistent with best practice and community expectations.

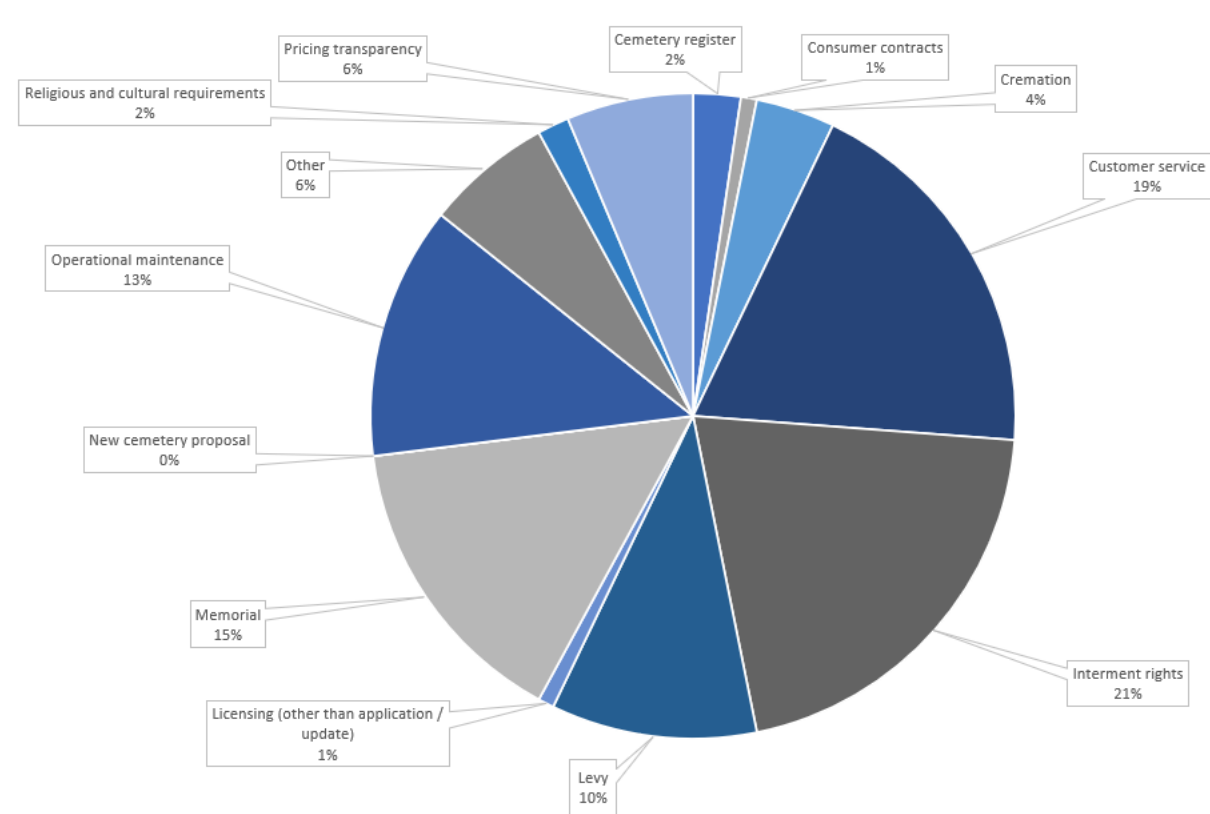
Of the 136 complaints received, the majority (21%) related to interment rights, followed by customer service (19%), memorials (15%), and operational maintenance (13%) (see Figure 2).

Complainants were also confused about transferring interment rights, the difference between their responsibilities and those of the cemetery operator when it came to grave and memorial

¹ Source of data is a mix of earlier manual recording and in more recent years CCNSW's customer relationship management (CRM) database.

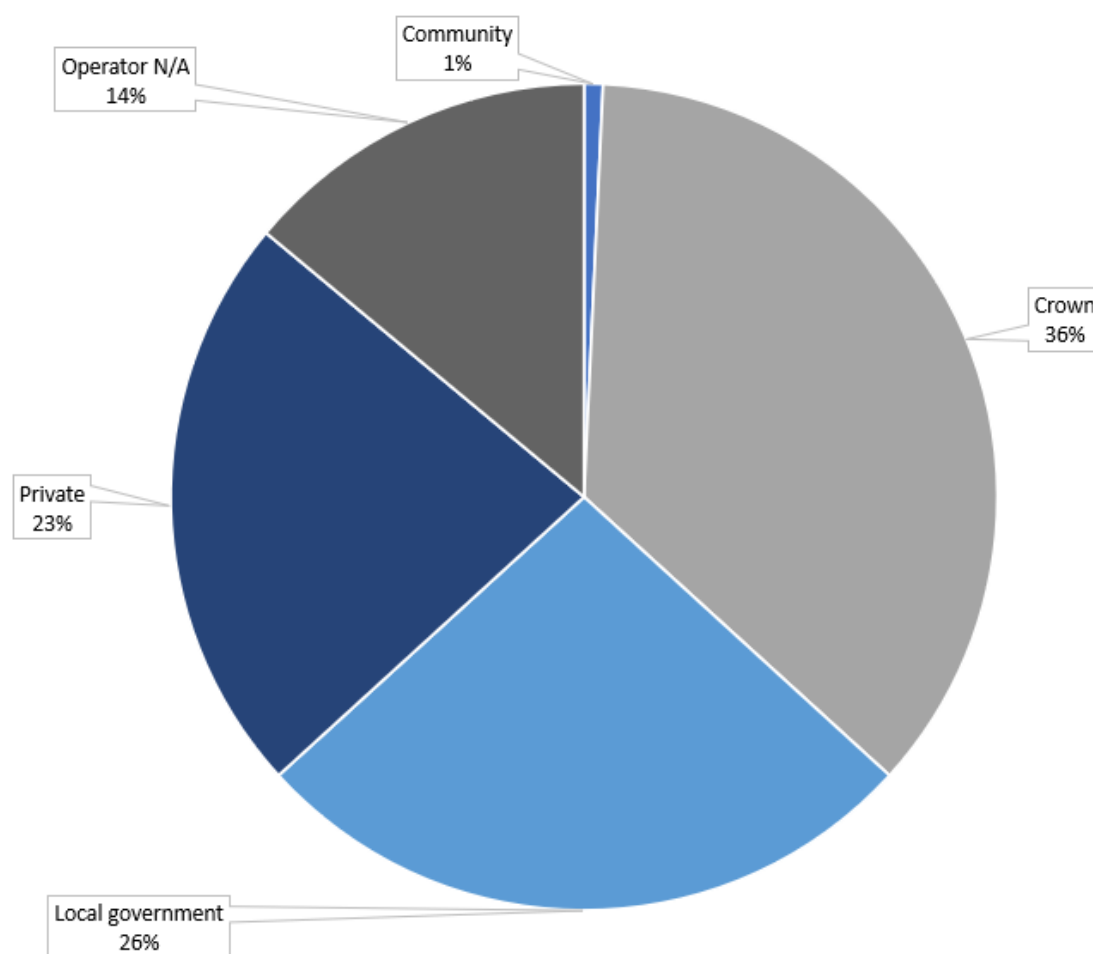
maintenance and were frustrated at the seeming barriers to enact minor repairs on a monument or memorialise a family member. Operators’ systems of recording and customer service and our suite of regulatory support continue to develop.

Figure 2. 2024–25 complaints by complaint type



As shown in Figure 3 most complaints were about Crown operators (36%), followed by local government operators (26%) and private operators (23%). This distribution is reflective of the scale of the activities they provide. In some of the cases, the operator type was not provided, or the complaints were not about a specific operator.

Figure 3. 2024- 25 complaints by operator category²



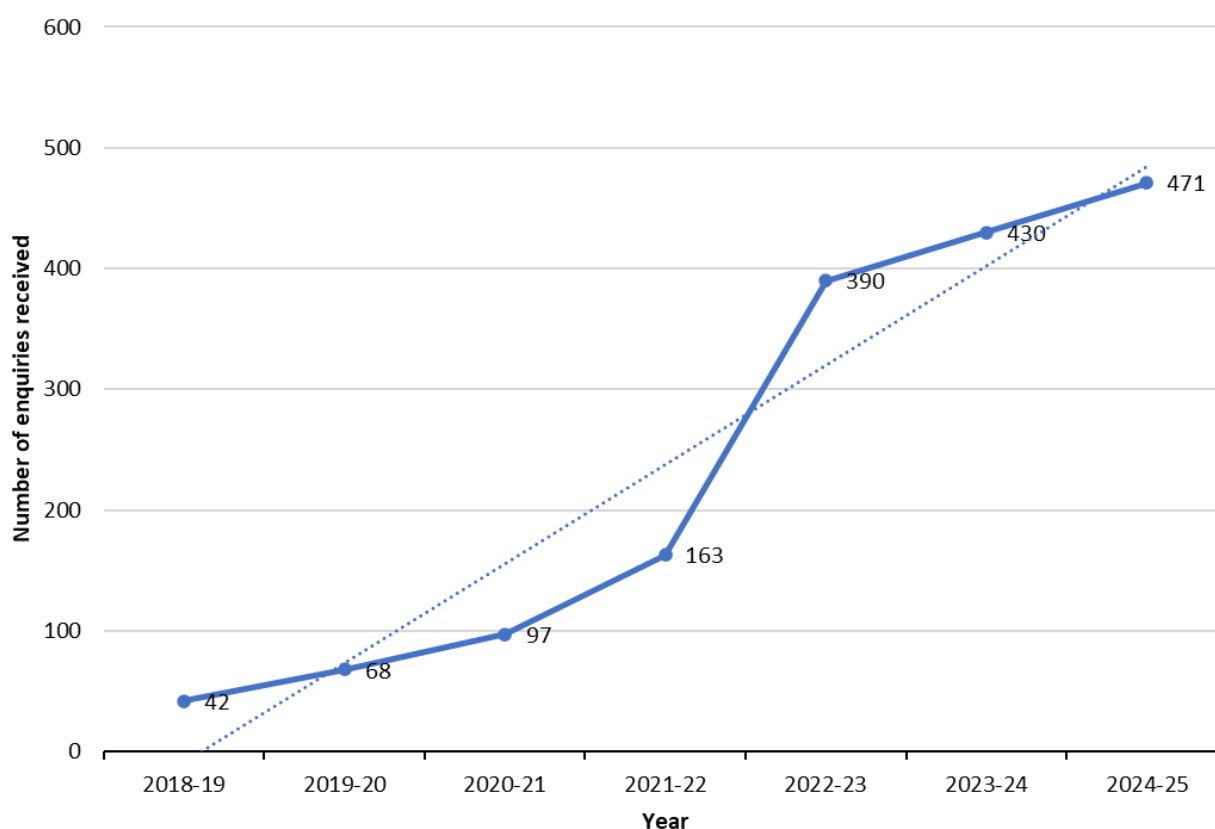
² 'Operator N/A' refers to complaints that don't specifically identify an operator or facility (or need to) in their submission

Consumer and operator enquiries to CCNSW

We give operators and the public information and guidance on matters regulated by CCNSW under the Act.

During 2024–25, the number of enquiries we received increased, aligned with a steady increase seen in all previous years (see Figure 4).

Figure 4. Trend in enquiries from 2018–19 to 2024–25³

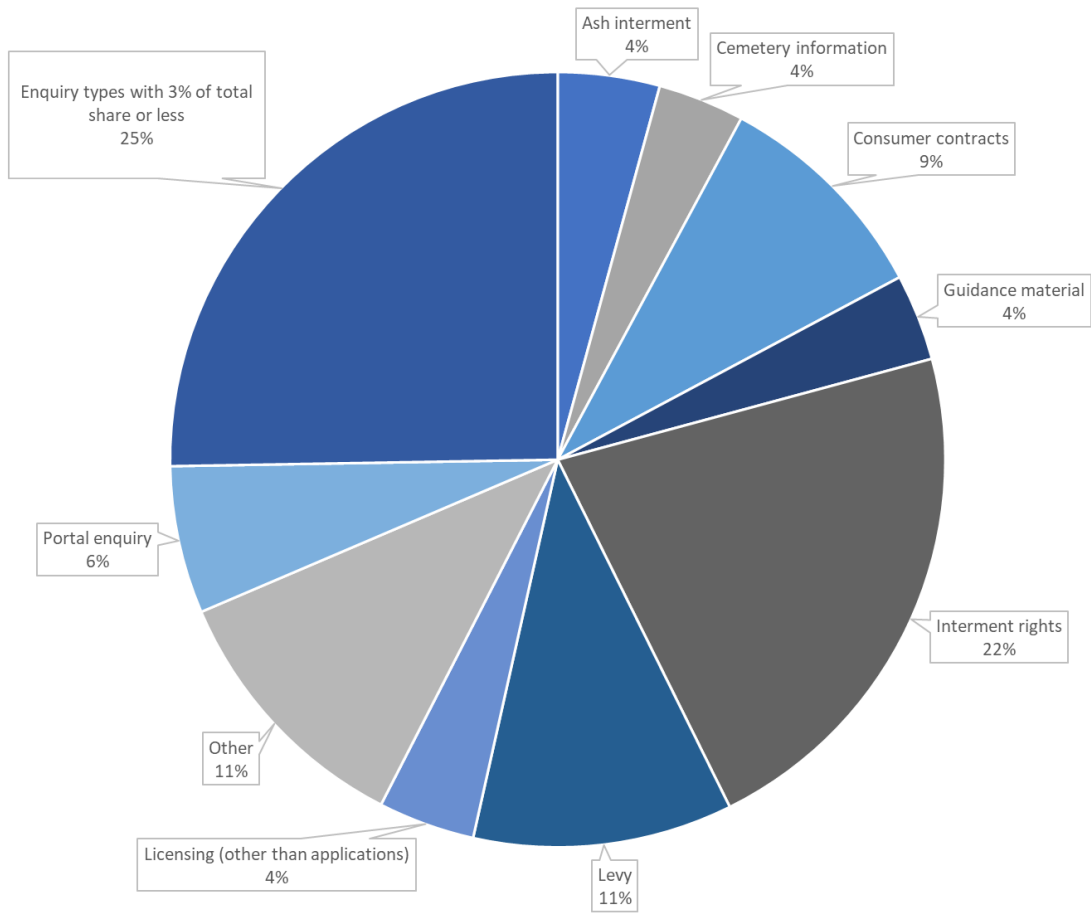


The increase in enquiries was mainly due to operators, consumers and stakeholders seeking to understand changes in connection with several major projects we undertook in 2024–25. The projects included licensing and levy reform and changes to operator reporting processes via the portal. Operators, consumers and stakeholders were trying to understand the changes being implemented by these projects, what they mean for sector improvement, and how to comply.

Of the 471 enquiries we received, 22% were about interment rights, 11% were about the levy and 9% were about consumer contracts as shown in Figure 5. More than 42% of all enquiries came from cemetery operators, with requests for information on issues such as licencing and levy expansion (see Figure 6).

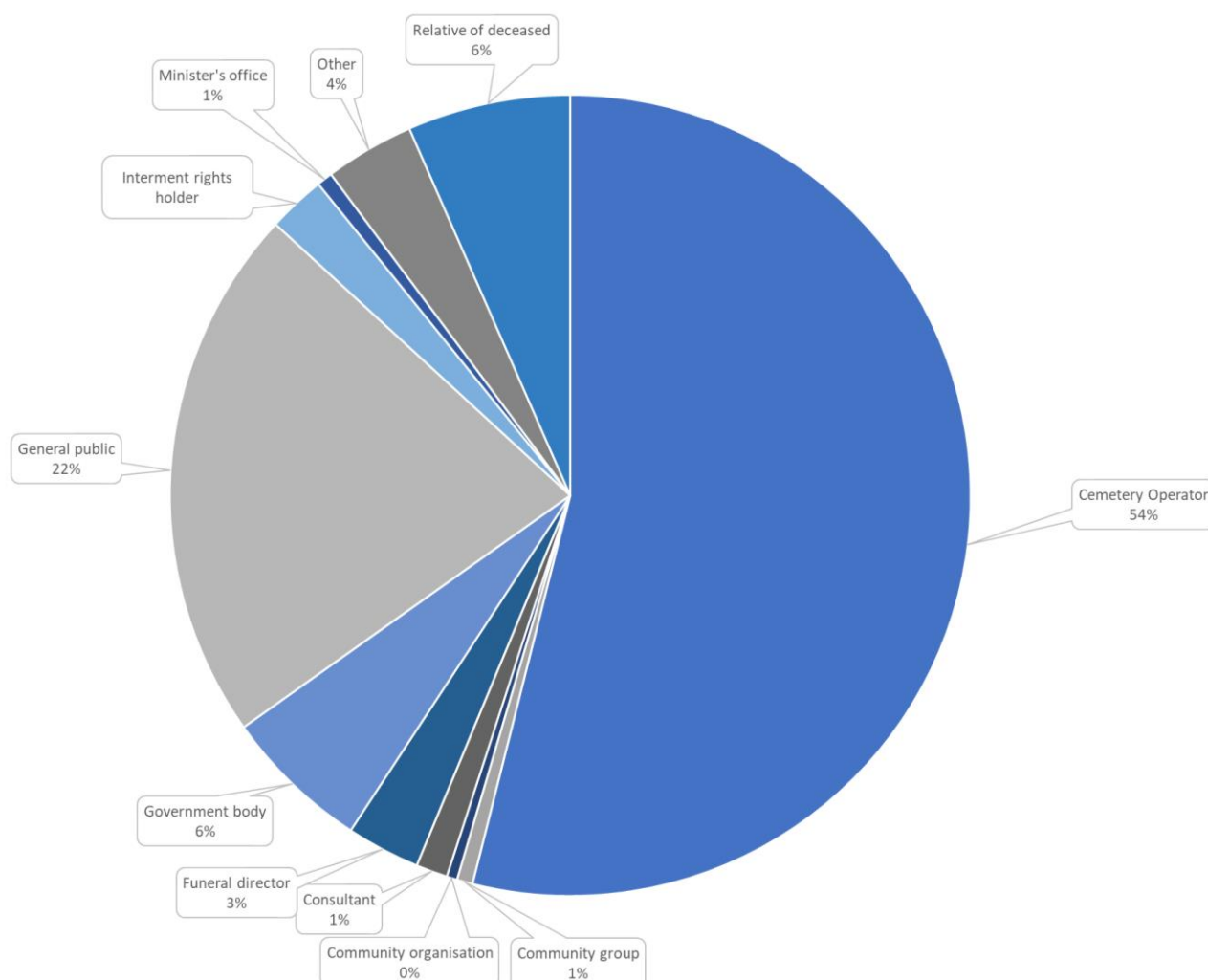
³ Source of data is a mix of earlier manual recording and in more recent years CCNSW's customer relationship management (CRM) database.

Figure 5. 2024–25 enquiries by enquiry type⁴



⁴ Enquiry types that each held 3% of the total share for 2024–25 were combined for clarity in the graph.

Figure 6. 2024–25 enquiries by enquirer category



Service-related complaints about CCNSW

Feedback forms a vital part of our continuous improvement. We place a high value on observations from the industry, consumers, families and our staff on how we go about our work.

A service-related complaint is an expression of dissatisfaction made to or about us, our services, our employees or the handling of a complaint where a response or resolution is explicitly or implicitly expected. Matters relating to a delay or failure in providing a service and the quality of an action taken are considered service-related complaints.

We handle service-related complaints in accordance with the Department's external complaints policy. Service-related complaints can be made by completing a form on our website. People can also phone us on 02 9842 8473 and talk to a CCNSW staff member.

During 2024–25, we received one service-related complaint about our services. After investigation, the complaint was not upheld.

Communications and stakeholders

In addition to the previously discussed stakeholder engagement program to support implementation of the Scheme and amendments to the Act, we continued our broader program of stakeholder engagement.

The Cemeteries & Crematoria Amendment Act formalised the two CCNSW consultative groups to ensure that CCNSW's links to industry and consumer and community representatives remain strong

Community and Consumer Consultative Group

The Community and Consumer Consultative Group is a high-level advisory committee that ensures policy development considers the views of key communities and consumers across NSW. Members of the group provide expert advice from community, cultural, faith-based, environmental, non-religious, consumer and service delivery perspectives.

Up until 1 July 2025 members of the Community and Consumer Consultative Group were appointed by the CCNSW Board. Under new governance arrangements, from 1 July members will be appointed by the CEO of CCNSW.

A key aim of the Community and Consumer Consultative Group is to encourage advocacy and innovation in the burial and cremation sector and help develop and inform our decision-making by drawing on a range of views. Community and Consumer Consultative Group members exchange and discuss information, identify systemic issues and raise new and emerging opportunities at a policy level, including those relating to the key objectives of the Act.

The make-up of the group also allows for policies and processes to be tested with a broad spectrum of the community. Voting CCNSW Board member Diana D'Ambra was chair of the Community and Consumer Consultative Group in 2024–25.

Appointed members of the Community and Consumer Consultative Group in 2024–25 were:

- Mariam Ardati, Australian National Imams Council
- Pandit Ramachandra Athreiya, Australian Council of Hindu Clergy
- Ash Fowler, Combined Pensioners and Superannuants Association
- David Knoll AM, NSW Jewish Board of Deputies
- Alysia McIntyre, What Do I Do?
- David Neustein, Other Architects
- Kerrie Noonan, Death Literacy Institute
- Anthony Pang, Chinese Australian Services Society (CASS)

- Victoria Spence, Life Rites/Living with our Dead
- Ayya Suvira, Australian Sangha Association (ASA)
- Vera Visevic, Mills Oakley.
- Tanya Koeneman, Indigenous member.

The Community and Consumer Consultative Group met 4 times during 2024–25. Issues considered by the Community and Consumer Consultative Group included:

- Interment Industry Scheme issues concerning the implementation, evaluation and the development of guidance and support materials for operators and funeral directors
- pricing transparency and consumer communication
- review of the Act including religious and cultural requirements, monument maintenance, and notice guidelines to contact interment right holders.
- views on the development of a perpetual maintenance framework
- cremation without a coffin – consultation and engagement with the industry
- consumer perspectives on end of life.

Industry Consultative Group

The Industry Consultative Group is a senior advisory committee appointed by the CCNSW Board to ensure an industry-wide focus on operational issues. It is chaired by the CEO of CCNSW. This forum helps us understand industry views and improves decision-making, transparency and regulatory development within the sector. In 2024-25 the Industry Consultative Group gives advice and recommendations on regulatory policy development to the CCNSW Board. It is formal mechanism by which we engage with key industry stakeholders.

The Industry Consultative Group met 4 times during 2024–25.

During 2024–25, the Industry Consultative Group's made an invaluable contribution to the development and drafting of the Interment Industry Scheme. It helped make sure the regulatory scheme was meaningful and workable and played a key role in developing guidance documents and templates, such as the model contract.

As of 30 June 2025, the Industry Consultative Group included representatives from:

- Albury City Council
- Anglican Church Property Trust (Diocese of Sydney)
- Australian Funeral Directors Association (NSW)

- Catholic Cemeteries and Crematoria
- Cemeteries and Crematoria Association of NSW
- Funeral Directors Association of NSW
- InvoCare Australia
- Lake Macquarie City Council
- Local Government NSW.
- Metropolitan Memorial Parks
- Palmdale Group (private sector operators)
- Snowy Monaro Regional Council.

Council Working Group

The Council Working Group was established to help council cemetery operators to understand the Interment Industry Scheme and how it may impact business practices and the operational aspects of their cemeteries. The group also discusses potential duplication with existing local government regulation to ensure it can be minimised.

The Council Working Group met for the final time in September 2024 and covered the following topics:

- licensing updates
- updates from members about implementation, barriers and successes.

The Council Working Group was established during the Interment Industry Scheme implementation period which ran until all conditions commenced on 1 October 2024. CCNSW then ran weekly webinars from September-November 2024, and this has now become the monthly Community of Practice with approximately 90% of participants being council operators.

Other communication and engagement activities

Working with other agencies

We engaged with NSW Health and the Community and Consumer Consultative Group on developing applications for cremation outside of a coffin. Key members from the Community and Consumer Consultative Group have continued to engage with us and NSW Health and work with the industry to address operational barriers to offering this option to the community.

With the Interment Industry Scheme embedded, CCNSW looks forward to continuing operator engagement and broader consumer support in 2025–26.

CCNSW 2023–24 operator activity information

Annual activity of NSW cremation and interment services

One of our key responsibilities is to record the annual activity of interment and cremation services across all regions of NSW and by all sectors in the industry. Three key interment service types are reported on:

- interment of human remains (burial)
- interment of cremated remains (ash interment)
- cremation.

An individual will either be buried or cremated. The percentage of people choosing cremation is known as the cremation rate.

People who are cremated may then have their ashes interred in a cemetery or memorial garden (an ash interment) or choose another option.

This information helps us understand the usage level of cemetery land. It also provides essential data that guides planning for the delivery of services to the NSW community. Additionally, this information allows CCNSW to collect the interment services levy.

Operators report their annual activity data to us after the end of the financial year. The activity data in the following section of this report is for 2023–24, rather than 2024–25.

The data highlights the number of services over the past 6 years (see Table 5) and trends in cremation rates (see Table 6) (See [2023-24 CCNSW Activity Report](#)).

Table 5. Annual interment services in NSW (burials, cremations, and ash interments): 2018–19 to 2023–24⁵

Service	Number of services 2018–19	Number of services 2019–20	Number of services 2020–21	Number of services 2021–22	Number of services 2022–23	Number of services 2023–24
Burials (interment of bodily remains)	17,955	17,841	17,359	19,785	19,389	18,232
Cremations	39,391	40,081	41,448	44,717	46,460	48,252
Ash interments (interments of cremated remains)	10,883	10,266	12,939	12,124	12,721	15,322
Total number of interment services	68,229	68,188	71,746	76,626	78,570	81,807

Table 6. Trends in cremation rates in NSW 2018–19 to 2023–24

Measure	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Cremation rate (% of people being cremated vs buried)	68.7%	69.2%	70.5%	69.3%	70.6%	72.6%
% change in cremation rate	0.8%	0.5%	1.3%	-1.2%	1.3%	2.0%

Cemeteries and crematoria register

During 2024–25, we continued to update the NSW cemeteries and crematoria register under section 27 of the Cemeteries and Crematoria Act. We update and publish an extract of the register twice a year for use by the community and the industry.

The register provides public access to information about cemetery and crematorium facilities in NSW and identifies cemetery and crematorium operators that are subject to the Act and Regulations

Information on the register includes:

- the name, address and telephone number of cemeteries and crematoria, as well as the operators' details
- any other information that the Regulation requires the register to include.

⁵ The significant increase in interment service numbers in financial years 2021–22 and 2022–23 is likely to be linked to excess deaths arising from the COVID-19 pandemic. CCNSW anticipates that total annual interment services will return to trend in the coming years as COVID-19-associated deaths continue to decline.

Further information can be found on the CCNSW website (see [Cemetery and Crematorium Operator Register](#) and [2023-24 CCNSW Activity Report](#)).

Management and accountability

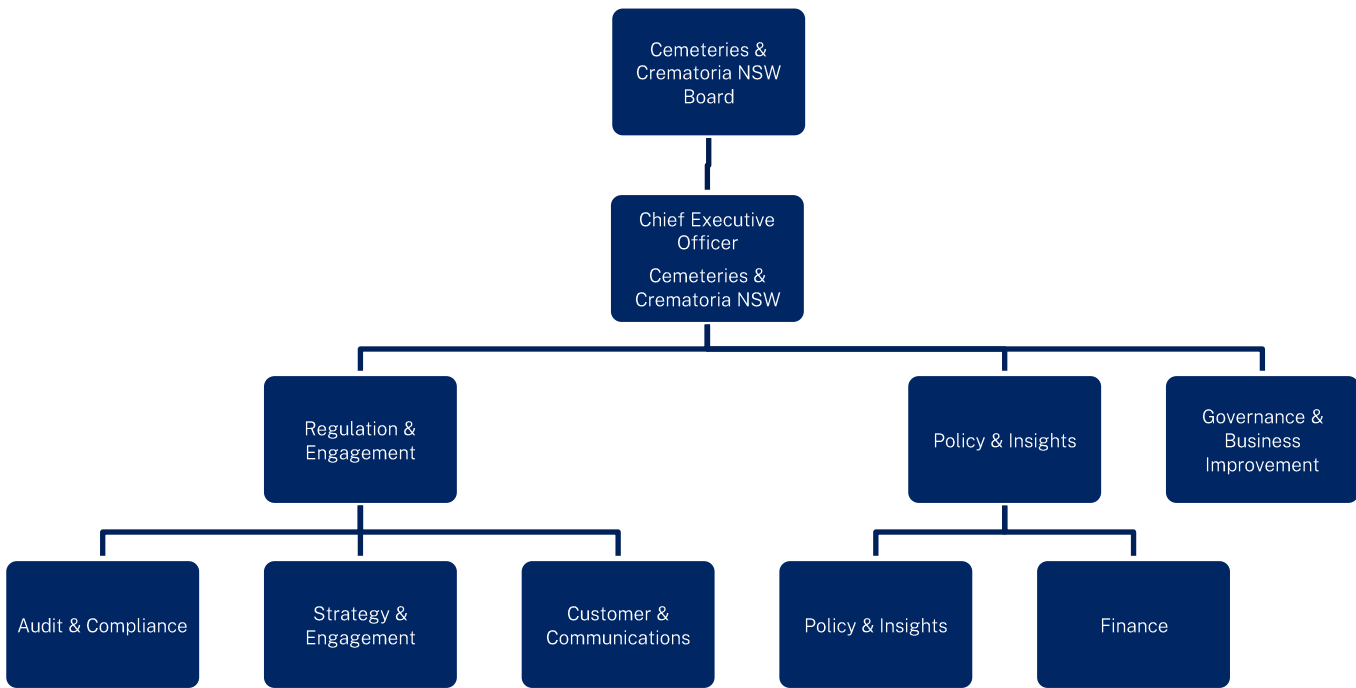
Names and responsibilities of principal officers and accountable authority

Acting Chief Executive Officer David Raper

Management and structure

The Chief Executive Officer leads a team of generalist and specialist staff (see Figure 7). The organisation’s responsibilities are divided between 6 teams comprising 23 full-time equivalent positions.

Figure 7. CCNSW organisational structure 2024–25



The board and governance

During 2024–25, the CCNSW Board had 4 voting members and 4 non-voting members.

During the reporting period, the board met 10 times. A quorum for the board is 3 of 4 voting members. The Board held its final meeting on 12 June 2025.

Table 7. Attendance at board meetings

Board member	Number of eligible meetings	Number attended
Andrew Mills (voting member)	10	10
Danielle Woolley (voting member)	10	10
Diana D'Ambra (voting member)	10	10
Michael Bullen (voting member)	10	10
Geoffrey Prendergast	10	5
Mark Ferguson	10	8
Sarah Lees	10	7
Jennifer Hickey (CEO CCNSW, until 28 February 2025)	7	7
David Raper (Acting CEO CCNSW, from 1 March 2025)	3	3

Voting members

Andrew Mills, Chair

Mr Mills has over 40 years' experience working in the private and public sectors, including in a regulatory environment. He is currently chair of the Independent Planning Commission, chair of the Financial Reporting Council and a member of the Board of Taxation and External Reporting Board (NZ), among other roles.

Danielle Woolley, board member

Ms Woolley is an experienced senior executive with over 30 years' experience working with and within government to improve outcomes in areas such as the environment, the economy, higher education, human services and justice. She has held executive-level roles with the NSW Department

of Premier and Cabinet and has been a partner at KPMG Australia. Ms Woolley is currently head of Government Relations and External Engagement at the University of Technology Sydney (UTS).

Michael Bullen, board member

Mr Bullen has a passionate interest in sustainability, agribusiness, innovation and regional development. He led the development of the Agribusiness Precinct to attract new business and jobs in agribusiness to the new Western Sydney Aerotropolis.

Diana D'Ambra AM, board member

Ms D'Ambra is a non-executive director and independent adviser. Ms D'Ambra has more than 25 years' experience in a global accounting firm delivering corporate finance, mergers, acquisitions and investment advice across all industry sectors. She also has more than 15 years' non-executive director experience on both commercial, listed and for-purpose boards in property, financial services, health care, social services, technology, fast moving consumer goods and infrastructure.

Non-voting members

During 2024–25, the non-voting members of the board were the heads of, or a person nominated by the head, to represent each of the following:

- The Department:
 - Crown Lands (Sarah Lees)
- NSW Health (Geoffrey Prendergast)
- local government, with relevant knowledge and expertise (Mark Ferguson)
- CCNSW Chief Executive Officer, Jennifer Hickey (until separation, 28 February 2025).
- CCNSW Acting Chief Executive Officer, David Raper (from 1 March 2025)

Mark Ferguson, the non-voting member representing local government, spent most of his career in local government, including 2 decades as a council general manager in highly regarded councils. He is currently a director at Third Counsel Pty Ltd, collaborating with Leadership Rebellion. He also serves on the board of UPA – Aged Care Solutions. Additionally, Mr Ferguson is a trustee (elect) for the AR Bluett Award Trust and a temporary adviser to Edward River Council.

Number of non-executive employees for current year and prior year, in full-time equivalent (FTE)

Table 8. FTE of non-executive employees by category as of 19 June 2025 with prior year comparison. All are reported as per their substantive role, excepting award employees who are acting within an executive position for longer than three months as of 19 June 2025 and are reported as per their acting executive position

	2024-2025	2023-2024
Ongoing	12.76	10.40
Temporary	2.80	2.00
TOTAL	15.56	12.40

Executive numbers and remuneration

Table 9. Numbers and Remuneration of Senior Executives as of 19 June 2025⁶

	Female	Male	Total
Band 4 Secretary	-	-	-
Band 3 Group/Deputy Secretary	-	-	-
Band 2 Executive Director	0	1	1
Band 1 Director	3	0	3
Total	3	1	4

⁶ These are Senior Executive statistics as of 19 June 2025. This data is based on senior executives in their substantive or acting role and band level. Award employees who have been acting in a senior executive role for a period of three months or greater as of 19 June 2025 are reported in their executive role.

Table 10. Average Remuneration of Senior Executives as of 19 June 2025^{7 2}

	Range (\$)	Average Remuneration (\$)
Band 4 Secretary	-	-
Band 3 Group/Deputy Secretary	-	-
Band 2 Executive Director	\$287,201 - \$361,300	\$295,511
Band 1 Director	\$217,997 - \$231,480	\$222,819

Requirements arising from employment arrangements

The entity did not provide personnel services to any entities.

The entity received personnel services from Department of Planning, Housing and Infrastructure.

Consultants

CCNSW did not engage any consultants in financial year 2024–25.

Privacy and Personal Information Protection Act 1998 requirements

To comply with the requirements of the *Privacy and Personal Information Protection Act 1998* (PPIP Act), Cemeteries and Crematoria NSW adopted the Department of Planning, Housing and Infrastructure’s Privacy Management Plan. The Plan outlines how an agency complies with the Information Protection Principles and the Health Protection Principles (found in the *Health Records and Information Privacy Act 2002*) and provides resources to support statutory functions such as internal reviews and proactive privacy measures such as privacy impact assessments. Officers in the Department’s Privacy unit also provide specialist privacy advice and training to staff.

In 2024–25, Cemeteries and Crematoria NSW received no applications for review under Part 5 of the PPIP Act.

⁷ 24.6 % of Cemeteries & Crematoria NSW employee-related expenditure in 2024-25 was related to Senior Executives.

Government Information (Public Access) Act 2009

Cemeteries and Crematoria NSW has delegated its functions under section 9 of the *Government Information (Public Access) Act 2009* (the Act) to the Information Access unit of the Department of Planning, Housing and Infrastructure. Therefore, all statistical information about access applications required to be included in an annual report regarding Cemeteries and Crematoria NSW, in compliance with section 125 of the Act and clause 8 of the *Government Information (Public Access) Regulation 2018*, is included in the annual report for the Department of Planning, Housing and Infrastructure.

Internal audit and risk management policy attestation (TPP20-08 Internal Audit and Risk Management Policy for the General Government Sector)

During the reporting period, Cemeteries and Crematoria NSW was compliant with the NSW Treasury Policy, TPP20-08 Internal Audit and Risk Management Policy for the General Government Sector with a Shared Collaborative Audit and Risk Committee arrangement in place. The Department of Planning, Housing and Infrastructure provides the Chief Audit Executive role and Internal Audit function for Cemeteries and Crematoria NSW.

The Internal Audit function provides independent and objective review and advisory services designed to improve the operations, risk management, controls, and governance processes. The Internal Audit function is governed by the entity's Internal Audit Charter.

The entity had a risk based 2024–25 Internal Audit Plan endorsed by the Audit and Risk Committee and approved by the Accountable Authority. Quarterly reports on the delivery of internal audit engagements and internal audit activities were presented to the Audit and Risk Committee. Audit recommendations are tracked, monitored and reported on by Internal Audit function.

Internal Audit and Risk Management Attestation Statement for the 2024-2025 Financial Year for Cemeteries and Crematoria NSW

I, Andrew Mills, Board Chair, Cemeteries and Crematoria NSW, serving for the period FY2024-25, am of the opinion that Cemeteries and Crematoria NSW has internal audit and risk management processes in operation that are compliant with the seven Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements

Risk Management Framework		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant
Internal Audit Function		
2.1	The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	Compliant
2.2	The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for the Professional Practice for Internal Auditing.	Compliant
2.3	The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'.	Compliant
Audit and Risk Committee		
3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.2	The Accountable Authority shall ensure that the Audit and Risk Committee has a Charter that is consistent with the 'model charter'.	Compliant

Membership

For the 2024-25 reporting period, the independent Chair and members of the Audit and Risk Committee were:

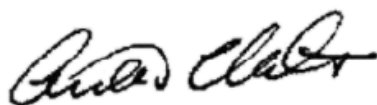
Role	Name	Start Term Date	Finish Term Date
Independent Chair	Nirmal Hansra	1 July 2023	30 June 2026
Independent Member	Abigail Goldberg	1 July 2023	30 June 2026
Independent Member	Brendan Crotty	30 March 2023	29 March 2026

Shared Arrangements

I, Andrew Mills, Board Chair, Cemeteries and Crematoria NSW, serving for the period FY2024-25, advise that Cemeteries and Crematoria NSW has entered into an approved shared arrangement comprising the following agencies:

- Cemeteries and Crematoria NSW
- Hunter and Central Coast Development Corporation
- Luna Park Reserve Trust
- Place Management NSW
- Planning Ministerial Corporation
- Property and Development NSW
- Sydney Olympic Park Authority
- Waste Assets Management Corporation

The resources shared include the Audit and Risk Committee, the Chief Audit Executive, and the internal audit function. The shared Audit and Risk Committee is a collaborative shared arrangement Audit and Risk Committee.



Andrew Mills
Board Chair, for the period covered by this attestation
Cemeteries and Crematoria NSW
Date: 31 July 2025

Agency Contact:
Virginia Tinson
Director Audit
0400 835 279

Key risks affecting the agency, including risk management activities related to those risks

Cemeteries and Crematoria NSW has adopted the Department's Risk Management Framework and Business Continuity Management Framework. The Department provides services to CCNSW under these frameworks. For more information, please see the Department of Planning, Housing and Infrastructure's annual report.

Sustainability

CCNSW aims to promote environmentally sustainable practices among the cemetery and crematoria operators it regulates. Cemeteries are important places with heritage, environmental and social value that are increasingly becoming sources of sustainable, open, multiple use space for the benefit of the whole community.

Promoting sustainable practices to encourage new supply is one of the priorities under the Government's strategic statement – *Delivering strong consumer outcomes for Cemeteries and Crematoria in NSW*. This includes an action to support operators to explore and adopt innovative emerging technologies and lower environmental impacts. This work will commence in 2025–26.

Modern Slavery Act 2018

Modern Slavery Significant Operational Issues

There were no issues raised in relation to CCNSW by the NSW Anti-slavery Commissioner in the 2024–25 reporting period.

Reasonable Steps

During the 2024–25 reporting period, we undertook efforts to align with the NSW Anti-Slavery Commissioner's Guidance on Reasonable Steps, recognising the importance of strengthening our approach to identifying and managing modern slavery risks.

CCNSW adopts the Department of Planning, Housing and Infrastructure's procurement framework and is guided by the Department's participation in the NSW Anti-slavery Commissioner Shared Implementation Plan Working Group.

Reasonable steps undertaken during the reporting year are summarised in the Table 11.

Table 12. Steps taken to identify and manage modern slavery risks

Reasonable Step	Actions
Commit	To adopt the DPHI Modern Slavery Policy once approved.
Plan	- Consideration of Modern Slavery during the planning phase for procurement activities when completing procurement strategies. - Use of the Inherent Risk Identification Tool released by the Anti-slavery Commissioner. Under this tool, CCNSW's procurements fell within with inherent modern slavery risk level of "minor".
Source	Use of suppliers registered on NSW Supplier Hub.
Manage	Contract Managers monitor and evaluate supplier performance (based on the specific contract risk and need) throughout the life of the contract.
Remedy & Report	Modern slavery addressed in this annual information statement in accordance with guidance provided by the NSW Anti-slavery Commissioner.
Improve	Use of modern slavery resources and training provided by DPHI including Procurement guidance and intranet content.

Workforce diversity

We recognise the value of diversity and inclusion and continue to support actions outlined in the Department of Planning, Housing and Infrastructure's Diversity and Inclusion Workforce Strategy 2021–25.

Table 13. Trends in the Representation of Workforce Diversity Groups ^{8,9,10,11}

Workforce Diversity Group	Benchmark	2023	2024	2025
Women	50%	69.2%	70.6%	72.7%
Aboriginal and/or Torres Strait Islander People	3.3%	11.5%	0.0%	4.5%
People whose First Language Spoken as a Child was not English	23.2%	0.0%	5.9%	4.5%
People with Disability	5.6%	0.0%	5.9%	13.6%
People with Disability Requiring Work-Related Adjustment	N/A	0.0%	0.0%	0.0%

⁸ The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community

⁹ The NSW Public Sector Aboriginal Employment Strategy 2019–2025 takes a career pathway approach in that it sets an ambitious target of 3% Aboriginal employment at each non-executive grade of the public sector by 2025

¹⁰ A benchmark from the Australian Bureau of Statistics (ABS) Census of Population and Housing has been included for People whose First Language Spoken as a Child was not English. The ABS Census does not provide information about first language, but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language.

¹¹ In December 2017 the NSW Government announced the target of doubling the representation of people with disability in the NSW public sector from an estimated 2.7% to 5.6% by 2027. More information can be found at: [Jobs for People with Disability: A plan for the NSW public sector](#). The benchmark for 'People with Disability Requiring Work-Related Adjustment' was not updated.

Table 14. Trends in the Distribution Index for Workforce Diversity Groups ^{12,13}

Workforce Diversity Group	Benchmark	2023	2024	2025
Women	100	N/A	N/A	N/A
Aboriginal and/or Torres Strait Islander People	100	N/A	N/A	N/A
People whose First Language Spoken as a Child was not English	100	N/A	N/A	N/A
People with a Disability	100	N/A	N/A	N/A
People with a Disability Requiring Work-Related Adjustment	100	N/A	N/A	N/A

¹² A Distribution Index score of 100 indicates that the distribution of members of the Workforce Diversity group across salary bands is equivalent to that of the rest of the workforce. A score less than 100 means that members of the Workforce Diversity group tend to be more concentrated at lower salary bands than is the case for other staff. The more pronounced this tendency is, the lower the score will be. In some cases, the index may be more than 100, indicating that members of the Workforce Diversity group tend to be more concentrated at higher salary bands than is the case for other staff.

¹³ The Distribution Index is not calculated when the number of employees in the Workforce Diversity group is less than 20 or when the number of other employees is less than 20.

Financial performance

Independent auditor’s report



INDEPENDENT AUDITOR'S REPORT

Cemeteries and Crematoria NSW

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of Cemeteries and Crematoria NSW (CCNSW), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, and notes to the financial statements, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the CCNSW's financial position, financial performance and cash flows

My opinion should be read in conjunction with the rest of this report.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the CCNSW in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Other Information

The CCNSW's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Chief Executive Officer of CCNSW is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the annual report.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

Chief Executive Officer's Responsibilities for the Financial Statements

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Chief Executive Officer's responsibility also includes such internal control as the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the CCNSW's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

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

The scope of my audit does not include, nor provide assurance:

- that the CCNSW carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Caroline Karakatsanis
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

16 October 2025
SYDNEY

Financial statements

Cemeteries and Crematoria NSW
Financial Statements
for the year ended 30 June 2025

TABLE OF CONTENTS

Statement by the accountable authority	3
Statement of comprehensive income	4
Statement of financial position	5
Statement of changes in equity	6
Statement of cash flows	7
1. Summary of material accounting policies	8
2. Expenses excluding losses	9
3. Revenue	10
4. Current assets – cash and cash equivalents	12
5. Current assets – receivables	12
6. Current liabilities – payables	13
7. Contingent liabilities and contingent assets	13
8. Reconciliation of cash flows from operating activities to net result	13
9. Financial instruments	14
10. Related party disclosure	17
11. Events after reporting date	17

Cemeteries and Crematoria NSW
Statement by the accountable authority
For the year ended 30 June 2025

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ("the Act"), we state on behalf of Cemeteries and Crematoria NSW that these financial statements:

- have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the *Government Sector Finance Regulation 2024*, and the Treasurer's directions, and
- present fairly Cemeteries and Crematoria NSW's financial position, financial performance and cash flows.

Signed..... *David Raper*

David Raper
Chief Executive Officer
Date: 13 October 2025

Beginning of the financial statements

Cemeteries and Crematoria NSW

Statement of comprehensive income for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Expenses			
Personnel services	2(a)	3,871	2,697
Operating expenses	2(b)	945	1,489
Total expenses		4,816	4,186
Revenue			
Retained levies and licence fees	3(a)	5,056	932
Investment revenue	3(b)	66	74
Grants and contributions	3(c)	-	3,100
Acceptance by the Crown of employee benefits	3(d)	84	80
Total revenue		5,206	4,186
Net result	8	390	-
Total comprehensive income		390	-

The accompanying notes form part of these financial statements.

Cemeteries and Crematoria NSW
Statement of financial position as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	4	817	1,809
Receivables	5	2,534	362
Total current assets		3,351	2,171
Total assets		3,351	2,171
Liabilities			
Current liabilities			
Payables	6	1,335	545
Total current liabilities		1,335	545
Total liabilities		1,335	545
Net assets		2,016	1,626
Equity			
Accumulated funds		2,016	1,626
Total equity		2,016	1,626

The accompanying notes form part of these financial statements.

Cemeteries and Crematoria NSW
Statement of changes in equity for the year ended 30 June 2025

	Accumulated funds \$'000	Total equity \$'000
Balance at 1 July 2024	1,626	1,626
Net result for the year	390	390
Balance at 30 June 2025	2,016	2,016
 Balance at 1 July 2023	 1,626	 1,626
Net result for the year	-	-
Balance at 30 June 2024	1,626	1,626

The accompanying notes form part of these financial statements.

Cemeteries and Crematoria NSW
Statement of cash flows for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Cash flows from operating activities			
Payments			
Grants and subsidies		-	(107)
Personnel services		(2,953)	(193)
Payments to suppliers		(984)	(658)
Total payments		(3,937)	(958)
Receipts			
Retained levies and licence fees		2,756	989
Interest received		66	74
Grants and contributions		123	-
Total receipts		2,945	1,063
Net cash flows from operating activities	8	(992)	105
Net increase/(decrease) in cash and cash equivalents		(992)	105
Opening cash and cash equivalents		1,809	1,704
Closing cash and cash equivalents	4	817	1,809

The accompanying notes form part of these financial statements.

Cemeteries and Crematoria NSW

Notes to and forming part of the financial statements for the year ended 30 June 2025

1. Summary of material accounting policies

(a) Reporting entity

Cemeteries and Crematoria NSW (Cemeteries) is a reporting entity constituted under the *Cemeteries and Crematoria Act 2013* to assess current and future interment needs and develop planning strategies for cemetery space to meet those needs.

Cemeteries is a NSW Government entity and is controlled by the State of New South Wales which is the ultimate parent. Cemeteries is a not-for-profit entity (as profit is not its principal objective).

These financial statements for the year ended 30 June 2025 have been authorised for issue by the Chief Executive Officer on the date the accompanying statement by the accountable authority was signed.

(b) Basis of preparation

Cemeteries' financial statements are general purpose financial statements which have been prepared on an accrual basis in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations)
- the requirements of the *Government Sector Finance Act 2018* (GSF Act); and
- the Treasurer's Directions issued under the GSF Act.

Financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions, and estimations management has made are disclosed in the relevant notes to Cemeteries' financial statements.

All amounts are rounded to the nearest thousand and are expressed in Australian currency, which is Cemeteries presentation and functional currency.

(c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Accounting for the goods and services tax (GST)

Income, expenses, and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by Cemeteries as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense and
- receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from or payable to the Australian Taxation Office is included as part of receivables or payables respectively.

Cash flows are included in the statement of cash flows on a gross basis.

(e) Services provided by the Department of Planning, Housing and Infrastructure

Cemeteries does not employ any staff and receives administrative, secretarial support and operational assistance from the Department of Planning, Housing and Infrastructure (the Department). Cemeteries has a contractual arrangement in place with the Department, which reimbursed a portion of personnel expenses recognised as a non-cash contribution for services provided in 2023-24 based on achievement of a breakeven net result. Refer note 2(a) and 3(c).

(f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous period for all amounts reported in the financial statements.

Cemeteries and Crematoria NSW
Notes to and forming part of the financial statements for the year ended 30 June 2025

1. Summary of material accounting policies (continued)

(g) Changes in accounting policies, including new or revised Australian Accounting Standards

- (i) Effective for the first time in financial year 2024-2025

The accounting policies applied in 2024-25 are consistent with those of the previous financial year.

- (ii) Issued but not yet effective.

NSW public sector entities do not early adopt new Australian Accounting Standards unless the Treasury determines otherwise. Cemeteries has assessed any potential impact on the financial statements due to these new accounting standards or interpretations and no material financial impact is expected when implemented.

(h) Impact of climate-related matters on financial reporting for 2024-25

No adjustments to the carrying value of assets or liabilities were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgments. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting Cemeteries.

(i) Going concern

The financial statements of Cemeteries have been prepared on a going concern basis.

2. Expenses excluding losses

(a) Personnel services expenses:

	2025	2024
	\$'000	\$'000
Salaries and wages (including annual and long service leave)	2,798	2,135
Superannuation	358	254
Payroll tax	214	137
Workers' compensation insurance	37	12
Redundancy	308	-
Board members salaries	156	159
	3,871	2,697

Recognition & measurement

Personnel services

Cemeteries does not employ staff but uses the personnel services of the Department. The costs of salaries, wages, superannuation, annual leave, long service leave, payroll tax and workers compensation are disclosed as personnel services. Refer note 1(e).

Board members salaries and on-costs

Salaries are paid for Board member services. Superannuation and payroll tax are paid on Board member salaries; however, Board members are not entitled to any leave provisions.

Cemeteries and Crematoria NSW

Notes to and forming part of the financial statements for the year ended 30 June 2025

2. Expenses excluding losses (continued)

(b) Operating expenses:

	2025	2024
	\$'000	\$'000
Administration costs	97	24
Audit fees	42	35
Communication	1	2
Computer software - not capitalised	60	388
Consultancy fees	-	186
Contractors	504	643
Legal fees	111	91
Low value and short term leases	88	68
Purchased assets <\$5,000	16	25
Travelling costs	26	27
	945	1,489

Recognition and measurement

Insurance

Cemeteries activities are covered by the Department's insurance policy under the NSW Treasury Managed Fund Scheme of self-insurance for Government entities.

Lease expense

Cemeteries recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- Leases that meet the definition of short-term i.e., where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option.
- Leases of assets that are valued at \$10,000 or under when new.

3. Revenue

(a) Retained levies and licence fees

	2025	2024
	\$'000	\$'000
Retained levies	5,049	823
Licence fees	7	109
	5,056	932

Recognition and Measurement

Retained levies

Interment service levies are charged to cemetery and crematorium operators under the *Cemeteries and Crematoria Act 2013*. Prior to 1 July 2024, two Crown operators were required to pay levies on services. From 1 July 2024 the levy has been expanded to all operators of active facilities, with a one-year delay provided to operators who historically provided 50 or fewer interment services yearly. During the 2025 year, levies received represent operators who have historically provided over 50 services.

Operators are required to self-report the number of interment services that have occurred to Cemeteries via an online portal. This information is then used to calculate and invoice the levies charged in arrears. During the 2025 year, operators who have historically provided over 1,000 services have an obligation to report activity and pay levy invoices quarterly, whereas all other operators report and pay annually. A reasonableness and validation check are performed on the data received before invoicing.

Cemeteries and Crematoria NSW

Notes to and forming part of the financial statements for the year ended 30 June 2025

3. Revenue (continued)

Licence fees

A licencing scheme was introduced in 2023-24 under the Cemeteries and Crematoria Regulation 2022. Cemeteries has elected not to apply the revenue recognition requirements of AASB 15 for its licences which are of low value. Revenue is recognised when cash is received. Licence applications occur every five years, with the next round of licence application fee revenue expected in 2029.

(b) Investment revenue

	2025 \$'000	2024 \$'000
Interest	66	74
	66	74

Recognition and measurement

Interest income

Interest income is recognised when it is earned.

(c) Grants and other contributions

	2025 \$'000	2024 \$'000
Non-cash		
Personnel services contribution - Department	-	3,100
	-	3,100

Recognition and Measurement

Non-cash contributions

Non-cash contributions are generally recognised at fair value. Contribution of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, the amount representing the fair value is recognised as revenue with a corresponding expense for the same amount.

(d) Acceptance by the Crown of employee benefits

	2025 \$'000	2024 \$'000
Long service leave	60	56
Payroll tax	1	1
Superannuation - defined benefit	23	23
	84	80

Recognition and Measurement

Cemeteries' liability for long service leave and defined benefit superannuation are assumed by The Crown. Cemeteries accounts for the liability as having been extinguished, resulting in an amount assumed being shown as a revenue item.

(e) Deemed appropriations

A special deposit account has been established under section 22 of the *Cemeteries and Crematoria Act 2013* into which all deposits are paid. All monies that are expended by Cemeteries in the exercise of its functions are also paid from this account. Cemeteries therefore does not have any deemed appropriations and hence no disclosure is required under section 4.7 of the GSF Act.

Cemeteries and Crematoria NSW
Notes to and forming part of the financial statements for the year ended 30 June 2025

4. Current assets – cash and cash equivalents

	2025	2024
	\$'000	\$'000
Cash at bank and on hand	817	1,809
	817	1,809

For the purpose of the statement of cash flows, cash and cash equivalents include cash at bank, cash on hand, and short-term deposits with original maturities of three months or less and subject to an insignificant risk of changes in value, and net of outstanding bank overdraft.

Cash and cash equivalents (per statement of financial position)	817	1,809
Closing cash and cash equivalents (per statement of cash flows)	817	1,809

Refer Note 9 for details regarding credit risk and market risk arising from financial instruments.

5. Current assets – receivables

	2025	2024
Current	\$'000	\$'000
Accrued income	2,448	206
Trade receivables	58	-
Receivable - Department	-	123
Net GST receivable	28	33
	2,534	362

Details regarding credit risk of trade receivables that are neither past due nor impaired, are disclosed in Note 9.

Recognition and measurement

Accrued income

Interment levies are calculated and invoiced to operators in arrears. Revenue is recognised when the associated service is performed in accordance with *AASB 15 Revenue from Contracts with Customers*.

Trade receivables

Trade receivables are measured at the transaction price as they are short term in nature and do not contain any significant financing component. Cemeteries applies the simplified provision matrix approach to recognise any allowances for expected credit losses (ECLs) for its receivables. As at reporting date, Cemeteries has not recognised any ECL's (2024: nil).

Cemeteries and Crematoria NSW**Notes to and forming part of the financial statements for the year ended 30 June 2025**

6. Current liabilities – payables

	2025	2024
Current	\$'000	\$'000
Accruals	142	179
Creditors	256	352
Creditor - Department	937	14
	<u>1,335</u>	<u>545</u>

Details regarding liquidity risk, including a maturity analysis of the above payables are disclosed in Note 11.

Recognition and measurement

Payables represent liabilities for goods and services provided to Cemeteries. These short-term payables, with no stated interest rate, are measured at the original invoice amount where the effect of discounting is immaterial.

7. Contingent liabilities and contingent assets

There were no contingent assets or contingent liabilities to report as at 30 June 2025 (2024: Nil)

8. Reconciliation of cash flows from operating activities to net result

	2025	2024
	\$'000	\$'000
Net cash used on operating activities	(992)	105
Increase / (decrease) in receivables	2,172	80
Decrease / (increase) in payables	(790)	(185)
Net result	<u>390</u>	<u>-</u>

Cemeteries and Crematoria NSW

Notes to and forming part of the financial statements for the year ended 30 June 2025

9. Financial instruments

Cemeteries' principal financial instruments are outlined below. These financial instruments arise directly from Cemeteries' operations.

Cemeteries main risks arising from financial instruments are outlined below, together with Cemeteries objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The CEO has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Cemeteries follows Treasury Directions and Policies to monitor and manage financial risk.

(a) Financial instrument categories

Financial assets			Carrying amount 2025 \$'000	Carrying amount 2024 \$'000
Class	Note	Category		
Cash and cash equivalents	4	Amortised cost	817	1,809
Receivables ¹	5	Amortised cost	2,506	329
Financial liabilities			Carrying amount 2025 \$'000	Carrying amount 2024 \$'000
Class	Note	Category		
Payables ²	6	Financial liabilities measured at amortised cost	1,335	545

Notes

1. Receivables excludes statutory receivables and prepayments, not within scope of AASB 7.
2. Payables excludes statutory payables and unearned revenue, not within scope of AASB 7.

(b) Derecognition of financial assets and financial liabilities

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire; or if the entity transfers its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- a) Cemeteries has transferred substantially all the risks and rewards of the asset; or
- b) Cemeteries has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control.

Where Cemeteries has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of the entity's continuing involvement in the asset.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expired.

(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

Cemeteries and Crematoria NSW
Notes to and forming part of the financial statements for the year ended 30 June 2025

9. Financial instruments (continued)

(d) Financial risks

(i) Credit risk

Credit risk arises when there is the possibility of Cemeteries debtors defaulting on their contractual obligations, resulting in a financial loss to Cemeteries. The maximum exposure to credit risk is generally represented by the carrying amount of its receivables (net of any allowance for impairment).

Credit risk associated with the entity's financial assets, is managed through the selection of counterparties and establishment of minimum credit rating standards. Cemeteries has no deposits held with NSW TCorp.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within NSW Treasury Banking System.

Receivables - trade receivables

Accounting policy for impairment of trade debtors and other financial assets

Collectability of trade receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

Cemeteries applies the AASB 9 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

Trade receivables are written off when there is no reasonable expectation of recovery. Cemeteries had no financial assets past due or impaired as of 30 June 2025.

(ii) Liquidity risk

Liquidity risk is the risk that Cemeteries will be unable to meet its payment obligations when they fall due. Cemeteries monitors future cash flows and ensures adequate funding is held on hand to meet future obligations.

Cemeteries' exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC11-12. For small business suppliers, where terms are not specified, payment is made not later than 5 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

The table below summarises the maturity profile of Cemeteries' financial liabilities, together with the interest rate exposure.

Maturity analysis and interest rate exposure of financial liabilities

	Weighted average effective interest rate %	Interest rate exposure				Maturity dates		
		Nominal amount	Fixed interest rate	Variable interest rate	Non- interest bearing	< 1 yr.	1-5 yrs	> 5 yrs
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2025								
Payables	0.0%	1,335	-	-	1,335	1,335	-	-
		1,335	-	-	1,335	1,335	-	-
2024								
Payables	0.0%	545	-	-	545	545	-	-
		545	-	-	545	545	-	-

Note:

The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which Cemeteries can be required to pay. The amounts disclosed here exclude statutory payables and unearned revenue (not within scope of AASB 7).

Cemeteries and Crematoria NSW
Notes to and forming part of the financial statements for the year ended 30 June 2025

9. Financial instruments (continued)

(d) Financial risks (continued)

(iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Cemeteries' exposure to market risk is primarily through interest rate risk on Cemeteries' bank balance.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below for interest rate risk. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Exposure to interest rate risk arises primarily through Cemeteries cash balances held. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates.

Cemeteries exposure to interest rate risk is set out below:

	Carrying amount \$'000	-1% Result \$'000	Equity \$'000	+1% Result \$'000	Equity \$'000
2025					
Financial Assets					
Cash and cash equivalents	817	(8)	(8)	8	8
2024					
Financial Assets					
Cash and cash equivalents	1,809	(18)	(18)	18	18

(e) Fair value measurement

(i) Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

(ii) Fair value recognised in the Statement of Financial Position

The carrying amount of Cemeteries' financial instruments approximate their fair values, largely due to the short-term maturities of these instruments.

Cemeteries and Crematoria NSW
Notes to and forming part of the financial statements for the year ended 30 June 2025

10. Related party disclosure

Cemeteries' key management personnel compensation are as follows:

	2025	2024
	\$'000	\$'000
Salaries	402	413
Post-employment benefits	47	43
Total remuneration	449	456

During the year, Cemeteries did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

During the year, Cemeteries entered into transactions with other entities that are either controlled, jointly controlled or significantly influenced by NSW Government. These transactions, (incurred in the normal course of business) in aggregate, are a significant portion of Cemeteries' revenue and expenses, and the nature of these significant transactions are detailed below.

Entity	Nature of Transaction
Department of Planning, Housing and Infrastructure	Provision of administrative and secretarial support, personnel services and operational assistance.
Catholic Metropolitan Cemeteries Trust	Levies received based on interment and cremation services.
Metropolitan Memorial Parks Land Manager	Levies received based on interment and cremation services.

11. Events after reporting date

Effective 1 July 2025, under the *Cemeteries and Crematoria Amendment Bill 2025*, the Board of the Cemeteries Agency was dissolved and its functions transferred to the statutory appointment role of the Chief Executive Officer.

The above has no financial impact on Cemeteries' 2024-25 financial statements.

End of audited financial statements.