

# Impact with Purpose

ANNUAL REPORT 2025 - 2026

Catholic Cemeteries & Crematoria Limited as trustee  
of the Catholic Cemeteries & Crematoria Trust,  
Trading as Catholic Cemeteries + Crematoria



**Catholic  
Cemeteries +  
Crematoria**

# About this Annual Report

This Annual Report presents the activities and financial performance of Catholic Cemeteries & Crematoria Limited (CCC Ltd), as trustee of the Catholic Cemeteries & Crematoria Trust (operating as Catholic Cemeteries + Crematoria), for the year ended 30 June 2026.

CCC Ltd is the licensed operator of cemeteries located on Crown land and is responsible for statutory reporting to Cemeteries and Crematoria NSW. This responsibility arises from the delegation of functions by All Faiths Catholic Land Manager Ltd (AFCLM Ltd), the Crown Land Manager, to CCC Ltd as trustee<sup>1</sup>.

This report has been prepared in accordance with CCC's legal, regulatory and reporting obligations as a licensed cemetery operator and trustee of the Trust.

The financial statements are general purpose financial statements prepared in accordance with Australian Accounting Standards and applicable charity and trust legislation.

These financial statements were approved by the Board of CCC Ltd, as trustee of the Trust, on 26 August 2026.

## Acknowledgement of Country

We acknowledge the Traditional Custodians who have walked upon and cared for the land on which we work, for tens of thousands of years. We acknowledge their deep spiritual connection to Country and pay our respects to their Elders past, present and emerging. We also pay our respects to our collective ancestry, for whom we care in our cemeteries.

1. AFCLM Ltd was appointed Crown Land Manager in 2024. On 27 June 2024, the Minister approved the delegation of functions under the Crown Land Management Act 2016 (NSW) from AFCLM Ltd to CCC Ltd as trustee. CCC Ltd was subsequently issued Cemetery Operator Licence L50454 on 30 June 2024.

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# A message from the Chair and CEO

We are proud to present the 2025-26 Annual Report of the Catholic Cemeteries and Crematoria Trust (CCCT), trading as Catholic Cemeteries + Crematoria (CCC).

The year has been one of consolidation, delivery and continued evolution as we built on the foundations established in previous years and strengthened our operating model, governance framework and strategic capability.

In an increasingly complex operating environment, we remained focused on our core purpose: serving families and communities with dignity, compassion and respect. Inspired by the Catholic tradition of the Corporal Works of Mercy, we provide cemetery, cremation and memorial services that honour the deceased, support the bereaved and meet the diverse needs of the communities entrusted to our care.

As a charitable trust, all surplus funds generated through our operations are reinvested into maintaining and improving our cemeteries and crematoria, developing new memorial infrastructure, preserving important community assets, and delivering grief care and community support initiatives.

A significant milestone during the year was the first full year of operation of Macarthur Memorial Park. The park has already demonstrated its importance in meeting the growing needs of South West Sydney while providing contemporary memorial options in a peaceful and welcoming environment. Across our network, we continued to

support an increasingly diverse range of faith and cultural communities, reinforcing our commitment to respectful and inclusive service delivery.

During the year we continued to expand memorial and burial capacity across our sites. Key projects included the Pope Francis Crypt Complex at Rookwood Catholic Cemetery, expansion of memorial areas at Kemps Creek Memorial Park, the development of additional burial spaces at Macarthur Memorial Park, and continued progress at Nepean Gardens. These investments ensure families have access to dignified and culturally appropriate memorial options while supporting the long-term sustainability of cemetery services across Greater Sydney.

The organisation also strengthened its governance, risk and compliance frameworks, embedding a more proactive and assurance-based approach to oversight. Enhanced Board reporting, improved risk management practices and strengthened compliance processes have increased organisational resilience and accountability while supporting the fulfilment of our regulatory obligations.

Service excellence remained at the centre of everything we do. Independent customer research confirmed strong levels of satisfaction and confidence, with families and funeral directors consistently recognising the professionalism, compassion and responsiveness of our staff, together with the quality and presentation of our cemeteries and facilities. These outcomes reflect the dedication of our people and their commitment to supporting families during some of life's most difficult moments.

## Performance

Despite ongoing economic uncertainty, inflationary pressures and rising living costs, CCC delivered strong operational and financial results.

Sales under contract increased by 21% to \$41.2 million, reflecting strong customer demand. Revenue recognised for the year totalled \$35.0 million, with a portion of contract sales deferred in accordance with accounting standards. The organisation delivered 4,405 services, an increase of 11%, reflecting continued demand across our cemetery and cremation operations.

CCC achieved a net surplus of \$11.5 million, exceeding expectations and demonstrating disciplined financial management in a challenging operating environment. This result supports ongoing investment in cemetery infrastructure, service improvements and community programs, while ensuring the organisation remains financially sustainable.

## Looking Ahead

As we look ahead, our focus remains on sustainable growth, strategic planning and serving the evolving needs of our communities. Key priorities include the continued development of Macarthur Memorial Park, expansion works at Kemps Creek Memorial Park, and ongoing advocacy to address future burial requirements across Greater Sydney.

We thank Archbishop Anthony Fisher OP, our Board Directors, staff, volunteers, partners and supporters for their leadership, commitment and contribution throughout the year.

Together, we remain committed to providing compassionate care, maintaining places of remembrance of the highest standard, and serving all people with dignity, respect and excellence.



  
Danny Casey  
Chair



  
Lauren Hardgrove  
Chief Executive Officer

# Impact with Purpose

Throughout FY2025-26, we continued to grow with purpose – strengthening our services, investing in future capacity, supporting our communities and enhancing the way we operate. The following highlights reflect the key milestones and achievements that shaped the year.



### Expanding Cemetery Capacity

Completed the first full year of operations at Macarthur, expanding burial capacity and providing new interment options for the growing communities of South-West Sydney.



### Supporting Diverse Communities

Expanded multicultural engagement and delivered parish-based grief and bereavement programs through new community partnerships.



### Strengthening Ethical Investment

Updated the Investment Policy to incorporate the Mensuram Bonam ethical investment framework, strengthening responsible, values-based long-term investment.



### Building for the Future

Continued investment in cemetery infrastructure, memorial developments and major capital projects to support future community needs.



### Protecting Natural Values

Advanced biodiversity conservation, environmental restoration and sustainable land management across the cemetery network.



### Enhancing Customer Experience

Strengthened digital services, cybersecurity and online customer platforms to improve accessibility, service delivery and operational efficiency.

## Our Service

4,452

Total Services  
Delivered

499

Cremated  
Remains Interments

2,701

Total Interments

2,202

Burials

784

Cremations

967

Chapel Services

## Our Engagement

5,922

Grief Care  
Interactions

187

Community  
Groups Engaged

924

Community  
and Business  
Consultations

71

Net Promoter  
Score (NPS)

64

Events  
Held

6,100

Event  
Attendees

77

Grief Education  
Sessions



# Our Organisation

Catholic Cemeteries + Crematoria (CCC) is a faith-based, charitable organisation providing cemetery, cremation and memorial services across Greater Sydney.

As part of one of the Church's oldest and most enduring works of faith and charity, we care for the dead and accompany those who mourn. Grounded in Catholic teaching and faithful to our Catholic identity, we uphold the dignity of every human life through burial, cremation, memorialisation, pastoral care and the stewardship of cemeteries.

While our mission is rooted in the Catholic tradition, we serve people of all faiths, cultures and backgrounds through both Catholic and general cemeteries, accompanying all with dignity, compassion and respect.



## Our Purpose

Our purpose is the heartbeat of our organisation. It defines why we exist; the impact we seek to have on people's lives and the mission we are called to fulfil.



### We honour every life

Through our own Catholic rituals, those of other faiths, and those of none.



### We accompany and comfort those who mourn

As we have done for nearly 160 years.



### We live the Corporal and Spiritual Works of Mercy

Inspired by the teachings of Jesus Christ.

## Our Cemeteries

The organisation is responsible for the care and management of five Crown cemeteries across Greater Sydney:

- Rookwood Catholic Cemetery
- Liverpool Cemetery
- Kemps Creek Memorial Park
- Macarthur Memorial Park
- Nepean Gardens Memorial Park (under development)

Operational management services are also provided to North Rocks Catholic Cemetery under a fee-for-service arrangement. The cemetery operator licence for this cemetery is held by a separate entity, and CCC does not act as the licensed operator.



# Our Strategy and Business Plans

Our Strategic Plan 2023-2027 provides the long-term direction for achieving our vision, mission and organisational objectives. The Plan is built around six strategic priorities that guide decision-making, investment and service delivery across all areas of the organisation.

01

Service Excellence

We provide responsive and outstanding service across all aspects of our business.

02

Business Sustainability

We are a strong and resilient business with the capacity to grow.

03

Growth + Innovation

As an agile market leader, we drive the development of new innovative products, services, and facilities to deliver community needs.

04

Governance

Our stewardship will ensure we act with integrity and accountability in all we do.

05

People + Culture

We champion a culture that engages, inspires and empowers people.

06

Technology

We harness technology to enhance and enable.

These priorities are translated into annual business plans, budgets and capital works programs, ensuring resources remain aligned with strategic objectives and the evolving needs of the communities we serve. Performance against these priorities is regularly monitored by the Executive Leadership Team and the Board through established reporting, risk management and governance processes, enabling progress to be measured and priorities to be refined where required.

The following sections of this report demonstrate the progress achieved against each of the Strategic Plan’s six priorities during FY2025-26.



## Our Operational Landscape

The operating environment continued to evolve during 2025-26, shaped by inflationary pressures, rising operating costs, changing consumer preferences and accelerating digital expectations. Families increasingly sought affordable, accessible and digitally enabled services, requiring organisations across the sector to adapt their service models and customer experience.

Throughout the year, continued investment in service innovation, digital capability and customer accessibility helped meet these changing community expectations.

|                                                                                       |                                      |                                                                                                                                                                       |
|---------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Cost of Living Pressures</b>      | Inflation, rising interest rates and economic uncertainty continued to impact households, increasing demand for affordable and flexible service options.              |
|  | <b>Rising Operating Costs</b>        | Higher energy, infrastructure and development costs, together with increasing regulatory and compliance requirements, continued to place pressure on operating costs. |
|  | <b>Changing Services Preferences</b> | Demand for direct cremation and lower-cost services continued to grow.                                                                                                |
|  | <b>Mortality Trends</b>              | Provisional mortality data indicated mortality rates increased by 0.4%.                                                                                               |
|  | <b>Cremation Trends</b>              | Cremation rates remained high at approximately 69% across Metropolitan Sydney.                                                                                        |

# Our Regulatory Environment

The regulatory environment continued to evolve during FY2025-26, with significant reforms affecting cemetery operations, consumer protection and Crown land management.

| Regulatory Change                                                                                                                                        | Our Response                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Amendments to the Cemeteries and Crematoria Act 2013 (NSW)</b>      | Reviewed policies, procedures and operational practices to ensure ongoing compliance.                                                                                                                                                               |
|  <b>Enhanced regulatory oversight by CCNSW</b>                          | Continued engagement with the regulator and aligned internal compliance activities with the new risk-based framework.                                                                                                                               |
|  <b>CCNSW Draft Perpetual Care Framework</b>                           | Reviewed the draft framework, assessed the proposed requirements and lodged detailed feedback during the consultation process.                                                                                                                      |
|  <b>Public Health Amendment (Natural Organic Reduction) Bill 2026</b> | Assessed the proposed legislation, engaged with potential service providers, consulted with the Stakeholder Engagement Committee (SEC) to understand community and faith perspectives, and provided feedback to the regulator on the proposed bill. |
|  <b>Proposed Crown land reforms</b>                                   | Monitored legislative developments and engaged with government on matters affecting Crown land cemetery operations.                                                                                                                                 |

The organisation remains committed to maintaining strong governance and ensuring its operations continue to meet evolving legislative and regulatory requirements.





# Macarthur Memorial Park

## Celebrating our first year

7 April 2026 marked 12 months since the official opening of Macarthur Memorial Park, the first new Crown cemetery to open in NSW in more than 85 years.

During its inaugural year, the park provided much-needed burial and cremation capacity while establishing itself as a contemporary place of remembrance, cultural inclusion, environmental care and community connection."

Operational activity grew steadily, with services

commencing on opening day and continuing to increase as awareness of the park expanded.

Interment options also continued to expand, enabling early pre-sale clients to transition from virtual selections to physical sites and giving families greater choice in memorialisation.

### Supporting diverse communities

Community engagement remained central to the park's development. Dedicated burial areas were established or opened for



Catholic, Maronite, Muslim, Filipino, Samoan, Tongan, Indigenous, Jewish, Asian and non-denominational communities, providing culturally appropriate options closer to home. Relationships also continued to grow with Mandaean, Polish, Macedonian, Greek Orthodox and additional Muslim communities.

Several milestones marked the year, including the consecration of the Jewish burial area, the first Muslim interments, and continued expansion of the Serbian Orthodox area, which

progressed from immediate-need services to pre-sales following the opening of its first fully developed section. This created momentum for future development and expansion of the Monumental Lawn area.

The park also welcomed more than 150 delegates from the Australasian Cemeteries & Crematoria Association, showcasing its contemporary design, facilities and operations.

### Building partnerships and supporting wellbeing

Relationships with funeral directors strengthened throughout the year, particularly across the Macarthur region, with growing bookings and repeat services as familiarity with the park increased. Funeral partners also supported community events, including a Father's Day memorial service.

Grief Care remained a key part of the park's support for those experiencing grief and loss. Community events included the hosting of Lifeline Macarthur and Western Sydney's Out of the Shadows Walk for World Suicide Prevention Day, launching regular Compassionate Companions gatherings, partnerships with local parishes such as Sharing Circle support for Our Lady of Mt Carmel Varroville, and providing support to other neighbouring communities.

*"Macarthur Memorial Park is setting a new benchmark for what a modern cemetery can be. In its first year, it has been embraced by local and faith communities, while providing much-needed certainty for Sydney's future burial needs. Most importantly, it has shown that cemeteries can be more than places of burial – they can be welcoming, inclusive places that bring communities together and honour the diverse cultures and traditions that make up our city."*

**Lauren Hardgrove, CEO**

### A place for the whole community

Beyond funeral and memorial services, the park increasingly became a valued community space. Families and local residents visited for walking, cycling, birdwatching and other recreational activities, while the on-site café strengthened community connections through local events, school engagement, community group meetings and family celebrations.

### Looking ahead

Building on a successful first year, Macarthur Memorial Park will continue expanding culturally significant community areas, including the Asian, Serbian, Maronite, Jewish, Macedonian, Greek and Polish sections. Planned improvements to walking paths and visitor amenities will further enhance the park as it continues to meet the needs of Southwest Sydney's growing and diverse communities.





01 Strategic Priority 1

## Service Excellence

We provide responsive and outstanding service across all aspects of our business.

Service excellence is at the heart of everything we do. Serving one of the most culturally diverse communities in New South Wales, we continued to invest in our people, digital services and customer experience to ensure our services remain accessible, responsive and centred on the needs of the communities we serve.

Through these investments, we made it easier for customers to access information, plan services and receive consistent, compassionate support at every stage of their journey.

### Our Goals



Further embed a customer and community centric product and services offering



Understand and respond to changing consumer and community needs



Maintain and nurture community connections through collaborative and trusted relationships

## How We Improved Service



### Flexible payment options

Provided greater choice and convenience for families.



### Customer research

Provided valuable insights to support future planning and service enhancement.



### Funeral Director Booking Portal

Improved after-hours responsiveness and booking certainty.



### Website usability review

Enhanced accessibility and online usability.



### Online monument design

Made memorial planning simpler and more convenient.



### Digital communications

Provided clearer, more timely customer information.



### Frontline service training

Strengthened compassionate customer service.



### Reviewed Contact Centre processes

Improved responsive times and customer experience.

## Key Customer Survey Results

**96%**  
of At-Need  
Families  
satisfied

**90%**  
of Pre-Need  
Families  
satisfied

**100%**  
of Funeral  
Directors  
satisfied

**> 80%**  
of customers  
recommend  
us



# Bringing Them Home Service at Rookwood

Honouring every life

On 5 August 2025, Rookwood Catholic Cemetery hosted the Bringing Them Home Service at the Charles O'Neill Walkway Gardens.

This annual event has become a longstanding and deeply meaningful tradition that reflects our enduring belief that every life

matters and deserves to be remembered.

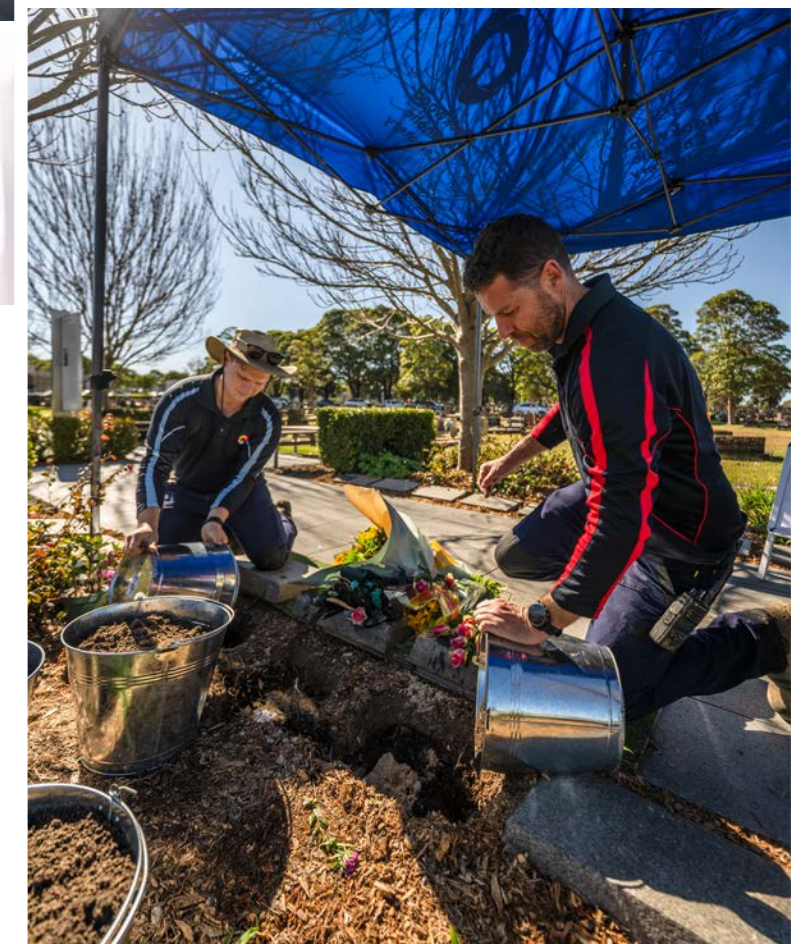
The service brings pastoral leaders, community organisations, volunteers and CCC staff together in a shared commitment to honour those who are often overlooked. The memorial and interment service provided a moving farewell for four people who died without family, housing or financial means, ensuring they were not forgotten, and

their lives were remembered with grace.

Bishop Terry Brady presided over the service, assisted by Father Peter Guy MSC, offering a time of prayer, reflection and collective remembrance. In collaboration with our community partners, including Vinnies NSW, David's Place, Cana Communities and Matthew Talbot Homeless Hostel, each

person was laid to rest with dignity and care. A cornerstone of the service was the provision of pastoral care, with our Grief Care team offering support to attendees affected by loss.

We are proud to facilitate this important occasion and thank everyone who participated in and supported the event, demonstrating our values of faith, compassion, respect and collaboration.





## 02 Strategic Priority 2

# Business Sustainability

We are a strong and resilient business with the capacity to grow.

Business sustainability is about ensuring we remain financially strong, operationally efficient and environmentally responsible, while continuing to meet the changing needs of our communities.

Our focus areas strengthened planning, improved operational performance, invested in innovation and identified opportunities to support long-term sustainability across our network.

This balanced approach enables us to deliver lasting value for the families we serve while responsibly managing the assets entrusted to our care.

## Our Goals



Sustainable resource management



Operational excellence



Finance performance is sustainable, accountable and transparent

## How We Strengthened Business Sustainability



### Land Audit

We completed a comprehensive land audit, with findings shared with CCNSW.



### Competitive Analysis

Reviewed market trends to ensure services remain sustainable and responsive.



### Fees & Charges Review

Improved consistency, accountability and long-term financial sustainability.



### Perpetual Care Framework

Reviewed the framework supporting our long-term maintenance obligations.



### Autonomous Mower Program

Expanded autonomous mowing to more than 1.4 million square metres, improving efficiency and sustainability.



### Native Planting Program

Increased native planting initiatives to enhance biodiversity and reduce long-term maintenance.



### Workforce Optimisation

Improved organisational capability through role alignment and expanded resource sharing across cemetery operations.



### Operational Improvement

Continuously improving processes and systems to deliver sustainable outcomes.

## Corporate Social Responsibility



### Grief Care

Expanded Grief Care services into the Macarthur region.



### Compassionate Assistance

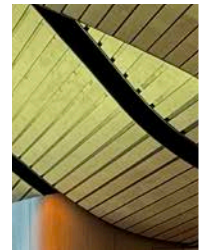
Provided greater support for families experiencing financial hardship.



### Community Partnerships

Supported initiatives including the Homeless Memorial Service and the Sydney Opera House ANZAC Tribute.

# Industry Leaders Explore the Future of Cemeteries at Macarthur Memorial Park



burial areas, alongside contemporary memorial offerings such as the Gum Tree, Family Tree and Ribbon niche memorials. Together, they reflect a commitment to providing meaningful, flexible and enduring memorialisation options.

## Leading into the future

Delegates toured the park's state-of-the-art facilities, including the Café, Function Centre, Customer Care Centre, dedicated funeral director facilities and architecturally designed chapel.

These facilities reflect a considered approach to a future cemetery, integrating service delivery with spaces for reflection and remembrance while accommodating diverse traditions and faiths.

The tour showcased what can be achieved when environmental care and visionary planning are united by a clear Purpose and Mission.

**Macarthur Memorial Park welcomed delegates from the Australasian Cemeteries and Crematoria Association (ACCA), in September 2025, providing industry leaders with a firsthand opportunity to experience Australia's most significant memorial park development in decades.**

The visit formed part of ACCA's annual conference program, bringing together professionals from across the globe to exchange knowledge, explore emerging trends and examine innovations shaping the sector.

### A landmark development for New South Wales

As the first new Crown cemetery development in

New South Wales in more than half a century, Macarthur Memorial Park represents a significant milestone for the sector. The project addresses future burial needs while demonstrating how contemporary memorials, environmental stewardship and thoughtful land-use planning can be successfully integrated.

Delegates gained insight into a project that defines a modern

memorial park, balancing operational excellence with environmental, cultural and social outcomes.

### Landscape, heritage and design

Guided by staff experts, delegates explored an award-winning landscape where protected native woodlands and waterways coexist harmoniously with carefully integrated memorial spaces, framed by the region's renowned Scenic Hills.

They learned how the park's design responds to the site's State heritage significance, with key elements thoughtfully planned around heritage curtilage areas to preserve and celebrate the Parks cultural history.

The visit highlighted how environmental conservation, heritage protection and memorialisation have been woven together through a design that balances traditional use with future purpose.

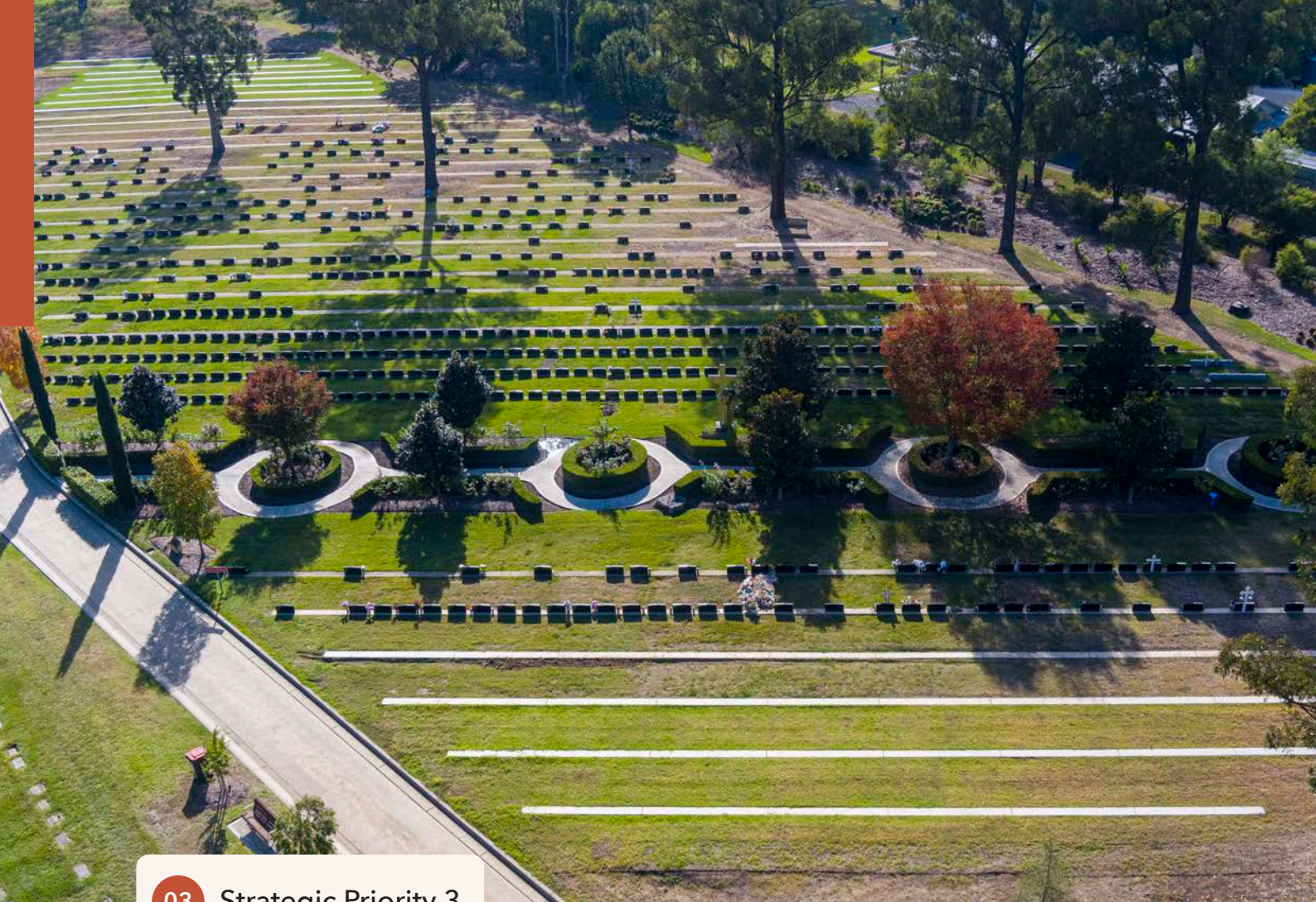
### Integrated community use

Macarthur Memorial Park reflects a contemporary approach to memorial park planning and community use.

Designed primarily as a cemetery, the park incorporates passive recreation through pedestrian pathways, open spaces and extensive landscaping. Delegates saw firsthand how this integrated model enhances environmental and public value while preserving its core purpose as a place of remembrance.

The tour included the park's traditional lawn and natural





03 Strategic Priority 3

# Growth and Innovation

As an agile market leader, we drive new innovative products, services, and facilities to deliver on community needs.

Growth and innovation are central to positioning our organisation for the future. We focused on expanding capacity, progressing major infrastructure projects and developing new products and culturally responsive offerings across our network.

Through strategic investment, innovation and long-term planning, we strengthened our portfolio, creating new opportunities for growth and capacity to meet future demand.

### Our Goals



Expansion of cemetery and memorial park portfolio



Investigate opportunities to diversify and grow alternate revenue streams

## How We Expanded Capacity and Choice



### Expanded Burial Capacity

Increased overall capacity across our network to meet current and future community needs.



### Pope Francis Crypts

Developed the Pope Francis Crypts at Rookwood Catholic Cemetery, expanding above-ground interment capacity.



### Kemps Creek Expansion

Progressed planning for the proposed Kemps Creek expansion, including future burial capacity and improved customer amenities.



### Culturally Responsive Spaces

Expanded dedicated burial and memorial areas to meet the needs of diverse faith and cultural communities.



### New Memorial Options

Introduced new monument and memorial options, providing families with greater choice.



### Improved Site Access

Delivered new pathways and access ways to improve accessibility and the visitor experience across our sites.

## Growth at a Glance

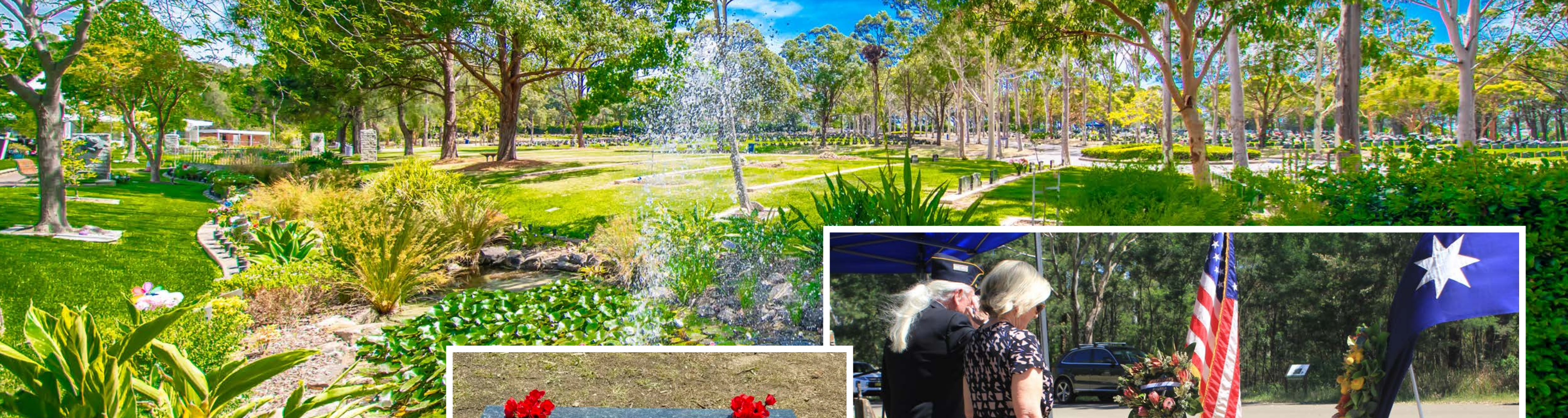
4,186  
Graves added to inventory

452  
New crypts delivered

4.5 ha  
Proposed Kemps Creek expansion

>12,000  
Future grave capacity master planned

16  
New faith and community burial areas across the network



# Honouring a Forgotten Hero: William Henry Belpitt

On 11 October 2025, a special ceremony at Rookwood Cemetery brought long-overdue recognition to William Henry Belpitt, an Australian whose extraordinary bravery earned him the United States Medal of Honor.

While serving in the United States Navy, Belpitt risked his life to rescue a man from drowning in Fuzhou

Harbour, China, in 1884. For his actions, he received the Medal of Honor, the highest military decoration awarded by the United States.

Despite this remarkable achievement, Belpitt's grave remained unmarked for decades, leaving an important chapter of Australian and military history largely forgotten.

The rededication was made possible through the dedication of organisations

including US Legion AU01, the Warwick Group and the Medal of Honor Historical Society, together with volunteers, researchers and Belpitt's descendants, who travelled from across Australia to attend the ceremony. The placement of a permanent headstone ensures Belpitt's courage, service and sacrifice are now recognised with the dignity they deserve.

Beyond honouring one individual, the ceremony highlighted the importance

of preserving the stories of notable Australians, veterans and community leaders. Through the stewardship of memorials, monuments and places of remembrance, we help safeguard these histories, ensuring their achievements and sacrifices remain visible, accessible and relevant for future generations.

The restoration of William Henry Belpitt's memorial is one example of this enduring commitment. By

caring for some of Australia's most significant memorial sites, we play an important role in preserving our shared heritage, fostering connection to the past and ensuring remarkable stories such as Belpitt's are not lost to time.

No longer resting in anonymity, William Henry Belpitt now has a memorial befitting his legacy, ensuring his story of courage, service and selflessness will continue to inspire future generations.





## 04 Strategic Priority 4

# Governance

Our stewardship will ensure we act with integrity and accountability in all we do.

Our governance approach continued to mature, with stronger Board oversight, assurance and a more proactive approach to risk management. We focused on moving beyond risk identification to active risk management, control effectiveness and data-informed decision-making.

This approach strengthened organisational resilience and ensures our governance, risk and compliance frameworks continue to respond to an increasingly complex operating environment.

We embraced strong governance standards, embedding integrity, transparency, and accountability across all areas of operations. Our organisation has progressed into a mature and proactive governance model, delivering, enhanced risk-informed decision-making embedded across the organisation.

## Our Goals



Continued strengthening of the corporate governance eco system



Finalisation and implementation of regulatory strategy

## How We Strengthened Governance



### Board Oversight

Strengthened Board oversight and governance practices to support effective, risk-informed decision-making and accountability.



### Risk Appetite

Reviewed and expanded the Risk Appetite Statement, with increased focus on Mission and Environmental risk.



### Board Effectiveness

Implemented Board Outlook to support Board performance evaluation and maintain a structured skills matrix.



### Compliance & Assurance

Strengthened compliance monitoring through active validation, control health checks and independent assurance.



### Proactive Risk Management

Strengthened the Integrated Risk Management Framework, moving beyond risk identification towards active risk management and control optimisation.



### Emerging Risks

Expanded the Risk Register to capture new and emerging risks, supported by appropriate controls and ongoing monitoring.



### Business Continuity

Enhanced business continuity planning through expanded scenario modelling for service disruptions, operational outages and workforce-related risks.



### Risk Intelligence

Improved risk data capture, reporting and systems to strengthen visibility, monitoring and risk-informed decision-making.

## Governance at a Glance



3 New risk categories



3-year Internal audit plan



Mission + Environmental  
Expanded risk appetite focus



Board Outlook  
Board performance and skills evaluation



Enhanced Business continuity scenario planning

# Investing with Purpose

During FY2025-26, we strengthened our Investment Policy to further align with Catholic Social Teaching and the Vatican's Mensuram Bonam guidance, ensuring our investment decisions continue to reflect our mission, values and long-term responsibility to future generations.

As custodians of cemeteries entrusted to our care in perpetuity, we have a responsibility to balance sound financial management with our Catholic mission. The updated policy introduces a more structured approach to ethical investing, providing clearer guidance on stewardship, engagement, investment exclusions and ethical risk management. These enhancements strengthen transparency and consistency while maintaining the robust governance and financial discipline that underpin our long-term sustainability.

Importantly, our investment strategy, governance arrangements and fiduciary responsibilities remain unchanged, demonstrating

that stronger ethical alignment can be achieved without compromising long-term financial performance.

This work reflects broader developments in faith-consistent investing globally. During the year, Chair Danny Casey and Finance, Investment and Remuneration Committee Chair Eugene Choi participated in discussions in Rome on the practical application of Mensuram Bonam and the role of ethical stewardship in long-term investment management.

By strengthening our Investment Policy, we have taken another important step in ensuring that the resources entrusted to us continue to support our mission while delivering sustainable outcomes for future generations.

*"Strengthening our Investment Policy reflects our commitment to ensuring that the way we invest is consistent with our Catholic identity and values. It demonstrates that responsible financial stewardship and strong ethical principles can work together to deliver sustainable outcomes for future generations."*

**Danny Casey, CCC Chair**



Chair Danny Casey and FIRC Chair Eugene Choi during Mensuram Bonam discussions at the Vatican





05 Strategic Priority 5

# People and Culture

We champion a culture that engages, inspires and empowers our people.

Our people are central to our success. We focused on strengthening capability, developing our leaders and creating a workplace where our people are supported to contribute, grow and perform at their best.

Through investment in learning, employee wellbeing, workforce systems and stronger communication and collaboration, we continued to build an empowered, connected and future-ready workforce.

Our Goals

Grow an empowered, collaborative, and customer centric workforce aligned with our values

Embed a proactive health and wellbeing culture

Innovation and development through learning

## How We Invested in Our People

Developed a Psychosocial Hazard Management Framework, establishing a formal approach to identifying and managing psychological health risks across the workforce.

Created a dedicated HR Business Partner role to strengthen capability in incident investigations, fitness for work, regulatory compliance, and workplace behavioural matters.

Established and embedded a Health & Safety Committee strengthening employee consultation and safety governance across the organisation.

Completed the implementation of the integrated UKG workforce platform, including the UKG Learning module, creating a single system for payroll, recruitment, performance, learning, compliance tracking, and workforce capability development.

Expanded leadership development program with Bendelta, focusing on people leadership, incident response, psychosocial risk management, and workplace behaviours.

KINNEX Health program increased participation in employee wellbeing, with 170 consultations delivered and wellbeing integrated into broader psychosocial risk management practices.

Our People at a Glance



94

Employees

55

Male

39

Female

87

Permanent

7

Part-time

40%+

of employees have more than five years of service

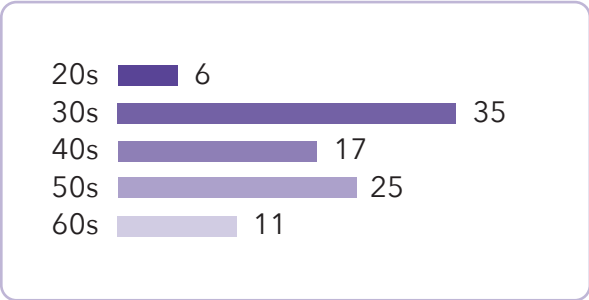
1,200+

Hours of learning and development

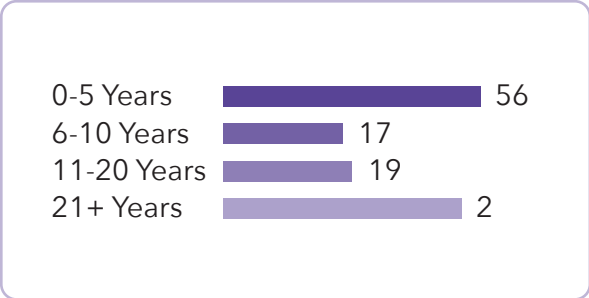
45%

Workforce participation in the Employee Health Program

Age Profile



Lengths of Service



Learning and Development



1,270

Total Learning Hours

12.8

Average Hours Per Employee

| Learning Hours By Category            | Hours |
|---------------------------------------|-------|
| Compliance + Risk                     | 200   |
| Frontline Leadership                  | 128   |
| Technical Development + Certification | 65    |
| Safety + WHS                          | 228   |
| Other Professional Development        | 649   |
| Total                                 | 1,270 |



Our Team Brings Warmth and Dignity

In May 2026, our staff once again demonstrated the power of compassion in action through the Winter Appeal, supporting people experiencing homelessness during the coldest months of the year.

Led by Sinead Kent from Grief Care, the appeal collected winter essentials to assist vulnerable members of the community. Inspired by the initiative, Mathew Hoy mobilised his colleagues from our cemetery and landscape teams to make an

even greater contribution. Using industry contacts, Mathew negotiated a heavily discounted price on quality sleeping bags, enabling the team to maximise the impact of their donations.

The generosity of the Rookwood team resulted in the purchase and donation of 23 new Black Wolf sleeping bags, providing crucial support to people facing winter without secure shelter. Our staff quickly got behind the initiative, demonstrating CCC's commitment to serving the community beyond the cemetery gates.

The sleeping bags were distributed by St Vinnies NSW volunteers on the eve of the annual Homeless Memorial Service, ensuring they reached people in need during one of the coldest periods of the year. The initiative complemented the memorial service, which honours those who have died while experiencing homelessness, and recognises the dignity of every person.

This outstanding effort reflects the generosity, kindness and community spirit of CCC staff who contributed to making a tangible difference in the lives of those less fortunate.



06 Strategic Priority 6

# Technology

We harness technology to enhance and enable.

Technology is a critical enabler of our services and operations. With our core digital foundations established, we focused on strengthening reliability, resilience and performance across our technology environment.

We enhanced connectivity and cybersecurity, improved technology-enabled services and continued to develop digital capabilities that support more efficient and consistent ways of working.

## Our Goals



Enhance digital business technology through the leveraging of new and emerging technologies



Cyber strategy optimisation

## How We Strengthened Technology



### Infrastructure & Connectivity

Improved network connectivity, Wi-Fi and core infrastructure across our sites.



### Cybersecurity

Strengthened security controls and monitoring to enhance protection against evolving cyber threats.



### Digital Resilience

Enhanced backup and recovery capability to support business continuity and recovery readiness.



### Memory Minder

Expanded Memory Minder, strengthening our digital platform for memorial engagement and future growth.



### Operational Efficiency

Streamlined technology processes and reduced manual intervention to improve efficiency and consistency.



### Technology Standardisation

Standardised system configuration and support to improve reliability and scalability.



### Audio-Visual Capability

Strengthened specialist audio-visual and livestreaming capability to improve reliability and support in-person and digital participation.



### Cemetery Mapping & Aerial Survey

Enhanced cemetery mapping and surveying and introduced aerial survey capability, improving the accuracy and efficiency of site planning and asset information.



## Looking Ahead

We will continue to optimise system performance, strengthen technology governance and improve the use of data to support informed decision-making.

# Events



Wave of Light

54

Cemetery  
Events

10

Community  
and  
Faith-based  
Events



Interfaith Christmas Memorial Service



Macarthur Maronite Blessing



Mother's Day



Homeless Memorial  
Service, Martin Place



Stations of the Cross



Brining them Home



Grief Care

77

Grief Care  
& Education  
Events

## Grief Care and Community Connection

Accompanying people through grief extends far beyond the day of a funeral. Grief Care is a cornerstone of our mission, providing compassionate accompaniment, education and community support that helps individuals, families and communities navigate grief with dignity, hope and understanding.

Throughout FY2025-26, we delivered a comprehensive program of initiatives, professional education, support groups and community workshops designed to build grief literacy, strengthen community capability and create safe spaces where people could connect, reflect and share their experiences. These programs reached

individuals, families, faith communities, multicultural groups, aged care providers, and secondary and tertiary education providers.

This commitment was further strengthened through a diverse calendar of cemetery and community events, including remembrance services, memorial Masses, blessings and seasonal observances that brought people together in faith, reflection and remembrance. Together, these initiatives demonstrate that our care extends well beyond cemetery services, providing ongoing support to the communities we are privileged to serve.





# Walking Together for Suicide

On 10 September 2025, Macarthur Memorial Park proudly hosted Lifeline Macarthur and Western Sydney's annual Out of the Shadows Walk to mark World Suicide Prevention Day.

## Prevention and hope

The 3 km community walk brought together families, health professionals,

community organisations and local residents to remember those lost to suicide, support those experiencing mental health challenges, and raising awareness of the importance of connection and understanding assist prevention.

The park was filled with warmth, compassion and solidarity as participants walked side by side in support of a cause that

touched many lives. Representatives from Lifeline, local community organisations, the funeral sector and indigenous agencies joined the event, reinforcing its broad community significance.

For many participants, the walk provided an new opportunity to reflect, remember and connect with others who had experienced similar loss.

*"Walking alongside others who had experienced unnecessary loss my was healing experience."*  
Event participant

## A place for reflection and hope

For our mission, the event reflects the broader role memorial parks can play as places of connection, reflection and support. Beyond the farwell, we provide spaces where important conversations occur, helping to foster understanding and reduce the stigma surrounding mental health challenges.

The event demonstrated how our Parks support both reflection and collective healing, creating spaces where people feel welcomed, supported and connected.

## A long-term partnership

The success of the 2025 event also secured a long-term future for the Out of the Shadows Walk. Having previously struggled to find a permanent home, Lifeline Macarthur and Western Sydney have committed to hosting the event at Macarthur Memorial Park for the next five years.

This ongoing partnership reflects a shared commitment to supporting suicide prevention, strengthening social connection and ensuring hope remains at the heart of this important annual event.



# Managing Our Land and Assets

Our cemetery portfolio comprises five Crown reserves across metropolitan Sydney, each managed to balance community needs, environmental stewardship and long-term sustainability. Responsible management of these significant public assets ensures they remain accessible, resilient and fit for purpose while protecting the heritage, environmental and cultural values entrusted to our care. During FY2025-26, continued investment in land planning and asset management strengthened the long-term sustainability of the network.

## Our Cemetery Portfolio

The organisation manages five Crown reserves across metropolitan Sydney, each established for specific public purposes under the *Crown Land Management Act (NSW) 2016*.

| Location                            | Area           | Uses/Facilities                                                                                       |                                                                                                       |                                                                                                          |
|-------------------------------------|----------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>Kemps Creek Memorial Park</b>    | 15.53 hectares |  Cemetery          |  Crematorium       |  Accommodation      |
| <b>Liverpool Cemetery</b>           | 9.5 hectares   |  General Cemetery  |                                                                                                       |                                                                                                          |
| <b>Macarthur Memorial Park</b>      | 113.4 hectares |  Cemetery          |  Public Recreation |                                                                                                          |
| <b>Nepean Gardens Memorial Park</b> | 44 hectares    |  Cemetery          |  Public Recreation |  Community Purposes |
| <b>Rookwood Catholic Cemetery</b>   | 86 hectares    |  Catholic Cemetery |  Crematorium       |                                                                                                          |



## Strategic Land Use

Progress continued in refining Plans of Management that guide land use, environmental management and operational practices across our cemetery network. A key milestone during the year was the lodgement of the revised Macarthur Memorial Park Plan of Management with Cemeteries and Crematoria NSW (CCNSW), supporting alignment with the site’s intended purpose and future community needs.

Land audits undertaken at Rookwood Catholic Cemetery and Kemps Creek Memorial Park assessed future burial capacity, identified opportunities to optimise the use of existing interment space and informed long-term land use planning. Supply information was also provided to CCNSW to support statewide cemetery supply planning.

## Plans of Management

- Macarthur Memorial Park**  
Amendment Submitted  
19 May 2026
- Rookwood Necropolis\***  
Active – Due for Renewal  
Dec 2027
- Kemps Creek Memorial Park**  
Due for Submission  
Dec 2026
- Liverpool Cemetery**  
Due for Submission  
Dec 2026

\*Prepared jointly by CCC and Metropolitan Memorial Parks.

# Environmental Stewardship

Sustainable land management remains integral to protecting the environmental values of our cemeteries while ensuring they remain places of beauty, reflection and remembrance for future generations.

During the year, initiatives focused on:

- Native vegetation management and progressive replacement of exotic species with native plantings
- Water conservation and stormwater management improvements
- Expansion of electric autonomous mowing technology

- Mapping and preservation of significant trees and tree canopies
- Protection and rehabilitation of ecological corridors
- Community engagement on sustainable cemetery management

Planning and development activities continue to be informed through consultation with stakeholders and local communities, ensuring cemetery environments reflect cultural, spiritual and practical needs while supporting equitable access and inclusive design.



65

Trees planted



2,340

Plants planted



1,501

Roses pruned



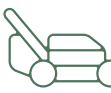
3,978m<sup>2</sup>

Of recycled mulch used



123

Tonnes of recycles garden soils used



2,090

Hours of electric autonomous mowing





# Conservation and Biodiversity at Macarthur Memorial Park

We continued to demonstrate commitment to environmental stewardship at Macarthur Memorial Park, balancing its role as a place of remembrance with the protection and regeneration of its natural landscapes. Over the past year, the park has undertaken a range of initiatives to better understand its wildlife, control invasive species, and restore native habitats, ensuring the long-term health and biodiversity of the site.

**Capturing wildlife through camera traps**  
Motion-activated camera

traps were deployed across natural areas and regeneration zones to monitor wildlife activity and provide valuable insights into the movement, feeding, and sheltering habits of native species; helping to guide habitat protection and future planning.

The initiative has recorded a wide array of native fauna, including swamp wallabies, eastern grey kangaroos, lace monitors, red-bellied black snakes, white-faced herons, great egrets, superb fairywrens, Australian wood ducks, laughing kookaburras, magpie-larks, noisy miners,

and even noisy friarbirds, a species never previously recorded on-site.

In addition, pest species such as red foxes, feral and domestic cats, and rabbits have been identified, allowing the park's environmental team to implement targeted control measures.

**Restoring bushland and managing invasive species**  
African Olive trees, a highly invasive species, have been a key focus for ecological restoration at MMP. Their



dense growth risks the suppression of native plants, reducing habitat quality for wildlife, increasing management costs, and limiting safe access to certain areas of the park.

To address these challenges, a staged removal program was implemented, including:

**Primary Removal**  
Carefully taking out mature trees and dense clusters of invasion weeds to reopen canopy and allow light to reach ground.

**Reducing mass weed infestation**  
Ongoing follow-up control to prevent reinfestation and reduce the invasive seed bank.

**Restoring native vegetation**  
Reintroducing native plants through planting and seeding, rebuilding a resilient and self-sustaining ecosystem over time.

This work also protects against long-term risks such as soil instability, particularly on steep slopes and escarpments where African Olive root systems can rot and cause soil creep or landslip.

## Supporting native regrowth and biodiversity

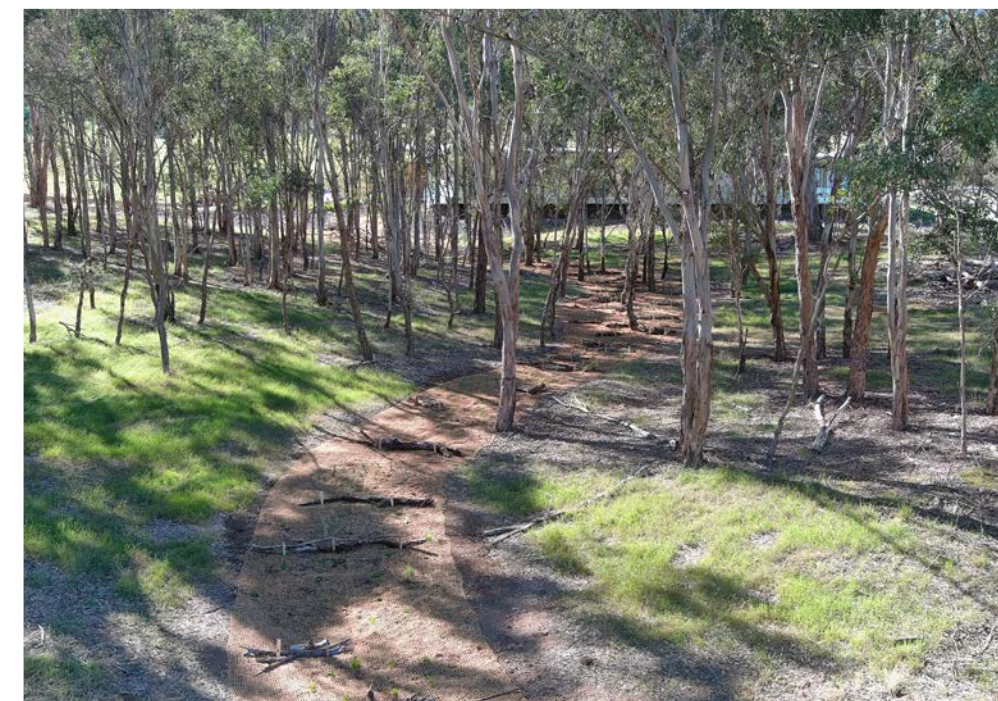
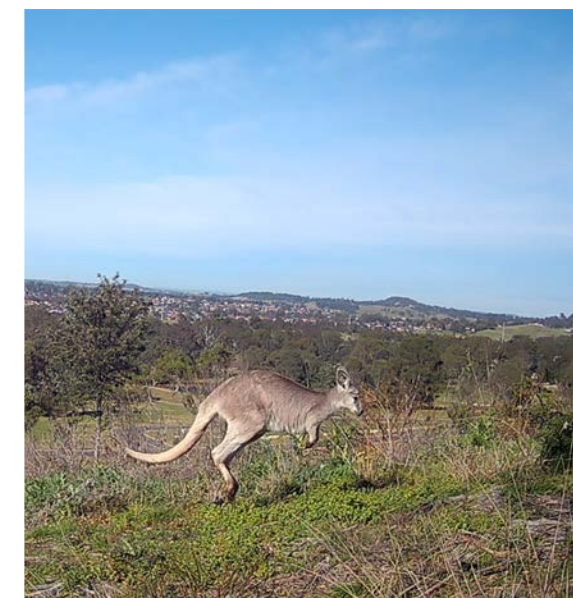
By removing invasive species and promoting native regeneration, MMP has strengthened habitat corridors that support native birds, reptiles, and mammals - many of which have been identified through the camera trap program. The combination of careful ecological monitoring and hands-on restoration ensures the park remains a healthy and diverse environment.

## Stewardship for today and tomorrow

These conservation efforts reflect MMP's broader commitment to environmental responsibility. Through careful planning, ongoing monitoring, and strategic restoration, the park protects its natural landscapes while providing a peaceful and

sustainable setting for families, visitors, and wildlife.

As the community at MMP continues to grow, the investment in preserving the biodiversity that makes this park unique will also increase. Future updates from camera traps and ongoing restoration work will continue to document the evolving story of natural life within the park, above and below the trees.



# Native Title and Aboriginal Land Claims

As the delegated Crown land manager, the organisation monitors Native Title and Aboriginal Land Claims affecting its Crown reserves and works collaboratively with relevant government agencies to ensure compliance with legislative requirements. This work is supported by two appointed Native Title Managers, who provide specialist advice and help ensure Native Title considerations are appropriately incorporated into land management decisions.

No new claims were received during the reporting period.

## Heritage Assets

Our cemetery portfolio includes places of significant heritage value that are carefully conserved to preserve their cultural significance for future generations. Heritage recognition includes the NSW State Heritage Register, National Trust and Local Environmental Plan (LEP) listings.

- 01

### Rookwood Catholic Cemetery

Historic cemetery sections forming part of one of Australia’s most significant cultural landscapes. Established in 1867, these sections preserve the history of Sydney’s Catholic community through the graves of generations of families, clergy, and community leaders, while showcasing important heritage monuments and Victorian funerary architecture.
- 02

### Rookwood Serpentine Canal

Heritage landscape infrastructure within Rookwood Necropolis, including historic drainage channels, bridges, and water management features. The canal is historically significant for demonstrating the engineering and landscape planning used to support the operation of the necropolis, while contributing to its distinctive setting and heritage value.
- 03

### Liverpool General Cemetery

A significant 20th-century cemetery reflecting the history and development of the Liverpool community. The cemetery contains a diverse range of monuments and burial areas associated with generations of local individuals and families, illustrating changing funerary traditions, craftsmanship and commemorative practices. As an active cross-denominational burial and commemorative place, it continues to hold important historical and social significance for the local community.
- 04

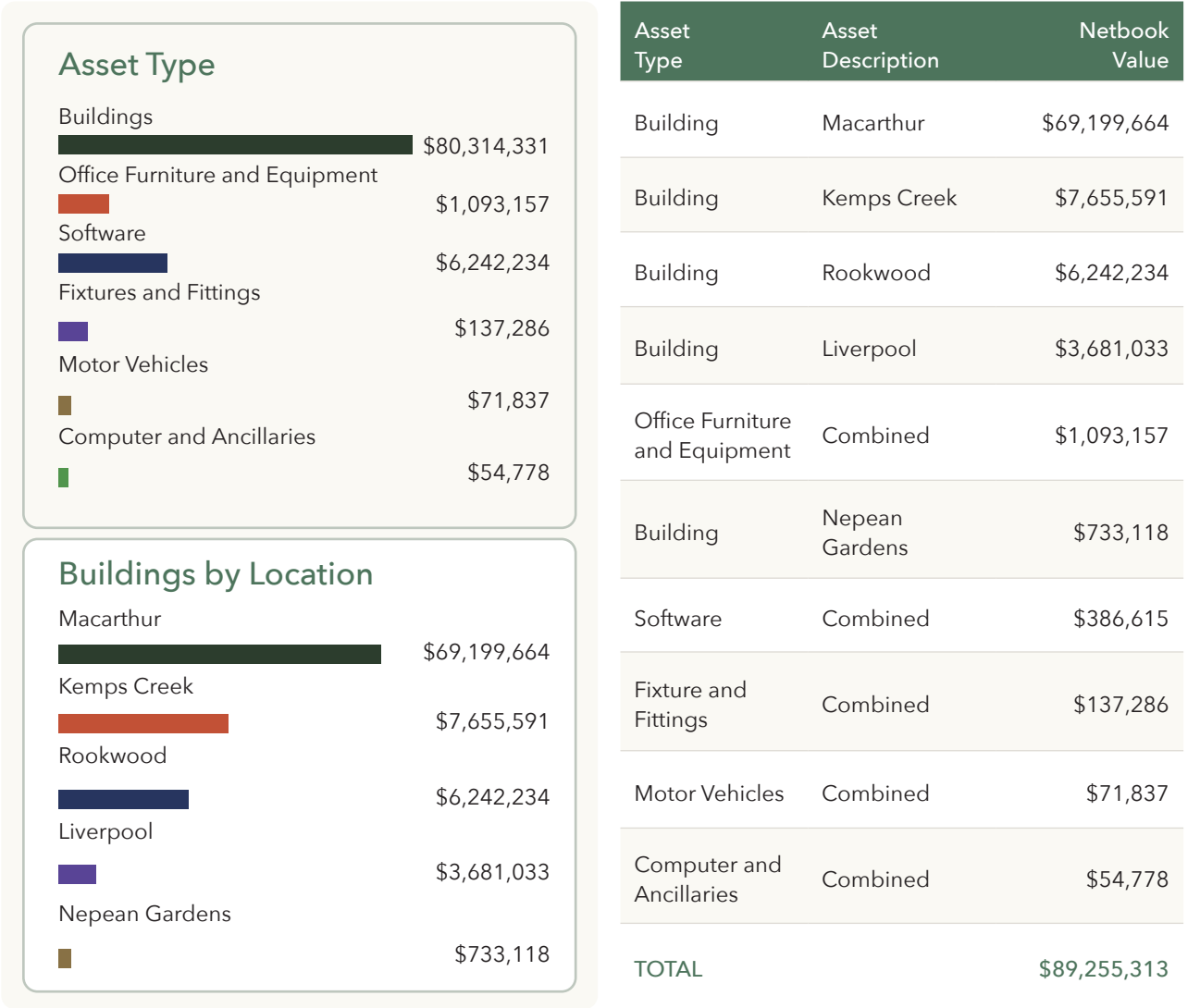
### Varroville Estate

Portions of the heritage-listed Varroville Estate, including parts of its recognised heritage curtilage, are located within Macarthur Memorial Park. Originally established in 1810 following a land grant to Dr Robert Townson, the estate is one of the Macarthur Region’s most significant colonial landscapes. It retains important evidence of early agricultural and pastoral settlement, including historic outbuildings, the original carriageway, vineyard terracing, dams and elements of the broader cultural landscape associated with the homestead.

# Property and Infrastructure Assets

In addition to Crown land reserves, the organisation manages a diverse portfolio of built assets and infrastructure that support cemetery operations, customer service and community use across the network.

At 30 June 2026, the organisation managed a non-land asset portfolio with a net book value of \$82.1 million. The portfolio includes chapels, crematoria, administration and operational buildings, civil infrastructure, memorial assets, utilities, fleet, technology and specialist equipment that support the delivery of cemetery and cremation services across the network.



Through the Strategic Asset Management Plan, these assets are maintained and renewed to ensure they remain safe, reliable and capable of supporting community needs well into the future.

Investment is prioritised using a risk-based approach that balances service delivery, legislative compliance, lifecycle cost, asset condition and long-term value.

During the year, the plan was reviewed to incorporate Macarthur Memorial Park, reflecting the continued growth of the cemetery network and ensuring a consistent approach to asset management across all sites.

# Capital Works and Asset Development

During FY2025-26, the capital works program focused on creating new burial inventory while continuing to invest in the renewal and enhancement of cemetery infrastructure. These projects support future interment capacity, improve customer facilities and ensure the long-term sustainability of the organisation’s assets. Capital works projects exceeding \$50,000 are summarised below.

| Project Description                       | Cost up to 30 June 2026 (ex GST) | Estimated Completion Date |
|-------------------------------------------|----------------------------------|---------------------------|
| Maronite Memorial at Rookwood             | \$639,124                        | Completed                 |
| Remediation of Contaminated Area - Nepean | \$962,215                        | Completed                 |
| Sheehy Avenue Garden Crypts Stage 7       | \$5,011,442                      | 31/08/2026                |



# Leases and Licences

As the delegated Crown land manager, the organisation administers leases, licences and permits that support the authorised use of Crown reserves while ensuring compliance with legislative and governance requirements. The table below summarises agreements granted or in force during FY2025-26, including the applicable rent revenue levels.

| Name                     | Purpose                                               | 2025-2026 Revenue incl. GST |
|--------------------------|-------------------------------------------------------|-----------------------------|
| Celeste Catering Pty Ltd | Rookwood Function Centre                              | \$100,161.31                |
| Solace Catering          | Liverpool Function Centre and Café                    | \$2,417.16                  |
| Solace Catering          | Kemps Creek Function Area                             | \$1,121.45                  |
| Solace Catering          | Macarthur Function Centre                             | \$2,980.19                  |
| Riri's Café              | Macarthur Café                                        | \$0.00                      |
| GDay Chef*               | Kemps Creek Function Area                             | \$395.55                    |
| GDay Chef*               | Macarthur Function Centre                             | \$2,259.57                  |
| Holloway                 | Residential tenancy – 91 Racemosa Close, Kemps Creek  | \$51,999.95                 |
| Tera                     | Residential tenancy – 95 Racemosa Close, Kemps Creek  | \$36,399.97                 |
| Anderson                 | Residential tenancy – 98 Racemosa Close, Kemps Creek  | \$63,600.04                 |
| Willis                   | Residential tenancy – 100 Racemosa Close, Kemps Creek | \$30,740.00                 |
| McPherson                | Residential tenancy – 110 Racemosa Close, Kemps Creek | \$30,000.03                 |
| TOTAL                    |                                                       | \$328,642.99                |

\*Expired Licence Agreement

# Protecting Our Assets

Protecting our people, infrastructure and operations is fundamental to maintaining safe, resilient and sustainable cemeteries.

## Insurance and Risk Protection

A comprehensive insurance program safeguards the organisation’s property, infrastructure, operations and people. Managed by Willis Australia Limited, the program is aligned with the organisation’s operational footprint and strategic risk profile, providing protection across key areas including:



Property and Industrial Special Risks



Public and Products Liability



Motor Vehicles, Plant and Equipment



Workers’ Compensation



Directors’ and Officers’ Liability



Cyber Security



Personal Accident, Journey and Volunteer Insurance



Fire Safety and Emergency Preparedness

Fire prevention and emergency preparedness remain a priority across all cemetery sites.

Buildings are equipped with appropriate fire detection, suppression and emergency response systems, including fire indicator panels, sprinklers, smoke detectors, fire hose reels and emergency lighting. All systems are maintained in accordance with Australian Standard AS 1851 and are supported by evacuation procedures and emergency response planning incorporated into staff and contractor induction programs.

Macarthur Memorial Park and Kemps Creek Memorial Park are located within designated bushfire-prone areas and operate under Bushfire Management Plans that support preparedness, reduce risk and protect visitors, staff, infrastructure and the surrounding environment.

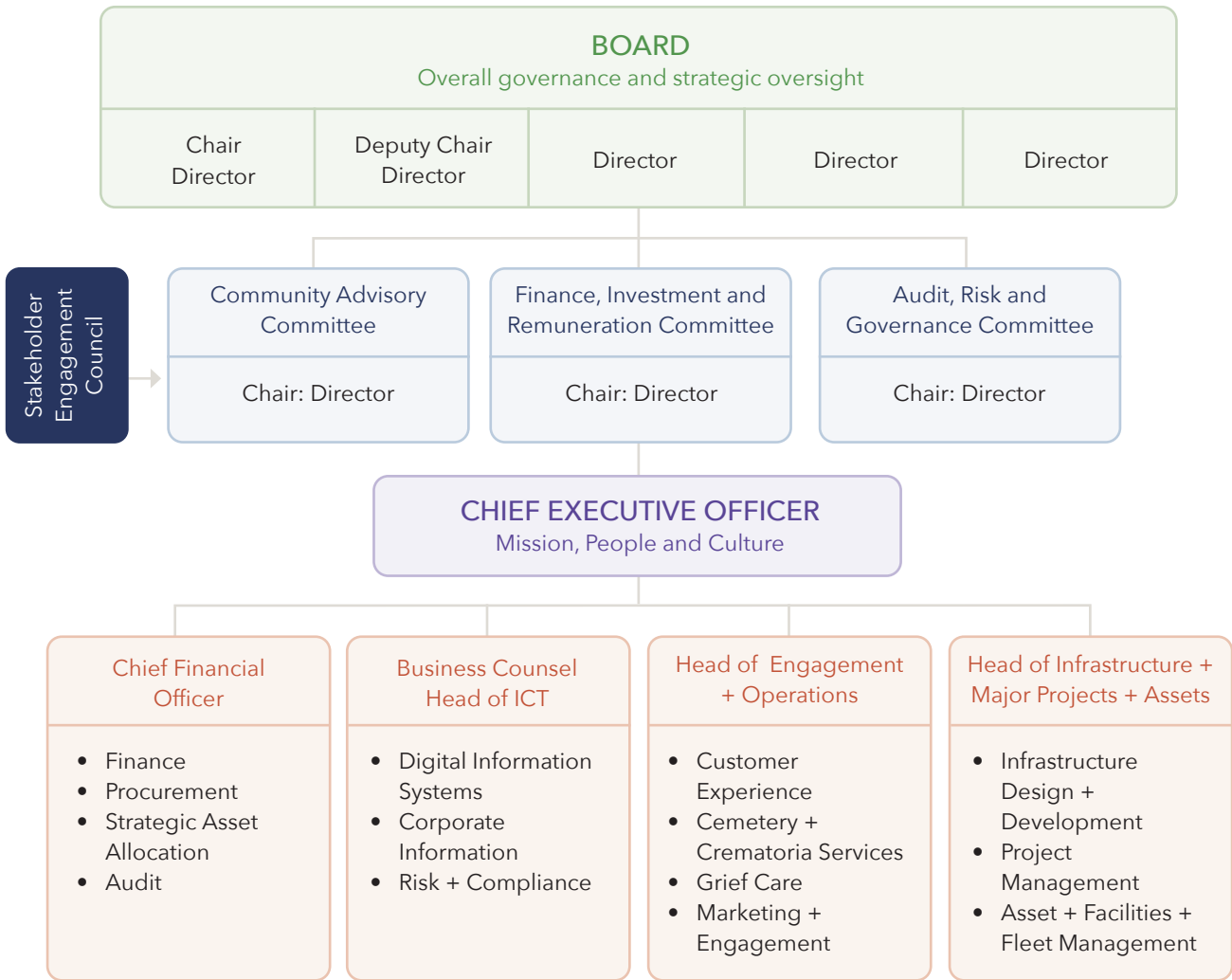
Through ongoing investment in risk management, asset protection and emergency preparedness, the organisation continues to strengthen the resilience of its cemetery network while safeguarding the communities and assets entrusted to its care.



# Governance and Accountability

Strong governance enables the organisation to fulfil its mission while meeting its statutory responsibilities as a delegated Crown land manager. Through transparent decision-making, ethical leadership and responsible stewardship, the organisation continues to build trust with the communities it serves.

## Organisational Structure



## Our Board

The Trust is governed by a dedicated Board of Directors responsible for overseeing the organisation’s management, operations and corporate governance.



**CHAIR**  
**Danny Casey**

Danny’s professional career includes senior executive roles with Energy Australia, Ernst & Young, Lend Lease as well as leadership of a commercial law firm. Danny was appointed as the Business Manager of the Catholic Archdiocese of Sydney in 2003.



**DEPUTY CHAIRPERSON**  
**Sister Maria Wheeler**

Sister Maria Wheeler is a member of the Congregation of the Sisters of Charity and serves as a mentor at Australian Catholic University. An experienced director and education leader, she has held senior governance roles across charity, education and risk.



**DIRECTOR, (AUXILIARY BISHOP OF SYDNEY)**  
**Bishop Anthony (Tony) Percy**

*Chair of Community Advisory Committee*  
Bishop Anthony (Tony) Percy, Auxiliary Bishop of Sydney, is a theologian and pastoral leader with over three decades of service to the Church.



**DIRECTOR**  
**Dominic Sullivan**

*Chair of Audit Risk and Governance Committee*  
Dominic Sullivan has more than 25 years’ experience in range of property, investment, legal and commercial roles within the public and private sectors.



**DIRECTOR**  
**Eugene Choi**

*Chair of Finance, Investment and Remuneration Committee*  
Eugene Choi is the CEO of The PARED Foundation with over 25 years’ experience in law, finance, and governance.

# Board and Committee Meetings

During FY2025–26, the Board and its committees provided strategic oversight of organisational performance, financial sustainability, risk management and regulatory compliance, supporting the delivery of the organisation’s strategic objectives.

Three standing committees—the Audit, Risk and Governance Committee; the Finance, Investment and Remuneration Committee; and the Community Advisory Committee—support the Board in discharging its responsibilities. Each committee operates under a formal Charter and is constituted in accordance with section 103 of the Cemeteries and Crematoria Act 2013 (NSW), providing specialised oversight across key governance, financial and community matters.

The Stakeholder Engagement Council (SEC) complements this governance framework by providing a structured forum for engagement with diverse communities. Its insights help inform Board and management decision-making, ensuring services remain responsive to cultural, spiritual and community expectations.

A summary of meetings held during the financial year and attendance by Directors is provided below.

|                          | CCCT | Audit, Risk & Governance | Finance, Investment & Remuneration | Community Advisory Committee |
|--------------------------|------|--------------------------|------------------------------------|------------------------------|
| Danny Casey              | 6/6  | 4/4                      | 4/4                                | 3/3                          |
| Sister Maria Wheeler RSC | 6/6  | 4/4                      | N/A                                | 1/3                          |
| Dominic Sullivan         | 6/6  | 4/4                      | N/A                                | 1/3                          |
| Eugene Choi              | 6/6  | N/A                      | 4/4                                | N/A                          |
| Most Rev Anthony Percy   | 5/6  | N/A                      | N/A                                | 3/3                          |



### Board Diversity

20%

Female Directors

80%

Male Directors



### Board Tenure

40%

1-5 Years

60%

6+ Years

# Our Leadership Team



CHIEF EXECUTIVE OFFICER  
Lauren Hardgrove



CHIEF FINANCIAL OFFICER  
Kym Barlin



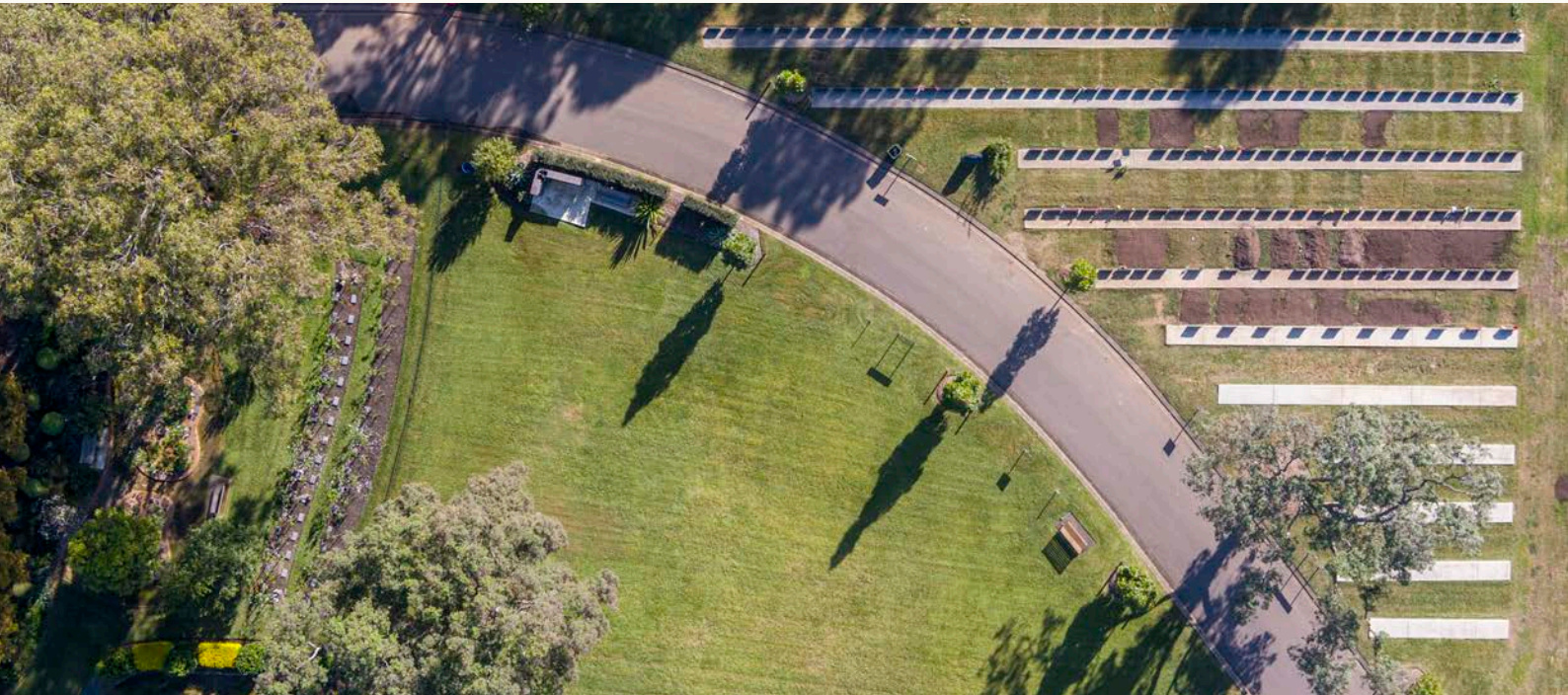
BUSINESS COUNSEL  
HEAD OF ICT  
Mel White



HEAD OF ENGAGEMENT + OPERATIONS  
Michael Cashin



HEAD OF INFRASTRUCTURE + MAJOR PROJECTS + ASSETS  
David De Angelis



# Governance Framework

Strong corporate governance underpins effective decision-making, accountability and the responsible stewardship of the organisation’s assets, people and resources. Our The governance framework supports long-term sustainability, maintains community confidence and ensures compliance with legislative and regulatory obligations.

## Core Governance Framework

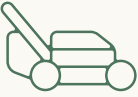
| Board & Governance                    | Board & Governance                          | Ethics & Integrity                      |
|---------------------------------------|---------------------------------------------|-----------------------------------------|
| <div>✓ Constitution</div>             | <div>✓ Risk Management Framework</div>      | <div>✓ Code of Conduct</div>            |
| <div>✓ Board Charter</div>            | <div>✓ Compliance Framework</div>           | <div>✓ Conflicts of Interest</div>      |
| <div>✓ Committee Charters</div>       | <div>✓ Fraud &amp; Corruption Control</div> | <div>✓ Related Party Transactions</div> |
| <div>✓ Delegations of Authority</div> | <div>✓ Internal Audit</div>                 | <div>✓ Gifts &amp; Benefits</div>       |
|                                       |                                             | <div>✓ Whistleblower</div>              |
|                                       |                                             | <div>✓ Privacy</div>                    |

Directors, employees and contractors are expected to uphold the highest standards of integrity by complying with the organisation’s governance policies and declaring any actual, perceived or potential conflicts of interest, which are recorded in a central register. Related party transactions are managed in accordance with the Related Party Transactions Policy to support transparency and effective governance. Confidential whistleblower reporting mechanisms and robust privacy and information management practices further reinforce accountability. Together, these policies foster a culture of integrity, ethical behaviour, accountability and responsible decision-making across the organisation.

The Board also oversees the organisation’s commitment to ethical business practices, including the publication of an annual Modern Slavery Statement and the ongoing review of governance arrangements to ensure they remain effective and responsive to evolving legislative, regulatory and community expectations.

# Investment Strategy

The perpetual care investment fund supports the long-term sustainability of our cemeteries by:



Maintaining funds for the ongoing care and maintenance of cemetery assets



Meeting future obligations arising from pre-need interment rights



Supporting strategic growth and development projects



Providing resilience against unforeseen financial pressures

The portfolio is managed under a Board-approved Investment Policy that sets clear parameters for risk, diversification, asset allocation and performance oversight. As at 30 June 2026, the investment portfolio was valued at \$112 million and was assessed as sufficient to support current perpetual care obligations

Independent actuarial reviews are undertaken periodically to assess long-term perpetual care obligations and the adequacy of reserve funding. Investment performance, reserve levels and funding projections are regularly monitored by management, the Finance, Investment and Risk Committee and the Board to ensure the organisation remains well-positioned to meet its obligations into the future.

## Risk, Compliance and Assurance

Effective risk management and compliance underpin responsible decision-making, organisational resilience and good governance. The organisation’s integrated Risk Management and Compliance Frameworks provide a structured approach to identifying, assessing and managing strategic, operational, financial and regulatory risks while supporting informed decision-making and continuous improvement.

# Enterprise Risk Management

A mature Risk Management Framework, aligned with ISO 31000, supports the proactive identification, assessment and management of financial, operational, reputational and strategic risks across the organisation. The framework is integrated with strategic planning, compliance, internal audit and organisational performance, enabling risks and opportunities to be identified, assessed and managed as part of day-to-day decision-making.

Oversight is provided by the Board and the Audit, Risk and Governance Committee, supported by regular risk reporting, an enterprise risk register, internal assurance activities and ongoing monitoring of emerging risks. This integrated approach strengthens organisational resilience and supports the achievement of strategic objectives.



# Workplace Health and Safety

We are committed to providing a safe and healthy environment for employees, contractors, visitors and the communities. Workplace Health and Safety (WHS) is managed through an integrated framework aligned with legislative requirements and supported by governance oversight, risk management processes, training, consultation and assurance activities.

During 2025-26, significant work was undertaken to strengthen WHS capability and move towards a more proactive, risk-based approach to safety management. This included the development of a Psychosocial Hazard Management Framework, enhancement of incident investigation and reporting processes, and increased focus on identifying and managing both physical and psychosocial risks across the organisation.

## Incidents

During the FY25/26 reporting period, a total of 108 incidents were recorded across our operations. These included staff injuries, hazards, near misses and other reportable incident types. Staff injuries were the most frequently reported incident category with 17 incidents representing 16% of all reported incidents.

## LTI and MTI Table

The table below captures the Medically Treated Injuries (MTI) and the Lost Time Injuries (LTI) that resulted from staff injury incidents between 1 July 2025 and 30 June 2026. Also included is a further breakdown of the top 3 mechanisms of injury experienced by workers through the reporting period.

| Type of injury                                                                                   | Total | % of total injuries | Type of injury                                                                                                                  | Total | % of total injuries |
|--------------------------------------------------------------------------------------------------|-------|---------------------|---------------------------------------------------------------------------------------------------------------------------------|-------|---------------------|
|  <b>MTI</b> | 5     | 29%                 |  <b>Body stressing</b>                     | 6     | 35%                 |
|  <b>LTI</b> | 3     | 18%                 |  <b>Hit by moving/ falling object</b>      | 4     | 24%                 |
|                                                                                                  |       |                     |  <b>Contact with sharp/ cutting object</b> | 3     | 18%                 |

# Compliance

As the delegated Crown land manager, cemetery operator, trustee and registered charity, the organisation is subject to a broad range of legislative and regulatory obligations.

## Our Regulatory and Governance Environment



**Cemetery Regulation**  
*Cemeteries and Crematoria Act 2013 (NSW)*  
*Interment Industry Scheme*

- Interment rights
- Cemetery operations
- Perpetual care obligations
- Consumer protections



**Crown Land**  
*Crown Land Management Act 2016 (NSW)*

- Crown land stewardship
- Plans of Management
- Community land obligations
- Heritage assets



**Public Health**  
*Public Health Act 2010 (NSW)*

- Public health requirements
- Exhumations
- Operational standards



**Governance and Trustee Responsibilities**  
*Catholic Cemeteries and Crematoria | Trust Act 2024 (NSW)*  
*Corporations Act 2001 (Cth)*  
*Trust Deed*

- Board governance
- Trustee responsibilities
- Financial accountability
- Ethical conduct
- Governance and reporting obligations



**Safety, Environment and Heritage**  
*WHS legislation*  
*Environmental legislation*

- Workplace safety
- Public safety
- Environmental protection
- Heritage conservation



**Charity and Community Obligations**  
*ACNC*

- Charitable purpose
- Community benefit
- Public accountability

Our Compliance Framework provides a structured approach to identifying, monitoring and managing these obligations. Compliance requirements are maintained within an enterprise compliance register and supported by governance policies, operational procedures, internal controls, assurance activities, internal audit, management reporting and Board oversight. Embedded within the organisation's management processes, the framework enables emerging regulatory issues to be identified, monitored and addressed in a timely manner.

Compliance with applicable Crown Lands NSW and Cemeteries and Crematoria NSW (CCNSW) guidelines is achieved through these governance and operational arrangements. The applicable guidelines for FY2025-26 and the organisation's approach to implementing them are summarised below.

| Issuing Authority       | Guideline / Compliance Framework                                        | How Compliance is Achieved                                                                                                                                                                           |
|-------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Crown Lands NSW         | Crown Lands Plan of Management Requirements / Reserve Planning Guidance | Plans of Management for Crown land cemeteries are prepared and maintained in accordance with Crown Lands requirements, including applicable land management and community engagement requirements.   |
| CCNSW                   | Crown Cemetery Operator Plan of Management Evaluation Framework         | Plans of Management are concurrently prepared against the CCNSW Evaluation Framework, providing an integrated approach that meets both Crown Lands and CCNSW requirements.                           |
| Crown Lands NSW / CCNSW | Crown Cemetery Operator Annual Reporting Requirements                   | Required annual reporting is prepared, reviewed and submitted within prescribed timeframes.                                                                                                          |
| Crown Lands NSW         | Crown reserve code of conduct                                           | The Code is embedded in governance arrangements covering ethical conduct, conflicts of interest, accountability and decision-making.                                                                 |
| Crown Lands NSW         | Community Engagement Strategy                                           | Engagement requirements are assessed for relevant Crown land decisions, with required consultation and notification undertaken and documented.                                                       |
| CCNSW                   | Operator code of practice 2018                                          | The Code is reflected in governance and operational arrangements, including service standards, record keeping, management responsibilities and oversight.                                            |
| CCNSW                   | Licence Conditions for Operators of Cemeteries and Crematoria           | Compliance is embedded in the organisation's operational and assurance frameworks. Internal compliance checks are undertaken, supported by independent audit against the General Licence Conditions. |
| CCNSW                   | Reasonable Notification Guidelines                                      | The Guidelines are incorporated into interment-right procedures, with required notifications issued and documented to evidence compliance.                                                           |
| NSW Health              | Final arrangements of the deceased                                      | Relevant NSW Health requirements are embedded in procedures for burial, cremation, exhumation and related public health matters, with exceptions appropriately escalated.                            |



## Audit and Assurance

Independent assurance provides confidence that governance, risk management, compliance and internal controls remain effective and support the achievement of the organisation’s strategic objectives.

The Audit, Risk and Governance Committee oversees the organisation’s risk, compliance and assurance framework, including the internal and external audit functions. Supported by a risk-based Internal Audit Plan delivered by Centium and independent external audit services provided by Nexia Australia, the Committee monitors audit findings, management actions and financial reporting to strengthen organisational accountability and continuous improvement.

## Consultants We Work With

We engage external consultants where specialist expertise or independent advice is required to support informed decision-making and organisational objectives. This may include strategic advice, technical studies, market research and independent reviews. During FY2025-26, a number of consultancy engagements were undertaken. Details are provided in the table below.

| Consultant                                     | Purpose                                 | FY25-26     |
|------------------------------------------------|-----------------------------------------|-------------|
| Austral Archaeology Pty Ltd                    | First Nations Stakeholder & Site Impact | \$5,660.00  |
| Benchmark OHS Consulting Pty Ltd               | WHS Advice                              | \$4,500.00  |
| Cornucopia Management Group Pty Ltd            | Business Continuity & Critical Incident | \$24,901.67 |
| Fyfe Pty Ltd                                   | Tree Survey                             | \$1,790.00  |
| Ipsos Public Affairs Pty Ltd                   | Engagement Survey                       | \$11,713.90 |
| Mercer Consulting (Australian) Pty Ltd         | Benchmarking & Market Assessment        | \$9,300.00  |
| Micromex Systems Pty Ltd T/A Micromex Research | Customer Benchmarking Research          | \$19,310.00 |
| Pangolin Associates Pty Ltd                    | Climate Reporting                       | \$5,040.00  |
| Synthetism Pty Ltd                             | Remuneration Framework                  | \$7,500.00  |
| Urbis Pty Ltd                                  | Plan of Management                      | \$1,867.00  |
| Urbis Valuations Pty Ltd                       | Land Valuation                          | \$12,000.00 |



# Grants and Sponsorships

During FY2025-26, the organisation secured grant funding for a range of community initiatives, including multicultural engagement and grief and bereavement support. Details of grant funding received are provided in the table below.

| Grant Provider                 | Purpose                                                                                | FY25-26                    |
|--------------------------------|----------------------------------------------------------------------------------------|----------------------------|
| Catholic Archdiocese of Sydney | Funding to deliver parish-based grief and bereavement programs and volunteer training. | \$100,000.00<br>(GST Free) |
| Multicultural NSW              | Safe Places for Faith Communities Program                                              | \$49,500.00<br>(GST Inc)   |
| TOTAL                          |                                                                                        | \$149,500.00               |





# Financial Report

FY26 Financial Performance Overview

|                                                                                      |    |
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## General Information

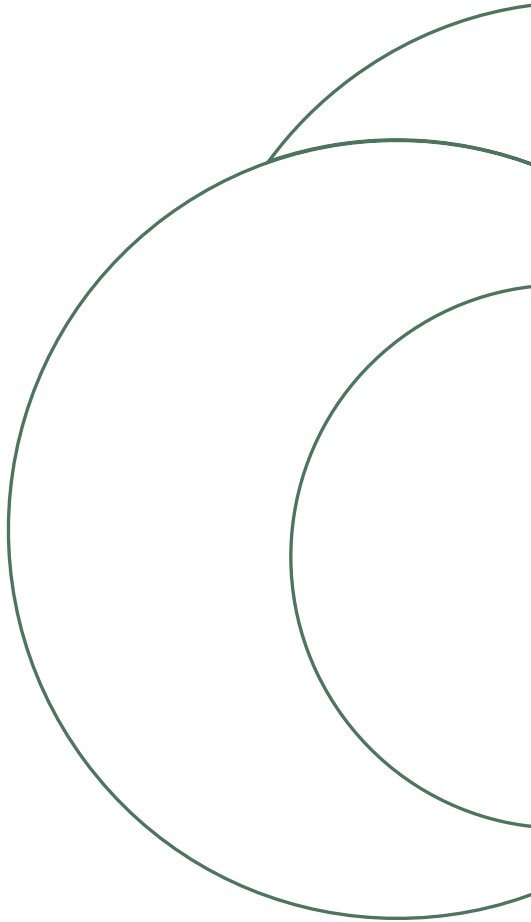
The financial statements cover Catholic Cemeteries & Crematoria Trust as an individual entity. The financial statements are presented in Australian dollars, which is Catholic Cemeteries & Crematoria Trust’s functional and presentation currency.

Catholic Cemeteries & Crematoria Trust is a Trust established under the Catholic Cemeteries and Crematoria Trust Act 2024 (NSW). Its registered office and principal place of business is:

Level 2, 11 Murray Rose Ave  
Sydney Olympic Park NSW 2127

A description of the nature of the Trust’s operations and its principal activities are included in the directors’ report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on the date of signing. The directors have the power to amend and reissue the financial statements.



Statement of Profit or Loss and Other Comprehensive Income  
For the year ended 30 June 2026

|                                                                    | Note       | 2026 (\$)    | 2025 (\$)    |
|--------------------------------------------------------------------|------------|--------------|--------------|
| Revenue                                                            | 4          | 35,041,278   | 31,499,573   |
| Cost of sale                                                       | 7          | (11,373,788) | (10,041,162) |
| Gross profit                                                       |            | 23,667,490   | 21,458,411   |
| Expenses                                                           |            |              |              |
| Administrative expenses                                            | 8          | (1,149,778)  | (1,309,021)  |
| Employee & associated costs                                        | 9          | (10,981,609) | (11,319,393) |
| Operating expenses                                                 | 10         | (5,140,849)  | (4,049,932)  |
| Depreciation and amortisation expense                              | 15, 15, 17 | (4,447,740)  | (2,780,697)  |
| (Profit) & loss on disposal                                        |            | 1,601        | (38,635)     |
| Marketing                                                          |            | (978,785)    | (1,065,442)  |
| Operating surplus                                                  |            | 970,330      | 895,291      |
| Interest income                                                    | 5          | 1,150,541    | 899,780      |
| Investment income and movement                                     | 6          | 9,779,664    | 14,083,519   |
| Other income                                                       |            | 443,846      | 410,414      |
| Other expenses                                                     |            | (825,512)    | (753,204)    |
| Surplus for the year                                               |            | 11,518,869   | 15,535,800   |
| Other comprehensive income                                         |            |              |              |
| Items that may be reclassified subsequently to profit or loss      |            |              |              |
| Transfer of net assets from Catholic Metropolitan Cemeteries Trust |            | -            | 336,382,487  |
| Other comprehensive income for the year                            |            | -            | 336,382,487  |
| Total comprehensive income for the year                            |            | 11,518,869   | 351,918,287  |

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Statement of Financial Position  
As at 30 June 2026

|                               | Note | 2026 (\$)   | 2025 (\$)   |
|-------------------------------|------|-------------|-------------|
| Assets                        |      |             |             |
| Current assets                |      |             |             |
| Cash and cash equivalents     | 11   | 20,394,503  | 7,698,117   |
| Trade and other receivables   | 12   | 2,420,824   | 2,390,271   |
| Inventories                   | 13   | 12,584,592  | 9,616,135   |
| Financial assets              | 14   | 113,549,196 | 112,023,401 |
| Total current assets          |      | 148,949,115 | 131,727,924 |
| Non-current assets            |      |             |             |
| Property, plant and equipment | 15   | 238,500,429 | 240,331,715 |
| Right-of-use assets           | 16   | 380,698     | 534,474     |
| Intangibles                   | 17   | 424,038     | 701,281     |
| Total non-current assets      |      | 239,305,165 | 241,567,470 |
| Total assets                  |      | 388,254,280 | 373,295,394 |
| Liabilities                   |      |             |             |
| Current liabilities           |      |             |             |
| Trade and other payables      | 18   | 4,480,318   | 6,217,722   |
| Contract liabilities          | 19   | 17,395,490  | 12,050,357  |
| Lease liabilities             | 20   | 200,735     | 182,053     |
| Employee benefits             | 21   | 1,910,824   | 1,911,180   |
| Total current liabilities     |      | 23,987,367  | 20,361,312  |
| Non-current liabilities       |      |             |             |
| Lease liabilities             | 20   | 399,455     | 600,190     |
| Employee benefits             | 21   | 306,102     | 291,405     |
| Provisions                    | 22   | 124,200     | 124,200     |
| Total non-current liabilities |      | 829,757     | 1,015,795   |
| Total liabilities             |      | 24,817,124  | 21,377,107  |
| Net assets                    |      | 363,437,156 | 351,918,287 |
| Equity                        |      |             |             |
| Accumulated general funds     |      | 363,437,156 | 351,918,287 |
| Total equity                  |      | 363,437,156 | 351,918,287 |

The above statement of financial position should be read in conjunction with the accompanying notes

Statement of Changes in Equity  
For the year ended 30 June 2026

|                                         | Accumulated general funds<br>\$ | Total equity<br>\$ |
|-----------------------------------------|---------------------------------|--------------------|
| Balance at 1 July 2024                  | -                               | -                  |
| Surplus for the year                    | 15,535,800                      | 15,535,800         |
| Other comprehensive income for the year | 336,382,487                     | 336,382,487        |
| Total comprehensive income for the year | 351,918,287                     | 351,918,287        |
| Balance at 30 June 2025                 | 351,918,287                     | 351,918,287        |

|                                         | Accumulated general funds<br>\$ | Total equity<br>\$ |
|-----------------------------------------|---------------------------------|--------------------|
| Balance at 1 July 2025                  | 351,918,287                     | 351,918,287        |
| Surplus for the year                    | 11,518,869                      | 11,518,869         |
| Other comprehensive income for the year | -                               | -                  |
| Total comprehensive income for the year | 11,518,869                      | 11,518,869         |
| Balance at 30 June 2026                 | 363,437,156                     | 363,437,156        |

The above statement of changes in equity should be read in conjunction with the accompanying notes

Statement of Cash Flows  
For the year ended 30 June 2026

|                                                                  | Note | 2026 (\$)    | 2025 (\$)    |
|------------------------------------------------------------------|------|--------------|--------------|
| Cash flows from operating activities                             |      |              |              |
| Receipts from customers (inclusive of GST)                       |      | 45,253,408   | 40,494,248   |
| Payments to suppliers and employees (inclusive of GST)           |      | (37,146,216) | (31,451,579) |
| Distributions received                                           |      | 8,107,192    | 9,042,669    |
|                                                                  |      | 2,815,093    | 6,337,072    |
| Interest received                                                |      | 243,684      | 337,646      |
| Interest and other finance costs paid                            |      | (36,538)     | (45,537)     |
| Net cash from operating activities                               | 23   | 11,129,431   | 15,671,850   |
| Cash flows from investing activities                             |      |              |              |
| Payments for financial assets                                    |      | (2,494,125)  | (5,706,296)  |
| Payments for property, plant and equipment                       |      | (4,380,462)  | (44,191,447) |
| Payments for intangibles                                         | 17   | -            | (378,405)    |
| Proceeds from disposal of financial assets                       |      | 8,500,000    | 20,000,000   |
| Proceeds from disposal of property, plant and equipment          |      | 123,595      | 71,767       |
| Net cash from/used in investing activities                       |      | 1,749,008    | (30,204,381) |
| Cash flows from financing activities                             |      |              |              |
| Repayment of lease liabilities                                   |      | (182,053)    | (164,646)    |
| Net cash used in financing activities                            |      | (182,053)    | (164,646)    |
| Net increase/decrease in cash and cash equivalents               |      | 12,696,386   | (14,697,177) |
| Cash and cash equivalents at the beginning of the financial year |      | 7,698,117    | -            |
| Cash through transfer of assets from CMCT                        |      | -            | 22,395,294   |
| Cash and cash equivalents at the end of the financial year       | 11   | 20,394,503   | 7,698,117    |

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Reporting Entity

Catholic Cemeteries & Crematoria Trust (ABN 54 281 755 117), operating as Catholic Cemeteries + Crematoria (CCC). The Trust was established under the Catholic Cemeteries and Crematoria Trust Act 2024 (NSW).

The address of the Trust’s registered office is Level 2, 11 Murray Rose Ave, Sydney Olympic Park NSW 2127.

The Financial Statements were approved by the Board of Directors on the same date of signing.

Note 2. Material accounting policy information

The accounting policies that are material to the Trust are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The Trust has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (‘AASB’) that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian

Accounting Standards Board (‘AASB’), the Australian Charities and Not-for-profits Commission Act 2012, as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the trust’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

Revenue recognition

The Trust recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Trust is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Trust: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts

the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the ‘expected value’ or ‘most likely amount’ method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Interment Rights Granted / Goods Sold

Fees received for the interment rights for graves, crypts and cremated remains are recognised as revenue when the performance obligation has been met. Therefore, at the time of purchase, full payment for the right will be recognised on the Statement of Profit or Loss and Comprehensive Income while part payments will be recognised as Contract Liabilities on the Statement of Financial Position until full payment has been received.

Fees received for memorialisation products (e.g. plaques) are recognised as revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns.

Rendering of services

Revenue from services, including interments, cremations and chapel services, is recognised in the Statement of Profit or Loss and Other Comprehensive Income in the period that the goods or services are provided.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the Trust is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Trust’s normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or

Note 2. Material accounting policy information (Continued)

cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Trust's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Trade and other receivables**

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The Trust has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

**Inventory – Unsold Interment Rights**

Stock on hand is stated at the lower of cost and net realisable value. Cost comprises of purchase and delivery costs, net of rebates and discounts received or receivable.

(i) Developed costs represent inventories based on the average cost for construction per unit for graves, crypts, cremated remains and vaults. They are finished goods deemed (a) Available for Sale, (b) Reserved and (c) Not Available (where all the Development costs have been incurred). The carrying amount of the Unsold Interment Right is reviewed annually by the Board to ensure it is not more than the recoverable amount of those assets.

(ii) WIP and grave extensions includes expenditure on inventories partially constructed but not available for sale.

(iii) Purchase Price Variance (PPV) represent variations between standard and actual costs that are periodically cleared to COGS in the Statement of Comprehensive Income when the project is completed.

**Investments and other financial assets**

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Note 2. Material accounting policy information (Continued)

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Trust has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

*Financial assets at amortised cost*

A financial asset is measured at amortised cost only if both of the following conditions are met: (i) it is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (ii) the contractual terms of the financial asset represent contractual cash flows that are solely payments of principal and interest.

*Investments*

Investments includes non-derivative financial assets with fixed or determinable payments and fixed maturities where the Trust has the positive intention and ability to hold the financial asset to maturity. This category excludes financial assets that are held for an undefined period. Investments are carried at amortised cost using the effective interest rate method adjusted for any principal repayments. Gains and losses are recognised in profit or loss when the asset is derecognised or impaired.

*Impairment of financial assets*

The Trust recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the Trust's assessment at the end of each reporting period as to whether the financial instrument's

credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets mandatorily measured at fair value through other comprehensive income, the loss allowance is recognised in other comprehensive income with a corresponding expense through profit or loss. In all other cases, the loss allowance reduces the asset's carrying value with a corresponding expense through profit or loss.

**Property, plant and equipment**

All property, plant and equipment are stated at historical costs less accumulated depreciation and impairment losses. The depreciable amount of all property, plant and equipment, other than Land, are depreciated over their useful lives commencing from the time the asset is held ready for use. They are depreciated over their expected useful lives

Note 2. Material accounting policy information (Continued)

using the straight-line method. The carrying amount of the property, plant and equipment is reviewed annually by the Board to ensure it is not more than the recoverable amount of those assets.

Where an asset’s life is not expected to greatly exceed twelve months, or expenditure of a minor capital nature up to \$1,000, it is written off and not capitalised. Building and ground improvement assets effective life will be extended to 60 years with an engineering report, otherwise the assets effective life will be 40 years. The expected useful lives are as follows:

|                                                              |                   |
|--------------------------------------------------------------|-------------------|
| Buildings & Ground Improvements                              | 40-60 years       |
| Property improvements                                        | 10 years          |
| Fixtures & Fittings                                          | 10 years          |
| Motor Vehicles                                               | 7 years           |
| Plant & Equipment, Software and Furniture & Office Equipment | 5 years           |
| Computers & Ancillaries                                      | 3 years           |
| Leasehold                                                    | As per lease term |

The assets residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date. Gains and losses on disposal of property, plant and equipment are considered in determining the surplus/loss for the financial year. Capital works projects for improving and extending the economic life of infrastructure is to be capitalised.

All leases to be accounted for ‘on-balance sheet’ (i.e. Leasehold assets) other than short-term (i.e. less than 12- month term and low value asset leases (i.e. less than \$10,000), which will be expensed to the Statement of Comprehensive Income as incurred. Leasehold assets are measured at cost and includes:

- Initial measurement of the lease liability,
- Lease payments made at or before commencement date, less any lease incentives received,
- Initial direct costs by CCCT, and
- Estimate of dismantling, removal, restoration costs.

Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Trust expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

Note 2. Material accounting policy information (Continued)

The Trust has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Intangible assets

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Software

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 5 years.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An

impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset’s fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Trust prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

Contract liabilities represent the Trust’s obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Trust recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Trust has transferred the goods or services to the customer.

Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that

Note 2. Material accounting policy information (Continued)

rate cannot be readily determined, the Trust's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

Provisions

Provisions are recognised when the Trust has a present (legal or constructive) obligation as a result of a past event, it is probable the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the

liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Employee benefits

*Short-term employee benefits*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

*Other long-term employee benefits*

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on 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; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Note 2. Material accounting policy information (Continued)

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Trust for the annual reporting period ended 30 June 2026. The Trust has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Note 3. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

*Allowance for expected credit losses*

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

*Estimation of useful lives of assets*

The Trust determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event.

The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

*Employee benefits provision*

As discussed in note 2, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

*Lease make good provision*

A provision has been made for the present value of anticipated costs for future restoration of leased premises. The provision includes future cost estimates associated with closure of the premises. The calculation of this provision requires assumptions such as application of closure dates and cost estimates. The provision recognised for each site is periodically reviewed and updated based on the facts and circumstances available at the time. Changes to the estimated future costs for sites are recognised in the statement of financial position by adjusting the asset and the provision. Reductions in the provision that exceed the carrying amount of the asset will be recognised in profit or loss.

**Note 4. Revenue**

|                                                 | 2026 (\$)  | 2025 (\$)  |
|-------------------------------------------------|------------|------------|
| Interment rights                                | 23,497,811 | 21,656,622 |
| Interment fee                                   | 6,750,356  | 6,382,529  |
| Others                                          | 4,793,111  | 3,460,422  |
| Revenue                                         | 35,041,278 | 31,499,573 |
| Timing of revenue recognition                   |            |            |
| Interment rights transferred at a point in time | 23,497,811 | 21,656,622 |
| Services transferred at a point in time         | 11,543,467 | 9,842,951  |
|                                                 | 35,041,278 | 31,499,573 |

**Note 5. Interest Income**

|                                       | 2026 (\$) | 2025 (\$) |
|---------------------------------------|-----------|-----------|
| Interest income from cash equivalents | 243,684   | 337,646   |
| Imputation credits                    | 906,857   | 562,134   |
|                                       | 1,150,541 | 899,780   |

**Note 6. Investment income from managed funds**

|                | 2026 (\$) | 2025 (\$)  |
|----------------|-----------|------------|
| Realised       | 2,494,126 | 5,708,820  |
| Unrealised     | 7,531,670 | 8,628,210  |
| Management fee | (246,132) | (253,511)  |
|                | 9,779,664 | 14,083,519 |

**Note 7. Cost of sales**

|                  | 2026 (\$)  | 2025 (\$)  |
|------------------|------------|------------|
| Interment rights | 4,975,378  | 4,463,570  |
| Interment fee    | 3,225,179  | 2,882,598  |
| Others           | 3,173,231  | 2,694,994  |
|                  | 11,373,788 | 10,041,162 |

## Notes to the Financial Statements For the year ended 30 June 2026

### Note 8. Administrative expenses

|                         | 2026 (\$)   | 2025 (\$) |
|-------------------------|-------------|-----------|
| Administrative expenses | 2,228,883   | 2,285,020 |
| Cost recovery to COGS   | (1,079,105) | (975,999) |
|                         | 1,149,778   | 1,309,021 |

### Note 9. Employee & associated costs

|                             | 2026 (\$)   | 2025 (\$)   |
|-----------------------------|-------------|-------------|
| Employee leave entitlements | 69,507      | 284,346     |
| Fringe benefit tax          | 40,052      | 69,186      |
| Associated Costs            | 533,875     | 490,078     |
| Cost Recovery to COGS       | (2,464,518) | (2,289,313) |
| Others Employee Costs       | 1,336,267   | 1,202,002   |
| Salary and wages            | 10,323,202  | 10,423,196  |
| Superannuation entitlements | 1,143,224   | 1,139,898   |
|                             | 10,981,609  | 11,319,393  |

### Note 10. Operating expenses

|                       | 2026 (\$)   | 2025 (\$)   |
|-----------------------|-------------|-------------|
| Operating expenses    | 7,030,540   | 5,836,336   |
| Cost recovery to COGS | (1,889,691) | (1,786,404) |
|                       | 5,140,849   | 4,049,932   |

### Note 11. Cash and cash equivalents

|                | 2026 (\$)  | 2025 (\$) |
|----------------|------------|-----------|
| Current assets |            |           |
| Cash on hand   | -          | 2,700     |
| Cash at bank   | 20,394,503 | 7,695,417 |
|                | 20,394,503 | 7,698,117 |

### Note 12. Trade and other receivables

|                             | 2026 (\$) | 2025 (\$) |
|-----------------------------|-----------|-----------|
| Current assets              |           |           |
| Trade receivables           | 809,337   | 947,075   |
| Other debtors & receivables | 1,611,487 | 1,443,196 |
|                             | 2,420,824 | 2,390,271 |

## Notes to the Financial Statements For the year ended 30 June 2026

### Note 13. Inventories

|                            | 2026 (\$)  | 2025 (\$) |
|----------------------------|------------|-----------|
| Grave interment rights     | 4,893,006  | 4,737,717 |
| Crypt interment rights     | 2,401,700  | 3,586,096 |
| Vault interment rights     | 119,712    | 115,000   |
| Cremated remains           | 1,074,869  | 1,096,471 |
| Inventory grave extensions | 4,095,305  | 80,850    |
|                            | 12,584,592 | 9,616,134 |

The Board has applied current development costs to all developed unsold interment rights resulting in an adjustment to the value to Unsold Interment Rights. WIP and Grave extensions represent ongoing projects and balances will be cleared upon completion.

### Note 14. Financial assets

|                | 2026 (\$)   | 2025 (\$)   |
|----------------|-------------|-------------|
| Current assets |             |             |
| Managed funds  | 113,549,196 | 112,023,401 |

The purpose of Other Financial Assets is to generate real returns to satisfy future maintenance obligations when a cemetery is unable to generate sufficient income as all available interment rights are extinguished. Managed Funds are classified as financial assets at fair value through profit or loss and are managed by Russell Investments.

Note 15. Property, plant and equipment

|                                | 2026 (\$)    | 2025 (\$)    |
|--------------------------------|--------------|--------------|
| Non-current assets             |              |              |
| Land - at cost                 | 99,032,829   | 99,032,829   |
|                                |              |              |
| Buildings - at cost            | 99,395,953   | 99,406,366   |
| Less: Accumulated depreciation | (11,884,313) | (10,052,899) |
|                                | 87,511,640   | 89,353,467   |
| Plant and equipment - at cost  | 3,497,839    | 3,401,460    |
| Less: Accumulated depreciation | (2,782,819)  | (2,385,273)  |
|                                | 715,020      | 1,016,187    |
| Motor vehicles - at cost       | 1,522,163    | 1,555,818    |
| Less: Accumulated depreciation | (820,849)    | (707,661)    |
|                                | 701,314      | 848,157      |
| Computer equipment - at cost   | 4,114,508    | 3,861,840    |
| Less: Accumulated depreciation | (2,189,866)  | (1,608,653)  |
|                                | 1,924,642    | 2,253,187    |
| Under construction             | 6,650,079    | 5,661,437    |
|                                |              |              |
| Ground and improvement         | 45,557,945   | 44,753,305   |
| Less: Accumulated depreciation | (3,593,040)  | (2,586,854)  |
|                                | 41,964,905   | 42,166,451   |
|                                | 238,500,429  | 240,331,715  |

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

|                                                | Land       | Buildings   | Plant & Equipment | Motor Vehicles | Computer Equipment | Under Construction | Ground and Improvement | Total       |
|------------------------------------------------|------------|-------------|-------------------|----------------|--------------------|--------------------|------------------------|-------------|
|                                                | \$         | \$          | \$                | \$             | \$                 | \$                 | \$                     | \$          |
| Balance at 1 July 2024                         | -          | -           | -                 | -              | -                  | -                  | -                      | -           |
| Additions                                      | -          | -           | 202,335           | 109,949        | 177,400            | 42,926,435         | 116,327                | 43,532,446  |
| Additions through transfer of assets from CMCT | 93,002,829 | 19,957,222  | 1,096,729         | 965,546        | 931,773            | 75,608,585         | 7,664,839              | 199,227,523 |
| Disposals                                      | -          | -           | (1,062)           | (20,805)       | (1,924)            | (15,000)           | -                      | (38,791)    |
| Transfers in/ (out)                            | 6,030,000  | 70,412,057  | 123,242           | -              | 1,441,082          | (112,858,583)      | 34,852,202             | -           |
| Depreciation expense                           | -          | (1,015,812) | (405,057)         | (206,533)      | (295,144)          | -                  | (466,917)              | (2,389,463) |
|                                                |            |             |                   |                |                    |                    |                        |             |
| Balance at 30 June 2025                        | 99,032,829 | 89,353,467  | 1,016,187         | 848,157        | 2,253,187          | 5,661,437          | 42,166,451             | 240,331,715 |
| Additions                                      | -          | -           | 96,379            | 148,981        | 218,786            | 1,720,926          | 122,356                | 2,307,428   |
| Disposals                                      | -          | (10,413)    | -                 | (110,653)      | (928)              | -                  | -                      | (121,994)   |
| Transfers in/ (out)                            | -          | -           | -                 | -              | 50,000             | (732,284)          | 682,284                | -           |
| Depreciation expense                           | -          | (1,831,414) | (397,546)         | (185,171)      | (596,403)          | -                  | (1,006,186)            | (4,016,720) |
|                                                |            |             |                   |                |                    |                    |                        |             |
| Balance at 30 June 2026                        | 99,032,829 | 87,511,640  | 715,020           | 701,314        | 1,924,642          | 6,650,079          | 41,964,905             | 238,500,429 |

Note 16. Right-of-use assets

|                                | 2026 (\$)   | 2025 (\$)   |
|--------------------------------|-------------|-------------|
| Non-current assets             |             |             |
| Buildings - right-of-use       | 1,537,766   | 1,537,766   |
| Less: Accumulated depreciation | (1,157,068) | (1,003,292) |
|                                | 380,698     | 534,474     |

The Trust leases land and building for its administration office. The lease payments increase annually by 5% on the anniversary date of the commencement of the lease. The term of the lease is 5 years with an option of another 5 years to extend.

Notes to the Financial Statements  
For the year ended 30 June 2026

Note 16. Right-of-use assets (continued)

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

|                                                | Buildings (\$) | Total (\$) |
|------------------------------------------------|----------------|------------|
| Balance at 1 July 2024                         | -              | -          |
| Additions through transfer of assets from CMCT | 688,251        | 688,251    |
| Depreciation expense                           | (153,777)      | (153,777)  |
| Balance at 30 June 2025                        | 534,474        | 534,474    |
| Depreciation expense                           | (153,776)      | (153,776)  |
| Balance at 30 June 2026                        | 380,698        | 380,698    |

Note 17. Intangibles

|                                | 2026 (\$)   | 2025 (\$) |
|--------------------------------|-------------|-----------|
| Non-current assets             |             |           |
| Software - at cost             | 1,672,796   | 1,672,796 |
| Less: Accumulated amortisation | (1,248,758) | (971,515) |
| Carrying amount                | 424,038     | 701,281   |

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

|                                                | Software (\$) | Total (\$) |
|------------------------------------------------|---------------|------------|
| Balance at 1 July 2024                         | -             | -          |
| Additions through transfer of assets from CMCT | 631,945       | 631,945    |
| Additions                                      | 378,405       | 378,405    |
| Disposals                                      | (71,611)      | (71,611)   |
| Amortisation expense                           | (237,458)     | (237,458)  |
| Balance at 30 June 2025                        | 701,281       | 701,281    |
| Amortisation expense                           | (277,243)     | (277,243)  |
| Balance at 30 June 2026                        | 424,038       | 424,038    |

Notes to the Financial Statements  
For the year ended 30 June 2026

Note 18. Trade and other payables

|                                     | 2026 (\$) | 2025 (\$) |
|-------------------------------------|-----------|-----------|
| Current liabilities                 |           |           |
| Trade payables                      | 1,937,120 | 3,257,038 |
| Other payables and accrued expenses | 2,543,198 | 2,960,684 |
|                                     | 4,480,318 | 6,217,722 |

Refer to note 24 for further information on financial instruments.

Note 19. Contract liabilities

|                                            | 2026 (\$)  | 2025 (\$)  |
|--------------------------------------------|------------|------------|
| Current liabilities                        |            |            |
| Prepurchase plan - Community group details | 3,232,305  | 2,645,596  |
| Prepaid redeemable transactions            | 14,163,185 | 9,404,761  |
|                                            | 17,395,490 | 12,050,357 |

CCCT accounts for Prepurchase Plan - Community Group Deals as Current liabilities due to the ability of customers to fully pay the balance of the contract at any time, regardless of the length of the contract.

Note 20. Lease liabilities

|                         | 2026 (\$) | 2025 (\$) |
|-------------------------|-----------|-----------|
| Current liabilities     |           |           |
| Lease liability         | 200,735   | 182,053   |
| Non-current liabilities |           |           |
| Lease liability         | 399,455   | 600,190   |
|                         | 600,190   | 782,243   |

Refer to note 24 for further information on financial instruments.

Notes to the Financial Statements  
For the year ended 30 June 2026

Note 21. Employee benefits

|                         | 2026 (\$) | 2025 (\$) |
|-------------------------|-----------|-----------|
| Current liabilities     |           |           |
| Annual leave            | 1,191,966 | 1,296,401 |
| Long service leave      | 718,858   | 598,059   |
| Other leave provision   | -         | 16,720    |
|                         | 1,910,824 | 1,911,180 |
| Non-current liabilities |           |           |
| Long service leave      | 306,102   | 291,405   |
|                         | 2,216,926 | 2,202,585 |

Note 22. Provisions

|                         | 2026 (\$) | 2025 (\$) |
|-------------------------|-----------|-----------|
| Non-current liabilities |           |           |
| Lease make good         | 124,200   | 124,200   |

*Lease make good*

The provision represents the present value of the estimated costs to make good the premises leased by the Trust at the end of the respective lease terms.

Note 23. Reconciliation of surplus to net cash from operating activities

|                                                              | 2026 (\$)   | 2025 (\$)   |
|--------------------------------------------------------------|-------------|-------------|
| Surplus for the year                                         | 11,518,869  | 15,535,800  |
| Adjustments for:                                             |             |             |
| Depreciation and amortisation                                | 4,447,739   | 2,780,697   |
| Net loss/(gain) on disposal of property, plant and equipment | (1,601)     | 38,635      |
| Net fair value gain on financial assets                      | (7,531,670) | (8,628,210) |
| Change in operating assets and liabilities:                  |             |             |
| Decrease/(increase) in trade and other receivables           | (30,553)    | 2,557,008   |
| Decrease/(increase) in inventories                           | (2,968,457) | 1,257,770   |
| Increase/(decrease) in trade and other payables              | 335,630     | (444,765)   |
| Increase in contract liabilities                             | 5,345,133   | 2,412,076   |
| Increase in employee benefits                                | 14,341      | 162,839     |
| Net cash from operating activities                           | 11,129,431  | 15,671,850  |

Notes to the Financial Statements  
For the year ended 30 June 2026

Note 24. Financial instruments

| Carrying Value                                      |      |                                   |                       |                                       |                             | Fair Value  |         |
|-----------------------------------------------------|------|-----------------------------------|-----------------------|---------------------------------------|-----------------------------|-------------|---------|
|                                                     | Note | Debt Securities at amortised cost | Loans and receivables | Investments at fair value through P&L | Other financial liabilities | Total       | Level   |
|                                                     |      | \$                                | \$                    | \$                                    | \$                          | \$          |         |
| 30 June 2026                                        |      |                                   |                       |                                       |                             |             |         |
| Financial assets measure at fair value              |      |                                   |                       |                                       |                             |             |         |
| Managed funds                                       | 14   | -                                 | -                     | 113,549,196                           | -                           | 113,549,196 | Level 1 |
| Term deposits with a maturity greater than 3 months | -    | -                                 | -                     | -                                     | -                           | -           |         |
|                                                     |      |                                   |                       | 113,549,196                           |                             | 113,549,196 |         |
| Financial assets not measured at fair value         |      |                                   |                       |                                       |                             |             |         |
| Trade and other receivables                         | 12   | -                                 | 2,420,824             | -                                     | -                           | 2,420,824   |         |
| Cash and cash equivalents                           | 11   | -                                 | 20,394,503            | -                                     | -                           | 20,394,503  |         |
|                                                     |      |                                   | 22,815,327            |                                       |                             | 22,815,327  |         |
| Financial liabilities not measured at fair value    |      |                                   |                       |                                       |                             |             |         |
| Trade and other payables                            | 18   | -                                 | -                     | -                                     | 4,480,318                   | 4,480,318   |         |
| Lease liabilities                                   | 20   | -                                 | -                     | -                                     | 600,190                     | 600,190     |         |
|                                                     |      |                                   |                       |                                       | 5,080,508                   | 5,080,508   |         |
| 30 June 2025                                        |      |                                   |                       |                                       |                             |             |         |
| Financial assets measure at fair value              |      |                                   |                       |                                       |                             |             |         |
| Managed funds                                       | 14   | -                                 | -                     | 112,023,401                           | -                           | 112,023,401 | Level 1 |
| Term deposits with a maturity greater than 3 months | -    | -                                 | -                     | -                                     | -                           | -           |         |
|                                                     |      |                                   |                       | 112,023,401                           |                             | 112,023,401 |         |
| Financial assets not measured at fair value         |      |                                   |                       |                                       |                             |             |         |
| Trade and other receivables                         | 12   | -                                 | 2,390,271             | -                                     | -                           | 2,390,271   |         |
| Cash and cash equivalents                           | 11   | -                                 | 7,698,117             | -                                     | -                           | 7,698,117   |         |
|                                                     |      |                                   | 10,088,388            |                                       |                             | 10,088,388  |         |
| Financial liabilities not measured at fair value    |      |                                   |                       |                                       |                             |             |         |
| Trade and other payables                            | 18   | -                                 | -                     | -                                     | 6,217,722                   | 6,217,722   |         |
| Lease liabilities                                   | 20   | -                                 | -                     | -                                     | 782,243                     | 782,243     |         |
|                                                     |      |                                   |                       |                                       | 6,999,965                   | 6,999,965   |         |

Note 24. Financial instruments  
(continued)

**Credit risk**  
Credit risk is the risk of financial loss to the Trust if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The carrying amount of financial assets represents the maximum credit exposure.

**Trade and other receivables**  
The Trust’s exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and historic trading relationship with the customer.

Management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Trust’s standard payment and delivery terms and conditions are offered. Sale limits are established for each customer and reviewed regularly. At the reporting date, the Trust did not have any provisions for impairment of trade receivable balances.

**Cash and cash equivalents**  
The Trust held cash and cash equivalents of \$20,394,503 at 30 June 2026. The cash and cash equivalents are mainly held with Catholic Development Fund. Deposits with the Catholic Development Fund are guaranteed

by CDPF Limited, a company established by the Australian Catholic Bishops Conference but do not obtain the benefit of the depositor protection provisions of the Banking Act 1959.

The Catholic Development Fund and the Trustees of the Roman Catholic Church for the Archdiocese of Sydney are not subject to the provisions of the Corporations Act 2001, nor are they examined, approved or supervised by the Australian Securities and Investments Commission (ASIC) or by the Australian Prudential Regulatory Authority. (APRA). Therefore, funds are kept to a minimum working capital level.

**Liquidity risk**  
Liquidity risk is the risk that the Trust will encounter difficulty in meeting the obligations associated with its financial liabilities. The Trust’s approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Trust’s reputation.

**Market risk**  
Market risk is the risk that changes in market prices - interest rates and equity prices - will affect the Trust’s income or the value of its holdings of financial instruments. An objective of the Finance & Investment Committee is to manage and control market risk exposures within acceptable parameters, while optimising the return.

|                   | Fixed return               | Variable return            | Carrying value       |
|-------------------|----------------------------|----------------------------|----------------------|
|                   | financial investments (\$) | financial investments (\$) | at 30 June 2026 (\$) |
| 2026              |                            |                            |                      |
| Managed funds     | -                          | 113,549,196                | 113,549,196          |
| Total investments | -                          | 113,549,196                | 113,549,196          |

Note 24. Financial instruments (continued)

|                   | Fixed return               | Variable return            | Carrying value       |
|-------------------|----------------------------|----------------------------|----------------------|
|                   | financial investments (\$) | financial investments (\$) | at 30 June 2025 (\$) |
| 2026              |                            |                            |                      |
| Managed funds     | -                          | 112,023,401                | 112,023,401          |
| Total investments | -                          | 112,023,401                | 112,023,401          |

Note 25. Key management personnel disclosures

**Directors**  
The following persons were directors of Catholic Cemeteries & Crematoria Trust during the financial year:  
Daniel Casey  
Dominic Sullivan  
Maria Wheeler  
Eugene Choi  
Anthony Percy

**Compensation**  
The aggregate compensation made to directors and other members of key management personnel of the trust is set out below:

|                              | 2026 (\$) | 2025 (\$) |
|------------------------------|-----------|-----------|
| Short-term employee benefits | 1,905,574 | 2,458,549 |
| Long-term employee benefits  | 22,090    | 57,379    |
| Post-employment benefits     | 187,287   | 201,580   |
| Termination benefits         | 275,782   | -         |
|                              | 2,390,733 | 2,717,508 |

Note 26. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Nexia Sydney Audit Pty Limited, the auditor of the trust:

|                                                 | 2026 (\$) | 2025 (\$) |
|-------------------------------------------------|-----------|-----------|
| Audit services - Nexia Sydney Audit Pty Limited |           |           |
| Audit of the financial statements               | 62,000    | 63,500    |
| Other services - Nexia Sydney Audit Pty Limited |           |           |
| Preparations of the financial statements        | 5,000     | 5,000     |
|                                                 | 67,000    | 68,500    |

Note 27. Related party transactions

Parent entity  
Catholic Cemeteries & Crematoria Trust is the parent entity.

Key management personnel  
Disclosures relating to key management personnel are set out in note 25.

Transactions with related parties  
The following transactions occurred with related parties:

|                                                                 | 2026 (\$) | 2025 (\$) |
|-----------------------------------------------------------------|-----------|-----------|
| Other income:                                                   |           |           |
| Management fee from All Faiths Catholic Land Manager            | 100,000   | 120,000   |
| Payment for other expenses:                                     |           |           |
| Other expenses paid to All Faiths Catholic Land Manager         | 327,129   | 496,239   |
| Other expenses paid to Catholic Cemeteries & Crematoria Limited | 373,383   | 256,965   |

Receivable from and payable to related parties

The following balances are outstanding at the reporting date in relation to transactions with related parties:

|                                                                 | 2026 (\$) | 2025 (\$) |
|-----------------------------------------------------------------|-----------|-----------|
| Current receivables:                                            |           |           |
| Trade receivables from Catholic Cemeteries Board                | 36,216    | 10,505    |
| Trade receivables from All Faiths Catholic Land Manager         | -         | 3,227     |
| Other receivables from Catholic Cemeteries & Crematoria Limited | 151,916   | 450,150   |
| Other receivables from All Faiths Catholic Land Manager         | 213,270   | 66,860    |

Loans to/from related parties

There were no loans to or from related parties at the reporting date.

Note 28. Contingent liabilities  
Sold Unused Interment Rights

The Directors are of the opinion that provisions are not required in respect of these matters. Sold unused interment rights are recorded as contingent liabilities. The valuation is as per Cemeteries and Crematoria Act 2013 No 105 Section 53 Compensation, valuing the interment rights at the higher of purchase price at the time of purchase less 10% impairment of value or 50% of current selling price less 10% impairment of value.

Note 29. Commitments  
Capital Commitments

As at 30 June 2026, a review of the outstanding balances on purchase orders relating to capital works highlighted the following commitments over the next twelve months.

|               | 2026 (\$) | 2025 (\$) |
|---------------|-----------|-----------|
| Capital Works |           |           |
| Macarthur     | -         | 11,908    |
| Rookwood      | 1,086,175 | 76,862    |
| Total         | 1,086,175 | 88,770    |

Perpetual Care Commitments

CCCT has an obligation to provide a level of ongoing maintenance to sold plots in perpetuity (or for the term of the renewal right where applicable), which arise from a combination of: (i) contracts with customers, (ii) community expectation, (iii) legal & regulatory requirements and (iv) an established pattern of past practice.

This ongoing maintenance typically includes the following:

- Maintenance of individual interment plots, including grave top-ups, maintenance of

- crypts, niche walls, and cemetery garden plots.
- Maintenance of the cemetery grounds including boundaries, security, paths, lawn mowing, upkeep of gardens and water features and facilities maintenance.
- These perpetual obligations do not include maintenance of privately owned memorials, ornamentation or individual or private gardens or vaults.

All funds except those required for current operations and capital improvements are regarded as Perpetual Care Funds. Perpetual Care funds are accumulated to provide for the above maintenance of the cemeteries after all interment rights have been sold. These Perpetual Care funds need to be maintained and improved by return on investment, as well as contribution of additional surplus income. Funds are held in a long-term investment strategy with an expected annual return 6-7%. Since inception the fund has achieved a 6.4% average p.a.

KPMG was commissioned to conduct an actuarial review of perpetual care requirements of its cemeteries as of 30 June 2023. The main source of funding for these obligations are the investments disclosed in Notes 14. As of 30 June 2026, CCCT's Perpetual Care Target remains at \$154.6 million.

The perpetual care obligations exclude Macarthur Memorial Park (MMP) and Nepean Garden Memorial Park (NGMP). CCCT's financial position and its commitment to perpetual care are expected to strengthen with the opening of MMP and further development plans at NGMP. MMP officially opened in April 2025, and future surplus income generated from MMP will be added to the investment portfolio to help achieve our financial targets.

Notes to the Financial Statements  
For the year ended 30 June 2026

**Note 30. Rental & operating leases**

CCCT has entered into contractual lessee agreements which does not have an option to purchase the property at the expiry of the lease period.

**Note 31. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the Trust's operations, the results of those operations, or the Trust's state of affairs in future financial years.

Directors' Declaration  
For the year ended 30 June 2026

In the directors' opinion:

- the attached financial statements and notes comply with the Accounting Standards, the Australian Charities and Not-forprofits Commission Act 2012 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the trust's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board of Catholic Cemeteries & Crematoria Trust.

On behalf of the directors

  
Chair - Danny Casey

27th August 2026

## Independent Auditor's Report to the Members of Catholic Cemeteries & Crematoria Trust

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Catholic Cemeteries & Crematoria Trust (the Trust), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Board members' declaration.

In our opinion, the accompanying financial report of the Trust is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- i) giving a true and fair view of the Trust's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
- ii) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 2022.

#### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the 'auditor's responsibilities for the audit of the financial report' section of our report. We are independent of the Trust in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Board members' responsibility for the financial report

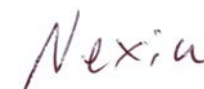
The Board members of the Trust are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the Board members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board members are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board members either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibility for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at The Australian Auditing and Assurance Standards Board website at: [https://auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.



### Nexia Sydney Audit Pty Limited



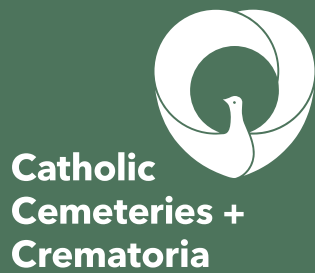
**Brett Hanger**  
Director

Dated: 27 August 2026  
Sydney

Statement of Compliance  
This Annual Report complies with the CCNSW Reporting Guidelines (2021)

| Item | Description                                                                                                                                                                                                              | Page Reference |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| a.   | Summary of activities and highlights for the financial year                                                                                                                                                              | 4-6            |
| b.   | Number of meetings of the Board and committees required under part 5 of the C&CAct held during the financial year and records of attendance at those meetings                                                            | 58             |
| c.   | Details of Board governance regime including a code of conduct, Board charter and pecuniary interest register requirements (excluding individual disclosures) and conflicts of interest policy                           | 60             |
| d.   | Management and structure                                                                                                                                                                                                 | 56, 59         |
| e.   | Details of any plans of management, strategic plans, financial plans, or business plans in place                                                                                                                         | 10, 45         |
| f.   | Details of the value and condition of all assets (other than land) valued at \$50,000 or more                                                                                                                            | 51             |
| g.   | Details of heritage items                                                                                                                                                                                                | 50             |
| h.   | Details of the value of work and improvements undertaken costing more than \$50,000                                                                                                                                      | 52             |
| i.   | Details of any insurance arrangements in place                                                                                                                                                                           | 54             |
| j.   | Details of fire prevention and workplace health and safety measures in place                                                                                                                                             | 34, 54         |
| k.   | Details of the purposes for which the land is used and any approved capital works                                                                                                                                        | 44, 45, 52     |
| l.   | Details of any environmental management initiatives undertaken                                                                                                                                                           | 46, 48, 49     |
| m.   | Details of leases, licenses, and permits that have been granted or are in force, including rent and fee levels                                                                                                           | 53             |
| n.   | Details of any investment policy for any purpose and the policy's ratio                                                                                                                                                  | 30, 61, 85, 97 |
| o.   | Details of funding of perpetual maintenance of the cemetery and whether the funding is considered sufficient by the Crown cemetery's auditors                                                                            | 97             |
| p.   | Details of any grants or sponsorship received                                                                                                                                                                            | 68             |
| q.   | Human resources such as total numbers of employees and contractors (including the total value of contracts) and details about any training provided to such persons                                                      | 34             |
| r.   | Any research and development projects relating to interment activities                                                                                                                                                   | 45, 46         |
| s.   | Use of consultants (contract value and purpose)                                                                                                                                                                          | 67             |
| t.   | Details of the land manager's compliance with any applicable guidelines issued by the NSW Government, Department of Planning, Industry and Environment – Crown lands, Treasury, and CCNSW and published on their website | 65             |



**Rookwood Catholic Cemetery**

Barnet Avenue, Rookwood, NSW 2134

Phone: 1300 114 997

[enquiries@catholiccemeteries.com.au](mailto:enquiries@catholiccemeteries.com.au)

[www.catholiccemeteries.com.au](http://www.catholiccemeteries.com.au)

**North Rocks Catholic Cemetery**

North Rocks Road, North Rocks, NSW 2151

Phone: 1300 114 997

[enquiries@catholiccemeteries.com.au](mailto:enquiries@catholiccemeteries.com.au)

[www.catholiccemeteries.com.au](http://www.catholiccemeteries.com.au)

**Liverpool Cemetery**

207 Moore St, Liverpool 2170

Phone: 02 9602 0344

[info@liverpoolcemetery.com.au](mailto:info@liverpoolcemetery.com.au)

[www.liverpoolcemetery.com.au](http://www.liverpoolcemetery.com.au)

**Kemps Creek Memorial Park**

230-260 Western Rd, Kemps Creek, NSW 2178

Phone: 02 9826 2273

[admin@kempscreekcemetery.com.au](mailto:admin@kempscreekcemetery.com.au)

[www.kempscreekmemorialpark.com.au](http://www.kempscreekmemorialpark.com.au)

**Macarthur Memorial Park**

166-176 St Andrews Rd, Varroville NSW 2566

Phone: 1300 086 689

Email: [info@mmpark.com.au](mailto:info@mmpark.com.au)

[www.mmpark.com.au](http://www.mmpark.com.au)

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