

## Part 8

### Community Services

#### Introduction

The Community Services portfolio works with communities to support people with disabilities, vulnerable families, children and young people at risk and seniors. The portfolio particularly focuses on breaking disadvantage to improve lives and cultivating vibrant, inclusive communities.

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Communities		
– Total Cost of Services.....	2,043,464	2,082,392
– Asset Investment Program .....	9,312	21,920
Local Government, Industry Regulation and Safety		
– Total Cost of Services.....	369,507	335,554
– Asset Investment Program .....	9,836	7,067
Western Australian Sports Centre Trust		
– Total Cost of Services.....	388,779	389,771
– Asset Investment Program .....	68,593	39,529
Western Australian Institute of Sport		
– Asset Investment Program .....	143	143
Lotteries Commission		
– Asset Investment Program .....	5,131	9,172
Metropolitan Cemeteries Board		
– Asset Investment Program .....	13,865	8,864

## Ministerial Responsibilities

Minister	Agency	Services
Minister for Child Protection; Prevention of Family and Domestic Violence; Peel; Minister Assisting the Minister for Transport	Communities	<ol style="list-style-type: none"> <li>1. Community Services</li> <li>2. Homelessness Support Services</li> <li>3. Earlier Intervention and Family Support Services</li> <li>4. Preventing and Responding to Family and Domestic Violence</li> </ol>
Minister for the Environment; Community Services; Homelessness		<ol style="list-style-type: none"> <li>5. Child Protection Assessments and Investigations</li> <li>6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care</li> </ol>
Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne		<ol style="list-style-type: none"> <li>7. Supporting People with Disability to Access Services and Participate in Their Community</li> <li>8. Living Supports and Care for People with Disability</li> </ol>
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women		<ol style="list-style-type: none"> <li>9. Corporate Support to Client Agency</li> </ol>
Minister for Education; Early Childhood; Preventative Health; Wheatbelt		
Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne	Local Government, Industry Regulation and Safety	<ol style="list-style-type: none"> <li>1. Building and Energy Safety and Consumer Protection</li> <li>2. Labour Relations</li> <li>3. Regulation and Support of Local Government</li> </ol>
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women		<ol style="list-style-type: none"> <li>4. Regulation of the Gambling and Liquor Industries</li> <li>5. Corporate Support to Client Agencies</li> </ol>
Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming		<ol style="list-style-type: none"> <li>6. WorkSafe</li> </ol>
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests		
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation	Western Australian Sports Centre Trust	<ol style="list-style-type: none"> <li>1. Deliver Training and Competition Facilities for High Performance Sport</li> <li>2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences</li> </ol>
	Western Australian Institute of Sport	n.a.
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Lotteries Commission	n.a.
Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne	Metropolitan Cemeteries Board	n.a.

## Division 34 **Communities**

### Part 8 **Community Services**

#### Appropriations, Expenses and Cash Assets <sup>(a)</sup>

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 83 Net amount appropriated to deliver services .....	1,650,458	1,699,447	1,725,244	<b>1,800,767</b>	1,747,305	1,735,310	1,633,090
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	1,578	1,312	1,312	<b>1,341</b>	1,380	1,380	1,380
Total appropriations provided to deliver services.....	1,652,036	1,700,759	1,726,556	<b>1,802,108</b>	1,748,685	1,736,690	1,634,470
<b>ADMINISTERED TRANSACTIONS</b>							
Item 84 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	1,173,791	1,415,027	1,415,027	<b>1,471,424</b>	1,530,070	1,591,273	1,654,923
<b>CAPITAL</b>							
Item 156 Capital Appropriation.....	22,476	22,633	24,668	<b>27,207</b>	23,837	26,764	33,951
<b>TOTAL APPROPRIATIONS</b> .....	<b>2,848,303</b>	<b>3,138,419</b>	<b>3,166,251</b>	<b>3,300,739</b>	<b>3,302,592</b>	<b>3,354,727</b>	<b>3,323,344</b>
<b>EXPENSES</b>							
Total Cost of Services .....	1,920,992	2,015,489	2,043,464	<b>2,082,392</b>	2,053,127	2,035,798	1,933,117
Net Cost of Services <sup>(b)</sup> .....	1,797,129	1,892,400	1,916,670	<b>1,954,916</b>	1,907,791	1,892,170	1,789,695
<b>CASH ASSETS</b> <sup>(c)</sup> .....	<b>133,139</b>	<b>82,749</b>	<b>117,399</b>	<b>116,230</b>	<b>116,009</b>	<b>116,923</b>	<b>123,454</b>

(a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(c) As at 30 June each financial year.

#### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>Election Commitments</b>					
Small Commitments .....	(175)	-	-	-	-
<b>New Initiatives</b>					
Child Protection					
Adjustments to Commonwealth Grants - Child Protection Tristate Pilot Project .....	259	-	-	-	-
Foster and Family Care Supports Package .....	-	7,685	8,172	10,201	9,935
Multi-Agency Investigation and Support Team for Parkerville .....	2,100	2,100	-	-	-
Physical and Sexual Abuse Indemnity Scheme .....	1,393	2,914	2,322	832	-
Reportable Conduct Scheme .....	-	948	985	1,020	1,055
Community Services					
Purpose Built Facility for Foodbank WA .....	2,000	-	-	-	-
Redress Scheme for Stolen Generation .....	680	390	390	390	-
Target 120 Program Pilot - CaLD .....	-	972	1,127	-	-
Disability Services - Disability Royal Commission Implementation .....	-	1,165	416	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>Ongoing Initiatives</b>					
<b>Aged Care and Seniors</b>					
Age-Friendly Communities Connectivity Grants Program .....	-	300	300	300	300
Elder Abuse Prevention Services - Advocare .....	56	58	60	-	-
Elder Rights WA Service .....	-	398	398	398	398
WA Seniors Peak .....	-	-	275	283	292
<b>Child Protection</b>					
Aboriginal Family-Led Decision-Making .....	-	1,762	1,814	1,774	1,828
Aboriginal Representative Organisations .....	-	6,591	10,556	10,135	10,437
<b>Adjustments to Commonwealth Grants</b>					
Connected Beginnings - Roebourne .....	50	-	-	-	-
Federation Funding Agreement for Family Law Information Sharing .....	1,080	813	826	-	-
Indian Ocean Territories Service Delivery Agreement .....	239	239	239	239	239
ASSIST Case Management System Replacement Program .....	-	3,636	-	-	-
Child Protection - Delivery of Services .....	-	3,046	14,508	20,549	24,448
<b>Child Sexual Abuse Therapeutic Services and Indigenous Healing</b>					
Services Commissioning .....	-	4,042	3,981	4,619	4,580
Children in Care Class Action .....	-	541	558	-	-
Civil Claims - Historical Institutional Abuse of Children in Care .....	1,626	1,599	1,643	-	-
Dandjoo Bidi-Ak Protection and Care Therapeutic Court .....	-	533	551	571	591
Home Stretch WA .....	-	7,761	9,002	6,723	6,039
Out-of-Home Care .....	19,005	109,754	119,410	129,541	-
Royal Commission into Institutional Responses to Child Sexual Abuse .....	-	1,253	1,297	1,413	-
Tuart Place .....	150	324	672	697	722
<b>Community Services</b>					
<b>At Risk Youth</b>					
City of Kwinana Arclight Initiative .....	-	375	94	-	-
Kimberley Empowered Youth Network .....	115	239	62	-	-
Kununurra Night Patrol and Youth Service and Broome Night Patrol .....	-	771	793	816	840
Services for Young People at Risk .....	-	1,832	1,885	1,940	1,996
Unsupervised Children in Northbridge Policy - Home Safe Program .....	-	2,204	1,883	1,594	1,641
Youth Counselling .....	-	331	341	350	361
Grand Carers Support Scheme .....	-	2,538	1,173	1,173	1,173
In-Roads Therapeutic Court Program .....	-	1,545	1,564	-	-
Justice Reform Initiatives .....	-	188	190	-	-
Target 120 Program .....	-	12,499	17,647	17,998	17,199
<b>Disability Services</b>					
Adjustments to Commonwealth Grants - Accessible Australia .....	1,042	-	-	-	-
Disability Services Program .....	300	2,528	1,084	2,379	1,621
Disability Services Senior Executive Service .....	978	999	1,039	1,077	1,116
National Disability Data Asset Project .....	(645)	-	-	-	-
Thriving Kids .....	-	1,787	1,740	-	-
<b>Early Childhood</b>					
Early Years Partnership .....	-	2,013	909	1,400	-
Education and Care Regulatory Unit .....	821	279	-	-	-
<b>Homelessness</b>					
Entrypoint Homelessness and Assessment Referral Service .....	-	-	2,621	2,797	2,775
Homelessness Accommodation Services Uplift .....	-	3,717	7,799	8,021	8,249
Housing First Support Services - Kalgoorlie .....	-	-	1,995	2,053	2,113
Indigo Junction .....	-	4,168	4,220	4,386	4,389
Kalgoorlie Transitional Services Continuation .....	-	1,100	1,210	1,298	1,164
Mandurah Common Ground .....	556	1,851	1,939	2,013	2,085
Perth Aboriginal Short Stay Accommodation Operational Funding .....	-	2,048	3,382	3,506	3,608
Safe Night Space for Women .....	-	3,000	3,087	3,177	3,269
Supportive Landlord Model (Djuripiny Mia 100) .....	316	632	651	669	689
Youth Homelessness - In-Reach Supported Accommodation .....	295	717	679	753	661
<b>Prevention of Family and Domestic Violence (FDV)</b>					
<b>FDV Taskforce - Strengthen Responses</b>					
Aboriginal Family Safety Grants .....	-	3,000	3,000	3,000	3,000
Boost to Domestic Violence Counselling and Advocacy Service .....	-	1,900	1,900	-	-
Coercive Control Education and First Responder Training .....	-	500	1,000	500	-
Flexible Support Package .....	-	3,500	3,500	-	-
Housing Families Program .....	-	300	300	300	300
Perpetrator Intervention Programs .....	-	3,051	3,051	-	-
Preventing Violence Together .....	-	420	420	-	-
Primary Prevention Grants .....	-	3,000	3,000	3,000	3,000
Public Awareness Campaign .....	-	2,800	1,100	-	-
Refuge Capacity Increase .....	919	2,264	2,330	2,397	2,466
Safe at Home .....	-	992	1,541	1,541	-
Therapeutic Refuges .....	657	3,004	3,422	3,521	3,623
<b>FDV Taskforce - System Reform Plan</b>					
FDV Response Team .....	1,025	7,642	7,878	8,108	8,344
FDV System Reform Initiatives .....	-	446	-	-	-
Office of Prevention of Family and Domestic Violence .....	700	1,100	1,100	-	-
Refuge and Safe House Commissioning .....	-	7,607	8,548	8,796	9,051

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Targeted Family and Sexual Violence Frontline Services .....	-	3,850	3,850	-	-
Volunteering - Volunteering Development Services Program .....	-	-	758	-	-
Youth					
Peak Body LGBTIQ+ Services Sector .....	-	-	275	275	-
Sustainable Funding for LGBTIQ+ Services .....	-	440	1,038	1,051	-
<b>Other</b>					
2026-27 Tariffs, Fees and Charges .....	(126)	4,226	4,227	4,228	4,228
Adjustments to Commonwealth Grants - Indian Ocean Territories Service Delivery Agreement .....	353	353	353	353	353
Executive Vehicle Scheme .....	183	183	183	183	183
Financial and Budget Sustainability .....	-	28,767	-	-	-
Fiscal Strategy - Procurement Savings .....	-	(576)	(576)	(576)	(576)
Government Office Accommodation .....	820	5,008	722	828	-
Government Regional Officer Housing .....	1,528	1,719	1,730	1,741	2,123
Non-Government Human Services Sector Indexation .....	1,542	1,834	1,846	1,884	10,567
RiskCover Fund Insurance Premiums .....	623	17,143	-	-	-
State Fleet Updates .....	1,026	995	971	980	1,543
Workplace Violence and Aggression Initiatives					
Minor Works Program .....	882	2,230	-	-	-
Workforce Safety and Digital Program .....	-	2,292	1,795	1,148	1,177

## Significant Initiatives

### Corporate

1. The Government has committed a further \$28.8 million in 2026-27 to maintain the Department's current service delivery. Under the guidance and direction of its Financial Sustainability Taskforce, the Department continues to deliver a program of financial reform.

### Physical and Sexual Abuse Indemnity Scheme

2. The Government has committed \$7.5 million from 2025-26 to 2028-29 for the Physical and Sexual Abuse (PSA) Indemnity Scheme. Following commercial insurers withdrawing PSA cover from the market, the Government established the PSA Indemnity Scheme to assist non-government organisations with insurance cover for PSA claims. Of the total funding, \$6.8 million will provide eligible non-government organisations with an indemnity fee reimbursement, to ensure that critical services to vulnerable and at-risk Western Australians will not be impacted for the remaining term of their service agreements.

### Homelessness

3. The Government has invested an additional \$103.7 million in homelessness initiatives from 2025-26 to 2029-30, which includes the following programs:
  - 3.1. \$27.8 million for homelessness accommodation services;
  - 3.2. \$20.3 million of additional funding to address youth homelessness, including commencement of Housing First for Youth services and providing operational funding for newly purchased youth supported accommodation services;
  - 3.3. \$12.5 million to support the commencement and ongoing operations of the Perth Aboriginal Short Stay Accommodation;
  - 3.4. \$12.5 million for the Safe Night Space for Women, a vital service supporting vulnerable women;
  - 3.5. \$10.9 million to continue support for the Kalgoorlie-Boulder region, inclusive of \$4.8 million for the Kalgoorlie Transitional Services Continuation and \$6.2 million for the establishment of the Kalgoorlie Housing First Support Service to enable implementation of the regional supportive landlord model; and
  - 3.6. \$8.2 million for the continuation of the successful expansion of Entrypoint assessment and referral service. This includes extended call-centre operating hours, and continuation of the Early Intervention and Prevention support services and the Homelessness Services Connector program.

## **Community Services**

4. The Government has continued its commitment towards community services with:
  - 4.1. \$61.4 million for the Target 120 program to enable ongoing delivery of these services, including post-program transition over the forward estimates period;
  - 4.2. \$20.5 million for At Risk Youth services including \$7.3 million for continuation of the HomeSafe Program;
  - 4.3. \$6.1 million over the forward estimates period for the Grand Carers Support Scheme, including extending the Cost of Living Payment in 2026-27; and
  - 4.4. \$3.9 million for the continuation of the Target 120 Plus pilot program from 2026-27 to 2028-29.

## **Disability Services**

5. The Government has invested \$1.6 million over 2026-27 and 2027-28, for the design of a safeguarding framework to build a safer Western Australia for people with disability, demonstrating the Government's commitment to implementing recommendations from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.
6. The Government has provided a \$7.9 million funding uplift from 2025-26 to 2029-30 for essential disability service contracts following a Review of Disability Service programs.
7. The Government has made a significant investment of \$169.3 million over the forward estimates period for the provision of support for children aged 8 years and under with developmental delay and/or autism with low to moderate support needs and their parents/carers, known as Thriving Kids. This initiative supports the delivery of the National Agreement on Foundational Supports.
8. Following the signing of the National Disability Insurance Scheme (NDIS) Full Scheme Bilateral Agreement in June 2025, the Government is actively advocating through joint governance forums for a high-performing NDIS that delivers fair and equitable access to services for eligible people and a strong and sustainable provider market, including in regional and remote areas.

## **Child Protection**

9. The Government has made a significant investment of \$596.3 million from 2025-26 to 2029-30 for a range of initiatives to improve outcomes for vulnerable children and families, including children in care:
  - 9.1. \$377.7 million to strengthen Western Australia's out-of-home care (OOHC) system. This investment improves the responsiveness and cost effectiveness of the OOHC system and ensures it meets the needs of children and young people through provision of stable, needs-based and culturally appropriate care arrangements;
  - 9.2. \$44.9 million to expand Aboriginal Representative Organisations and to support the ongoing delivery of Aboriginal Family Led Decision Making services in the Midwest Gascoyne and Mirrabooka. These initiatives will help ensure that Aboriginal children and families in the child protection system will continue to receive culturally appropriate supports and services;
  - 9.3. \$36 million to provide foster and family carers with the right supports so that children remain safe, stable and connected to family, community, Country and culture. This in turn strengthens outcomes for children in care and the long-term sustainability of the OOHC system;
  - 9.4. \$29.5 million to maintain delivery and support increasing demand for Home Stretch WA. This program is vital to young people leaving care and supporting their successful transition to adulthood;
  - 9.5. \$19.8 million to maintain previous short-term uplifts into ongoing service funding for Child Sexual Abuse Therapeutic Services, Indigenous Healing Services and the Kimberley Sexual Abuse Prevention and Support Service, as well as support to enable the financial sustainability of Tuart Place to meet service demand; and
  - 9.6. \$3.6 million in 2026-27 to progress the procurement of a contemporary data and information system to support child protection service delivery.

### **Prevention of Family and Domestic Violence**

10. The Government has made a significant investment of \$155.6 million over the forward estimates period for family and domestic violence (FDV). This investment delivers on election commitments and builds on the work of the Family and Domestic Violence Taskforce, supporting the implementation and delivery of initiatives in the Strengthening Responses to Family and Domestic Violence System Reform Plan 2024-2029 across the government and community services sector, including:
  - 10.1. \$66.7 million for targeted Prevention of Family and Domestic Violence initiatives, including Strengthening Responses and for System Reform Initiatives;
  - 10.2. \$34 million to continue and uplift funding for existing refuge and safe house services, as commissioning work commences for new contracts and support delivery of five pipeline refuges due to commencement of service delivery in the next 12 months;
  - 10.3. \$33 million for Family and Domestic Violence centralised triaging team;
  - 10.4. \$14.2 million for Therapeutic Refuges; and
  - 10.5. \$7.7 million for Targeted Family and Sexual Violence Frontline Services.

### **Youth**

11. The Government has committed \$3.1 million over the forward estimates period to extend funding to the LGBTIQ+ peak body and sector organisations.

### **Aged Care and Seniors**

12. The Government has invested \$3.6 million over the forward estimates period for the following initiatives to support older Western Australians:
  - 12.1. \$1.6 million to maintain the statewide Elder Rights WA service delivered by Legal Aid WA;
  - 12.2. \$1.2 million to continue the Age-Friendly Communities Connectivity (AFCC) Grants Program; and
  - 12.3. \$850,000 to continue the WA Seniors' Peak, to provide an independent advocacy body.

### **Women**

13. The Government has invested \$1 million over 2025-26 and 2026-27 for the continuation of the Women's Grants for a Stronger Future Program.

### **Early Childhood**

14. The Government has committed \$4.3 million over 2026-27 to 2028-29 to the Early Years Partnership (EYP) for Communities, to provide support for the construction of Derby Early Learning and Family Centre and additional funding for projects in the four EYP partner communities, in line with existing community plans.
15. The Government has invested an additional \$1.1 million over 2025-26 and 2026-27 for the Education and Care Regulatory Unit to enable increased compliance activity.

## Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Ministers, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

## Outcomes, Services and Key Performance Information

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

### Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's Services, the Desired Outcomes and the relevant Government Goal. 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.

Government Goal	Desired Outcomes	Services
Building Safe and Inclusive Communities.	Access to quality services that enables active participation in the Western Australian community by individuals and families.	1. Community Services
	Families and individuals experiencing family and domestic violence, homelessness or other crises are assisted to build their capabilities and be safe.	2. Homelessness Support Services 3. Earlier Intervention and Family Support Services 4. Preventing and Responding to Family and Domestic Violence
	Children and young people needing protection are safe from abuse and harm.	5. Child Protection Assessments and Investigations
	Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes.	6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care
	Life is enhanced for people with disability in the Western Australian community.	7. Supporting People with Disability to Access Services and Participate in Their Community 8. Living Supports and Care for People with Disability
	Efficient and effective corporate services to client agency.	9. Corporate Support to Client Agency

## Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Community Services .....	257,017	257,624	260,521	278,675	286,007	288,926	291,172
2. Homelessness Support Services .....	124,128	125,607	127,034	132,906	144,448	144,843	145,571
3. Earlier Intervention and Family Support Services .....	128,930	106,240	103,653	113,253	113,849	107,895	109,600
4. Preventing and Responding to Family and Domestic Violence .....	146,582	166,700	165,661	177,056	173,075	160,799	159,281
5. Child Protection Assessments and Investigations .....	118,533	161,890	166,064	163,941	143,640	135,365	137,835
6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care .....	888,095	914,027	935,110	926,313	902,516	905,169	794,893
7. Supporting People with Disability to Access Services and Participate in Their Community .....	35,527	40,104	42,001	44,597	42,577	41,173	41,702
8. Living Supports and Care for People with Disability .....	97,736	111,252	111,375	109,830	107,306	107,917	109,352
9. Corporate Support to Client Agency .....	124,444	132,045	132,045	135,821	139,709	143,711	143,711
<b>Total Cost of Services .....</b>	<b>1,920,992</b>	<b>2,015,489</b>	<b>2,043,464</b>	<b>2,082,392</b>	<b>2,053,127</b>	<b>2,035,798</b>	<b>1,933,117</b>

## Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Access to quality services that enables active participation in the Western Australian community by individuals and families:</b>					
Percentage of assessed early childhood education and care services that met or exceeded national standards .....	83%	80%	80%	80%	
The take-up rate of Seniors Card .....	93%	93%	92%	92%	
Proportion of Working with Children Cards issued within 30 days of lodgement where the applicant had no criminal record .....	97%	98%	91%	98%	
Proportion of decisions finalised within 60 days where the applicant for a Working with Children Card had a criminal record .....	97%	97%	97%	97%	
<b>Outcome: Families and individuals experiencing family and domestic violence, homelessness or other crises are assisted to build their capabilities and be safe:</b>					
Percentage of homelessness clients with some or all goals achieved at the completion of a homelessness service support period .....	89%	90%	89%	90%	
Percentage of clients who received an earlier intervention and family support service whose child(ren) did not enter care within 12 months of service completion .....	86%	90%	87%	90%	
Percentage of departmental clients who were assessed and received a response as a result of a FDV incident and did not require another FDV-related response within 12 months .....	74%	80%	71%	80%	1
<b>Outcome: Children and young people needing protection are safe from abuse and harm:</b>					
Improved safety:					
Proportion of children not subject to a subsequent substantiation of harm within 12 months of a previous substantiation of harm .....	92%	95%	91%	95%	
Proportion of children not subject to a substantiation of harm 12 months after an assessment of harm that was unsubstantiated .....	95%	95%	93%	95%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
<b>Outcome: Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes:</b>					
Proportion of Aboriginal children in the CEO's care placed in accordance with the Aboriginal and Torres Strait Islander Child Placement Principle ....	61%	80%	62%	80%	2
Proportion of children in the CEO's care with comprehensive care planning undertaken within set timeframes .....	82%	90%	79%	90%	3
<b>Outcome: Life is enhanced for people with disability in the Western Australian community:</b>					
Proportion of quality evaluations which met national standards <sup>(b)</sup> .....	n.a.	n.a.	n.a.	n.a.	
Percentage of service users who achieved their individual plan outcomes ....	95%	93%	95%	93%	
Proportion of the population in need who received services <sup>(b)</sup> .....	n.a.	n.a.	n.a.	n.a.	
Proportion of service users who achieved community participation outcomes .....	96%	92%	90%	91%	
<b>Outcome: Efficient and effective corporate services to client agency <sup>(c)</sup></b>					

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

(b) Data for this key effectiveness indicator was collected from external disability service providers. Since 2020-21, the point at which a majority of State-funded clients and services had transitioned to the NDIS, the Department has been exempted from reporting on this indicator.

(c) To facilitate the implementation of the joint agency transition, the Department will provide corporate services to Housing and Works on a temporary basis for a fixed period. Due to the interim nature of the service, a key effectiveness indicator has not been developed for the 2026-27 Budget.

### Explanation of Significant Movements

(Notes)

1. The variances between the 2025-26 Estimated Actual, the 2025-26 Budget and the 2026-27 Budget Target are reflective of the complex nature of FDV which includes: the pattern-based nature of family and domestic violence where perpetrators continue, and in some circumstances escalate, their use of violence when confronted with interventions that are intended to cease their behaviour and/or create safety for the child and adult victim-survivor. This is especially true in circumstances where there is a separation, which is an evidence-based risk factor for high-risk of high-harm; and the range of complex and co-occurring factors that can increase vulnerability of children and families experiencing FDV including social isolation, substance use, mental health and access to safe and affordable housing.
2. The 2025-26 Estimated Actual is an improvement of one percentage point on the 2024-25 Actual but is 18 percentage points under both the 2025-26 Budget and the 2026-27 Budget Target. The limited availability of care arrangements with Aboriginal carers or relatives, as well as complex factors that must be considered with care arrangement decision-making continue to impact the Department's ability to fulfil the Aboriginal and Torres Strait Islander Child Placement Principle. The appointment of contracts and engagement of Aboriginal Community Controlled Organisations to enable self-determination of Aboriginal families to help identify suitable placement options is expected to have a positive impact in future years.
3. The 2025-26 Estimated Actual is three percentage points lower than the 2024-25 Actual and remains 11 percentage points under both the 2025-26 Budget and the 2026-27 Budget Target. The high level of vacancies being held in the regions is still being resolved and this has led to a lower performance for this indicator.

## Services and Key Efficiency Indicators

### 1. Community Services

Provision of community services across Western Australia including Working with Children Checks to increase child safety, regulation and quality assurance of early education and care services, and delivery of benefits and concessions including Seniors Card and other support services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 257,017	\$'000 257,624	\$'000 260,521	\$'000 278,675	
Less Income .....	18,318	15,128	16,138	18,570	1
Net Cost of Service .....	238,699	242,496	244,383	260,105	
<b>Employees (Full-Time Equivalents) .....</b>	<b>415</b>	<b>417</b>	<b>430</b>	<b>429</b>	
<b>Efficiency Indicators</b>					
Average cost per licenced childcare service for regulation and support <sup>(a)</sup> .....	\$9,539	\$9,480	\$10,311	\$9,482	2
Average management cost per Seniors Card <sup>(b)</sup> .....	\$17.51	\$8.15	\$8.28	\$7.80	3
Average cost per Working with Children Card application processed <sup>(c)</sup> .....	\$36	\$27	\$29	\$51	4

(a) The number of licensed childcare services for regulation and support for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 1,486, 1,602, 1,545 and 1,590 respectively.

(b) The number of Seniors Card applications for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 420,787, 435,520, 430,369 and 445,247 respectively.

(c) The number of Working with Children Card applications for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 174,462, 195,957, 182,178 and 189,247 respectively.

### Explanation of Significant Movements

(Notes)

- The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects higher than expected Working with Children Criminal Check fee revenue in 2024-25, with the increase from 2025-26 Estimated Actual to 2026-27 Budget Target, reflecting this revised forecast.
- The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects additional compliance and enforcement resourcing, increased regulatory activity from legislative reform, and higher employee and operating costs due to salary and cost escalations.
- The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects the completion of one-off and transitional Seniors Card administration costs incurred in 2024-25, with budgeted expenditure returning to a lower ongoing operating level in 2025-26 and beyond.
- The movement between the 2025-26 Estimated Actual and 2026-27 Budget Target reflects the recognition of Working with Children fee income and the associated increase in operational and salary costs to support additional screening capacity. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects higher operating costs in 2024-25 to support delivery of the Working with Children Screening Unit service.

## 2. Homelessness Support Services

A range of accommodation and related support services for individuals and families who are homeless or at risk of homelessness.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	124,128	125,607	127,034	132,906	
Less Income.....	29,713	32,199	32,202	34,504	
Net Cost of Service.....	94,415	93,408	94,832	98,402	
<b>Employees (Full-Time Equivalents) .....</b>	38	51	51	52	
<b>Efficiency Indicator</b>					
Average cost per homelessness support service client <sup>(a)</sup> .....	\$7,518	\$7,369	\$7,525	\$7,818	

(a) The number of clients for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 16,510, 17,046, 16,882 and 17,000 respectively.

## 3. Earlier Intervention and Family Support Services

Earlier and more intense services to divert children and young people from the child protection system and prevent them from needing to enter care.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	128,930	106,240	103,653	113,253	1
Less Income.....	646	408	644	916	
Net Cost of Service.....	128,284	105,832	103,009	112,337	
<b>Employees (Full-Time Equivalents) .....</b>	413	444	444	455	
<b>Efficiency Indicator</b>					
Average cost per earlier intervention and family support case <sup>(a)</sup> .....	\$11,459	\$9,238	\$9,239	\$9,763	1

(a) The number of cases for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 11,252, 11,500, 11,219 and 11,600 respectively.

## Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to the allocation methodology of the Child Protection - Delivery of Services Model. A review is currently underway of this methodology to better align reporting across child protection services (services 3, 5, and 6).

#### 4. Preventing and Responding to Family and Domestic Violence

A range of services to people experiencing, or at risk of, FDV, including the provision of crisis accommodation, counselling and community-based response teams that provide coordinated agency responses to FDV incidents.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	146,582	166,700	165,661	177,056	1
Less Income.....	36,876	38,522	39,770	37,382	
Net Cost of Service.....	109,706	128,178	125,891	139,674	
<b>Employees (Full-Time Equivalents) .....</b>	72	64	66	70	
<b>Efficiency Indicator</b>					
Average cost per family and domestic violence case <sup>(a)</sup> .....	\$6,374	\$6,804	\$6,094	\$6,022	2

(a) The number of cases for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 22,996, 24,500, 27,186 and 29,400 respectively.

#### Explanation of Significant Movements

(Notes)

1. The movement between 2024-25 Actual and the 2025-26 Estimated Actual reflects the expanded investment in FDV services, including enhanced frontline capacity and higher grant and workforce costs to meet increased demand.
2. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual is primarily driven by higher reporting rates of FDV incidents, the Statewide expansion of the Family and Domestic Violence Response Teams model and increased public awareness about what constitutes FDV. Through the FDV Taskforce and System Reform Plan, the Government has delivered a range of new services to support those persons experiencing FDV.

#### 5. Child Protection Assessments and Investigations

Assessing concerns reported to the Department about the wellbeing of children and young people and responding appropriately, including child protection assessments, investigations and making applications for court orders.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	118,533	161,890	166,064	163,941	1
Less Income.....	1,090	725	1,114	1,545	
Net Cost of Service.....	117,443	161,165	164,950	162,396	
<b>Employees (Full-Time Equivalents) .....</b>	633	666	666	652	
<b>Efficiency Indicator</b>					
Average cost per child involved in child protection cases <sup>(a)</sup> .....	\$6,033	\$8,094	\$8,249	\$7,997	1

(a) The number of cases for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 19,650, 20,000, 20,131 and 20,500 respectively.

#### Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to the allocation methodology of the Child Protection - Delivery of Services Model. A review is currently underway of this methodology to better align reporting across child protection services (services 3, 5, and 6).

## 6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care

Provision of safe and stable care arrangements and other support services for the safety, support and wellbeing of children and young people in the care of the CEO.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	888,095	914,027	935,110	926,313	
Less Income.....	2,368	1,286	2,160	3,455	
Net Cost of Service.....	885,727	912,741	932,950	922,858	
<b>Employees (Full-Time Equivalents) .....</b>	<b>2,146</b>	<b>2,137</b>	<b>2,138</b>	<b>2,160</b>	
<b>Efficiency Indicators</b>					
Average cost per day of a foster care arrangement <sup>(a)</sup> .....	\$233	\$287	\$300	\$276	1
Average cost per day of a residential-based care arrangement <sup>(b)</sup> .....	\$3,421	\$2,926	\$2,873	\$2,890	2
Average cost per day of an exceptionally complex needs care arrangement <sup>(c)</sup> .....	\$5,677	\$2,513	\$2,577	\$2,291	3
Average cost per day of a secure care arrangement <sup>(d)</sup> .....	\$9,054	\$8,126	\$8,177	\$7,978	
Average cost per day to plan for and support a child in the CEO's care <sup>(e)</sup> ....	\$128	\$131	\$134	\$148	4

- (a) The number of foster care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 1,647,396, 1,650,000, 1,642,658 and 1,650,000 respectively.
- (b) The number of residential-based care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 29,159, 31,200, 31,801 and 31,200 respectively.
- (c) The number of days of exceptionally complex needs care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 21,554, 25,550, 25,005 and 25,550 respectively.
- (d) The number of days of secure care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 912, 1,000, 994 and 1,000 respectively.
- (e) The number of days in the CEO's care for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 1,936,563, 1,950,000, 1,923,279 and 1,950,000 respectively.

### Explanation of Significant Movements

(Notes)

- The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to additional expenditure associated with implementing the Out of Home Care reform, increased funding to support the growth in foster carers, increased wages resulting from the implementation of the public sector wages policy, additional expenditure allocated as part of the Child Protection - Delivery of Services, and increased funding provided to meet expenditure and service obligations.
- The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to Therapeutic Residential Care operating at or above usual levels of capacity in 2025-26. The increase in days in residential-based care combined with a slight reduction in expenditure resulted in the observed decrease in this indicator in 2025-26.
- The movement between the 2024-25 Actual, the 2025-26 Estimated Actual and the 2026-27 Budget Target is mostly due to the implementation of the Out of Home Care reform. This reform is phasing out individualised care arrangements and replacing them with evidence-based, trauma-informed, and culturally responsive care arrangements to children and young people in the care of the State.
- The movement between the 2025-26 Estimated Actual and the 2026-27 Budget Target is mainly due to increased allocation for Child Protection - Delivery of Services, and the increased funding provided to meet expenditure and services obligations.

## 7. Supporting People with Disability to Access Services and Participate in Their Community

This service area assists people with disability to identify their personal goals and have choice and control in decision making through a planning process; and provides them with opportunities to develop their potential for full social independence through the use of supports and assistive technology.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 35,527	\$'000 40,104	\$'000 42,001	\$'000 44,597	1
Less Income.....	1,254	929	929	22	
Net Cost of Service.....	34,273	39,175	41,072	44,575	
<b>Employees (Full-Time Equivalents) .....</b>	155	142	145	150	
<b>Efficiency Indicators</b>					
Proportion of individual plans commenced within the required timeframe.....	92%	93%	90%	93%	
Average cost per service activity for community participation for people with disability <sup>(a)</sup> .....	n.a.	n.a.	n.a.	n.a.	

(a) Data for this efficiency indicator was collected for external disability service providers. Since 2021-22, the point at which a majority of State-funded clients and services had transitioned to the NDIS, the Department has been exempted from reporting on this indicator.

### Explanation of Significant Movements

(Notes)

- The movement from the 2024-25 Actual to the 2025-26 Estimated Actual is primarily due to the Commonwealth Accessible Australia initiatives commencing in 2025-26 and anticipated payments of election commitments in 2025-26.

## 8. Living Supports and Care for People with Disability <sup>(a)</sup>

These services include a range of supported accommodation and community services that enable people with disability to live as independently as possible in their community with the support of general and specialised support and services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 97,736	\$'000 111,252	\$'000 111,375	\$'000 109,830	
Less Income.....	33,598	33,892	33,837	31,082	
Net Cost of Service.....	64,138	77,360	77,538	78,748	
<b>Employees (Full-Time Equivalents) .....</b>	608	598	600	588	

(a) Data for these efficiency indicators was collected for external disability service providers. Since 2021-22, the point at which a majority of State-funded clients and services had transitioned to the NDIS, the Department has been exempted from reporting on this indicator.

## 9. Corporate Support to Client Agency <sup>(a)</sup>

Provision of interim corporate support to Housing and Works during the implementation of Public Sector Reform changes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	124,444	132,045	132,045	135,821	
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	124,444	132,045	132,045	135,821	

(a) To facilitate the implementation of the joint agency transition, the Department will provide corporate services to Housing and Works on a temporary basis for a fixed period. Due to the interim nature of the service, a key effectiveness indicator has not been developed for the 2026-27 Budget.

## Asset Investment Program

1. The Department's Asset Investment Program is \$77.2 million from 2025-26 to 2029-30. This capital investment includes:

- 1.1. \$26.3 million for Refuge Capacity Increase;
- 1.2. \$24.6 million for the Crisis Accommodation Program; and
- 1.3. \$10.2 million for Out-of-Home Care upgrades.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
<b>Election Commitments</b>							
Refuge Capacity Increase - Albany Women's Refuge.....	6,865	370	370	2,982	3,513	-	-
<b>Other Works in Progress</b>							
Building Minor Works.....	10,215	8,215	500	500	500	500	500
Computer Hardware and Software Program.....	22,081	15,289	1,698	1,698	1,698	1,698	1,698
Out of Home Care - Residential Care Building Upgrades.....	10,200	4,550	4,550	5,650	-	-	-
<b>COMPLETED WORKS</b>							
Buildings Minor Works - Mirrabooka Car Park.....	655	655	655	-	-	-	-
Kimberley Floods Temporary Accommodation.....	37,018	37,018	1,539	-	-	-	-
<b>NEW WORKS</b>							
<b>Election Commitments</b>							
Refuge Capacity Increase - Geraldton Land Acquisition ...	1,320	-	-	1,320	-	-	-
<b>Other New Works</b>							
Computer Hardware and Software - Public Sector Reform ICT Transition Requirements.....	2,941	-	-	2,941	-	-	-
Crisis Accommodation Program.....	24,565	-	-	6,396	8,066	1,483	8,620
Refuge Capacity Increase - New Innaloo Refuge.....	18,115	-	-	433	1,081	8,264	8,337
<b>Total Cost of Asset Investment Program.....</b>	<b>133,975</b>	<b>66,097</b>	<b>9,312</b>	<b>21,920</b>	<b>14,858</b>	<b>11,945</b>	<b>19,155</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			10,450	18,452	14,790	11,877	19,087
Holding Account.....			68	68	68	68	68
Internal Funds and Balances.....			(1,606)	3,400	-	-	-
Other Grants and Subsidies.....			400	-	-	-	-
<b>Total Funding.....</b>			<b>9,312</b>	<b>21,920</b>	<b>14,858</b>	<b>11,945</b>	<b>19,155</b>

## Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

### INCOME STATEMENT <sup>(a)</sup> (Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	634,293	716,943	719,581	744,863	732,439	734,736	752,360
Grants and subsidies <sup>(c)</sup> .....	320,967	322,825	326,393	332,939	256,846	254,445	249,019
Supplies and services .....	831,876	839,179	861,542	857,323	941,100	924,861	810,829
Accommodation .....	56,781	67,878	68,623	75,358	68,201	67,118	66,269
Depreciation and amortisation .....	23,442	22,189	23,944	24,027	24,085	24,066	24,077
Finance and interest costs.....	1,230	1,385	1,781	1,755	1,545	1,390	1,446
Other expenses.....	52,403	45,090	41,600	46,127	28,911	29,182	29,117
<b>TOTAL COST OF SERVICES .....</b>	<b>1,920,992</b>	<b>2,015,489</b>	<b>2,043,464</b>	<b>2,082,392</b>	<b>2,053,127</b>	<b>2,035,798</b>	<b>1,933,117</b>
<b>Income</b>							
Sale of goods and services.....	46,628	44,275	45,399	50,918	68,382	66,893	66,061
Regulatory fees and fines.....	366	-	-	-	-	-	-
Grants and subsidies.....	73,025	75,181	76,811	71,544	71,171	70,460	70,661
Other revenue.....	3,844	3,633	4,584	5,014	5,783	6,275	6,700
<b>Total Income.....</b>	<b>123,863</b>	<b>123,089</b>	<b>126,794</b>	<b>127,476</b>	<b>145,336</b>	<b>143,628</b>	<b>143,422</b>
<b>NET COST OF SERVICES .....</b>	<b>1,797,129</b>	<b>1,892,400</b>	<b>1,916,670</b>	<b>1,954,916</b>	<b>1,907,791</b>	<b>1,892,170</b>	<b>1,789,695</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	1,652,036	1,700,759	1,726,556	1,802,108	1,748,685	1,736,690	1,634,470
Resources received free of charge .....	7,493	5,694	5,694	5,694	5,694	5,694	5,694
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	1,991	312	828	133	502	-	-
National Redress Scheme .....	8,902	3,372	8,375	2,343	1,941	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	13,921	17,671	14,331	11,605	16,765	13,278	13,278
Other revenues .....	154,567	144,666	145,598	137,844	141,181	145,986	145,261
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>1,838,910</b>	<b>1,872,474</b>	<b>1,901,382</b>	<b>1,959,727</b>	<b>1,914,768</b>	<b>1,901,648</b>	<b>1,798,703</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>41,781</b>	<b>(19,926)</b>	<b>(15,288)</b>	<b>4,811</b>	<b>6,977</b>	<b>9,478</b>	<b>9,008</b>

(a) Full audited financial statements are published in the Annual Reports for the Department and the Disability Services Commission.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 4,480, 4,540 and 4,556 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Election Commitment</b>							
Boosting Before and After School Care in Schools and Early Childhood Education Workforce Attraction.....	-	750	750	750	750	750	-
Community Facilities and Infrastructure Commitments.....	-	3,600	3,600	1,200	-	-	-
Hardship Utility Grant Scheme Expansion - Social Housing Tenants.....	-	259	259	258	259	258	258
LGBTIQA+ Inclusion Initiatives.....	-	575	700	1,045	253	252	-
Small Commitments.....	-	4,692	4,517	-	-	-	-
<b>Aged Care and Seniors</b>							
<b>Support Services</b>							
Age-Friendly Communities .....	250	-	-	300	300	300	300
Elder Abuse Prevention Services .....	-	-	56	58	60	-	-
Elders Rights.....	1,000	1,000	1,000	1,398	1,398	1,398	1,398
Older People's Rights Service .....	-	291	-	-	-	-	-
Safety and Security Rebate .....	2,251	3,000	3,000	1,500	3,000	3,000	3,000
Seniors Cost of Living Rebate .....	33,378	33,948	33,948	35,230	36,560	37,941	37,941
<b>WA Seniors Strategy</b>							
National Age-Friendly Communities Forum.....	50	-	-	-	-	-	-
Seniors Community Grants Program .....	50	50	50	50	50	50	50
WA Seniors Week Awards.....	20	20	20	20	20	20	20
World Elder Abuse Awareness Day Regional....	60	60	60	60	60	60	60
<b>Child Protection</b>							
Aboriginal Family-Led Decision Making.....	-	-	1,125	-	-	-	-
Aboriginal Representative Organisations.....	1,387	-	1,425	-	-	-	-
Earlier Intervention and Family Support - Regional Service Model.....	4,508	-	-	-	-	-	-
Foster and Family Care Supports Package .....	-	-	-	6,198	6,927	8,930	8,636
Funding Sustainability for the Multi-Agency Investigation and Support Team .....	-	-	2,100	2,100	-	-	-
Historical Institutional Abuse Claims.....	6,511	-	1,342	-	-	-	-
Home Stretch WA .....	14,084	3,214	20,272	27,229	8,321	6,153	6,079
Leaving Care Services.....	4,110	873	873	873	873	873	873
Living Independently for the First Time .....	260	260	260	260	260	260	260
Other Grants.....	667	-	-	-	-	-	-
Out-of-Home Care, Foster Carer and Family Support Grants.....	139,743	206,461	184,855	195,385	153,504	159,249	158,048
Prevention of Child Sexual Abuse .....	1,530	1,117	500	-	-	-	-
Tristate Pilot Project.....	-	-	259	-	-	-	-
Tuart Place .....	330	330	480	330	330	330	330
<b>Community Services</b>							
Baldivis Men's Shed.....	2,060	-	-	-	-	-	-
Bereavement Assistance.....	1,177	705	705	705	705	705	705
Community Gardens .....	268	100	100	100	100	100	100
Grand Carers Support Scheme .....	4,670	2,527	2,652	5,190	3,825	3,825	3,825
Hardship Utility Grant Scheme .....	11,404	10,000	10,000	10,000	10,000	10,000	10,000
In-Roads Therapeutic Court Program .....	-	-	632	1,335	1,347	-	-
Indian Ocean Territories Service Delivery Agreement .....	36	17	17	17	17	17	17
Integrated Empowerment Services and Wanneroo Senior Citizens Club.....	156	-	-	-	-	-	-
Other Grants .....	632	-	150	-	-	-	-
Purpose Built Facility for Foodbank WA .....	-	-	2,000	-	-	-	-
Target 120 .....	6,024	6,182	6,182	-	-	-	-
Youth Engagement Arclight Initiative.....	375	-	-	-	-	-	-
<b>Disability Services</b>							
Accessible Australia.....	669	725	1,767	-	-	-	-
Bridging Support Program.....	-	580	-	-	-	-	-
Continuity of Support Arrangements.....	3,266	5,953	5,953	5,953	5,953	5,953	5,953
Disability Royal Commission Implementation .....	-	-	-	150	-	-	-
Disability Services Program .....	-	-	300	680	680	680	-
Restrictive Practices Quality Assurance Panels....	446	-	-	-	-	-	-
Sector Innovation Fund .....	1,250	-	-	-	-	-	-
<b>Early Childhood</b>							
Early Years Partnerships Grants .....	334	3,288	1,097	5,897	3,033	1,400	-
Regional Childcare.....	1,641	-	-	-	-	-	-
<b>Homelessness</b>							
Boorloo Bidee Mia.....	3,684	-	5,300	5,300	-	-	-
Metropolitan Homelessness Outreach Expansion .....	4,016	-	-	-	-	-	-
Kalgoorlie Transitional Services Continuation....	364	466	466	992	-	-	-
Koort Boodja.....	1,400	-	1,400	1,400	-	-	-

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Perth Homelessness Services.....	1,816	-	-	-	-	-	-
Safe Night Space for Women.....	2,125	-	-	1,800	-	-	-
South West Grant Funding and Brokerage.....	150	-	-	-	-	-	-
St Bart's Hawaiian Homes.....	331	-	-	-	-	-	-
Teenagers in Need of Crisis Accommodation.....	-	898	-	-	-	-	-
Wandjoo Bidi - Perth Central Business District Supported Accommodation .....	1,302	-	-	-	-	-	-
<b>Prevention of Family and Domestic Violence (FDV)</b>							
16 Days in WA Community Grants Program....	50	50	50	50	50	50	50
Australian National Research Organisation .....	152	186	186	186	186	186	186
Caring Dads Program .....	300	-	-	-	-	-	-
Culturally Appropriate Services to FDV Victims ....	451	445	-	-	-	-	-
Expand Sector Recognised Training .....	533	429	429	429	429	429	429
FDV One Stop Hubs .....	3,843	-	-	-	-	-	-
FDV Taskforce Strengthen Responses							
Aboriginal Family Safety Grants .....	2,953	3,000	3,000	3,000	3,000	3,000	3,000
Boost Access to Domestic Violence Counselling .....	300	300	300	300	300	-	-
Coercive Control Education and First Responder Training .....	-	1,000	1,000	1,000	1,000	500	-
Expansion of Respectful Relationships .....	544	776	776	-	-	-	-
FDV Capacity Boost Counselling and Advocacy Services .....	1,500	1,600	1,600	1,600	1,600	-	-
Flexible Support Package.....	-	3,500	3,500	3,500	3,500	-	-
Preventing Violence Together (Workforce Support Initiative).....	400	414	414	420	420	-	-
Primary Prevention Grants .....	3,032	3,000	3,000	3,000	3,000	3,000	3,000
Safe at Home .....	917	1,600	1,600	1,575	1,541	1,541	1,541
Therapeutic Refuges .....	4,582	1,873	-	-	-	-	-
FDV Taskforce System Reform Plan - Workforce Entity .....	-	1,974	-	-	-	-	-
Keeping Women Safe in Their Homes.....	900	-	-	-	-	-	-
National Partnership Agreement - Family, Domestic and Sexual Violence Responses ...	20,039	6,102	6,656	656	-	-	-
Our Watch Program .....	147	129	129	129	129	129	129
Pets in Crisis.....	392	500	500	500	500	500	500
Rapid Rehousing for Women and Children.....	1,116	1,038	1,038	1,038	1,038	1,038	1,038
Respectful Relationships.....	1,048	1,037	-	-	-	-	-
Subsidised Driving Lessons and Dental for Women Exiting Refuge.....	397	401	401	401	401	401	401
<b>State Emergency Welfare Plan Grants.....</b>	<b>14,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Volunteering</b>							
Volunteering Grants .....	67	30	70	70	70	70	70
Volunteering WA Digital Platform.....	16	15	15	15	15	15	15
<b>Women's Grants .....</b>	<b>1,090</b>	<b>585</b>	<b>585</b>	<b>585</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Youth</b>							
Development of LGBTIQ+ Inclusion Strategy and Action Plan.....	550	250	250	-	-	-	-
Peak Body LGBTIQ+ Services Sector.....	-	-	-	-	275	275	-
Youth Support Services and Grants .....	993	650	722	722	722	722	722
<b>TOTAL .....</b>	<b>320,967</b>	<b>322,825</b>	<b>326,393</b>	<b>332,939</b>	<b>256,846</b>	<b>254,445</b>	<b>249,019</b>

**STATEMENT OF FINANCIAL POSITION (a)  
(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets .....	105,039	52,631	92,105	93,161	92,105	92,224	96,833
Restricted cash .....	28,100	28,568	24,459	21,399	21,399	21,399	21,399
Holding Account receivables .....	68	68	68	68	68	68	68
Receivables .....	52,706	69,327	52,706	52,706	52,706	52,706	52,706
Other.....	21,781	12,437	21,781	21,781	21,781	21,781	21,781
<b>Total current assets .....</b>	<b>207,694</b>	<b>163,031</b>	<b>191,119</b>	<b>189,115</b>	<b>188,059</b>	<b>188,178</b>	<b>192,787</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	311,037	342,187	340,638	364,613	388,646	418,369	448,103
Property, plant and equipment.....	263,485	230,931	268,817	277,934	280,413	282,287	294,456
Receivables .....	24,091	18,115	24,091	24,091	24,091	24,091	24,091
Intangibles .....	1,446	2,663	217	-	-	-	-
Restricted cash .....	-	1,550	835	1,670	2,505	3,300	5,222
<b>Total non-current assets .....</b>	<b>600,059</b>	<b>595,446</b>	<b>634,598</b>	<b>668,308</b>	<b>695,655</b>	<b>728,047</b>	<b>771,872</b>
<b>TOTAL ASSETS .....</b>	<b>807,753</b>	<b>758,477</b>	<b>825,717</b>	<b>857,423</b>	<b>883,714</b>	<b>916,225</b>	<b>964,659</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	177,279	176,918	179,342	181,405	183,468	185,491	187,554
Payables .....	23,299	28,458	23,299	23,299	22,569	22,407	22,267
Borrowings and leases .....	10,177	9,972	12,467	12,590	12,385	11,999	12,065
Other.....	21,258	24,009	21,258	21,258	21,258	21,298	21,298
<b>Total current liabilities .....</b>	<b>232,013</b>	<b>239,357</b>	<b>236,366</b>	<b>238,552</b>	<b>239,680</b>	<b>241,195</b>	<b>243,184</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	29,310	29,559	29,310	29,310	29,310	29,310	29,310
Borrowings and leases .....	13,960	10,647	16,332	12,877	10,154	9,770	12,034
Other.....	539	1,117	539	539	539	539	539
<b>Total non-current liabilities .....</b>	<b>43,809</b>	<b>41,323</b>	<b>46,181</b>	<b>42,726</b>	<b>40,003</b>	<b>39,619</b>	<b>41,883</b>
<b>TOTAL LIABILITIES.....</b>	<b>275,822</b>	<b>280,680</b>	<b>282,547</b>	<b>281,278</b>	<b>279,683</b>	<b>280,814</b>	<b>285,067</b>
<b>EQUITY</b>							
Contributed equity .....	341,798	378,248	373,064	406,198	431,829	459,741	494,869
Accumulated surplus/(deficit).....	73,418	29,512	53,526	53,483	55,121	58,541	67,549
Reserves.....	116,715	70,037	116,580	116,464	117,081	117,129	117,174
<b>Total equity .....</b>	<b>531,931</b>	<b>477,797</b>	<b>543,170</b>	<b>576,145</b>	<b>604,031</b>	<b>635,411</b>	<b>679,592</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>807,753</b>	<b>758,477</b>	<b>825,717</b>	<b>857,423</b>	<b>883,714</b>	<b>916,225</b>	<b>964,659</b>

(a) Full audited financial statements are published in the Annual Reports for the Department and the Disability Services Commission.

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	1,627,484	1,672,845	1,696,887	1,778,065	1,724,584	1,706,899	1,604,668
Capital appropriation .....	22,476	22,633	24,668	27,207	23,837	26,764	33,951
Holding Account drawdowns .....	68	68	68	68	68	68	68
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	1,991	312	828	133	502	-	-
Digital Capability Fund .....	6,866	5,503	6,843	5,928	1,795	1,148	1,177
National Redress Scheme .....	8,902	3,372	8,375	2,343	1,941	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	13,921	17,671	14,331	11,605	16,765	13,278	13,278
Receipts paid into Consolidated Account.....	-	(1,356)	-	-	-	-	-
Other.....	27,764	12,956	14,039	2,509	1,958	2,761	2,036
<b>Net cash provided by Government .....</b>	<b>1,709,472</b>	<b>1,734,004</b>	<b>1,766,039</b>	<b>1,827,858</b>	<b>1,771,450</b>	<b>1,750,918</b>	<b>1,655,178</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(652,491)	(715,370)	(718,008)	(743,147)	(730,718)	(733,189)	(750,813)
Grants and subsidies.....	(320,967)	(321,225)	(324,793)	(332,939)	(256,846)	(254,445)	(249,019)
Supplies and services .....	(822,165)	(835,360)	(857,723)	(851,777)	(935,554)	(919,315)	(805,283)
Accommodation .....	(56,775)	(66,444)	(67,189)	(74,157)	(66,963)	(65,883)	(65,037)
GST payments .....	(107,982)	(52,018)	(96,875)	(96,875)	(96,875)	(96,875)	(96,875)
Finance and interest costs.....	(1,230)	(1,385)	(1,781)	(1,755)	(1,545)	(1,390)	(1,446)
Other payments.....	(32,468)	(45,848)	(46,811)	(51,625)	(34,936)	(35,749)	(29,623)
<b>Receipts (b)</b>							
Regulatory fees and fines.....	366	-	-	-	-	-	-
Grants and subsidies.....	74,419	75,181	76,811	71,544	71,171	70,460	70,661
Sale of goods and services.....	46,725	44,066	44,064	48,415	65,975	65,976	65,976
GST receipts .....	109,120	52,018	96,875	96,875	96,875	96,875	96,875
Other receipts .....	144,587	135,498	137,424	142,798	147,359	150,363	149,956
<b>Net cash from operating activities .....</b>	<b>(1,618,861)</b>	<b>(1,730,887)</b>	<b>(1,758,006)</b>	<b>(1,792,643)</b>	<b>(1,742,057)</b>	<b>(1,723,172)</b>	<b>(1,614,628)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(11,212)	(11,687)	(9,312)	(21,920)	(14,858)	(11,945)	(19,155)
<b>Net cash from investing activities.....</b>	<b>(11,212)</b>	<b>(11,687)</b>	<b>(9,312)</b>	<b>(21,920)</b>	<b>(14,858)</b>	<b>(11,945)</b>	<b>(19,155)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(17,524)	(12,552)	(14,217)	(14,464)	(14,756)	(14,887)	(14,864)
Other payments.....	(5,908)	-	(244)	-	-	-	-
<b>Net cash from financing activities.....</b>	<b>(23,432)</b>	<b>(12,552)</b>	<b>(14,461)</b>	<b>(14,464)</b>	<b>(14,756)</b>	<b>(14,887)</b>	<b>(14,864)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>55,967</b>	<b>(21,122)</b>	<b>(15,740)</b>	<b>(1,169)</b>	<b>(221)</b>	<b>914</b>	<b>6,531</b>
Cash assets at the beginning of the reporting period .....	77,172	103,871	133,139	117,399	116,230	116,009	116,923
<b>Cash assets at the end of the reporting period .....</b>	<b>133,139</b>	<b>82,749</b>	<b>117,399</b>	<b>116,230</b>	<b>116,009</b>	<b>116,923</b>	<b>123,454</b>

(a) Full audited financial statements are published in the Annual Reports for the Department and the Disability Services Commission.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

## NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Grants and Subsidies</b>							
Aged Care Screening Analysis .....	1,500	-	-	-	-	-	-
Connected Beginnings - Roebourne .....	457	-	50	-	-	-	-
Disaster Recovery Arrangements							
Bunbury Weather Event.....	366	-	-	-	-	-	-
Ex-Tropical Cyclone Ellie.....	20,086	9,813	11,310	-	-	-	-
Mariginiup Bushfires .....	627	-	-	-	-	-	-
Past Events .....	73	-	-	-	-	-	-
Severe Tropical Cyclone Seroja.....	1,157	-	-	-	-	-	-
District Leadership Groups .....	150	-	-	-	-	-	-
Essential and Municipal Services Upgrade							
Program .....	3,122	-	-	-	-	-	-
Health Navigator Pilot Program .....	208	-	-	-	-	-	-
Indian Ocean Territories Service Delivery							
Agreement.....	755	697	1,289	1,289	1,289	1,289	1,289
Integrated Empowerment Services and							
Wanneroo Senior Citizens Club .....	156	-	-	-	-	-	-
Kimberley Empowered Youth Network.....	-	-	115	-	-	-	-
National Agreement on Social Housing and							
Homelessness.....	51,309	55,637	55,637	59,577	60,477	60,394	60,394
National Initiatives Women's Safety Package....	830	790	790	790	-	-	-
National Partnership Agreement - Family							
Domestic Sexual Violence Responses .....	14,434	14,324	14,324	9,075	8,579	8,777	8,978
National Partnership on COVID-19							
Response.....	381	-	-	-	-	-	-
Parenting Community Funding .....	600	575	575	588	-	-	-
Pilbara Safe Spaces Program							
Indigenous Healing Services.....	-	929	929	952	975	1,765	1,025
Program Administration .....	-	473	473	483	497	510	525
Resources Community Investment Initiative ...	1,103	-	-	-	-	-	-
Project Agreement for Family Law							
Information Sharing .....	769	-	799	813	826	-	-
Tristate Pilot Project .....	110	-	259	-	-	-	-
Western Australian Council of Social Service							
Sector Support Development .....	224	-	-	-	-	-	-
<b>Sale of Goods and Services</b>							
Adoptions Fees .....	54	152	153	155	156	157	157
Fines and Penalties.....	366	-	-	-	-	-	-
NDIS Worker Screening Fees.....	1,836	4,460	4,460	4,460	4,460	4,460	4,460
Other.....	9	-	-	-	-	-	-
Regulatory Fees and Services Rendered.....	978	1,022	895	1,087	1,087	1,087	1,087
Western Australian Seniors Card.....	49	124	124	124	124	124	124
Working with Children Screening Fees .....	11,441	9,332	9,332	11,643	11,643	11,643	11,643
<b>GST Receipts</b>							
GST Input Credits .....	104,245	40,830	90,805	92,651	92,651	92,651	92,651
GST Receipts on Sales .....	579	82	82	82	82	82	82
<b>Other Receipts</b>							
Employee Contribution for Government							
Regional Officer Housing .....	3,051	3,090	3,668	4,097	4,525	4,952	5,376
Executive Vehicle Scheme .....	189	-	183	183	183	183	183
Implementation of the Physical and Sexual							
Abuse Indemnity Scheme .....	-	-	1,250	2,418	2,322	832	-
Other Receipts .....	510	805	661	661	661	661	661
<b>TOTAL .....</b>	<b>221,724</b>	<b>143,135</b>	<b>198,163</b>	<b>191,128</b>	<b>190,537</b>	<b>189,567</b>	<b>188,635</b>

(a) The moneys received and retained are to be applied to the Department's services as specified in the Budget Statements.

**DETAILS OF ADMINISTERED TRANSACTIONS**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>INCOME</b>							
<b>Other</b>							
Administered Appropriation for Grants and Transfers .....	1,173,791	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>1,173,791</b>	<b>1,415,027</b>	<b>1,415,027</b>	<b>1,471,424</b>	<b>1,530,070</b>	<b>1,591,273</b>	<b>1,654,923</b>
<b>EXPENSES</b>							
<b>Other</b>							
Grants and Subs Expense - State Contribution to NDIS .....	1,242,690	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>1,242,690</b>	<b>1,415,027</b>	<b>1,415,027</b>	<b>1,471,424</b>	<b>1,530,070</b>	<b>1,591,273</b>	<b>1,654,923</b>

Division 35 **Local Government, Industry Regulation and Safety**

Part 8 **Community Services**

**Appropriations, Expenses and Cash Assets (a)**

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 85 Net amount appropriated to deliver services .....	146,758	109,685	111,018	<b>108,285</b>	103,229	103,772	103,579
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	840	858	858	<b>870</b>	910	930	954
Total appropriations provided to deliver services.....	147,598	110,543	111,876	<b>109,155</b>	104,139	104,702	104,533
<b>ADMINISTERED TRANSACTIONS</b>							
Item 86 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	123,211	49,715	95,445	<b>65,681</b>	49,501	64,501	49,501
<b>CAPITAL</b>							
Item 157 Capital Appropriation.....	-	3,085	2,973	<b>1,098</b>	1,139	1,157	1,154
<b>TOTAL APPROPRIATIONS</b> .....	<b>270,809</b>	<b>163,343</b>	<b>210,294</b>	<b>175,934</b>	<b>154,779</b>	<b>170,360</b>	<b>155,188</b>
<b>EXPENSES</b>							
Total Cost of Services .....	325,499	464,811	369,507	<b>335,554</b>	321,719	323,992	310,157
Net Cost of Services (b) .....	101,782	207,727	233,791	<b>182,185</b>	166,079	166,138	149,392
<b>CASH ASSETS (c)</b> .....	<b>353,753</b>	<b>216,089</b>	<b>301,343</b>	<b>289,535</b>	<b>289,473</b>	<b>288,013</b>	<b>288,315</b>

(a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(c) As at 30 June each financial year.

**Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>Election Commitments</b>					
CCTV .....	1,802	500	-	-	-
City of Canning Mobile CCTV Unit .....	125	-	-	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>New Initiatives</b>					
Bonds Management System .....	-	2,876	-	-	-
Codes of Practice Development and Communication					
All Industries .....	-	1,712	1,778	1,851	1,908
Mines Safety .....	542	1,139	1,189	615	-
Digital Driver's Licence and Digital Identity Ecosystem .....	-	1,590	-	-	-
Financial Oversight Powers of Building Regulators .....	-	693	834	750	770
Implementation of Mandatory Country of Origin Labelling for Seafood .....	98	45	45	-	-
Independent Review of Racing and Wagering Western Australia .....	380	203	-	-	-
<i>Retirement Villages Act 1992</i> Reforms .....	947	907	829	816	-
WA Residential Battery Scheme .....	1,418	1,459	-	-	-
<b>Ongoing Initiatives</b>					
Activate Perth .....	-	250	250	250	250
Banned Drinkers Register .....	-	3,321	3,476	1,337	1,371
Gambling Legislation Reform .....	476	1,375	1,519	1,566	906
Gaming and Wagering Commission .....	1,450	-	-	-	-
Licensing and Compliance System Replacement .....	309	2,925	-	-	-
Local Government Inspector .....	330	660	660	660	660
Mental Awareness Respect and Safety Program .....	-	5,000	5,000	-	-
Mines Statutory Positions Program .....	-	1,554	1,585	-	-
Organisational Efficiency and Alignment Review .....	-	7,430	3,349	2,901	2,824
Pets WA and Pet Sterilisation <sup>(a)</sup> .....	222	848	677	678	179
Short-Term Rental Accommodation and Vacant Property Rental Incentive Schemes .....	1,751	443	-	-	-
Telethon Family Festival .....	100	-	-	-	-
<b>Other</b>					
Corporate Support to Client Agencies .....	2,718	5,628	5,825	6,029	6,240
Government Officer Accommodation .....	(7)	(5)	(5)	(5)	(2)
Government Regional Officer Housing .....	(184)	(113)	(115)	(117)	(121)
RiskCover Fund Insurance Premiums .....	616	1,001	-	-	-
State Administrative Tribunal .....	60	-	-	-	-
State Fleet Update .....	(126)	(60)	(60)	(45)	(41)

(a) Expenditure has been reprioritised from within the Department's existing budget to support part of this initiative.

## Significant Initiatives

### Racing Industry Sustainability

1. The Government has commenced an independent review to ensure the Western Australian racing industry has a framework for long-term financial sustainability. This initiative will examine structures established under the *Racing and Wagering Western Australia Act 2003* to support and develop the industry, namely Racing and Wagering Western Australia. It will focus on improving financial sustainability in changing conditions and in the long-term, while considering Racing and Wagering Western Australia's current and future governance.

### Protecting Workers and Supporting Consumers

2. The *Residential Tenancies Act 1987* reforms introduced a new bond release process, enabling disputed bonds to be determined administratively without the parties attending court. Stage 3 enhancements to the Bonds Management System will support these reforms, reduce manual handling and improve the community's experience of the process.
3. Legislative amendments to strengthen the financial oversight powers of the Building Commissioner and the Building Services Board will be supported by recruiting additional specialist staff and procuring support services to implement and enforce the new powers. Enforcement of the powers will strengthen regulatory assurance and support consumer confidence in the State's residential building sector.
4. Providing resources to support compliance with WA's work health and safety (WHS) laws is a core legislated function under the *Work Health and Safety Act 2020*. Demand for contemporary, accessible guidance has increased significantly across the State's 1.6 million workers. This initiative establishes permanent capability in the WorkSafe Safety Education team to deliver high-quality, specialised and timely guidance, mitigate duty holder compliance risk and support duty holders across all non-mining industries.

5. The WHS laws require mine operators to appoint key staff to mining statutory positions to perform specific safety-critical functions to help uplift capability. Appointment requirements vary depending on the type of position and may include formal qualifications, risk management training, specialist courses, experience and passing a legislation examination. The further funding provides for the development of a sustainable business as usual framework for the delivery of legislative exams post the cessation of the transitional period as at 30 March 2026.
6. The Mental Awareness, Respect and Safety program is a world-leading, whole-of-government initiative established in 2021 to address longstanding psychosocial, health and safety risks in the mining sector. In partnership with the Mental Health Commission, Equal Opportunity Commission and Department of Communities, the program delivers systemic improvements in response to issues such as work-related sexual harassment, risks to vulnerable workers and under-reporting of incidents.

### Local Government Regulatory Reform

7. The State's first Local Government Inspector commenced on 1 January 2026 to provide oversight and early intervention in local government matters, aiming to address issues before they escalate. They will focus on empowering local governments to lead their own improvements, compliance enforcement of the sector, complaints and investigation management, and education and engagement.

### Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

### Outcomes, Services and Key Performance Information

#### Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's Services, the Desired Outcomes and the relevant Government Goal. 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.

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Fostering a competitive, safe and fair marketplace for consumers and businesses.	1. Building and Energy Safety and Consumer Protection
	Supporting fair employment conditions.	2. Labour Relations
	Local Governments are supported to meet legislative requirements of the Local Government Act.	3. Regulation and Support of Local Government
	Gambling and liquor industries operate responsibly in accordance with legislation.	4. Regulation of the Gambling and Liquor Industries
	Efficient and effective corporate services to client agencies.	5. Corporate Support to Client Agencies
Building Safe and Inclusive Communities.	Driving safe and healthy workplaces.	6. WorkSafe

## Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Building and Energy Safety and Consumer Protection.....	144,339	142,200	144,560	150,174	147,137	149,550	150,078
2. Labour Relations.....	13,082	12,750	12,641	13,100	13,417	13,626	13,783
3. Regulation and Support of Local Government.....	19,550	28,153	39,041	21,718	19,465	18,335	17,113
4. Regulation of the Gambling and Liquor Industries.....	46,855	166,626	54,003	46,843	40,881	49,058	34,941
5. Corporate Support to Client Agencies.....	-	20,051	22,769	5,628	5,824	6,029	6,240
6. WorkSafe.....	101,673	95,031	96,493	98,091	94,995	87,394	88,002
<b>Total Cost of Services</b> .....	<b>325,499</b>	<b>464,811</b>	<b>369,507</b>	<b>335,554</b>	<b>321,719</b>	<b>323,992</b>	<b>310,157</b>

## Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Fostering a competitive, safe and fair marketplace for consumers and businesses:</b>					
Percent of Consumer Protection customers satisfied with service provided <sup>(b)(c)</sup> ....	72%	n.a.	65%	75%	1
Percent of Building and Energy Safety customers satisfied with service provided <sup>(b)(c)</sup> .....	75%	n.a.	75%	75%	
Percent of Building and Energy compliance activities completed as forecast....	106%	100%	119%	100%	2
Percent of Consumer Protection compliance activities completed within agreed timeframes .....	70%	80%	80%	80%	3
Percent of Building and Energy and Consumer Protection related licensing and registration services delivered within target timeframes.....	62%	80%	61%	80%	4
<b>Outcome: Supporting fair employment conditions:</b>					
Percent of Private Sector Labour Relations regulatory activities completed within agreed timeframes.....	74%	80%	76%	80%	
<b>Outcome: Local Governments are supported to meet legislative requirements of the Local Government Act:</b>					
Percentage of local governments where actions were taken in support of compliance with the legislative framework .....	36%	35%	47%	35%	5
<b>Outcome: Gambling and liquor industries operate responsibly in accordance with legislation:</b>					
Percentage of audits and inspections that comply with requirements and statutory criteria.....	97%	95%	97%	95%	
<b>Outcome: Efficient and effective corporate services to client agencies <sup>(d)</sup></b>					
<b>Outcome: Driving safe and healthy workplaces:</b>					
Percent of WorkSafe customers satisfied with the service provided.....	82%	75%	75%	75%	
Percent of WorkSafe compliance activities completed as planned .....	84%	95%	109%	95%	6
Percent of WorkSafe-related licensing and registration services delivered within target timeframes .....	66%	80%	45%	80%	7

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

(b) As this is a new effectiveness indicator, no target was set as part of the 2025-26 Budget process.

(c) As this is a new effectiveness indicator, 2024-25 Actuals have been back cast.

(d) The Treasurer approved an exemption from reporting a key performance indicator for this outcome in 2025-26 and ongoing.

## Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is lower than the 2026-27 Budget Target mainly due to lower year to date actual customer satisfaction results for Consumer Protection complaints interactions.
2. The 2025-26 Estimated Actual is higher than the 2026-27 Budget Target mainly due to the recruitment of additional plumbing inspectors which has enabled a broader program of inspections and investigations to be undertaken.
3. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to an increase in the number of qualified audit reports from the regulated property industry sector for 2024-25 which were finalised in 2025-26.
4. The 2025-26 Estimated Actual remains lower than the 2025-26 Budget. This is mainly due to processing times exceeding licensing target timeframes due to consistent increases in demand and labour market conditions.
5. The 2025-26 Estimated Actual is higher than the 2024-25 Actual and the 2025-26 Budget due to an increase in compliance actions undertaken in relation to delayed reporting to the Minister of election results, in accordance with regulation 81 of the Local Government (Election) Regulations 1997.
6. The 2025-26 Estimated Actual is higher than the 2024-25 Actual and 2025-26 Budget due to an increase in the targets for mines safety inspectors and an increased number of trained General Industries inspectors which has enabled more inspections to be undertaken.
7. The 2025-26 Estimated Actual remains lower than the 2025-26 Budget mainly due to licensing processing times for High-Risk Work Licences exceeding target timeframes. Despite a decline in KPI results in 2025-26, the average processing time for high-risk work licences has remained steady at 22 business days across both years.

## Services and Key Efficiency Indicators

### 1. Building and Energy Safety and Consumer Protection

Protecting Western Australian communities and facilitating growth through effective regulation. This is achieved through providing advice and information for Western Australian consumers, businesses, landlords and tenants; and overseeing the operations of the building, building surveying, electrical, gas, painting, and plumbing industries including the resolution of building service and payment disputes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	144,339	142,200	144,560	150,174	
Less Income.....	137,826	72,002	72,127	75,043	1
Net Cost of Service.....	6,513	70,198	72,433	75,131	
<b>Employees (Full-Time Equivalents) .....</b>	694	698	709	716	
<b>Efficiency Indicator</b>					
Average cost per transaction to deliver Building and Energy Safety and Consumer Protection services.....	\$295	\$274	\$292	\$302	

## Explanation of Significant Movements

(Notes)

1. The Income was higher in the 2024-25 Actual mainly due to increasing Building Services Levy collections received and higher interest rates than budgeted, resulting in increased revenue received for the Real Estate and Settlement Agent Special Purpose Accounts.

## 2. Labour Relations

The provision of labour relations and regulatory services to Western Australian workers and employers.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	13,082	12,750	12,641	13,100	
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	13,082	12,750	12,641	13,100	
<b>Employees (Full-Time Equivalents) .....</b>	<b>77</b>	<b>69</b>	<b>69</b>	<b>69</b>	
<b>Efficiency Indicator</b>					
Average cost per regulatory transaction to deliver private sector labour relations services .....	\$751	\$840	\$977	\$1,002	1

### Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget mainly due to a decline in Wageline call volumes, which is likely driven by more users accessing available online guidance.

## 3. Regulation and Support of Local Government

Supporting local governments to fulfil their statutory obligations and to improve capability in the sector.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	19,550	28,153	39,041	21,718	1,2,3
Less Income.....	349	2,305	2,636	3,204	
Net Cost of Service.....	19,201	25,848	36,405	18,514	
<b>Employees (Full-Time Equivalents) .....</b>	<b>96</b>	<b>91</b>	<b>92</b>	<b>93</b>	
<b>Efficiency Indicator</b>					
Average cost per local government for regulation and support.....	\$132,291	\$112,781	\$115,709	\$123,856	4

### Explanation of Significant Movements

(Notes)

- The 2025-26 Budget is higher than the 2024-25 Actual primarily as a result of the realignment of the Department's organisational capacity, including an increase in support functions to meet statutory requirements, enhance governance, improve performance and increase delivery capacity.
- The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is due to additional funding for the Off-Road Vehicle Special Purpose Account, CCTV election commitments and local government grants expenditure.
- The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects a return to normalised levels of grant expenditure in 2026-27.
- Grants are excluded from the efficiency indicator calculation because grants do not reflect the cost of delivering services. The variance between the 2025-26 Budget and the 2026-27 Budget Target is mainly due to additional funding for the Office of the Local Government Inspector and Activate Perth.

#### 4. Regulation of the Gambling and Liquor Industries

Provision of services that ensure gambling and liquor industries operate responsibly in accordance with legislation.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	46,855	166,626	54,003	46,843	1
Less Income .....	14,347	130,509	8,665	13,222	
Net Cost of Service .....	32,508	36,117	45,338	33,621	
<b>Employees (Full-Time Equivalents) .....</b>	205	184	193	192	
<b>Efficiency Indicators</b>					
Average cost of conducting inspections.....	\$1,711	\$1,659	\$2,473	\$2,273	2
Average cost of determining applications .....	\$1,604	\$1,928	\$2,197	\$1,767	3,4

#### Explanation of Significant Movements

(Notes)

1. The Racing Bets Levy Special Purpose Account was transferred from the Gaming and Wagering Commission to the Department in December 2024. This account was subsequently reclassified from Controlled to an Administered account. The decreases from the 2025-26 Budget to both 2025-26 Estimated Actual and the 2026-27 Budget Target are due to the effect of reclassification of the Racing Bets Levy Special Purpose Account.
2. The increase between the 2025-26 Budget and the 2026-27 Budget Target is primarily driven by additional support required to undertake inspections.
3. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects the 2025-26 adjustments that supported governance, statutory requirements and service delivery capacity. This is further impacted by timing differences between the State Budget and the Gaming and Wagering Commission budget, which shifts expenditure between years.
4. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to additional funding in support of Gambling Legislation Reform and adjustments to support functions to meet statutory requirements, enhance governance, improve performance and increase delivery capacity.

#### 5. Corporate Support to Client Agencies

Provision of interim corporate support by the Department to Energy and Economic Diversification and Mines, Petroleum and Exploration during the implementation of Public Sector Reform changes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	nil	20,051	22,769	5,628	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	nil	20,051	22,769	5,628	
<b>Employees (Full-Time Equivalents) .....</b>	nil	nil	39	39	

## 6. WorkSafe

Drive workplace change and dangerous goods safety through education, specialist advice and enforcement.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	101,673	95,031	96,493	98,091	
Less Income.....	71,195	52,268	52,288	61,900	1
Net Cost of Service.....	30,478	42,763	44,205	36,191	
<b>Employees (Full-Time Equivalents) .....</b>	<b>482</b>	<b>490</b>	<b>496</b>	<b>513</b>	
<b>Efficiency Indicator</b>					
Average cost per regulatory transaction to deliver safety regulation services....	\$8,166	\$8,038	\$7,097	\$7,770	2

### Explanation of Significant Movements

(Notes)

- The increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target is primarily driven by higher levy revenue, reflecting an uplift in industry activity.
- The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to an increase in the number of trained general industries inspectors and higher targets for mines safety inspectors undertaking workplace inspections.

### Asset Investment Program

- The Department's Asset Investment Program in the 2026-27 Budget Year is \$7.1 million, comprising mainly of ongoing ICT works associated with the Licensing and Compliance System project, with funding mainly from the Digital Capability Fund.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Licensing and Compliance System.....	14,613	8,301	8,301	6,312	-	-	-
Pets WA and Pet Sterilisation.....	1,514	1,147	1,147	367	-	-	-
<b>COMPLETED WORKS</b>							
Asset Replacement Program - Computer Hardware and Software - 2025-26 Program .....	388	388	388	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement Program - Computer Hardware and Software							
2026-27 Program .....	388	-	-	388	-	-	-
2027-28 Program .....	388	-	-	-	388	-	-
2028-29 Program .....	388	-	-	-	-	388	-
2029-30 Program .....	388	-	-	-	-	-	388
<b>Total Cost of Asset Investment Program.....</b>	<b>18,067</b>	<b>9,836</b>	<b>9,836</b>	<b>7,067</b>	<b>388</b>	<b>388</b>	<b>388</b>
<b>FUNDED BY</b>							
Holding Account.....			388	388	388	388	388
Internal Funds and Balances.....			262	367	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			7,711	5,040	-	-	-
Other .....			1,475	1,272	-	-	-
<b>Total Funding .....</b>			<b>9,836</b>	<b>7,067</b>	<b>388</b>	<b>388</b>	<b>388</b>

## Financial Statements

### Income Statement

#### *Expenses*

1. Employee benefits increased \$6.8 million between the 2025-26 Budget and the 2025-26 Estimated Actual and \$3 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year. This is mainly due to the extension of corporate services provided to Mines, Petroleum and Exploration; and additional funding for the Banned Drinkers Register, WA Residential Battery Scheme, Licensing and Compliance System Replacement and WorkSafe Programs.
2. Grants and subsidies decreased \$108.9 million between the 2025-26 Budget and the 2025-26 Estimated Actual and \$18.8 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year. This is mainly due to the transfer of the Racing Bets Levy Special Purpose Account from controlled into the administered ledger.
3. Supplies and services increased \$5.6 million between the 2025-26 Budget and the 2025-26 Estimated Actual mainly due to adjustments for the Compliance and Regulation System Transformation Program, Gambling Harm Reduction Support Service Special Purpose Account and Racing Bets Levy. Supplies and Services decrease of \$12.4 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year reflects the implementation of Public Sector Reform, with significant progress made in transitioning and embedding revised responsibilities.
4. Other expenses increased \$1.4 million between the 2025-26 Budget and the 2025-26 Estimated Actual mainly due to cashflow timing changes for the Gaming Community Trust Special Purpose Account and additional funding for RiskCover Fund insurance premiums. Other expenses decreased \$5.2 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year mainly due to the cessation of corporate services provided by Creative Industries, Tourism and Sport, which was part of the transition arrangements for a six-month period.

#### *Income*

5. Regulatory fees and fines reduced \$112.4 million from the 2025-26 Budget Year to the 2025-26 Estimated Actual due to the transfer of the Racing Bets Levy Special Purpose Account into the administered ledger.
6. Service appropriation decreased \$2.7 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year mainly due to one-off Short-Term Rental Accommodation (STRA) and Vacant Property Rental (VPR) Incentive Schemes Extension and Local Government Election Commitments being completed.

### Statement of Financial Position

7. Cash assets decreased \$4.6 million from the 2025-26 Budget to the 2025-26 Estimated Actual and \$844,000 from the 2025-26 Estimated Actual to the 2026-27 Budget Year, mainly due to the transfer of cash balances from Energy, Mines, Industry Regulation and Safety, and Local Government, Sport and Cultural Industries; and delivering the Banned Drinkers Register, Perth Casino Royal Commission Implementation, STRA and VPR Incentive Schemes and Ellenbrook Community Hub initiatives.
8. Restricted cash increased \$89.8 million from the 2025-26 Budget to the 2025-26 Estimated Actual and decreased \$11 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year, mainly due to the transfer of cash balances from Energy, Mines, Industry Regulation, and Local Government, Sport and Cultural Industries and utilising Mines Safety and Inspection Levy Special Purpose Accounts monies.

### Statement of Cashflows

9. Movements in cashflows are explained in Notes 1 to 6 above.

**INCOME STATEMENT (a)**  
**(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b).....	208,090	228,871	235,667	238,707	235,022	237,041	240,060
Grants and subsidies (c).....	14,910	150,898	41,964	23,167	21,928	26,494	10,291
Supplies and services.....	55,501	46,890	52,522	40,165	32,148	27,343	26,867
Accommodation.....	18,899	20,379	20,372	19,559	19,619	19,637	19,640
Depreciation and amortisation.....	2,706	1,635	1,482	1,659	1,655	1,648	1,641
Finance and interest costs.....	190	321	244	242	211	199	206
Other expenses.....	25,203	15,817	17,256	12,055	11,136	11,630	11,452
<b>TOTAL COST OF SERVICES</b> .....	<b>325,499</b>	<b>464,811</b>	<b>369,507</b>	<b>335,554</b>	<b>321,719</b>	<b>323,992</b>	<b>310,157</b>
<b>Income</b>							
Sale of goods and services.....	2,135	4,942	405	4,942	4,942	4,942	5,065
Regulatory fees and fines.....	177,855	211,512	99,160	108,989	111,457	113,713	116,497
Mines Safety and Inspection Levy.....	43,493	34,000	34,000	37,000	37,000	37,000	37,000
Grants and subsidies.....	226	719	817	768	565	520	520
Other revenue.....	8	5,911	1,334	1,670	1,676	1,679	1,683
<b>Total Income</b> .....	<b>223,717</b>	<b>257,084</b>	<b>135,716</b>	<b>153,369</b>	<b>155,640</b>	<b>157,854</b>	<b>160,765</b>
<b>NET COST OF SERVICES</b> .....	<b>101,782</b>	<b>207,727</b>	<b>233,791</b>	<b>182,185</b>	<b>166,079</b>	<b>166,138</b>	<b>149,392</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	147,598	110,543	111,876	109,155	104,139	104,702	104,533
Resources received free of charge.....	3,452	2,719	2,719	2,729	2,740	2,751	2,751
Major Treasurer's Special Purpose Account(s) Royalties for Regions Fund							
Regional Community Services Fund.....	131	4,463	4,391	3,420	3,997	13,907	137
Other revenues.....	39,225	61,749	69,912	47,761	44,155	45,483	45,700
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>190,406</b>	<b>179,474</b>	<b>188,898</b>	<b>163,065</b>	<b>155,031</b>	<b>166,843</b>	<b>153,121</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>88,624</b>	<b>(28,253)</b>	<b>(44,893)</b>	<b>(19,120)</b>	<b>(11,048)</b>	<b>705</b>	<b>3,729</b>

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Energy, Mines, Industry Regulation and Safety.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,554, 1,598 and 1,622 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Activate Perth .....	250	250	250	250	250	250	250
Asbestos Disease Society .....	106	150	150	150	150	150	150
Australian Building Codes Board .....	519	650	650	650	650	650	650
CCTV Cameras .....	-	-	1,802	500	-	-	-
Circle Green Community Legal .....	430	430	430	430	430	430	430
City of Canning Mobile CCTV Unit .....	-	-	125	-	-	-	-
Community Facilities and Infrastructure							
Commitments - Local Government .....	-	9,162	10,162	2,000	1,500	-	-
Ellenbrook Community Hub .....	-	1,590	3,090	-	-	-	-
Gambling Harm Initiative .....	-	-	500	500	500	500	500
Gaming and Community Trust .....	-	258	258	258	258	258	258
Guide Dogs WA Breeding Training Program ...	500	1,250	1,700	1,100	1,100	1,100	-
Initiatives Enhancing Consumer Rights .....	-	68	68	68	68	68	68
Kalgoorlie Race Round .....	-	500	761	500	239	-	-
Mental Awareness Respect and Safety							
Program .....	4,043	384	449	3,620	3,620	-	-
Mental Health and Suicide Prevention							
Program Support Fund .....	-	861	861	853	843	833	-
Mental Health Prevention in the Workplace .....	830	1,000	1,000	975	950	975	975
Off-Road Vehicle Grants .....	-	-	4,410	-	-	-	-
Other Grants .....	-	100	-	-	-	-	-
Pet Rescue Organisations - Financial							
Assistance .....	400	400	400	400	400	400	400
Pet Shop Transition .....	-	-	300	-	-	-	-
Property Industry Grants .....	3,611	6,470	6,470	6,470	6,470	6,470	6,470
Racing Bets Levy Special Purpose Account ...	-	121,850	-	-	-	-	-
Regional Racing Fund .....	-	4,321	4,321	3,283	3,860	13,770	-
Riverside Gardens Urban Forest Development ...	50	50	850	-	-	-	-
Safe Farms WA Inc .....	140	140	140	140	140	140	140
Safety Research Resources Sector .....	-	48	-	-	-	-	-
Short-Term Rental Accommodation Incentive							
Scheme and Vacant Property Rental							
Incentive Scheme .....	3,731	666	2,417	220	-	-	-
Pets WA and Pet Sterilisation .....	-	-	-	500	500	500	-
Telethon Family Festival .....	-	-	100	-	-	-	-
WA Builders Support Program .....	-	300	300	300	-	-	-
Work Health and Safety Act 2020 -							
Stakeholder Engagement .....	300	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>14,910</b>	<b>150,898</b>	<b>41,964</b>	<b>23,167</b>	<b>21,928</b>	<b>26,494</b>	<b>10,291</b>

**STATEMENT OF FINANCIAL POSITION (a)**  
**(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets .....	18,385	11,057	6,506	5,662	7,758	11,523	15,788
Restricted cash .....	335,368	205,032	294,837	283,873	281,715	276,490	272,527
Holding Account receivables .....	479	329	387	386	385	384	383
Receivables .....	22,084	16,083	16,478	16,652	10,215	13,389	16,563
Other.....	16,799	5,758	16,693	16,693	16,693	16,693	16,693
<b>Total current assets .....</b>	<b>393,115</b>	<b>238,259</b>	<b>334,901</b>	<b>323,266</b>	<b>316,766</b>	<b>318,479</b>	<b>321,954</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	12,744	13,284	12,901	13,868	14,836	15,800	16,757
Property, plant and equipment.....	12,067	61,423	19,942	19,151	18,988	18,859	19,077
Receivables .....	6,158	5,196	6,364	6,364	6,364	6,364	6,364
Intangibles .....	16,217	19,576	21,205	27,674	27,464	27,254	27,044
<b>Total non-current assets .....</b>	<b>47,186</b>	<b>99,479</b>	<b>60,412</b>	<b>67,057</b>	<b>67,652</b>	<b>68,277</b>	<b>69,242</b>
<b>TOTAL ASSETS .....</b>	<b>440,301</b>	<b>337,738</b>	<b>395,313</b>	<b>390,323</b>	<b>384,418</b>	<b>386,756</b>	<b>391,196</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	41,046	29,748	38,891	38,670	38,449	38,220	37,991
Payables .....	8,624	9,185	9,444	9,524	9,593	9,677	9,761
Borrowings and leases .....	3,064	3,142	3,226	3,147	3,165	3,153	3,105
Other.....	40,944	36,804	41,191	41,191	41,191	41,191	41,191
<b>Total current liabilities .....</b>	<b>93,678</b>	<b>78,879</b>	<b>92,752</b>	<b>92,532</b>	<b>92,398</b>	<b>92,241</b>	<b>92,048</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	7,001	5,216	7,122	7,210	7,299	7,387	7,475
Borrowings and leases .....	2,464	2,183	2,346	1,695	1,532	1,406	1,660
Other.....	2,005	3,177	2,005	2,005	2,005	2,005	2,005
<b>Total non-current liabilities .....</b>	<b>11,470</b>	<b>10,576</b>	<b>11,473</b>	<b>10,910</b>	<b>10,836</b>	<b>10,798</b>	<b>11,140</b>
<b>TOTAL LIABILITIES.....</b>	<b>105,148</b>	<b>89,455</b>	<b>104,225</b>	<b>103,442</b>	<b>103,234</b>	<b>103,039</b>	<b>103,188</b>
<b>EQUITY</b>							
Contributed equity .....	264,328	231,934	285,599	300,692	306,030	307,968	308,641
Accumulated surplus/(deficit).....	134	(28,174)	(44,759)	(63,879)	(74,927)	(74,222)	(70,493)
Reserves.....	70,691	44,523	50,248	50,068	50,081	49,971	49,860
<b>Total equity .....</b>	<b>335,153</b>	<b>248,283</b>	<b>291,088</b>	<b>286,881</b>	<b>281,184</b>	<b>283,717</b>	<b>288,008</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>440,301</b>	<b>337,738</b>	<b>395,313</b>	<b>390,323</b>	<b>384,418</b>	<b>386,756</b>	<b>391,196</b>

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Energy, Mines, Industry Regulation and Safety.

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	147,067	109,707	111,227	107,801	102,784	103,351	103,189
Capital appropriation .....	-	3,085	2,973	1,098	1,139	1,157	1,154
Holding Account drawdowns .....	389	388	388	388	388	388	388
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund .....	-	1,098	1,098	1,135	1,173	295	-
Digital Capability Fund.....	9,594	16,334	14,645	13,520	3,686	1,146	179
Royalties for Regions Fund							
Regional Community Services Fund.....	131	4,463	4,391	3,420	3,997	13,907	137
Other.....	25,116	66,144	70,568	47,195	43,589	45,078	45,295
<b>Net cash provided by Government .....</b>	<b>182,297</b>	<b>201,219</b>	<b>205,290</b>	<b>174,557</b>	<b>156,756</b>	<b>165,322</b>	<b>150,342</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(200,150)	(229,118)	(235,715)	(238,670)	(229,979)	(232,517)	(235,536)
Grants and subsidies.....	(14,909)	(150,898)	(41,964)	(23,167)	(21,928)	(26,494)	(10,291)
Supplies and services .....	(50,764)	(58,658)	(63,302)	(32,904)	(23,854)	(30,257)	(29,781)
Accommodation .....	(10,353)	(20,381)	(20,374)	(19,561)	(19,621)	(19,638)	(19,641)
GST payments .....	(9,452)	(3,480)	(3,480)	(2,332)	(1,785)	(2,689)	(2,689)
Finance and interest costs.....	(184)	(285)	(244)	(242)	(211)	(199)	(206)
Other payments.....	(22,946)	(16,114)	(17,575)	(13,737)	(13,203)	(13,654)	(13,476)
<b>Receipts (b)</b>							
Regulatory fees and fines.....	146,732	207,348	94,996	104,998	108,618	112,677	115,461
Mines Safety and Inspection Levy .....	39,708	34,000	34,000	37,000	37,000	37,000	37,000
Grants and subsidies.....	1,935	719	817	768	565	520	520
Sale of goods and services.....	3	5,520	983	5,520	5,520	5,520	5,643
GST receipts .....	9,439	3,480	3,480	2,332	1,785	2,689	2,689
Other receipts .....	11,802	978	1,434	1,772	1,778	1,781	1,785
<b>Net cash from operating activities .....</b>	<b>(99,139)</b>	<b>(226,889)</b>	<b>(246,944)</b>	<b>(178,223)</b>	<b>(155,315)</b>	<b>(165,261)</b>	<b>(148,522)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	-	(9,574)	(9,836)	(7,067)	(388)	(388)	(388)
<b>Net cash from investing activities.....</b>	<b>-</b>	<b>(9,574)</b>	<b>(9,836)</b>	<b>(7,067)</b>	<b>(388)</b>	<b>(388)</b>	<b>(388)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(1,109)	(1,032)	(920)	(1,075)	(1,115)	(1,133)	(1,130)
Other payments.....	(1,146)	-	-	-	-	-	-
<b>Net cash from financing activities.....</b>	<b>(2,255)</b>	<b>(1,032)</b>	<b>(920)</b>	<b>(1,075)</b>	<b>(1,115)</b>	<b>(1,133)</b>	<b>(1,130)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>80,903</b>	<b>(36,276)</b>	<b>(52,410)</b>	<b>(11,808)</b>	<b>(62)</b>	<b>(1,460)</b>	<b>302</b>
Cash assets at the beginning of the reporting period .....	-	-	353,753	301,343	289,535	289,473	288,013
Net cash transferred to/from other agencies....	272,850	252,365	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>353,753</b>	<b>216,089</b>	<b>301,343</b>	<b>289,535</b>	<b>289,473</b>	<b>288,013</b>	<b>288,315</b>

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Energy, Mines, Industry Regulation and Safety.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

**NET APPROPRIATION DETERMINATION (a)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Regulatory Fees and Fines</b>							
Gaming Community Trust.....	-	258	258	258	258	258	258
Industry Regulation and Safety.....	74,510	40,584	40,584	41,548	43,171	44,816	44,816
Licences and Other Regulatory Fees -							
Industry Regulation and Safety.....	73,345	43,731	43,740	52,540	54,278	56,423	59,207
Liquor Fees Revenue.....	8,150	8,421	8,421	8,659	8,920	9,189	9,189
Office of the Independent Monitor.....	5,315	-	-	-	-	-	-
Other Fees and Fines.....	1,766	1,993	1,993	1,993	1,991	1,991	1,991
Racing Bets Levy.....	-	121,850	-	-	-	-	-
<b>Grants and Subsidies</b>							
Grants and Subsidies.....	577	578	578	582	379	379	379
Provision of Services to the Commonwealth....	226	141	141	141	141	141	141
<b>Sale of Goods and Services</b>							
Provision of Services to the Racing and							
Gaming Industries <sup>(b)</sup> .....	131	13,210	110	4,647	4,645	4,647	4,770
Sale of Goods and Services.....	3	873	873	873	873	873	873
<b>GST Receipts</b>							
GST Receipts.....	2,093	3,480	3,480	2,332	1,785	2,689	2,689
<b>Other Receipts</b>							
Other Industry Receipts.....	3,744	927	945	946	949	949	943
Other Receipts.....	51	51	381	714	719	724	724
<b>TOTAL</b> .....	169,911	236,097	101,504	115,233	118,109	123,079	125,980

(a) The moneys received and retained are to be applied to the Department's services as specified in the Budget Statements.

(b) The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is due to an accounting adjustment to correct the source of funding from the Gaming and Wagering Commission. This accounting adjustment is yet to be reflected between 2026-27 and 2029-30.

**DETAILS OF ADMINISTERED TRANSACTIONS**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>INCOME</b>							
<b>Taxation</b>							
Casino Tax .....	62,997	54,000	54,000	54,000	54,000	54,000	54,000
<b>Fines</b>							
Racing Bets Levy .....	61,717	-	121,850	121,850	121,850	121,850	121,850
Regulatory Fines .....	317	254	254	254	254	254	254
<b>Other</b>							
Appropriations <sup>(a)</sup> .....	123,211	49,715	95,445	65,681	49,501	64,501	49,501
Home Indemnity Insurance (HII) .....	44,977	35,051	42,432	35,488	33,557	33,557	33,557
Rental Accommodation Account (RAA) .....	23,724	18,063	19,009	21,626	22,875	22,875	22,875
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>316,943</b>	<b>157,083</b>	<b>332,990</b>	<b>298,899</b>	<b>282,037</b>	<b>297,037</b>	<b>282,037</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
Gambling Harm Initiative .....	-	500	-	-	-	-	-
<b>Subsidies and Concessions</b>							
Subsidies to Gambling and Betting Agencies and Bookmakers .....	52,897	47,494	67,224	51,818	49,110	49,110	49,110
<b>Other</b>							
HII .....	88,556	35,903	68,946	38,187	27,364	27,364	27,364
Other Administered Expenses .....	416	7	7	9	9	9	9
Perth Piping Industry Response .....	348	-	4,884	4,884	4,884	15,000	-
RAA .....	23,583	22,255	22,255	24,759	22,297	22,663	22,663
Racing Bets Levy .....	74,781	-	121,850	121,850	121,850	121,850	121,850
Receipts Paid into the Consolidated Account .....	63,114	54,254	54,254	54,254	54,254	54,254	54,254
Regional Cemeteries Boards .....	240	314	314	382	382	382	382
WA Rent Relief Program .....	-	1,400	7,900	13,472	-	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>303,935</b>	<b>162,127</b>	<b>347,634</b>	<b>309,615</b>	<b>280,150</b>	<b>290,632</b>	<b>275,632</b>

(a) The increase in appropriations for the 2025-26 Estimated Actual when compared to the 2025-26 Budget (92%) is mainly due to subsidies to Gambling and Betting Agencies and Bookmakers, one-off increases for the Home Indemnity Insurance Sustainability and the Lotteries gambling GST recoup.

# Division 36 **Western Australian Sports Centre Trust**

## Part 8 **Community Services**

### Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 87 Net amount appropriated to deliver services .....	113,016	122,276	118,917	<b>138,802</b>	145,865	151,567	153,654
Total appropriations provided to deliver services.....	113,016	122,276	118,917	<b>138,802</b>	145,865	151,567	153,654
<b>CAPITAL</b>							
Item 158 Capital Appropriation <sup>(a)</sup> .....	27,023	44,583	44,583	<b>32,714</b>	31,749	26,841	27,624
<b>TOTAL APPROPRIATIONS</b> .....	<b>140,039</b>	<b>166,859</b>	<b>163,500</b>	<b>171,516</b>	<b>177,614</b>	<b>178,408</b>	<b>181,278</b>
<b>EXPENSES</b>							
Total Cost of Services.....	341,726	335,028	388,779	<b>389,771</b>	402,889	411,724	420,153
Net Cost of Services <sup>(b)</sup> .....	120,217	128,137	136,301	<b>142,156</b>	149,186	151,735	153,822
<b>CASH ASSETS</b> <sup>(c)</sup> .....	178,668	91,077	161,395	<b>154,896</b>	154,497	154,429	154,360

(a) Additional Capital Appropriation is provided to fund loan repayments and is not reflected in the Asset Investment Program.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to VenuesWest's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(c) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on VenuesWest's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>New Initiatives</b>					
Optus Stadium Turf Replacement .....	1,155	869	2,333	1,461	-
Venue Security and Public Safety .....	-	8	880	863	885
<b>Other</b>					
Optus Stadium Operator Adjustment.....	29,937	31,674	34,059	36,502	39,925
RiskCover Fund Insurance Premiums .....	136	542	-	-	-
State Fleet Update .....	18	18	17	17	17

## Significant Initiatives

### Optus Stadium Turf Replacement

1. \$5.8 million will be spent to deliver a turf replacement lifecycle program for Optus Stadium, in response to an increase in the expected number, and changes to the profile, of events at the Stadium.

### Venue Security and Public Safety

2. \$3.7 million will be spent over 2026-27 to 2029-30 for capital upgrades (as reflected in the Asset Investment Program) and operational costs to enhance security and public safety across VenuesWest venues.

### Optus Stadium Operator Adjustment

3. Forecast operating expenditure at Optus Stadium is expected to increase over the 2025-26 Estimated Actual and over the forward estimates period, reflecting updates to forecast event scheduling as well as expected attendances and spending patterns based on recent historical actuals. Revenue estimates for Optus Stadium have also been revised over the same period, more than offsetting the impact of the higher operating costs.

## Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between VenuesWest's Services, the Desired Outcomes and the relevant Government Goal. 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.

Government Goal	Desired Outcome	Services
Delivering Quality Infrastructure and Services Across Our State.	Sustainable, accessible and profitable state assets delivering sport, recreation and entertainment opportunities for Western Australians.	<ol style="list-style-type: none"> <li>1. Deliver Training and Competition Facilities for High Performance Sport</li> <li>2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences</li> </ol>

### Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Deliver Training and Competition Facilities for High Performance Sport .....	219,927	222,933	268,130	266,427	275,290	280,518	285,831
2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences .....	121,799	112,095	120,649	123,344	127,599	131,206	134,322
<b>Total Cost of Services .....</b>	<b>341,726</b>	<b>335,028</b>	<b>388,779</b>	<b>389,771</b>	<b>402,889</b>	<b>411,724</b>	<b>420,153</b>

**Outcomes and Key Effectiveness Indicators <sup>(a)</sup>**

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
<b>Outcome: Sustainable, accessible and profitable state assets delivering sport, recreation and entertainment opportunities for Western Australians:</b>					
Percentage of targeted sports where venues meet international competition standards .....	94%	94%	94%	94%	
High performance sport user satisfaction.....	80%	90%	90%	90%	
Level of patronage .....	6.2 million	6.5 million	6.5 million	6.5 million	
Customer satisfaction.....	89%	92%	92%	92%	

(a) Further detail in support of the key effectiveness indicators is provided in VenuesWest's Annual Report.

**Services and Key Efficiency Indicators****1. Deliver Training and Competition Facilities for High Performance Sport**

Manage and maintain facilities of an international level for elite sport programs.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	219,927	222,933	268,130	266,427	1
Less Income .....	134,289	133,718	174,712	169,440	2
Net Cost of Service .....	85,638	89,215	93,418	96,987	
<b>Employees (Full-Time Equivalents) .....</b>	<b>327</b>	<b>334</b>	<b>327</b>	<b>327</b>	
<b>Efficiency Indicators</b>					
The subsidy VenuesWest provide to high performance sport and training competition <sup>(a)</sup> .....	66%	59%	63%	63%	

(a) The calculation of the subsidy VenuesWest provides to high performance sport and training competition excludes depreciation costs from the Total Cost of Service to align with the basis on which service appropriation funding is provided.

**Explanation of Significant Movements**

(Notes)

1. The increase in the 2025-26 Estimated Actual and the 2026-27 Budget Target compared to the 2024-25 Actual and the 2025-26 Budget is largely reflective of increased depreciation expenditure and revised Optus Stadium operator spend.
2. The increase in the 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual and the 2025-26 Budget is primarily reflective of revised Optus Stadium operator income.

## 2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences

Manage and maintain facilities to provide for community, sporting and entertainment services, programs and events.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	121,799	112,095	120,649	123,344	
Less Income.....	87,220	73,173	77,766	78,175	
Net Cost of Service.....	34,579	38,922	42,883	45,169	
<b>Employees (Full-Time Equivalents) .....</b>	<b>371</b>	<b>351</b>	<b>373</b>	<b>373</b>	
<b>Efficiency Indicator</b>					
Commercial expense ratio <sup>(a)</sup> .....	88%	82%	86%	85%	

(a) The commercial revenue achieved as a percentage of total operating expenses for the year (across all services and venues).

### Asset Investment Program

1. The Asset Investment Program for 2026-27 provides for the following significant expenditures:
  - 1.1. \$18.6 million to enable maintenance and replacement of building, infrastructure, plant and equipment assets in accordance with VenuesWest's asset maintenance plan, including:
    - 1.1.1. \$15.8 million for the Capital Upgrades and Maintenance Program; and
    - 1.1.2. \$2.9 million for the Building Condition and Audit Program;
  - 1.2. \$10.4 million on infrastructure improvements and upgrade projects across venues, including:
    - 1.2.1. \$3 million for upgrades to RAC Arena's audio system;
    - 1.2.2. \$2.8 million for Perth Motorplex Upgrades;
    - 1.2.3. \$2 million for Arena Joondalup Basketball Upgrades;
    - 1.2.4. \$1.5 million for Electrical Upgrade Works; and
    - 1.2.5. \$1.1 million for Venue Security and Public Safety Upgrades;
  - 1.3. \$7.5 million on Optus Stadium capital works; and
  - 1.4. \$3 million on the completion of the expansion of Sam Kerr Football Centre facilities including two additional community pitches.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Buildings Condition Audit .....	17,054	5,394	2,727	2,915	2,915	2,915	2,915
Electrical Infrastructure Upgrades .....	6,499	4,313	4,313	1,506	680	-	-
Optus Stadium - Capital Works .....	66,364	36,276	16,344	7,522	7,522	7,522	7,522
Sam Kerr Football Centre - Community Pitches 3 and 4...	8,764	5,764	5,594	3,000	-	-	-
<b>COMPLETED WORKS</b>							
Arena Joondalup Competition Pool Replacement and Associated Works .....	13,148	13,148	8,770	-	-	-	-
Capital Upgrades and Maintenance 2024-25 Program .....	11,535	11,535	5,696	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
2025-26 Program .....	10,200	10,200	9,676	-	-	-	-
Handrail, Barrier and Access Upgrades.....	1,344	1,344	1,303	-	-	-	-
HBF Park - Stadium Modifications to Host 2023 FIFA Women's World Cup .....	42,384	42,384	1,110	-	-	-	-
Perth High Performance Centre - Geothermal Bore Improvement.....	3,721	3,721	3,603	-	-	-	-
Perth Motorplex Drag Strip Replacement .....	4,963	4,963	4,963	-	-	-	-
RAC Arena Underground Carpark Works .....	2,926	2,926	1,951	-	-	-	-
Security Infrastructure Upgrades.....	13,815	13,815	991	-	-	-	-
WA Rugby Centre - Gender Equity Amenities Upgrade .....	996	996	30	-	-	-	-
Western Australian Athletics Stadium.....	7,539	7,539	1,522	-	-	-	-
<b>NEW WORKS</b>							
<b>Election Commitments</b>							
Arena Joondalup - Basketball Facility Upgrades.....	2,000	-	-	2,000	-	-	-
Perth Motorplex .....	7,750	-	-	2,750	5,000	-	-
<b>Other New Works</b>							
Capital Upgrades and Maintenance							
2026-27 Program .....	15,755	-	-	15,755	-	-	-
2027-28 Program .....	15,755	-	-	-	15,755	-	-
2028-29 Program .....	10,110	-	-	-	-	10,110	-
2029-30 Program .....	10,110	-	-	-	-	-	10,110
Optus Stadium Superscreens and LED Ribbons	3,836	-	-	-	3,836	-	-
Perth High Performance Centre Roof Replacement.....	4,313	-	-	-	2,156	2,157	-
RAC Arena Audio System.....	3,000	-	-	3,000	-	-	-
Venue Security and Public Safety .....	1,081	-	-	1,081	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>284,962</b>	<b>164,318</b>	<b>68,593</b>	<b>39,529</b>	<b>37,864</b>	<b>22,704</b>	<b>20,547</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			33,579	20,269	18,612	12,932	12,932
Holding Account.....			7,989	13,260	19,252	9,772	7,615
Internal Funds and Balances <sup>(a)</sup> .....			23,020	6,382	382	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			2,519	-	-	-	-
Other <sup>(b)</sup> .....			1,396	(382)	(382)	-	-
Other Grants and Subsidies .....			90	-	-	-	-
<b>Total Funding.....</b>			<b>68,593</b>	<b>39,529</b>	<b>37,864</b>	<b>22,704</b>	<b>20,547</b>

(a) Carryover of prior year capital funding.

(b) Adjustments to the Perry Lakes Maintenance Special Purpose Account drawdown profile and reclassification of capital works expenditure.

## Financial Statements

### Income Statement

#### Expenses

- The supplies and services cost increases in the 2025-26 Estimated Actual and forward estimates period, compared to the 2024-25 Actual and 2025-26 Budget primarily reflects an update of Optus Stadium operator expenses.
- The depreciation and amortisation expenses increase in the 2025-26 Estimated Actual and forward estimates period reflects alignment with actual depreciation expense forecast growth.

#### Income

- The sale of goods and services increase in the 2025-26 Estimated Actual and forward estimates period, compared to the 2024-25 Actual and 2025-26 Budget reflects an update of Optus Stadium operator revenues.

### Statement of Financial Position

- The 2025-26 Budget cash assets balance was based on an estimated 2024-25 closing balance. The 2024-25 Actual however was significantly higher due to unspent capital and greater than forecast advance event receipts. This higher actual balance flows into the 2025-26 Estimated Actual and over the forward estimates period.

5. Property, plant and equipment is higher in the 2025-26 Estimated Actual compared to the 2025-26 Budget reflecting higher valuations of assets in the 2024-25 Actuals. This is also reflected in the higher value of the reserves balance in equity.

**Statement of Cashflows**

6. The higher levels of capital appropriation in the 2025-26 Budget Year compared to the 2027-28 Outyear largely reflects higher contractual maintenance costs at Optus Stadium and capital upgrades across a number of venues including electrical infrastructure, Arena Joondalup basketball, Perth Motorplex upgrades and venue security upgrades.
7. Holding Account drawdowns were higher in the 2024-25 Actual due to expenditure on the Arena Joondalup competition pool replacement project. Drawdowns are also higher in 2026-27, 2027-28 and 2028-29, reflecting additional capital upgrades funding approved in the 2026-27 Budget.

**INCOME STATEMENT <sup>(a)</sup>  
(Controlled)**

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	86,658	77,611	82,678	85,450	88,098	90,512	93,777
Grants and subsidies <sup>(c)</sup> .....	71	-	-	-	-	-	-
Supplies and services .....	90,450	111,178	147,941	140,145	145,691	147,212	147,950
Accommodation .....	20,396	18,844	19,190	19,530	19,736	19,876	19,952
Depreciation and amortisation .....	88,797	81,989	93,509	98,481	104,599	109,871	115,101
Finance and interest costs .....	27,224	25,592	25,595	24,398	23,665	22,546	21,120
Other expenses .....	28,130	19,814	19,866	21,767	21,100	21,707	22,253
<b>TOTAL COST OF SERVICES .....</b>	<b>341,726</b>	<b>335,028</b>	<b>388,779</b>	<b>389,771</b>	<b>402,889</b>	<b>411,724</b>	<b>420,153</b>
<b>Income</b>							
Sale of goods and services .....	180,236	159,622	190,766	195,540	200,775	206,187	211,877
Other revenue .....	41,273	47,269	61,712	52,075	52,928	53,802	54,454
<b>Total Income .....</b>	<b>221,509</b>	<b>206,891</b>	<b>252,478</b>	<b>247,615</b>	<b>253,703</b>	<b>259,989</b>	<b>266,331</b>
<b>NET COST OF SERVICES .....</b>	<b>120,217</b>	<b>128,137</b>	<b>136,301</b>	<b>142,156</b>	<b>149,186</b>	<b>151,735</b>	<b>153,822</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	113,016	122,276	118,917	138,802	145,865	151,567	153,654
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	5,831	5,205	5,205	2,753	2,822	-	-
Other revenues .....	99	1,826	1,660	150	151	151	151
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>118,946</b>	<b>129,307</b>	<b>125,782</b>	<b>141,705</b>	<b>148,838</b>	<b>151,718</b>	<b>153,805</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(1,271)</b>	<b>1,170</b>	<b>(10,519)</b>	<b>(451)</b>	<b>(348)</b>	<b>(17)</b>	<b>(17)</b>

(a) Full audited financial statements are published in VenuesWest's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 698, 700 and 700 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Brand Ambassador - Sponsorship and Donations.....	32	-	-	-	-	-	-
Events Sponsorships and Promotion Support....	39	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>  
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets .....	177,835	90,168	160,562	154,063	153,664	153,596	153,527
Restricted cash .....	833	909	833	833	833	833	833
Holding Account receivables .....	7,989	33,533	13,260	19,252	9,772	7,615	7,615
Receivables .....	14,672	14,219	14,672	14,672	14,672	14,672	14,672
Other.....	15,813	9,563	15,813	15,813	15,813	15,813	15,813
Total current assets .....	217,142	148,392	205,140	204,633	194,754	192,529	192,460
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	603,770	655,488	671,810	750,968	845,724	947,909	1,055,324
Property, plant and equipment.....	2,451,626	2,258,518	2,427,372	2,368,441	2,301,850	2,214,900	2,120,561
Intangibles .....	417	417	417	523	451	379	307
Total non-current assets .....	3,055,813	2,914,423	3,099,599	3,119,932	3,148,025	3,163,188	3,176,192
<b>TOTAL ASSETS .....</b>	<b>3,272,955</b>	<b>3,062,815</b>	<b>3,304,739</b>	<b>3,324,565</b>	<b>3,342,779</b>	<b>3,355,717</b>	<b>3,368,652</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	11,057	8,960	11,057	11,057	11,057	11,057	11,057
Payables .....	21,522	15,469	21,522	21,522	21,522	21,522	21,522
Borrowings and leases .....	11,886	11,772	11,901	11,908	11,897	11,905	11,902
Other.....	100,648	52,957	100,648	100,648	100,648	100,648	100,648
Total current liabilities .....	145,113	89,158	145,128	145,135	145,124	145,132	145,129
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	1,861	1,806	1,861	1,861	1,861	1,861	1,861
Borrowings and leases .....	305,707	294,186	294,586	282,142	268,966	255,072	240,403
Total non-current liabilities .....	307,568	295,992	296,447	284,003	270,827	256,933	242,264
<b>TOTAL LIABILITIES.....</b>	<b>452,681</b>	<b>385,150</b>	<b>441,575</b>	<b>429,138</b>	<b>415,951</b>	<b>402,065</b>	<b>387,393</b>
<b>EQUITY</b>							
Contributed equity .....	1,820,259	1,860,457	1,873,668	1,906,382	1,938,131	1,964,972	1,992,596
Accumulated surplus/(deficit).....	96,778	100,162	86,259	85,808	85,460	85,443	85,426
Reserves.....	903,237	717,046	903,237	903,237	903,237	903,237	903,237
<b>Total equity .....</b>	<b>2,820,274</b>	<b>2,677,665</b>	<b>2,863,164</b>	<b>2,895,427</b>	<b>2,926,828</b>	<b>2,953,652</b>	<b>2,981,259</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>3,272,955</b>	<b>3,062,815</b>	<b>3,304,739</b>	<b>3,324,565</b>	<b>3,342,779</b>	<b>3,355,717</b>	<b>3,368,652</b>

(a) Full audited financial statements are published in VenuesWest's Annual Report.

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	35,667	40,976	37,617	40,392	41,337	41,767	38,624
Capital appropriation.....	27,023	44,583	44,583	32,714	31,749	26,841	27,624
Holding Account drawdowns.....	17,719	7,989	7,989	13,260	19,252	9,772	7,615
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....	5,831	5,205	5,205	2,753	2,822	-	-
Other.....	2,250	1,826	1,660	48	48	48	48
<b>Net cash provided by Government.....</b>	<b>88,490</b>	<b>100,579</b>	<b>97,054</b>	<b>89,167</b>	<b>95,208</b>	<b>78,428</b>	<b>73,911</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(84,549)	(77,611)	(82,678)	(85,450)	(88,098)	(90,512)	(93,777)
Grants and subsidies.....	(71)	-	-	-	-	-	-
Supplies and services.....	(87,196)	(111,042)	(147,805)	(139,305)	(144,851)	(146,372)	(147,110)
Accommodation.....	(20,396)	(18,841)	(19,187)	(19,526)	(19,732)	(19,872)	(19,948)
GST payments.....	(26,241)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)
Finance and interest costs.....	(26,087)	(25,567)	(25,567)	(24,368)	(23,637)	(22,518)	(21,092)
Other payments.....	(22,801)	(20,618)	(20,670)	(22,641)	(21,974)	(22,581)	(23,127)
<b>Receipts</b>							
Grants and subsidies.....	49	-	-	-	-	-	-
Sale of goods and services.....	220,457	175,337	206,481	211,255	216,490	221,953	227,643
GST receipts.....	27,866	1,460	1,460	1,460	1,460	1,460	1,460
Other receipts.....	39,001	31,567	46,010	36,360	37,213	38,087	38,739
<b>Net cash from operating activities.....</b>	<b>20,032</b>	<b>(46,775)</b>	<b>(43,416)</b>	<b>(43,675)</b>	<b>(44,589)</b>	<b>(41,815)</b>	<b>(38,672)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(37,299)	(55,783)	(68,593)	(39,529)	(37,864)	(22,704)	(20,547)
<b>Net cash from investing activities.....</b>	<b>(37,299)</b>	<b>(55,783)</b>	<b>(68,593)</b>	<b>(39,529)</b>	<b>(37,864)</b>	<b>(22,704)</b>	<b>(20,547)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(9,045)	(11,066)	(11,082)	(12,462)	(13,154)	(13,977)	(14,761)
<b>Net cash from financing activities.....</b>	<b>(9,045)</b>	<b>(11,066)</b>	<b>(11,082)</b>	<b>(12,462)</b>	<b>(13,154)</b>	<b>(13,977)</b>	<b>(14,761)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>62,178</b>	<b>(13,045)</b>	<b>(26,037)</b>	<b>(6,499)</b>	<b>(399)</b>	<b>(68)</b>	<b>(69)</b>
Cash assets at the beginning of the reporting period.....	116,490	95,358	178,668	161,395	154,896	154,497	154,429
Net cash transferred to/from other agencies <sup>(b)</sup> ...	-	8,764	8,764	-	-	-	-
<b>Cash assets at the end of the reporting period.....</b>	<b>178,668</b>	<b>91,077</b>	<b>161,395</b>	<b>154,896</b>	<b>154,497</b>	<b>154,429</b>	<b>154,360</b>

(a) Full audited financial statements are published in VenuesWest's Annual Report.

(b) Reflects funding transferred from Creative Industries, Tourism and Sport to construct two new community pitches and other infrastructure upgrades at the Sam Kerr Football Centre.

# Western Australian Institute of Sport

## Part 8 Community Services

### Asset Investment Program

1. The Asset Investment Program includes the replacement of capital-intensive sporting equipment, sport science technology and hardware, and office equipment, assisting the Institute in its role to provide opportunities for talented Western Australian athletes to achieve excellence in elite sport.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - 2025-26 Program.....	143	143	143	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2026-27 Program .....	143	-	-	143	-	-	-
2027-28 Program .....	143	-	-	-	143	-	-
2028-29 Program .....	143	-	-	-	-	143	-
2029-30 Program .....	143	-	-	-	-	-	143
<b>Total Cost of Asset Investment Program.....</b>	<b>715</b>	<b>143</b>	<b>143</b>	<b>143</b>	<b>143</b>	<b>143</b>	<b>143</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			143	143	143	143	143
<b>Total Funding.....</b>			<b>143</b>	<b>143</b>	<b>143</b>	<b>143</b>	<b>143</b>

# Lotteries Commission

## Part 8 Community Services

### Asset Investment Program

1. Over the forward estimates period, Lotterywest will invest:
  - 1.1. \$6.7 million to deliver part of the new lottery gaming system. The investment in the new gaming system will replace point-of-sale retailer operator terminals and peripheral devices, online sales channel and associated technology, infrastructure, and support services;
  - 1.2. \$2.8 million to maintain and replace core ICT systems and environments;
  - 1.3. \$2 million to maintain and enhance gaming products and services;
  - 1.4. \$1.8 million for business system upgrades to warehouse arrangements, retailer digital screens and content management and a telephone service solution; and
  - 1.5. \$1 million to renew and maintain plant and equipment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Business System Program .....	4,634	2,862	1,612	1,043	193	343	193
Gaming System Program .....	4,728	2,728	500	500	500	500	500
ICT Infrastructure Programs .....	13,368	10,587	2,769	719	1,172	720	170
Plant and Equipment Program .....	2,197	1,197	250	250	250	250	250
<b>NEW WORKS</b>							
Gaming System Renewal .....	6,660	-	-	6,660	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>31,587</b>	<b>17,374</b>	<b>5,131</b>	<b>9,172</b>	<b>2,115</b>	<b>1,813</b>	<b>1,113</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			5,131	9,172	2,115	1,813	1,113
<b>Total Funding .....</b>			<b>5,131</b>	<b>9,172</b>	<b>2,115</b>	<b>1,813</b>	<b>1,113</b>

# Metropolitan Cemeteries Board

## Part 8 Community Services

### Asset Investment Program

1. The Board's Asset Investment Program (AIP) totals \$46.5 million over the forward estimates period, which will support quality cemetery services to meet the diverse needs of the Perth metropolitan community and ensure a financially sustainable metropolitan cemetery system.
2. In 2026-27, \$8.9 million will be invested in infrastructure upgrades of amenities across all sites, including the community hub building works at Pinnaroo Valley Memorial Park, continued investment in core business systems, cemetery grounds development for burial and memorial services, and the replacement of fleet, plant and equipment.
3. Over the forward estimates period, the AIP provides for the replacement of buildings and infrastructure, new programs to update ICT and other cemetery capital works programs. These works support the delivery of services for improved access to the State's metropolitan cemetery assets for the benefit of the community, industry and Government.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>COMPLETED WORKS</b>							
Building and Infrastructure - 2025-26 Program .....	9,135	9,135	9,135	-	-	-	-
Burials, Entombments and Memorials - 2025-26 Program ...	2,100	2,100	2,100	-	-	-	-
Cremators - 2025-26 Program.....	500	500	500	-	-	-	-
Fleet, Plant and Equipment - 2025-26 Program.....	2,130	2,130	2,130	-	-	-	-
<b>NEW WORKS</b>							
Building and Infrastructure							
2026-27 Program .....	6,175	-	-	6,175	-	-	-
2027-28 Program .....	10,050	-	-	-	10,050	-	-
2028-29 Program .....	10,187	-	-	-	-	10,187	-
2029-30 Program .....	7,425	-	-	-	-	-	7,425
Burials, Entombments and Memorials							
2026-27 Program .....	985	-	-	985	-	-	-
2027-28 Program .....	1,190	-	-	-	1,190	-	-
2028-29 Program .....	815	-	-	-	-	815	-
2029-30 Program .....	560	-	-	-	-	-	560
Cremators							
2026-27 Program .....	309	-	-	309	-	-	-
2027-28 Program .....	457	-	-	-	457	-	-
2028-29 Program .....	657	-	-	-	-	657	-
2029-30 Program .....	657	-	-	-	-	-	657
Fleet, Plant and Equipment							
2026-27 Program .....	1,395	-	-	1,395	-	-	-
2027-28 Program .....	1,425	-	-	-	1,425	-	-
2028-29 Program .....	1,515	-	-	-	-	1,515	-
2029-30 Program .....	2,700	-	-	-	-	-	2,700
<b>Total Cost of Asset Investment Program.....</b>	<b>60,367</b>	<b>13,865</b>	<b>13,865</b>	<b>8,864</b>	<b>13,122</b>	<b>13,174</b>	<b>11,342</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			13,865	8,864	13,122	13,174	11,342
<b>Total Funding.....</b>			<b>13,865</b>	<b>8,864</b>	<b>13,122</b>	<b>13,174</b>	<b>11,342</b>

