

Cemeteries & Crematoria NSW

# Strategic Plan

---

2022 to 2025

October 2021





# Acknowledgement of country

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

---

## Find out more:

[www.dpie.nsw.gov.au/ccnsw](http://www.dpie.nsw.gov.au/ccnsw)

Cemeteries & Crematoria NSW - Strategic Plan 2022 to 2025

Front cover image courtesy of Southern Metropolitan Cemeteries NSW

First published: October 2021

Version 2.0 Feb 2022

© State of New South Wales through Department of Planning, Industry and Environment 2021. Information contained in this publication is based on knowledge and understanding at the time of writing (October 2021) and is subject to change.

For more information, please visit [dpie.nsw.gov.au/copyright](http://dpie.nsw.gov.au/copyright)

# Contents

<b>Ministerial foreword</b>	<b>4</b>
.....	
<b>Message from the Chair</b>	<b>5</b>
.....	
<b>1. Executive summary</b>	<b>6</b>
.....	
CCNSW Strategic Plan 2022-25	6
<b>2. Purpose of this document</b>	<b>8</b>
.....	
<b>3. Strategic context</b>	<b>9</b>
.....	
3.1 Legislation	9
3.2 NSW Government priorities	9
3.3 CCNSW	10
3.5 Our stakeholders	11
<b>4. Strategic direction</b>	<b>12</b>
.....	
4.1 Drivers and trends	12
4.2 Strategic goals	12
Theme: Sector performance	12
Theme: Consumer support	14
Theme: Information and strategic advice	15
How we work	16
4.3 Tracking and reporting on outcomes	16
<b>5. Resources</b>	<b>18</b>
.....	
Legislative and regulatory guidance	18
Industry guidance	18
Consumer guidance	18
Performance and regulatory resources	18
Information and publications	18

# Ministerial foreword

In 2013, the NSW Government made a commitment to the people of NSW that an individual's right to a dignified interment will be respected, and that religious and cultural practices will be protected and supported.

The establishment of Cemeteries & Crematoria NSW (CCNSW) as a new agency in 2014 was a key part of delivering on this commitment. I am proud to present the agency's second strategic plan, which builds on the achievements of the first strategy and fulfils the agency's potential as a strong and capable regulator of the cemetery and crematoria sector.

The 5-year review of the Cemeteries and Crematoria Act 2013 (The 11th Hour report) reinforced the critical importance of a best-practice, risk-based regulator for the cemetery and crematoria sector. This strategic plan strengthens the role of CCNSW, connecting the priorities of the next 3 years directly to the purposes set by the legislation.

Over the coming 3 years, CCNSW will improve cemetery and crematoria operator practices through policy, information, and a risk-based approach to regulation. This involves actively encouraging good practices to minimise the chance that breaches will occur and building the ability to respond to serious breaches if the need arises.

The focus of this strategic plan is on the performance of the cemetery and crematoria sector, with a particular interest in addressing the highest risk aspects of the sector such as consumer prices and financial provision for perpetual maintenance. It will continue to drive strong foundations in the provision of best-practice advice for operators, information for consumers about affordable burial and cremation options, and the ongoing connection of the sector to our religions and cultures.

On behalf of the people of NSW, I look forward to the implementation of this strategic plan as an exciting contribution to building a strengthened and responsive cemetery and crematoria sector, embracing diverse and emerging interment practices, and making provision for the needs of the future.



The Honourable Melinda Pavey MP  
Minister for Water, Property & Housing

# Message from the Chair

CCNSW is pleased to present its second strategic plan. This strategy reflects the purpose that drives us: a cemetery and crematoria sector that is sustainable, innovative, accountable, and founded on respect for all religious and cultural beliefs.

This strategic plan embraces improvement and change, setting an agenda for the next three years that will drive our development as a capable and modern regulator across a broad range of fronts. It aims to balance the needs of a diversity of stakeholders who have an interest in the present and future of cemeteries and crematoria in NSW.

CCNSW believes that a major driver of change is increasing understanding amongst cemetery and crematoria operators of the expectations of government and the community. By amplifying the voice of consumers and providing transparency about operations across the sector, CCNSW seeks to encourage and spread best practice in cemeteries and crematoria.

CCNSW's strong customer focus will continue, providing accessible consumer information to understand and compare service offerings. Ongoing surveillance of trends in consumer feedback will help identify and respond to issues in practices as they emerge.

Over the next 3 years we will build a policy framework and community support for practices that will make the best use of the land already set aside for interment. We will tackle alternatives that allow innovative use of cemetery space while respecting the important value of this land, its historic and cultural heritage as well as green space often with significant environmental value.

CCNSW will ensure that those who are directly engaged in land use planning have



Dr Stepan Kerkyasharian AO  
Chair of the CCNSW Board

the information to support decisions that will provide for future interment needs. We will also take up the opportunity to increase community awareness of the benefits of new cemetery and interment proposals, while addressing concerns that may impact negatively on such beneficial developments.

Together with its regulatory framework, this strategic plan sets up CCNSW for its next phase of regulatory maturity to realise its vision that all people in NSW have access to sustainable and affordable burial and cremation services that are respectful of culture and faith and provided in a consistent, transparent and accountable manner. I am confident that the goals and actions set out in this strategic plan will move us ever closer to achieving our vision in partnership with industry, consumers, religious and cultural groups.

# 1. Executive summary

## CCNSW Strategic Plan 2022-25

### Our vision:

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

### SECTOR PERFORMANCE



#### Longer-term directions



Operators make adequate provision for perpetual maintenance

Operators demonstrate accountability, transparency and integrity

Operators effectively manage risks

Consumers are confident in perpetual maintenance

Stakeholder expectations for governance and regulation are met

#### Strategic goals



- Operators are financially sustainable and their income and liabilities are well managed
- CCNSW's risk-based regulatory activities drive best practice in the interment sector

#### What CCNSW will track and report



- CCNSW's regulatory oversight identifies and responds to issues related to financial management of operators
- CCNSW ensures operators have a clear understanding of their legal obligations and regulatory expectations
- CCNSW addresses compliance issues and demands through risk-based regulation

### CONSUMER SUPPORT



#### Longer-term directions



Operators offer clear and competitive interment service options

Operators are responsive to consumer needs and concerns

Operators engage with stakeholders to improve service standards

Competition drives affordable options for consumers

Consumer empowerment and safeguards are in place

Stakeholders effectively shape standards and offerings

#### Strategic goals



- Interment service prices are simple, transparent and comparable
- Issues and trends impacting consumers are identified and shared with industry

#### What CCNSW will track and report



- CCNSW ensures that standardised information on price and options for interment is available to consumers
- CCNSW supports consumers to address individual complaints and service delivery challenges
- CCNSW collects and analyses consumer complaints and stakeholder feedback to identify and respond to trends



## INFORMATION & STRATEGIC ADVICE

### Longer-term directions

Operators develop new/improved cultural service offerings	Consumers have access to culturally appropriate services	Land use planning authorities and operators are informed about strategic need for future cemetery capacity	Operators make the most effective use of existing cemetery land	Consumers have access to sustainable and alternative burial options	Operators plan for the protection of environmental, heritage and open space values
---	--	--	---	---	--

### Strategic goals

- Religious, cultural, Aboriginal and interest group needs and expectations are clearly understood by industry
- CCNSW information on cemetery capacity and demand effectively informs planning decisions
- CCNSW advocates for community and interment industry uptake of sustainable practices and for policies that enable effective use of cemetery land
- Operators are informed about opportunities to manage environmental, heritage and open space values

### What CCNSW will track and report

- CCNSW guidance for operators addresses religious, Aboriginal and interest group goals & expectations
- CCNSW provides data and information on current and future cemetery capacity and demand
- CCNSW works with religious and interest groups and operators to explore sustainable practices
- CCNSW facilitates environmental, heritage and open space guidance for operators

## HOW WE WORK



CCNSW is on par with best industry regulators in Australia as a place to work



CCNSW attracts and retains people with the right skills and values to contribute to our goals



CCNSW develops and grows our resources to ensure we can meet our strategic plan goals

## 2. Purpose of this document

### Context

This plan builds on the foundations laid down in the *Cemeteries & Crematoria NSW Strategic Plan 2015–2020*, which marked the implementation of new legislation and the creation of a new agency, Cemeteries & Crematoria NSW (CCNSW).

Six years on, CCNSW has put in place a sound policy framework for cemetery and crematoria operations in NSW. A comprehensive suite of research, guidance, and reporting on the sector as well as community experiences and expectations is now available.

Development of this plan has considered internal and external reviews and the results of ongoing stakeholder engagement, and has applied the lessons learned during implementation of the previous strategic plan.

### Purpose of the plan

The Cemeteries & Crematoria Strategic Plan 2022–25 aims to:

- articulate the high-level directions for the agency and sector over the medium term
- specify what CCNSW will achieve over 3 years to progress these directions
- illustrate how CCNSW will carry out its regulatory responsibilities.

### Reporting

The directions and goals in this strategic plan represent the commitment of CCNSW to the sector and to the broader NSW public. We track our progress in achieving these goals by:

- reporting in CCNSW annual reports during the plan period
- releasing updates on publications or key milestones on the CCNSW website.

### Structure of the plan

This strategic plan includes the following components:

- **strategic context**, capturing the key factors that drive our actions, including major directions and implications for the cemetery and crematoria sector
- **strategic directions**, setting out where we are going and our 3 year goals
- **resources**, summarising other CCNSW publications or other content available to understand the agency, the sector and the initiatives referenced in this plan.

In 2019–20 there were 1,436 operational or closed cemeteries and 58 operating crematoria in NSW. These were managed by 399 registered operators.

## 3. Strategic context

### 3.1 Legislation

The legislation that creates and defines the role of CCNSW is the *Cemeteries & Crematoria Act 2013* (No. 105). The purposes and powers set out in this legislation form the mandate for this strategic plan and all activities of CCNSW.

The objectives set out in the Act are:

**(a) to recognise the right of all individuals to a dignified interment and treatment of their remains with dignity and respect.**

**(b) to ensure that the interment practices and beliefs of all religious and cultural groups are respected so that none is disadvantaged and adequate and proper provision for all.**

**(c) to ensure that sufficient land is acquired and allocated so that current and future generations have equitable access to interment services.**

**(d) to provide for the operation of a consistent and coherent regime for the governance and regulation of cemeteries and crematoria.**

**(e) to ensure that the operators of cemeteries and crematoria demonstrate satisfactory levels of accountability, transparency and integrity.**

**(f) to ensure that cemeteries and crematoria on Crown land managed in accordance with the principles of Crown land management specified in section 1.4 of the CLMA.**

**(g) to promote environmental sustainability of the interment industry, including provision for natural and private burials.**

**(h) to promote the cost structures for burials and cremation are transparent across all sectors of the interment industry.**

**(i) to promote affordable and accessible interment practices, particularly for those of limited means.**

### 3.2 NSW Government priorities

As a NSW Government agency, CCNSW is part of the Department of Planning, Industry and Environment. Within the Housing and Property (HAP) group, it contributes to the department's state outcome to 'maximise community benefit from government land and property'.

CCNSW also operates within the context of NSW Government strategic priorities, including:

- the Premier's priority to create a 'world class public service' by implementing best-practice productivity and digital capability and driving public sector diversity
- better regulation principles set out in the NSW Government Guide to Better Regulation (TPP 19-01)
- upholding the principles of Crown land management (established in Section 1.4 of the *Crown Land Management Act 2016*) where decisions affect Crown land.

## 3.3 CCNSW

### What is CCNSW?

CCNSW is a NSW government statutory agency established in 2014.

The role of CCNSW starts with understanding the interment needs of the growing population of NSW and the performance of the cemetery and crematoria sector.

CCNSW works with planning authorities and industry participants to ensure there is enough cemetery space for the future, and with cemetery and crematoria operators to ensure services meet community expectations.

The effectiveness of the cemetery and crematoria sector is supported through CCNSW public and industry guidance on legislation, standards and best practice. CCNSW applies a risk-based approach to regulation, including responding to industry underperformance where required.

The CCNSW Board sets strategic direction, shaping policies, frameworks, and the agency's regulatory approach. The CCNSW Board actively engages with the broader industry, consumers, and communities both through direct dialogue and formal consultative groups.

### Understanding CCNSW responsibilities

CCNSW regulates cemetery and crematoria operators in NSW. This sector presents unique and significant public policy issues associated with:

- the emotional, personal and symbolic nature of services addressing grief, remembrance, and bodily disposal
- meeting expectations for perpetual maintenance, which means making sure that memorial facilities can be cared for indefinitely
- operating as essential and valued assets outside normal competitive market mechanisms due to limited supply, long time frames and the importance of non-commercial factors such as location, religious observance, and family connection.

CCNSW does not regulate funeral directors or other suppliers of funeral products or services. CCNSW maintains a watching brief regarding issues in the funeral industry that may affect cemeteries or crematoria in coordination with other regulatory agencies such as NSW Fair Trading.

### CCNSW's vision and approach

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

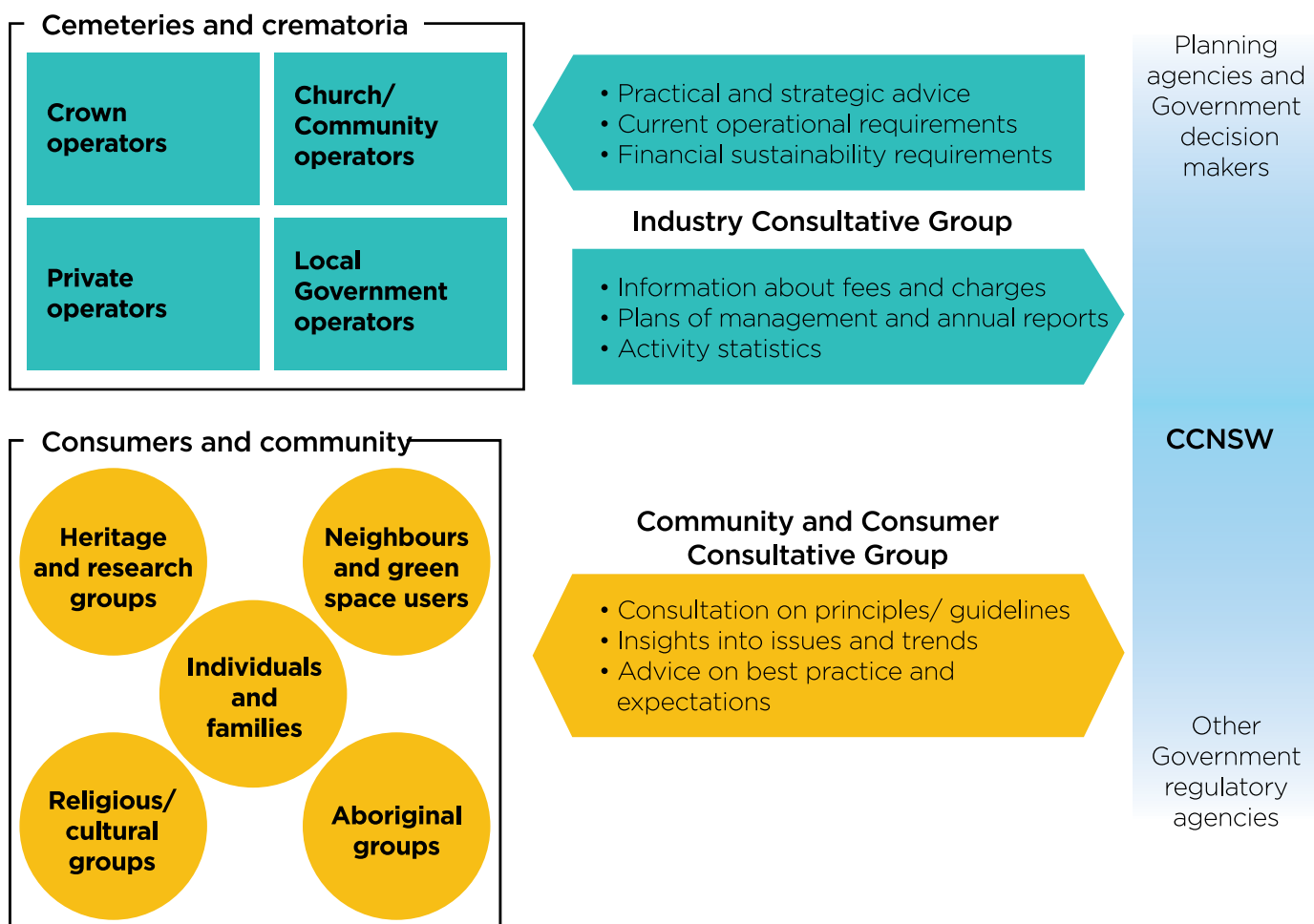
CCNSW is guided by its foundational principle of respect for religious and cultural beliefs.

### CCNSW Strategic Plan 2015–2020

This document builds on the foundations laid down in the *Cemeteries & Crematoria NSW Strategic Plan 2015–2020*. The priority areas addressed in that document are reflected and evolved into the longer-term directions that shape this strategic plan's 3-year targets.

## 3.5 Our stakeholders

The key stakeholders for this strategic plan are the consumers, communities, and industry operators involved in the cemetery and crematoria sector, as well as the decision-makers who affect the regulatory and operating environment.



**Figure 1**

Key stakeholder groups in the cemetery and crematoria sector and their relationships with CCNSW

Extensive information about stakeholders including the size and distribution of operators and the views of community and consumer sectors is available in publications listed in Section 5 Resources.



Image courtesy of Rookwood General Cemetery

## 4. Strategic direction

### 4.1 Drivers and trends

This plan responds to a changing industry and regulatory environment. The major trends include:

- ensuring sufficient land is available to meet future interment demand, particularly in areas of the state that have experienced high population growth
- an increased focus on the financial health of the cemetery and crematoria sector and its ability to provide for perpetual maintenance, reflected in both the 5 Year Statutory Review and recent IPART review on the costs and pricing of interment
- continued exploration of environmental and sustainability issues in the sector and alternative practices and options to make more effective use of existing land
- more assertive consumers placing increased expectations on the cemetery and crematoria industry for transparency, diversity of offerings to meet religious and cultural needs, and price and service competition
- other emerging trends in a changing industry, such as consolidation of the sector, new entrants to the crematoria market, and the increased pressure on cemeteries in regional locations due to growing populations.

### 4.2 Strategic goals

The goals set out in this strategic plan for 2022 to 2025 reflect longer-term directions for the future of the cemetery and crematoria sector, address major drivers and trends, and align with the objectives established in the *NSW Cemeteries & Crematoria Act 2013*.

We have grouped the goals into 3 themes that cover the range of regulatory responsibilities and expectations of CCNSW: sector performance; customer service; and information and strategic advice. The plan also sets a goal that addresses our intentions for how we work.

Over the next 3 years the 3 themes will form the pillars of our approach as a regulator:



**Figure 2**

Relative prioritisation of CCNSW effort across the 3 strategic themes

#### Theme: Sector performance

CCNSW is the statutory regulator for cemeteries and crematoria in NSW and works to improve the performance of the sector for the people of NSW. We strive to be a modern, best-practice regulator that exercises its full range of powers effectively, including compliance and enforcement, in a consistent and positive manner.

The Industry Consultative Group has enabled CCNSW to work collaboratively with operators to share best practice and respond to issues impacting the performance of the sector.



Image courtesy of Southern Metropolitan Cemeteries NSW

For CCNSW, success in sector performance will mean:

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

The outcomes for sector performance are driven by legislation and longer-term directions as shown in Figure 3.

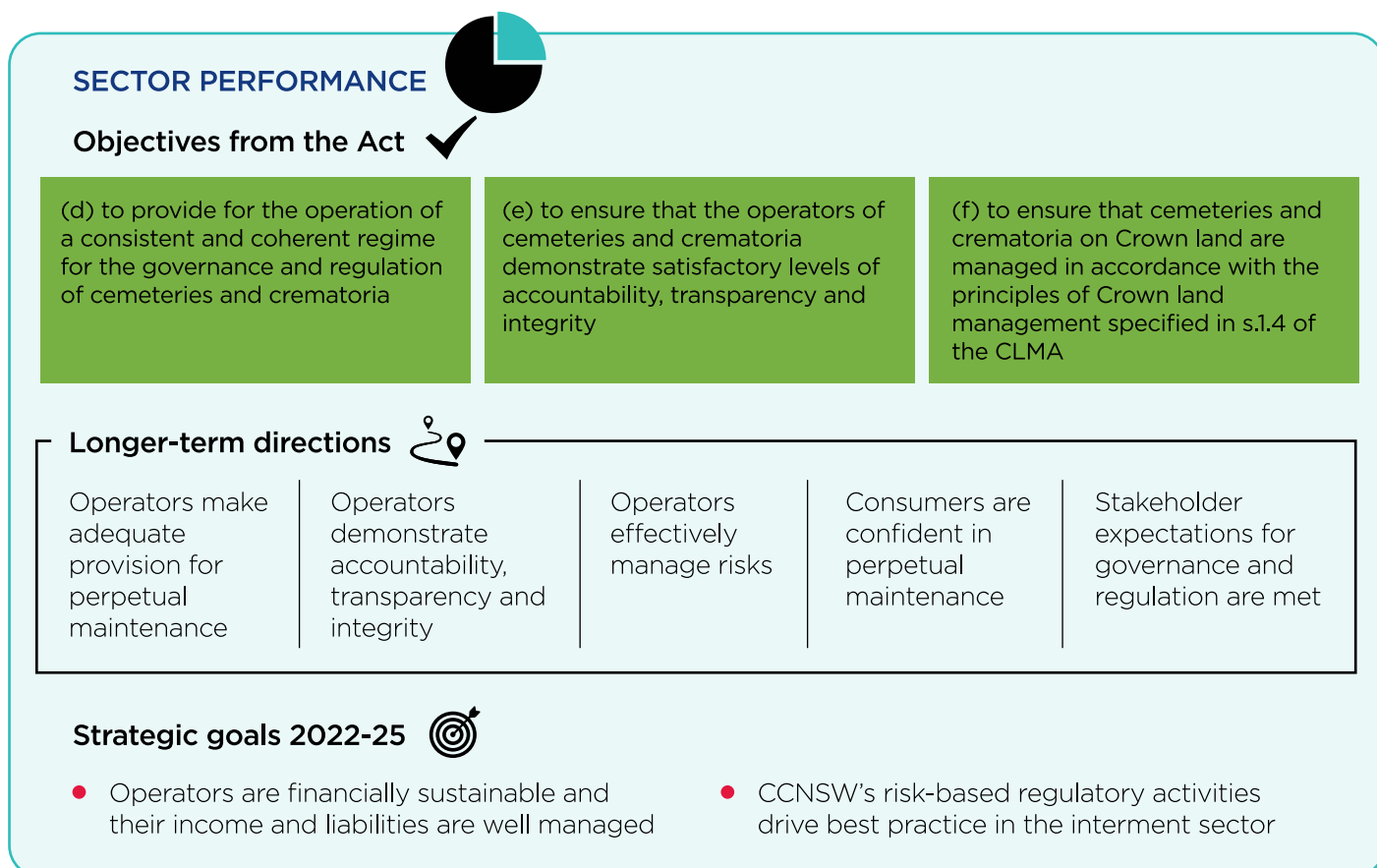


Figure 3. Sector performance

## Theme: Consumer support

In regulating cemeteries and crematoria, CCNSW aims to support consumers by ensuring that services offered meet consumers' and families' expectations, respect religious and cultural interment practices and are transparent and consistent in their pricing. CCNSW provides consumer advice and guidance, supports resolution of individual complaints and service delivery challenges, and analyses consumer trends to inform industry guidance and development of regulatory tools.

Under the direction of the CCNSW Board and with input from the Community and Consumer Consultative Group, the agency has established a strong track record as the voice for consumers on cemetery and crematoria services.

For CCNSW, success in consumer support will mean:

- consumers have access to clear and affordable cemetery and crematoria services
- cemeteries and crematoria are operated and maintained in accordance with legislation and regulation, enabling community confidence in the sector.

The outcomes for customer service are driven by the Act and longer-term directions as shown in Figure 4.



Image courtesy of Rookwood General Cemetery

### CONSUMER SUPPORT



#### Objectives from the Act



(a) to recognise the right of all individuals to a dignified interment and treatment of their remains with dignity and respect

(h) to promote that cost structures for burials and cremations are transparent across all sectors of the interment industry

(i) to promote affordable and accessible interment practices, particularly for those of limited means

#### Longer-term directions



Operators offer clear and competitive interment service options

Operators are responsive to consumer needs and concerns

Operators engage with stakeholders to improve service standards

Competition drives affordable options for consumers

Consumer empowerment and safeguards are in place

Stakeholders effectively shape standards and offerings

#### Strategic goals 2022-25



- Interment service prices are simple, transparent and comparable

- Issues and trends impacting consumers are identified and shared with industry

Figure 4. Consumer support

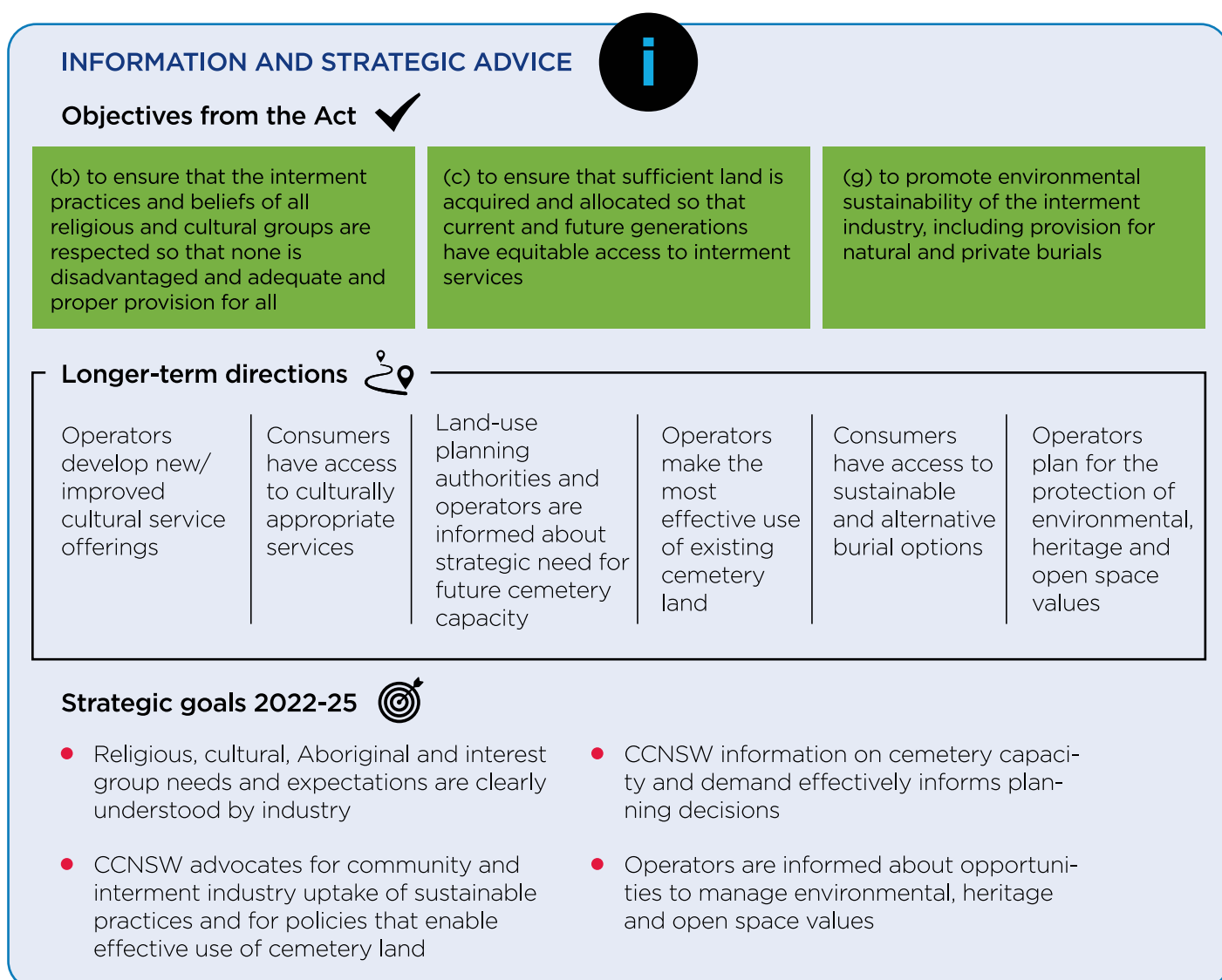
## Theme: Information and strategic advice

In addition to the direct responsibilities of CCNSW for regulation and customer service, the agency has a wide brief as an influencer, coordinator and advisor leveraging information and strategic advice to improve the sector and expand interment offerings. One key example is supporting land-use planning agencies to consider cemeteries and crematoria as part of ensuring land is available to meet future interment demand.

For CCNSW success in information and strategic advice will mean:

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

The outcomes for information and strategic advice are driven by the Act and longer-term directions as shown in Figure 5.



**Figure 5. Information and strategic advice**

## How we work

CCNSW has established a goal to express our aspirations as an employer, workplace and part of the NSW public service. Success in how we work will mean that CCNSW lives the department's values by being kind, daring, collaborative, creative and inclusive.

### HOW WE WORK



CCNSW is on par with best industry regulators in Australia as a place to work



CCNSW attracts and retains people with the right skills and values to contribute to our goals

**Figure 6. How we work**

## 4.3 Tracking and reporting on outcomes

The outcomes we have committed to in this strategic plan will be tracked and reported under the oversight of the CCNSW Board. This will include creating a set of detailed performance indicators.

### SECTOR PERFORMANCE



#### Strategic goals

- Operators are financially sustainable and their income and liabilities are well managed
- CCNSW's risk-based regulatory activities drive best practice in the interment sector

#### What CCNSW will track and report

- CCNSW's regulatory oversight identifies and responds to issues related to financial management of operators
- CCNSW ensures operators have a clear understanding of their legal obligations and regulatory expectations
- CCNSW addresses compliance issues and demands through risk-based regulation

**Figure 7. Tracking and reporting on sector performance**

### CONSUMER SUPPORT



#### Strategic goals

- Interment service prices are simple, transparent and comparable
- Issues and trends impacting consumers are identified and shared with industry

#### What CCNSW will track and report

- CCNSW ensures that standardised information on price & options for interment is available to consumers
- CCNSW supports consumers to address individual complaints and service delivery challenges
- CCNSW collects and analyses consumer complaints and stakeholder feedback to identify and respond to trends

**Figure 8. Tracking and reporting on consumer support**

## INFORMATION AND STRATEGIC ADVICE



### Strategic goals

- Religious, cultural, Aboriginal and interest group needs and expectations are clearly understood by industry
- CCNSW information on cemetery capacity and demand effectively informs planning decisions
- CCNSW advocates for community and interment industry uptake of sustainable practices and for policies that enable effective use of cemetery land
- Operators are informed about opportunities to manage environmental, heritage and open space values

### What CCNSW will track and report

- CCNSW guidance for operators addresses religious, Aboriginal and interest group goals and expectations
- CCNSW provides data and information on current and future cemetery capacity and demand
- CCNSW works with religious and interest groups and operators to explore sustainable practices
- CCNSW facilitates environmental, heritage and open space guidance for operators

**Figure 9. Tracking and reporting on information and strategic advice**

## HOW WE WORK



### Strategic goals 2022-25

CCNSW attracts and retains people with the right skills and values to contribute to our goals



### What CCNSW will track and report

CCNSW is on par with best industry regulators in Australia as a place to work

**Figure 10. Tracking and reporting on how we work**



Image courtesy of Southern Metropolitan Cemeteries NSW

## 5. Resources

### Legislative and regulatory guidance

A new interment rights system under Part 4 of the Cemeteries & Crematoria Act 2013 commenced in June 2018 with the following publications:

- Overview – the new interment rights system
- Interment rights system question and answers factsheet

### Industry guidance

- Guide to the interment rights system in NSW (2019)
- Guide for a cemetery operator's register (2019)
- Records: template certificates and forms (2018) with various downloadable templates
- Guide to heritage advisory committees under Section 69 of the Act (2018)
- Advisory guide to terms and references for the interment sector (2019)

### Consumer guidance

- General Consumer Guide to interment rights in NSW (2019)
- Resources for planning for burial, cremation and ways to remember life
- Quick Guides on eight interment topics, each available in six languages
- Publicly accessible contact list for religious and community authorities for interment advice

### Performance and regulatory resources

- Cemeteries and Crematoria Register containing 1,500 cemeteries and crematoria from Crown, local government, private, church and community sectors
- Annual operator activity reports since 2014-15
- Consumer complaints line and publication of trends and analysis in CCNSW Annual Reports
- Managing complaints about cemetery and crematoria operators policy
- Crown cemetery operator plan of management evaluation framework
- Codes of Practice (voluntary): Interment rights and general services; Cemetery maintenance with associated self-assessment checklist
- Advisory Note on Interment rights and sales of closed cemeteries (2017)

### Information and publications

- eNewsletter for stakeholders
- Way to Go: People's views on burials, cremations, funerals and ways to commemorate life (2020)
- Cemetery Land Use - Contribution to Environmental and Heritage values (2018)
- Metropolitan Sydney cemetery capacity report (2017)



Image courtesy of Southern Metropolitan Cemeteries NSW

