



Aboriginal Affairs Planning Authority Annual Report 2024-25



Acknowledgement of Country

The Aboriginal Affairs Planning Authority acknowledges the Aboriginal people as the traditional custodians of Western Australia. We pay our respects to the Ancestors and Elders, both past and present, and the ongoing connection between people, land, waters and community. We acknowledge those who continue to share knowledge, their traditions and culture to support our journey for reconciliation. In particular, we recognise land and cultural heritage as places that hold great significance for Aboriginal people.



Statement of compliance

Hon Don Punch MLA
Minister for Aboriginal Affairs

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the annual report of the Aboriginal Affairs Planning Authority for the financial year ended 30 June 2025.

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

A handwritten signature in black ink, appearing to read "Jaime Lundberg".

Jaime Lundberg
Acting Director General
Department of Planning, Lands and Heritage
11 September 2025

About this report

This report covers the operations of the Aboriginal Affairs Planning Authority and presents its audited financial statements and performance indicators for the year ended 30 June 2025.

Disclaimer

This document has been produced by the Department of Planning, Lands and Heritage on behalf of the Aboriginal Affairs Planning Authority. Any representation, statement, opinion or advice expressed or implied in this publication is made in good faith and on the basis that the Government, its employees and agents are not liable for any damage or loss whatsoever which may occur as a result of action taken or not taken, as the case may be, in respect of any representation, statement, opinion or advice referred to herein. Professional advice should be obtained before applying the information contained in this document to particular circumstances.

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website: www.dplh.wa.gov.au
email: info@dplh.wa.gov.au
tel: 08 6551 8002
fax: 08 6551 9001
National Relay Service: 13 36 77
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About the Aboriginal Affairs Planning Authority

The *Aboriginal Affairs Planning Authority Act 1972* (AAPA Act) makes provision for the establishment of the AAPA and an Aboriginal Affairs Advisory Council for the purposes of providing consultative and other services for the economic, social and cultural advancement of Aboriginal people in Western Australia.

Under the AAPA Act, four statutory bodies were created to facilitate these objectives:

- Aboriginal Affairs Planning Authority (AAPA)
- Aboriginal Affairs Coordinating Committee (AACC)
- Aboriginal Advisory Council of Western Australia (AACWA)
- Aboriginal Lands Trust (ALT).

The AAPA was abolished as a separate government agency in 1994 and since that time has continued as Minister for Aboriginal Affairs in corporate form.

From 1 July 2017, the ALT and financial provisions of the AAPA were transferred to the Department of Planning, Lands and Heritage (Department). The functions relating to the AAPA, AACC and AACWA were transferred to the Department of the Premier and Cabinet. The AAPA does not have any staff.

Further information on the AACC and AACWA can be found in the Department of the Premier and Cabinet’s Annual Report 2024-25.

Legislation

Enabling Legislation

The Aboriginal Affairs Planning Authority is established under section 8 of the *Aboriginal Affairs Planning Authority Act 1972*.

Administered Legislation

The AAPA assists the Minister for Aboriginal Affairs in administration of the *Aboriginal Affairs Planning Authority Act 1972*.

Other Key Legislation

- *Aboriginal Heritage Act 1972*
- *Aboriginal Cultural Heritage Act 2021 (repealed in November 2023)*
- *Environmental Protection Act 1986*
- *Environment Protection and Biodiversity Conservation Act 1999 (Cth)*
- *Heritage Act 2018*
- *Interpretation Act 1984*
- *Land Administration Act 1997*
- *Land Administration (South West Native Title Settlement) Act 2016*
- *Native Title Act 1993 (Cth)*
- *Planning and Development Act 2005*
- *Property Law Act 1969*.

Operational Legislation

The AAPA complies with all relevant Acts and regulations pertaining to proper State Government administration. This includes matters relating to proper recordkeeping, retention and disclosure of information, as well as financial probity.

Responsible Minister



Hon Don Punch MLA
BPsych BSocwk MBA
Minister for Aboriginal Affairs



Hon Dr Tony Buti
BPE, DipEd, MIR, LLB DPhil MLA
Minister for Aboriginal Affairs
until 19 March 2025

Operational Structure



About the Aboriginal Advisory Council of Western Australia

The AACWA is established under Section 18 (1) of AAPA Act and has a reporting relationship with the Minister for Aboriginal Affairs.

Secretariat responsibility was transferred to the Department of the Premier and Cabinet under machinery of government changes in July 2017.

As a statutory body the AACWA is recognised as a key strategic partner in providing advice and guidance to the Government on a range of policy matters relating to the interest and well-being of Aboriginal people.

It provides a unique opportunity to build genuine, respectful and reciprocal relationships between Aboriginal people and the State Government to achieve better life outcomes for Aboriginal and Torres Strait Islander men, women and children.

About the Aboriginal Affairs Coordinating Committee

The AACC is established under section 19 of the AAPA Act and is the coordinating body for Aboriginal Affairs, policies, services and programs.

Secretariat responsibility was transferred to the Department of the Premier and Cabinet under machinery of government changes in July 2017.

The AACC is comprised of representatives of the AACWA and Directors General from government agencies to assist the Minister for Aboriginal Affairs.

Further information on both the AACWA and AACC, including remuneration, can be found in the Department of the Premier and Cabinet Annual Report 2024-25.

About the Aboriginal Lands Trust

The ALT is a statutory board established under section 20 of the *Aboriginal Affairs Planning Authority Act 1972* (AAPA Act) to hold and manage land for the benefit of Aboriginal people. It also provides advice to the Minister for Aboriginal Affairs on the administration of the AAPA Act, with secretariat support provided by the Department.

The ALT is responsible for approximately 21 million hectares of land and manages 285 properties, comprising 241 Crown reserves, 34 freehold properties, six general purpose leases and four pastoral leases. The ALT estate supports an estimated 12,000 residents across 142 permanent settlements, including 17 of the 20 largest Aboriginal communities in the state such as Bidyadanga, Balgo, Warburton, Kalumburu and Jigalong.

More than 290 existing leasing arrangements cover approximately 13 million hectares (54 per cent) of the ALT estate. Eighty-one ALT reserves, covering 19 million hectares, are proclaimed by the Governor under Part III of the AAPA Act and are subject to special protections.



ALT regional meeting with representatives from Karajarri Traditional Lands Association and Bidyadanga Aboriginal Community La Grange Inc. Names from left to right: Rowena Mouda, ALT Martin (Kusi) Bin Rashid, KTLA Kat Shaw, DPLH Tania Baxter, BACLGJ Jamie Strickland, ALT Catherine Garlick, DPLH Lawford Benning, ALT Peter Facey, DPC Jordan Ala'i, KTLA.

Vision, Values, Purpose

The ALT’s 2024-2026 Statement of Strategic Intent outlines its vision to improve the economic, social and cultural wellbeing of Aboriginal people through the sustainable management and divestment of the estate. This includes the granting of interests such as leases, approvals for development and the transfer of land to Aboriginal control.



Statement of Strategic Intent 2024-2026

VISION	To improve the economic, social, and cultural life of Aboriginal people by the divestment and sustainable management of the Aboriginal Lands Trust Estate			
OBJECTIVES	Divest	Manage	Represent	Advise
ACTIONS	Identifying divestment opportunities in partnership with Aboriginal people.	Timely consideration of requests to approve permits, developments, and the grant of interests.	Develop clear guidance on consultation requirements to assist balancing stakeholder interests.	Ensuring advice to Minister and Government is informed by the views of Aboriginal people.
	Working with Government to develop appropriate divestment options.	Work with Government to Audit the assets and liabilities on the estate.	Increased regional engagement through regional meetings and regular stakeholder visits.	
	Supporting Government and Aboriginal people to ensure divestment is timely and sustainable.	Produce a clear risk management plan to support approval processes.	Develop an updated Engagement and Communications Plan.	
OUTCOMES	Land under the direct control and management of Aboriginal people.	Management of the estate to ensure sustainable outcomes for Aboriginal people and the land.	Decisions by the Trust that accord with the wishes, and represent the interests, of Aboriginal people.	Decisions that improve the economic, social, and cultural life of Aboriginal people.



Membership

Jeremiah Riley

(Chairperson January to June 2025)

Jeremiah is a proud member of the Nharnuwangga Wajarri Ngarlawangga People from the Mid West region, near Meekatharra, Western Australia. He is also a Ballardong Noongar.

Jeremiah has lived and worked regionally in Western Australia most of his adult life, having worked in the Kimberley, Pilbara and Mid-West, for Aboriginal community-controlled organisations, both as a lawyer and as a chief executive officer. This includes working for both native title corporations and remote Indigenous communities. He has a strong background in native title law, land law, remote community management, and an understanding of the complex matters facing those who live on the ALT estate.

Jeremiah commenced in the role of Chairperson in December 2024, following the resignation of Roanna Edwards.

Roanna Edwards

(Chairperson July to December 2024)

Roanna was appointed as a Member of the Aboriginal Lands Trust in July 2018, and was appointed Chairperson in November 2021.

Roanna brought a wealth of experience to her time on the Trust as an experienced community engagement and stakeholder manager with a demonstrated history across Aboriginal affairs and in the State-owned utilities sector along with knowledge and experience of housing service provision in regional and remote communities across Western Australia. Roanna previously worked for the Northern Land Council, leading the Council’s communications around native title, pastoral leases, mining leases and gazetted townships. She also has a strong media background as previous board member on the Australian Broadcasting Corporation Indigenous Advisory Panel.

During Roanna’s time as Chairperson, she worked tirelessly to raise the profile of the Trust and ensure the management and divestment of the ALT estate provided the greatest benefit to Aboriginal people in Western Australia.

Rowena Mouda

Rowena is currently employed by Ngunga Women’s Group in Derby and leads the early years team delivering playgroups in the Derby region. Rowena has over 20 years’ experience in community and economic development in remote Aboriginal communities in the Kimberley region. As a native title member, she is actively involved in supporting her family and tribal native title interests within the region, serving on committees and boards. Rowena also served as Councillor for the Shire of Derby/West Kimberley between 2019 and 2023.

Brett Lewis

Brett is from the Northern Goldfields region with extensive experience in the business and community sectors. He is Chairperson of the Tjiwarl Aboriginal Corporation RNTBC representing the native title holders for an area of about 13,000 square kilometres between Leinster and Wiluna in the Northern Goldfields. Brett is a founder and Managing Director of Aboriginal owned and operated construction and haulage company, Bundarra Contracting, which holds pastoral subleases over Albion Downs, Mount Keith, Yakabindie and Leinster Stations.

Andrew Dowding

Andrew is from the Ngarluma traditional owner group and grew up between Perth, Sydney and the Pilbara. He has a Bachelor of Arts from the University of Sydney majoring in Anthropology and History, and is a current PhD candidate in Indigenous Arts and Cultural Development at the University of Melbourne. Andrew has lived and worked in a range of places including Perth, Broome, Arnhem Land, Los Angeles, Sydney, New Delhi and Roebourne. Each of these places has influenced the skills and experience that he brings to his current role as Managing Director of Winyama. Andrew’s major professional roles have been in the fields of native title, ethnographic heritage survey and more recently in Indigenous mapping. Andrew’s passion is Indigenous mapping and the use of technology for cultural safeguarding. He co-founded Winyama in 2018 to provide opportunities for Indigenous people to work in the geospatial industry and within the broader digital economy.

Cecilia (Cissy) Gore-Birch

Cissy is a Jaru and Kija woman with connections to Balanggarra, Nyikina and Bunuba country. Cissy holds a Graduate Diploma in Natural Resource Management and has worked in Aboriginal land management and community development for over 20 years. Cissy is the Director/Owner of Kimberley

Cultural Connections Pty Ltd and Co-Chair of the Indigenous Carbon Industry Network. Previously, Cissy has been Chairperson/Director of North Australian Indigenous Land and Sea Management Alliance (NAILSMA), Board Director of Kimberley Land Council and Chairperson of the Balanggarra Aboriginal Corporation, Councillor at Shire of Wyndham East Kimberley, and a member of the Kimberley Development Commission.

Eric (Lawford) Benning

Lawford is the Executive Chair at Miriuwung and Gajerrong (MG) Corporation, having been a Director since 2016. He is passionate about generating economic development opportunities and promoting education and employment outcomes for the MG people. During his time at MG Corporation, Lawford has overseen the establishment of many social programs aimed at helping his community, including Target 120, the Home Stretch and Leaving Care program and 100+ Jobs. During his tenure, MG Corporation has also signed several memoranda of understanding for the economic benefit of the community and has become integral in the establishment of a cotton industry on MG country. Lawford is instrumental in high level talks with the Government regarding parcels of land returning to MG Corporation on behalf of MG people. Lawford is also a

member of a number of advisory bodies, including the Pastoral Lands Board, Main Roads WA and is a former board member of the State Welfare Emergency Committee and the Aboriginal Police Advisory Forum. He was an inaugural member of the Indigenous Reference Group on the development of Northern Australia.

Jamie Strickland

Jamie lives in Geraldton and is a Yamatji man with strong links to Badimia and Wajarri country, and also Yued in Noongar country. He has worked predominately within the Western Australian public sector for over 30 years, starting on a traineeship at what was Homeswest in Geraldton in 1992. Jamie has also held a number of senior roles in State Government departments including most recently as Acting Assistant Director General – Aboriginal Outcomes for the Department of Communities. Jamie’s previous roles include Chief Land Officer (to the ALT) and Executive Director Community Development at the former Department of Aboriginal Affairs, Regional Director Midwest Gascoyne, Regional Executive Director Great Southern and Wheatbelt, and Executive Director Statewide Services, at the Department of Communities. Jamie was the inaugural CEO for Yamatji Southern Regional Corporation and has considerable experience on Government boards.



Performance management framework

Outcome-based management framework

In providing for the economic, social and cultural advancement of Aboriginal people, the AAPA is central to achieving the Government’s objective of divesting the ALT estate. The desired outcome of the AAPA is that the use and management of the land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes, and represent the interests of the Aboriginal people.

Key performance indicators are used to measure the AAPA’s achievement of its desired outcome and the efficiency of its services.

Key performance indicators (KPIs) are used to measure the AAPA’s achievement of its desired outcome and the efficiency of its services.

Changes to outcome-based management framework

The outcome-based management framework changed during 2024-25. The desired outcome and service were both revised and a new key effectiveness indicator was implemented. The key efficiency indicator remains the same.

The changes are outlined in the table below.

Current (2024-25)	Previous (2023-24)
Desired outcome	
The use and management of the land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes, and represent the interests, of the Aboriginal people.	The use and management of land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes of the Aboriginal inhabitants of the area so far as that can be ascertained and is practicable.
Service	
Management of the ALT estate to ensure sustainable outcomes for Aboriginal people and the land.	Management of the estate to ensure sustainable outcomes for Aboriginal people and the land.
Key effectiveness indicator	
Percentage of works scheduled on the ALT estate at the request of an authorised entity and within a set timeframe.	Percentage of stakeholders who found the AAPA’s management of the land on behalf of Aboriginal people satisfactory.

Shared responsibilities with other agencies

The ALT and financial provisions of the AAPA are managed by the Department of Planning, Lands and Heritage. The functions relating to the AAPA, AACC and AACWA are managed by the Department of the Premier and Cabinet.

Report on the operations

Summary of actual results compared to budget targets

AAPA financial targets	2024-25 target \$'000	2024-25 actual \$'000	Variation \$'000
Total cost of services (expense limit)	13,307	17,531	4,224
Net cost of services	12,848	15,808	2,960
Total equity	102,195	154,791	52,596
Net increase/(decrease) in cash held	(599)	458	1,057
Approved salary expense level	Nil	Nil	-
Agreed borrowing limit	Nil	Nil	-

AAPA financial targets	2024-25 agreed limit ^(a) \$'000	2024-25 target/actual ^(b) \$'000	Variation \$'000
Working cash limit (at budget)	277	277	0
Working cash limit (at actuals)	277	182	(96)

Summary of key performance and effectiveness indicators

Key effectiveness indicator ^(a)	2024-25 target	2024-25 actual	Variation ^(b)
Desired Outcome: The use and management of the land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes, and represent the interests of the Aboriginal people.			
Percentage of works scheduled on the ALT estate at the request of an authorised entity and within a set timeframe.	80%	97%	17%

Key efficiency indicator ^(a)	2024-25 target	2024-25 actual	Variation ^(b)
Service 1: Management of the ALT estate to ensure sustainable outcomes for Aboriginal people and the land.			
Average cost per hectare.	\$0.63	\$0.84	\$0.21

Notes

- (a) The tables above provide a summary of the AAPA’s key performance indicators for 2024-25. For more detailed information, including explanations for significant variances, refer to the desired outcome and key performance indicators section of this report at pages 59 - 62.
- (b) Variations shown in brackets represent a decrease in the actual result compared to the target. Depending on the key performance indicators, a decrease in the actual result does not necessarily mean that the target has not been achieved.



Aboriginal Lands Trust

The ALT provides advice to the Minister for Aboriginal Affairs on ALT land matters and is a significant landholder with responsibility for approximately 21 million hectares of land.

ALT estate management includes divestment of land, granting of interests such as leases and the approval of development on the land.

The ALT has a statutory obligation to ensure that decisions about the use and management of the land reflect the wishes of Aboriginal inhabitants and deliver meaningful benefits to Aboriginal communities.

Aboriginal Lands Trust estate

Divestment of the ALT estate is a longstanding goal of the State Government. In 2017, the Government committed to divest the 312 properties held at that time in the ALT estate into the direct control of Aboriginal people.

On behalf of the AAPA and the ALT, the Department provides land and infrastructure management services across the ALT estate, including:

- processing land access approvals
- supporting the development and maintenance of ALT land and assets, implementing strategic initiatives in line with the ALT’s Strategic Plan
- facilitating land transfers to Aboriginal entities.

During 2024-25, the Department undertook the following activities on behalf of the ALT:

Actions completed on the ALT estate	Total
Completed inspections/site visits	529
Community consultation, including Traditional Owners, lease holders, community groups, stakeholders, new lease enquiries	2,191
Completed building condition assessments and initial asset profiling, including: <ul style="list-style-type: none">• assessment for compliance with Building Code of Australia and <i>Residential Tenancies Act 1987</i>• updating the asbestos containing material register	41
Completed firebreaks on ALT estate properties	75
Ongoing assistance and support to Aboriginal communities for agreed relocation of people to better quality housing as part of the Town Based Reserve Policy	30
Properties demolished due to asbestos and/or other safety risk concerns for assets beyond repair	5
Procuring and directly engaging Aboriginal-owned businesses for services and works on the ALT estate	43

Aboriginal Lands Trust Divestment

The Department is progressing the Government’s commitment to transfer land in the ALT estate to the direct control of Aboriginal people as soon as practicable.

In 2019, the Department received funding of \$5.841million over four years to facilitate the divestment of the first tranche of properties, identified as the least complex properties.

In 2024-25, the Department received \$10.3 million over four years to implement the second tranche of ALT divestment activities. To date key outcomes included:

- divestment of 28 properties (including two partial divestments) to Aboriginal corporations, with one property returned to the State
- approval by the ALT and the Minister for the divestment of a further 52 properties
- commencement of divestment processes for over 200 properties
- engagement with more than 90 Aboriginal stakeholders expressing interest in divestment
- risk and liability assessments at over 70 properties through targeted site investigations.

The Department is also advancing amendments to the AAPA Act to remove legislative barriers and maximise divestment opportunities.

Divestment outcome – Walagunya Pastoral Lease

Walagunya Pastoral Lease comprises around 180,000 hectares of land located 100 kilometres east of Newman in the Shire of East Pilbara. Karlka Niyaparli Aboriginal Corporation (KNAC) now holds exclusive native title rights and interests over the Walagunya Pastoral Lease which falls entirely within the Niyaparli and Niyaparli #3 native title determination area.

In 2024-25, the Walagunya Pastoral Lease was transferred from the ALT estate to KNAC on behalf of the Traditional Owners. This transfer marks a significant milestone in returning land to Traditional Owners. KNAC’s ownership and investment in the Walagunya Pastoral Lease will support the self-determination of the Niyaparli people by driving economic, social and cultural benefits for the Corporation and its members.

The Department continues to work with KNAC to identify opportunities for post divestment funding support and to progress divestment discussions regarding an additional three ALT properties within its determination area.

Site works supporting ALT divestment outcomes

In 2024-25, the Department conducted site investigations at 20 ALT properties. These investigations are essential in understanding the risks, assessing liability and informing further remediation and management measures at ALT properties. Remediation works were completed at Reserve 30788 (Halls Creek), Reserve 33688 (Halls Creek) and Reserve 27020 (Wyndham). These works addressed existing health and environmental risks and prepared the land for divestment.

A key project in 2024-25 was the detailed site investigation at Reserve 31221 – Kununurra Nulleywah, Waringarri and Mirima. Building on preliminary assessments, the investigation works included extensive soil and groundwater sampling, and an asbestos-containing material assessment. Given the proximity to residential areas, stakeholder engagement was essential to the project. The works validated the preliminary findings and provided a greater understanding of potential human health and environmental risks which will inform the future divestment.

Indigenous Land Use Agreements

In 2024-25, the Department successfully negotiated the Wilinggin Indigenous Land Use Agreement (ILUA), to facilitate the transfer of approximately 1.4 million hectares to the Wilinggin Aboriginal Corporation. This includes:

- eight ALT properties held by the AAPA and the ALT (43,000 hectares)
- two pastoral leases and a portion of a third held by the Indigenous Land and Sea Corporation (667,000 hectares)
- 693,000 hectares of unallocated Crown land.

The land will be reserved under section 41 of the *Land Administration Act 1997* for the purpose of “Social, Cultural and/or Economic Benefit of Ngarinyin People,” with a management order granted to the Wilinggin Aboriginal Corporation.

The transfer formalises Wilinggin Aboriginal Corporation’s land management activities undertaken through native title rights and registered offset projects under the *Carbon Credits (Carbon Farming Initiative) Act 2011*. It also contributed to the Government’s broader ALT divestment objectives.

The ILUA includes future act consents under the *Native Title Act 1993* (Cth), fully satisfying any compensation entitlements relating to the impacts on native title rights. The non-extinguishment principle will apply to all tenure grants.

In 2024-25 the Department continued work on:

- six ILUAs that comprise the South West Native Title Settlement
- Yamatji Nation ILUA
- Tjiwarl Palyakuwa ILUA.

The Department collaborates with Traditional Owners to protect and manage their heritage, and to educate land users about their obligations regarding Aboriginal heritage under the ILUAs.



Government policy requirements

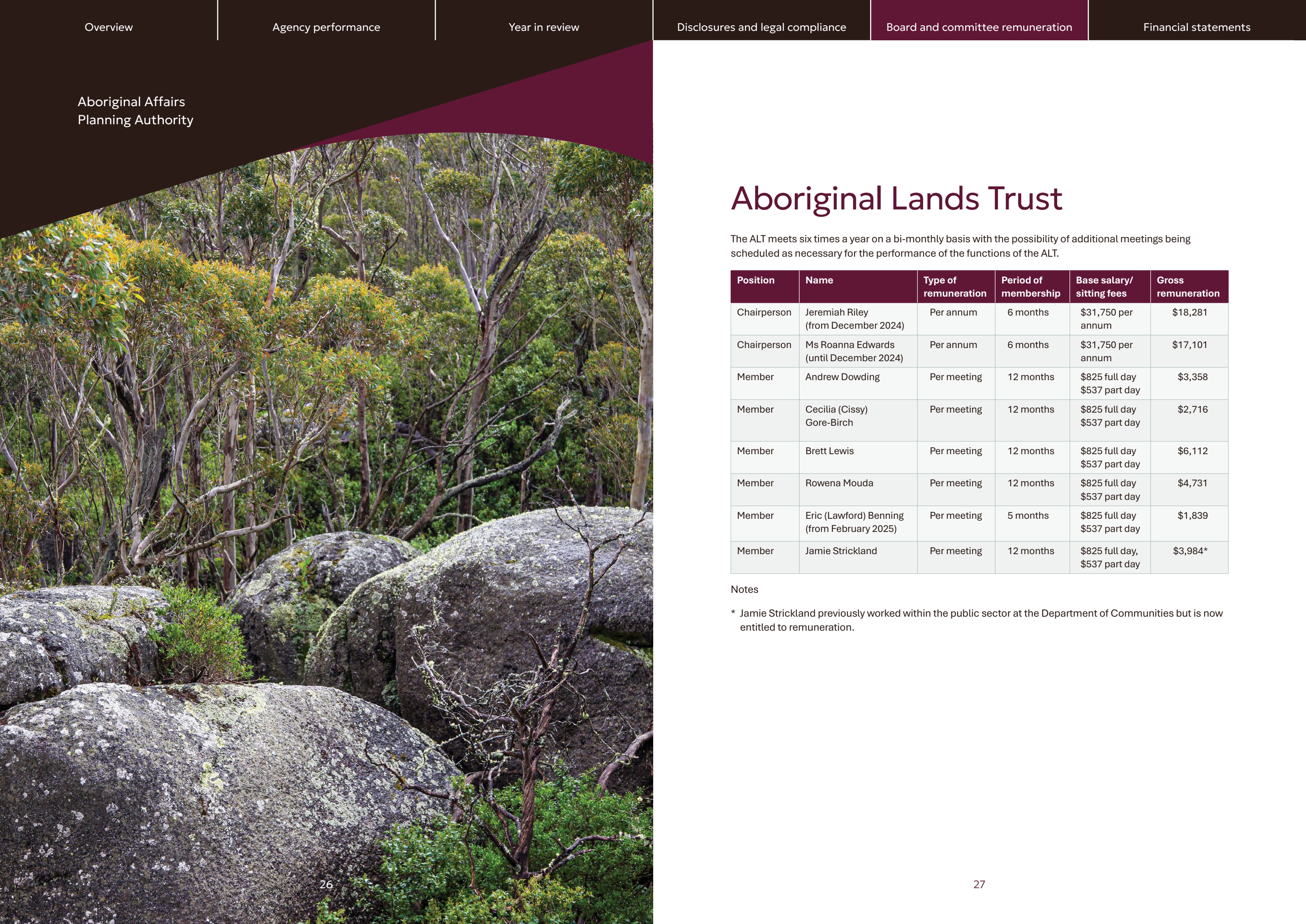
The Director General of the Department has established the Audit and Risk Committee (ARC) as a key component of the Department-AAPA governance framework to enable achievement of State Government and organisational strategic objectives.

The ARC provides structured oversight of governance, risk management, compliance and internal control practices applicable to financial and non-financial operations across the Department, AAPA, the Western Australian Planning Commission and the Heritage Council of Western Australia.

It operates in accordance with its approved Terms of Reference, in alignment to audit committee good practice and in compliance with Treasurer’s Instruction 10. It is independently chaired, has a majority of external members and met three time during the reporting period.

The following activities are undertaken by the Department, where relevant, and are reported in its annual report:

- Act of grace payments
- Advertising, market research, polling and direct mail
- Agency Capability Review
- Asbestos management reporting
- Disability, access and inclusion plan outcomes
- Major capital projects
- Ministerial directions
- Employment and industrial relations
- Occupational safety, health and injury management
- Pricing policies
- Recordkeeping plans
- Unauthorised use of credit cards
- WA Multicultural Policy framework
- Workforce inclusiveness
- Compliance with public sector standards and ethical codes.



Aboriginal Lands Trust

The ALT meets six times a year on a bi-monthly basis with the possibility of additional meetings being scheduled as necessary for the performance of the functions of the ALT.

Position	Name	Type of remuneration	Period of membership	Base salary/ sitting fees	Gross remuneration
Chairperson	Jeremiah Riley (from December 2024)	Per annum	6 months	\$31,750 per annum	\$18,281
Chairperson	Ms Roanna Edwards (until December 2024)	Per annum	6 months	\$31,750 per annum	\$17,101
Member	Andrew Dowding	Per meeting	12 months	\$825 full day \$537 part day	\$3,358
Member	Cecilia (Cissy) Gore-Birch	Per meeting	12 months	\$825 full day \$537 part day	\$2,716
Member	Brett Lewis	Per meeting	12 months	\$825 full day \$537 part day	\$6,112
Member	Rowena Mouda	Per meeting	12 months	\$825 full day \$537 part day	\$4,731
Member	Eric (Lawford) Benning (from February 2025)	Per meeting	5 months	\$825 full day \$537 part day	\$1,839
Member	Jamie Strickland	Per meeting	12 months	\$825 full day, \$537 part day	\$3,984*

Notes

* Jamie Strickland previously worked within the public sector at the Department of Communities but is now entitled to remuneration.



Auditor General

INDEPENDENT AUDITOR’S REPORT

2025

The Aboriginal Affairs Planning Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of The Aboriginal Affairs Planning Authority (Authority) which comprise:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Authority for the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer’s Instructions.

Basis for opinion

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

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

Responsibilities of the Director General of the Department of Planning, Lands and Heritage for the financial statements

The Director General of the Department of Planning, Lands and Heritage is responsible for:

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

In preparing the financial statements, the Director General of the Department of Planning, Lands and Heritage is responsible for:

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

Auditor’s responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Authority are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

The Director General of the Department of Planning, Lands and Heritage’s responsibilities

The Director General of the Department of Planning, Lands and Heritage is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer’s Instructions and other relevant written law.

Auditor General’s responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Authority for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer’s Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Authority for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Authority’s performance and fairly represent indicated performance for the year ended 30 June 2025.

The Director General of the Department of Planning, Lands and Heritage's responsibilities for the key performance indicators

The Director General of the Department of Planning, Lands and Heritage is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Director General of the Department of Planning, Lands and Heritage determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General of the Department of Planning, Lands and Heritage is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5: Key Performance Indicators.

Auditor General's responsibilities

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

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 Financial Sustainability - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Director General of the Department of Planning, Lands and Heritage is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of The Aboriginal Affairs Planning Authority for the year ended 30 June 2025 included in the annual report on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Steven Hoar
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 September 2025



Disclosures and legal compliance

For the year ended 30 June 2025

The accompanying financial statements of the Aboriginal Affairs Planning Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Jaime Lundberg
Acting Director General
Department of Planning, Lands and Heritage
11 September 2025

Tina Fu
Acting Chief Finance Officer
Department of Planning, Lands and Heritage
11 September 2025

Statement of comprehensive income for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
COST OF SERVICES			
Expenses			
Supplies and services	2.2	10,135	5,775
Depreciation expense	4.2	1,093	1,028
Grants and subsidies	2.1	22	222
Other expenses	2.2	6,281	1,872
Total cost of services		17,531	8,897
Income			
Other income	3.2	1,723	1,383
Total Income		1,723	1,383
Net cost of services		15,808	7,514
Income from State Government			
Services received free of charge	3.1	7,788	4,613
Income received from other public sector entities	3.1	4,412	2,064
Total income from State Government		12,200	6,677
Deficit for the period		(3,608)	(837)
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	8.8	40,650	10,362
Total other comprehensive income		40,650	10,362
Total comprehensive income for the period		37,042	9,525

The statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position as at 30 June 2025

	Notes	2025 \$'000	2024 (Restated)* \$'000	1 July 2023 (Restated)* \$'000
ASSETS				
Current Assets				
Cash and cash equivalents	6.1	8,005	7,547	7,789
Receivables	5.1	3,028	915	411
Total current assets		11,033	8,462	8,200
Non-Current Assets				
Property, plant and equipment	4.1	153,201	113,914	105,902
Total non-current assets		153,201	113,914	105,902
Total assets		164,234	122,376	114,102
LIABILITIES				
Current Liabilities				
Payables	5.2	379	95	756
Other liabilities	5.3	1	18	6
Provisions	5.4	9,063	4,285	3,807
Total current liabilities		9,443	4,398	4,569
Total liabilities		9,443	4,398	4,569
Nets Assets		154,791	117,978	109,533
EQUITY				
Contributed equity	8.8	664	893	893
Reserves	8.8	182,220	141,570	131,414
Accumulated deficit	8.8	(28,093)	(24,485)	(22,774)
Total equity		154,791	117,978	109,533

* 30 June 2024 and 1 July 2023 figures have been restated for prior period corrections
– Refer note 8.10 for more details.

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

Statement of changes in equity for the year ended 30 June 2025

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated deficit \$'000	Total equity \$'000
Balance at 1 July 2023		893	131,208	(23,648)	108,453
Deficit		-	-	(837)	(837)
Other comprehensive income		-	10,362	-	10,362
Total comprehensive income for the period		-	10,362	(837)	9,525
Transactions with owners in their capacity as owners:					
Contributions by owners		-	-	-	-
Distribution to owners		-	-	-	-
Total		-	-	-	-
Balance at 30 June 2024		893	141,570	(24,485)	117,978
Balance at 1 July 2024		893	141,570	(24,485)	117,978
Deficit		-	-	(3,608)	(3,608)
Other comprehensive income		-	40,650	-	40,650
Total comprehensive income for the period		-	40,650	(3,608)	37,042
Transactions with owners in their capacity as owners:					
Contributions by owners		-	-	-	-
Distribution to owners		(229)	-	-	(229)
Total		(229)	-	-	(229)
Balance at 30 June 2025	8.8	664	182,220	(28,093)	154,791

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

Statement of cash flows
for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Funds from other public sector entities		2,064	2,064
Net cash provided by State Government		2,064	2,064
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services		(2,413)	(1,890)
Grants and subsidies		(22)	(214)
GST payments on purchases		(358)	(281)
GST payments to taxation authority		(36)	(40)
Other payments		(1,196)	(1,083)
Receipts			
Interest received		353	268
GST receipts on sales		102	45
GST receipts from taxation authority		297	250
Other receipts		1,667	639
Net cash used in operating activities		(1,606)	(2,306)
Net increase/(decrease) in cash and cash equivalents		458	(242)
Cash and cash equivalents at the beginning of the period		7,547	7,789
Cash and cash equivalents at the end of the period	6.1	8,005	7,547

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

Notes to the financial statements
for the year ended 30 June 2025

1. Basis of preparation

The Aboriginal Affairs Planning Authority (AAPA) is a government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities has been included in the ‘Overview’ of this Annual Report, which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Director General of the Department of Planning, Lands and Heritage (Department) on 11 September 2025.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (AAS) – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer’s Instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer’s Instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Accounting for Goods and Services Tax (GST)

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

- (a) amount of GST incurred by the AAPA as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset’s cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the State Government (the owner) as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations, except where the appropriation is repayable, have been designated as contributions by owners by Treasurer’s Instruction 8 *Contributions by Owners Made to Wholly Owned Public Sector Entities* and have been credited directly to contributed equity.

Comparative information

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

- 1) property, plant and equipment reconciliations.

When the presentation of classification of items in the financial report is amended, comparative amounts are reclassified unless the reclassification is impracticable.

Judgements and estimates

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

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the AAPA’s funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the AAPA in achieving its objectives and the relevant notes are:

	Notes	2025 \$’000	2024 \$’000
Grants and subsidies	2.1	22	222
Other expenditure	2.2	16,416	7,647

2.1 Grants and subsidies

	2025 \$’000	2024 \$’000
Non-governmental organisation grants	22	222
Total grants and subsidies	22	222

Transactions in which the AAPA provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as ‘grant expenses’. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants, which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

2.2 Other expenditure

	2025 \$’000	2024 \$’000
SUPPLIES AND SERVICES		
Consultants and contractors	6,408	3,495
Utility expenses	63	106
Supplies and services - other	3,664	2,174
Total supplies and services expenses	10,135	5,775
 OTHER EXPENSES		
Property repairs and maintenance	724	588
Indigenous Land Use Agreement (ILUA) - land transfers ^(a)	4,706	695
Demolition of buildings	210	108
Loss on disposal of assets	-	77
Expected credit losses expense ^(b)	177	11
Other	464	393
Total other expenses	6,281	1,872
Total other expenditure	16,416	7,647

Supplies and services:

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

The AAPA has no direct staff or systems, all administrative and operational activities are undertaken by the Department of Planning, Lands and Heritage on the AAPA ‘s behalf. A notional non-cash apportionment of salaries and overheads of Department resources is included in ‘consultants and contractors’ fees as well as ‘supplies and services – other’.

Other expenses:

All other expenses are recognised as incurred.

- ^(a) Pursuant to various Indigenous Land Use Agreements (ILUAs), a number of land parcels held within the portfolio managed by the AAPA are committed for transfer to designated Aboriginal corporations and trusts.
- ^(b) Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to note 5.1 Receivable for more details.

3. Our funding sources

How we obtain our funding

This section provides additional information about how the AAPA obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the AAPA and the relevant notes are:

	Notes	2025 \$’000	2024 \$’000
Income from State Government	3.1	12,200	6,677
Other Income	3.2	1,723	1,383

3.1 Income from State Government

	2025 \$'000	2024 \$'000
SERVICES RECEIVED FREE OF CHARGE FROM OTHER PUBLIC SECTOR ENTITIES DURING THE PERIOD:		
Department of Planning, Lands and Heritage	7,788	4,613
Total services received	7,788	4,613
INCOME RECEIVED FROM OTHER PUBLIC SECTOR ENTITIES:		
Department of Planning, Lands and Heritage	4,412	2,064
Total income received	4,412	2,064
Total income from State Government	12,200	6,677

Services received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Income from other public sector entities is recognised as income when the AAPA has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the AAPA receives the funds.

3.2 Other income

	2025 \$'000	2024 \$'000
Interest revenue	362	295
Royalties received	539	484
Other	822	604
Total other income	1,723	1,383

Other income is recognised at the transaction price when the AAPA transfers control of the services to customers.

Revenue is recognised at a point-in-time for royalties received. The performance obligations for these revenues are satisfied when services have been provided.

4. Key assets

Assets the AAPA utilises for economic benefit or service potential

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

	Notes	2025 \$'000	2024 \$'000
Property, plant and equipment	4.1	153,201	113,914
Total key assets		153,201	113,914

4.1 Property, plant and equipment

	Freehold land \$'000	Reserves \$'000	Pastoral leases \$'000	Other leases \$'000	Buildings \$'000	Total \$'000
Gross carrying amount	12,988	51,660	5,443	83	43,740	113,914
Accumulated depreciation	-	-	-	-	-	-
Carrying amount at 1 July 2024	12,988	51,660	5,443	83	43,740	113,914
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	(113)	(113)
Net distribution to owners	-	(138)	(9)	(82)	-	(229)
Revaluation increments ^(b)	1,849	22,551	3	-	16,319	40,722
Depreciation	-	-	-	-	(1,093)	(1,093)
Carrying amount at 30 June 2025	14,837	74,073	5,437	-	58,854	153,201
Gross carrying amount at 30 June 2025	14,837	74,073	5,437	-	58,854	153,201
Accumulated depreciation at 30 June 2025 ^(a)	-	-	-	-	-	-

- ^(a) Buildings are revalued each year and the accumulated depreciation is written back against the asset value. Therefore, the accumulated depreciation appears lower than may otherwise be expected.
- ^(b) The total revaluation increased by \$40,722,000 is primarily attributable to the application of AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities* (AASB 2022-10). Accordingly:
- the current use assets previously valued under restricted approach such as reserved land are now valued based on their actual use - resulting from the change of standard that an asset’s current use is presumed to be its highest and best use unless there is clear evidence suggesting otherwise;
 - \$6,106,683 relates to professional and project management fees applied to individual current use building assets above \$1 million under the current replacement cost basis as required.

Initial Recognition

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

Subsequent measurement

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

- freehold land, reserves, and leases; and
- buildings

Freehold land, reserves and leases are carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

Freehold land, reserves, leases, and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset’s fair value at the end of the reporting period. In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10.

Freehold land, reserves, leases, and buildings were revalued as at 1 July 2024 by Landgate. The valuations were performed during the year ended 30 June 2025 and recognised at 30 June 2025. In undertaking the revaluation, fair value was determined by reference to market values for freehold land, reserves, and leases: \$23,409,300 (2024: \$22,685,000) and buildings: \$6,635,000 (2024: \$11,063,000). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low-level utility (high restricted use land).

Significant assumptions and judgements: The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and current use assets.

4.2 Depreciation and impairment

	2025 \$'000	2024 \$'000
DEPRECIATION CHARGE		
Buildings	1,093	1,028
Total depreciation charge	1,093	1,028

Impairment expense recognised for the year ended 30 June 2025 was \$Nil (2024: \$Nil).

All surplus assets at 30 June 2025 have either been classified as assets held for sale or have been written off.

Impairment

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income unless offsetting a previous increment held in the reserve.

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

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

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

Useful lives

Property having a limited useful life is systematically depreciated over its estimated useful life in a manner that reflects the consumption of its future economic benefits. The exceptions to this rule include assets held for sale, land, and investment properties.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset’s value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life	
Buildings		The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.
Houses	40 years	
Sheds and workshops	40 years	Freehold land, reserves, leases and heritage or culture buildings are considered to have indefinite lives and are not depreciated.
Other facilities	40 years	

5. Other assets and liabilities

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

	Notes	2025 \$'000	2024 \$'000
Receivables	5.1	3,028	915
Payables	5.2	379	95
Other liabilities	5.3	1	18
Provisions	5.4	9,063	4,285

5.1 Receivables

	2025 \$'000	2024 \$'000
CURRENT		
Trade receivables	596	138
Allowance for impairment of trade receivables	(215)	(38)
GST receivable	29	34
Accrued income	2,618	781
Balance at end of period	3,028	915
RECONCILIATION OF CHANGES IN THE ALLOWANCE FOR IMPAIRMENT OF TRADE RECEIVABLES:		
Opening balance	(38)	(27)
Expected credit losses expense	(177)	(11)
Balance at end of period	(215)	(38)

Trade receivables are initially recognised at their transaction price. The AAPA holds the receivables with the objective to collect the contractual cash flows, less an allowance for impairment. The carrying amount of net trade receivables is equivalent to fair value as they are due for settlement within 30 days.

The AAPA recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs are based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the AAPA has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the AAPA recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The AAPA has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 2.2 for the amount of ECLs expensed in this reporting period.

Accrued income represents revenue that has been earned but not yet invoiced or received as at the reporting date. It is recognised in the financial statements when it is measurable, probable and relates to the reporting period. This income includes funding received under “Income from State Government” and “Other Income”. All material accrued income is disclosed in the financial statements. Please refer to notes 3.1 and 3.2 for income recognised in this reporting period.

5.2 Payables

	2025 \$'000	2024 \$'000
CURRENT		
Trade payables	47	8
Accrued expenses	332	87
Total current payables	379	95

Payables are recognised at the amounts payable when the AAPA becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15-20 days for amount less than \$1 million and 30 days for amount over \$1 million.

5.3 Other liabilities

	2025 \$'000	2024 \$'000
CURRENT		
Deposits in advance	-	10
Unearned revenue	1	8
Total other liabilities	1	18

5.4 Provisions

	2025 \$'000	2024 \$'000
CURRENT		
ILUA - land transfers ^(a)	7,626	2,920
Remediation costs	1,437	1,365
Total provisions	9,063	4,285

* 30 June 2024 figures have been restated for prior period corrections – Refer note 8.10 for more details.

^(a) Pursuant to various Indigenous Land Use Agreements, a number of land parcels held within the portfolio managed by the AAPA are committed for transfer to designated Aboriginal corporations and trusts.

5.4.1 Provisions

A provision for compensation is recognised when:

- there is a present obligation (legal or constructive) as a result of a past event;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

ILUA – land transfer

The provision for future land transfer costs is the best estimate of the fair value of the amount required to settle the land transfer obligation at the reporting date. Future land transfer costs are reviewed annually and any changes in the estimate are reflected in the fair value of the land transfers provision at each reporting date.

Remediation costs

Under the *Contaminated Sites Act 2003*, the AAPA has a legal or constructive obligation to rehabilitate affected parcels of land. The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

5.4.2 Movement in provisions

Movements in each class of provisions during the period is set out below:

	2025 \$'000	2024 \$'000
REMEDIATION COSTS		
Carrying amount at start of period	1,365	1,422
Additional provisions recognised	180	196
Payments during the year	(108)	(253)
Balance at end of period	1,437	1,365
ILUA - LAND TRANSFERS		
Carrying amount at start of period	2,920	2,225
Additional provisions recognised	4,706	695
Balance at end of period	7,626	2,920
OTHER PROVISIONS		
Carrying amount at start of period	-	160
Payments during the year	-	(160)
Balance at end of period	-	-

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the AAPA.

	Notes	2025 \$'000	2024 \$'000
Cash and cash equivalents	6.1	8,005	7,547

6.1 Cash and cash equivalents

	2025 \$'000	2024 \$'000
Cash and cash equivalents	8,005	7,547
Total cash and cash equivalents	8,005	7,547

7. Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

7.1 Financial instruments

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

	2025 \$’000	2024 \$’000
FINANCIAL ASSETS		
Cash and cash equivalents	8,005	7,547
Financial assets at amortised cost ^(a)	2,999	881
Total financial assets	11,004	8,428
FINANCIAL LIABILITIES		
Financial liabilities at amortised cost ^(b)	379	95
Total financial liability	379	95

- ^(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).
- ^(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

The AAPA is not aware of any contingent assets (2024: \$Nil).

7.2.2 Contingent liabilities

The following contingent liabilities are excluded from the liabilities included in the financial statements.

Indigenous Land Use Agreements

ILUAs are a mechanism under the *Native Title Act 1993* (Cth) (NTA) that can be used as a mechanism for resolving the State Government’s compensation liability for activities that have impacted on native title rights and interests.

In 2017, the State Government committed to divest all properties held by the Aboriginal Lands Trust (ALT) and the AAPA (referred to as the ALT estate) into the direct control of Aboriginal people. Currently, the ALT estate consists of 285 properties covering approximately 21 million hectares.

The Department administers the divestment program on behalf of the ALT, and ALT and AAPA properties can be transferred to Aboriginal entities once the requisite approvals have been obtained from the ALT and the Minister for Aboriginal Affairs.

The State has entered into eight comprehensive ILUAs with native title bodies, being:

- South West Native Title Settlement (comprised of six identical ILUAs);
- The Yamatji Nation ILUA; and
- Wilinggin ILUA – new in 2025.

A commitment exists under these eight ILUAs to transfer a number of ALT properties within the boundaries of each.

South West Native Title Settlement

The Noongar Land Estate under the South West Native Title Settlement refers to the staged handover of up to 320,000 hectares of land, predominantly to be drawn from the pool of eligible Unallocated Crown Land (UCL) and Unmanaged Reserve (UMR), which include up to 60 properties from the ALT estate within the boundaries of the agreement. To date, 16 ALT properties have been transferred into the Noongar Land Estate and a further 4 properties (3 from 2023-24) have been committed for inclusion into the Noongar Land Estate. In respect of the remaining 41 properties within the ALT estate, there is no commitment to include the land into the Noongar Land Estate, but they remain eligible to be investigated for inclusion in the future. An extension of time to March 2030 to create the Noongar Land Estate through the South West Native Title Settlement has been agreed.

Four parcels of land have been committed and are included in the disclosure as other provisions (please refer to Note 5.4).

Yamatji Nation ILUA

The Yamatji Land Estate commitment under the Yamatji Nation ILUA is a key deliverable for the State, involving the staged transfer of up to 149,090 hectares of land, predominantly consisting of UCL and UMR, which includes the transfer of eight properties within the ALT estate. The Department is responsible for the delivery of the land’s commitment in the ILUA and works with the regional entity, Yamatji Southern Regional Corporation in the delivery of the Yamatji Land Estate, along with the two landholding bodies. To date, none of the ALT estate within the Yamatji Nation ILUA have been transferred, however these eight properties remain committed for transfer once selected by the landholding bodies.

Eight parcels of land have been committed and are included in the disclosure as other provisions (please refer to Note 5.4).

Wilinggin ILUA

On 5 June 2025, the State entered into the Wilinggin ILUA with the Wanjina-Wunggurr (Native Title) Aboriginal Corporation RNTBC and the Wilinggin Aboriginal Corporation (WAC) that will facilitate the transfer of up to 1.4 million hectares of land to the WAC. Relevant to the AAPA entity, includes eight properties comprising 43,654 hectares.

Eight parcels of land have been committed and are included in the disclosure as other provisions (please refer to Note 5.4).

Contaminated sites

Under the *Contaminated Sites Act 2003* (CS Act), the AAPA is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the CS Act, DWER classifies these sites on the basis of the risk to human health, the environment, and environmental values.

The AAPA is also responsible for orphaned sites and sites re-vested to the State, as stipulated in sections 29 and 32 of the CS Act.

The AAPA is required to recognise a contingent liability in respect of a site where:

- the site has been classified possibly contaminated – investigation required (PC-IR) under the Act, and investigation/remediation costs cannot be reliably estimated.

The AAPA is required to recognise provisional liabilities in respect of a site where:

- the site has been classified as possibly contaminated - investigation required or contaminated - remediation required under the Act;
- the AAPA is responsible for the site under the Act; and
- a reliable estimate can be made of the costs of investigation/remediation of the site.

As at 30 June 2025, two sites have been classified by DWER as ‘contaminated – remediation required’ and a provision has been raised for the remediation and management of these sites. In addition, 35 sites require formal investigation and have been classified by DWER as ‘possibly contaminated – investigation required’. A provision has been raised for the initial investigation and potential remediation of these sites.

Refer to Note 5.4 for these provisions.

Insurance

Buildings and land that are owned or under the ALT’s responsibility covers approximately 8 per cent of the State and due to the size of this land there is limited information on the number and current condition of these fixed assets. An assessment is made on insured values for known property conditions and these properties are now insured at replacement building value or cost to demolish. The AAPA reviews its insurance requirements on an annual basis.

Water

Previously the Water Corporation brought to the attention of management a contingent liability regarding the supply of water on the ALT estate. Outgoing costs on leased or tenanted land is the responsibility of the tenant but if it is not recoverable from the lessee or tenant, this debt (under the Water Corporation’s system) generally reverts to the landowner.

Currently invoices of approximately \$601,155 (2024: \$336,712) issued by the Water Corporation to the AAPA remains outstanding as at period end. No provision was raised at 30 June 2025 (2024: \$Nil) as there was no present legal or constructive obligation and management considers an outflow of resources embodying economic benefits is highly improbable.

8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Remuneration of auditor	8.7
Equity	8.8
Supplementary financial information	8.9
Correction of prior period classification	8.10

8.1 Events occurring after the end of the reporting period

No information has become apparent after the end of the reporting period that would materially affect the financial statements.

8.2 Changes in accounting policy

The AAPA applied for the first time certain standards and amendments which are effective for annual periods beginning on or after 1 July 2024.

The new and revised standards and amendments thereof and interpretations effective for the current financial year that are relevant to the AAPA are:

- AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*. (Refer to Note 4.1 for the impact on the application of this amendment)

8.3 Key management personnel

The AAPA has determined key management personnel to include the responsible Minister and members of the AAPA. The AAPA does not incur expenditures to compensate the responsible Minister, and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for ALT members of the AAPA for the reporting period are presented within the following bands:

Compensation band (\$)	2025	2024
20,001 to 30,000	-	1
10,001 to 20,000	3	1
0 to 10,000	5	4
	\$'000	\$'000
Total compensation of senior officers	77	58

Total compensation includes the superannuation expense incurred by the AAPA in respect of board members.

8.4 Related party transactions

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

Related parties of the AAPA include:

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

Material transactions with other related parties

Outside of normal citizen type transactions with the AAPA, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

Significant transactions with Government related entities

	Notes
Income received from other public sector entities	3.1
Services received free of charge from other public sector entities	3.1

8.5 Related bodies

The AAPA had no related bodies during the financial year 2024-25 and 2023-24.

8.6 Affiliated bodies

The AAPA had no affiliated bodies during the financial year 2024-25 and 2023-24.

8.7 Remuneration of auditors

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

	2025 \$'000	2024 \$'000
Auditing the accounts, financial statements, controls and key performance indicators	86	60

8.8 Equity

	2025 \$'000	2024 \$'000
CONTRIBUTED EQUITY		
Balance at the start of the period	893	893
Contribution by owners		
Transfer of net assets from other agencies		
Land and buildings	-	-
Total contribution by owners	-	-
DISTRIBUTION TO OWNERS		
Transfer of net assets to other agencies		
Land and buildings	(229)	-
Total distributions to owners	(229)	-
Balance at end of period	664	893
ASSET REVALUATION SURPLUS		
Balance at the start of period	141,570	131,208
Net revaluation increments:		
Freehold land, reserves and leases	24,331	6,570
Buildings	16,319	3,735
Provision of restoration	-	57
Balance at end of period	182,220	141,570
ACCUMULATED DEFICIT		
Balance at start of period	(24,485)	(23,648)
Result for the period	(3,608)	(837)
Balance at end of period	(28,093)	(24,485)
Total equity at the end of the period	154,791	117,978

8.9 Supplementary financial information

(a) Write-offs

During the financial year 2024-25 \$Nil (2023-24: \$Nil) was written off from the AAPA's receivables register.

(b) Losses through theft, defaults, and other causes

During 2024-25 and 2023-24 the AAPA did not report any losses due to theft, defaults, and other causes.

(c) Gifts of public property

There were no gifts of public property provided by the AAPA during the financial year 2024-25 and 2023-24.

8.10 Correction of prior period classification

During the current year it was discovered that the non-current provision for remediation costs should have been classified as current, on the basis that the AAPA does not have a right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. This had an impact on the comparative balances that were presented for the year ended 30 June 2024 and noting that the total provision remains the same. The impact was that current provisions were understated by \$1.365 million and non-current provisions were overstated by the same amount.

A summary of the restatement that has been necessary to the Statement of Financial Position is set out below, including the amount of the correction at the beginning of the earliest prior period, being 1 July 2023:

Statement of Financial Position

	30 June 2024 (as previously reported) \$'000	Increase/ (Decrease) \$'000	30 June 2024 (Restated) \$'000
LIABILITIES			
Current Liabilities			
Payables	95	-	95
Other liabilities	18	-	18
Provisions	2,920	1,365	4,285
Total Current Liabilities	3,033	1,365	4,398
Non-Current Liabilities			
Provisions	1,365	(1,365)	-
Total Non-Current Liabilities	1,365	(1,365)	-
Total Liabilities	4,398	-	4,398
	1 July 2023 (as previously reported) \$'000	Increase/ (Decrease) \$'000	1 July 2023 (Restated) \$'000
LIABILITIES			
Current Liabilities			
Payables	756	-	756
Other liabilities	6	-	6
Provisions	2,385	1,422	3,807
Total Current Liabilities	3,147	1,422	4,569
Non-Current Liabilities			
Provisions	1,422	(1,422)	-
Total Non-Current Liabilities	1,422	(1,422)	-
Total Liabilities	4,569	-	4,569

9. Explanatory statements

This section explains variations in the financial performance of the AAPA undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for key major variances that vary more than 10 per cent from their comparative and that the variation is more than 1 per cent of the:

- Total cost of services for the previous year for the statement of comprehensive income and statement of cash flows; and
- Total assets for the current estimate year for the statement of financial position.

9.1 Statement of comprehensive income variances

	Variance Notes	Estimate ¹ 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
EXPENSES						
Supplies and services	1, A	11,775	10,135	5,775	(1,640)	4,360
Depreciation expense		1,155	1,093	1,028	(62)	65
Grants and subsidies	2, B	175	22	222	(153)	(200)
Other expenses	3, C	202	6,281	1,872	6,079	4,409
Total cost of services		13,307	17,531	8,897	4,224	8,634
INCOME						
Other income	4, D	459	1,723	1,383	1,264	340
Total Income		459	1,723	1,383	1,264	340
Total income other than income from State Government		459	1,723	1,383	1,264	340
Net cost of services		12,848	15,808	7,514	2,960	8,294
INCOME FROM STATE GOVERNMENT						
Services received free of charge	5, E	6,500	7,788	4,613	1,288	3,175
Income received from other public sector entities	F	4,412	4,412	2,064	-	2,348
Total income from State Government		10,912	12,200	6,677	(1,288)	5,523
Deficit for the period		(1,936)	(3,608)	(837)	(1,672)	(2,771)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	40,650	10,362	40,650	30,288
Total other comprehensive income		-	40,650	10,362	40,650	30,288
Total comprehensive income/(loss) for the period		(1,936)	37,042	9,525	38,978	27,517

¹ The AAPA's estimates are published within the Department's Budget 2024-25, Budget Papers No.2 'Budget Statements', recorded separately in the whole-of-government Strategic Information Management System and disclosed in AAPA's Annual Report.

Major estimate and actual (2025) variance narratives

1. Supplies and services are lower than the budget estimate by \$1.64 million mainly due to procurement delays relating to site inspections, feasibility studies and remediation activities for land identified for ALT divestment.
2. Grants and subsidies are lower than the budget estimate by \$0.15 million due to the Ngaanyatjarra Lands grant payment that was budgeted but unpaid.
3. Other expenses are higher than the budget estimate by \$6.08 million mainly due to the increase of the provision of land for native titles to be transferred to an Aboriginal Corporation.
4. Other income is higher than the budget estimate by \$1.26 million mainly due to an increase in interest revenue from higher interest rates, higher agistment income and higher mining royalties received for the ALT estate.
5. Services received free of charge are higher than the budget estimate by \$1.29 million due to a recalculation of the Department's resources allocated to activities supporting the management of ALT estate.

Major actual (2025) and comparative (2024) variance narratives

- A. Supplies and services have increased by \$4.36 million mainly due to higher resources received Free of Charge as a result of a higher proportion of the Department's resources allocated to the management of ALT estate compared to the previous year such as major project works undertaken, site inspections and remediations of land ahead of ALT divestment.
- B. Grants and subsidies have decreased by \$0.20 million mainly due to an one-off grant payment to an Aboriginal Corporation in the previous year.
- C. Other expenses have increased by \$4.41 million mainly due to the provision of land to be transferred as committed under ILUA obligations and increased spend on ground maintenance and fire breaks.
- D. Other income has increased by \$0.34 million mainly due to higher interest revenue, higher agistment income and higher mining royalties received for the ALT estate.
- E. Services received free of charge has increased by \$3.18 million mainly due to a recalculation of the Department's resources allocated to activities supporting the management of the ALT estate compared to the previous year.
- F. Income received from other public sector entities is higher by \$2.35 million due to the grant for Closing the Gap for ALT Divestment beginning in the 2024-25 financial year. This grant program will end in the 2027-28 financial year.

9.2 Statement of financial position variances

	Variance Notes	Estimate ¹ 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
ASSETS						
Current Assets						
Cash and cash equivalents		3,125	8,005	7,547	4,880	458
Receivables		411	3,028	915	2,617	2,113
Total current assets		3,536	11,033	8,462	7,497	2,571
NON-CURRENT ASSETS						
Property, plant and equipment	6, G	103,592	153,201	113,914	49,609	39,287
Total non-current assets		103,592	153,201	113,914	49,609	39,287
Total assets		107,128	164,234	122,376	57,106	41,858
LIABILITIES						
Current Liabilities						
Payables		565	379	95	(186)	284
Other liabilities		555	1	18	(554)	(17)
Provisions	7, H	3,813	9,063	4,285	5,250	4,778
Total current liabilities		4,933	9,443	4,398	4,510	5,045
Total liabilities		4,933	9,443	4,398	4,510	5,045
Net assets		102,195	154,791	117,978	52,596	36,813
EQUITY						
Contributed equity		893	664	893	(229)	(229)
Reserves		131,414	182,220	141,570	50,806	40,650
Accumulated deficit		(30,112)	(28,093)	(24,485)	(2,019)	(3,608)
Total equity		102,195	154,791	117,978	52,596	36,813

¹ The AAPA's estimates are published within the Department's Budget 2024-25, Budget Papers No.2 'Budget Statements', recorded separately in the whole-of-government Strategic Information Management System and disclosed in AAPA's Annual Report.

Major estimate and actual (2025) variance narratives

6. Property, plant and equipment is higher than the budget estimate by \$49.61 million mainly due to an increase in the revaluation of assets attributable to the application of AASB 2022-10, which changed the current used assets that were previously valued under restricted use to their actual use.
7. Provisions are higher than the budget estimate by \$5.25 million mainly due to the inclusion of 17 newly confirmed committed lands by the ILUA.

Major actual (2025) and comparative (2024) variance narratives

- G. Property, plant and equipment have increased by \$39.29 million mainly due to an increase in the revaluation of assets partly offset by minor building and land disposals.
- H. Provisions have increased by \$4.78 million mainly due to the inclusion of 17 newly confirmed committed lands by the ILUA.

9.3 Statement of cash flow variances

	Variance Notes	Estimate ¹ 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
CASH FLOWS FROM STATE GOVERNMENT						
Funds from other public sector entities	8	4,412	2,064	2,064	(2,348)	-
Net cash provided by State Government		4,412	2,064	2,064	(2,348)	-
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Supplies and services	9, I	(5,275)	(2,413)	(1,890)	2,862	(523)
Grants and subsidiaries	10, J	(175)	(22)	(214)	153	192
GST payments on purchases	11	(44)	(358)	(281)	(314)	(77)
GST payments to taxation authority		-	(36)	(40)	(36)	4
Other payments	12	(99)	(1,196)	(1,083)	(1,097)	(113)
RECEIPTS						
Interest received	13	150	353	268	203	85
GST receipts on sales		-	102	45	102	57
GST receipts from taxation authority	14	44	297	250	253	47
Other receipts	15, K	388	1,667	639	1,279	1,028
Net cash used in operating activities		(5,011)	(1,606)	(2,306)	3,405	700
Net increase/(decrease) in cash and cash equivalents		(599)	458	(242)	1,057	700
Cash and cash equivalents at the beginning of the period		3,724	7,547	7,789	3,823	(242)
Cash and cash equivalents at the end of the period		3,125	8,005	7,547	4,880	458

¹ The AAPA's estimates are published within the Department's Budget 2024-25, Budget Papers No.2 'Budget Statements', recorded separately in the whole-of-government Strategic Information Management System and disclosed in AAPA's Annual Report.

Major estimate and actual (2025) variance narratives

8. Funds received from other public sector entities is lower than the budget estimate by \$2.35 million due to the grant from Department for the ALT Divestment not being received in the 2024-25 financial year.
9. Supplies and services are lower than budget estimate by \$2.86 million mainly due to procurement delays relating to site inspections and remediations of ALT divestment areas.
10. Grants and subsidies are lower than the budget estimate by \$0.15 million due to the Ngaanyatjarra Lands grant payment that was budgeted but unpaid.
11. GST payments on purchases are higher than the budget estimate by \$0.31 million mainly due to higher payments of taxable supplies.

- 12. Other payments are higher than the budget estimate by \$1.10 million mainly due to ground maintenance and fire breaks.
- 13. Interest received is higher than the budget estimate by \$0.20 million mainly due to higher interest rates and higher cash balances.
- 14. GST receipts from the taxation authority are higher than the budget estimate by \$0.25 million due to higher refunds as a result of higher payments of taxable supplies.
- 15. Other receipts are higher than the budget estimate by \$1.28 million mainly due to timing of the mining royalties' payments with two annual payments received in 2024-25. Additionally higher rentals were received for the Lake Gregory and Billiluna leases. Rental receipts can vary over financial periods depending on the leases within the ALT estate.

Major actual (2025) and comparative (2024) variance narratives

- I. Supplies and services have increased by \$0.52 million mainly due to demolition services for various ALT estate divestment activities.
- J. Grants and subsidies decreased by \$0.19 million mainly due to a one-off grant payment to an Aboriginal Corporation in 2023-24.
- K. Other receipts have increased by \$1.03 million mainly due to the timing difference, with the mining rent and royalty revenue from the 2022-23 and 2023-24 calendar years being received in 2024-25.



Certification of key performance indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Aboriginal Affairs Planning Authority performance, and fairly represent the performance of the Aboriginal Affairs Planning Authority for the financial year ended 30 June 2025.



Jaime Lundberg
Acting Director General
Department of Planning, Lands and Heritage
11 September 2025

The AAPA’s desired outcome and key performance indicators

For the year ended 30 June 2025

Relationship to Government Goals

The AAPA plays a vital role in realising the Government’s objective to divest the ALT estate, which is critical to achieving social, cultural and economic outcomes for Aboriginal people.

Government goal	Desired outcome	Services
Investing in WA’s future		
Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	The use and management of the land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes, and represent the interests, of the Aboriginal people.	1. Management of the ALT estate to ensure sustainable outcomes for Aboriginal people and the land.

Outcome and key effectiveness indicators

AAPA Desired Outcome

The use and management of the land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes, and represent the interests, of the Aboriginal people.

Effectiveness Indicator

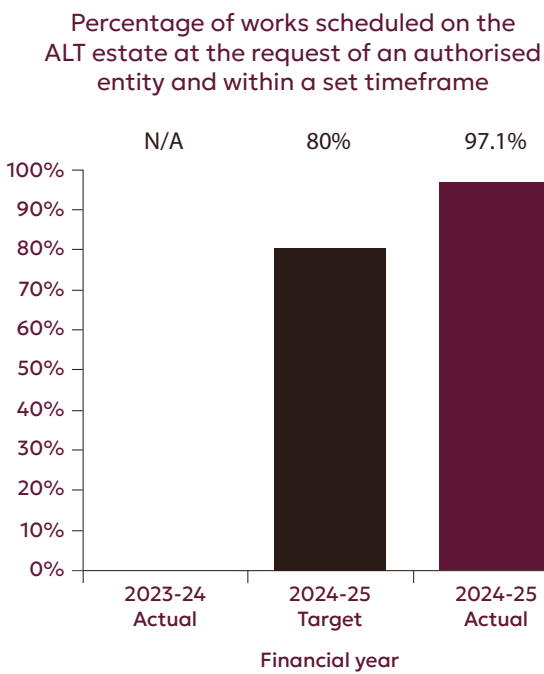
Percentage of works scheduled on the ALT estate at the request of an authorised entity and within a set timeframe.

The Department values the need to respond to maintenance and regular works on the ALT estate to ensure immediate risk is mitigated, and safety, including environmental health, fire management, electrical issues, unsafe structures, damage from season weather impacts and security, is managed appropriately.

For the purposes of the KPI, the works is limited to maintenance works and ongoing risk mitigation that if not completed, will lead to a need for major repairs and non-compliance with statutory requirements (for example; *Local Government Act 1995* and *Bush Fires Act 1954*).

Works are categorised in accordance with the priority of the work order and the set timeframes are:

- Priority 1: As soon as practicable or within 5 days
- Priority 2: As soon as practicable or within 20 days
- Priority 3: As soon as practicable or within 130 days



Explanation for significant variance

The AAPA introduced a replacement KPI for this reporting period. Due to the development of new data capture and reporting processes in 2024-25, it was not possible to apply these processes to previous periods and therefore data for the period 2023-24 is not available. Prior to the development of the new framework, contractor availability and an uncategorised assessment of priority informed the response timeframes. There was no consistent and repeatable data captured in a format that could be used for the purposes of KPI reporting. In the absence of historical data, the 2024-25 target was estimated based on operational feasibility, acknowledging that work is mainly completed in regional and remote locations. The 2024-25 actual is significantly higher than anticipated.

AAPA Services

Service 1:

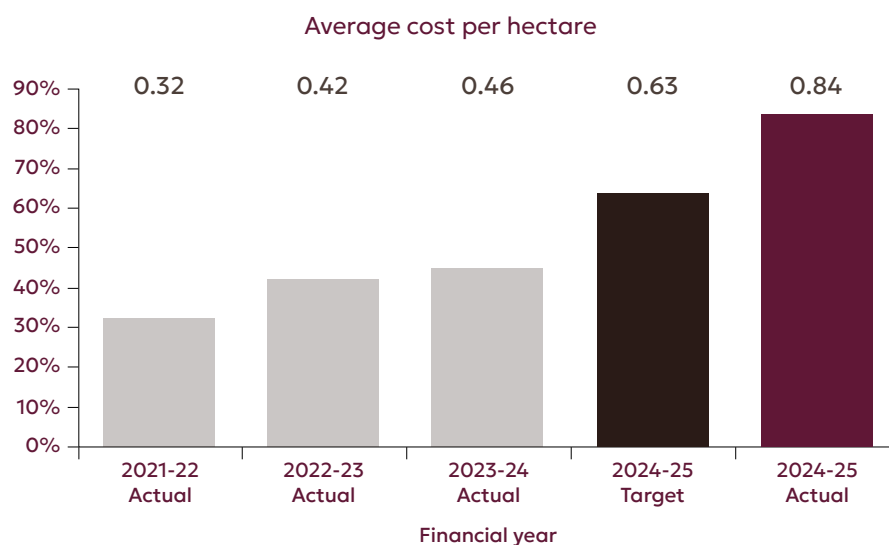
Management of the ALT estate to ensure sustainable outcomes for Aboriginal people and the land.

Efficiency Indicator

Average cost per hectare.

This efficiency indicator measures the average cost (calculated by the adjusted cost of service) per hectare spent managing and maintaining the ALT estate. Costs include services received free-of-charge from the Department for the administration of the ALT estate and spending on maintenance of the ALT estate.

In 2024-25, the total cost of service was \$17.5 million. This was spent on land management and maintenance activities across the approximately 21 million-hectare ALT estate, equating to an actual average cost per hectare of \$0.84 for this reporting period. This includes the provision of land to be transferred as committed under ILUA obligations.



Explanation for significant variance

The variance between the 2024-25 actual and both the 2024-25 target and 2023-24 actual is mainly due to a recalculation of Department resources allocated to activities supporting the ALT estate, and also includes project works and site remediation to support divestment of the ALT estate. These costs can be attributed to building demolitions, fire break maintenance, property maintenance and other actions ahead of property divestment.