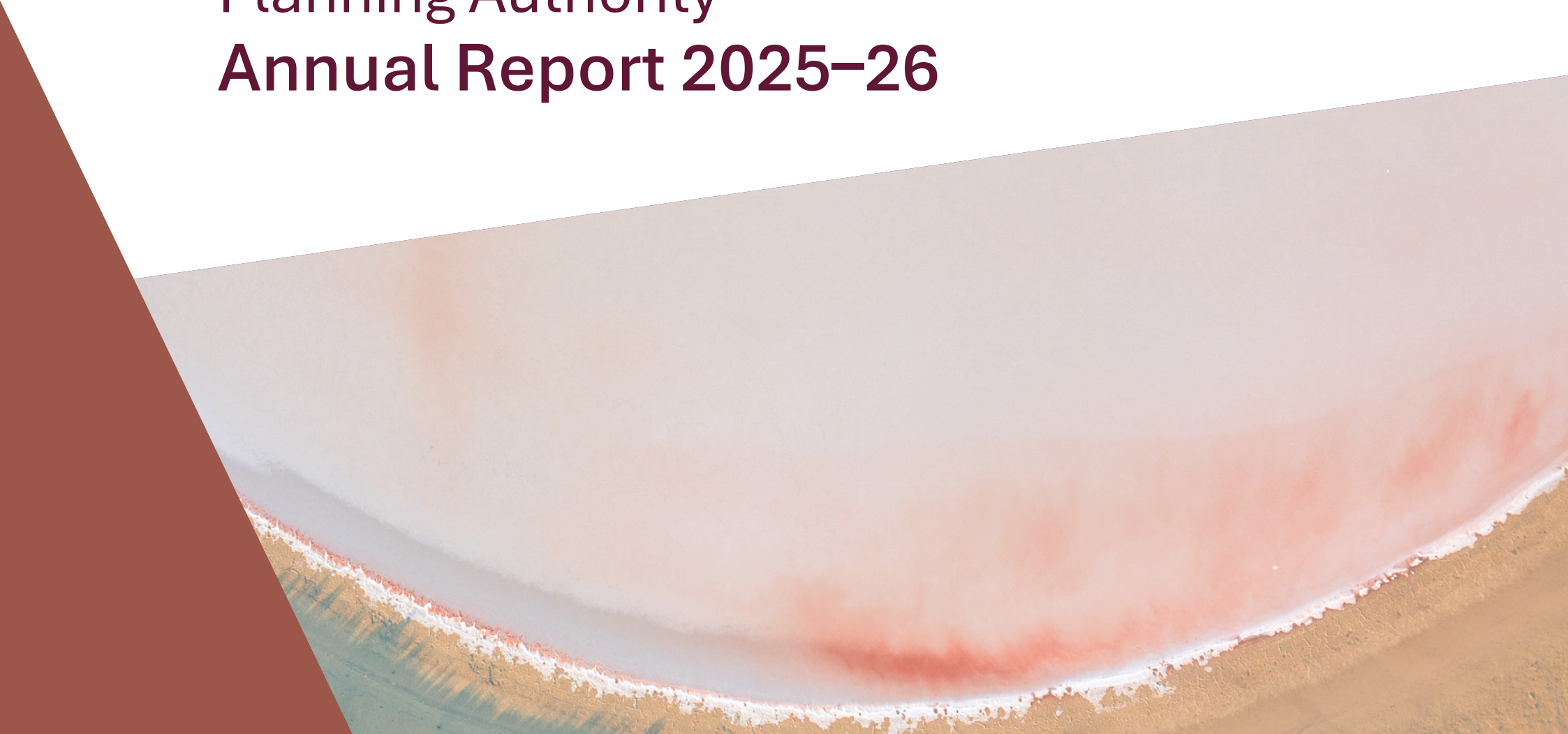




Aboriginal Affairs Planning Authority Annual Report 2025–26





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 2026.

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



Anthony Kannis PSM
Director General
Department of Planning, Lands and Heritage

7 September 2026

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 2026.

Disclaimer

This document has been prepared 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 State 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.

© State of Western Australia
Published by the
Department of Planning, Lands and Heritage
Gordon Stephenson House
140 William Street
Perth WA 6000
Locked Bag 2506, Perth WA 6001

Published September 2026
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National Relay Service: 13 36 77

The Department of Planning, Lands and Heritage owns all photography in this document unless otherwise stated.

This document is available in alternative formats on application to the Department's Communications and Engagement directorate.

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RESPONSIBLE MINISTER



Hon Don Punch BPsych BSocwk MBA MLA
Minister for Aboriginal Affairs

About the Aboriginal Affairs Planning Authority

The *Aboriginal Affairs Planning Authority Act 1972* makes provision for the establishment of the following four statutory bodies for the purposes of providing consultative and other services to support the economic, social and cultural advancement of Aboriginal people in Western Australia:

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

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

Further information on the AACC and AACWA can be found in the DPC's Annual Report 2025–26.

LEGISLATION

Enabling legislation

The AAPA 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*.

Operational legislation

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

OPERATIONAL STRUCTURE



ABORIGINAL LANDS TRUST MEMBERSHIP

Jeremiah Riley (Chairperson)

Term of appointment – December 2024 to December 2028

Jeremiah Riley 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 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.



Cecilia (Cissy) Gore-Birch

Term of appointment – March 2023 to March 2029

Cecilia Gore-Birch is a Jaru and Kija woman with connections to Balanggarra, Nyikina, and Bunuba country. Cecilia has worked in Aboriginal land management and community development for more than 20 years. She has been chairperson of the Balanggarra Aboriginal Corporation RNTBC in the East Kimberley, as well as a member of the Kimberley Development Commission.



Rowena Mouda

Term of appointment – August 2020 to June 2028

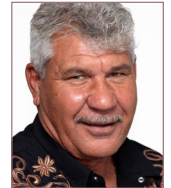
Rowena Mouda, from the West Kimberley region, is a place based community leader with extensive experience in community development. Grounded in deep lived experience and strong local connections, Rowena champions community voices, builds trust across diverse groups, and drives culturally informed, people centred change with empathy, insight, and unwavering commitment.



Brett Lewis

Term of appointment – March 2023 to March 2029

Brett Lewis is from the Northern Goldfields region with extensive experience in the business and community sectors. Brett is chairperson of the Tjiwarl Aboriginal Corporation RNTBC representing the native title holders area of approximately 13,000 square kilometres between Leinster and Wiluna in the Northern Goldfields.



Eric (Lawford) Benning

Term of appointment – February 2025 to January 2029

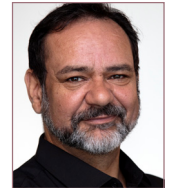
Lawford Benning is the Executive Chair at Miriung Gajerrong Corporation, which represents the Miriung Gajerrong (MG) native title holders for large areas of the Kimberley region around Kununurra. Lawford is passionate about generating economic development opportunities and promoting education and employment outcomes for MG people and is a member of a number of advisory bodies.



Jamie Strickland

Term of appointment – January 2024 to January 2028

Jamie Strickland is a Badimia Yamatji man living in Geraldton who also has strong links to Yued and Wajarri people and country. Jamie is currently Deputy CEO – Operations at Bundiyarra Aboriginal Community (Aboriginal Corporation) with extensive previous experience in State Government including in Senior Executive roles as the CEO native title Prescribed Bodies Corporate working to secure outcomes for native title holders in the mid-west region.



Andrew Dowding

Term of appointment – August 2020 to June 2028

Andrew Dowding is from the Ngarluma traditional owner group and grew up between Perth, Sydney, and the Pilbara. 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.



VISION, VALUES AND PURPOSE

The ALT's Statement of Strategic Intent for 2024–2026 sets out its commitment to improving the economic, social and cultural wellbeing of Aboriginal people through the sustainable management and divestment of the ALT estate. This includes granting interests in land, such as leases and development approvals and progressing the transfer of land to Aboriginal management and control. This strategic intent aligns with broader State Government commitments under the Aboriginal Empowerment Strategy and the National Agreement on Closing the Gap.

During the reporting period, the ALT progressed the development of a renewed Statement of Strategic Intent for 2026–2028. The renewed statement will continue to emphasise the ALT's commitment to transferring the estate to appropriate Aboriginal management and control, while maximising benefits for Aboriginal people and supporting sustainable outcomes for communities across Western Australia.



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.

HIGHLIGHTS FOR 2025–26

In March 2026, ALT members visited the Goldfields region to meet with Aboriginal community members, native title holders and residents living on the ALT estate, and to inspect ALT properties. The visit provided an important opportunity to hear directly from local communities and gain a deeper understanding of regional priorities, opportunities and challenges.

In Leonora, ALT members met with community representatives, residents of Nambi Village – an ALT town-based reserve – and Shire of Leonora staff. Discussions focused on key local issues, including a proposed bypass road affecting Nambi Village and the shortage of residential housing in the area. The ALT, with the support of the Department, remains committed to working with the Shire to enable a sustainable future for Nambi Village and other ALT properties in Leonora.

During the visit, members also met with the Ninga Mia Reserve community, located on the outskirts of Kalgoorlie, to discuss matters including the need for suitable housing in and around Kalgoorlie-Boulder. Members also inspected Maku Stadium in Kalgoorlie and considered options for its ongoing upkeep and future use. While this assessment is underway, the stadium remains closed to the public.

The ALT also considered significant estate matters during the year including the impact of a fire in December 2025 that caused significant damage to historic structures at the former Moore River Settlement on the Mogumber Reserve. At its February 2026 meeting, the ALT discussed the incident with representatives of the Yued Regional Corporation and community members.



Significant issues impacting the AAPA

During 2025–26, the work of the AAPA continued to be managed through the Department and DPC, reflecting the administrative arrangements in place since 2017. This work aligns with the State's Aboriginal Empowerment Strategy and the objectives of the AAPA Act.

For the year ended 30 June 2026, there were no significant adverse operational issues or risks to report. The major financial variances against budget and the prior year are explained in the audited financial statements. Governance, land management and stakeholder consultation activities operated within expected parameters.

The ongoing planned development of the Aboriginal Affairs Planning Authority Amendment Bill 2026 (Amendment Bill) progressed in line with the Government's planned timeframes and engagement processes, with no adverse operational or structural impacts on the AAPA during the reporting period.

AAPA Act Amendment Bill 2026

The State Government is committed to divesting the ALT estate into the direct control of Aboriginal people and entities.

In March 2022, changes were proposed to the AAPA Act to maximise opportunities for divestment. These changes were based on consistent feedback from Aboriginal stakeholders through the implementation of the ALT divestment program since 2017. Between April

and June 2022, the Department held a first round of consultation sessions with Aboriginal stakeholders at 13 regional locations across Western Australia.

Feedback from these sessions informed the current drafting of the Amendment Bill and the Aboriginal Affairs Planning Authority Amendment Regulations 2026. This feedback has been supplemented by ongoing engagement with stakeholders, ensuring the proposed amendments continue to reflect current priorities, practical implementation issues and community perspectives.

The Amendment Bill aims to address the legislative barriers for divesting the ALT estate and help maximise opportunities for direct Aboriginal land ownership and management, economic development and improved outcomes for Aboriginal communities.

The proposed amendments will:

- modernise the AAPA Act to reflect the modern-day objectives of the State Government and Aboriginal people and express that the Act is cognisant of the requirements of the *Native Title Act 1993* (Cth) and the rights of native title holders and claimants in any divestment outcome
- allow Part III reserves, which make up 93 per cent of the ALT estate, to be divested to an Aboriginal corporation while retaining existing protections, including trespass offences by non-Aboriginal people, permit requirements and treatment under the *Mining Act 1978*

- provide for the Minister to give Aboriginal entities the power to grant permits over divested Part III reserves
- provide for a more streamlined process to divest Part III reserves
- provide for a more streamlined process for amending the boundaries of Part III reserves to excise public utilities and roads and be placed under the management of the responsible agencies
- clarify the ALT's duty to consult by including a definition of 'Aboriginal stakeholders' who must be consulted, consistent with current practice
- strengthen the enforcement of offences under the AAPA Act
- update the penalties for committing an offence under the AAPA Act.

The Amendment Bill, particularly the proposed ability to divest Part III reserves to Aboriginal corporations, is anticipated to enable the divestment of large areas of the ALT estate and help achieve the Government's commitment to divestment.

These reforms represent a historic opportunity for the Government to deliver a pathway for the divestment of the ALT estate. Importantly, the amendments provide the legislative framework for Aboriginal-led land handover, consistent with the Government's objectives of agreement making and partnerships.

Aboriginal Lands Trust divestment

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. In 2019, the Department received funding of \$5.841 million 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 a further \$10.3 million over four years to implement the second tranche of ALT divestment activities. To date key outcomes include the following:

- Divestment of 28 properties to Aboriginal corporations
- Approval by the ALT and the Minister for the divestment of a further 54 properties
- Commencement of divestment processes for over 150 properties
- Engagement with more than 82 Aboriginal stakeholders expressing interest in divestment
- Risk and liability assessments at over 54 properties through targeted site investigations.

Indigenous Land Use Agreements

The Department has a dedicated team responsible for implementing State-significant Indigenous Land Use Agreements. The team supports the day-to-day activities required to transfer land into the respective Land Estates that may be established under these agreements.

The Department works with the relevant Aboriginal stakeholders to prioritise the transfer of identified properties to deliver social, cultural and economic benefits under these agreements, and may include land held under the AAPA or ALT in the relevant agreement area.



Aboriginal Lands Trust estate management

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

- implementing strategic initiatives in line with the ALT’s Statement of Strategic Intent to support the development and maintenance of ALT land and assets
- processing applications to enter land proclaimed under Part III of the AAPA Act (Transit Permits and Mining Entry Permits)
- facilitating land transfers to Aboriginal entities.

Actions completed on the ALT estate during 2025–26	Total
Completed inspections/site visits	496
Community consultation, including Traditional Owners, lease holders, community groups, stakeholders, new lease enquiries	3,025
Completed building condition assessments and initial asset profiling, including: • assessment for compliance with Building Code of Australia and <i>Residential Tenancies Act 1987</i> • updating the asbestos containing material register	46
Completed firebreaks on ALT estate properties	36
Properties demolished because of asbestos or other safety risks where assets were beyond repair	1
Procuring and directly engaging Aboriginal-owned businesses for services and works on the ALT estate	30



Hon Don Punch MLA with senior government representatives and the Yule River Working Group.

Minister Punch, Anthony Kannis, Director General and senior staff from the Department attended the **2025 On-Country Bush Meeting at Yule River**, which took place on Kariyarra Country at the Yule River Meeting Place in July 2025.



Hon Don Punch MLA speaking at the On-Country Bush Meeting at the Yule River Meeting Place, with Raylene Button, Co-Chair of the meeting and member of the Yule River Working Group.



Images courtesy of Ophelie Barbeau, YMAC.

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

Through the desired outcome and service below, the AAPA contributes to the Government's goal of "Investing in WA's future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities."

Changes to outcome-based management framework

The outcome-based management framework did not change during 2025–26.

Shared responsibilities with other agencies

The ALT and financial provisions of the AAPA are managed by the Department. The functions relating to the AAPA, AACC and AACWA are managed by the DPC.

Government Goal	Outcome	Service
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.

Report on operations

Summary of actual results compared to budget targets

AAPA financial targets	2025–26 target \$'000	2025–26 actual \$'000	Variation ⁽¹⁾ \$'000
Total cost of services (expense limit)	11,192	13,150	1,958
Net cost of services	11,147	11,003	-144
Total equity	114,705	174,328	59,623
Net increase/(decrease) in cash held	0	4,934	4,934
Approved salary expense level	Nil	Nil	Nil
Agreed borrowing limit	Nil	Nil	Nil

⁽¹⁾ Further explanations are contained in the Note 9 to the financial statements.

AAPA financial targets	2025–26 agreed limit \$'000	2025–26 target/actual \$'000	Variation \$'000
Working cash limit (at budget)	252	252	0
Working cash limit (at actuals)	252	145	-107

Report on operations

Summary of key performance indicators

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			
Key Effectiveness Indicator ^(a)	2025–26 Target	2025–26 Actual	Variation ^(b)
Percentage of works scheduled on the ALT estate at the request of an authorised entity and within a set timeframe	80%	87.5%	7.5%

Service 1: Management of the ALT estate to ensure sustainable outcomes for Aboriginal people and the land			
Key Efficiency Indicator ^(a)	2025–26 Target	2025–26 Actual	Variation ^(b)
Average cost per hectare	\$0.53	\$0.62	\$0.09

Notes:

^(a) The tables above provide a summary of the AAPA's key performance indicators for 2025–26. For more detailed information, including explanations for significant variances, refer to the Outcome and Key Performance Indicators section of this report at pages 31 – 32.

^(b) Variations shown in brackets represent a decrease in the actual result compared to the target.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

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 2026, 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 2026 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 2026, and the controls were implemented as designed as at 30 June 2026.

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 2026 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 2026 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 2026.

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 2026, 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 2026 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.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
7 September 2026



Certification of financial statements

For the financial year ended 30 June 2026

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 financial year ended 30 June 2026 and the financial position as at 30 June 2026.

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.



Anthony Kannis PSM
Director General
Department of Planning, Lands and Heritage
7 September 2026



Tina Fu
Acting Chief Finance Officer
Department of Planning, Lands and Heritage
7 September 2026

Statement of comprehensive income for the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Cost of services			
Expenses			
Supplies and services	2.2	7,778	10,135
Depreciation expense	4.1	1,472	1,093
Grants and subsidies	2.1	59	22
Other expenses	2.2	3,841	6,281
Total cost of services		13,150	17,531
Income			
Other income	3.2	2,147	1,723
Total income		2,147	1,723
Net cost of services		11,003	15,808
Income from State Government			
Income received from other Public sector entities	3.1	3,955	4,412
Resources received from other Public sector entities	3.1	6,773	7,788
Total income from State Government		10,728	12,200
Surplus/(deficit) for the period		(275)	(3,608)
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	8.8	19,812	40,650
Total other comprehensive income		19,812	40,650
Total comprehensive income for the period		19,537	37,042

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

Statement of financial position as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Assets			
Current Assets			
Cash and cash equivalents	6.1	12,939	8,005
Receivables	5.1	871	3,028
Total current assets		13,810	11,033
Non-Current Assets			
Property, plant and equipment	4.1	171,704	153,201
Total non-current assets		171,704	153,201
Total assets		185,514	164,234
Liabilities			
Current Liabilities			
Payables	5.2	198	379
Other liabilities	5.3	-	1
Provisions	5.4	10,988	9,063
Total current liabilities		11,186	9,443
Total liabilities		11,186	9,443
Nets Assets		174,328	154,791
Equity			
Contributed equity	8.8	664	664
Reserves	8.8	202,032	182,220
Accumulated deficit	8.8	(28,368)	(28,093)
Total equity		174,328	154,791

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 2026

Notes	Contributed equity \$'000	Reserves \$'000	Accumulated deficit \$'000	Total equity \$'000
Balance at 1 July 2024	893	141,570	(24,485)	117,978
Surplus/(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	664	182,220	(28,093)	154,791
Balance at 1 July 2025	664	182,220	(28,093)	154,791
Surplus/(deficit)	-	-	(275)	(275)
Other comprehensive income	-	19,812	-	19,812
Total comprehensive income for the period	-	19,812	(275)	19,537
Transactions with owners in their capacity as owners:				
Contributions by owners	-	-	-	-
Distribution to owners	-	-	-	-
Total	-	-	-	-
Balance at 30 June 2026	664	202,032	(28,368)	174,328

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 2026

Notes	2026 \$'000	2025 \$'000
Cash flows from State Government		
Funds from other public sector entities	6,303	2,064
Net cash provided by State Government	6,303	2,064
Cash flows from operating activities		
Payments		
Supplies and services	(994)	(2,413)
Grants and subsidies	(59)	(22)
GST payments on purchases	(293)	(358)
GST payments to taxation authority	(136)	(36)
Other payments	(1,840)	(1,196)
Receipts		
Interest received	394	353
GST receipts on sales	112	102
GST receipts from taxation authority	305	297
Other receipts	1,142	1,667
Net cash used in operating activities	(1,369)	(1,606)
Net increase in cash and cash equivalents	4,934	458
Cash and cash equivalents at the beginning of the period	8,005	7,547
Cash and cash equivalents at the end of the period	12,939	8,005

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 2026

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 7 September 2026.

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 cashflows.

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 as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) 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:

- 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.

1. Basis of preparation (continued)

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
Grants and subsidies	2.1
Other expenditure	2.2

2.1 Grants and subsidies

	2026 \$'000	2025 \$'000
Non-governmental organisation grants	59	22
Total grants and subsidies	59	22

Grants are paid as specific purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

Grant payments and transfers are measured at fair value at the time of the transaction. Grant expenses are recognised when the AAPA has a present obligation to pay, the amount can be reliably measured, and the related eligible work or claim conditions have been satisfied. Grant approval or execution of a grant agreement does not, by itself, result in recognition of the full approved grant amount as an expense.

Grants and subsidies include transactions made to individuals, local governments, community groups and other eligible recipients under approved grant programs.

2.2 Other expenditure

	2026 \$'000	2025 \$'000
Supplies and services		
Consultants and contractors	625	1,423
Resources provided by Department of Planning, Lands and Heritage - employee	4,824	4,985
Resources provided by Department of Planning, Lands and Heritage - other	1,949	2,803
Utility expenses	103	63
Other	277	861
Total supplies and services expenses	7,778	10,135

DISCLOSURES AND LEGAL COMPLIANCE

2.2 Other expenditure (continued)

Other expenses		
Property repairs and maintenance	1,479	724
Indigenous Land Use Agreement (ILUA) - land transfers ^(a)	1,961	4,706
Demolition of buildings	-	210
Expected credit losses expense ^(b)	7	177
Remuneration of auditors	95	86
Other	299	378
Total other expenses	3,841	6,281
Total other expenditure	11,619	16,416

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 on the AAPA's behalf.

Other expenses:

All other expenses are recognised as incurred.

^(a) Pursuant to various 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 expense is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 5.1 Receivables 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
Income from State Government	3.1
Other Income	3.2

3.1 Income from State Government

	2026 \$'000	2025 \$'000
Income received from other public sector entities during the period:		
Department of Planning, Lands and Heritage	3,955	4,412
Total income received	3,955	4,412
Resources received from other public sector entities during the period:		
Department of Planning, Lands and Heritage	6,773	7,788
Total resources received	6,773	7,788
Total income from State Government	10,728	12,200

Income received 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.

Resources 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.

3.2 Other income

	2026 \$'000	2025 \$'000
Interest revenue	428	362
Royalties received	419	539
Cost recoveries	1,299	553
Other	1	269
Total other income	2,147	1,723

Other income is recognised at the transaction price at a point in time when the relevant services have been provided and control has transferred to the customer.

4. Key assets

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
Property, plant and equipment	4.1

4.1 Property, plant and equipment

	Freehold land \$'000	Reserves \$'000	Pastoral leases \$'000	Buildings \$'000	Total \$'000
Gross carrying amount	14,837	74,073	5,437	58,854	153,201
Accumulated depreciation	-	-	-	-	-
Carrying amount at 1 July 2025	14,837	74,073	5,437	58,854	153,201
Additions	-	-	-	163	163
Disposals	-	-	-	-	-
Revaluation increments/(decrements)	3,347	11,582	1,087	3,796 ^(a)	19,812
Depreciation	-	-	-	(1,472)	(1,472)
Carrying amount at 30 June 2026	18,184	85,655	6,524	61,341	171,704
Gross carrying amount at 30 June 2026	18,184	85,655	6,524	61,341	171,704
Accumulated depreciation at 30 June 2026	-	-	-	-	-

^(a) The amount comprises a revaluation decrement of \$1,958,000 offset by professional and project management fees of \$5,754,286, which are included in the value of current year building assets under the current replacement cost basis.

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 cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure 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 which 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.

4.1 Property, plant and equipment (continued)

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). The effective date was at 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026.

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.

These valuations are undertaken annually to ensure that the carrying amount of the assets do not differ materially from their fair value at the end of the reporting period.

Valuation techniques and inputs

Level 2 assets

Fair values of non-current assets held for sale, and market type land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.

Level 3 assets

Land assets (High utility land use assets)

High utility land values are measured by drawing comparison between the subject asset as a going concern and market pricing data of assets having similar utility and service capacity.

The assessed highest & best use value is based upon comparable utility transactions and is adjusted for valuation deferment recognition. Valuation deferment is the practice of delaying the recognition or calculation of an asset's value until a future date, primarily used to manage uncertainty, account for value over time, restrictions on ownership and current use considerations. The value of the land reflects differences between public and private sector market associated with title conversion, time deferments, and other factors including encumbrances, title status, management orders or lease conditions.

Building assets

Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

4.1 Property, plant and equipment (continued)

	2026 \$'000	2025 \$'000
Depreciation charge		
Buildings	1,472	1,093
Total depreciation charge	1,472	1,093

Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The 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	40 years

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

Freehold land, reserves, leases are considered to have indefinite lives and are not depreciated.

Impairment

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

Where an asset measured at cost and 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 to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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.

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
Receivables	5.1
Payables	5.2
Other liabilities	5.3
Provisions	5.4

DISCLOSURES AND LEGAL COMPLIANCE

5.1 Receivables

	2026 \$'000	2025 \$'000
Current		
Trade receivables	222	503
Allowance for impairment of receivables	(222)	(215)
GST receivable	41	29
Accrued interest	127	93
Accrued income	703	2,618
Balance at end of period	871	3,028

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.

	2026 \$'000	2025 \$'000
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	(215)	(38)
Increase in expected credit loss allowance	(7)	(177)
Balance at end of period	(222)	(215)

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 "Other income". All material accrued income is disclosed in the financial statements. Please refer to Note 3.2 for income recognised in this reporting period.

5.2 Payables

	2026 \$'000	2025 \$'000
Current		
Trade payables	1	47
Accrued expenses	186	332
Retention money held	11	-
Total current payables	198	379

Trade 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.

Retention money held represents a portion of contractual payments retained by the AAPA to ensure the completion of contractual obligations in accordance with agreed terms. Upon fulfilment of the specified conditions, retention money is released to the contractor following either the practical completion date or the final completion date, as stipulated in the contract. The AAPA considers the carrying amount of retention money held to approximate its fair value.

5.3 Other liabilities

	2026 \$'000	2025 \$'000
Current		
Unearned revenue	-	1
Total other liabilities	-	1

5.4 Provisions

	2026 \$'000	2025 \$'000
Current		
Remediation costs	1,401	1,437
ILUA - land transfers	9,587	7,626
Total provisions	10,988	9,063

Remediation costs

Under the *Contaminated Sites Act 2003 (CS Act)*, the AAPA may have a legal obligation to investigate, manage or remediate contaminated sites where it is responsible for the site under the CS Act.

A provision for remediation costs is recognised only where the site has been classified as *possible contaminated – investigation required* or *contaminated – remediation required*, where AAPA is responsible for the site, it is probable that an outflow of resources will be required, and the cost of investigation, remediation or management can be reliably measured.

The provision represents management's best estimate of the expenditure required to settle the obligation at the reporting date. The estimate is reviewed annually and adjusted to reflect the current best estimate, with changes recognised in the Statement of comprehensive income unless the provision forms part of the cost of an asset.

ILUA – land transfer

Pursuant to various ILUAs, several land parcels managed by the AAPA are committed for transfer to designated Aboriginal corporations and trusts.

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.

Although no land transfers are currently expected to occur in the 2026–27 financial year, the timing of transfer requests is not wholly within the AAPA's control. Where a transfer request is made and the requisite approvals have been obtained, the AAPA does not have a substantive right to defer settlement for at least 12 months after the reporting period. Accordingly, the ILUA land transfer provision is classified as a current liability.

5.4.1 Movement in provisions

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

	2026 \$'000	2025 \$'000
Remediation costs		
Carrying amount at start of period	1,437	1,365
Additional provisions recognised	108	180
Payments during the year	(144)	(108)
Balance at end of period	1,401	1,437

5.4.1 Movement in provisions (continued)

ILUA - land transfers		
Carrying amount at start of period	7,626	2,920
Additional provisions recognised	1,961	4,706
Balance at end of period	9,587	7,626

6. Financing

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

	Notes
Cash and cash equivalents	6.1

6.1 Cash and cash equivalents

	2026	2025
	\$'000	\$'000
Cash and cash equivalents	12,939	8,005
Total cash and cash equivalents	12,939	8,005

For the purpose of the Statement of cash flows, cash and cash equivalent assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

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:

	2026	2025
	\$'000	\$'000
Financial assets		
Cash and cash equivalents	12,939	8,005
Financial assets at amortised cost ^(a)	830	2,999
Total financial assets	13,769	11,004
Financial liabilities		
Financial liabilities at amortised cost ^(b)	198	379
Total financial liability	198	379

^(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 has no contingent assets as at 30 June 2026 and 30 June 2025.

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. ILUAs can also be used as a mechanism to facilitate the State Government's commitment to divest the Aboriginal Lands Trust (ALT) estate.

In 2017, the State Government committed to divest all properties held by the ALT and the AAPA, collectively referred to as the ALT estate, into the direct control of Aboriginal people. The ALT estate currently comprises 285 properties, covering approximately 21 million hectares.

The Department administers the divestment program on behalf of the ALT. Properties within the ALT estate may 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 9 comprehensive ILUAs with native title bodies, being:

- South West Native Title Settlement (comprised of 6 identical ILUAs);
- The Yamatji Nation ILUA;
- Wiltinggin ILUA;
- Yakadunya ILUA.

Commitments under these ILUAs are assessed at each reporting date based on the latest available information, including whether specific ALT properties have been approved or otherwise committed for transfer.

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.

At 30 June 2026, 16 ALT properties have been transferred into the Noongar Land estate. A further 3 properties have been committed for inclusion and are recognised as other provisions, as disclosed in note 5.4 Provisions.

In respect of the remaining 41 ALT properties, there is currently 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 2031 to create the Noongar Land estate through the South West Native Title Settlement has been agreed.

Yamatji Nation ILUA

The Yamatji Land estate commitment under the Yamatji Nation ILUA is a key State deliverable. It involves the staged transfer of up to 149,090 hectares of land, predominantly consisting of UCL and UMR, which includes the transfer of 8 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 2 landholding bodies.

DISCLOSURES AND LEGAL COMPLIANCE

7.2.2 Contingent liabilities (continued)

At 30 June 2026, all 8 properties identified under the Yamatji Nation ILUA had been committed for transfer. Accordingly, there are no remaining ALT estate properties to be committed under this ILUA.

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, the land commitment under the Wilinggin ILUA comprises 8 properties totalling 43,654 hectares.

At 30 June 2026, all 8 properties identified under the Wilinggin ILUA had been committed for transfer. Accordingly, there are no remaining ALT estate properties to be committed under this ILUA.

Yakadunya ILUA

The Yakadunya ILUA was executed on 27 May 2026 and identifies Yakadunya Reserve 40551, currently vested in the ALT estate, for divestment to Pila Nguru Aboriginal Corporation as a managed reserve under section 46 of the *Land Administration Act 1997*. At 30 June 2026, the divestment had been approved by the ALT and the Minister for Aboriginal Affairs and communicated to Pila Nguru Aboriginal Corporation. The executed ILUA had been lodged with the National Native Title Tribunal for registration, with no known material matters or objections outstanding. The reserve was ready for transfer following registration.

At 30 June 2026, the sole property identified under the Yakadunya ILUA had been committed for transfer. Accordingly, there are no remaining ALT estate properties to be committed under this ILUA.

Contaminated sites

Under the 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 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.

A contingent liability is recognised where a site has been classified as "Contaminated – Remediation Required" or "Possibly Contaminated – Investigation Required", the AAPA may have a present or potential obligation to incur investigation and/or remediation costs.

At 30 June 2026, 35 sites were classified as possible contaminated and two sites were classified as remediation required. Following a review, the estimated financial effect was determined to be probable and measurable and has therefore been recognised in the provision. As a result, no contingent liability has been recognised in respect of these matters.

Insurance

Buildings and land that are owned or under the ALT's responsibility covers approximately 8% of the state and due to the size of this land there is limited information on the number and current condition of these assets. An assessment of insured values is undertaken to reflect known property conditions. These properties are insured based on either their depreciated replacement value or the estimated cost of demolition. 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 \$0.8 million (2025: \$0.6 million) issued by the Water Corporation to the AAPA remains outstanding at reporting date. No provision was raised at 30 June 2026 (2025: \$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

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

There were no new or amended standards and interpretations that became effective for the first time for the financial year ending on 30 June 2026 that were relevant or have a material impact to the AAPA.

8.3 Key management personnel

The AAPA has determined key management personnel to include Cabinet Ministers and members of the AAPA. The AAPA does not incur expenditures to compensate Ministers, 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 (\$)	2026	2025
30,001 - 40,000	1	-
20,001 - 30,000	-	-
10,001 - 20,000	1	3
0 - 10,000	5	5
	2026	2025
	\$'000	\$'000
Total compensation of senior officers	76	77

Total compensation includes the superannuation expense incurred by the AAPA in respect of ALT 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 agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly owned public sector entities);
- associates and joint ventures of a wholly owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

DISCLOSURES AND LEGAL COMPLIANCE

Material transactions with other related parties

During the year, a corporation associated with a member of key management personnel received grant funding under an approved funding agreement. The funding was provided on terms and conditions consistent with the relevant grant program and was subject to milestone and reporting requirements.

Payments made during the 2025-26 totalled \$0.2 million (2025: \$0.2 million). At 30 June 2026, a further \$0.4 million (2025: \$0.6 million) remained outstanding and committed for future payment under the agreement.

All other transactions with key management personnel and their related parties were trivial or domestic in nature.

Significant transactions with Government-related entities

	Notes
Income received from other public sector entities	3.1
Resources received from other public sector entities	3.1

8.5 Related bodies

The AAPA had no related bodies during the financial year 2025-26 and 2024-25.

8.6 Affiliated bodies

The AAPA had no affiliated bodies during the financial year 2025-26 and 2024-25.

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:

	2026 \$'000	2025 \$'000
Auditing the accounts, financial statements, controls and key performance indicators	95	86
Total	95	86

8.8 Equity

	2026 \$'000	2025 \$'000
Contributed equity		
Balance at the start of the period	664	893
<i>Contribution by owners</i>		
Transfer of net assets from other agencies	-	-
Land and buildings	-	-
Total contribution by owners	-	-
Distribution to owners		
Transfer of net assets to other agencies	-	(229)
Land and buildings	-	(229)
Total distributions to owners	-	(229)
Balance at end of period	664	664
Asset revaluation surplus		
Balance at the start of period	182,220	141,570
<i>Net revaluation increments:</i>		
Freehold land, reserves and leases	16,016	24,403
Buildings	3,796	16,319
Increase of restoration provision	-	(72)
Balance at end of period	202,032	182,220
Accumulated deficit		
Balance at start of period	(28,093)	(24,485)
Result for the period	(275)	(3,608)
Balance at end of period	(28,368)	(28,093)
Total equity at the end of the period	174,328	154,791

8.9 Supplementary financial information

(a) Write-offs

There were no write-offs by the AAPA during the financial year 2025-26 and 2024-25.

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

There were no losses of public money, public property or other property through theft, default or other causes during the financial year 2025-26 and 2024-25.

(c) Gifts of public property

There were no gifts of public property provided by the AAPA during the financial year 2025-26 and 2024-25.

9. Explanatory statements for controlled operations

This explanatory 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 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

- 1) Estimate and actual results for the current year:
 - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$11,192,000); and
 - Total Assets of the annual estimate for the Statement of financial position (i.e. 1% of \$119,467,000).
- 2) Actual results between the current year and the previous year:
 - Total Cost of Services of the previous year for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$17,531,000); and
 - Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$164,234,000).

9.1 Statement of comprehensive income variances

	Variance Notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Expenses						
Supplies and services	1, A	9,660	7,778	10,135	(1,882)	(2,357)
Depreciation expense	2, B	1,155	1,472	1,093	317	379
Grants and subsidies	3	175	59	22	(116)	37
Other expenses	4, C	202	3,841	6,281	3,639	(2,440)
Total cost of services		11,192	13,150	17,531	1,958	(4,381)
Income						
Other income	5, D	45	2,147	1,723	2,102	424
Total Income		45	2,147	1,723	2,102	424
Total income other than income from State Government						
		45	2,147	1,723	2,102	424
Net cost of services		11,147	11,003	15,808	(144)	(4,805)
Income from State Government						
Income received from other public sector entities	6, E	4,916	3,955	4,412	(961)	(457)
Resources received from other public sector entities	7, F	4,894	6,773	7,788	1,879	(1,015)
Total income from State Government		9,810	10,728	12,200	918	(1,472)
Surplus/(deficit) for the period		(1,337)	(275)	(3,608)	1,062	3,333
Other comprehensive income/(losses)						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	19,812	40,650	19,812	(20,838)
Total other comprehensive income/(loss)		-	19,812	40,650	19,812	(20,838)
Total comprehensive income/(loss) for the period		(1,337)	19,537	37,042	20,874	(17,505)

¹ These are annual estimates published for the financial year ended 30 June 2026.

9.1 Statement of comprehensive income variances (continued)

Major estimate and actual (2026) variance narratives:

- Supplies and services** were lower than the budget estimate by \$1.9 million mainly due to lower expenditure on ALT divestment, remediation and operational activities than anticipated, resulting in reduced spending on consultants, investigations and project-related works.
- Depreciation expense** was higher than the budget estimate by \$0.3 million mainly due to higher asset values following the annual revaluation, resulting in greater depreciation charges than budgeted.
- Grants and subsidies** were lower than the budget estimate by \$0.1 million due to the timing of grant payments occurring later than anticipated and overall grant expenditure being below budgeted levels.
- Other expenses** were higher than the budget estimate by \$3.6 million mainly due to the recognition of Native Title land transfer provisions and other non-routine property-related expenditure that was not anticipated in the budget.
- Other income** was higher than the budget estimate by \$2.1 million mainly due to higher than expected royalty and interest revenue, together with an unbudgeted refund from the discontinued Morrell Park Water Infrastructure project.
- Income received from other public sector entities** was lower than the budget estimate by \$1.0 million due to changes in the timing of ALT divestment activities and related funding requirements during the year, resulting in lower funding received than originally budgeted.
- Resources received from other public sector entities** were higher than the budget estimate by \$1.9 million due to a reassessment of the value of resources allocated by the Department to support the operation of the AAPA, resulting in higher recognised services than budgeted.

Major actual (2026) and comparative (2025) variance narratives:

- Supplies and services** decreased by \$2.4 million mainly due to lower expenditure on ALT divestment, remediation and operational activities during the year.
- Depreciation expense** increased by \$0.4 million due to higher asset carrying values resulting from prior year's revaluation, which led to higher depreciation charges in the current year.
- Other expenses** decreased by \$2.4 million mainly because the significant one-off provision recognised in 2024-25 for eight committed Yamatji land transfers which was not repeated in the current year.
- Other income** increased by \$0.4 million mainly due to the refund from discontinued Morrel Park Water Infrastructure project.
- Income received from other public sector entities** decreased by \$0.5 million due to changes in project funding requirements and the timing of project activities.
- Resources received from other public sector entities** decreased by \$1.0 million due to a lower value of services provided by the Department during the year.

9.2 Statement of financial position variances

Variance Notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Assets					
Current Assets					
Cash and cash equivalents	6,948	12,939	8,005	5,991	4,934
Restricted cash and cash equivalents	-	-	-	-	-
Receivables	915	871	3,028	(44)	(2,157)
Total current assets	7,863	13,810	11,033	5,947	2,777
Non-Current Assets					
Property, plant and equipment	111,604	171,704	153,201	60,100	18,503
Total non-current assets	111,604	171,704	153,201	60,100	18,503
Total assets	119,467	185,514	164,234	66,047	21,280
Liabilities					
Current Liabilities					
Payables	372	198	379	(174)	(181)
Other liabilities	105	-	1	(105)	(1)
Provisions	2,920	10,988	9,063	8,068	1,925
Total current liabilities	3,397	11,186	9,443	7,789	1,743
Non-Current Liabilities					
Provisions	1,365	-	-	(1,365)	-
Total non-current liabilities	1,365	-	-	(1,365)	-
Total liabilities	4,762	11,186	9,443	6,424	1,743
Net assets	114,705	174,328	154,791	59,623	19,537
Equity					
Contributed equity	893	664	664	(229)	-
Reserves	141,570	202,032	182,220	60,462	19,812
Accumulated deficit	(27,758)	(28,368)	(28,093)	(610)	(275)
Total equity	114,705	174,328	154,791	59,623	19,537

¹ These are annual estimates published for the financial year ended 30 June 2026.

9.2 Statement of financial position variances (continued)

Major estimate and actual (2026) variance narratives:

1. **Property, plant and equipment** was higher than the budget estimate by \$60.1 million mainly due to increases arising from the annual revaluation of land and buildings that were greater than anticipated at the time the budget was prepared, resulting in asset values exceeding budget estimates.
2. **Current provisions** were higher than the budget estimate by \$8.1 million mainly due to an increase in Native Title land transfer provisions following the revaluation of committed land parcels, resulting in higher recognised liabilities than budgeted. The variance was also impacted by the budget assuming a portion of provision liabilities would remain non-current.
3. **Non-current provisions** were lower than the budget estimate by \$1.4 million mainly due to the budget assuming a portion of provision liabilities would remain non-current, whereas all provision liabilities were classified as current at 30 June 2026.

Major actual (2026) and comparative (2025) variance narratives:

- A. **Property, plant and equipment** increased by \$18.5 million mainly due to a revaluation surplus recognised during 2025-26.
- B. **Current provisions** increased by \$1.9 million mainly due to increases arising from the revaluation of Native Title land parcels committed for transfer.

9.3 Statement of cash flow variances

	Variance Notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Cash flows from State Government						
Funds from other public sector entities	1, A	4,855	6,303	2,064	1,448	4,239
Net cash provided by State Government		4,855	6,303	2,064	1,448	4,239
Cash flows from operating activities						
Payments						
Supplies and services	2, B	(4,766)	(994)	(2,413)	3,772	1,419
Grants and subsidiaries	3	(175)	(59)	(22)	116	(37)
GST payments on purchases	4	(44)	(293)	(358)	(249)	65
GST payments to taxation authority	5	-	(136)	(36)	(136)	(100)
Other payments	6, C	(99)	(1,840)	(1,196)	(1,741)	(644)
Receipts						
Interest received	7	140	394	353	254	41
GST receipts on sales	8	-	112	102	112	10
GST receipts from taxation authority	9	44	305	297	261	8
Other receipts	10, D	45	1,142	1,667	1,097	(525)
Net cash provided by / (used in) operating activities		(4,855)	(1,369)	(1,606)	3,486	237
Net increase/(decrease) in cash and cash equivalents		-	4,934	458	4,934	4,476
Cash and cash equivalents at the beginning of the period		6,948	8,005	7,547	1,057	458
Cash and cash equivalents at the end of the period		6,948	12,939	8,005	5,991	4,934

¹ These are annual estimates published for the financial year ended 30 June 2026.

9.3 Statement of cash flow variances (continued)

Major estimate and actual (2026) variance narratives:

1. **Funds from other public sector entities** were higher than the budget estimate by \$1.4 million due to additional funding received during the year for ALT divestment activities that was not anticipated in the budget.
2. **Payments for supplies and services** were lower than the budget estimate by \$3.8 million mainly due to delays in remediation and project activities associated with ALT divestment, resulting in lower cash payments than anticipated.
3. **Grant payments** were lower than the budget estimate by \$0.1 million due to the timing of grant payments occurring later than anticipated during the year.
4. **GST payments on purchases** were higher than budget estimate by \$0.2 million due to higher payments to taxable supplies than anticipated in the budget.
5. **GST payments to taxation authority** were higher than budget estimate by \$0.1 million due to GST cash flows are not separately disclosed in the published budget.
6. **Other payments** were higher than budget estimate by \$1.7 million due to higher expenditure on property maintenance, remediation and land management activities, together with payments associated with ALT and Native Title related matters that were not anticipated in the budget.
7. **Interest received** was higher than budget estimate \$0.3 million due to higher cash balances being held during the year than originally budgeted.
8. **GST receipts on sales** were higher than budget estimate by \$0.1 million due to GST cash flows not separately disclosed in the published budget statements.
9. **GST receipts from taxation authority** were higher than budget estimate by \$0.3 million due to higher GST refunds arising from greater payments for taxable supplies than anticipated in the budget.
10. **Other receipts** were higher than budget estimate by \$1.1 million mainly due to royalty revenue, cost recoveries and other income received during the year that was not provided for in the budget estimate.

Major actual (2026) and comparative (2025) variance narratives:

- A. **Funds from other public sector entities** increased by \$4.2 million due to increased funding received for ALT divestment activities.
- B. **Payments for supplies and services** decreased by \$1.4 million mainly because significant remediation activities undertaken in the previous year were not repeated in 2025-26.
- C. **Other payments** increased by \$0.6 million due to higher expenditure on property maintenance, land management activities and Native Title related matters during the year.
- D. **Other receipts** decreased by \$0.5 million due to the timing of royalty income and other recoveries received across the two years.

Certification of key performance indicators

I 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's performance and fairly represent the performance of the Aboriginal Affairs Planning Authority for the financial year ended 30 June 2026.



Anthony Kannis
Director General
Department of Planning, Lands and Heritage
7 September 2026



Outcome and key performance indicators

Outcome 1

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 is managed appropriately, including environmental health, fire management, electrical issues, unsafe structures, damage from season weather impacts and security.

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 the *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

Effectiveness indicator	2024–25 Actual	2025–26 Target	2025–26 Actual
Percentage of works scheduled on the ALT estate at the request of an authorised entity and within a set timeframe	97.1%	80%	87.5%

Explanation for significant variance

The AAPA introduced a replacement KPI in the previous reporting period. Due to the development of new data capture and reporting processes, it was not possible to apply these processes to previous periods and therefore data for the period 2023–24 and earlier 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 sufficient historical data, the 2025–26 target was estimated based on operational feasibility, acknowledging that work is mainly completed in regional and remote locations.

Compared to the target, the higher performance was further supported by increased focus and coordination across government to respond to maintenance, safety and environmental health issues in remote Aboriginal communities as soon as practicable. As a result, a greater proportion of works were scheduled within the prescribed timeframes than originally anticipated.

Compared to the 2024–25 actual, the lower performance was due to maintenance work orders increasing by 37 per cent during 2025–26, with no corresponding increase in dedicated resourcing.

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 per hectare (calculated by the adjusted cost of service) 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 2025–26, the total cost of service was \$13.1 million. This was for land management and maintenance activities across the approximately 21 million-hectare ALT estate, equating to an actual average cost per hectare of \$0.62 for this reporting period. This includes the provision of land to be transferred as committed under ILUA obligations.

Efficiency indicator	2022–23 Actual	2023–24 Actual	2024–25 Actual	2025–26 Target	2025–26 Actual
Average cost per hectare	\$0.42	\$0.46	\$0.84	\$0.53	\$0.62

Explanation for significant variance

The variance between the 2025–26 actual and both the 2025–26 target and 2024–25 actual is primarily attributable to a review of the total cost of service methodology, which resulted in a recalculation of Departmental resources and corporate overheads allocated to activities supporting the ALT estate. The revised allocation more comprehensively reflects the level of administrative, operational and governance support provided by the Department, including resources received free of charge. The result also includes project works, site remediation, maintenance activities and other costs associated with supporting the ALT divestment program and broader estate management activities.

Governance disclosures and policy requirements

Audit and Risk Committee

The Audit and Risk Committee (ARC) has been established as a key component of the Department-AAPA governance framework to enable the achievement of the Government’s 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, aligned to good audit committee practice and in compliance with Treasurer’s Instruction 10. It is independently chaired, has a majority of external members and met five times during the reporting period.

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

• Act of grace payments • Advertising, market research, polling and direct mail • Agency Capability Review • Asbestos management reporting • Compliance with public sector standards and ethical codes • Disability Access and Inclusion Plan outcomes • Employment and industrial relations • Major capital projects • Ministerial directions	• National Agreement on Closing the Gap • Occupational safety, health and injury management • Premier’s Circular 2025/17 • Pricing policies • Recordkeeping plans • Substantive equality • Unauthorised use of credit cards • Western Australian Multicultural Policy Framework • Workforce inclusiveness
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Other legal requirements

Aboriginal Lands Trust remuneration

The remuneration and allowances paid to ALT members are determined by the Minister for Aboriginal Affairs, based on recommendations from the Public Sector Commissioner. The ALT meets six times a year on a bi-monthly basis with additional meetings held as required to perform the ALT’s functions.

Position	Name	Type of remuneration	Period of membership	Base salary/ sitting fees	Gross remuneration
Chairperson	Jeremiah Riley	Per annum	12 months	\$31,750 per annum	\$35,446
Member	Rowena Mouda	Per meeting	12 months	\$825 full-day \$537 part-day	\$9,240
Member	Andrew Dowding	Per meeting	12 months		\$6,468
Member	Cecilia (Cissy) Gore-Birch	Per meeting	12 months		\$924
Member	Brett Lewis	Per meeting	12 months		\$5,544
Member	Eric (Lawford) Benning	Per meeting	12 months		\$7,526
Member	Jamie Strickland	Per meeting	12 months		\$7,392

Note: Gross remuneration includes base pay or sitting fees and superannuation contributions.
It excludes expense reimbursements, travel allowance and training costs.