Government of Western Australia
Department of the Registrar
Western Australian Industrial Relations Commission



2026 Annual Report

Statement of Compliance

The Hon. Simone McGurk BA(Arts) BA(Comms) MLA, Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women.

Annual Report 2025/26

In accordance with section 63 of the *Financial Management Act 2006* (WA), I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of the Registrar, Western Australian Industrial Relations Commission for the financial year ended 30 June 2026.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* (WA).



Susan Bastian
Chief Executive Officer / Registrar

20 August 2026



This Report

This report describes the functions and operations of the Department of the Registrar, Western Australian Industrial Relations Commission (the Department), outlining the activities undertaken to achieve the strategic objectives set for the Department during the reporting year, and present the audited financial statements and performance indicator outcomes for the year ended 30 June 2026.

This report does not include the performance and outputs of the Western Australian Industrial Relations Commission (the Commission), as the Commission reports directly to Parliament via the Chief Commissioner's Annual Report.

Availability and Accessibility of this Report

This report can be downloaded in PDF format from the Department of the Registrar's website at **www.dotr.wa.gov.au.**

Alternative formats are available on request.

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Overview of the Agency



Executive Summary

> *I am pleased to report that the Department of the Registrar, Western Australian Industrial Relations Commission (the Department) has delivered another year of strong performance, continuing to fulfil its responsibilities to Government and the Western Australian community through the effective administration and operation of the State industrial relations system.*



The Department supports the delivery of six interrelated functions:

- Administration of the *Industrial Relations Act 1979* (WA);
- Facilitating community and practitioner access to Western Australia's industrial relations framework;
- Supporting the operations of the Western Australian Industrial Relations Commission (Commission) and its associated tribunals;
- Supporting the operations of the Industrial Magistrates Court of Western Australia (IMC);
- Facilitating the transmission of matters and providing administrative support to the Western Australian Industrial Appeal Court (IAC); and
- Ensuring compliance by registered organisations and industrial agents with the requirements of the *Industrial Relations Act 1979* (WA).

The successful delivery of these functions is underpinned by the Department's core values of excellence in customer service, innovation, respect and integrity. These values guide our approach to service delivery and are reflected in the Department's commitment to accuracy, responsiveness and continuous improvement.

This commitment continues to be reflected in stakeholder feedback. The annual survey of industrial relations participants recorded satisfaction ratings of 100 per cent for both timeliness and accuracy of information provided. Feedback received through surveys of unrepresented parties also demonstrated exceptionally high levels of satisfaction with Registry services and support.

During the reporting period, the Department maintained a strong focus on organisational capability and service excellence in response to significant legislative reform within the Western Australian industrial relations jurisdiction. Key initiatives included the development of comprehensive training programs, enhancement of stakeholder engagement channels, improvements to both face-to-face and digital service delivery, and the strengthening of legal research and knowledge management capabilities.

Legislative amendments introduced additional jurisdictions and alternative pathways for parties seeking access to the Commission and the IMC, resulting in a significant increase in Registry applications. Growth was also evident in small claims in the IMC, and flexible working arrangement dispute referrals.

In response, the Department undertook substantial work to design and implement new procedures, update forms and guidance materials, and strengthen internal knowledge resources. Targeted professional development initiatives were introduced to enhance capability across the Registry workforce, enabling the provision of advanced triage and support services within an increasingly complex legislative environment.

The Department also continued to invest in collaborative partnerships that improve access to justice and community understanding of the industrial relations system. Tailored training resources were developed to support Circle Green Community Legal in delivering community education initiatives, while engagement with industrial organisations remained strong. A proactive education program delivered in partnership with a third-party provider and UnionsWA continues to support permit holders through contemporary right-of-entry training, promoting compliance with the evolving legislative framework.

I acknowledge the valuable contribution of private sector law firms that provide pro bono legal assistance to disadvantaged parties. These services enhance access to justice and contribute to more efficient and equitable outcomes within the industrial relations system. I also recognise the ongoing collaboration with Circle Green Community Legal, which has supported the development of online resources and educational materials that help community members better understand and navigate the various jurisdictions of the Commission and associated courts and tribunals.

I extend my sincere appreciation to the Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women, and to the Chief Commissioner of the Commission for their continued support throughout the year. I also thank the Department's employees, whose professionalism, expertise and dedication ensure the effective administration of the industrial relations system and facilitate seamless access to justice for the Western Australian community.

The Department's strong performance during the year, reflected in stakeholder feedback, survey results and operational outcomes, demonstrates its ongoing success in supporting the work of the Commission, the IMC and the IAC, while delivering high-quality services to registered organisations, industrial relations practitioners and the broader community. I thank all employees and stakeholders for their continued commitment and contribution.



Susan Bastian
Chief Executive Officer / Registrar

Operational Structure

> *The Department's structure reflects the accountabilities placed on the Chief Executive Officer / Registrar detailed in the Public Sector Management Act 1994 (WA) (PSM Act) and the Industrial Relations Act 1979 (WA) (IR Act) respectively.*

The Department

Public sector accountabilities are managed through a corporate governance framework overseen by the Executive team. The framework is designed to ensure appropriate strategic planning, business planning, departmental design and capability, integrity in financial and information management processes, and risk management.

The People and Culture team deliver human resource strategies aligned to Public Sector Commission Standards in human resource management, through the Business Planning and Performance Framework, Performance Development Program, and the Equal Employment Opportunity Management Plan. Each framework contributes to the personal and professional development, effective succession planning and skills retention of a capable and diverse workforce.

A knowledge management function that facilitates records management, research and information management support for Commissioners, the Registrar, Deputy Registrars, departmental employees, and registered organisations is managed by the Information Services team.

The Department's Finance team procures and manages all resources that enable the operations of the Department, Commission and the IMC including physical and virtual infrastructure, financial management, budgeting and facility services.

Industrial relations accountabilities are managed and triaged by the Registry Services team through several workstreams responsible for the Commission, IMC, IAC, Registrar/Clerk of the Court, industrial agents, and registered organisations.

This year, the Registry Services team had an additional focus; the development of educational and support media for all industrial relations stakeholders, pertaining to the legislative changes and respective increased jurisdictional reach of the Commission and the IMC within Western Australia.

Specific written and video material was developed, amongst other things, on hearing processes for self-represented parties, Commission forms were modernised and considerable effort has been applied to the ongoing development of the registry portal. Importantly from a community consultation perspective, the Registry implemented a self-represented parties survey to collect information that drives innovation and improvement of existing processes, whilst also measuring community satisfaction.

Collectively, the Department's people enable access to justice for the community, industrial advocates, registered organisations and State

and local government agencies. These stakeholders are supported and guided to make and respond to applications and commence processes necessary to ensure compliance with state and federal industrial relations legislation.

Our people provide knowledge-based procedural advice and guidance necessary to ensure community access to the jurisdiction to resolve disputes about industrial matters, including any matter relating to the work, privileges, rights or duties of employers or employees in industry.

Senior Officers

Susan Bastian

Chief Executive Officer and Registrar

Susan holds the position of Chief Executive Officer of the Department. She is also appointed as the Registrar of the Commission, the Clerk of the Court to the IMC, and Clerk of the Court to the IAC.

As the Chief Executive Officer, Susan is the Accountable Authority as prescribed in section 52 of the *Financial Management Act 2006* (WA). Susan has extensive experience in industrial relations, dispute resolution, administration, and senior management within the public sector.

Sarah Kemp

Senior Deputy Registrar
(LLB (Hons), NMAS, BSW (Hons)

Sarah has extensive experience in employment law, having previously worked in national and mid-tier law firms. Prior to practising law, Sarah developed a diverse range of professional experience in human resources and equal opportunity in the not-for-profit and government sectors. Sarah is a nationally trained mediator and conciliator and a member of the Resolution Institute.

Peter Groves

Executive Director, Governance and Strategy
(Bach App Sci Psych)

Peter has over 22 years' senior management experience in corporate governance, strategy, and risk and compliance in both the public and private sectors. Additionally, he has extensive experience, as a principal policy adviser within Western Australian Government Ministerial offices, and as a member on national boards and committees dealing with policy, management, and strategy.

Michael Hadfield

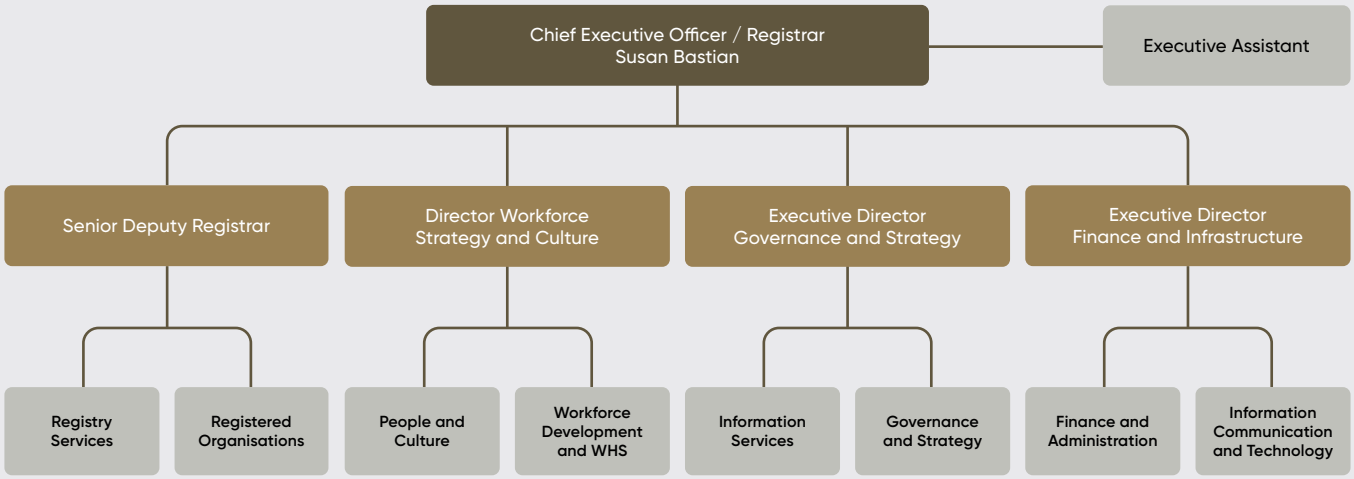
Executive Director, Finance and Infrastructure
(B. Comm, CA, MAICD)

Michael is a Chartered Accountant and a member of the Australian Institute of Company Directors. He has over 21 years' experience as a senior executive in the private sector and has managed large finance and corporate services teams in several industries, as well as serving as a Director and Company Secretary to a number of listed and private companies.

Alison Phillipson

Director, Workforce Strategy and Culture

Alison is an experienced senior leader in corporate services who oversees the Department's People and Culture function. Throughout her public sector career, she has established herself as a highly regarded human resources professional, leading numerous strategic initiatives aimed at strengthening workforce capability and improving organisational performance. Her responsibilities include ensuring compliance with human resource legislation, policies and governance requirements, fostering a positive values-based culture, driving workforce development and capability initiatives, and maintaining a safe and healthy workplace for all employees.



Our Values

Excellence in Customer Service
Provide a professional, effective, and timely service to internal and external customers.

Innovation and Continuous Improvement
Actively explore opportunities to enhance service delivery.

Accountability and Integrity
Consistently display honest, open, and accountable decision making and actions.

Respect and Inclusiveness
Respect for others by promoting equality for all people, valuing diversity and treating everyone accordingly.

Cooperation and Team Spirit
Collaborate and work together to achieve organisational objectives.

Mission Statement

To provide the Western Australian Industrial Relations Commission, and the Industrial Magistrates Court with the support and services integral to enabling the operation of the industrial relations regime in Western Australia.

To provide enhanced knowledge and support services to enable the community, unions, employer associations and government agencies to access the industrial relations jurisdictions of the Commission, IMC and IAC, and to ensure registered organisations and industrial agents comply with their *Industrial Relations Act 1979* (WA) obligations.

Enabling Legislation

The Department was established in 1989 pursuant to section 35 of the *Public Sector Management Act 1994* (WA).

Responsible Minister

The Hon. Simone McGurk BA(Arts) BA(Comms) MLA, Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women.

Administered Legislation

The Department administers the operation of the *Industrial Relations Act 1979* (WA) on behalf of the Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women.

Other Key Legislation Impacting on the Department's Activities

In terms of the performance of its functions, the Department complies with the following relevant written laws:

- *Auditor General Act 2006* (WA)
- *Corruption, Crime and Misconduct Act 2003* (WA)
- *Disability Services Act 1993* (WA)
- *Equal Opportunity Act 1984* (WA)
- *Financial Management Act 2006* (WA)
- *Freedom of Information Act 1992* (WA)
- *Legal Deposit Act 2012* (WA)
- *Library Board of Western Australia Act 1951* (WA)
- *Long Service Leave Act 1958* (WA)
- *Minimum Conditions of Employment Act 1993* (WA)
- *Privacy and Responsible Information Sharing Act 2024* (WA)
- *Procurement Act 2020* (WA)
- *Public Interest Disclosure Act 2003* (WA)
- *Public Sector Management Act 1994* (WA)
- *Salaries and Allowances Act 1975* (WA)
- *State Records Act 2000* (WA)
- *Work Health and Safety Act 2020* (WA)

Performance Management Framework

> *The Department's purpose is to assist the Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women in the administration of the IR Act and is designed to provide the services, support, and infrastructure necessary to enable the Western Australian community to access the Commission, the IMC and the IAC for the purpose of determining and resolving industrial disputes in accordance with the objectives of the IR Act.*

Outcome Based Management Framework

The Department's performance is measured against the efficiency and effectiveness of its service provision to the community, unions, other government departments, local government, and industry stakeholders during their engagement with the Department on matters pertaining to the Western Australian industrial relations regime.

IR Act accountabilities are managed by the Registry Services team through a triage process within several workstreams which correspond to the construction of the IR Act, those being the Commission, IMC, IAC, Registrar's accountabilities, industrial agents, and registered organisations monitoring and compliance.

Such triage includes the provision of advice on processes and the information requirements necessary to access the various jurisdictions. Once applications are filed in the relevant industrial relations jurisdiction, the Department performs administrative and statutory functions to facilitate the relevant jurisdictional processes.

The Registrar regularly consults with the Chief Commissioner, Industrial Magistrates, and community and industry stakeholders on the effectiveness and efficiency of the Department with a view to ensuring optimal service delivery and accountability.

Key Effectiveness Indicators measure the achievement of timeliness in service delivery, and the accuracy and relevance of documentation and information. The Key Efficiency Indicators monitor the relationship between the numbers of applications and the cost associated with delivering the service.

Government Goal:

Strong and Sustainable Finances: Responsible, achievable, affordable budget management.

Departmental Desired Outcome:

The prevention and resolution of industrial relations disputes. In so doing, the Department's activities positively contribute to the government's goal of Strong and Sustainable Finances: Responsible, achievable, affordable budget management.

Services

Service 1

Services and infrastructure support that facilitates access by the community, unions, employer associations, government departments, local governments and industry representatives to the Commission, IMC and IAC.

Service 2

Conciliation and Arbitration by the Commission.

> *Service 2 outcomes are reported by the Chief Commissioner. The Commission relies on the Department to manage and report on its financial affairs; however, its activities are not subject to the reporting requirements placed on the Department. The Commission reports directly to Parliament via an annual report compiled by the Chief Commissioner.*

Key Effectiveness Indicators

- Timeliness of services
- Accuracy and relevance of documentation and information.

Key Efficiency Indicator

- Average cost per application.

Changes to Outcome Based Management Framework

The Department's Outcome Based Management Framework did not change during the 2025/26 reporting period.

Shared Responsibility with Other Agencies

The Department continued its relationships with:

- The Department of Justice, sharing infrastructure in regional areas and administrative support for Industrial Magistrates
- Four small government departments through the provision of payroll and leave reconciliation services delivered under a contractual arrangement with an external service provider, ensuring costs are distributed across each agency.

The various arrangements deliver cost-effective and efficient solutions, enabling the Department to achieve the financial and economic goals set by the government.

Agency Performance



Report on Operations

Actual Results versus Budget Targets

Financial Targets

The information shown in Table 1 demonstrates the Department's financial performance for the year.

Actual Results to Budget Targets	2025/26 Target [1] $000s	2025/26 Actual $000s	Variation [2] $000s	Note
Total cost of services (expense limit) *(sourced from Statement of Comprehensive Income)*	13,785	13,114	671	a
Net cost of services *(sourced from Statement of Comprehensive Income)*	13,705	13,064	641	b
Total equity *(sourced from Statement of Financial Position)*	10,847	12,472	(1,625)	c
Net increase/(decrease) in cash held *(sourced from Statement of Cash Flows)*	(13)	236	(249)	d
Approved salary expense level	7,775	7,472	303	e

***Table 1** – Financial Targets Actual Results versus Budget Targets*

(1) As specified in the Budget Statements.

(2) Further explanations are contained in Notes 2.1, 2.2, 6.3, 9.1 'Explanatory Statement' to the financial statements.

a The variation is mainly due to vacancies during the period and lower than projected supplies and services expenses.

b The variation is mainly due to vacancies during the period and lower than projected supplies and services expenses.

c The variation is mainly due to current and prior year surpluses.

d Net increase in cash and cash equivalents is in line with the reduced expenditure in the financial period.

e The variation is mainly due to actual FTE (full time equivalent) being under establishment levels.

Working Cash Targets

The information shown in Table 2 demonstrates the Department's working cash actual results against budget targets for the year.

Actual Results to Budget Targets	2025/26 Agreed Limit $000s	2025/26 Target [1] / Actual [2] $000s	Variation $000s	Note
Agreed Working Cash Limit (at Budget)	672	672	-	-
Agreed Working Cash Limit (at Actuals)	658	2,358	(1,700)	f

***Table 2** – Working Cash Targets Actual Results versus Budget Targets*

(1) As specified in the Budget Statements.

(2) Further explanations are contained in Notes 2.1, 2.2, 6.3, 9.1 'Explanatory Statement' to the financial statements.

f The Department carries higher current leave liabilities than per statutory requirements, particularly due to higher SAT salary levels for the Commission. In addition, it has also to carry forward funding for projects that have commenced but are to be completed in the next financial year.

Key Performance Indicators

Key Effectiveness Indicator

Effectiveness is measured by the percentage of stakeholders satisfied with the service provided by the Department in relation to timeliness, accuracy, and relevance of information.

The government requires that there be an effective means for preventing or resolving employment disputes between employers and employees. It established the Commission and IMC for this purpose, and the Department is required to ensure the necessary physical and information frameworks, resources and support services are available to achieve their purpose.

The quality of the service provided by the Department significantly affects the ability of the Commission to effectively perform its role. The services provided to the Commission include registry services, support staff, administrative services and infrastructure facilities.

Actual Results to Budget Targets	2025/26 Target [1]	2025/26 Actual	Variation
Timeliness	95%	100%	5%
Accuracy and Relevance of Information	95%	100%	5%

***Table 3** – Key Effectiveness Indicators*

(1) As specified in the Budget Statements.

Timeliness, accuracy and relevance of information are key indicators as they demonstrate that the Department's frameworks, resources and support services are delivered effectively and meet the objectives of the IR Act.

The table reflects that the Actuals for 2025/26 for Effectiveness Indicator for Timeliness exceeded the Target by 5%. The Actuals for the Effectiveness Indicator for Accuracy and Relevance exceeded the Target by 5%.

Key Efficiency Indicator

Service 1: Support to the Commission and IMC.

Efficiency is measured by: The average cost per application.

Key Efficiency Indicators	2025/26 Target [1]	2025/26 Actual	Variation
Average Cost per Application	$3,832	$2,766	$1,066

***Table 4** – Key Efficiency Indicators*

(1) As specified in the Budget Statements.

The cost per application is derived by dividing the total cost for Service 1, by the number of applications and matters received. This measure is impacted by the differing legislative provisions associated with the diverse array of application types and the nuances within the industrial relations regime at any given time – these factors influence the number of applications lodged.

The number of registered and recorded matters for the year was higher than the target, and the average cost per application was $2,766 which is lower than the target cost per application of $3,832. The variance was $1,066 (28%).

Registry Services Overview – Strategy

Each of the new legislative amendments required the finessing of processes and procedures and were often informed by the unique circumstances of specific applications to the Registry.

Notably the expansion in causes of action for sexual harassment matters in connection with work, public sector industrial matters, the introduction of referrals for flexible working arrangement disputes in the Commission and enforcement proceedings in the IMC, and additional access pathways to the IMC for enforcement of new minimum entitlements under the *Minimum Conditions of Employment Act 1993 (WA)*, required ongoing tailoring and adaptation of work processes by employees.

The Department anticipated and identified some unique challenges that have been the subject of ongoing engagement with the Chief Commissioner with a view to adapting information packages and procedures to meet the challenges whilst remaining compliant with regulations.

Such changes have required corresponding development of new procedures and forms, enhancement of existing forms and associated knowledge management activities. The Commission and the IMC's websites have also been enhanced to keep practitioners, the community, registered organisations and other stakeholders in the not-for-profit sector and tertiary sector aware of the evolving jurisdiction of the Commission and the IMC, and implementation of new procedures and processes to support the new jurisdictions.

More broadly, the Department has developed bespoke training in terms of each legislative change, in the first instance primarily for Registry employees. Additionally, the Department modified the training to provide contextually appropriate information to meet the needs of other departmental employees and to assist industry partners such as Circle Green Community Legal to develop its own knowledge packages for the community.

Each of these activities was the outcome of ongoing departmental reviews of the structure and the technical capability of the Registry in the context of the legislative amendments. These actions have placed the Department in good stead to meet the increased demand on our people in terms of administrative workload and knowledge management, and contextualised support to the cohort of applicants, respondents, and industrial practitioners within the new jurisdictions.

Of note, the local government sector continues to receive focus to imbed its transition into the state jurisdiction. The Registry team continues to finesse guidance materials to assist local government representatives to participate in the state jurisdiction, in addition to the Registry team providing procedural information and support. This work has been informed by data tracking and analysis which identified trends and nuances associated within the local government jurisdiction.

Registry Services Overview – Operations

The Registry team is responsible for ensuring the information contained in applications and claims prior to the commencement of tribunal and court proceedings, are compliant with applicable legislation, regulations and practice directions, with a view to ensuring the efficiency of the various jurisdictions.

Parties to applications and claims are provided with procedural guidance to enable them to appropriately prepare their documentation, manage their expectations and build their confidence to navigate the processes to commence and progress their matter. Other functions of the Registry team include:

- Maintaining state awards and industrial agreements and publishing award variations.
- Monitoring and ensuring registered employee and employer organisations comply with their IR Act accountabilities, including reviewing and processing annual returns, election requests and right of entry permit applications.
- Providing judicial support to the IMC, including research, assistance with the preparation of pre-trial conferences by the Clerk of the Court, editing of draft reasons for decisions and court officer support during proceedings.

In terms of all these activities, the Department's annual KPI survey results and survey of self-represented parties in the Commission consistently demonstrate the strong commitment of our people to providing high quality and professional support to stakeholders, industrial relations practitioners, and the community.

The commitment to providing contextually appropriate information and the facilitation of navigation through the various jurisdictions is demonstrated again this year by the consistently positive feedback and high satisfaction ratings provided by stakeholders.

The importance of interaction between the Registry team and the community cannot be underestimated. Applications and claims are often of unique structure or composition, therefore requiring technical knowledge to enable access to the various jurisdictions.

Where parties require additional support to address inclusion and access needs due to, for example, disability or language barriers, the Registry team utilise appropriate support and technologies to make the process as accessible and convenient as possible.

Our Registry team is adept at tailoring support to effectively meet the challenges that arise in circumstances of specific need or significant levels of disadvantage.

Registry – IMC Operations

The IMC exercises state jurisdiction conferred under the IR Act, other state employment-related legislation, and federal civil jurisdiction conferred under the *Fair Work Act 2009* (Cth) (FW Act). The IMC exercises both general and prosecution powers, as defined in section 81CA of the IR Act.

The IMC's jurisdiction operates contiguous to that of the Commission and, although part of the same industrial relations framework, is quite separate.

The IMC addresses alleged breaches of legislation and industrial awards and agreements made under the state IR Act and the FW Act.

The IMC also exercises prosecution powers in accordance with the *Criminal Procedure Act 2004* (WA). Matters under this jurisdiction include legislative obligations arising out of the *Children and Community Services Act 2004* (WA) relevant to the employment of children.

The Registry team provides the jurisdictional support necessary for the functioning of the IMC from commencement to the cessation of matters including:

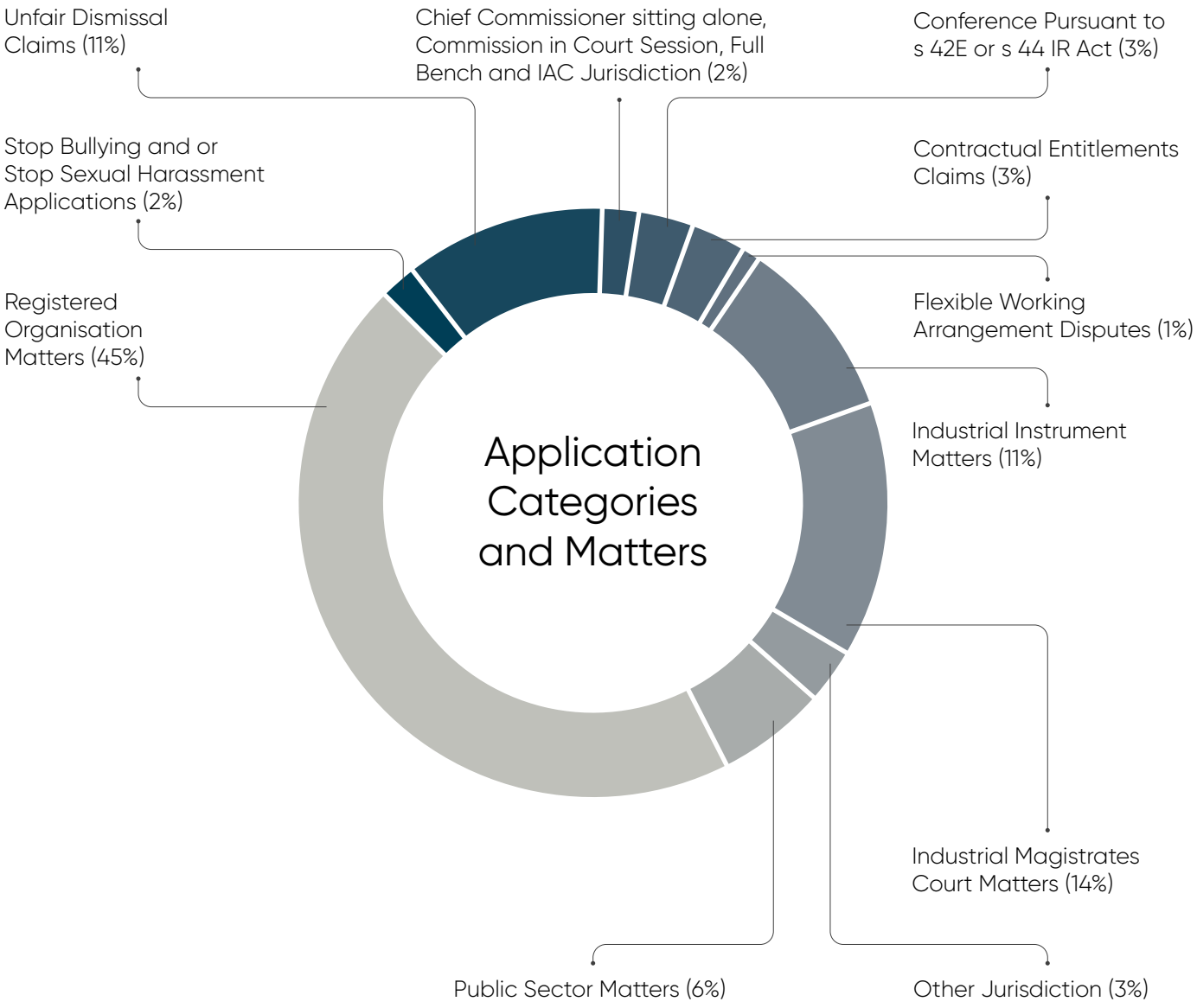
- All administrative functions
- Court officer functions during pre-trial conferences, court hearings and trials
- Undertaking research and overseeing case management of claims
- Proofreading and issuing of decisions and orders; and
- Engaging with parties on enquiries about appeal rights once final orders have been made or next steps.

The increasing legislative complexity of the industrial relations regime has required the development of enhanced research and knowledge management functions to support the Registry team, Registrar, Commissioners and Industrial Magistrates, and is a collaborative effort between the Registry team and the Department's Information Services team. Matters can require many hours of preparation and research prior to listing pre-trial conferences, hence the need for advanced research and legislative knowledge. The Registry team consistently receives high praise from Industrial Magistrates for their service delivery and capability.



Registry – Application Categories and Matters

Although not a comprehensive collection of data, the diagram below disaggregates, by percentage, 1,363 of the applications received across multiple categories during the reporting period.



Notes for above chart:

The category identified as Chief Commissioner sitting alone, Full Bench and IAC Jurisdiction matters include:

- Appeals against decisions of the Commission and IMC
- Commission in Court Session matters
- Applications for stay of operations of an order pursuant to section 49 of the IR Act.

The category identified as Other includes:

- Applications to review a decision of the Construction Industry LSL Payments Board
- Appeals pursuant to the *Vocational Education and Training Act 1996* (WA)
- Matters before the Road Freight Transport Industry Tribunal
- Matters before the Work Health and Safety Tribunal
- Requests for mediation pursuant to the *Employment Dispute Resolution Act 2008* (WA)
- Matters before the Police Compensation Tribunal.

The statistics to the right provide the actual number of applications in each of the categories included in diagram 2.

These figures, however, do not capture the significant liaison, knowledge management, support and triage activities engaged in by the Registry team to bring the matters within the various jurisdictions.

Importantly, there are some 465 other matters and applications that have required services from the Registry that are not captured in these statistics that represent complex areas of the industrial relations regime. Of that number, there were 392 matters and applications that required detailed procedural advice from the Registry team beyond the scope of standard processing work.

60% of these matters proceeded to formal filing, some matters had to be closed administratively, and others were not pursued following procedural advice provided by the Registry in relation to the jurisdiction of the Commission and the IMC.

	Total Number Filed
Public Sector Matters	88
Contractual Entitlements Claims	41
Unfair Dismissal Claims	146
Stop Bullying/Stop Sexual Harassment Orders	24
Flexible Working Arrangement Disputes	7
Conferences Pursuant to s 42E or s 44 IR Act	37
Industrial Instrument Matters	144
Industrial Magistrate Court Matters	198
Registered Organisation Matters	608
Chief Commissioner sitting alone, Commission in Court Session, Full Bench and IAC Jurisdiction	29
Other Jurisdiction	41
Total	**1,363**

***Table 5** – Types of applications and matters within the state industrial relations system*

Registry – Awards and Agreements

The preparation, coordination and administration associated with the State Wage Case and the communication of the decision to the community is a significant undertaking involving many areas of the Department. The State Wage Case (SWC) project commences in the first quarter of the year concluding with the publication of three special editions of the Western Australian Industrial Gazette during August, in addition to the usual gazette.

SWC preparation includes, amongst other things, the updating of the prescribed salary cap of the Commission pursuant to regulations 5 and 6 of the *Industrial Relations (General) Regulations 1997* (WA) as well as other award provisions including location allowances. This involves obtaining data from the Australian Bureau of Statistics and applying indexation formulas as prescribed by the regulations.

Upon approval by the Chief Commissioner, the Registry distributes this information to our external stakeholders such as the Private Sector Labour Relations team in the Department of Local Government, Industry Regulation and Safety, UnionsWA and CCIWA in advance of 1 July to ensure that their information can be appropriately updated. The Registry similarly updates all relevant sources of information for members of the public.

The Registry team is responsible for ensuring all calculations and relevant updates to 209 state awards are finalised and published in accordance with the Commission's annual State Wage order.

Work on the SWC continues beyond July as improvements are identified every year at a departmental level and at an industrial level, with issues such as awards falling behind the minimum wage provisions requiring formal applications to update them. This work is undertaken by the Registry team in co-ordination with the Chief Commissioner's Chambers in anticipation of the next SWC.

Of 223 active awards, currently 209 awards are affected by the State Wage order and 80 awards are affected by the Location Allowance General Order.

The Department is also responsible for the administration associated with 478 active industrial agreements and new State instruments within the jurisdiction of the Commission.

Registry – Registered Organisations

Ensuring legislative compliance is the foundational responsibility of the Registered Organisations team, in pursuit of which, processes and procedures have been developed to better track legislative compliance by registered employee and employer representative bodies. Specific attention is paid to their respective financial, officer, and membership records utilising compliance tracking tools which facilitate oversight of key legislative deadlines and organisational accountabilities.

Importantly, this proactive approach to Registered Organisations compliance enables streamlined assessment and identification of trends in areas where more assistance on statutory obligations can be provided to organisations to strengthen their compliance activities.

The tracking outcomes have also enabled the Department to proactively arrange meetings with secretaries of organisations where specific concerns arise in statutory reporting. This action builds rapport and provides encouragement for those organisations to continue to engage with the Department and seek assistance as required. Where this liaison has occurred, subsequent organisational governance demonstrates an increase in compliance reporting. The Department also strengthened its professional relationship with the Fair Work Commission in recognition of the significant reporting overlap between organisations registered under the IR Act and Western Australian branches concurrently registered under the FW Act.

The Department has observed an increase in providing support for organisations undertaking rule alterations. This involves early engagement with representatives to discuss proposed changes, reviewing materials before they are provided to members, and providing guidance on the procedural requirements of the alteration process set out within its rules. This proactive approach helps minimise compliance issues when the Registrar and Commission formally deal with the application.

Given the legislative amendments pertaining to Right of Entry, a dedicated right of entry permit holder webpage and search function was launched on the Commission's website to improve service delivery and transparency for external stakeholders. The page helps registered organisations track current permits and expiry dates and provides reliable information for the public on authorised representatives.

While the transitional period prescribed by the legislation concluded in this period, the Department continued its work with external stakeholders to consult about future training provider opportunities. The Department also consulted with UnionsWA about its affiliated members' experience with the transition to ensure the next permit application cycle is as streamlined as possible.

This period also saw the Registrar initiate proceedings before the Commission in Court Session to revoke the right of entry permit held by an authorised representative on the basis that they did not meet the fit and proper person criteria, the first time the new legislation was before the Commission since its introduction in 2025. The decision issued by the Commission in Court Session, which resulted in the authorised representative's permit being revoked, provides a thorough analysis of the Commission's interpretation of the new provisions and provides guidance for registered organisations around the threshold of expectations placed on the conduct and behaviour of authorised representatives by the Commission.

This financial year, Registered Organisations reported a combined membership of 199,658 members.

In the 2025/26 financial year, registered organisations submitted:

- 188 reporting requirements in accordance with the IR Act
- 10 applications for amendments to, or substitution of, the registered rules of an organisation
- 8 requests for the administration of the conduct of elections for committees of management
- 276 requests for the issue of right of entry permits, 9 requests for the extension of an expiry date of right of entry permits, and 108 requests for permits to be revoked.

Applications for right of entry permits can be dealt with by the Commission, or by the Registrar under a delegation made by the Commission pursuant to section 96(2)(c) of the IR Act. Of the 276 requests for permits to be issued this financial year, 13 were determined by the Commission and the remainder dealt with by the Registrar.

12 applications were made by members of registered organisations seeking a review of or the enforcement of the registered rules of an organisation, with the Registrar initiating a further 2 conterminous applications.

Registry – Right of Entry Permits

Right of entry is an important tool for unions to ensure industrial relations laws are observed in the workplace. Such permits allow authorised union officials to enter the workplaces of relevant employees who are a member of, or eligible to be a member of, the relevant union.

As of 30 June 2026, the Department has 262 active permits.

Registry – Access to Justice

Quality community engagement is the focus of our Access to Justice initiative, designed to enable all members of the community and industrial relations practitioners to access the information they require when they need it. Unrepresented parties are often vulnerable or disadvantaged members of the community, seeking assistance and guidance on how to resolve industrial relations disputes and related issues. Registry staff, as the first point of contact, triage inquiries to identify which matters may be relevant to the jurisdictions and provide procedural information and referral to support services, where appropriate.

The Commission's Pro Bono Scheme is an additional avenue to enhance access to justice. Referrals for pro bono assistance are at the discretion of a relevant Commissioner or the Registrar. The Department administers the scheme, and referrals are generally made by Commissioners who have identified that a party would otherwise experience significant barriers to appropriately access the Commission and protect their rights.

There is no obligation for a Commissioner or Registrar to refer an unrepresented party for assistance, and there is no guarantee a legal practitioner will be available to accept the referral. However, where an employer or employee is assessed as eligible for the scheme, all endeavours are made to secure pro bono assistance from a participating law firm.

The scope of the scheme includes most areas of the Commission's jurisdiction, except for the Commission sitting as the Work Health and Safety Tribunal.

Eligibility for the scheme is assessed against several criteria, including:

- Financial and/or social disadvantage
- Capacity, financial or otherwise, to access a fee for service lawyer, union or professional association
- The existence of barriers to accessing the justice system including mental and physical disability, languages other than English, cultural requirements, literacy difficulties or homelessness
- The complexity of the matter, including whether the applicant for the scheme is experiencing significant difficulties understanding the process to which they are a party.

The Department has built strong relationships with private sector law firms, who enable access to pro bono legal advice. The Commission, Registrar and the Department acknowledge the continuing, generous participation of the following law firms and organisations:

- Ashurst Australia
- Clayton Utz
- DLA Piper
- Jackson McDonald
- Mare Lawyers / Workwise Advisory Services
- MDC Legal
- MinterEllison
- John Curtin Law Clinic.

Participating law firms provide valuable time and expertise to members of the community who would otherwise not have access to legal support.

Similarly, the Department continues to have a strong working relationship with Circle Green Community Legal, including agreed arrangements for warm referrals. The Department regularly partners with Circle Green Community Legal with a view to enhancing information and video resources for the public seeking support to access the Commission and IMC jurisdictions.

The Department is grateful for the ongoing collaborative relationship with Circle Green Community Legal. This collaboration involves a shared commitment to increasing the community's access to information and demystifying the processes associated with lodging and pursuing an application or claim within the various jurisdictions.

The Registrar / Clerk of the Court / Senior Deputy Registrar

The Registrar of the Commission is appointed under the IR Act as the Clerk of the Industrial Magistrates Court (Clerk), a power that can be delegated by the Registrar to a Deputy Registrar.

The Clerk is responsible for conducting pre-trial conferences for claims under the court's general jurisdiction, except for those claims seeking to enforce orders of the Commission and claims under the *Construction Industry Portable Paid Long Service Leave Act 1985* (WA).

Pre-trial conferences enable early intervention and often pragmatic resolution of otherwise difficult and complex industrial matters, at minimal cost.

In the last financial year, 198 applications were lodged for matters falling within the IMC jurisdiction, including:

- Small claims under the FW Act, which increased by 80% accounting for just over a third of all claims lodged and were largely responsible for the Court's overall increase in applications
- Alleged breaches of state and federal legislated minimum entitlements and industrial instruments of the FW Act and IR Act
- Damaging action claims as set out in Part 6B of the IR Act
- Matters pursuant to the *Construction Industry Portable Paid Long Service Leave Act 1985* (WA).

In this reporting period, the Clerks of the Court conducted 100 pre-trial conferences to assist the parties to reach, or work towards, a resolution of the dispute. The contribution made by the Registrar and Deputy Registrar to the efficient and effective operations of the industrial relations regime remains substantial, given that most matters listed for a pre-trial conference are resolved at conference or prior to a court determined hearing. Only 27% of matters that concluded in this reporting period required a court determination to resolve the dispute. 37% of claims resolved in the Registry prior to any conference or proceeding being held for the matter. Of the matters that progressed beyond Registry, 57% resolved outside of a court hearing, including at or as a result of a pre-trial conference.

The Industrial Magistrates convened a hearing on 204 occasions this financial year, an increase of 21% on the previous year, and resolved 72 matters, an increase of 53%. Wages were awarded in 34 instances, totaling $395,123.

Industrial Magistrates imposed $545,552 in penalties in resolution of 17 applications, a 55% increase over last financial year.

In most instances, applications for penalty orders require a separate hearing once the substantive matter has been determined and require written reasons to be published.

Industrial Magistrates issued written reasons for decision on average 63 days from the date of hearing.

Corporate Operations

Corporate services are provided variously by the Finance, People and Culture, Governance and Strategy, Information Services, and Information and Communications Technologies (ICT) teams.

The activities of each team are focused on achieving the performance and delivery goals of the Chief Executive Officer / Registrar, the objectives of the IR Act, and ensuring compliance with public sector standards and the legislative accountabilities of the *Public Sector Management Act 1994* (WA).

Finance and Administration

The Finance team continued to provide strong financial governance throughout the year, ensuring the Department's financial resources and assets were managed effectively, transparently and in accordance with the *Financial Management Act 2006* (WA), Treasurer's Instructions, applicable accounting standards, and government policies.

Beyond its compliance responsibilities, the team played a key role in supporting informed decision-making through budgeting and forecasting, risk management and performance reporting. Performance against the Department's

integrity framework demonstrated a strong commitment to sound financial governance, with the Finance team maintaining robust internal controls and proactively managing financial and operational risks.

The annual Integrity in Financial Management review identified a high level of maturity across all key elements of public sector financial management. This outcome reflects the Department's ongoing focus on continuous improvement, effective financial oversight and the strengthening of governance practices.

In December 2025, the Office of the Auditor General again recognised the Department as a Best Practice Entity following its assessment of the Department's financial administration capability and preparedness for the 2024–25 financial year. This recognition highlights the Department's consistent achievement of high standards in financial management, financial reporting, internal control and accountability, and reinforces its commitment to the responsible stewardship of public resources.

Information Services

The Information Services team supports the Commission, IMC, the Department and external stakeholders by delivering research, information management, document management and specialist library services. The team manages the Department's Electronic Document and Records Management System, maintains the Commission's specialist legal library collection of electronic and hard copy resources, and produces the Western Australian Industrial Gazette (WAIG).

The team delivers induction, training and user education programs for Commissioners and employees, including legal research training facilitated by Thomson Reuters, LexisNexis and Wolters Kluwer through in-house and online delivery. It also develops tailored guidance and resources to support effective records and information management, legal research and the use of library resources.

In conjunction with the Information Governance Committee, Information Services supported the Department's rollout of Copilot Chat by developing guidance materials, SharePoint resources and user education initiatives, and delivering information sessions on the responsible use of generative artificial intelligence.

Integrity, privacy, confidentiality and risk management are central to the team's records and information management responsibilities. During the reporting period, the team completed an Integrity in Records Management review, which demonstrated strong compliance with recordkeeping and integrity standards.

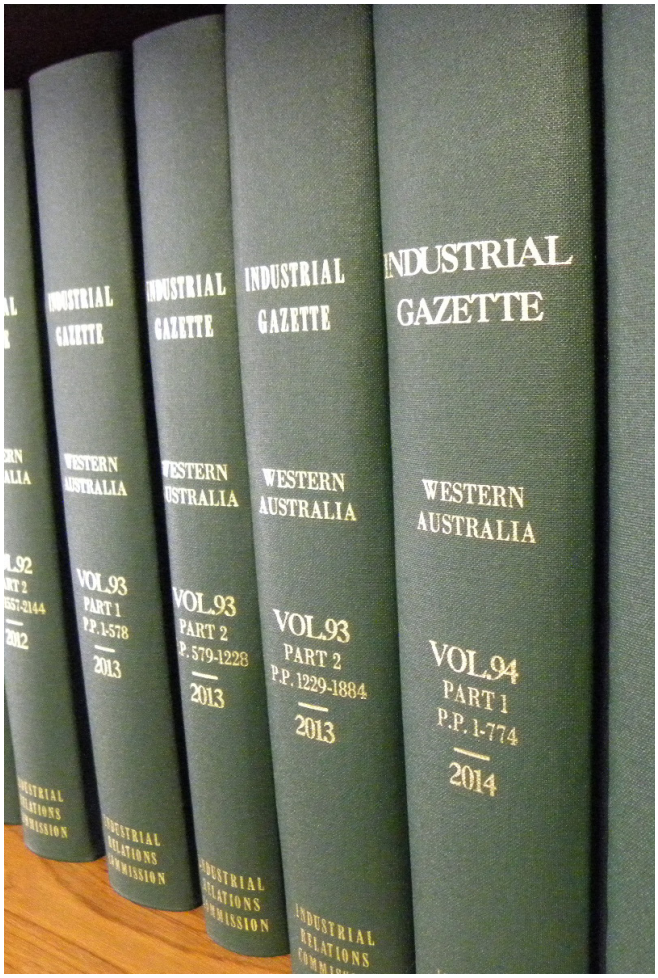
Section 93(3) of the IR Act requires the publication of awards, orders and other prescribed notices. The WAIG fulfils these statutory obligations within required timeframes and remains an important resource for researchers, employers, employees and their representatives in relation to decisions of the Commission and the IMC.

Publication of the WAIG is a significant annual undertaking, particularly following the State Wage Case, which impacts 209 awards. Three additional WAIG editions are produced each August to meet publication requirements.

During the reporting period, Information Services fulfilled 117 research and information requests from the Commission, IMC, Registry and members of the public, including 31 complex research requests.

Information Services delivered a range of current awareness services, including daily media monitoring, government and industry reporting alerts, professional development notifications, Hansard Roundup, Legislation Updates and summaries of key statistical releases from the Australian Bureau of Statistics, industry publications and government reports. During the reporting period, the team published more than 373 news and current awareness alerts.

Overall, Information Services managed more than 51,471 registered records during the reporting period and completed quality assurance activities for more than 41,906 registered digital documents. The team also registered 547 court orders and 415 transcripts and supported the finalisation and sentencing processes for more than 884 court matters. These activities supported the accurate management of records, court documentation and information assets across the Department and Commission.



373
news and current awareness alerts

51,471
registered records

41,906
quality assured registered digital documents

547
court orders registered

People and Culture

This year, the People and Culture team has focused on embedding the Public Sector Commission's Skills Academy initiative into the Department's learning and development program, while ensuring that internal processes and guidance for managers effectively supported its implementation.

During the reporting period, the team operationalised the Workforce Plan, strengthening workforce capability and fostering career development for employees. Key activities included commencing the development of succession planning activities for critical roles and enhancing analytical reporting tools to support senior management in both operational and strategic decision-making.

Similarly, the Equal Employment Opportunity (EEO) Management Plan and the Multicultural Framework Plan remained integral components of the Department's people and culture agenda, driving a range of workforce initiatives and organisational practices. Through the implementation of these plans, the Department continued to promote an inclusive workplace culture that values diversity, supports equitable employment opportunities, and recognises the benefits of a workforce that reflects the community it serves. Activities undertaken during the reporting period contributed to promoting diversity and inclusion principles, enhancing understanding of cultural diversity, and supporting a workplace environment in which all employees are respected, supported and able to contribute to their full potential.

The Department has established a clear alignment between the CEO/Registrar's accountabilities and key organisational functions through its Business Planning and Performance Framework. This framework underpins the performance development program, providing employees with a clear understanding of how their work contributes to organisational outcomes and strategic priorities. During the reporting period, the People and Culture team increased participation in the program, supporting a culture of accountability, continuous improvement, and personal responsibility for learning and development.

This year's learning and development initiatives have centred on integrity, leadership development including programs supporting women in leadership, the Leadership Expectations self-paced learning program, enhanced communication skills, and the commencement of artificial intelligence (AI) training.

Organisational design remained a continuing focus throughout the reporting period, reflecting the increased workload associated with the introduction of new industrial relations jurisdictions, implementation of the Skills Academy initiative, integrity-related priorities, and the Government's broader 2025–28 cyber security agenda.

To support workforce planning and service delivery, informal capability reviews were undertaken across the Department to inform resourcing and recruitment decisions within business areas. In addition, the departmental Capability Review conducted in February 2026 provided assurance that appropriate resources, systems and activities were in place to support effective service delivery and maintain alignment with Public Sector standards.

Other key areas of focus for People and Culture included the implementation of sector-wide recruitment reform initiatives across the Department, as well as the achievement of formal carer friendly employer accreditation, recognising the Department's commitment to supporting employees with caring responsibilities.

Work Health and Safety (WHS) and Wellness

The Department's ongoing commitment to workplace health and safety is reflected in its comprehensive WHS framework, which includes a dedicated WHS Committee supported by the Executive, robust hazard, risk and incident management processes, proactive ergonomic assessments, qualified first aid officers, and accredited WHS representatives.

All employees complete annual WHS training, covering relevant policies and procedures as well as their individual obligations and responsibilities. WHS representatives undertake regular workplace inspections to identify and minimise potential hazards, reporting findings to the WHS Committee. The Committee plays a key role in maintaining ongoing safety discussions across the Department's operations and ensuring WHS issues are appropriately managed and escalated where necessary.

The Department has also appointed accredited Mental Health First Aid Officers who are available to support colleagues and customers experiencing mental health challenges or crisis situations. Mental health awareness initiatives and employee assistance programs are actively promoted to all employees, with mental health awareness training provided to new starters as part of their induction.

In addition, the Department recognises and promotes important mental health initiatives throughout the year, including events such as R U OK? Day.

A range of health and wellbeing initiatives are available to all employees, including:

- Ergonomic assessments
- Ergonomic workstations
- Skin cancer screening
- Mental health awareness webinars
- Lunch and learn sessions on nutrition and exercise
- Promotion of exercise through bi-annual stepping challenges.

These initiatives support the Department's commitment to fostering a safe, healthy and positive workplace for all employees.

Information and Communication Technology (ICT)

The ICT team's planning and migration of all operational servers to the Cloud has ensured the Department, Commission, and IMC can operate digitally via Virtual Personal Networks (VPN), Zoom and Teams software in the event of a reoccurrence of COVID-19 or any other interruption to normal operations.

The team has put considerable resources into enhancing compliance with the whole of government cyber security and Essential 8 initiatives and cyber security policy framework. Notably, enhancements have been made to endpoint management and vulnerability management capabilities, which ensured compliance targets were met.

The significant focus by the ICT team has remained on the development of a Digital Registry using modern website architecture, that will enable parties and representatives to securely create and manage their own unique account, easily lodge forms and documents online, save and resume forms prior to lodgement, as well as review forms and documents filed or served through the Digital Registry.

It is intended that parties will also be able to monitor the progress of their matter as it proceeds through the Commission.

The Digital Registry service provides an improved online portal for matters before the Commission and marks a substantial shift into the digital era, with a focus on improved access and user experience. Similarly, enhancements are being made for IMC processes in preparation for impending legislative amendments within this jurisdiction.

The Digital Registry portal development is by nature incremental and impacted by other government priorities including cyber security enhancements, which has meant that development progress is sometimes contingent upon the progress of other system changes driven by the cyber security policy.

The ICT team is integral to the operations of the Commission, IMC and Department, ensuring business continuity through proactive and timely service delivery.



Significant Issues Impacting the Agency



Current and Emerging Issues and Trends

The *Industrial Relations Legislation Amendment Act 2021* (WA) expanded the jurisdictional responsibilities of the Department. Notably, local government amendments and those impacting the IMC will continue to require considerable attention in the coming year given the need for ongoing transitioning of the local government sector in the Western Australian jurisdiction, and revision of all forms and regulations required to instigate proceedings within the jurisdiction of the IMC.

Changes in Written Law

The Department has and will continue to consult with the Fair Work Commission and Western Australian Industrial Magistrates on the new damaging action provisions introduced by the *Industrial Relations Legislation Amendment Act 2021* (WA).

The Registrar and the Registry team will continue professional development training and make amendments to IMC forms and procedures to ensure smooth implementation and effectiveness of the amended provisions.

Likely Developments and Forecast Results of Operations

Given the operationalisation of most legislative amendments, the Department will continue to finesse processes and mechanisms to improve efficiency and ensure the continued effective administration of the industrial relations regime and support for the community, Commission, IMC, IAC, registered industrial organisations, and industrial and legal representatives.

Disclosures and Legal Compliance



Audit Opinion

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Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Department of the Registrar, Western Australian Industrial Relations Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission (Department) 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; and
- 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 Department 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 Chief Executive Officer for the financial statements

The Chief Executive Officer 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 it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Chief Executive Officer 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 Department.

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 Department. The controls exercised by the Department 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 Department 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 Chief Executive Officer's responsibilities

The Chief Executive Officer 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.

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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 Department 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 Department 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 Department's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Chief Executive Officer's responsibilities for the key performance indicators

The Chief Executive Officer 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 Chief Executive Officer 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 Chief Executive Officer 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 Department'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 - 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

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documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Chief Executive Officer 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 Department for the year ended 30 June 2026 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department'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 Department to confirm the information contained in the website version.



Mikey Fiorucci
A/Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 August 2026

Certification of Financial Statements

Certification of Financial Statements for the Year Ended 30 June 2026

The accompanying financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* (WA) from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2026 and the financial position at 30 June 2026.

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



Susan Bastian
Accountable Authority

13 August 2026



Michael Hadfield
Chief Finance Officer

13 August 2026

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 $000	2025 $000
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	8,532	7,799
Supplies and services	2.2	1,057	1,173
Depreciation and amortisation expenses	4.1, 4.2, 4.3	187	169
Finance costs	6.2	10	10
Accommodation expenses	2.2	2,564	2,515
Other expenses	2.2	764	702
Total Cost of Services		**13,114**	**12,368**
INCOME			
User charges and fees	3.2	38	38
Other income	3.3	12	3
Total Income		**50**	**41**
NET COST OF SERVICES		**13,064**	**12,327**
INCOME FROM STATE GOVERNMENT			
Service appropriation	3.1	13,516	13,072
Resources received	3.1	77	35
Total Income from State Government		**13,593**	**13,107**
SURPLUS/(DEFICIT) FOR THE PERIOD		**529**	**780**
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**529**	**780**

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTE	2026 $000	2025 $000
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	8,823	8,617
Receivables	5.1	87	97
Amounts receivable for services	5.2	160	160
Other current assets	5.3	604	331
Total Current Assets		**9,674**	**9,205**
Non-Current Assets			
Receivables	5.1	285	255
Amounts receivable for services	5.2	4,138	4,084
Property, plant and equipment	4.1	637	317
Right-of-use assets	4.2	121	132
Intangible assets	4.3	48	72
Total Non-Current Assets		**5,229**	**4,860**
TOTAL ASSETS		**14,903**	**14,065**
LIABILITIES			
Current Liabilities			
Payables	5.4	384	325
Lease liabilities	6.1	47	43
Employee related provisions	2.1(b)	1,563	1,411
Total Current Liabilities		**1,994**	**1,779**
Non-Current Liabilities			
Lease liabilities	6.1	81	96
Employee related provisions	2.1(b)	356	300
Total Non-Current Liabilities		**437**	**396**
TOTAL LIABILITIES		**2,431**	**2,175**
NET ASSETS		**12,472**	**11,890**
EQUITY			
Contributed equity		453	400
Accumulated surplus/(deficit)		12,019	11,490
TOTAL EQUITY		**12,472**	**11,890**

The Statement of Financial Position should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	CONTRIBUTED EQUITY	ACCUMULATED SURPLUS / (DEFICIT)	TOTAL EQUITY
	$000	$000	$000
Balance at 1 July 2024	**345**	**10,710**	**11,055**
Surplus	-	780	780
Total comprehensive income for the period	-	780	780
Transactions with owners in their capacity as owners:			
Capital appropriations	55	-	55
Total	55	-	55
Balance at 30 June 2025	**400**	**11,490**	**11,890**
Balance at 1 July 2025	**400**	**11,490**	**11,890**
Surplus	-	529	529
Total comprehensive income for the period	-	529	529
Transactions with owners in their capacity as owners:			
Capital appropriations	53	-	53
Total	53	-	53
Balance at 30 June 2026	**453**	**12,019**	**12,472**

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

PRIMARY FINANCIAL STATEMENTS

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 $000	2025 $000
CASH FLOWS FROM THE STATE GOVERNMENT			
Service appropriations		13,302	12,850
Capital appropriations		53	55
Holding account drawdowns		160	160
Net cash provided by the State Government		**13,515**	**13,065**
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(8,250)	(7,671)
Supplies and services		(1,013)	(951)
Accommodation		(2,789)	(2,509)
GST payments on purchases		(511)	(468)
Other payments		(653)	(705)
Receipts			
User charges and fees		50	40
GST receipts on sales		13	22
GST receipts from taxation authority		366	443
Net cash provided by/(used in) operating activities		**(12,787)**	**(11,799)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(429)	(187)
Net cash provided by/(used in) investing activities		**(429)**	**(187)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal element of lease payments		(63)	(63)
Net cash provided by/(used in) financing activities		**(63)**	**(63)**
Net increase/(decrease) in cash and cash equivalents		236	1,016
Cash and cash equivalents at the beginning of the period		8,617	7,621
Adjustment for the reclassification of accrued salaries account		(30)	(20)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	**8,823**	**8,617**

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

1. Basis of preparation

General
The Department 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' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 13 August 2026.

Statement of compliance
The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – 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 goods and services tax (GST), except that the:
(a) amount of GST incurred by the Department as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
(b) receivables and payables are stated with the amount of GST included.

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

Contributed equity

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, as 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 where an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

1) Property, Plant & Equipment reconciliations;
2) Intangible Asset reconciliations; and
3) Right-of-Use Asset reconciliations.

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.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department'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 Department in achieving its objectives and the relevant notes are:

	Notes	2026 $000	2025 $000
Employee benefits expenses	2.1 (a)	8,532	7,799
Employee related provisions	2.1 (b)	1,919	1,711
Other expenditure	2.2	4,385	4,390

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2.1 (a) Employee benefits expenses

	2026 $000	2025 $000
Employee benefits	7,641	7,018
Superannuation - defined contribution plans	891	781
Employee benefits expenses	8,532	7,799
Add: AASB16 Non-monetary benefits (not included in employee benefits expense)	64	65
Less: Employee contributions	1	2
Total employee benefits provided	8,595	7,862

Employee benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as motor vehicles) for employees.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes, or other superannuation funds.

AASB 16 Non-monetary benefits: Non-monetary employee benefits, predominantly relating to the provision of Vehicle benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee contributions: Contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2.1 (b) Employee related provisions

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2026 $000	2025 $000
Current		
Employee benefits provision		
Annual leave	655	580
Long service leave	895	820
	1,550	1,400
Other provisions		
Employment on-costs	13	11
	1,563	1,411
Non-current		
Employee benefits provision		
Long service leave	353	297
	353	297
Other provisions		
Employment on-costs	3	3
Total non-current employee related provisions	356	300
Total employee related provisions	1,919	1,711

Annual leave liabilities: Classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as the Department does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.2 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Department's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2026 $000
Employment on-costs provision	
Carrying amount at start of period	14
Additional / (reversals of) provisions recognised	2
Carrying amount at end of period	16

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

2.2 Other expenditure

	2026 $000	2025 $000
Supplies and Services		
Consumables	443	437
Communications	79	77
Court reporting	182	141
Equipment purchases	66	94
Professional services	187	305
Lease, Rental & Hiring	1	-
Other expenses	99	119
Total supplies and services expenses	1,057	1,173
Accommodation Expenses		
Rental	1,923	1,890
Outgoings expense	586	576
Cleaning	55	49
Total accommodation expenses	2,564	2,515
Other Expenses		
Repairs and maintenance	616	522
Employment on-costs	105	95
Audit fees	43	85
Total other expenses	764	702
Total other expenditure	4,385	4,390

Supplies and services expenses 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.

Accommodation expenses are expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Housing and Works[(a)] for the leasing of office accommodation contain significant substitution rights.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Building and infrastructure maintenance and equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

(a) formerly Department of Finance, renamed following the 2025 public sector reform

Employment on-costs includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Gains/ (losses) on disposal of non-current assets

	2026 $000	2025 $000
Net proceeds from disposal of non-current assets		
Right-of-use asset (Motor Vehicle lease)	29	67
Carrying amount of non-current assets disposed		
Right-of-use asset (Motor Vehicle lease)	(29)	(67)
Net profit/(loss) on disposal	-	-

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related disposal expenses and are recognised as such in the Statement of Comprehensive Income.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

3. Our funding sources

How we obtain our funding

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

	Notes	2026 $000	2025 $000
Income from State Government	3.1	13,593	13,107
User Charges and Fees	3.2	38	38
Other Income	3.3	12	3

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

3.1 Income from State Government

	2026 $000	2025 $000
Appropriation received during the year:		
Service appropriations	13,516	13,072
Total service appropriation	13,516	13,072
Resources received from other public sector entities during the period:		
Department of Housing and Works[(a)] - Leasing Expenses	14	13
State Solicitors Office - Legal Expenses	63	22
Total resources received	77	35
Total income from State Government	13,593	13,107

(a) formerly Department of Finance, renamed following the 2025 public sector reform

Service Appropriations are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at the Department of Treasury and Finance.

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

Summary of consolidated account appropriations FOR THE YEAR ENDED 30 JUNE 2026

	2026 Budget $000	2026 Additional Funding $000	2026 Revised Budget $000	2026 Actual $000	2026 Variance $000
Delivery Services					
Item 13 Net amount appropriated to deliver services	10,262	(5)	10,257	10,257	-
Amount Authorised by other statutes			-		
- *Salaries and Allowances Act 1975*	3,259	-	3,259	3,259	-
Total appropriations provided to deliver services	13,521	(5)	13,516	13,516	-
Capital					
Item 106 Capital Contribution	53	(1)	52	53	(1)
Total consolidated account appropriations	**13,574**	**(6)**	**13,568**	**13,569**	(1)

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

3.2 User Charges and Fees

	2026 $000	2025 $000
Document Lodgements	23	17
Transcript Sales	15	21
Total User Charges and Fees	38	38

Revenue is recognised at the transaction price when the Department transfers control of the services to customers. Revenue is recognised for the major activities as follows:

User Charges and Fees: Revenue is recognised when the transaction or event giving rise to the revenue occurs. The performance obligations for these user fees and charges are satisfied when services have been provided.

3.3 Other Income

	2026 $000	2025 $000
Employee Contributions[(b)]	1	2
Hire of room	8	-
Miscellaneous	3	1
Total Other Income	12	3

Other Income: The Department receives revenue, from time to time on hosting other government departments, for the use of accommodation facilities and infrastructure. Revenue is recognised on an accrual basis in the current financial year in which the accommodation facilities and infrastructure were provided.

[(b)]The Department receives employee contributions in relation to the value of motor vehicle benefits provided over and above the notional values as set out in the Determination of the Remuneration of Commissioners of the Western Australian Industrial Relations Commission issued by the Salaries and Allowance Tribunal.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

4. Key assets

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

	Notes	2026 $000	2025 $000
Property, plant and equipment	4.1	637	317
Right-of-use assets	4.2	121	132
Intangible assets	4.3	48	72
Total key assets		806	521

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

4.1 Property, plant and equipment

Year ended 30 June 2026	Leasehold Improvements	Plant and Equipment	Furniture	Computer Hardware	Total
	$'000	$'000	$'000	$'000	$'000
1 July 2025					
Gross carrying amount	460	617	376	417	1,870
Accumulated depreciation	(421)	(498)	(358)	(276)	(1,553)
Carrying amount at start of period	**39**	**119**	**18**	**141**	**317**
Additions	248	82	6	93	429
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	(13)	(45)	(10)	(41)	(109)
Carrying amount at 30 June 2026	**274**	**156**	**14**	**193**	**637**
Gross carrying amount[(a)]	708	631	356	441	**2,136**
Accumulated depreciation[(a)]	(434)	(475)	(342)	(248)	**(1,499)**

(a) Gross carrying amount and accumulated depreciation amounts incorporate disposals of fully amortised assets during the financial year

Initial recognition

Items of property, plant and equipment and infrastructure, 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).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition as an asset, property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

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.

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
Plant and equipment	2 to 5 years
Computer equipment	3 to 5 years
Furniture and Fittings	4 to 5 years
Leasehold Improvements	Lease Term

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

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 is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

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 or amortisation, if no impairment loss had been recognised in prior years.

4.2 Right-of-use assets

Year ended 30 June 2026	Vehicles $000	Total $000
Carrying Amount at beginning of period	132	132
Additions	43	43
Depreciation	(54)	(54)
Net carrying amount as at end of period	121	121

The Department has leases for vehicles as well as office accommodation. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date. Lease payments for buildings not leased through the Department of Housing and Works[(b)] are renegotiated every five years to reflect market rentals.

The Department has also entered into a Memorandum of Understanding Agreement with the Department of Housing and Works for the leasing of office accommodation. This is not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works[(b)] and is accounted for as an expense as incurred.

(b) formerly Department of Finance, renamed following the 2025 public sector reform

Initial recognition

At the commencement date of the lease, the Department recognises right-of use assets and a corresponding lease liability for most leases. Right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs, and;
- restoration costs, including dismantling and removing the underlying asset

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of $5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in section 4.1.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

4.3 Intangible assets

Year ended 30 June 2026	Licences	Computer software	WIP	Total
	$000	$000	$000	$000
1 July 2025				
Gross carrying amount	8	555	-	563
Accumulated amortisation	(8)	(483)	-	(491)
Carrying amount at start of period	-	72	-	72
Additions	-	-	-	-
Transfers	-	-	-	-
Amortisation expense	-	(24)	-	(24)
Carrying amount at end of period	-	48	-	48

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing $5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
(b) an intention to complete the intangible asset, and use or sell it;
(c) the ability to use or sell the intangible asset;
(d) the intangible asset will generate probable future economic benefit;
(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
(f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Software [(c)]	3 to 5 years
Licences	3 to 5 years

[(c)] Software that is not integral to the operation of related hardware.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5. Other assets and liabilities

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

	Notes	2026 $000	2025 $000
Receivables	5.1	372	352
Amounts receivable for services	5.2	4,298	4,244
Other assets	5.3	604	331
Payables	5.4	384	325

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5.1 Receivables

	2026 $000	2025 $000
Current		
Trade receivables	4	32
GST receivable	83	65
Total current receivables	87	97
Non-Current		
Accrued salaries account[(a)]	285	255
Total non-current receivables	285	255
Total receivables at end of the period	372	352

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are recognised at original invoice amount less any allowances for expected credit losses (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

5.2 Amounts receivable for services (Holding Account)

	2026 $000	2025 $000
Current	160	160
Non-Current	4,138	4,084
Total amounts receivable for services at end of period	4,298	4,244

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the Holding Account).

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

5.3 Other assets

	2026	2025
Current	**$000**	**$000**
Prepayments	604	331
Total other assets at end of period	604	331

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4 Payables

	2026	2025
Current	**$000**	**$000**
Trade payables	33	59
Accrued expenses	69	60
Accrued salaries	247	174
FBT and Tax Payables	35	32
Total payables at end of period	384	325

Payables are recognised at the amounts payable when the Department 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 for the Department is generally within 20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

6. Financing

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

	Notes	2026 $000	2025 $000
Lease liabilities	6.1	128	139
Finance costs	6.2	10	10
Cash and cash equivalents	6.3	8,823	8,617

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

6.1 Lease liabilities

	2026 $000	2025 $000
Not later than one year	47	43
Later than one year and not later than five years	81	96
Later than five years	-	-
	128	139
Current	47	43
Non-current	81	96
	128	139

Initial Measurement
At the commencement date of the lease, the Department recognises a lease liability measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease; and
- Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payments occurs.

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.2 Right-of-use assets.

Lease expenses recognised in the statement of comprehensive income	**2026 $000**	**2025 $000**
Lease interest expense	10	10
Total lease expense	10	10

6.2 Finance costs

	2026 $000	**2025 $000**
Interest expense on lease liabilities	10	10
Total finance costs expensed	10	10

Finance costs includes the interest component of lease liability repayments.

6.3 Cash and cash equivalents

	2026 $000	**2025 $000**
Cash and cash equivalents	8,823	8,617
Balance at end of period	8,823	8,617

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.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

7. Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 $000	2025 $000
Financial Assets		
Cash and cash equivalents	8,823	8,617
Financial assets at amortised cost [(a)]	4,587	4,531
Total financial assets	13,410	13,148
Financial Liabilities		
Financial liabilities at amortised cost [(b)]	349	293
	349	293

(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)

Measurement
All financial assets and liabilities are carried without subsequent remeasurement.

7.2 Contingent assets and liabilities

The Department has no known contingent liabilities or assets, at the reporting date.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 policies	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
Supplementary financial information	8.8

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

8.1 Events occurring after the end of the reporting period

The Department is not aware of any events occurring after the reporting date that materially affect these financial statements.

8.2 Changes in accounting policies

The Department is not aware of any coming changes in accounting policies with potentially material impact on the reported results of the Department.

8.3 Key management personnel

The Department has determined key management personnel to include cabinet ministers and senior officers of the Department. The Department 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 senior officers of the Department for the reporting period are presented within the following bands:

Compensation Band ($)	2026	2025
300,001 - 350,000	1	1
200,001 - 250,000	3	1
150,001 - 200,000	1	3

	2026 $000	2025 $000
Total compensation of senior officers	1,119	1,061

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

8.4 Related party transactions

The Department is a wholly owned and controlled entity of the State of Western Australia.

Related parties of the Department 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).

Material transactions with related parties

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

8.5 Related bodies

The Department of the Registrar, Western Australian Industrial Relations Commission does not have any related bodies.

8.6 Affiliated bodies

The Western Australian Industrial Relations Commission (WAIRC) is an affiliated body that received administrative support of $7,767,000 (2025: $7,258,000) from the Department. The WAIRC is not subject to operational control by the Department.

8.7 Remuneration of auditor

Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2026 $000	2025 $000
Auditing the accounts, financial statements, controls and key performance indicators	45	43
	45	43

8.8 Supplementary financial information

(a) Write-offs

During the current reporting period $1,909 (2025: $3,612) was written off by the Accountable Authority.

(b) Losses through theft, defaults and other causes

During the current and prior reporting periods there have been no losses of public property through theft, default or other causes.

(c) Gifts of public property

During the current and prior reporting periods there have been no gifts of public property provided by the Department.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9. Explanatory Statements

This section explains variations in the financial performance of the Department.

	Notes
Explanatory statement for controlled operations	9.1

9.1 Explanatory Statement for controlled operations

This explanatory section explains variations in the financial performance of the Department 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:

1) Estimate and actual results for the current year:
• Total Cost of Services of the annual estimates for the Statements of comprehensive income and Statement of cash flows (ie. 1% of $13,785,000); and
• Total Assets of the annual estimates for the Statement of financial position (ie. 1% of $13,132,000)

2) Actual results between the current year and the previous year:
• Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (ie. 1% of $12,368,000); and
• Total Assets of the previous year for the Statement of financial position (ie. 1% of $14,065,000).

9.1.1 Statement of Comprehensive Income Variances

	Variance note	Estimate[a] 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between actual and estimate $000	Variance between actual results for 2026 and 2025 $000
Expenses						
Employee benefits expenses		8,812	8,532	7,799	(280)	733
Supplies and services	A	1,433	1,057	1,173	(376)	(116)
Depreciation and amortisation expenses		214	187	169	(27)	18
Finance costs		11	10	10	(1)	-
Accommodation expenses	B	2,862	2,564	2,515	(298)	49
Other expenses	C	453	764	702	311	62
Total Cost of Services		**13,785**	**13,114**	**12,368**	**(671)**	**746**
Income						
User charges and fees		80	38	38	(42)	-
Other income		-	12	3	12	9
Total Income		**80**	**50**	**41**	**(30)**	**9**
Total Income other than Income from State Government		**80**	**50**	**41**	**(30)**	**9**
NET COST OF SERVICES		**13,705**	**13,064**	**12,327**	**(641)**	**737**

	Variance note	Estimate[(a)] 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between actual and estimate $000	Variance between actual results for 2026 and 2025 $000
INCOME FROM STATE GOVERNMENT						
Service appropriation		13,521	13,516	13,072	(5)	444
Resources received		50	77	35	27	42
Total Income from State Government		**13,571**	**13,593**	**13,107**	**22**	**486**
SURPLUS/(DEFICIT) FOR THE PERIOD		**(134)**	**529**	**780**	**663**	**(251)**
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation reserve		-	-	-	-	-
Total Other Comprehensive Income		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**(134)**	**529**	**780**	**663**	**(251)**

(a) These are annual estimates published for the financial year ended 30 June 2026.

Major Estimate and Actual (2026) Variance Narratives

A) Supplies and services were lower than the estimate by $0.4 million (26.2%) owing to lower than projected system development fees, court reporting, temporary personnel and other professional fees.

B) Accommodation expenses were lower than the estimate by $0.3 million (10.4%) owing to lower than expected facilities related (repairs & outgoings) and utilities expenses.

C) Other expenses were higher than the estimate by $0.3 million (68.6%) owing to increased maintenance and support and licensing fees.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.1.2 Statement of Financial Position Variances

	Variance note	Estimate[a] 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		7,576	8,823	8,617	1,247	206
Receivables		211	87	97	(124)	(10)
Amounts receivable for services		160	160	160	-	-
Other current assets	D, 1	351	604	331	253	273
Total Current Assets		**8,298**	**9,674**	**9,205**	**1,376**	**469**
Non-Current Assets						
Receivables		255	285	255	30	30
Amounts receivable for services		4,132	4,138	4,084	6	54
Property, plant and equipment	E, 2	246	637	317	391	320
Right-of-use assets		133	121	132	(12)	(11)
Intangible assets		68	48	72	(20)	(24)
Total Non-Current Assets		**4,834**	**5,229**	**4,860**	**395**	**369**
TOTAL ASSETS		**13,132**	**14,903**	**14,065**	**1,771**	**838**
LIABILITIES						
Current Liabilities						
Employee related provisions	F, 3	1,286	1,563	1,411	277	152
Lease liabilities		60	47	43	(13)	4
Payables	G	556	384	325	(172)	59
Total Current Liabilities		**1,902**	**1,994**	**1,779**	**92**	**215**

	Variance note	Estimate[a] 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between actual and estimate $000	Variance between actual results for 2026 and 2025 $000
Non-Current Liabilities						
Lease liabilities		82	81	96	(1)	(15)
Employee related provisions		301	356	300	55	56
Total Non-Current Liabilities		**383**	**437**	**396**	**54**	**41**
TOTAL LIABILITIES		**2,285**	**2,431**	**2,175**	**146**	**256**
NET ASSETS		**10,847**	**12,472**	**11,890**	**1,625**	**582**
EQUITY						
Contributed equity		(1,176)	453	400	1,629	53
Accumulated surplus/(deficit)		12,023	12,019	11,490	(4)	529
TOTAL EQUITY		**10,847**	**12,472**	**11,890**	**1,625**	**582**

(a) These are annual estimates published for the financial year ended 30 June 2026

Major Estimate and Actual (2026) Variance Narratives

D) Other current assets were higher than the estimate by $0.3 million primarily due to accommodation expenses in Prepayments.

E) Property, plant and equipment were higher than the estimate by $0.4 million primarily due to the refurbishment of Commission court and hearing room floorings and the addition of new work spaces.

F) Employee related provisions were higher than the estimate by $0.3 million reflecting the Department's annual and long service leave actuarial valuation conducted for the period ending 30 June 2026.

G) Payables were lower than the estimate by $0.2 million, primarily due to differences in forecasted accrued expenses at the end of the period.

Major Actual (2026) and Comparative (2025) Variance Narratives

1) Other current assets increase of $0.3 million primarily relates to accommodation expenses in Prepayments.

2) Property, plant and equipment increase of $0.3 million primarily relates to the refurbishment of Commission court and hearing room floorings and the addition of new work spaces.

3) Employee related provisions increase of $0.2 million reflects the Department's annual and long service leave actuarial valuation conducted for the period ending 30 June 2026.

DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

9.1.3 Statement of Cash Flows Variances

	Variance note	Estimate[a] 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 THE STATE GOVERNMENT						
Service appropriations		13,307	13,302	12,850	(5)	452
Capital appropriations		53	53	55	-	(2)
Holding account drawdowns		160	160	160	-	-
Net cash provided by the State Government		**13,520**	**13,515**	**13,065**	**(5)**	**450**
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(8,593)	(8,250)	(7,671)	343	(579)
Supplies and services	H	(1,491)	(1,013)	(951)	478	(62)
Finance costs		(11)	-	-	11	-
Accommodation	4	(2,847)	(2,789)	(2,509)	58	(280)
GST payments on purchases		(503)	(511)	(468)	(8)	(43)
Other payments	I	(459)	(653)	(705)	(194)	52
Receipts						
User charges and fees		80	50	40	(30)	10
GST receipts on sales		3	13	22	10	(9)
GST receipts from taxation authority		500	366	443	(134)	(77)
Net cash provided by/(used in) operating activities		**(13,321)**	**(12,787)**	**(11,799)**	**534**	**(988)**

	Variance note	Estimate[a] 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 INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	J, 5	(160)	(429)	(187)	(269)	(242)
Net cash provided by/(used in) investing activities		**(160)**	**(429)**	**(187)**	**(269)**	**(242)**
CASH FLOWS FROM FINANCING ACTIVITIES						
Principal element of lease payments		(52)	(63)	(63)	(11)	-
Net cash provided by/(used in) financing activities		**(52)**	**(63)**	**(63)**	**(11)**	**-**
Net increase/(decrease) in cash and cash equivalents		(13)	236	1,016	249	(780)
Cash and cash equivalents at the beginning of the period		7,844	8,617	7,621	773	996
Adjustment for the reclassification of accrued salaries account		-	(30)	(20)	(30)	(10)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**7,831**	**8,823**	**8,617**	**992**	**206**

(a) These are annual estimates published for the financial year ended 30 June 2026.

Major Estimate and Actual (2026) Variance Narratives

H) Supplies and services cash flows were lower than the estimate by $0.5 million (32.1%) owing to lower than projected system development fees, consumables, court reporting and other professional fees.

I) Other payments were higher than the estimate by $0.2 million (42.3%), primarily relating to higher than projected maintenance and support and licensing fees.

J) Purchases of non-current physical assets were higher than the estimate by $0.3 million (168.1%), primarily relating to the refurbishment of Commission court and hearing room floorings and the addition of new work spaces.

Major Actual (2026) and Comparative (2025) Variance Narratives

4) Accommodation cash flows increased by $0.3 million (11.2%) primarily due to July 2026 rent paid in June 2026.

5) Purchase of non-current physical assets increased by $0.2 million (129%) primarily due to the refurbishment of Commission court and hearing room floorings and the addition of new work spaces.

Certification of Key Performance Indicators for The Year Ended 30 June 2026

Certification of Key Performance Indicators for the year ended 30 June 2026

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of the Registrar, Western Australian Industrial Relations Commission's performance and fairly represent the performance of the Department for the financial year ended 30 June 2026.



Susan Bastian
Accountable Authority

13 August 2026

Key Performance Indicators for The Year Ended 30 June 2026

The Department's mission is:

- To provide the Western Australian Industrial Relations Commission, and the Industrial Magistrates Court with the support and services integral to enabling the operation of the industrial relations regime in Western Australia.
- To provide enhanced knowledge and support services to enable the general community, unions, employer associations and government agencies, to access the industrial relations jurisdictions of the Commission, IMC and IAC, and to ensure registered organisations comply with their *Industrial Relations Act 1979* (WA) obligations.

Our Agency level desired outcome: The prevention and resolution of industrial relations matters supports the Government goal: Strong and Sustainable Finances.

Government Goal	Agency Level Desired	Services	Key Effectiveness/ Efficiency Indicators
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	The prevention and resolution of industrial relations matters.	**Service 1:** Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court. **Service 2:** Conciliation and Arbitration by the Western Australian Industrial Relations Commission (WAIRC).	**Key Effectiveness Indicators** • Timeliness of services • Accuracy and relevance of information. **Key Efficiency Indicator** • Average cost per application registered and recorded. The Department does not report on Service 2 which relates to the activities of the WAIRC as an independent Tribunal. The WAIRC relies on the Department to manage and report on its financial affairs. It is not subject to any form of operational control or reporting requirements by either the Department or Government. The WAIRC reports directly to Parliament via an annual report by the Chief Commissioner.

Broad high level government goals are supported at agency level by more specific desired outcomes. Agencies deliver services to achieve these desired outcomes which ultimately contribute to meeting the higher level government goals. The table on the previous page illustrates the relationship between agency level desired outcomes and the government goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

The Department contributes to the Government's strategic goal by ensuring the Western Australian Industrial Relations Commission ("Commission") has the necessary resources to effectively prevent or resolve disputes between employers and employees. With an effective and efficient means to resolve employment relationship conflicts, the community is able to devote its means of production more directly to opportunities for investment and growth leading to greater wealth for Western Australians.

During the 2025/2026 financial year, the Department undertook a review and made amendments to its Outcome Based Management (OBM) reporting framework. These changes have been approved by the Department of Treasury & Finance and are required to be disclosed and explained in the annual report. The changes noted below will come into effect in the 2026/2027 financial year.

Government Goal: The Department currently uses the "Strong and Sustainable Finances" Government Goal. To align with the new approved Government Goals prescribed in the 2026/2027 Budget, the Department will transition to "Delivering Quality Services & Infrastructure around the State". This is demonstrated through the administrative support and provision of physical and virtual infrastructure to the Western Australian Industrial Relations Commission, enabling the Commission to provide its services to the community.

Key Effectiveness Efficiency Indicators: an additional key effectiveness indicator has been added to complement the existing measures; the time taken from application lodgment of Commission matters to allocation by the Chief Commissioner. This helps to measure the efficiency of the Department to support matters reaching trial and resolution in a timely manner whilst recognizing the separation between the Department and the independent judicial officers who preside over the Commission. This key effectiveness indicator will be measured by averaging the number of business days between the recorded application lodgment and allocation dates across the total number of Commission applications received.

These changes are also noted and tabled in the 2026/2027 Western Australian Government Budget Paper 2 published in May 2026.

Key Effectiveness Indicator

> *Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission (the Commission) members satisfied with the service provided by the Department in relation to timeliness and accuracy and relevance of information.*

The government has established an industrial relations regime that delivers the Western Australian public with an efficient and effective system for determining the rights and obligations of employers and employees and the prevention or resolution of employment related disputes between employers and employees. The *Industrial Relations Act 1979* (the Act) established the Western Australian Industrial Relations Commission and the Industrial Magistrates Court (IMC) for this purpose, amongst other objects of the Act.

The Department of the Registrar provides the Commissioners and Industrial Magistrates with physical and virtual infrastructure in the form of court and conciliation rooms, information communication technology and cloud based technologies. The Department also provides all the requisite human and financial resources necessary to deliver the administrative and statutory processes integral to the performance of the Commission.

The high quality of the service provided by the departmental officers is fundamental to the ability of the Commission and the IMC to effectively perform their roles. Departmental officers provide registry services and information to the public.

The Department also aids the public on matters of procedures and processes and does so within the agreed service levels, designed to maintain Commission efficiency.

The Department sought feedback from those parties who have dealings with us throughout the year using a survey. The purpose of the survey was to obtain feedback from external parties on their satisfaction with the service provided.

We surveyed 150 individuals, representative bodies of employers, employees and government agencies. Of those surveyed, 37 responded representing a 25% response rate (prior year 31.3%).

The following graphs were compiled from responses to the client surveys. The parties were asked to rate our service on a scale of one to five, where five represents an excellent level of service and one equates to a poor rating. A rating of three to five was considered equivalent to a "Yes" response, a rating of two was considered equivalent to an "Unsure" response and a one was considered a "No".

Timeliness

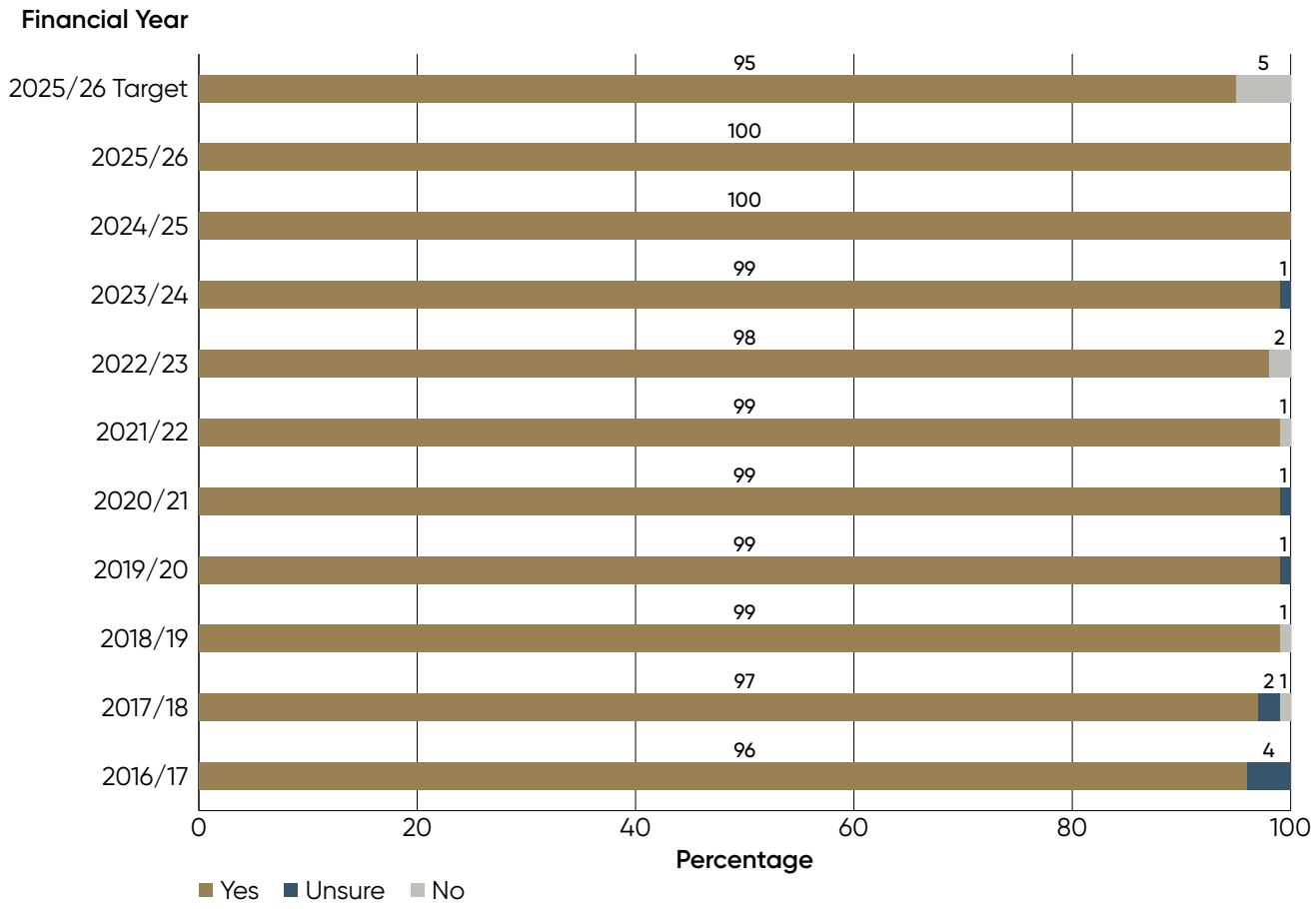


Figure 1

Timeliness is a key indicator in that it demonstrates that the systems, procedures and resources are in place to deliver a reasonable and acceptable service to the community. Services must be delivered in a timely manner to meet customer service standards and the expectations of the Commission.

Our customers were asked to indicate their level of satisfaction with the time taken to respond to their needs in all situations, including telephone enquiries, attendance at our office and the timely provision of relevant documentation and instructions. The survey returned a satisfaction level of 100% with a confidence interval (margin of error) of -10.1 per cent at the 95 per cent confidence level.

The survey results for client satisfaction about Timeliness, exceeded the target by 5% (Figure 1).

Accuracy and Relevance

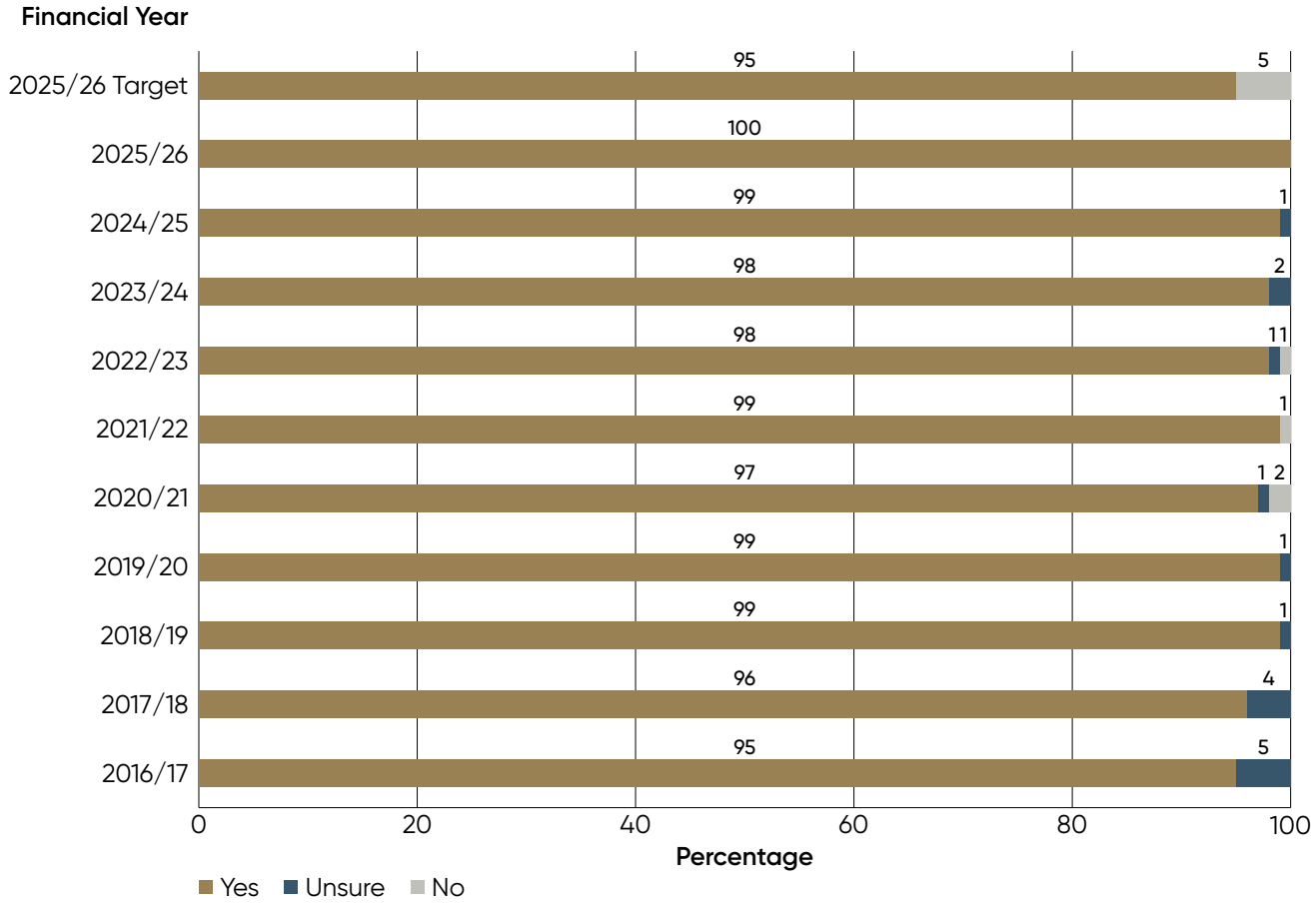


Figure 2

The ability to conduct our business accurately is vital in enabling the Commission to effectively perform its role, therefore it is imperative that we have high standards in the accuracy and relevance of our documentation and information provided to our customers. Accuracy and relevance of information are key indicators as the community relies on this information to assist in the preparation and presentation of matters before the Commission.

Our customers were asked to assess our service for relevance of information provided to them and how well this information was explained and presented. Customers were asked how accurate and up to date the documentation was and to what extent it met their individual requirements. The survey showed that 100% of our customers were satisfied with the accuracy and relevance of information provided to them. This reflects a 95% confidence level with a confidence interval (margin of error) of -10.1 per cent. The results for the satisfaction level about, Accuracy and Relevance, (Figure 2) has exceeded the target by 5%. The Department continues to aim for high satisfaction levels from our clients with ongoing effective training and development of staff.

Key Efficiency Indicator

Service 1: Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.

Service Description:

To provide effective and efficient support to the Western Australian Industrial Relations Commission, allowing that tribunal to provide the community with an efficient means of preventing or resolving industrial relations matters. This output includes the provision of services and support to the Industrial Magistrates Court.

The total cost of this service to the Commission and Industrial Magistrates Court was $5.347m in 2025/26 which is below the budgeted cost of $5.940m.

It is important that the registry services that support the Commission in resolving industrial relations matters, are provided on a value for money basis. The efficiency of this service is measured by the average cost per application registered and recorded.

Cost per Application

The cost per application is derived by dividing the total cost by the number of applications received. The number of applications is determined by the legislative jurisdiction of the Commission and the Department has no capacity to influence the number of applications lodged.

The number of applications for the year was higher than the target and the total costs incurred was lower than the target. As a result, the average cost per application was $2,766 which is lower than the target cost per application of $3,832. The variance was $1,066 (28%). See Figure 3.

The graph shown at Figure 3 represents the 1,933 applications registered for the year.

Cost per Application

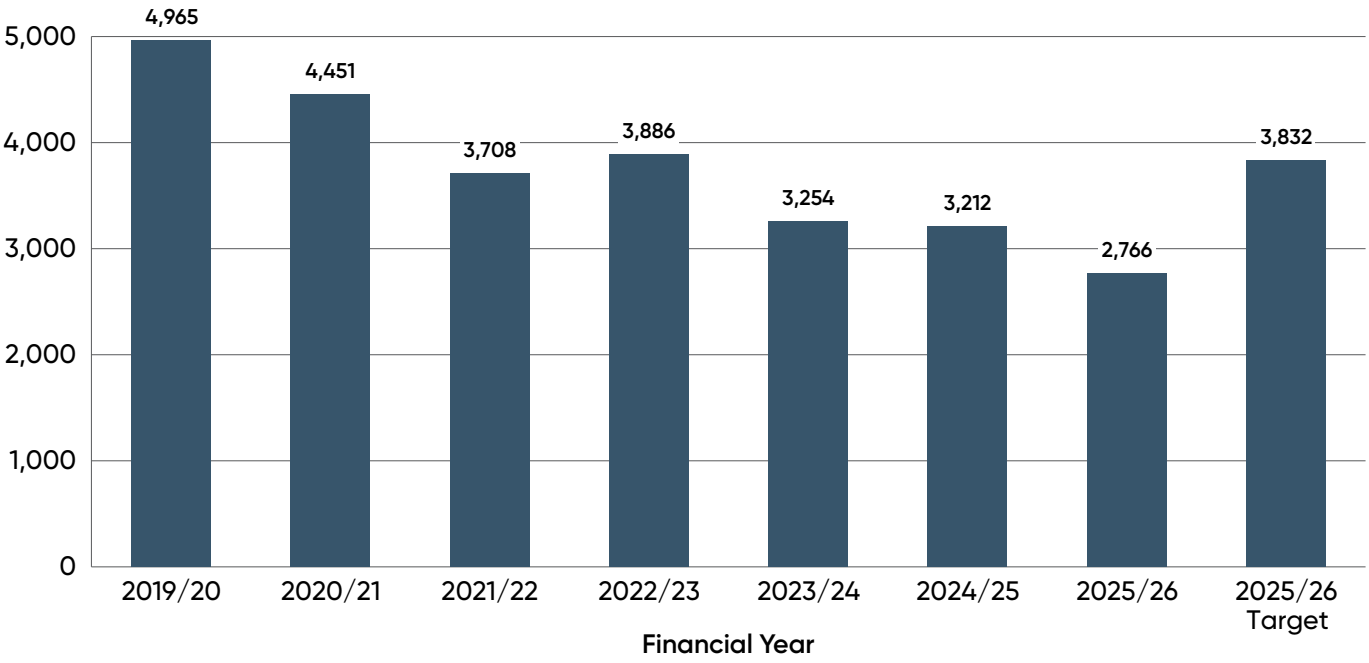


Figure 3

The table below illustrates the Cost of Service 1, the number of applications and cost per application for each year from 2020/21.

Year	Cost of Service 1	Number of Applications	Cost per Application
2020/21	$5.127m	1,152	$4,451
2021/22	$4.620m	1,246	$3,708
2022/23	$5.398m	1,389	$3,886
2023/24	$5.061m	1,555	$3,254
2024/25	$5.110m	1,591	$3,212
2025/26	$5.347m	1,933	$2,766
2025/26 Target	$5.940m	1,550	$3,832

Notwithstanding the number of applications received, a minimum level of service infrastructure is required to be in place to receive and process applications. The number of applications lodged reflects the level of community industrial disputation and the Department has no capacity to influence the number of applications lodged.

Service 2: Conciliation and Arbitration by the Western Australian Industrial Relations Commission.

This service represents the activities of the Independent Court and Tribunal.

As defined in section 60 of the *Financial Management Act 2006* (WA) and Treasurer's Instruction 8, the Western Australian Industrial Relations Commission is an Affiliated Body of the Department and is serviced by the Department.

The Commission relies on the Department to manage and report its financial affairs but is not subject to any form of operational control or reporting requirements by either the Department or Government, as it reports directly to Parliament. Therefore, the Department does not report on the performance of the Commission and this service.

Other Statutory Information



Ministerial Directions

No Ministerial directives were received during the financial year.

Other Financial Disclosures

Pricing Policies of Services Provided

All pricing and costing is undertaken in accordance with Public Sector Commission circulars and the Costing and Pricing Government Services guidelines published by the Department of Treasury.

Fees and charges for services levied by the Department are in accordance with the following regulations:

- *Industrial Relations Commission Regulations 2005* (WA)
- *Industrial Relations (General) Regulations 1997* (WA)
- *Industrial Relations (Industrial Agents) Regulations 1997* (WA)
- *Industrial Magistrates Court (General Jurisdiction) Regulations 2005* (WA)

Capital Works

The Capital Works Program is structured around the Strategic Asset Plan for the delivery of services and ensuring there are efficient and effective technologies available to service the operations of the Department, the Commission and the IMC.

The capital appropriation is received in line with the Strategic Asset Plan and is primarily for the replacement of assets which are at the end of their useful life.

This includes specialised and critical audio-visual equipment for court facilities, computer hardware, telecommunication equipment and photocopiers.

Employee Profile

At 30 June 2026, the Department had 39.8 Full Time Equivalent (FTE) employees. The actual headcount was 43. This figure does not include Commissioners or their Associates who are Ministerial appointments.

Employee Headcount	2025	2026
Full time permanent employees	28	31
Full time contract employees	4	4
Full time Secondees	0	0
Part time permanent employees	7	6
Part time contract employees	1	2

***Table 6** – Departmental staff headcount*

Professional Development

Throughout the reporting period, the Department continued to prioritise investment in its workforce through the provision of a diverse range of learning and development opportunities.

The People and Culture team worked proactively with leaders to strengthen the link between team goals, employee performance development programs and learning and development activities for team members.

The Department's online learning platform continued to play a key role in the delivery of mandatory and developmental training across a range of priority areas, including integrity, cybersecurity, Aboriginal cultural awareness, diversity and inclusion, disability awareness, and workplace health and safety.

During the reporting period, the Department successfully launched The Skills Academy platform, broadening access to professional development opportunities and making the platform available to all employees.

Employees with specific statutory or operational responsibilities, including accredited Work Health and Safety Representatives, wardens, and Public Interest Disclosure Officers, undertook applicable refresher training aligned to their roles to ensure ongoing capability, compliance, and currency of knowledge.

Leadership development remained a strategic priority throughout the year and was supported through an enhanced Learning and Development intranet hub, the Public Sector Commission's Leadership Conversations series, the Propel Leadership Program for emerging leaders, and Building Leadership Impact training, delivered through online learning suites (Development Maps) and face-to-face training.

Workers Compensation

The Department complies with the *Workers Compensation and Injury Management Act 2023* (WA). The Department's Injury Management System and Injury Management Policy framework outlines the steps to be taken to assist workers injured in the workplace. No compensation claims were recorded during the financial year.

Governance Disclosures

Contracts with Senior Officers

As of 30 June 2026, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Department of the Registrar, other than normal contracts of employment for service.

This disclosure is reported in accordance with the Treasurer's Instruction 3.

Risk Management and Business Continuity

Accountability for risk management and business continuity is vested in the CEO and the Executive team. The Department's Governance Framework details the accountabilities and responsibilities of each member of the Executive and employees more broadly.

The risk management policy, risk matrix, and business continuity plans outline risk management strategies, plans and procedures to address any major interference to business operations and are subject to both routine and ad-hoc testing, reporting, maintenance and enhancement.

The Department promotes a proactive approach to risk management by requiring all employees to adhere to policies and processes that accord with legislative requirements that apply to the public sector in Western Australia. All staff are made aware of their responsibilities through training, management meetings and internal communications and are expected to apply appropriate and effective risk management practices in their daily work activities and interaction with the community.

The Executive is responsible for maintaining business continuity in the event of a disaster or an adverse event and is confident that the current controls are sufficiently robust and proportionate.

Other Legal Requirements

Unauthorised Use of Credit Cards

All credit cards were used as authorised.

Expenditure on Advertising

In accordance with section 175ZE of the *Electoral Act 1907* (WA), the Department is required to report on expenditure incurred during the financial year in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Total expenditure for 2025/26 was $11,272. The details of the expenditure are as follows:

Expenditure	Value
Advertising Agencies	Nil
Market Research Organisations	Nil
Polling Organisations	Nil
Direct Mail Organisations	Nil
Media Advertising Organisations	
• Initiative Media	$5,520
• Workplace Express	$460
• Indigenous Employment	$152
• Scott Print	$5,140
Total Expenditure	**$11,272**

***Table 7** – Total Advertising Expenditure for 2025/26*

The Department's Disability Access and Inclusion Plan (DAIP) was renewed in 2023 for the following five years and outlines actions to address barriers to access and inclusion for people with disability, their families and carers, in accordance with the Disability Services Act 1993 (WA).

Disability Access and Inclusion Plan

The DAIP Committee monitors implementation of the plan to ensure its ongoing effectiveness, promote continuous improvement, and support the Department in meeting its access and inclusion objectives.

The Department demonstrated its commitment to inclusion by hosting a morning tea to recognise the International Day of People with Disability. The event provided an opportunity to raise awareness, celebrate diversity, and encourage meaningful conversations about accessibility and inclusion in the workplace.

Guest speaker Dr John Byrne AM, Western Australian Commissioner for Equal Opportunity, shared his personal journey of building a successful public sector career while living with a hearing impairment. His reflections highlighted the challenges faced by people with disability and underscored the importance of inclusive practices, strong leadership, and equitable opportunities.

Dr Byrne's story resonated strongly with attendees and prompted engaging discussion during the Q&A session. His insights inspired greater understanding, empathy, and commitment to inclusion across the organisation. The event was well attended and received positive feedback, demonstrating its value in strengthening organisational culture.

Overall, the initiative increased awareness and reinforced the Department's ongoing commitment to creating a supportive, accessible, and inclusive environment for all employees.

Compliance with Public Sector Standards and Ethical Codes

All Department employees participate in comprehensive integrity training to support ethical decision-making and accountability. The Department's Integrity Framework promotes continual improvement through regular reviews of policies, procedures and workflows, supported by integrity checklists, routine policy assessments and process reviews.

Integrity awareness sessions, online learning modules and ongoing communications seek to ensure employees understand the responsibilities associated with working in the public sector and within the Department. This includes adherence to the Public Sector Standards, the Public Sector Code of Ethics and the Department's Code of Conduct.

No disciplinary action was taken during the reporting period.

Recordkeeping Plan

The Department operates in accordance with recordkeeping principles and standards issued by the State Records Commission (SRC) and the requirements of the *State Records Act 2000* (WA) (SR Act).

The most recent Recordkeeping Plan (RKP) was approved on 27 November 2023 and will be valid for 4 years. This RKP included recent enhancements to the Department's record keeping systems and policies.

There is a recordkeeping training program in place for all new and existing employees which deals with recordkeeping compliance and accountabilities.

The Department's recordkeeping training program is reviewed using feedback received from participants and adjusted in response to amendments to the SR Act, SRC standards and principles and the RKP.

The Department's RKP is available on the Department's intranet and accessible by all employees.

The structured induction program for new employees upon commencement with the Department ensures that:

- All recordkeeping reference material is discussed with new starters and available on the Department's intranet site, including FAQ's and the Department's RKP
- The fundamentals of recordkeeping, the responsibilities of state government
- Organisations, and the responsibilities of individual employees under the SR Act and the RKP are fully outlined
- The Department's Code of Conduct is provided to new employees which reinforces the appropriate management of business records.

Government Policy Requirements

Workforce Inclusiveness

The Department remains committed to cultivating a diverse and inclusive workforce. Evidence continues to demonstrate that organisations that value diversity and inclusion experience higher levels of employee engagement and satisfaction, stronger service outcomes, more informed decision-making, and improved organisational performance. Employees who feel respected, supported, and valued are more likely to be motivated, productive, and committed to achieving organisational objectives.

We have continued to strengthen our approach to workforce diversity and inclusion through:

- Strategic initiatives, including the implementation of our Equal Employment Opportunity Management Plan, Workforce Plan, Disability Access and Inclusion Plan, and Multicultural Framework Plan (MFP). Further information about the MFP is available in the section below
- Inclusive recruitment practices that incorporate flexibility throughout recruitment and selection processes to minimise barriers, supported by a job application pack that communicates the Department's commitment to diversity, equity, and inclusion
- Mandatory refresher training for all employees to reinforce awareness and understanding of diverse groups, the opportunities and challenges associated with inclusive workplaces, and the important role individuals play in fostering an inclusive culture
- Accessible information and learning resources provided through online training and induction programs that promote awareness of expected workplace behaviours and the Department's standards relating to bullying, harassment, and discrimination.

These initiatives have contributed to the development of a diverse workforce that values, supports, and actively promotes an inclusive workplace culture.



Western Australian Multicultural Framework Plan

The Department's Western Australian Multicultural Framework Plan 2023–2026 (the Plan) has guided the implementation of initiatives aimed at strengthening cultural inclusion across the organisation. The Plan seeks to recognise the benefits of cultural and linguistic diversity, celebrate the contributions and achievements of people from diverse backgrounds, and promote the ongoing review and implementation of strategies that improve accessibility and inclusion.

The Plan places a strong emphasis on fostering an inclusive and respectful workplace, supporting equity and fairness, and encouraging meaningful participation by individuals from culturally and linguistically diverse communities.

Key initiatives undertaken during the reporting period have included enhancing recruitment practices to support workforce diversity, and delivering refresher training to employees through the Department's Diversity in our Workplace training and Office of Multicultural Interests' Diverse WA cultural competence modules. These modules continue to form a core component of the Department's induction program for all new employees.

The Department also actively promotes cultural awareness and inclusion by recognising and celebrating cultural events and occasions through its monthly employee newsletter.

We are currently developing a new Multicultural Framework Plan 2026–2029 to guide the next phase of our cultural inclusion efforts, while continuing to progress and embed the foundations that have already been established.

Work Health and Safety, and Injury Management

Work Health and Safety (WHS)

The Department's Work Health and Safety (WHS) Policy Framework is aligned with the legislative requirements of the *Work Health and Safety Act 2020* (WA) and the *Workers' Compensation and Injury Management Act 2023* (WA).

The Department's Executive is committed to providing, as is reasonably practicable, a workplace that is free from hazards and risks to health and safety. This commitment supports the wellbeing of all employees, contractors and visitors. The Executive works collaboratively with the WHS Steering Group, the WHS Committee, employees, contractors and visitors to drive continuous improvement in both physical and psychological health and safety outcomes. In addition, safety matters are regularly discussed between managers, their teams and Work Health and Safety Representatives throughout the year, including during workplace inspections and management meetings.

The WHS Policy Framework outlines the safety responsibilities and accountabilities of employees and contractors and includes:

- Assigning overall responsibility for WHS management to the Chief Executive Officer, with clearly defined safety responsibilities extending through all levels of management to employees, contractors and visitors
- Establishing specific WHS objectives and performance targets
- Undertaking annual planning informed by hazard, incident, injury and safety performance data
- Facilitating regular Executive and management discussions on workplace health and safety matters
- Ensuring effective communication and consultation with employees and contractors on WHS issues
- Maintaining Executive leadership and support for the effective operation of the WHS framework.

The Department's WHS culture is further strengthened through:

- A comprehensive WHS induction program for new employees and contractors, covering policies and procedures, emergency evacuation processes, individual responsibilities for maintaining a safe workplace, hazard and incident reporting requirements, and additional WHS responsibilities for managers
- The inclusion of WHS discussions as a standing component of team meetings
- Ongoing promotion, communication and consultation regarding WHS matters, hazards and incidents
- Health and wellbeing initiatives for employees, including access to the Employee Assistance Program, support initiatives for carers, complimentary skin cancer screening, and ergonomic workplace arrangements such as sit–stand desks and ergonomic assessments.

The Department promotes effective communication and consultation with employees and contractors on WHS matters through:

- Seeking feedback to support the development and continuous improvement of WHS policies and procedures, supported by an open-door approach at all organisational levels
- Providing employees and contractors with avenues to report hazards, incidents and safety concerns, including referral to the WHS Committee
- Delivering induction and annual refresher training to ensure employees and contractors understand their WHS rights, responsibilities and obligations
- Including WHS as a standing agenda item at management meetings
- Communicating WHS information through email, intranet resources and workplace noticeboards, including access to policies, hazard and incident reporting forms, and information regarding WHS Representatives.

Performance Reporting

Measure	Actual Results		Results	Results against Target	
	Results 2023/24 Base year	Results 2024/25 Prior year	Results 2025/26 Current year	Target	Comments towards targets
Number of fatalities	Nil	Nil	Nil	Nil	Achieved
Lost time injury/disease (LTI/D) incidence rate	Nil	Nil	Nil	Nil	Achieved
Lost time injury severity rate	Nil	Nil	Nil	Nil	Achieved
Percentage of injured workers returned to work:					Zero injuries
(i) within 13 weeks	Nil	Nil	Nil	Nil	
(ii) within 26 weeks	Nil	Nil	Nil	Nil	
Percentage of managers trained in work safety and health, and injury management responsibilities	100%	100%	100%	100%	Achieved

***Table 8** – WHS Statistics based upon accepted claims in the reporting period*

Injury Management

The Executive is committed to ensuring that all employees who experience a work-related injury or illness receive timely and appropriate injury management support. This commitment is underpinned by a focus on facilitating a safe and sustainable return to meaningful work, in accordance with the *Workers Compensation and Injury Management Act 2023* (WA).

The Department complies with the *Workers Compensation and Injury Management Act 2023* (WA) and maintains a comprehensive injury management framework to support employees who sustain a work-related injury or illness. The Department's Injury Management System and Injury Management Policy set out the processes and responsibilities for managing workplace injuries, including the provision of specialist support through external service providers and the development of appropriate return-to-work arrangements. The Injury Management Policy, Injury Management System and return-to-work program are accessible through the Department's intranet.

The Injury Management System is activated when a work-related injury or illness is reported and remains in place until the employee has achieved a full return to work or where a return to work is no longer considered a realistic outcome. This determination is made in consultation with the employee, the Department, the treating medical practitioner and RiskCover, ensuring that decisions are informed, collaborative and focused on achieving the best possible recovery and workplace outcomes.



Government of Western Australia
Department of the Registrar
Western Australian Industrial Relations Commission