



ANNUAL REPORT 2023-24



Department of **Biodiversity,
Conservation and Attractions**

GOVERNMENT OF
WESTERN AUSTRALIA



ACKNOWLEDGEMENTS

This report was prepared by the Public Information and Corporate Affairs Branch of the Department of Biodiversity, Conservation and Attractions (the department).

The department respectfully acknowledges Aboriginal people as the Traditional Owners of the land and waters it manages, and recognises their continuing connection to land, water and community.

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formats on request.

 **Front cover images:**
Top: Valley of the Giants Tree Top Walk
Bottom: Malcom Dam near Leonora
Photo - Tourism Western Australia

This page:
Willow bottlebrush (*Callistemon salignus*), a plant that
grows widely across Western Australia.

LETTER TO THE MINISTER

Hon Reece Whitby MLA
Minister for Environment

In accordance with section 63 of the *Financial Management Act 2006*, I have pleasure in submitting for presentation to Parliament the Annual Report of the Department of Biodiversity, Conservation and Attractions for the period 1 July 2023 to 30 June 2024.

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



Stuart Smith
Director General
Department of Biodiversity, Conservation and Attractions
September 2024

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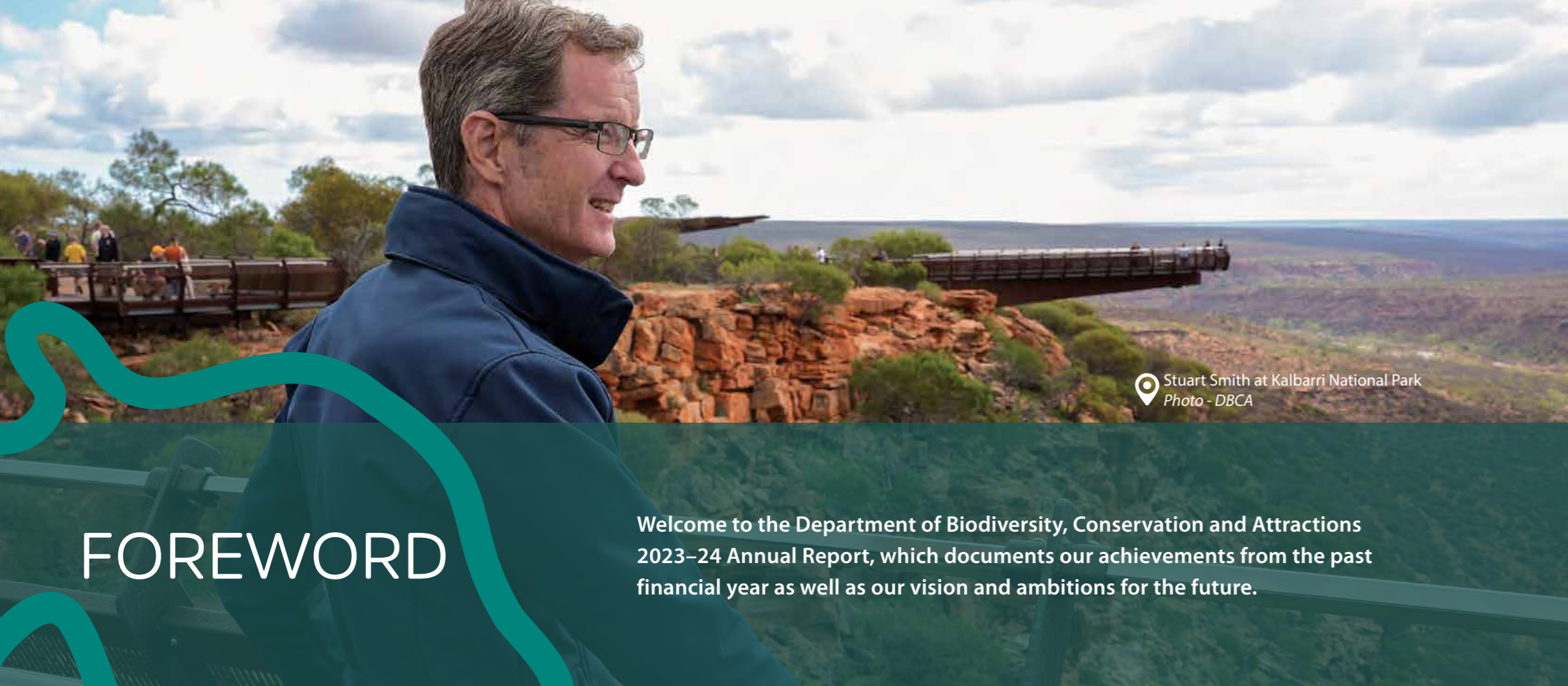
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Mirima National Park
Photo - Danny Carter/DBCA

 Noolbenger or honey possum (*Tarsipes rostratus*)



Stuart Smith at Kalbarri National Park
Photo - DBCA

FOREWORD

Welcome to the Department of Biodiversity, Conservation and Attractions 2023–24 Annual Report, which documents our achievements from the past financial year as well as our vision and ambitions for the future.

This year we have seen the launch of several major projects, and others have achieved significant milestones, like Plan for Our Parks. At the end of the financial year, 3.4 million hectares of new and expanded conservation areas have been created under this unprecedented initiative. And soon we will reach the State Government's overall 5 million hectare target.

The department's commitment to partnering with Traditional Owners continued, with jointly managed conservation areas in Western Australia now covering 8.8 million hectares. This demonstrates the department's genuine commitment to empowering and working with Traditional Owners as part of a dynamic, two-way knowledge exchange. What we are achieving together is both locally and nationally significant.

We are re-focusing our strategic engagement with tourism and getting people out into our parks and reserves — from spectacular natural attractions like Bluff Knoll, Karijini and Ningaloo, to experiences like the southern forest climbing trees, Walpole's Tree Top Walk, and bike and hiking trails. Our vision is to open up our natural areas even more and add to the experiences on offer. This work received a significant boost with the announcement of the Outdoor Adventure Tourism package in next year's budget, which will see the State Government make a \$30 million investment in new hiking and cycle trails, and new and upgraded camping facilities.

I want to commend the response to several challenging events this year, including whale strandings at Cheynes Beach, Rockingham and Toby's Inlet, and bushfires including major incidents at Fitzgerald River National Park, Mariginuiup, Serpentine and Nanga. These incidents were managed with professionalism and care, reflecting the reputation the department has built for operational excellence.

Exceptional work was also done with threatened and endangered species. Our scientific partnerships focused on species like the critically endangered hairy marron and Bussell's spider orchid means we are saving species that would likely become extinct without coordinated intervention, reestablishing populations and ensuring they have a long-term future.

Thank you to the Chairs and board members of the statutory authorities associated with the department — the Rottneest Island Authority, Zoological Parks Authority, Botanic Gardens and Parks Authority, Conservation and Parks Commission, and Swan River Trust. I also want to acknowledge the leadership of Deputy Premier and Tourism Minister Hon Rita Saffioti MLA, Environment Minister Hon Reece Whitby MLA and their respective offices.

Reflecting on my first 12 months as Director General, I feel privileged to have experienced the achievements and shared pride of our project partners, employees and volunteers. More than 7000 registered volunteers contributed over 834,000 hours to departmental projects across the State. From campground hosts sharing stories with visitors to wildlife carers saving native animals, our work simply wouldn't be possible without their service and passion.

Looking ahead, I am confident that our resilience and capacity for self-reflection will help us continually improve our agency's performance. We are ready for the challenge of building on our achievements — improving infrastructure and attractions in national parks, jointly managing more areas with Traditional Owners, saving threatened and endangered species, bringing a new focus to engagement with the tourism industry through the creation of a Nature Based Tourism Division, and continuing to build stronger community partnerships.

Our team is committed to the protection of Western Australia's environment, working strategically to ensure future generations can enjoy even better opportunities to connect with natural areas than we do today.

Stuart Smith
Director General
Department of Biodiversity, Conservation and Attractions
September 2024



Trek Ningaloo, Cape Range National Park
Photo - Tourism Western Australia

WHO WE ARE AND HOW WE WORK

The Department of Biodiversity, Conservation and Attractions works with the community to ensure that Western Australia's environment is valued, protected and conserved.

We promote biodiversity and conservation and enrich people's lives through sustainable management of Western Australia's species, ecosystems, land and the attractions in our care.

The department is organised into Strategy and Governance; Biodiversity and Conservation Science; Parks and Wildlife Service; and three statutory authorities — Botanic Gardens and Parks Authority, Zoological Parks Authority (Perth Zoo), and Rottnest Island Authority.

STRATEGY AND GOVERNANCE

The department's central Strategy and Governance Division provides strategic and corporate support, developing policies and programs. Financial management, information management, legal advice, people services, communications and education are also delivered by this division.

BIODIVERSITY AND CONSERVATION SCIENCE

Biodiversity and Conservation Science coordinates and delivers science, providing biodiversity and science knowledge to support the functions of the department.

PARKS AND WILDLIFE SERVICE

Services are delivered across three divisions:

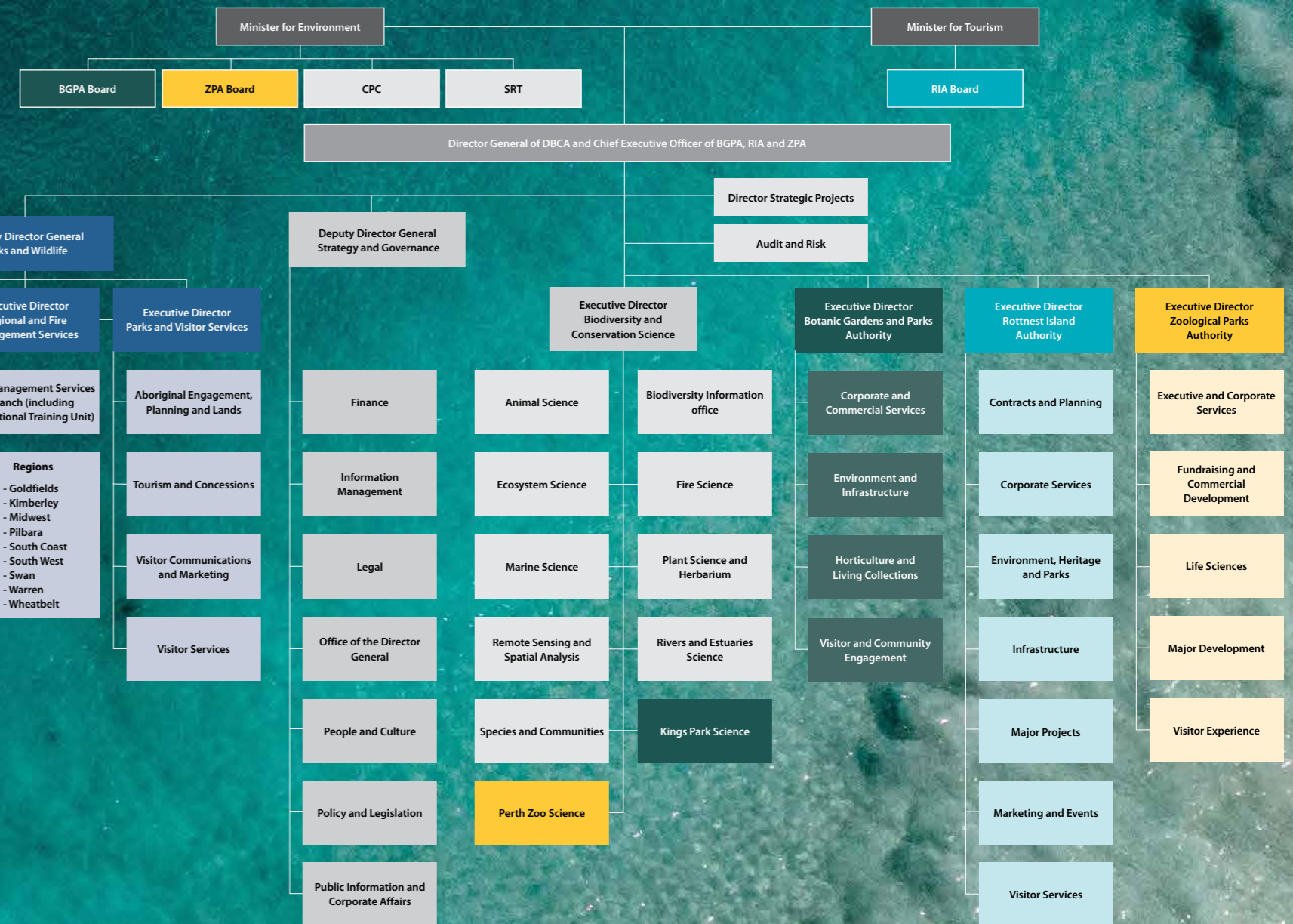
Parks and Visitor Services Division works with the community and volunteers to facilitate public involvement, visitation and appreciation of the natural and cultural environment on lands and waters managed by the department.

Conservation and Ecosystem Management Division works across the department to develop and deliver strategies and programs contributing to the management of healthy and resilient ecosystems.

Regional and Fire Management Services Division delivers the department's frontline services throughout Western Australia. These services focus on landscape scale conservation of biodiversity, protection of Aboriginal culture and heritage, threat mitigation, bushfire preparedness and response, visitor planning and visitor risk management, training and welfare of employees and volunteers, and timely advice to internal and external partners.




- ACRONYMS**
- BGPA Botanic Gardens and Parks Authority
 - CPC Conservation and Parks Commission
 - DBCA Department of Biodiversity, Conservation and Attractions
 - PVS Parks and Visitor Services
 - RIA Rottnest Island Authority
 - SRT Swan River Trust
 - ZPA Zoological Parks Authority



AGENCY PERFORMANCE

The department supports State Government goals with specific desired outcomes, achieved via delivery across 10 services.

 Francois Peron National Park
 Photo - Christian Fletcher, Tourism Western Australia



ROTTNEST ISLAND AUTHORITY



SERVICE 1	STATUTORY AUTHORITIES	Visitor Services and Public Programs Provided at Kings Park and Bold Park (reported separately)	Funding is provided by the department to these three statutory authorities, for the delivery of visitor services and public programs respectively.
SERVICE 2		Visitor Services and Public Programs Provided at Rottnest Island (reported separately)	
SERVICE 3		Visitor Services and Public Programs Provided at Perth Zoo (reported separately)	
SERVICE 4		Visitor Services and Public Programs Provided in the Swan and Canning Riverpark*	Four separate annual reports are produced across the department: one for the department and one for each of the statutory authorities.
SERVICE 5		Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	
SERVICE 6		Conserving Habitats, Species and Ecological Communities	
SERVICE 7		Research and Conservation Partnerships	
SERVICE 8		Implementation of the Forest Management Plan	
SERVICE 9		Prescribed Burning and Fire Management	
SERVICE 10		Bushfire Suppression	

*For the purpose of reporting against the Outcome-Based Management Structure and for consistency with Budget Papers, Service 4 refers to the 'Swan and Canning Riverpark'. However, the legal name of the area that was established under the *Swan and Canning Rivers Management Act 2006* (SCRM Act) is the 'Swan Canning Riverpark'



The Premier Hon Roger Cook MLA with the outgoing Chair of the Munda Biddi Trail Foundation Ken Travers.
William Bay National Park
Photo - DBCA

OUR VISION

Biodiversity and natural places are valued by the community and conserved for the future.

OUR CORE VALUES

Integrity | Collaboration | Accountability | Respect and Excellence

Our organisational values drive the way we make decisions, interact with each other, and work together to achieve results.

Our five core values represent our commitment to a professional and inclusive workplace culture we can all enjoy.



Minister for Environment Hon Reece Whitby MLA with Parks and Wildlife staff deploying to Canadian bushfires
Photo - DBCA

STRATEGIC DIRECTIONS 2022-25

OUR PURPOSE To inspire | To conserve | To discover | To protect

DISCOVER

- Use world-recognised science to build and share biodiversity knowledge to support evidence-based management
- Collate, manage and share data to support effective decision making and conservation
- Develop adaptive management tools to promote ecosystem resilience to the impacts of climate change and other threats
- Deliver contemporary services through digital transformation of our business processes
- Enhance our knowledge programs through partnerships with education, science and conservation organisations.

INSPIRE

- Engage with the community and connect people with nature to inspire a passion for conservation
- Provide innovative and exciting visitor experiences connecting people to nature and cultural heritage
- Progress meaningful and productive joint management arrangements
- Promote and support volunteer engagement in the delivery of our vision and purpose
- Foster a valued, collaborative and respectful workforce that is connected and inspired by our work.



CONSERVE

- Expand Western Australia's protected area system to conserve significant landscapes and values
- Conserve, restore and manage plants and animals, ecosystems and landscapes using world-recognised science and best practice management
- Manage threats to maintain and enhance biodiversity and cultural values
- Develop local, national and international partnerships to deliver conservation programs
- Partner with Aboriginal people to care for the natural, cultural and heritage values of Country
- Maintain and enhance sense of place and associated natural, cultural, heritage and landscape values.

PROTECT

- Respond to pressures to maintain and enhance ecosystem function
- Protect communities and natural values from bushfires through a commitment to prescribed burning
- Share responsibility for bushfire management, mitigation and response with fire and emergency service organisations, volunteer bushfire brigades and private landholders
- Collaborate and partner across government and with community, industry and other stakeholders
- Support education and compliance activities in relation to administered legislation.



HIGHLIGHTS

SERVICE 4

Visitor services and public programs provided in the Swan and Canning Riverpark



\$3 million

in grants provided through the Swan Canning Riverpark Urban Forest program.

\$350,000

provided to 34 community groups through the Community Rivercare Grants Program.



2 million+

single use plastic products removed from riverfront businesses and venues through the Plastic Free Riverpark Program.



28km of fishing line

4450 hooks and sinkers

2200 bait bags

Collected by **72** Reel It In fishing line bins in the Riverpark.

PERFORMANCE SNAPSHOT



Average level of visitor satisfaction in the Swan and Canning Riverpark

Target **85%**
Actual **85.4%**



Average cost per hectare in the Swan and Canning Riverpark

Target **\$2,455**
Actual **\$2,361**



Expenses by service

Target **\$17,978,000**
Actual **\$17,285,000**


Healthy catchments

- The Swan Alcoa Landcare Program distributed \$280,000 to 21 community groups to implement 50 catchment restoration projects throughout the Swan Canning catchment. This grants program is administered by Perth Natural Resource Management (NRM) and jointly funded by the Burswood Park Board, Alcoa of Australia and the department.
- Funding of \$630,000 was shared among the four NRM sub-regions to support NRM delivery and coordination of a range of community catchment restoration projects to improve the quality of water entering the river system.
- The Community Rivercare Grants Program distributed \$350,000 to 34 community groups for 41 projects that address water quality improvement, foreshore restoration and habitat enhancement in the Swan Canning catchment. Four key Swan Canning catchment sub-regions received a further \$125,000 each towards projects to be implemented over the next two years. Ellen Brockman Integrated Catchment Group and the South East Regional Centre for Urban Landcare each received \$75,000 to support two community Rivercare officers to deliver these projects.
- Federal Urban Rivers and Catchments Funding of \$14.92 million was secured for projects that establish and/or improve riparian and aquatic habitat, or improve water quality, hydrology, or in-stream connectivity, to benefit native species in the Swan Canning river system to June 2028.

Riverbank

- More than \$1 million, including \$500,000 provided via the WA Recovery Plan, was distributed to 14 foreshore land managers for 24 restoration projects throughout the Riverpark. Outcomes from this funding will include foreshore planning, erosion control, revegetation, weed control, river wall construction, enhancing foreshore and river access, widening vegetation corridors and creating native animal habitat.
- The Swan Canning Riverpark Foreshore Risk Mapping Project began. This project aims to understand and communicate the potential impacts of climate change, erosion and inundation during the next 100 years.
- The Swan Canning Riverpark Urban Forest program supports public land managers to deliver urban forest restoration projects (including tributaries and drainage lines) in the Swan Canning catchment. In 2023–24, this program was oversubscribed and fully expended its \$3 million allocation 12 months ahead of schedule. Across the Riverpark, 20 projects were funded to improve tree cover, condition, structure and function of urban forests.



 Water sampling

Incidents and compliance activities

- Proactive patrols helped ensure compliance with permits and development conditions for approved works and identified offences including unauthorised commercial operators. Officers benefited from ongoing compliance and enforcement training and the introduction of a regional compliance plan.
- A *Karlodinium* bloom occurred in the Middle Swan Estuary in October 2023 and extended to the upper reaches through to April 2024. An Incident Management Team was formed to keep other agencies and relevant stakeholders informed.

Maintaining the Riverpark's amenity

- In collaboration with the Fairy Tern Network and the City of Melville, work was undertaken to improve conditions for successful breeding of the vulnerable fairy tern (*Sternula nereis nereis*) at Point Walter Spit. This included temporary fencing, signage, community education initiatives including targeted social media, and improving the surrounding vegetation.

River Journeys project

- This project utilises the extensive network of walking trails in the Swan Canning Riverpark to develop nodes or rest points at key sites of environmental, historical and Aboriginal cultural significance. A new node was completed at Mooro-Beelo Bridge (formerly Redcliffe Bridge) in Ascot, with another node under construction at Banks Reserve in Vincent. An interpretation node on the Burswood Park foreshore is also underway, with construction expected to be completed by December 2024.



Visitor satisfaction

- A face-to-face visitor satisfaction survey, consisting of 306 interviews at 25 foreshores, parks and reserves around the Riverpark, showed average satisfaction levels were 85.4 per cent, exceeding the target of 85 per cent.



Reel It In video

 Reel It In fishing line bin



i Swin River Trust Board members and department staff at a site visit to the Causeway Pedestrian and Cycle Bridge

New Riverpark bridge crossings

- The department worked closely with Main Roads WA (Main Roads) on bridge crossings on the Swan River that are in the Swan Canning development control area. This included continued construction of the Causeway Pedestrian and Cyclist Bridge, which will connect the Victoria Park foreshore with Perth's CBD. Works started at McCallum Park and progressed to Heirisson Island. Bridge deck placement between Point Fraser and Heirisson Island started in May 2024.
- The department assessed the Fremantle Traffic Bridge development application referred from Department of Planning, Lands and Heritage. The Swan River Trust Board recommended support of the application subject to recommended conditions. The development application was approved by the Western Australian Planning Commission with works intended to start in mid-2024.
- Construction of the Mooro-Beelo Bridge duplication was completed, including re-activation of underbridge works involving revegetation, an interpretation node and BMX/mountain bike tracks.

Statutory assessments

- The department issued 144 approvals for works or activities in the Swan Canning development control area and provided advice on 104 development applications, seven structure plans and 34 subdivision applications that were in, next to, or affecting the Swan Canning development control area. Six development applications were assessed, and recommendations made to the Minister for Environment under Part 5 of the SCRM Act.



- Commercial operators were granted 66 permits, increasing the variety and number of tourism activities in the Riverpark. This included foreshore events, pop-up installations, food and beverage outlets and water-based operators.

Strategic activities

- The department continued to deliver seven actions as a partner in the State Government's Kep Katitjin – Gabi Kaadadjan – Waterwise Perth Action Plan 2 (2022), which aims to establish leading waterwise communities for Perth and Peel by 2030. The department also collaborated with DWER and other partner agencies to draft the next version of the plan.
- As part of the Small Business Development Corporation's Small Business Friendly Approval Program, the Swan Canning Riverpark was selected for a tourism approvals pilot project. The project revised operational processes to improve approval timeframes, simplify assessment and approvals processes, and facilitate improved customer support.

- Key deliveries included:
 - the third tranche of amendments to the Swan and Canning Rivers Management Regulations 2007, finalised on 21 March 2024, which increased the financial thresholds to allow for works to be approved by permits in the Swan Canning development control area
 - a Swan Canning Commercial Activities Handbook to better inform potential or existing commercial operators of requirements to operate in the Riverpark
 - updates to statutory planning information on the department's website with consolidated and user-friendly information.

The Five Year Review of the Swan Canning Riverpark Moorings Management Programme was conducted by the department and the Department of Transport (DoT). The draft publication is anticipated to undergo public consultation in 2024.



i Photo - Tourism Western Australia



Reusable drinkware



Department employees with Parks and Wildlife Service boats

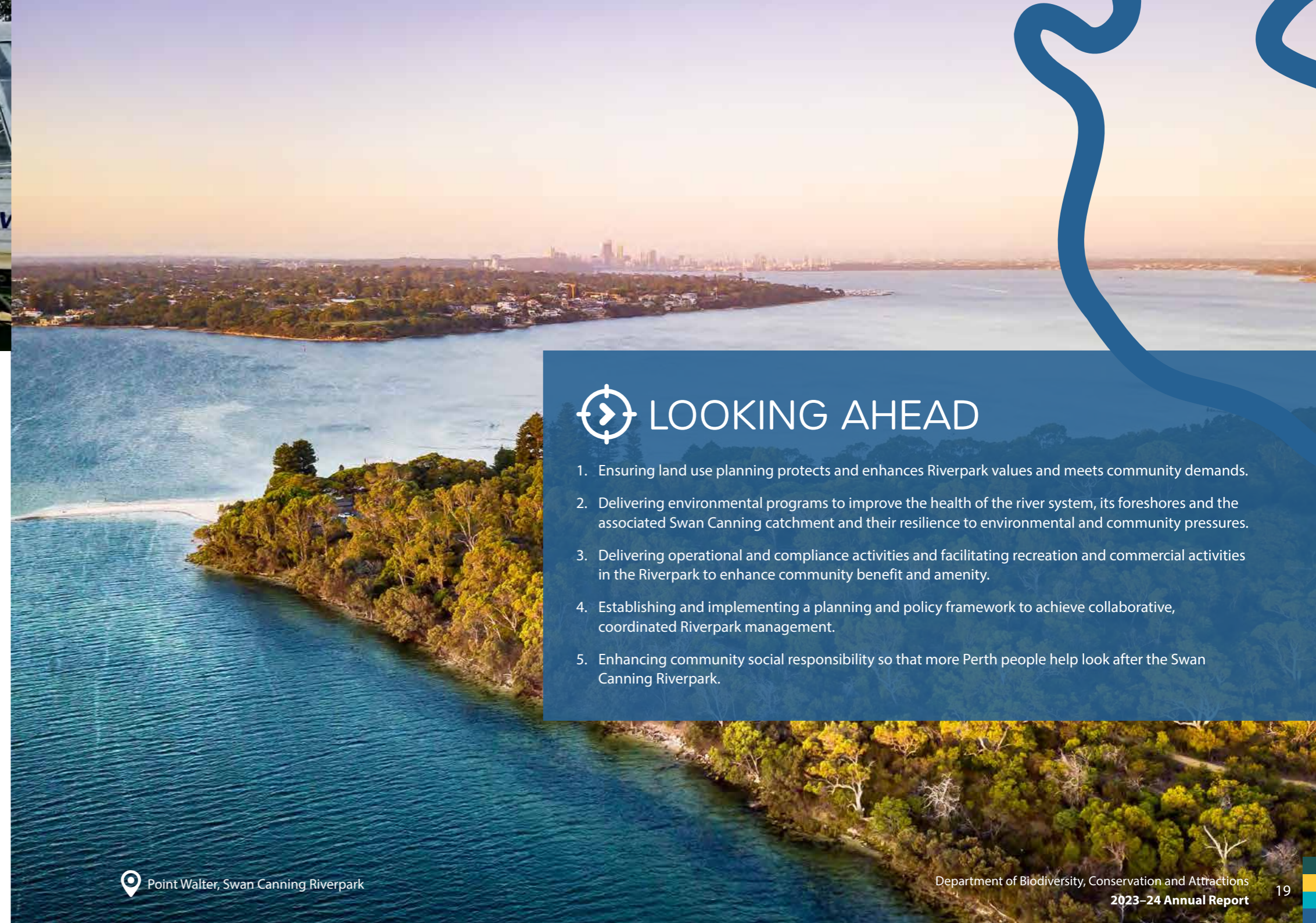
Community engagement and behaviour change

- The department supported community events in the Riverpark including Recfishwest fishing clinics, river clean up events, the Matilda Bay Swim Thru, and the Dolphin Watch and Reel It In Trophy Day yacht races at Royal Perth Yacht Club. Community engagement projects to support behaviour change and citizen science initiatives included a community event for World Rivers Day and presentations to community groups, schools and universities.
- The Plastic Free Riverpark (PFR) program worked with riverfront food and beverage businesses, sporting organisations, charter boat operators and event organisers to help reduce single use plastic packaging in and around the Swan and Canning rivers. In 2023–24, the PFR program removed more than two million single use plastic products from Riverpark businesses and venues. The program also awarded more than \$40,000 in small grants to eight riverfront business and six event organisers/venues to establish plastic reduction projects and behaviour change initiatives, including reusable cup libraries, water refill stations and community education.
- The River Guardians program reached 2757 subscribers and provided RiverWise training, volunteering opportunities, and presentations from scientists and behaviour change experts addressing key issues impacting the Swan Canning river system. Four 'Our Gardens, with Josh Byrne' RiverWise gardening workshops and one value-add event were held in spring 2023, attracting 527 participants. An online poll found 96 per cent of respondents had a better understanding of the impacts that fertilisers can have on our waterways and 81 per cent were likely/very likely to use less fertiliser less often and at more appropriate times.

- The River Guardians school education program delivered 58 incursions and excursions, reaching 1468 students. Another 12 river-related activities were held over the school holidays, attracting 469 attendees.
- The Reel It In fishing line bin project has 72 dedicated fishing line bins at popular jetties, fishing platforms, traffic bridges and foreshores throughout the Riverpark. Project participation included 15 riverfront local governments and 60 volunteers who have adopted fishing line bin sites throughout the Riverpark. In 2023–24, the bins collected more than 28km of fishing line, 4450 hooks and sinkers, 2200 bait bags and more than 12,000 pieces of general rubbish in the Riverpark.

Riverpark information reported in other services

- Information on the department's ongoing response to algal issues, as well as science projects supporting the understanding of and mitigation of threats to the Swan and Canning rivers, can be found in [Service 6: Conserving habitats, species and ecological communities](#) and [Service 7: Research and conservation partnerships](#).



LOOKING AHEAD

- Ensuring land use planning protects and enhances Riverpark values and meets community demands.
- Delivering environmental programs to improve the health of the river system, its foreshores and the associated Swan Canning catchment and their resilience to environmental and community pressures.
- Delivering operational and compliance activities and facilitating recreation and commercial activities in the Riverpark to enhance community benefit and amenity.
- Establishing and implementing a planning and policy framework to achieve collaborative, coordinated Riverpark management.
- Enhancing community social responsibility so that more Perth people help look after the Swan Canning Riverpark.



PERFORMANCE SNAPSHOT

✓ Average level of visitor satisfaction in national parks and other lands and waters

Target **90%**
Actual **93.40%**

Average cost per hectare in national parks and other lands and waters

Target **\$4.85**
Actual **\$5.53**

✓ Expenses by service

Target **\$182,787,000**
Actual **\$181,855,000**

SERVICE 5

Visitor services and public programs provided in national parks and other lands and waters



\$40.5 million allocated to 45 projects and 164 full-time equivalent positions funded under the Aboriginal Ranger Program.



Almost **500** commercial tourism licences managed.



3.4 million hectares of new national parks, marine parks and reserves created under Plan for Our Parks.

HIGHLIGHTS



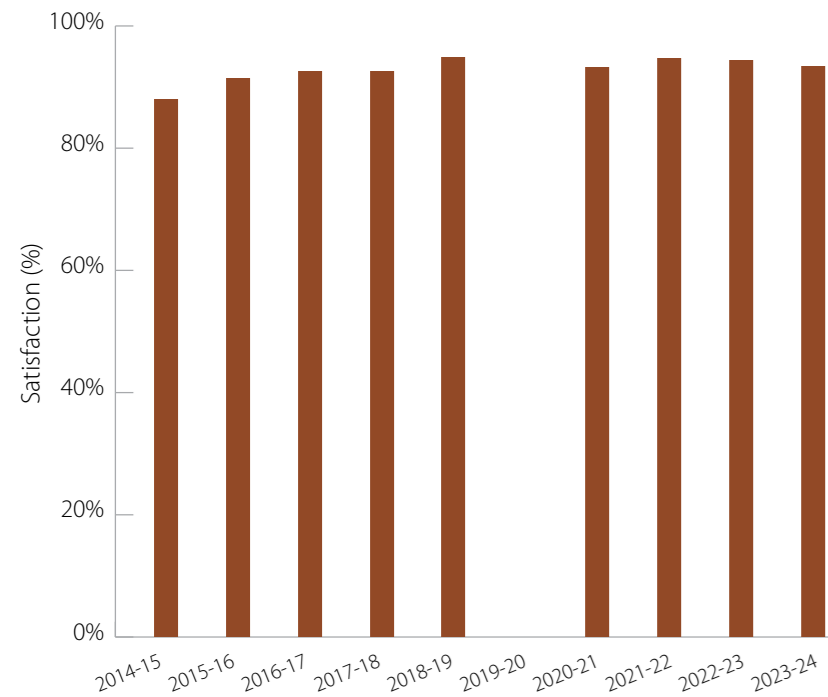
📍 Karda campground near Lesueur National Park
Photo - Karla Forrest/DBCA

Park visitor statistics



The 2023–24 visitor satisfaction index, averaged from visitor responses to surveys at selected parks, reserves and forest areas across the State was 93.4 per cent. This outcome, with results from previous years of the survey program, is illustrated in Figure 1. Consistently high visitor satisfaction levels represent the department's commitment to delivering high-quality visitor experiences that connect people to the State's incredible natural and cultural values.

Figure 1: Visitor satisfaction levels within Parks and Wildlife Service-managed lands and waters

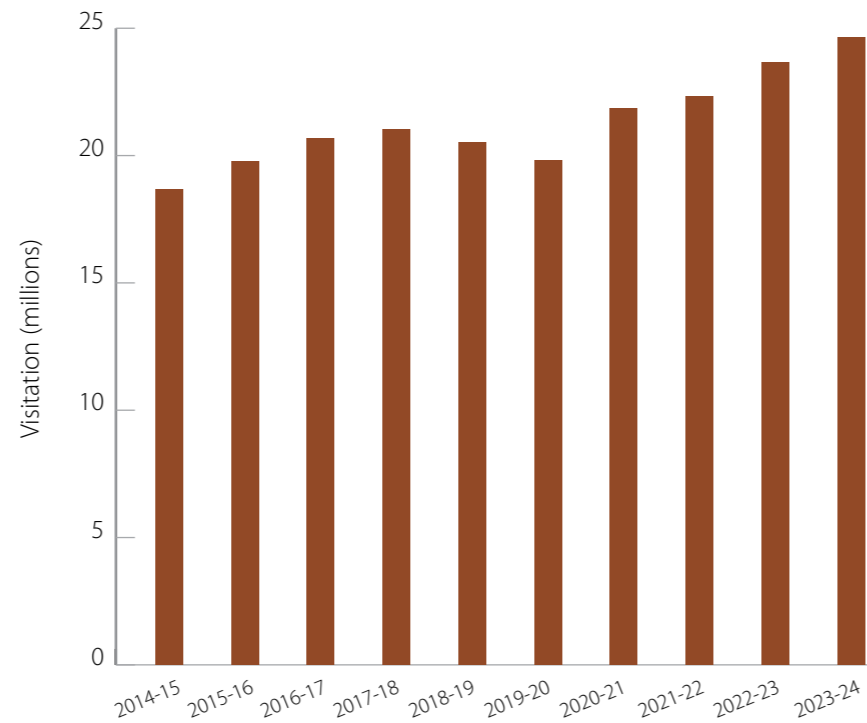


Note: In 2019–20 an exemption from reporting 'Average level of visitor satisfaction in national parks and other lands and waters' was granted due to the impact of COVID-19.



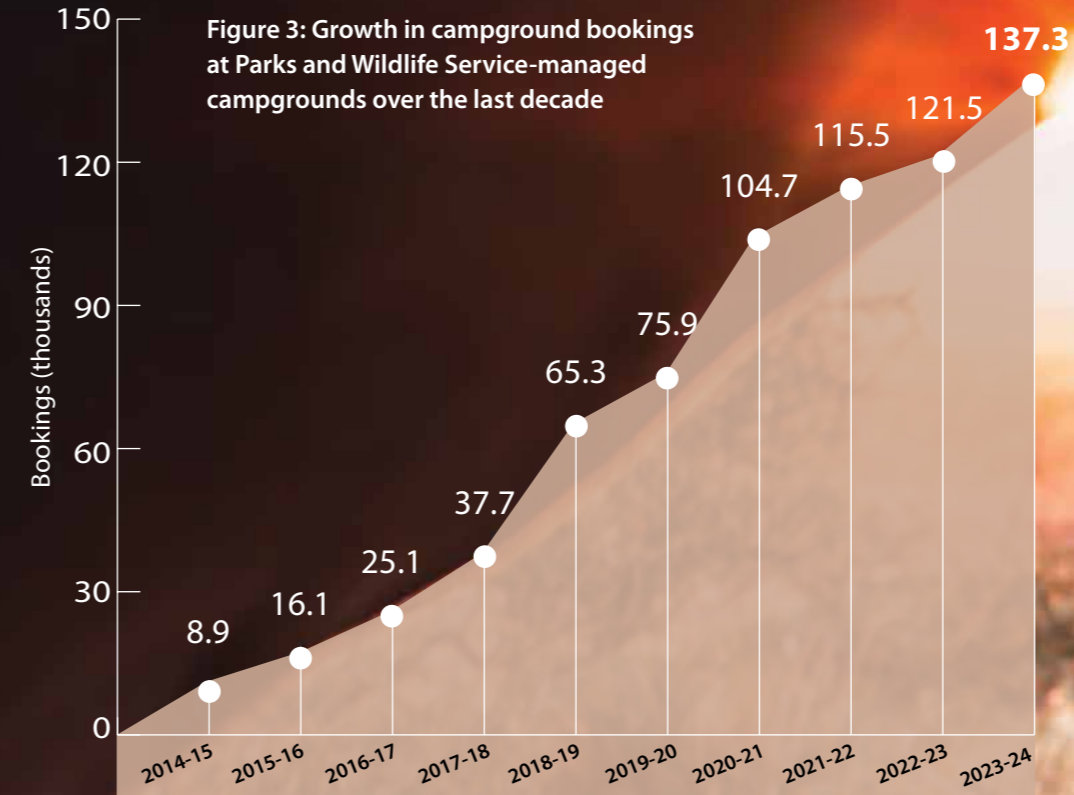
During 2023–24, there were 24.66 million visits to Parks and Wildlife Service-managed lands and waters, an increase of four per cent from the previous year (Figure 2). Most regions had fairly stable visitation, with the South West Region seeing the largest proportional increase. Increased visitation helps to demonstrate the immense value of parks and reserves, and the importance of opportunities for Western Australians and visitors to experience parks, so that they value, appreciate and advocate for them.

Figure 2: Total visits to Parks and Wildlife Service-managed lands and waters



Note: Data in this graph is taken from the department's Visitor Statistics (VISTAT) database and is a true and correct record of best available data at the time of reporting. As VISTAT is a live database, corrections and amendments are made on an ongoing basis meaning figures presented here may differ from those in previous reports.

Figure 3: Growth in campground bookings at Parks and Wildlife Service-managed campgrounds over the last decade



Note: Figures presented here may differ from those in previous reports due to coming from a live booking system.

During 2023–24, there were 137,300 online bookings for campsites managed by the Parks and Wildlife Service, an increase from 121,940 last year (Figure 3).

The increase is likely due to the continuing trend of Western Australians exploring their own State, with more than 50 per cent of campers indicating they are likely to go camping in one of our national or conservation parks again within the next 12 months.





PLAY

An on-country journey of sharing in a remote and ruggedly beautiful corner of WA

Partnerships

- The department implemented existing joint management and cooperative management arrangements with Traditional Owners and worked alongside Traditional Owners to plan, develop and implement management plans and departmental programs, and negotiate new joint management agreements. The department currently has 24 joint management arrangements with Aboriginal organisations across the State.
- Collaboration continued with the Department of Primary Industries and Regional Development (DPIRD) on operational planning and integrating service delivery in marine parks.

- The department continued to partner with the Australian Government for the delivery of services in Commonwealth marine parks adjacent to WA marine reserves. Activities included mooring maintenance and management in Mermaid Reef Marine Park, marker buoy maintenance in Geographe Marine Park, visitor communication and education services for Nynggulu (Ningaloo) Marine Park, and annual joint planning activity.

Plan for Our Parks

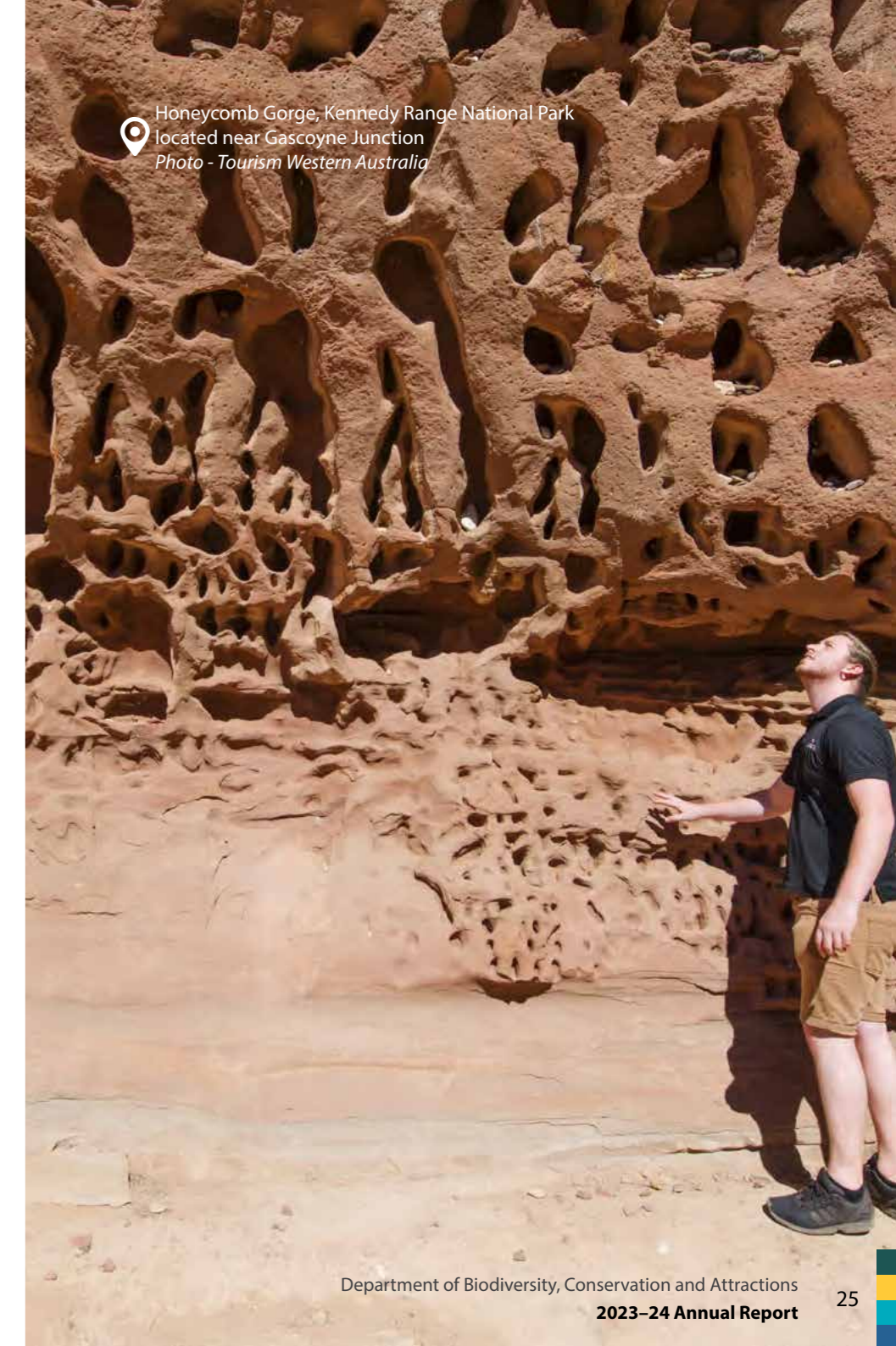


PLAN FOR OUR PARKS

- The department continued to work towards the State Government's goal of creating five million hectares of new national and marine parks and conservation reserves over five years under the Plan for Our Parks initiative. At 30 June 2024, 3.4 million hectares have been reserved and a further two Indigenous Land Use Agreement (ILUA) negotiations have been completed to enable the creation of an additional 525,000 hectares.

- In July 2023, Pimbee National Park (93,752 hectares) was created, and Kennedy Range National Park was expanded by 174,885 hectares. Both will be jointly managed and jointly vested with Yinggarda Aboriginal Corporation.
- In August 2023, Danggu National Park (2943 hectares), Bandilngan National Park (2471 hectares) and Balili Conservation Park (42,781 hectares) were created and jointly vested with Bunuba Dawangarri Aboriginal Corporation. This followed the creation and joint vesting of 215,528 hectares of new reserves last financial year.
- In August 2023, Gurdurdu Conservation Park (78,530 hectares) was created and jointly vested with Badimia Bandi Barna Aboriginal Corporation.
- In February 2024, Wanjarri Nature Reserve was expanded by 8477 hectares and jointly vested with Tjwarl Aboriginal Corporation.
- In March 2024, Jilgu National Park (101,934 hectares) was created and jointly vested with Jidi Jidi Aboriginal Corporation. A 235,161-hectare portion of Collier Range National Park, to be known as Gulali National Park, was also jointly vested with Jidi Jidi Aboriginal Corporation.
- In June 2024, Burringurrah National Park (482,096 hectares), Muggon National Park (191,547 hectares), Dalgara National Park (135,567 hectares) and Lakeside Conservation Park (7741 hectares) were created and jointly vested with Wajarri Yamaji Aboriginal Corporation. Mt Augustus National Park was also jointly vested with Wajarri Yamaji Aboriginal Corporation.
- In June 2024, the Yurriyangem Taam section of the Fitzroy River National Park was created (25,000 hectares) and jointly vested with Yurruyangem Taam Aboriginal Corporation.

Honeycomb Gorge, Kennedy Range National Park located near Gascoyne Junction
Photo - Tourism Western Australia





Kalgulup Regional Park
Photo - Shem Bisluk/DBCA

Creation of other conservation estates

- In August 2023, 120 hectares of land at Cape Peron, located in Rockingham Lakes Regional Park, was elevated from a Class C reserve to a Class A reserve.
- The department worked with the Department of Planning, Lands and Heritage to prepare an omnibus *Reserves Act 2023* to amend Class A and other conservation reserves across Western Australia. This Act amended the tenure of six department-managed reserves and completed long-held aspirations, including changing part of Lane Poole Reserve from conservation park to national park.
- The department also completed additions to Yanchep National Park (53 hectares), Kalgulup Regional Park (101 hectares), William Bay National Park (12 hectares), Cape Arid National Park (80 hectares) and Beelu National Park (30 hectares).

Management planning and implementation

- In 2023–24, four *Conservation and Land Management Act 1984* (CALM Act) management plans were released for public comment:
 - Proposed Mamang Maambakoort Marine Park indicative joint management plan 2024
 - Proposed Mirning Marine Park indicative joint management plan 2024
 - Proposed Western Bight Marine Park indicative management plan 2024
 - Proposed Wudjari Marine Park indicative joint management plan 2024.
- These four closely related indicative management plans collectively form the proposed South Coast Marine Park. The plans include details of proposed boundaries, zoning and management strategies for the proposed marine parks.
- The plans were prepared by the department in consultation with representative Traditional Owners from Wagyl Kaip Southern Noongar Aboriginal Corporation, Esperance Tjaltjraak Native Title Aboriginal Corporation and Mirning Traditional Lands Aboriginal Corporation.
- It is proposed that the Mamang Maambakoort, Wudjari and Mirning marine parks will be jointly managed with Wagyl Kaip Southern Noongar, Wudjari and Mirning Traditional Owners respectively.
- Between February and June 2024, the State Government received more than 20,000 submissions on the proposed South Coast Marine Park during the four-month public comment period.
- While a minimum three-month public submission period was required under the CALM Act, the indicative plans were released for four months to allow the community and stakeholders more time to provide considered feedback on the plans.
- As part of the public comment process, the department has undertaken more community engagement than any previous marine planning process. This included an information station, targeted meetings with stakeholders, social and printed media advertising, mail-outs and attendance at local community events.



Crystal Cave at Yanchep National Park
Photo - Tourism Western Australia

- The public submission phase follows on from a range of consultation activities undertaken during the previous financial year including:
 - three meetings of the Community Reference Committee (CRC) and 11 planning meetings with Traditional Owner groups
 - stakeholders from all sectors, including 197 commercial fishers, were offered one-on-one meetings with the planning team, with 43 meetings held across all sectors, leading to zoning changes
 - users of the proposed South Coast Marine Park were encouraged to provide further input through the interactive web-based Marine Values Mapper tool, to gather finer scale spatial information on activities, values and pressures, including recreational fishing, with 308 responses received by the department.

Tourism and other commercial operations

- The range of visitor experiences and accommodation in parks was broadened in partnership with the tourism industry, providing bookable tourism experiences through licensed tourism operators and tourism lessees. The department also liaised with new and established businesses to look for new opportunities and further increase experiences and services.
- A new visitor experience opened at Gloucester National Park. Aerial Adventure Pemberton provides an exciting tree canopy ropes course and zip line.
- A trial on interaction tours with Australian sea lions began in partnership with licensed operators in Shoalwater Islands and Jurien Bay marine parks. The trial will evaluate management of interactions with this species under licence conditions. These are aimed at conservation as well as visitor safety.

- The department continued to work closely with joint management partner Dambimangari Aboriginal Corporation to implement outcomes from visitor planning for Lalang-gaddam Marine Park. This includes engagement with tourism operators and other stakeholders to transition visitor experiences in and around Garaan-ngaddim Horizontal Falls to new, culturally appropriate tourism offerings.
- The department continued to work with the Western Australian Indigenous Tourism Operators Council and Tourism WA to implement Jina: Aboriginal Tourism Action Plan 2021–2025.
- New visitor experiences and accommodation opportunities were investigated and facilitated in partnership with Tourism WA, including under the National Parks Tourism Experiences Development Program. These included new tour products and preliminary investigations into tourism accommodation proposals in and near parks. The department conducted a competitive process to allocate three restricted E class commercial operations licences in Nynggulu (Ningaloo) Marine Park.



- The department managed almost 500 commercial operations licences for tourism, assessed and granted 61 commercial event applications, granted or renewed 41 leases or access licences, and managed 4394 apiary sites.



Arklow Trail Network, near Collie
Photo - Frances Andrijich

Recreation, trails and facilities

- The department upgraded or replaced visitor facilities in a range of parks and reserves across the State. This included improvements to visitor access and facilities at Little Beach in Two Peoples Bay Nature Reserve, upgrade of lookout and path at the Rabbit Hill day-use area in Leeuwin-Naturaliste National Park and construction of a new staircase to improve access to Shelley Beach, near Walpole.
- The department began the Cape to Cape Track improvement project with the installation of new steps, stairs and boardwalks, and the Leeuwin-Naturaliste National Park sign improvement project.
- The department completed upgrades to visitor access and facilities in Kalgulup Regional Park at Maidens Reserve with new accessible paths, trails and a lookout, and made significant progress on the new boardwalk at Mangrove Cove.
- The department began the Wellington National Park public access upgrade project with a new walk over Wellington Dam, including walkways and lookouts to view the Reflections Mural, electronically controlled gates and the start of widening and upgrade of River Road to improve vehicle access into the park from the south.
- The department completed the Dwaarlindjirraap Suspension Bridge in Lane Poole Reserve, which provides a connection from the Dwaarlindjirraap recreation site across the river to the Murray Valley Mountain Bike Trails network. The suspension bridge won the Iwan Iwanoff Award for Small Project Architecture in the 2024 Western Australia Architecture Awards for the Australian Institute of Architects.

- As part of 2021 election commitments, upgrades to existing visitor access and facilities in 2023–24 included:
 - significant progress in the \$21.2 million transformation of Karijini National Park, with the completion of sealing Weano Road, Knox Road and Banjima Drive, installation of a new, larger lookout at Knox Gorge, and additional works planned for other roads and sites in 2024–25
 - start of Yalbunullup Mountain Bike Park and associated car park and shelter, and detailed planning for new boardwalk at Lake Gooellal, in Yellagonga Regional Park
 - completion of Accessible Parks capital investment and establishment of improved access at several parks including a new canoe launch facility near Nornalup
 - progression of the Dwellingup Gap Trails project works, including the completion of the Toms downhill mountain bike trails, upgrades to the King Jarrah Walk Trail, completion of the Nyingarn Bidi Walk Trail and new canoe launching facilities at Stringers in Lane Poole Reserve
 - progression of the Collie Adventure (Wambenger) Trails project, with the completion of additional mountain bike trails in Wellington National Park
 - significant progress in providing new facilities and services at Penguin Island Conservation Park to support visitation and minimise potential impacts on the island's little penguin colony including boardwalks, gathering and picnic areas, upgraded solar power supply and refurbishment of volunteer and staff facilities
 - start of road and carpark upgrade works at The Gap in Torndirrup National Park as part of Stage 2 improvements works
 - completion of new day-use area and facilities, construction of new West Ridge access road and start of carpark works as part of the John Forrest National Park improvement project.
- The department continued to partner with the Bibbulmun Track Foundation, Munda Biddi Trail Foundation and the Friends of the Cape to Cape Track to maintain and improve three of the State's iconic long-distance nature-based trails.

Aboriginal engagement

- In May 2024, the department launched its new Reconciliation Action Plan 2024–27.
- The department continued to focus on developing successful and ongoing joint management partnerships with Traditional Owners and engaging with Aboriginal people to facilitate opportunities to access and care for Country to protect, promote and conserve Aboriginal cultural heritage.
- Under the South West Native Title Settlement, the department executed cooperative management agreements with:
 - Ballardong Aboriginal Corporation
 - Gnaala Karla Booja Aboriginal Corporation
 - Karri Karrak Aboriginal Corporation
 - Whadjuk Aboriginal Corporation
 - Wagyl Kaip Southern Noongar Aboriginal Corporation
 - Yued Aboriginal Corporation.

- The department continued to implement and improve its Cultural Learning Program to help employees gain a better understanding of Aboriginal history, culture and contemporary social issues. A total of 137 employees completed mandatory Aboriginal Cultural Awareness Training in 2023–24.
- The department concluded six new ILUAs and seven ILUAs and other Traditional Owner negotiations are in progress for new parks. These agreements provide Aboriginal employment, training and funds for capacity building, contributing to Closing the Gap outcomes 8, 14, 15 and 16.
- The department convened a State Government interagency working group designed to contribute to Closing the Gap Outcomes 15 and 16.



All-female ranger team protects stunningly beautiful Miriuwung Gajerrong country



Aboriginal Ranger Program
Photo - Shem Bisjuk/DBCA

Aboriginal Ranger Program

- The department continued to administer the Aboriginal Ranger Program (ARP), which delivers jobs, training and community development opportunities for Aboriginal people across a range of tenures mostly in regional and remote communities in WA. To date, \$103 million has been allocated to the ARP.
- Twelve organisations received \$11 million through Round 6 (the Innovation Fund), with projects commencing on 1 January 2024.
- Applications for Round 7 (the remainder of the Development Fund) were received in two categories — small grants for planning a ranger program and large grants to start ranger operations. From 30 applications requesting \$21.4 million, 21 projects were funded sharing in \$13 million. Projects started on 1 July 2024.



Kimberley Rangers visit Kings Park

Volunteer and community engagement

- At 30 June 2024, 12,481 volunteers were registered with the Parks and Wildlife Service. Of these, 7102 volunteers contributed 834,454 hours to 217 volunteer projects across the State including campground hosting, collecting seeds, clearing weeds, wildlife rehabilitation, animal surveys, terrestrial and marine plant surveys, and track, trail and park maintenance.



- In 2023–24, the department registered 1625 new volunteers and created 11 new volunteer projects, including several 'Friends of' groups, beach clean-ups in Fitzgerald River National Park, and eDNA sampling in the south-west ecosystems.

- The department continued to work closely with numerous 'Friends of' and four-wheel-drive groups, major wildlife rehabilitation centres and other community-based organisations, supporting local communities in conservation and environmental projects.



Friends of Yellagonga Regional Park
Photo - John Davison



Nyul Nyul Rangers

- Round 8 recipients were announced in June 2024. From 30 applications requesting more than \$46 million, \$16.5 million was awarded to 12 projects in the categories of youth, climate action and cultural tourism. Projects started on 1 July 2024.
- A specialised training coordination position was developed to respond to the needs of funded groups. This position supports coordinating the delivery of external training and organising ranger exchange opportunities.



Funding allocated to groups in 2023–24 funded a further 164 full-time equivalent positions in their ranger programs.



Campground hosts, Esperance
Photo - DBCA

- The Campground Host Program had 294 volunteers at 53 sites, providing a vital role in visitor management and campground maintenance.
- The department provided 180 volunteers with training in first aid, safety, weed identification, wildlife and snake awareness, and seed collection, increasing their skill levels and personal development.
- At the annual volunteer awards in December 2023, 30 individual volunteers were recognised for their work supporting the department. Two community groups also received outstanding service certificates. In May 2024, another 68 long-serving volunteers were recognised for each contributing 20, 25 or 30 years of continual volunteering contributions.
- The department held three events in partnership with Nature Play WA through the Every Kid in a Park program, with a focus on accessibility for the disability sector and culturally and linguistically diverse (CALD) communities. Consultation was undertaken to ensure appropriate parks, activities, resources and communities were chosen.
- There were more than 1.9 million visits to the [Explore Parks WA](#) website, and the Explore Parks WA Facebook page had a 300 per cent increase in post reach and a 10 per cent increase in followers.



Murujuga Cultural Landscape
Photo - Tourism Western Australia

World and National Heritage management

- The department continued to work with Murujuga Aboriginal Corporation and the Australian Government to support the Murujuga Cultural Landscape World Heritage nomination which progressed to the UNESCO evaluation phase in March 2024.
- The State Government signed a Statement of Intent to guide an agreement on the management, protection, and conservation of Murujuga Country and the department continued work to support the Strategic Agreement Making Project, which supports the World Heritage nomination.
- The department continued to manage three natural World Heritage areas: Nyinggulu (Ningaloo) Coast, Shark Bay and Purnululu National Park, and administer the biannual meetings of the three property-specific advisory committees.

Visitor risk management

The department has a responsibility to consider the personal safety and welfare of visitors to department-managed land and waters. It aims to manage the potential for misadventure and injuries to visitors in a manner that does not unnecessarily diminish visitor use and enjoyment through a Statewide visitor risk management program, led by the Regional and Fire Management Services Division.

Sadly, 15 visitors died in the extensive areas managed by the department in the reporting period. Five of these deaths were associated with pre-existing medical conditions. Eight deaths occurred from drowning, including one rock-fishing-related drowning, and two were from motor vehicle accidents on department-managed land.

During 2023–24:

- In response to the eight drownings, the department is reviewing existing water safety messages and strategies and is installing angel ring life buoys at several locations where drownings have occurred.
- The department worked on a range of issues regarding visitor safety including heat stress management, remote camping, walk trail classifications and redevelopments, and improvements to recreational sites and facilities.
- A nationally-accredited visitor risk management course provided by the department was completed by 55 employees in frontline roles.
- The department continued to support DPIRD with the Beach Emergency Number sign system, with 135 signs installed on department-managed land in the south-west and further signs planned and installed in the Murchison, Pilbara and Kimberley areas.
- The department progressed park improvements in Mount Augustus National Park, which will improve visitor safety and experiences.
- The department launched a new online incident and hazard reporting system for visitor risk, health, safety and wellbeing, and 85 staff attended introductory training sessions on the new system.
- There were no public liability legal matters during 2023–24. Five public liability insurance claims were raised with the department’s insurers during the year, three of which have been denied by the department’s insurers and two claims pending a decision on liability.

LOOKING AHEAD

- Achieve the Plan for Our Parks milestone of five million hectares of new national and marine parks and conservation reserves created since 2019.
- Negotiate and implement Indigenous Land Use Agreements and joint management arrangements with Traditional Owners.
- Develop a world-class parks system by improving the presentation of parks and developing a range of tourism and recreation experiences through election commitment projects.
- Enhance parks as tourism destinations and contribute to the State Government’s Outdoor Adventure Tourism program.
- Support the Murujuga Aboriginal Corporation in the completion of the Murujuga Cultural Landscape World Heritage nomination assessment process.
- Continue delivery and development of visitor risk management training for staff across the State.
- Continue development of online reporting systems for visitor risk management.



Cape to Cape Track
Photo - Tourism Western Australia

SERVICE 6

Conserving habitats, species and ecological communities



400 Pilbara marine turtle nesting sites assessed for resilience to climate change impacts.



300 injured black cockatoos triaged for treatment by Perth Zoo vets.



Climate adaptation research program launched, focusing on threatened species and ecological communities.

New monitoring program started, employing innovative technologies for measuring forest health.

HIGHLIGHTS

PERFORMANCE SNAPSHOT



Area of land baited for introduced predators (in hectares)

Target **3,875,015**
Actual **3,923,225**

Average cost per hectare of wildlife habitat

Target **\$1.91**
Actual **\$2.46**

Proportion of critically endangered and endangered species and ecological communities that have a recovery plan

Target **72.00%**
Actual **70.02%**

Expenses by service

Target **\$72,226,000**
Actual **\$81,017,000**



Processing a golden bandicoot in Prince Regent National Park
Photo - Ben Corey/DBCA

Biodiversity conservation legislation, policy and strategic programs

- The department provided advice on environmental values and the conservation reserve system, informing regulatory processes for key State Government initiatives and major resource developments of economic importance to Western Australia. These included bauxite mining expansion, lithium mining and processing, salt and potash, hydrogen and renewable energy, oil and gas, port and coastal salt developments, and major infrastructure including Westport, Metronet, Mitchell Freeway and Tonkin Highway extensions, Bunbury outer and Albany ring roads, East Keralup Regional Development, the State Football Centre and Kemerton Industrial Estate. Advice was also provided to help develop and plan proposed and revised marine parks.



- The Biodiversity Information Office makes the State's biodiversity data more discoverable, accessible and useable. More than 2.9 million unique biodiversity records were curated for input into the [Dandjoo biodiversity data](#) sharing platform.
- As part of Western Australia's Climate Adaptation Strategy, the department began a climate adaptation research program for biodiversity, focusing on threatened species and ecological communities, to identify on-ground actions to enhance climate resilience.
- The department provided advice to guide applications for seagrass restoration projects in the Shark Bay World Heritage Area.
- Advice and recommendations were provided to help guide Penguin Island infrastructure upgrades to minimise potential impacts on the island's little penguin colony.

Threatened and important animals

- As of June 2024, 250 animal species were listed as threatened and 23 as extinct under the *Biodiversity Conservation Act 2016* (BC Act) — 59 critically endangered, 59 endangered and 132 vulnerable. Another 114 animal species were specially protected and 220 species were on the department's priority fauna list.
- There were 21,593 records of sightings, captures or evidence of threatened and priority animals added to the Threatened and Priority Fauna database. Data for conservation listed species and ecological communities continued to be entered and curated in existing databases. A total of 65,712 occurrence records for threatened and priority species (63,048 fauna and 2664 flora) and 166 ecological communities were added to or modified in department corporate databases.
- An investigation of the effects of Eradicat® baiting on specially protected red-tailed phascogale (*Phascogale calura*) populations in Tutanning Nature Reserve in the Wheatbelt indicated it can be safely integrated with fox control in other conservation reserves.
- Investigation of the influence of fire on the vulnerable quokka (*Setonix brachyurus*) in the northern jarrah forest began and will inform fire management.
- Monitoring began at Lake Magneta Nature Reserve in the Wheatbelt to better understand the status of the vulnerable heath mouse (*Pseudomys shorridgei*) and other animal species such as the vulnerable chuditch (*Dasyurus geoffroyi*), following the start of feral cat control in the reserve.
- Development of a non-invasive monitoring approach using genotyping methods for more rapid, cost-effective and reproducible screening of faecal DNA samples continued for several threatened species, such as the endangered northern quoll (*Dasyurus hallucatus*), and vulnerable rufous hare-wallaby (*Lagorchestes hirsutus*), chuditch, Pilbara olive python (*Liasis olivaceus barroni*) and malleefowl (*Leipoa ocellata*). Application of this approach will enable more effective monitoring of trap-shy and cryptic species.
- Camera monitoring to detect chuditch in the Helena and Aurora Ranges began as part of a larger Western Shield monitoring program to determine the current range of chuditch in the south-west of Western Australia. Targeted chuditch surveys have improved knowledge of current distribution and assisted with understanding population size, trajectory and connectivity across the species' range.
- Monitoring of critical weight range mammals and native vegetation condition continued across the network of long-term monitoring sites in the Kimberley. New sites were added in Wunaamin Miliwundi Ranges Conservation Park and newly created Bunuba Parks, which provided new records for several threatened and priority fauna species. This information is used to guide fire management and large feral herbivore control across department-managed conservation areas in the Kimberley.



Numbat (*Myrmecobius fasciatus*)

- Vets triaged 300 injured black cockatoos that were taken to Perth Zoo for treatment, in many cases with assistance from the public, wildlife carers and wildlife officers. These included 16 endangered Baudin's black cockatoo (*Zanda baudinii*), 112 endangered Carnaby's black cockatoo (*Zanda latirostris*) and 172 vulnerable forest red tail black cockatoos (*Calyptorhynchus banksia naso*).
- Invasive predator management using trapping and Felixer® grooming traps helped protect founder and translocated populations of critically endangered Gilbert's potoroo (*Potorous gilbertii*), critically endangered western ground parrot (*Pezoporus wallicus flaviventris*) and endangered noisy scrub-bird (*Atrichornis clamosus*) in the South Coast Region. This also provided benefit to other threatened species including the critically endangered western ringtail possum (*Pseudocheirus occidentalis*), quokka and the endangered western bristlebird (*Dasyornis longirostris*). Monitoring of malleefowl nests and mounds continued throughout the Helena and Aurora Ranges involving camera monitoring and DNA analysis.
- Monitoring of the endangered purple-crowned fairy wren (*Malurus coronatus*) in Wunaamin Miliwundi Ranges Conservation Park showed an increasing population trend since 2017. This success is attributed to sustained large feral herbivore management since 2014 and ongoing strategic fire management.
- Spotlight surveys of estuarine crocodiles (*Crocodylus porosus*) in the King River near Kununurra showed the population has increased at a rate of 8.2 per cent since 1986, but has not yet fully recovered from historical exploitation. Estuarine crocodiles were hunted to near extinction before they were protected in 1970.



- Whale disentanglement and carcass management was a key focus for conservation, animal welfare, shark risk and public health management. The department provided large whale disentanglement training and equipment to employees, and advice to other agencies and industry stakeholders on whale entanglement mitigation, response measures and carcass management. In 2023–24, the department responded to 20 reported large whale entanglements. Seven whales were successfully disentangled and a further 13 evaded disentanglement efforts.
- The department worked with other agencies to safely dispose of the carcass of a 17.2m sperm whale that died near Rockingham in December 2023. Samples taken from the whale by marine scientists offered a rare opportunity to learn more about sperm whale health, pollutant impacts and prey interaction with killer whales.
- The department led the response to two significant pilot whale mass stranding events at Cheynes Beach in July 2023 and Toby's Inlet in April 2024. Ongoing investigations on samples collected from the strandings will help better understand these events and the species involved.
- The department surveyed endangered Australian sea lion (*Neophoca cinerea*) breeding islands in the Abrolhos Islands National Park to monitor abundance and pup health parameters. Field work in collaboration with Macquarie University expanded on sea lion health studies.
- The department supported research into the abundance and distribution of a threatened sawfish species (*Pristis zijsron*) in the inshore Pilbara and Exmouth Gulf.
- The resilience of more than 400 marine turtle nesting sites in the Pilbara to sea level rise, increased storm frequency and increased sand temperatures associated with climate change was assessed through empirical data and modelling to inform future management actions.

Threatened and important plants

- As of June 2024, 444 plant species were listed as threatened — 174 critically endangered, 151 endangered, 119 vulnerable — and 16 as extinct under the BC Act. Another 3477 taxa were on the department's priority flora list.
- A total of 1147 populations, comprising 456 species of threatened and priority plants, were surveyed or monitored, and 77 new populations of threatened plants and 196 new populations of priority plants were located. A total of 3685 records for populations were curated and added to the Threatened and Priority Flora database.
- The Western Australian Herbarium collection increased by 8023 specimens, bringing the total number of specimens held to 853,558. A total of 767 names were added to the Plant Census.



- Publications in *Nuytsia*, the journal of the WA Herbarium, named and described 22 new plants and fungi. Of these, 12 species are conservation listed including a spectacular Priority One fringe lily (*Thysanotis argillaceus*) from the Eastern Goldfields.

- The WA Herbarium installed a new 150MP high resolution imaging station and established a volunteer program to begin the capture of images.
- Surveys of obligate seeding endemic and priority flora were undertaken in Prince Regent National Park to inform strategic fire management and future listing of these communities as threatened ecological communities (TECs).
- A total of 49 seed collections of conservation significant species were banked at the WA Seed Centre, which now holds seed collections of 357 threatened and 747 priority plant species. The department continued to provide technical advice and assistance for projects involving seed collection and use. WA Seed Centre collections were used to support conservation translocations for seven threatened plant species.
- Genomic research helped to clarify the taxonomic and conservation status of threatened plant species such as *Eucalyptus crispata*, *E. leprophloia*, *Grevillea brachystylis* subsp. *australis* and *G. brachystylis* subsp. *grandis*.
- Fencing was installed to protect three significant populations of threatened flora, including the sole population of a recently discovered new species of *Grevillea*, from grazing damage and other disturbance.
- Field surveys in partnership with Yananijarra Aboriginal Corporation and the Ngurrara Rangers assessed the status of the threatened *Pandanus spiralis* var *flammeus*.

Threatened ecological communities

- In June 2024, 65 ecological communities were listed as threatened under the BC Act — 20 critically endangered, 17 endangered and 28 vulnerable. Another three ecological communities were listed as collapsed and 390 were on the department's Priority Ecological Communities (PECs) list.
- Management actions including fencing, weed and pest animal control, revegetation, phosphite spraying, fire management, and hydrological infrastructure maintenance were completed, benefiting TECs and PECs across the State.
- A new analysis of floristic communities of the southern Swan Coastal Plain was completed. This will better define some TECs and assist with assessing development proposals.

Managing threats

- In cooperation with neighbouring landowners, ongoing regional management actions were undertaken across the State to conserve significant animal and plant populations and ecological communities, and to maintain and protect the cultural and natural values of parks and reserves. These included fencing, signage, feral and pest animal control, weed mapping and control, hydrological investigations, monitoring, revegetation, dieback control, rubbish removal and fire management.

Invasive animals

- Implementation of the \$7.6 million Western Australian Feral Cat Strategy 2023 – 2028 included the start of a research program to refine feral cat control strategies and improve monitoring approaches. This will help the department better understand management effectiveness. Grants worth \$500,000 were allocated to five community-driven projects focused on controlling feral cats and protecting native wildlife.
- The department continued to implement the Cane Toad Strategy for Western Australia 2021 – 2026. This included research into taste aversion training for northern quolls, goannas (*Varanus* species), specially protected freshwater crocodiles (*Crocodylus johnstoni*) and other conservation significant taxa. Methods to detect cane toads from water samples using environmental DNA (eDNA) were refined and incorporated into the monitoring program, improving detectability of cane toads at the migration front.
- Predator management continued at Calvert Range, Durba Hills and Fortescue Marsh. Monitoring has shown a significant decline in feral cats across Fortescue Marsh.

Plant diseases

- Surveillance for myrtle rust (*Austropuccinia psidii*) in the East Kimberley has continued since initial detection of the pathogen in 2022. Climate suitability modelling updates for the pathogen began, including under future climate scenarios.
- Phosphite was applied to 190 hectares of Montane Heath and Thicket TEC, Montane Mallee Thicket PEC, Kwongkan TEC, *Banksia coccinea* shrubland, *Melaleuca striata* and *Leucopogon flavescens* Heath PEC and occurrences of 15 threatened flora (including 11 critically endangered) species. Backpack application of phosphite for dieback control was undertaken on highly susceptible species such as the critically endangered *Lambertia echinata* subsp. *occidentalis* and the endangered *Banksia nivea* subsp. *uliginosa* in the critically endangered Shrublands on the Southern Swan Coastal Plain Ironstones TEC.
- The effectiveness of threat mitigation measures in supporting post-fire recovery of threatened flora in the Stirling Range National Park was assessed, finding that phosphite application to mitigate Phytophthora dieback led to improved survival of dieback susceptible flora. It also found that fencing to mitigate browsing impacts by herbivorous mammals such as quokkas led to greater growth and survival.
- The department continued to administer the system for registering dieback interpreters and monitoring standards of interpretation. In 2023–24 there were 30 registered interpreters (18 employed by the department and 12 in the private sector). A new system for auditing dieback assessments began on 1 December 2023 with all 25 assessments audited so far being at low risk of error, demonstrating high standards of interpretation.
- Desktop checks of 131 activities and eight field checks monitored dieback management of disturbance activities.
- The Vegetation Health Services laboratory processed more than 1300 samples to support dieback mapping and management around the State.



- The Green Card course in dieback and plant biosecurity awareness and basic management was completed by 184 people and the Dieback Management Planning course was delivered to 56 people.



Identifying a frog in Drysdale River National Park
Photo - Ben Corey/DBCA



School teachers and department staff
Photo - DBCA

Climate change impacts

- Burn severity modelling for the south-west forests was applied during prescribed burning seasons. Indicative severity maps have assisted to assess the effects of prescribed burning on a range of forest and vegetation types and inform the development of operational applications in future years. The models have also been applied to historical fires as a basis for analysis of burn history.
- Department scientists quantified the extent and severity of vegetation die-off in the south-west using a range of data sources and tools including satellite imagery, aircraft, and drones. Understanding regional, site-based and management contributions to die-off vulnerability will enable ecologists and land managers to anticipate future events, target research and identify adaptive management strategies that could help reduce the risk of die-off.

Weeds

- Applications of six fire and weed management regimes for control of the invasive annual grader grass (*Themeda quadrivalvis*) in the Wunaamin Miliwundi Ranges Conservation Park were continued and their effectiveness monitored.
- The *Mimosa pigra* eradication program on the eastern shores of Lake Argyle continued, managed by the department's Aboriginal Rangers for Reserve 31 165 project.
- The Weed Management course was completed by 27 students and 20 students completed the Weed Management Basics course.

Herbivore management

- A network of kangaroo exclosures was established in *Banksia* woodlands on the Swan Coastal Plain to assess the impacts of browsing on vegetation community composition and structure to inform sustainable kangaroo management.
- Management of large feral animals continued in the Kimberley Region with 1552 animals (feral cattle, donkeys, camels and pigs) removed from Drysdale River, Mitchell River, Prince Regent and Purnululu national parks in 2023–24. The number of animals removed has been decreasing over time and fences have been constructed at strategic locations in several conservation reserves to reduce the incidence of straying stock from neighbouring pastoral leases.
- The Pilbara regional large feral animal program continued with 1988 animals removed from Karlamilyi and Karijini national parks and Barlee Range Nature Reserve.

Western Shield

- The Western Shield wildlife recovery program continued to undertake landscape predator control across approximately 3.8 million hectares of department-managed and adjoining lands. Feral cat management was enhanced by implementing the use of Eradicat® across 12 new sites. Approximately, 690,000 Pro bait® fox baits and 100,000 Eradicat® feral cat baits were deployed.
- Regular monitoring continued to track the recovery of native species and reduction of predators in areas that were baited.

Wildlife translocations

- Genetic analyses were carried out to select source sites for translocations of threatened mammals including chuditch, the endangered black-flanked rock-wallaby (*Petrogale lateralis lateralis*), Gilbert's potoroo and brush-tailed mulgara (*Dasymercus blythi*) with the aim of maximising genetic diversity to increase the likelihood of future translocation success.
- A total of 44 black-flanked rock wallabies were translocated from Nangeen Hill Nature Reserve (40) and Mount Caroline Nature Reserve (four) in the Wheatbelt to Kalbarri National Park.
- The wild release of 13 endangered numbats (*Myrmecobius fasciatus*) in Secret Rocks Reserve South Australia and 66 endangered dighters (*Parantechinus apicalis*) in Dirk Hartog Island National Park from breeding programs at Perth Zoo is improving conservation of these species.
- A program to rear vulnerable, orange-bellied frogs (*Anstisia vitellina*) and critically endangered white-bellied frogs (*Anstisia alba*) led to the release of 118 white-bellied and 67 orange-bellied frogs to supplement wild populations near Margaret River.
- Critically endangered Margaret River hairy marron (*Cherax tenuimanus*) were bred at Perth Zoo for the second consecutive year and work is continuing to set up a breeding program for this species.

Marine science

- The department's marine monitoring program collected data and reported on the condition of, and pressures on, key ecological values in WA's marine reserves. Surveys were conducted at the following marine parks: Shark Bay, Ningaloo, Rowley Shoals, Marmion, Shoalwater Islands and Ngari Capes.
- Research addressed key management-related knowledge gaps regarding ecological processes and key pressures in marine reserves. Ground-truthing of Shark Bay seagrass mapping improved mapping accuracy and assessment of shifts in seagrass habitat quality across Shark Bay World Heritage Area.
- Marine monitoring workshops were conducted with joint management partners in the Yawuru Nagulagun Roebuck Bay and Bardi Jawi Gaara marine parks.
- A total of 23 sites were surveyed and 3450 images were analysed for the monitoring of coral communities across Ningaloo Marine Park. This data builds on a 30-year long-term monitoring dataset to understand changes in coral cover and community composition.
- The largest satellite-tracking dataset for a single marine species was compiled and analysed to understand the distribution and movement of the five Western Australian stocks of the vulnerable flatback turtle (*Natator depressus*) and their overlap with State, Commonwealth and Indigenous marine reserves.
- Sea cucumber abundance data was recorded for an additional 23 sites across the Rowley Shoals Marine Park, following concerns of the impacts of illegal fishing in the park. Field collection occurred alongside three-yearly monitoring of corals, fish and endangered red-tailed tropic birds (*Phaethon rubricauda westralis*).
- Monitoring of commercial inter-water interaction with the Australia sea lion in Jurien Bay and Shoalwater Islands marine parks used cameras to record sea lion behaviour.



PLAY
Black-flanked wallaby
translocations

Rivers and estuaries science

- Work continued to recalibrate and validate the Swan Canning Estuarine Response Model to optimise operation of the oxygenation plants of the Upper Swan Estuary.
- Development continued on a mesoscale hydrological and nutrient export model for Ellen Brook, a key contributor of nutrients to the Swan River. The model will be a predictive tool to enable managers to test the impact of climate and management scenarios.
- Weekly water quality monitoring was undertaken at 36 sites throughout the Swan Canning estuary and fortnightly monitoring at 33 sites in the Swan Canning catchment.

Wetlands

- A program to better characterise and monitor key values and habitat variables at the State's Ramsar wetlands continued. This included developing methods to characterise vegetation structure and a preliminary study of agricultural residues in the Lower Ord floodplains, and characterising of aquatic communities in the Peel-Yalgorup wetlands.

Forest science

- Analyses of sampling at 19 FORESTSCHECK sites not previously published were completed. These showed that timber harvesting had no impact on the richness of any biological groups and did not affect the composition of most biological assemblages, except for a small effect on fungi. There was no effect of time since fire on richness or composition of biological communities.
- A new monitoring program was designed for implementation of the Forest Management Plan 2024–2033. This will measure indicators of forest health and biodiversity values at representative sites, and use new efficient technologies such as ecosystem genetics, ecoacoustics and camera trapping.
- The response and effectiveness of ecological thinning to enhance and maintain forest health was studied at the Munro forest block demonstration plot near Balingup and included the use of ecoacoustics to monitor effects on vocalising fauna and studies of effects of thinning on plant water use and tree health.

Off-reserve conservation

- The Land for Wildlife program, in partnership with Natural Resource Management WA, registered 17 new properties, bringing the total area of registered sites managed privately for conservation to 1,246,014 hectares over 2049 properties.
- The Nature Conservation Covenant program registered seven new conditional covenants and is currently negotiating seven voluntary and 11 conditional covenants. Conservation covenants have been established on 405 titles and protect a total area of 30,603 hectares of habitat, including habitat for threatened species and ecological communities, a Ramsar listed wetland and registered Aboriginal heritage sites.
- The Urban Nature program collaborated with regional Landcare groups, community groups, local governments and State Government agencies to facilitate best-practice management of urban bushland.

Sustainable use of natural resources

- The Biodiversity Management Programme for sandalwood (*Santalum spicatum*) (Sandalwood BMP) was finalised. The Sandalwood BMP sets out how Western Australia's wild sandalwood will be conserved, protected and managed and outlines processes for its ecologically sustainable use now and into the future.

Licensing and Ministerial authorisation

- A total of 4139 licences were issued under the BC Act for the use of native animals, 724 for use of native plants, and 83 to address dangerous wildlife and wildlife causing damage.
- Under the BC Act, Ministerial authorisation is required to take and disturb threatened species (plants and animals) and to modify TECs. There were 264 fauna authorisations and 161 flora and three TEC authorisations granted.

LOOKING AHEAD

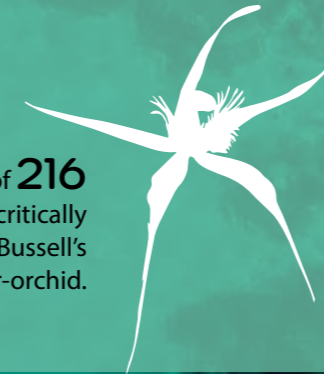
- Ongoing management actions for conservation of Western Australia's marine and terrestrial parks and reserves
- Implementation of forest health monitoring and forest science and fire science research programs
- Implementation of the Feral Cat Strategy.

Tawny frogmouth and chicks at Dryandra National Park
Photo - Peter Nicholas/DBCA

SERVICE 7

Research and conservation partnerships

Translocation of **216** seedlings of the critically endangered Bussell's spider-orchid.



Translocation of **9** critically endangered Gilbert's potoroos for population restoration following a 2015 wildfire.



Assessment of water quality, microplastic contamination and ecological health in the Swan Canning Riverpark.

HIGHLIGHTS

PERFORMANCE SNAPSHOT



Average cost per hectare of wildlife habitat

Target **\$0.56**
Actual **\$0.49**



Expenses by service

Target **\$21,257,000**
Actual **\$16,111,000**

Strategic partnerships

- A partnership between the department and the National Environmental Science Program (NESP) continued to progress development of a strategic landscape-scale prioritisation strategy to guide future on-ground actions and monitoring to enhance resilience and biodiversity of the Canning River.
- The Rangelands Restoration project continued at Matuwa Kurrara Kurrara National Park in partnership with the Tarlka Matuwa Piarku Aboriginal Corporation and the Matuwa Kurarra Kurarra Rangers. Reintroduced populations of the rufous hare-wallaby, vulnerable golden bandicoot (*Isodon auratus*), and specially protected boodie (*Bettongia lesueur*) continued to be monitored. Vulnerable bilbies (*Macrotis lagotis*) introduced outside the enclosure are thriving in response to ongoing introduced predator management.
- The North West Shelf Flatback Turtle Conservation Program, which is funded by the Gorgon Joint Venture participants, successfully partnered with local Aboriginal groups including Ngarluma Aboriginal Corporation and Nyamba Buru Yawuru Limited to conserve flatback turtles.
- Research associated with environmental offset programs from the Pluto and Wheatstone gas developments continued to improve understanding of coral feeding and the productivity of turf algae and fish communities in inshore turbid waters that are important components in conserving key ecosystems and in marine park planning.
- A collaborative project in Yawuru Nagulagun Roebuck Bay Marine Park (YNRBMP) in Broome identified and mapped ecological and conservation values associated with migratory dugong (*Dugong dugon*) and marine turtles, and explored the impacts of customary harvest and other human activities. The project was led by Murdoch University and involved partners from the department, Nyamba Buru Yawuru, University of Western Australia (UWA), Edith Cowan University (ECU) and University of Notre Dame Australia.
- The department was involved in the deployment of a large acoustic array in YNRBMP to allow the long-term tracking of several threatened species in the bay. The project is a collaboration between Murdoch University, DPIRD, Integrated Marine Observing System, Nyamba Buru Yawuru and James Cook University.



Ngari Capes Marine Park
Photo - DBCA

Yawuru Nagulagun, Roebuck Bay Marine Park
Photo - Tourism Western Australia

Biological and environmental surveys

- Waterbird monitoring was undertaken at the Muir-Byenup Ramsar sites in the department's South West Region with funding from South West Natural Resource Management.
- The WA Herbarium Pilbara plant identification program was extended in partnership with Rio Tinto, and continues to provide an authoritative identification, specimen curation and taxonomic research service for industry. A new research partnership with Fortescue was initiated to support taxonomic resolution of poorly known Pilbara flora.
- Department employees participated in a Bush Blitz project on Tijwarl Country near Leinster, along with members of the community, Traditional Owners and non-government organisations. Bush Blitz is run in association with the Australian Government Department of Climate Change, Energy, the Environment and Water (DCCEEW) and the Australian Biological Resources Study. More than 250 flora specimens were collected for addition to the WA Herbarium and to improve the State's flora knowledge. Significant fauna finds included the discovery of new species of burrowing wishbone spider and assassin bug.
- Water quality, microplastic contamination and ecological health were assessed in the Swan Canning Riverpark through university and government partnerships. An assessment of plastic infrastructure as a potential source of plastic pollution to the Riverpark was conducted and recommendations made to help inform management and development approvals within the Swan Canning development control area.
- The department continued to collaborate with The Nature Conservancy to monitor and maintain artificial reefs installed in the Riverpark as part of the Swan-Canning shellfish restoration project.
- The department is a contributing partner in the LifePlan project. The project is funded by the European Research Council and is surveying biodiversity at 200 sites globally. After completing a second year at Lowlands Nature Reserve, the project returned to Kings Park in 2024 and will develop and upscale advanced monitoring tools including metabarcoding, and machine learning for audio and camera trap data.
- Department scientists partnered with UWA to conduct baseline fish surveys of the Exmouth Gulf and with CSIRO to conduct periodic surveys of fish communities in the deeper waters of the Ningaloo Marine Park.
- A long-term project by the department in association with the Australian Institute of Marine Science (AIMS) examined the dynamics of fish recruitment and tropical macroalgae in the Ningaloo and Exmouth Gulf region.

- The department worked with Global Finprint to incorporate departmental data from Western Australia's marine reserves into a global assessment of marine park and fisheries effectiveness for conserving shark and ray species.
- In partnership with ECU, department scientists conducted seagrass surveys in Geopraphe Bay and eDNA surveys of Dampier Archipelago.



- The department partnered with Pendoley Environmental to assess the impact of artificial lights on hatchling and nesting turtles at multiple sea turtle rookeries, and with Nyamba Buru Yawuru to undertake research and monitoring surveys at a key flatback turtle foraging site in YNRBMP.

- The department monitored groundwater, streamflow and tree water use responses to a 2019 ecological thinning project at Yarragil 4L and in two nearby control catchments. An ephemeral stream monitoring network was also established supported by a Forest Enhancement Fund grant. This work is providing an improved understanding of how thinning affects groundwater levels and alleviates water stress to better inform management of forest health. A separate Forest Enhancement Fund project, focused on Hamilton forest block, investigated aspects of forest thinning, including compaction and ecological responses and social licence to build adaptive capacity in forest management.



 Bilby (*Macrotis lagotis*)

Threatened and important animals


- The Dirk Hartog Island National Park Ecological Restoration Project continued reconstruction of native fauna, with eight species released on the island to date. In 2023, 100 brush-tailed mulgaras from Matuwa Kurarra Kurarra National Park and 66 dibblers from Perth Zoo were released on the island.
- Cooperation between Southern Ports and the department resulted in 250 pairs of fairy terns successfully breeding, the largest population recorded in the Bunbury area.
- A collaboration between the department and Birdlife Australia resulted in the tagging of 16 vulnerable hooded plovers (*Thinornis cucullatus*) from Leeuwin Naturaliste National Park to better understand their habitat use and ecology.
- Introduced predator control in fragmented ecosystems in the Fitz-Stirling landscape was improved by integrating feral cat control into conservation reserve management and testing the efficacy of Felixer® grooming traps for fox control, in partnership with DPIRD and Bush Heritage Australia.
- Monitoring of translocated western ground parrots at a remote location east of Albany continued in partnership with South Coast NRM.
- Perth Zoo continued attempts to breed western ground parrots. During the 2023 breeding season, new work exploring semen viability and morphology was undertaken with the support of scientists from Germany.
- A further translocation of Gilbert's potoroos to Two Peoples Bay Nature Reserve was undertaken to restore the population following an intense bushfire in 2015, with support from South Coast NRM and DCCEEW under an Environment Restoration Fund grant to the Gilbert's Potoroo Action Group.
- Monitoring of bilby populations on the Dampier Peninsula by the department and Yawuru Country Managers, Nykina Mangala Rangers, Bardi Jawi Oorany Rangers and Nyul Nyul Rangers, supported by Main Roads WA offset funding, has informed fire management for this highly bushfire-prone landscape.



- Industry funding continued to support research on threatened fauna in the Pilbara, including bilby, the northern quoll, and the vulnerable ghost bat (*Macroderma gigas*), Pilbara leaf-nosed bat (*Rhinioncteris aurantia*) and Pilbara olive python.

- A synthesis of information on all threatened fauna species in the Pilbara, commissioned by the Department of Water and Environmental Regulation (DWER) under the Pilbara Environmental Offsets Fund, continued to inform on-ground management actions.
- In partnership with Charles Sturt University and the NESP Resilient Landscapes Hub, an improved understanding of the influence of Pilbara mining camps on the movement patterns and associated energy costs of the northern quoll has been achieved.



 Flatback turtle research on Thevenard Island
Photo - Peter Nicholas/DBCA

- The North West Shelf Flatback Turtle Conservation Program's annual monitoring of the vulnerable flatback turtle (*Natator depressus*) nesting continued at beaches on Thevenard and Delambre islands in collaboration with Rio Tinto and Ngarluma Aboriginal Corporation. Population assessments indicated the Delambre Island population is stable and has a relatively high hatching success.
- In collaboration with multiple partners, the movement and distribution of flatback turtles was investigated using one of the largest satellite tracking datasets ever collected for a single species. The findings will guide ongoing conservation strategies.
- The rate of egg and hatchling predation for marine turtles was assessed for the first time at five rookeries in collaboration with ECU and Woodside. This will guide management actions at rookeries with extreme levels of predation.
- As part of the Western Australian Marine Science Institute (WAMSI) Westport Science program, the department collaborated with ECU to develop a better understanding of sea lion use of Perth metropolitan waters and offshore islands.
- In collaboration with UWA, an investigation was conducted into the morphology and locomotive performance of critically endangered western swamp tortoises (*Pseudemys umbrina*) hatching from artificially incubated eggs versus ground nests at Perth Zoo.



i Bussell's spider-orchid (*Caladenia busselliana*)
Photo - Andrew Brown



Threatened and important plants

- Research and recovery actions continued in the Stirling Range National Park, in partnership with South Coast NRM and with funding from the Australian Government's Environmental Restoration Fund. New plantings were undertaken in the seed production areas for threatened flora impacted by bushfires, planting 221 seedlings including the critically endangered *Persoonia micranthera* following recent breakthroughs in propagating this species from seed.
- Partnerships with Hammersley Iron, Leichardt Salt and environmental consultancy GHD addressed genetic diversity, population structure and taxonomic status of key Pilbara plants to inform conservation management.
- Major conservation genomics and phylogenomics programs continued with Bioplatforms Australia. The Genomics for Australian Plants initiative resolved the taxonomy of multiple species of conservation concern and investigated evolutionary relationships among genera of several plant families.



- WA Herbarium botanists contributed to a global initiative to build the tree of life for flowering plants, through genetic analysis of almost 8000 (about 60 per cent of the total) genera.

- The department, Peel-Harvey Catchment Council and private property owners augmented a population of the endangered matchstick banksia (*Banksia cuneata*), planting 192 seedlings into a fenced area protected from grazing.
- The extent of seagrass habitat was mapped across Geographe Bay in partnership with DWER. This information will provide a baseline for future seagrass monitoring.

- Rio Tinto supported studies on plant function, pollination and reproduction systems of Pilbara rare species to improve understanding of the species to inform decision making for rare species conservation and management.
- An Australian Research Council (ARC) Linkage project to support the horticulture development of native species continued in conjunction with Macquarie University, UWA, University of Queensland, Australian Genome Research Facility and Friends of Kings Park. New kangaroo paw colour varieties are being developed in combination with variants exhibiting improved disease resistance and adaptability to different environments.
- An ARC linkage project with Curtin University, Plant Bank and the University of Queensland continues to develop tissue culture and cryopreservation approaches to conserve myrtle rust affected species to assist in threatened plant species conservation.
- Collaboration with the Australian Seedbank Partnership improved understanding of the requirements of rare species conservation translocations, including the *ex situ* conservation and seed production of three threatened orchid species.
- An ongoing project funded by WWF continued translocation plantings for the conservation of the Bussell's spider-orchid.
- The department contributed to the launch of the Australian Virtual Seed Bank in collaboration with the Atlas of Living Australia as an online platform for aggregated data on banked seed collections of the Australian Seed Bank Partnership.
- A collaboration with UWA and BHP developed and deployed seed technologies and mechanised seeding machinery for mine site restoration, improving the cost effectiveness of biodiverse rehabilitation programs.

Managing threats

- The Alcoa Foundation continued to support the Western Shield program to enhance fox and feral cat management in the northern jarrah forest.
- Trials of Felixer® feral cat grooming traps with Fortescue, Roy Hill, Thylation and South West Natural Resource Management (NRM) were completed, demonstrating they are an effective complementary tool for managing feral cats.
- An investigation into the movement and activity patterns of feral cats continued in the northern jarrah forest and wheatbelt with support from the Australian Department of Agriculture, Fisheries and Forestry.
- In partnership with Roy Hill, Biologic Environmental Survey and the local Warralong community, Eradicat® baiting to control feral cats was started to protect local bilby populations in the Pilbara.
- The department partnered with the Australian Government in the South Coast and Wheatbelt for fox and wild dog bait uptake trials to improve 1080 baits, and in the Midwest and Wheatbelt to improve the efficacy of Eradicat®.
- A partnership with MGX Minerals enhanced the department's capacity to employ eDNA to monitor the cane toad invasion front.
- In partnership with Aboriginal corporations, the department surveyed and mapped important goanna (*Varanus panoptes*) populations and delivered cane toad threat mitigation to protect the populations as the invasion front arrived. Three Aboriginal ranger groups were engaged in goanna monitoring and mapping, with goanna taste aversion training delivered to four sites on Nyikina Mangala Country.
- Work continued with the Northern Biosecurity Group and DPIRD on landscape scale feral pig control and research. An array of E-Vorta cameras were installed to remotely report on pig activity in strategic locations across the Midwest, leading to improved efficiency in monitoring, as well as improvements to trapping response time.
- Expeditions to Browse Island Nature Reserve with Monash University assessed Asian house mouse impacts and the status of sea bird breeding colonies including common tern (*Sterna hirundo*), lesser crested tern (*Thalasseus bengalensis*), black noddy (*Anous stolidus*), bridled tern (*Onychoprion anaethetus*) and sooty tern (*Onychoprion fuscatus*) to inform house mouse eradication operations planned for late 2024.
- The department collaborated with DPIRD, biosecurity groups and land managers to manage threats to department-managed lands and underpin effective environmental biosecurity for WA, focusing on rubbervine (*Cryptostegia grandiflora*), gamba grass (*Adropogon gayanus*), myrtle rust (*Austropuccinia psidii*), polyphagus shot hole borer (*Euwallacea fornicatus*), red deer (*Cervus elaphus*), rusa deer (*Rusa timorensis*) and high pathogenicity avian influenza.



o Research Scientist Dr Andrew Crawford
at the Threatened Flora Seed Centre
Photo - DBCA

- In partnership with the Australian Nuclear Science and Technology Organisation, RMIT University and University of New South Wales, the department investigated the hydrology of springs supporting a TEC at the 80 Mile Beach Ramsar site using airborne geophysics, remote sensing and hydrogeochemical analyses. Results will inform environmentally sensitive management of associated aquifers.
- The department worked with UWA and the Margaret River Busselton Tourism Association to investigate the hydrological responses of the Leeuwin-Naturaliste caves to rainfall and a bushfire in the Boranup Forest above the caves. This will assist with balancing the management of surface and subterranean ecosystems and will identify sources of groundwater to support a TEC associated with the caves.
- Scientific advice was provided to inform appropriate monitoring and mitigation measures for development approvals and commercial activities in the Swan Canning development control area. Advice was provided for major State Government infrastructure projects such as Redcliffe Bridge, Causeway Cyclist and Pedestrian Bridge, the new Fremantle Traffic Bridge, and maintenance dredging at Fremantle Port.
- The department engaged with Murdoch University and other stakeholders to assess the use of modified clays to mitigate harmful algal blooms in the Swan Canning Riverpark.
- The department worked collaboratively with DPIRD to acoustically tag and track bull sharks (*Carcharhinus leucas*) via a network of acoustic receivers in the Swan Canning Riverpark. Two juvenile bull sharks were successfully tagged and released in the Middle and Upper Swan Estuary in 2023–24. Data will improve understanding of residency time, habitat association and movement of juvenile sharks in the Riverpark and responses to changes in environmental conditions.
- The *Return to 1616* ecological restoration project at Dirk Hartog Island National Park continued monitoring surveys of vegetation change and weed management.
- In partnership with the CSIRO and supported by Woodside Energy, the department developed models of eucalypt woodland carbon dynamics and updated fire history data to explore the potential for fire management in the Great Western Woodlands to realise carbon benefits and improved conservation outcomes.
- CSIRO, Nadju Conservation, Bristol University and the department developed methods to map eucalypt woodland age class using remote sensing across the Great Western Woodlands to inform fire, biodiversity and carbon management.
- In partnership with the Department of Fire and Emergency Services (DFES), fire severity maps of the Perth Hills for the period 1988 to the present were created using satellite imagery. These are being used to assess differences in fire severity in various silviculture practices.
- The distribution and biological and hydro-geomorphological attributes of peat systems in the Walpole Wilderness was mapped in partnership with UWA, ECU, the Western Australian Museum, local community groups and Traditional Owners, with funding from the Ian Potter foundation. This project will improve management of these ecosystems.

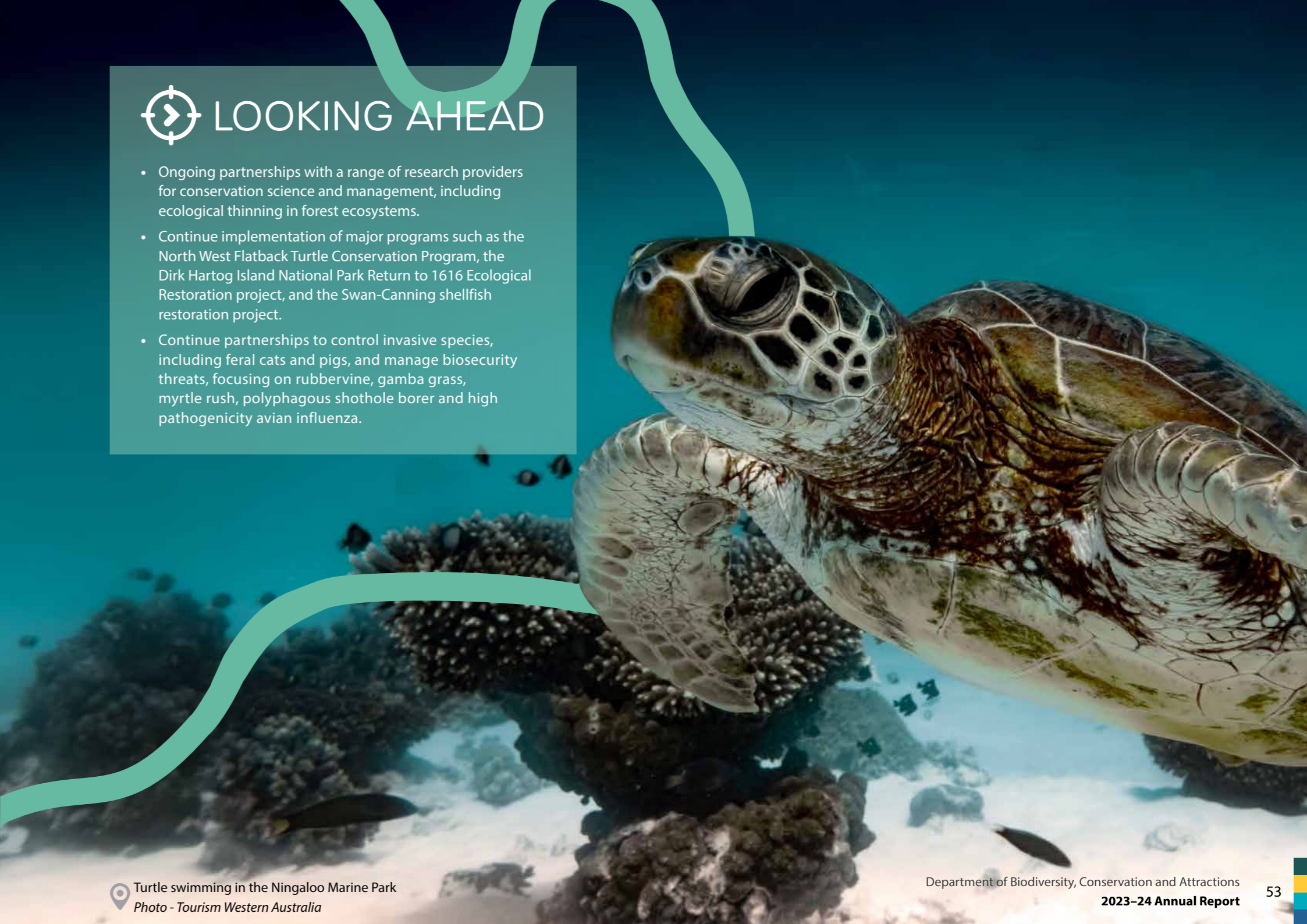


i Tjdiiditj (chuditch) or western quoll (*Dasyurus geoffroii*)
Photo - DBCA/Kimberley Page

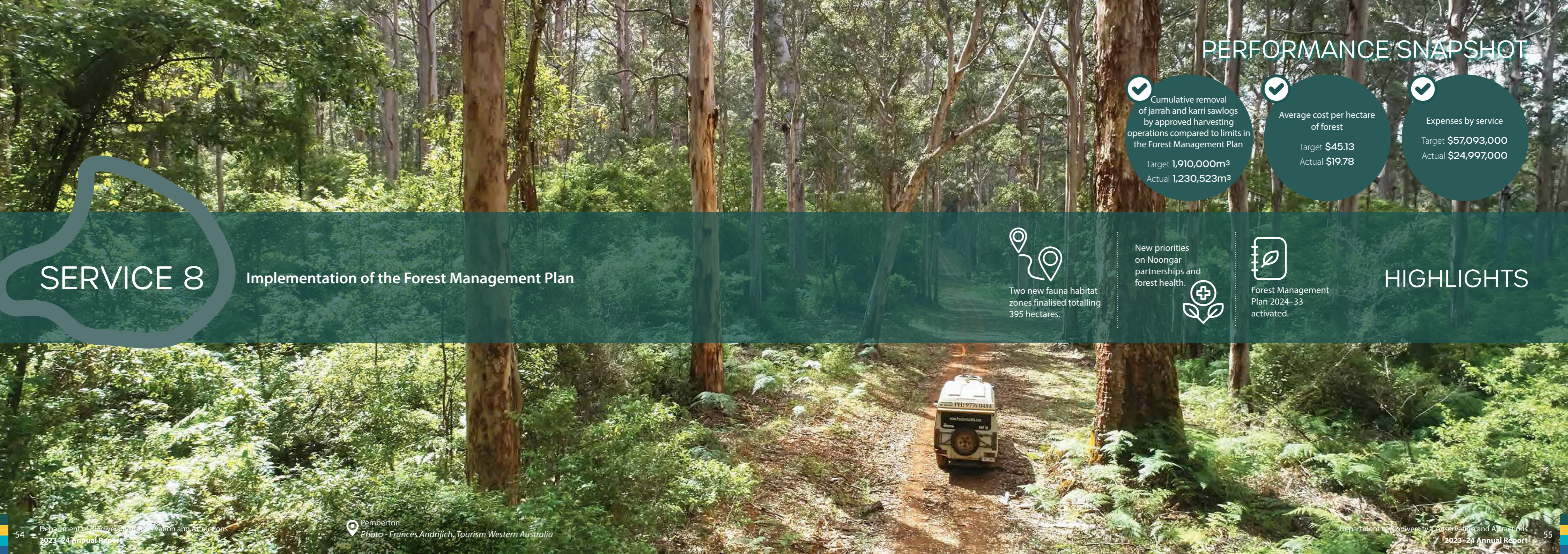
- Collaboration and support continued for the Dampier Peninsula Fire Working Group, which has been successful in positively shifting the fire regime of the Dampier Peninsula. In 2024, the working group won two Landcare Australia awards for First Nations Landcare — Collaboration Award and Australian Government Community Partnerships Landcare Award.
- Funding from the Rio Tinto Iron Ore Pilbara Partnership Program enabled greater Traditional Owner collaboration and training, weed management of priority species, predator management and improved fire management in the Pilbara.
- Implementation of the Fortescue Marsh Management Strategy continued with environmental offset funding from Fortescue.
- The department, in partnership with the Murujuga Aboriginal Corporation, supported the DPIRD biosecurity response to eradicate a red dwarf honeybee (*Apis florea*) incursion discovered on the Burrup Peninsula.
- The impacts of coral bleaching across Western Australia's coastal waters were monitored and tracked in collaboration with AIMS, Bureau of Meteorology, CSIRO and DPIRD.
- Research was completed into the effects of dredging on temperate seagrasses in Cockburn Sound in collaboration with ECU as part of the WAMSI Westport Science Program.

LOOKING AHEAD

- Ongoing partnerships with a range of research providers for conservation science and management, including ecological thinning in forest ecosystems.
- Continue implementation of major programs such as the North West Flatback Turtle Conservation Program, the Dirk Hartog Island National Park Return to 1616 Ecological Restoration project, and the Swan-Canning shellfish restoration project.
- Continue partnerships to control invasive species, including feral cats and pigs, and manage biosecurity threats, focusing on rubbervine, gamba grass, myrtle rush, polyphagous shothole borer and high pathogenicity avian influenza.



i Turtle swimming in the Ningaloo Marine Park
Photo - Tourism Western Australia



PERFORMANCE SNAPSHOT

-  Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan
 Target 1,910,000m³
 Actual 1,230,523m³
-  Average cost per hectare of forest
 Target \$45.13
 Actual \$19.78
-  Expenses by service
 Target \$57,093,000
 Actual \$24,997,000

SERVICE 8

Implementation of the Forest Management Plan



Two new fauna habitat zones finalised totalling 395 hectares.



New priorities on Noongar partnerships and forest health.



Forest Management Plan 2024–33 activated.

HIGHLIGHTS



Lane Poole Reserve, Dwellingup
Photo - Tourism Western Australia

Forest health and climate resilience

Climate mitigation: carbon storage

- A total of 776 field plots were measured to develop estimates of forest carbon and inform potential for ecological thinning. These areas sampled regrowth karri, regrowth jarrah and areas rehabilitated following mining.
- Stand-level models for jarrah and karri regrowth forests were expanded to simulate their growth and forest carbon trajectory. This will inform approaches for improving forest health outcomes. Complementary work on inventory projection models provided the basis for estimation of total forest carbon storage in the FMP area.

Climate adaption: active forest management and ecological thinning

- Field trials of thinning in jarrah regrowth forests continued in collaboration with the Forest Products Commission (FPC) and the South West Timber Hub. This will inform potential approaches to ecological thinning under the FMP 2024–33.
- The 2024 ecological thinning plan was published.
- Ecological thinning began in four forest enhancement areas.
- High resolution, digital aerial imagery was gathered across approximately 90,000 hectares of forest and plantations to monitor and measure areas for silvicultural outcomes, bushfire recovery and prescribed fire outcomes. The 2023–24 summer die-off event was also extensively mapped.
- Supplemented by airborne LiDAR (light detection and ranging) data, a comprehensive site productivity stratification was developed for regrowth forests. Combined with precise terrain models to define hydrological features, this will inform planning for ecological thinning.

Plan implementation, assessment and adaptive management

- FMP 2014–23 concluded and FMP 2024–33 came into effect on 1 January 2024 following a review by the Environmental Protection Authority (EPA) under the *Environmental Protection Act 1986*. Subject to Ministerial Statement 1214, FMP 2024–33 includes a series of implementation conditions and procedures.
- FMP 2024–33 provides the framework for managing approximately 2.4 million hectares of land in the south-west vested in the Conservation and Parks Commission for the next decade. The plan has a focus on Noongar partnerships and prioritises forest health and biodiversity conservation to meet socio-economic and cultural aspirations for current and future generations.
- Implementation of FMP 2024–33 began, with early focus on ecological thinning for forest health and resilience, implementation of forest health monitoring and related research programs, early planning for reserve creation, and stakeholder engagement and participation.

Noongar cultural heritage and management partnerships

- Initial FMP 2024-33 discussions were undertaken with five of the six Noongar Regional Corporations.
- Six activity notices were submitted for FMP 2024–33 activities subject to the Noongar Standard Heritage Agreement.

Biodiversity conservation

- A total of 3100 hectares were transitioned to higher conservation tenure classifications.
- All mapped old-growth forest on land in the south-west managed by the department was protected from timber harvesting. Field survey and data refinements during the year resulted in a reduction to the total mapped extent of old-growth forest to 337,090 hectares to 31 December 2023.

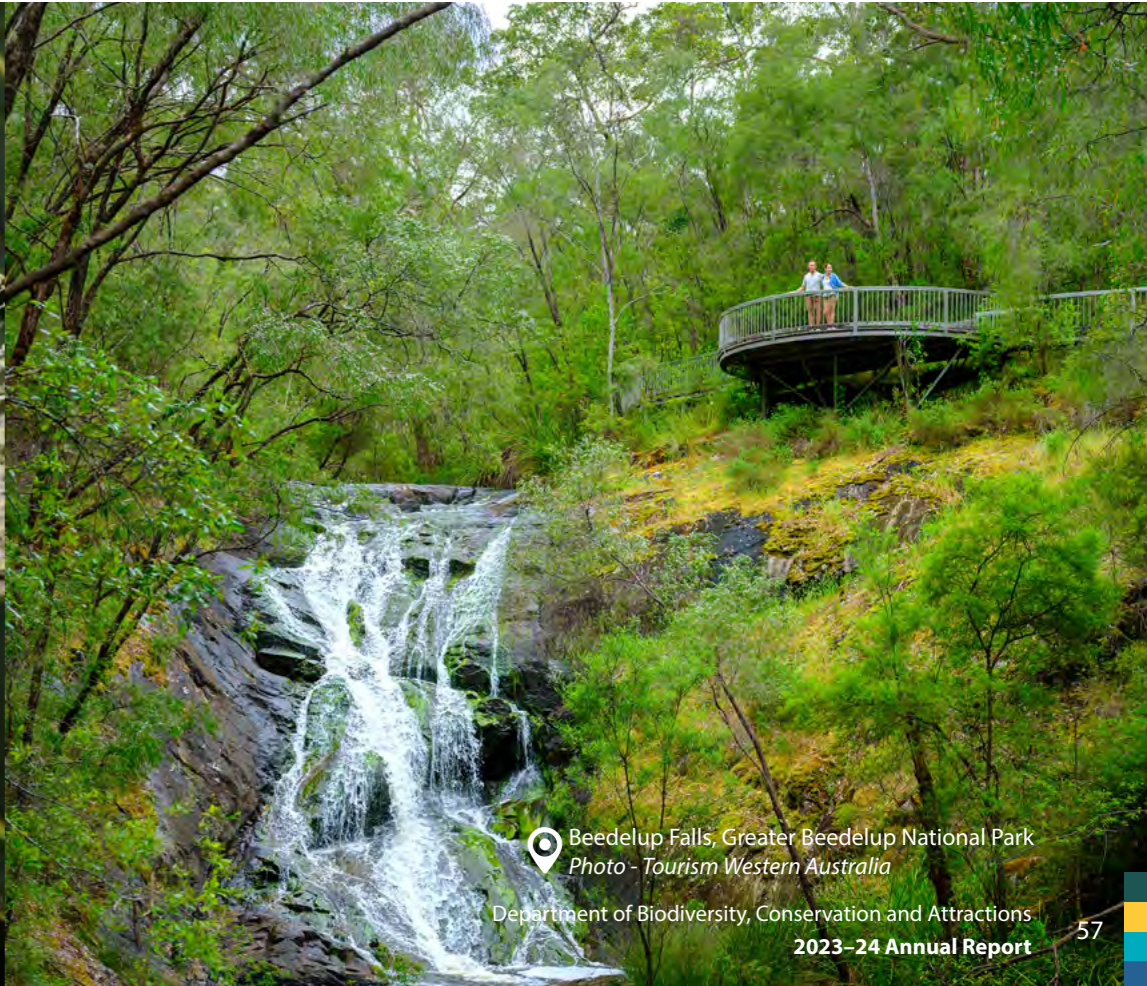


• The department finalised the location of two new fauna habitat zones totalling 395 hectares. The number of fauna habitat zones has increased to 163, comprising a gross area of 40,718 hectares providing undisturbed mature habitat areas in State forest.

- The department's Disturbance Approval System (DAS) aims to avoid or minimise environmental impacts of disturbance activities on department managed lands. In 2023–24, 311 proposals were assessed including development of new recreation sites, upgrading roads, managing timber harvesting operations (to 31 December 2023), planning forest enhancement areas for ecological thinning, establishment of new public utilities, boundary upgrades for prescribed burning operations, and maintenance works on bridges and other infrastructure.
- Management and field surveillance for conformance of activities in State forests with FMP and DAS approvals was conducted on a sample of mining, timber harvest, public firewood collection and infrastructure establishment operations.



Marri (*Corymbia calophylla*) blossom
Photo - DBCA



Beedelup Falls, Greater Beedelup National Park
Photo - Tourism Western Australia



Forest Management Plan Education Officer teaching students about forest biodiversity
Photo - DBCA

Social and economic benefits and opportunities

- A stakeholder engagement platform was implemented to support stakeholder and community participation.
- Nearer to Nature education programs were updated to align with FMP 2024–33.

Forest Management Plan information reported in other services

- Information on science projects supporting FMP 2014–23 and FMP 2024–33, together with activities to manage pressures on the south-west forests such as weeds, pest animals, disease, unauthorised activities and soil degradation can be found in [Service 6: Conserving Habitats, Species and Ecological Communities](#) and [Service 7: Conservation Partnerships](#).
- Nature based tourism and recreation activities relevant to FMP 2024–33 are reported in [Service 5: Provision of Parks and Visitor Services](#); and fire management activities in [Service 9: Prescribed Burning and Fire Management](#) and [Service 10: Bushfire Suppression](#).



Identification of a white bellied frog
Photo - Shem Bisluk/DBCA

LOOKING AHEAD

- We will continue consulting with our Noongar partners in designing the new conservation reserves system.
- Ecological thinning will continue, and with learnings from the 2024 program and research into the 2024 forest die-off event, silvicultural prescriptions will be published on the department website.
- The FMP Implementation Action Plan will be published on the department website.
- We will consult with forest stakeholders through active processes such as forums, engagement on ecological thinning, consultation on reserve design, as well as more passive forms of information sharing including newsletters, social media and website updates.



SERVICE 9

Prescribed burning and fire management



Two more women in permanent overseer positions and three female regional managers leading fire management.



PERFORMANCE SNAPSHOT



101,632 hectares of prescribed burning conducted in the three south-west forest regions.



A further 5,981,851 hectares treated under prescribed burning conditions in the department's other six regions around the State.

HIGHLIGHTS

Prescribed burning performance measures

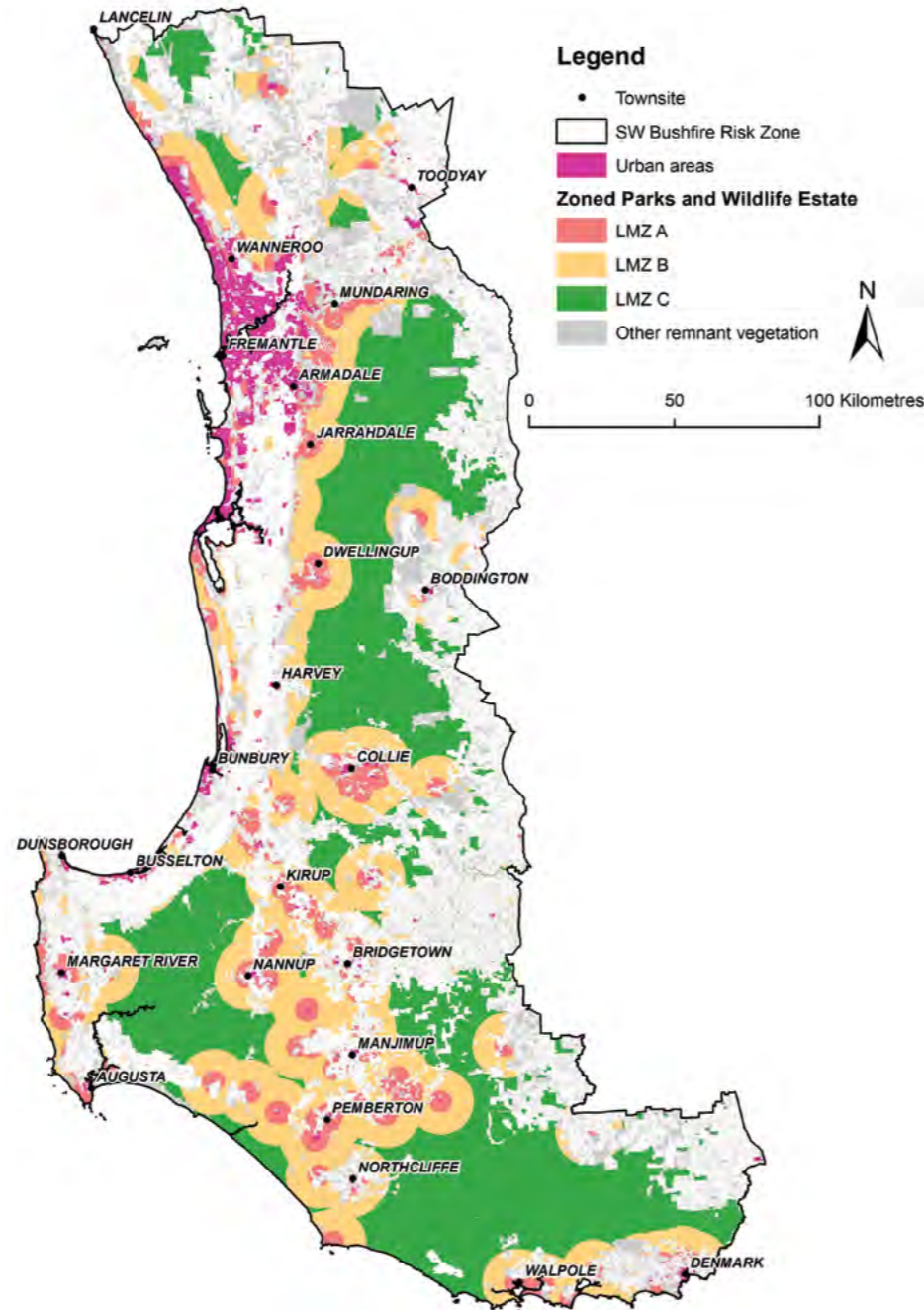
The department applies three performance measures when assessing effectiveness of the annual prescribed burning program for its three south-west forest regions.

- i. **To maintain a fuel age of less than six years since last burnt in at least 45 per cent of the landscape across the department's three south-west forest regions.**
Peer reviewed scientific research has determined that prescribed fire treatments have a significant effect on reducing the frequency, intensity and size of bushfire up to six years after treatment. 'The proportion of department-managed land in the south-west forest regions that is less than six years since last burnt' is therefore used as an annual indicator of the effectiveness of the department's prescribed burning program in mitigating bushfire risk.
At 30 June 2024, 35.2 per cent of the landscape had a fuel age of less than six years, compared to 43.35 per cent one year earlier.
- ii. **Annual prescribed burning achievement for special land management zones (LMZs) in the department's three south-west forest regions.**
The zones (shown in Figure 4) are at the interface of populated areas and natural lands. Zoning is determined by distance from the urban interface. LMZ A extends 3.5km from a populated area. LMZ B extends a further 7.5km. LMZ C comprises the remainder of the department-managed landscape. LMZ C is further from populated areas but is traversed by infrastructure corridors of economic and public safety significance (for example powerlines and highways) and contains important biodiversity, recreational, timber production, water catchment and other values.

2023–24 LMZ prescribed burning achievements		
LMZ	Distance from populated area	Achieved (ha)
A	within 3.5km	8,299
B	3.5–11km	28,480
C	beyond 11km	60,059

Note: Figures in this table only include department-managed land. The department's prescribed burning achievement reported elsewhere in the annual report may include other tenures including Crown land and private property, and may differ to these figures.

Figure 4 : Land management zones



iii. Ratio of CALM Act tenure land affected by bushfire (where the department was the initial attack agency), to prescribed burn area.

This is one of a suite of national reporting measures on the state of Australian forests. There is no specific target for this measure. The assumption underlying this measure is that environmental integrity and functionality will be greater where prescribed fire comprises a greater proportion of the total fire load. The ratio for 2023–24 was 1 : 0.7 (prescribed burning hectares : bushfire hectares). Note: Areas used to calculate the bushfire to prescribed burn ratio relate to CALM Act tenure only. The respective figures are therefore less than the total figures for bushfires and prescribed burns used elsewhere in the annual report, which include other tenures.

Performance highlights

- In 2023–24, the department achieved 101,632 hectares of prescribed burning in its three south-west forest regions with assistance from additional State Government funding of \$5.5 million via the Enhanced Prescribed Burning Program.
- A further 5,981,851 hectares were treated under prescribed burning conditions in the department's other six regions: the Kimberley, Pilbara, Goldfields, Midwest, Wheatbelt and South Coast. These prescribed burns were done on department-managed land, unallocated Crown land and unmanaged reserves, often in conjunction with other land managers, including Traditional Owner groups.
- The department continued to improve gender diversity across the fire management workforce through its Women in Fire Management Action Plan, with two additional women securing permanent overseer positions. More broadly, there are now three female regional managers leading the delivery of fire management in their regions. This represents one-third of the department's regions.
- Collaboration continued with DFES and other emergency services organisations, local government, the FPC, plantation owners, volunteer bushfire brigades, Traditional Owners and private landholders on integrating shared responsibilities for fire management, mitigation and bushfire response activities.

Prescribed fire planning and risk management

- The department continued implementing the Bushfire Risk Management Framework.
- The department continued to work closely with DFES and local government authorities to elevate standards of prescribed burning practice across the sector and to achieve more effective, tenure-blind bushfire risk management, particularly in the more densely populated areas of the south-west.
- A balance was achieved in the delivery of prescribed burning programs and minimising negative outcomes such as smoke accumulation for stakeholders and the broader community.
- Coordination of fire management across the Kimberley Region continued to achieve nature conservation and land management outcomes in an environment of tenure complexity, Native Title determinations and multiple landowners and organisations delivering planned fire to the landscape.

Bushfire risk management on unallocated Crown land

- The department is responsible for the coordination and on-ground management of bushfire risk through targeted bushfire mitigation on 91.3 million hectares of unallocated Crown land and unmanaged reserves outside the Perth metropolitan area and townsites.
- Significant on-ground bushfire mitigation work was made possible through the continued strategic investment of funding from the State Government's Mitigation Activity Fund to protect communities, economies, infrastructure and the environment through planned and targeted bushfire risk management.
- A total of 294km (2075 hectares) of modified vegetation buffers, 1149km of fire access tracks and 1,003,2272 hectares of prescribed burning were completed in 2023–24, complementing DFES and local government activities.
- The department continued to engage and build partnerships with stakeholders including Aboriginal groups and communities and neighbouring farmers and pastoralists, particularly in the Kimberley, Pilbara, Midwest, Wheatbelt, South Coast and Goldfields regions.

Fire Management Development Program

- The department's Fire Management Development Program (FMDP) has 13 full-time equivalent participants working across several regions and districts, with three participants undertaking higher duty acting opportunities outside the program.
- Four participants secured permanent positions outside the program in the 2023–24 financial year.
- The 2022 FMDP pool was exhausted in late 2023 and contract positions offered to existing employees in regions over the next 12–18 months until the new Graduate Development Program begins in 2025. Contract positions targeted existing staff with an interest in developing their fire management skills and competencies. Three 12-month contract positions in the regions are being finalised.
- In the 2023–24 financial year, there were five women in the program, representing 38 per cent of the FMDP cohort, further reinforcing the value of the Women in Fire Management Action Plan.
- In the 2023–24 financial year, two Aboriginal employees participated in the FMDP expansion program. The expansion program is believed to be more attractive to Aboriginal employees as they can further develop fire management skills and knowledge on Country, without the need to relocate.



LOOKING AHEAD

- Planning and implementing fuel management programs, primarily through prescribed burning, on land for which the department has legislative management responsibility and on unallocated Crown land and unmanaged reserves outside the metropolitan area, regional centres and townsites, in accordance with the outcomes identified by the bushfire risk management framework.
- Ensuring socioeconomic, cultural, and environmental factors are given appropriate consideration during the planning and implementation of prescribed burning and other fuel management programs, to ensure maximum effectiveness and efficiency.
- Engaging with stakeholders, visitors, and the broader community about the benefits of fuel management, particularly prescribed burning.
- Supporting research to determine appropriate fuel management objectives for key fuel types outside of the south-west forests.

SERVICE 10

Bushfire suppression

HIGHLIGHTS

932 bushfires fought and/or monitored



91 formal fire training sessions delivered involving 962 participants



2395 loads dropped and 7,185,000 litres of suppressant delivered



PERFORMANCE SNAPSHOT

Proportion of south-west bushfires contained to less than two hectares

Target 75%
Actual 76%

Average cost per hectare burnt

Target \$17.81
Actual \$14.46

Expenses by service

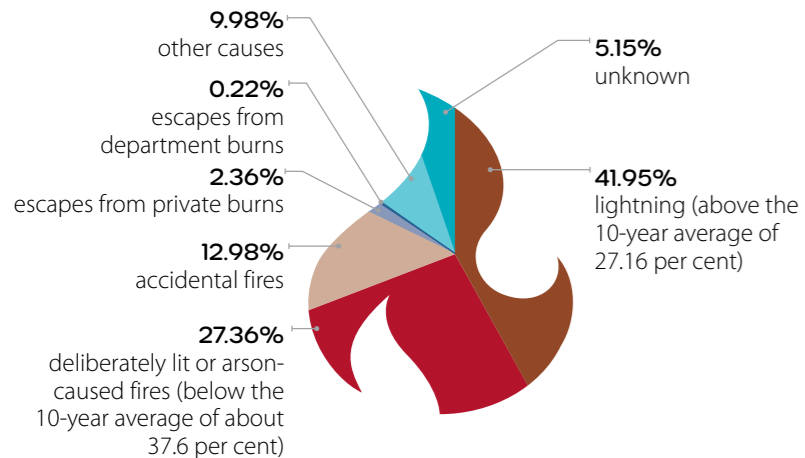
Target \$44,519,000
Actual \$66,239,000

Bushfire management

- In 2023–24, department employees fought and/or monitored bushfires that burnt about 4,581,790 hectares, including:

Region	Hectares
South-west forest regions (Swan, South West and Warren)	55,610
Wheatbelt	17,685
Midwest	19,316
South Coast	88,329
Kimberley	3,520,332
Goldfields	241,968
Pilbara	638,550

- The causes of these bushfires were:



- In conjunction with DFES and local governments, four interagency State bushfire pre-formed incident management teams were rostered for deployment to large bushfires around the State.
- These teams were deployed to major bushfires at Fitzgerald River National Park, Mariginiup, Serpentine and Nanga.
- Sixty department personnel travelled to Canada in mid-2023 to assist with bushfire management in Alberta and British Columbia as members of combined Australian multi-discipline fire management teams.

Bushfire detection

- The department provided an effective bushfire-detection system in the high bushfire risk zones of the south-west forest regions using single-engine aircraft and 10 fixed lookout towers. The department's fleet of spotter aircraft flew 4604 hours of aerial surveillance in pre-determined circuits. Flight schedules varied according to bushfire danger levels and fire activity.
- The detection aircraft also flew 471.6 hours in support of bushfire suppression operations, flown by 15 pilots.

Aerial bushfire suppression operations

- Eight fixed-wing 802 air tractor water bombers were contracted by the department from November 2023 to early May 2024. The aircraft provided rapid aerial bushfire suppression capability in the department's Midwest, Wheatbelt, South Coast, Goldfields, Warren, South West and Swan regions, including the Perth outer-metropolitan area, delivering valuable assistance to ground crews during the initial attack on bushfires.
- Collectively, these aircraft flew 1714 operational hours in attending 224 bushfires and dropped 2395 loads, delivering 7,185,000 litres of suppressant.

Bushfire training and development

- Fire training course participants included employees and volunteers from the department, Forest Products Commission (FPC), Department of Fire Emergency Services (DFES), local governments and Aboriginal ranger groups from across the State.
- The department and DFES jointly conducted two training sessions for Level 2 incidents involving 10 department employees.
- The department and DFES jointly conducted four training sessions for 32 department employees including Fire Weather 1 and Public Information Awareness.
- The department developed Australasian Inter-Service Incident Management System (AIIMS) online training and 44 participants have completed the course to date. An additional 25 people successfully completed the Basic Wildfire Awareness course.
- The department conducted 91 formal fire training sessions inclusive of aviation training, involving 962 participants. Another 37 water bomber reloader courses were delivered to 482 people. Fire training course participants included employees, volunteers and personnel from FPC, DFES, local governments and Aboriginal ranger groups from across the State.
- Three Introduction to Prescribed Burning pilot courses were delivered on-Country to Traditional Owners in the Pilbara and Goldfields regions, with 36 participants completing the training.
- Annual mandatory pre-season training in preparation for the 2023–24 bushfire season was conducted, with 80 people completing training online and 875 departmental and FPC employees attending face-to-face sessions.

LOOKING AHEAD

- Maintain a well-resourced and effective capability and readiness to suppress bushfires when they occur on lands for which the department has legislated management responsibility.
- Coordinate and manage bushfire response in collaboration with other organisations that have fire management responsibilities as required.
- Where appropriate and relevant, maintain early detection capabilities including fire towers, spotter aircraft, access to remote sensing technologies and community bushfire reporting.
- Maintain a suitable network of strategic access roads and tracks, burn boundaries and water sources on lands for which the department has legislated management responsibility.
- Ensure, where appropriate, bushfire suppression operations consider the potential long-term impacts on environmental and cultural heritage values and undertake appropriate recovery and rehabilitation actions following bushfires on land for which the department has legislated management responsibility.



Photo - DBCA

PERFORMANCE SUMMARY

	2024				
	Target ⁽¹⁾ (\$000)	Actual (\$000)	Variation ⁽²⁾ (\$000)	Stat Auth ⁽³⁾ (\$000)	Variation ⁽⁴⁾ (\$000)
Financial targets					
Total cost of services (expense limit) (Statement of Comprehensive Income)	451,050	478,021	26,971	(35,291) ^(a)	(8,320) ^(a)
Net cost of services (Statement of Comprehensive Income)	390,741	401,065	10,324	(35,291)	(24,967) ^(b)
Total equity (Statement of Financial Position)	3,466,833	4,429,425	962,592 ^(a)	0	962,592
Net increase / (decrease) in cash held (Statement of Cash Flows)	(3,527)	34,475	38,002 ^(b)	0	38,002
Approved salary expense level	190,028	197,668	7,640 ^(c)	0	7,640
Executive salary expense level	2,497	2,294	(203)	0	(203)
Working cash limit	20,995	21,173	178	(1,765)	(1,587) ^(c)

(1) The target refers to the department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority) budget estimates. Net cost of services has been adjusted to reflect the re-categorisation of transactions with State Government entities to 'Income from State Government' in the Statement of Comprehensive Income.

(2) Actuals contains transactions with statutory authorities within the DBCA reporting group that aren't reflected in target figures. Those variances are displayed with the removal of those transactions.

a. Total equity is higher than target due to the gain on revaluation of land as assessed by the Valuer General. The changes in asset revaluation surplus was \$361.82 million in 2023-24 and \$563.25 million in 2022-23.
 b. Cash increased due to underspends on Royalties for Regions programs and Plan for Our Parks underspends.
 c. Approved salary expense is higher than the target partly due to additional bushfire suppression efforts during the 2023-24 fire season.

(3) a. Mainly service appropriation for the Statutory Authorities that is expensed as a grant.

(4) a. Total cost of service was under estimates partly due to the budget originally factoring in funding and expenditure for ecological thinning works, under the new Forest Management Plan, that has subsequently been transferred to the Forest Products Commission. Underspends have been offset by additional bushfire suppression expenditure during the 2023-24 fire season.
 b. Net cost of services is under the target partly due to 4a. and to accrued recognition of Commonwealth grants under AASB 1058 Income of Not-for-Profit Entities.
 c. Working cash limit is lower than the target due to underspends on Royalties for Regions and Plan for Our Parks.



STRATEGY AND GOVERNANCE

SUPPORTING OUR DEPARTMENT

On January 1 2024, the Strategy and Governance portfolio was established following a department restructure. Strategy and Governance incorporates the former Corporate and Business Services Division including Financial Services, Office of Information Management, People and Culture, and Public Information and Corporate Affairs. Additionally, it now incorporates Legal, Policy and Legislation, and the Office of the Director General.

The Strategy and Governance portfolio leads the strategic planning, policy and legislation development, governance, integrity, risk and assurance, organisational reform, data management, corporate and business services and legal functions for the department, its statutory authorities, and the Conservation and Parks Commission. A bureau of service is also provided to the Forest Products Commission.

Financial Services Branch

The Financial Services Branch (FSB) manages essential financial management systems to deliver internal and external reporting requirements. In addition, FSB provides advice on financial management and compliance, procurement, contract management, fleet management, coordinates remote area housing and is responsible for facility management at State Headquarters, Kensington.

Key achievements in 2023–24:

- Implemented changes in procurement processes to address control weaknesses.
- Fleet enhancements in truck build program and expansion of electric vehicle charging stations.
- Utilisation of PowerBI to generate dashboards, to assist with departmental financial decision-making.

Office of Information Management

The Office of Information Management (OIM) leads and coordinates digital transformation across the department. It improves service delivery and provides the IT common operating environment that supports the department's geographically distributed and diverse marine, aerial and terrestrial services across WA.

OIM works with business units on the delivery of strategic business-IT investment initiatives to enable digitalisation of business services and optimisation of IT systems to progress department and State Government priorities.

Key achievements in 2023–24:

- Continued to strengthen the department's cyber security capabilities in alignment with the Government of Western Australia's Cyber Security Policy by delivering enhanced cyber security event logging enabling improved analysis and detection capabilities.

- Implemented new information security awareness training with a focus on delivering targeted topics and simulated phishing campaigns, improving training completion rates, and raising cyber security awareness in the department.
- Modernised the department's spatial information management by delivering a geographic information catalogue and publishing application that interfaces with existing systems and tools, providing a single source of truth for the department's corporate data delivery program and other external spatial web services.

People and Culture Branch

The People and Culture Branch (PCB) is committed to providing a comprehensive range of people management services that effectively cater to the business objectives of the department.

PCB's administrative and advisory services cover a range of functions including recruitment management, employee benefits, work health, safety and wellbeing, employee relations and industrial relations and corporate learning and development. Additionally, PCB offers consultancy and advice on people management issues to management, including disciplinary and workplace grievance matters.

Key achievements in 2023–24:

- Streamlined Conflict of Interest reporting and approvals workflow to improve efficiency.
- Introduced a new onboarding module which has streamlined hiring processes.
- Onboarded an intuitive and comprehensive injury management system.
- Effectively managed multiple employment agreement bargaining processes, including the Botanic Gardens and Parks Authority General Agreement, Rangers General Agreement, and the Australian Workers Union Fire Agreement.

Policy and Legislation

Policy and Legislation develops proposals for amendments to legislation administered by the department. This includes Amendment Bills and subsidiary legislation (Amendment Regulations, Notices, Orders and other statutory instruments). Policy and Legislation also researches and develops policies to support the development and implementation of legislative amendments.

Key achievements in 2023–24:

- Developed, instructed and advised on the following legislative amendments:
 - *Conservation and Land Management Amendment Bill 2024*
 - *Biodiversity Conservation Amendment Regulations 2023*
 - *Conservation and Management Amendment Regulations (No. 2) 2023*
 - *Swan and Canning Rivers Management Amendment Regulations 2024.*
- Provided advice on amendments to be made to statutes not administered by the department.
- Provided advice, support and assistance to other departments making consequential amendments to legislation administered by the department.
- Provided policy support and advice to a range of business areas within the department regarding Government and Corporate policy matters.


Public Information and Corporate Affairs

Public Information and Corporate Affairs delivers services and advice in communications, environmental education and community programs, with a strong emphasis on regional outcomes. The team works with agency staff, Ministerial offices, Traditional Owners and stakeholders to increase people's appreciation, knowledge and enjoyment of the State's biodiversity, culture, parks and conservation areas.


Key achievements in 2023–24:

- Delivered in-park education experiences to 13,000 students and their teachers across Perth and the south-west. Coordinated the delivery of Bush Rangers and River Rangers Cadet programs in 73 schools across Western Australia and delivered Dolphin Watch citizen scientist training to volunteers in Mandurah, Perth and Broome.
- Implemented a universal fee sign project across national parks and introduced digital kiosks and information screens to the Shark Bay Discovery Centre, Monkey Mia Visitor Centre and new Purnululu National Park Visitor Centre.
- Provided real-time and often round-the-clock public information services for complex incidents, including major marine mammal strandings and hundreds of bushfires.
- Delivered more than 140 audio-visual productions, including significant projects such as Plan for Our Parks events and staff safety training campaigns.



 Children enjoying LANDSCOPE
Photo - DBCA



 Staff filming on location
Photo - Sally Treasure/DBCA

PARKS AND WILDLIFE SERVICE MANAGED LAND AND WATERS

Total estate

At 30 June 2024, the total area under the department's care was 32,880,237 hectares. The department now relies solely on Landgate's statistical data and information systems for terrestrial tenure areas. The department has taken this step to ensure the areas reported are consistent with the information systems used by Landgate as the State's land tenure information custodian.

 Palm Pool Millstream National Park
Photo - Peter Nicholas/DBCA

2023–24 legislated land and waters

	Goldfields	Kimberley	Midwest	Pilbara	South Coast	South West	Swan	Warren	Wheatbelt	Total (ha)
National park	912,651	1,620,027	1,996,382	2,246,837	857,035	151,833	122,314	562,015	17,793	8,486,885
Conservation park	183,984	619,849	248,452	291,347	677	13,683	22,234	709	26,737	1,407,673
Nature reserve	6,270,207	175,149	755,930	319,483	1,586,470	14,511	54,841	90,934	1,098,231	10,365,757
State forest	782				4,052	527,559	473,943	265,324	9502	1,281,161
Timber reserve	28,392		26,277		5,157	26,278	28,728	8,314		123,146
Section 5(1)(g) & 5(1)(h) reserves	81,549	827,141	66,078	31,054	4,415	31,529	35,199	1,465	2,980	1,081,410
Marine park		3,716,778	869,492	343,505		123,000	16,248	1,446		5,070,469
Marine nature reserve			132,000							132,000
Marine management area				143,385						143,385
Section 34A freehold			1,549		91	19,462	50	4,662	1	25,814
UCL - Section 33(2)	28,560		13,377							41,938
Crown freehold – department managed			4				7,051			7,054
SCRM Act - river reserve							3,597			3,597
Totals	7,506,126	6,958,945	4,109,542	3,375,610	2,457,896	907,854	764,205	934,868	1,155,243	28,170,289

2023–24 Management interest in lands


Tenure classification	Goldfields	Kimberley	Midwest	Pilbara	South Coast	South West	Swan	Warren	Wheatbelt	Total (ha)
Crown Freehold – department interest			13,828		4,439	6,380	15,504	650	6,040	46,842
Crown Reserve - department interest							509	141		650
Unallocated Crown Land - department interest	1,355,388	137,463	1,990,176	1,119,230	16,885	5	30	134	43,143	4,662,456
Totals	1,355,388	137,463	2,004,004	1,119,230	21,325	6,386	16,044	925	49,183	4,709,948

Total	32,880,237
Terrestrial	27,534,382
Terrestrial %	10.9

Notes:

1. Areas are from Landgate cadastral/tenure information systems dated 31 March 2024. Land area of Western Australia 252,987,500 hectares.
2. Marine areas provided by Aboriginal Engagement, Planning and Lands Branch. Areas are approximate only as quality of mapping of marine reserve boundaries is variable. Improved mapping of watermark and historical boundaries may result in revised area figures in the future.



 Canoeing in Kalbarri
Photo - Peter Nicholas/DBCA

Provisional area of national parks vested in the Conservation and Parks Commission at 30 June 2024

Name	Area (ha)
Alexander Morrison	8,499
Avon Valley	4,456
Badgingarra	13,105
Bandilngan	2,573
Beelu	4,648
Benwenerup (Stokes)	10,027
Blackwood River	20,470
Boorabbin	28,182
Boorara-Gardner	11,012
Boyndaminup	5,439
Brockman	51
Burringurrah	482,096
Cape Arid	277,543
Cape Le Grand	31,189
Chapman Brook	1,571
Collier Range (Gulali)	235,305
D'Entrecasteaux	119,485
Dalgaranga	135,663
Dalgarup	2,377
Danggu	2,797
Dimalurru	91
Dirk Hartog Island	62,664

Name	Area (ha)
Dordagup	6,403
Drovers Cave	2,565
Dryandra Woodland	16,536
Drysdale River	447,675
Easter	2,975
Eucla	3,815
Fitzgerald River	295,825
Fitzroy River (Bunuba)	160,505
Fitzroy River (Yurriyangem Taam)	23,725
Forest Grove	1,379
Francois Peron	53,145
Frank Hann	68,709
Gloucester	874
Goldfields Woodlands	66,159
Goongarrie	59,999
Gooseberry Hill	107
Greater Beedelup	19,277
Greenmount	202
Gull Rock	2,107
Hassell	1,090
Hawke	14,003
Helena	12,261

Name	Area (ha)
Helena and Aurora Ranges	149,158
Hilliger	16,979
Houtman Abrolhos Islands	1,564
Jane	6,864
Jilgu	101,966
John Forrest	2,698
Kalamunda	397
Kalbarri	183,613
Karijini	624,222
Karlamilyi	1,282,595
Kennedy Range	316,857
Kingston	21,098
Korong	6,352
Lake Muir	9,629
Lakeside	8,471
Lane Poole	3,055
Lawley River	17,347
Leeuwin-Naturaliste	21,599
Lesmurdie Falls	57
Lesueur	27,232
Matuwa Kurarra Kurarra	609,155
Midgegooroo	2,492

Name	Area (ha)
Millstream Chichester	238,251
Milyeannup	18,690
Mirima	2,065
Mitchell River	115,186
Moore River	17,228
Mount Augustus	9,164
Mount Frankland	37,101
Mount Frankland North	22,052
Mount Frankland South	42,266
Mount Lindesay	39,541
Mount Roe	127,961
Muggon	191,521
Mungada Ridge	1,031
Murujuga*	5,129
Nambung	19,388
Neerabup	971
Niiwalarra Islands	3,352
Nyinggulara	27,083
Peak Charles	39,953
Pimbee	93,748
Porongurup	2,686
Preston	12,660

Name	Area (ha)
Prince Regent	585,292
Purnululu	243,546
Scott	3,322
Serpentine	4,283
Shannon	52,596
Sir James Mitchell	173
Stirling Range	113,541
Tathra	4,322
Torndirrup	4,020
Tuart Forest	2,080
Walpole-Nornalup	18,540
Walyunga	2,801
Wandoo	46,334
Warlibirri	15,874
Warnangura (Cape Range)	69,561
Warren	3,121
Watheroo	44,464
Waychinicup	4,063
Wellington	24,788
West Cape Howe	3,701
Whicher	6,352
William Bay	1,761

Name	Area (ha)
Wiltshire-Butler	11,645
Wolfe Creek Meteorite Crater	1,455
Wooditjup	3,891
Yalgorup	14,175
Yanchep	2,912
Yelverton	728

* Freehold land managed as National Park under Section 8A CALM Act 1984

Notes:

1. Areas are from Landgate cadastral/tenure information systems dated 31 March 2024.
2. Wolfe Creek Meteorite Crater is managed as a national park.

Marine reserves

The total area of marine reserves vested in the Conservation and Parks Commission at 30 June 2024 was approximately 5.35 million hectares.

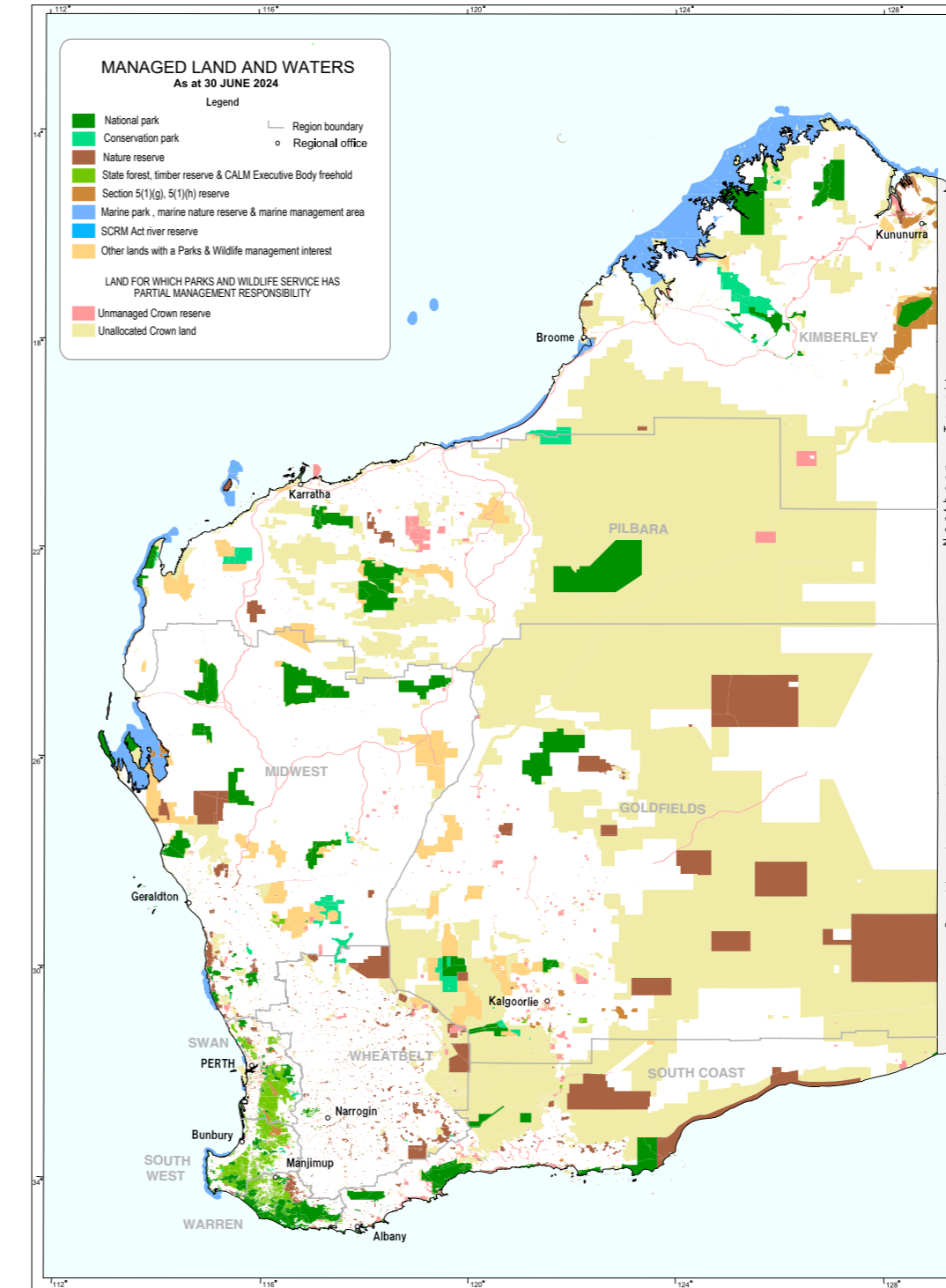
At 30 June 2024:

- the area of marine parks was approximately 5.07 million hectares
- the area of marine nature reserves was approximately 132,000 hectares
- the area of marine management areas was approximately 143,000 hectares.

Marine reserves vested in the Conservation and Parks Commission at 30 June 2024

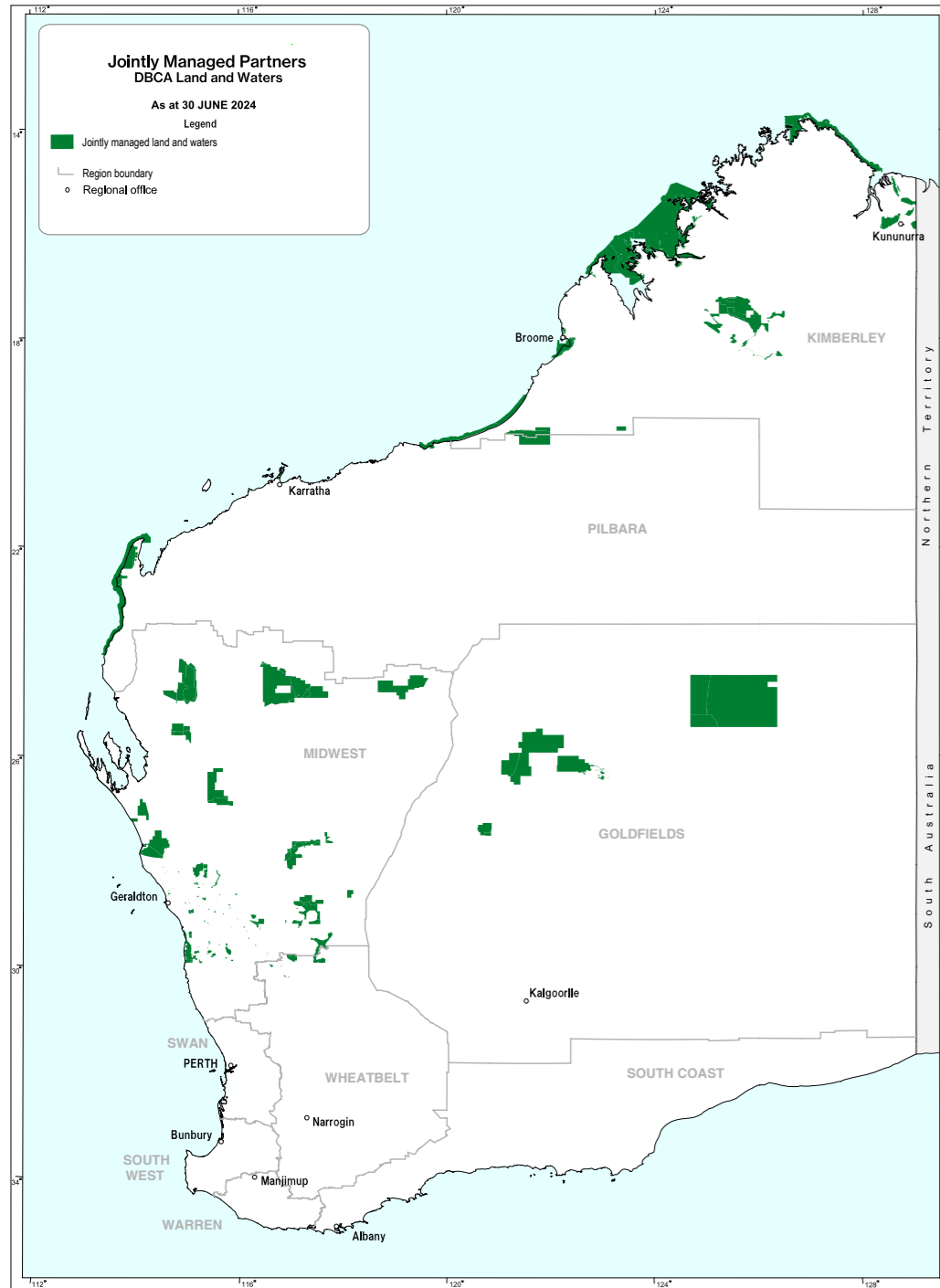
Name	Area (ha)
Bardi Jawi Gaarra Marine Park	204,000
Barrow Island Marine Management Area	116,616
Barrow Island Marine Park	4,169
Eighty Mile Beach Marine Park	200,000
Hamelin Pool Marine Nature Reserve	132,000
Jurien Bay Marine Park	82,376
Lalang-gaddam Marine Park	1,221,000
Marmion Marine Park	9,357
Mayala Marine Park	312,000
Montebello Islands Marine Park	58,375
Muiron Islands Marine Management Area	26,769
Ngari Capes Marine Park	123,000
Ningaloo Marine Park	263,313
North Kimberley Marine Park	1,670,000
Rowley Shoals Marine Park	87,807
Shark Bay Marine Park	748,735
Shoalwater Islands Marine Park	6,545
Swan Estuary Marine Park	346
Walpole and Nornalup Inlets Marine Park	1,446
Yawuru Nagulagun / Roebuck Bay Marine Park	78,000
Total	5,345,854

Note: Area figures are approximate only. Quality of mapping of marine reserve boundaries is variable. Improved mapping of watermark and historical boundaries may result in revised area figures in the future.



Conservation land acquisitions

The department's Parks and Wildlife Service acquired 10 land parcels (including one donation and one transfer) of noted conservation or operational value, covering a combined area of about 1250 hectares for future addition to the State's conservation reserve system.



Joint management

Joint management is a partnership between the State Government and other parties to manage land or waters in Western Australia. It often involves Aboriginal people who have a cultural connection with a park or reserve and wish to be involved in park management. This partnership is based on recognition, trust, mutual respect and shared goals.

At 30 June 2024, 24 joint management arrangements were in place covering 8.8 million hectares of parks and reserves, which equates to 31.2 per cent of Parks and Wildlife Service managed estate.

CARBON FARMING

The department led several carbon farming initiatives in collaboration with other agencies, supporting State Government action to mitigate climate change:

- Carbon for Conservation is an initiative under the WA Climate Policy. It provides opportunities for carbon farming service providers to work with the State Government via the department to maximise the environmental and economic benefits of carbon farming on the conservation estate. The State Government continued to evaluate Carbon for Conservation proposals under the Market-led Proposals Policy Problem and Opportunity Statement process.
- The department pursued carbon farming opportunities across the conservation estate and undertook carbon farming projects where appropriate, in collaboration with Traditional Owners.
- The department implemented savannah burning projects in the Kimberley Region by undertaking early dry season prescribed burning. In 2023, the savannah burning project in Prince Regent National Park generated 10,412 Australian Carbon Credit Units (ACCUs) by applying early dry season prescribed fire, reducing carbon emissions from late dry season bushfires. In 2023, registration of a savannah burning project in Drysdale River National Park project was completed following the finalisation of a Benefit Sharing Agreement with the Willinggin and Balangarra Traditional Owners. In 2023, the project generated 17,840 ACCUs. Traditional Owners were employed in both projects and the department seeks to expand this engagement.

LEGAL MATTERS

Freedom of Information

The Office of the Director General managed processes for the department under the *Freedom of Information Act 1992*. The department's [Information Statement](#) is available on the website and describes the nature of the information held by the department and its related agencies, and the type of information that is made available to the public.

The department received 37 valid applications for access to information, with five applicants requesting an internal review of the department's decision, and one proceeding to external review.

Litigation

Information regarding litigation in progress is available in the [Notes to the Financial Statements](#) under Litigation and arbitration in progress.

Prosecutions

Finalised prosecutions for 2023–24

One prosecution was subject to a final court determination during 2023–24 and resulted in the imposition of fines totalling \$12,800 and costs to the value of \$717.10

Prosecutions currently before the courts

As of 30 June 2024, there were no prosecutions before the court and six files are currently under review by the department.

Total reported offences

Between 1 July 2023 and 30 June 2024, 1267 offences were reported, of which 677 were addressed by infringement notices and 590 were addressed with caution notices.

MINISTERIAL DIRECTIONS

No Ministerial directives were received during the financial year.

GOVERNMENT POLICY REQUIREMENTS

WA Multicultural Policy Framework

As part of its commitment to achieving and fostering a diverse and inclusive workforce, the department employs strategies to improve the representation of people from culturally and linguistically diverse backgrounds, promoting their inclusion and eliminating discrimination against them.

Key achievements in 2023–24 included:

- Harmony Week events hosted across the department and raising awareness of the United Nations International Day for the Elimination of Racial Discrimination
- ensuring employees completed the department's Workplace Discrimination and Harassment course every three years.

Workplace health, safety and wellbeing

The department is continuing to prioritise health, safety and wellbeing in day-to-day operations, and recognises the importance of widespread and meaningful engagement and collaboration with our workforce.

This year we focused on:

- delivering an Aboriginal Mental Health First Aid course
- maintaining our Skilled Workplace Recognition for Mental Health First Aid
- delivering a Working Inclusively with Aboriginal People training course
- onboarding a new injury management system
- increasing engagement across the department.

We are committed to continual improvement, and proactively engaged a contractor to undertake an external audit of our health, safety and wellbeing framework. This audit is being measured against the WorkSafe plan, which is used to rate and assess the compliance of a workplace's health and safety management systems to legislative requirements. We are working through these recommendations, and are implementing best practice findings.

Health and safety performance indicators

Measure	Results – prior years		Current reporting year	Targets	Comment on targets
	2021–22	2022–23	2023–24		
Number of fatalities	0	0	0	0	Target met
Lost time injury and/or disease incidence rate	3	2.68	3.2	0 or 10% reduction	Target not met
Lost time injury and/or disease severity rate	12	17.7	41.07	0 or 10% reduction	Target not met
Percentage of injured workers returned to work:	(i) within 13 weeks	88%	85%	Greater than or equal to 80%	Target met
	(ii) within 26 weeks	100%	86%		Target met
Percentage of managers trained in occupational safety, health and injury management responsibilities	49%	11%	18%	Greater than or equal to 80%	Target not met

*These figures do not include employees at the Rottneest Island Authority, Zoological Parks Authority and the Botanic Gardens and Parks Authority. Employee numbers at the Statutory Authorities are reported in their respective Annual Reports.



Bungle Bungle Range, Purnululu World Heritage Area
Photo - Peter Nicholas/DBCA

Operational training

Maintaining a safe and healthy workforce includes a rigorous operational training program that takes into account unique circumstances faced by staff across the State.

The department's Operational Training Unit had 455 active enrolments in its accredited training courses and qualifications, issued 16 certificates of qualification and 563 statements of attainment to department employees and partnering agencies. There were 1443 certificates of attendance for departmental non-accredited training products.

Key achievements in 2023–24 included:

- a total of 55 active courses now hosted on the department's Learning Management System
- three new accredited training products launched
- three heavy plant courses — load and unload, integrated tool carrier and dozer — developed
- five firearms safety courses delivered, with some activities at the rifle range updated to better simulate field conditions, new scopes fitted to centre fire training rifles and participants showing a marked improvement in marksmanship
- ongoing review of the department's Dive Program to ensure compliance with new workplace health and safety legislation
- freediving Safety Awareness Course developed and delivered to 30 divers across the State
- five Dive Coordinator Courses, two PADI Scientific Diver Courses and four Snorkel Coordinator Courses delivered.

There was also increased interest in the Conservation Employee Development Framework, with two participants completing a Conservation and Ecosystem Management qualification, 16 working towards a qualification and 27 waitlisted. There were 45 trainees participating in the Mentored Aboriginal Training and Employment Scheme and five completed certificates in Conservation and Ecosystem Management. Trainee numbers continue to increase due to joint management arrangements across the State, providing employment and training opportunities for Aboriginal people in Certificates II, III and IV in Conservation and Ecosystem Management.

Board and committee remuneration

The remuneration rates for boards and committees that assist the department are disclosed below.

Animal Ethics Committee (Biodiversity, Conservation and Attractions)

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Martin Dzimirski	Not eligible for remuneration	01/07/23 to 31/12/23	Nil
Chair	Jacqui Richards	Not eligible for remuneration	01/01/24 to 30/06/24	Nil
A/Chair	Nicole Willers	Not eligible for remuneration	2/08/2023 to 30/6/24	Nil
Member	Category A	Sessional	01/07/23 to 30/06/24	2,100
Member	Category A	Sessional	01/07/23 to 30/06/24	1,750
Member	Category B	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Category B	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Category B	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Category B	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Category C	Sessional	01/07/23 to 30/06/24	2,450
Member	Category C	Sessional	01/07/23 to 30/06/24	1,750
Member	Category D	Sessional	01/07/23 to 30/06/24	2,450
Member	Category D	Sessional	01/07/23 to 30/06/24	2,100
Total (Members not identified by name due to privacy reasons)				12,600

Categories: A Veterinarian, B Scientist, C Animal Welfare, D Independent community representative, E Other.

Conservation and Parks Commission

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair (outgoing)	Chris Doepel	Fortnightly	01/07/23 to 6/05/24	35,421
Chair (current)	Jo-anne Lanagan	Fortnightly	01/07/23 to 30/06/24	25,810
Member	Penny Bond	Fortnightly	01/07/23 to 6/05/24	16,961
Member	Tahn Donovan	Fortnightly	01/07/23 to 30/06/24	8,488
Member	Kim Eckert	Fortnightly	01/07/23 to 30/06/24	19,771
Member	Mark Webb	Fortnightly	01/07/23 to 30/06/24	19,771
Member	John Keesing	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Total				126,222

Ningaloo Coast World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Regina Flugge	Sessional	01/07/23 to 30/06/24	2,520
Member	Rachael Cooyou	Sessional	01/07/23 to 30/06/24	1,643
Member	Russell Babcock	Sessional	01/07/23 to 30/06/24	1,643
Member	George Kailis	Sessional	01/07/23 to 30/06/24	2,501
Member	James Florisson	Sessional	01/07/23 to 30/06/24	1,643
Member	Jacqeline Hine	Sessional	01/07/23 to 30/06/24	1,643
Member	Vicki Long	Sessional	01/07/23 to 30/06/24	858
Member	William Humphreys	Sessional	01/07/23 to 30/06/24	1,765
Member	Hazel Walgar	Sessional	01/07/23 to 30/06/24	785
Member	Russell Brooks	Sessional	01/07/23 to 30/06/24	785
Member	Christopher Simpson	Sessional	01/07/23 to 30/06/24	585
Total				16,371

North West Shelf Flatback Turtle Conservation Program Advisory Committee and Scientific Panel

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Lyn Beazley	Sessional	01/07/23 to 01/05/24	Nil
Chair	Kateryna Longley	Sessional	01/05/24 to 30/06/24	Nil
Member	Rory McAuley	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Narelle Montgomery	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Blair Hardman	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Total				Nil

Purnululu World Heritage Area Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Glen Chidlow	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Paul Butters	Sessional	01/07/23 to 30/06/24	429
Member	Sarah Legge	Sessional	01/07/23 to 30/06/24	429
Member	Cherylene Nocketta	Sessional	01/07/23 to 30/06/24	Nil
Member	Josephine Drill	Sessional	01/07/23 to 30/06/24	429
Member	Vincent Edwards	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Member	Bonnie Edwards	Sessional	01/07/23 to 30/06/24	Nil
Member	Peter Backshall	Sessional	01/07/23 to 30/06/24	429
Member	Cr Patricia McKay	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Total				1,716

Shark Bay World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
A/Chair	Juliane Bush	Sessional	01/07/23 to 30/06/24	3,681
Member	Anthony Bellottie	Sessional	01/07/23 to 12/04/24	1,141
Member	David Newsome	Sessional	01/07/23 to 30/06/24	2,402
Member	Janine Guenther	Sessional	01/07/23 to 30/06/24	2,402
Member	Laura Gray	Sessional	01/07/23 to 30/06/24	1,141
Member	Jane Blennerhassett	Sessional	01/07/23 to 30/06/24	2,246
Total				13,013

Swan River Trust Board

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	David McFerran	Fortnightly	01/07/23 to 30/06/24	16,643
Deputy Chair	Peter King	Sessional	01/07/23 to 30/06/24	10,284
Member	Marenée Provost	Sessional	01/07/23 to 30/06/24	3,205
Member	Cr Sara Saberi	Sessional	01/07/23 to 30/06/24	Nil
Member	Dr Penny O'Connor	Sessional	01/07/23 to 23/10/23	1,490
Member	Tracy Shea	Sessional	01/07/23 to 30/06/24	3,205
Member	Michael Voros	Sessional	25/03/24 to 30/06/24	309
Member	Jacque Stone	Not eligible for remuneration	01/07/23 to 30/06/24	Nil
Total				35,136

OTHER LEGAL REQUIREMENTS

Unauthorised use of credit cards

There were 207 personal transactions charged to departmental credit cards by 127 different cardholders to 30 June 2024. The majority of these occurred due to the cardholder inadvertently using their departmental credit card instead of a personal credit card for small transactions where a PIN was not required, or a merchant's online payment facilities defaulting to the departmental credit card details that were provided on a previous occasion. In each case, the cardholder provided written advice to their cost centre manager, the chief finance officer and the Notifiable Authority, of the personal use of a departmental credit card, consistent with the requirements of Treasurer's Instruction 321.

Financial Year	2023–24
Aggregate amount of personal use expenditure for the reporting period	\$15,217.75
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$15,217.75
Aggregate amount of personal use expenditure settled after 5 working days	N/A
Aggregate amount of personal use expenditure outstanding at balance date	\$0

Act of Grace payments

No act of grace payments were made by the department in 2023–24.

Expenditure on advertising, market research, polling and direct mail

In accordance with section 175ZE of the Western Australian *Electoral Act 1907*, the department incurred the following expenditures in advertising.

Total Expenditure 2023–24 was:	\$268,669.59
Expenditure has occurred in the following areas:	
Advertising agencies – recruitment	
Initiative Media Australia Pty Ltd	\$97,135.50
Direct mail organisations	NIL
Market research organisations	NIL
Media advertising organisations	\$171,534.09
A.R.M. Marketing (Camp Quality)	\$495.00
Andimaps	\$1,325.45
Carat Australia Media (included prescribed burning public information)	\$83,471.35
Collie Chamber of Commerce	\$1,136.36
Countrywide Publications	\$545.45
Denmark Bulletin	\$100.80
Denmark Chamber of Commerce	\$1,995.45
Executive Media (Caravanning Australia Magazine)	\$863.64
Great Walk Magazine	\$1,990
Initiative Media Australia (included Western Shield baiting public information)	\$68,919.77
Premium Publishers	\$716.00
Shire of Esperance	\$1,278.41
Southerly Magazine	\$560.00
State Law Publisher	\$1,350.54
The West Australian Newspaper	\$3,238.14
WA Indigenous Tourism Operators' Council	\$3,000
Walpole Community Resource Centre	\$365.91
Walpole Weekly	\$181.82

Disability access and inclusion plan outcomes

The department's Diversity and Access Committee monitors the implementation of the [Disability, Access and Inclusion Plan 2021–2025 \(DAIP\)](#) and works to ensure people with disability have the same opportunities as others to access services, information, facilities and employment.

During 2023–24 planning for accessible visitor infrastructure progressed for:

- Luisini Boardwalk in Yellagonga Regional Park
- new visitor infrastructure at Serpentine Falls in Serpentine National Park
- improvements to access pathways in and around Milyering Visitor Centre in Cape Range National Park
- Wagyl's Noorook Thrombolites recreation site and boardwalk redesign
- new buildings, bridges and gardens in John Forrest National Park as part of the new Park Hub redevelopment.

Construction work began on the following projects:

- Mangrove Cove boardwalk in Kalgulup Regional Park
- Rabbit Hill lookout in Leeuwin Naturaliste National Park
- Yalbunullup mountain bike park visitor infrastructure, including end of ride visitor facilities like accessible toilets and shelter
- visitor infrastructure at Weano Gorge and Knox Gorge in Karijini National Park, including toilets, accessible paths and a new lookout
- visitor infrastructure at Misery Beach with a car park with views overlooking Frenchman Bay
- day use facilities, accessible toilet and trail to the Tree in the Rock in Porongurup National Park.



📍 Kalbarri Skywalk is fully accessible to wheelchair users
Photo - Peter Nicholas/DBCA



📍 Visitors enjoying the beauty of Houtman Abrolhos National Park
Photo - Samille Mitchell/DBCA



📍 William Bay National Park
Photo - Peter Nicholas/DBCA

The following projects were completed in 2023–24:

- new paths, lookout and picnic areas at Greens Pool and Elephant Rock, William Bay National Park
- accessible path and lookouts in Maidens Reserve in Kalgulup Regional Park
- day use facilities, including accessible barbecue, in John Forrest National Park
- accessible toilet facilities in Torndirrup National Park
- accessible paths through the Ancient Empire in the Valley of the Giants
- an all access canoe launch at Nornalup boat ramp designed with assistance from Paracanoe WA
- renovation and construction of new accessible toilets in Walyunga National Park
- the primary stage of new visitor and interpretation facilities on Penguin Island in Shoalwater Islands Marine Park.

The department continued to implement numerous initiatives and activities in line with the DAIP. These included:

- continued recognition by the Disability Confident Recruiter for 2023–24 for its commitment to inclusive hiring practices
- partnering with Access to Leisure and Sport Inc (ATLAS), to enable visitors with disability to access East Wallabi Island, in the Houtman Abrolhos Islands National Park, by providing storage facilities to house a small aircraft chairlift for on/off boarding of visitors and a beach wheelchair
- employment of people with disability on fee-for-service contracts through Western Australian Disability Enterprises, which currently include Workpower and Intelife
- utilising a range of disability recruitment specialists and continuing to email all advertised positions to recruitment agencies

- ensuring department-hosted events, building reception areas and parking facilities are accessible to people with disability and monitoring and addressing complaints about access
- ensuring the [department's website](#) continues to meet contemporary best practice and applicable legislative requirements for access for people with disability, and that departmental information is available in alternative formats
- celebrating the achievements and contribution people with disability make to the department at the annual barbecue recognising International Day of People with Disability, which also included guest speakers from The Periscope Crew.



Lake Kepwari near Collie
Photo - DBCA

Compliance with public sector standards and ethical codes

- The department is committed to upholding the Public Sector Standards and Western Australian Public Sector Code of Ethics. It prioritises ethics and integrity, which are fundamental to its values and Code of Conduct, and its goal is to foster a professional, equitable, transparent and positive work environment.
- The department's mandatory induction training includes accountable and ethical decision making, workplace discrimination and harassment, information and security awareness, and records awareness to encourage employees to maintain the highest standards of conduct and integrity. Employees are required to complete refresher training on applicable courses every three years.
- In 2023–24, there was one alleged breach of the Public Sector Standards in Human Resources. All breaches were resolved.

Record keeping plans

As required under section 19 of the *State Records Act 2000* (the Act), the department has an approved recordkeeping plan. The plan was reviewed on 21 March 2023 and the review report noted by the State Records Commission on 2 May 2023. The report commits to submitting an amended recordkeeping plan by the end of 2024. The department's recordkeeping plan is supported by policy, procedures and training to ensure compliance with the Act. Completion of an e-learning course covering the legislative and policy framework for recordkeeping is a mandatory induction requirement for all new employees, including temporary employees and contractors. In addition, employees who have successfully completed the recordkeeping awareness induction training are required to complete the refresher module every five years, ensuring the program continues to be effective.

Agency Capability Review Requirements

The department was one of the first three agencies to participate in the Public Sector Commission's Agency Capability Review Program (the Review), which commenced in September 2021 and ran to June 2022.

The Executive Summary report was published in September 2022. The department recognises the valuable insights and observations provided through the Review and continues to progress strategies to ensure the department remains a high performing public sector agency into the future.

In 2023–24, the department progressed a number of initiatives including:

- an external review of the five statutory boards was completed and identified opportunities for improvement, synergies and consistency
- the implementation of a new corporate structure to strengthen horizontal connections, improve governance, and enable a more strategic approach to decision-making within the department
- the development of a Communities of Practice framework to support collaboration and information sharing for common areas of activity among business areas
- the development of a Strategic Workforce Planning framework to inform and support effective workforce planning.

Workforce Diversification and Inclusion Strategy

The department is committed to achieving and fostering a diverse and inclusive workforce that is representative of the Western Australian community we serve, and which demonstrates to prospective employees that our recruitment processes are equitable and accessible to all.

As part of the most recent WA Public Sector Census, our staff were asked about their diversity, if they had shared this information with us and if they didn't what was holding them back from doing so. Staff sharing their identities, workplace experiences and concerns is an indication of our employee's workplace trust, psychological safety and inclusion. Our results showed that:

- Most department staff willingly share their diversity information.
- With more staff sharing their diversity information we can build a solid foundation for guiding the development of our agency's policies and initiatives related to diversity and inclusion.

The department is actively working towards improving its diversity and inclusion culture, ensuring our commitment to improvement in this important area remains reflective and adaptable of our future needs.



Houtman Abrolhos Islands
National Park
Photo - DBCA



Access for all at Houtman
Abrolhos Islands
National Park



Miriuwung Gajerrong rangers
Photo - DBCA

DISCLOSURES AND LEGAL COMPLIANCE

Certification of Financial statements For the reporting period 30 June 2024

The accompanying financial statements of the Department of Biodiversity, Conservation and Attractions have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2024 and the financial position as at 30 June 2024.

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



Amanda Klenke
Chief Finance Officer

17 September 2024



Stuart Smith
Accountable Authority

17 September 2024



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024

Department of Biodiversity, Conservation and Attractions

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Biodiversity, Conservation and Attractions (Department) which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2024 and administered income and expenses by service for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

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

In preparing the financial statements, the Director General is responsible for:

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Basis for Qualified Opinion

I identified significant weaknesses in the procurement controls designed and implemented by the Department, specifically in the use of purchase orders, authorisation limits of expenditure, use of procurement contracts and potential splitting of invoices for payment. The combined weaknesses increase the risk of erroneous or fraudulent payments and ordering of inappropriate or unnecessary goods or services.

Qualified Opinion

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

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion, in all material respects, the controls exercised by the Department of Biodiversity, Conservation and Attractions are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

The Director General's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2024 reported in accordance with *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2024.

The Director General's responsibilities for the key performance indicators

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

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance Indicators.

Auditor General's responsibilities

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

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

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

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2024 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 September 2024

FINANCIAL STATEMENTS

FINANCIAL STATEMENTS STATEMENT OF COMPREHENSIVE INCOME | For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	222,503	209,925
Supplies and services	3.3	107,952	98,655
Depreciation expense	5.1.1,5.2	38,572	33,604
Accommodation expenses	3.3	3,985	3,799
Grants and subsidies	3.2	56,002	44,774
Loss on disposal of non-current assets	4.6	0	1,569
Other expenses	3.3	48,054	35,592
Finance costs	7.2	953	551
Total cost of services		478,021	428,469
Income			
User charges and fees	4.2	40,894	39,035
Commonwealth grants	4.4	8,737	2,146
Other grants	4.5	11,154	11,847
Interest income		3,640	2,676
Other income	4.3	11,750	10,320
Gains on disposal of non-current assets	4.6	781	0
Total Income		76,956	66,024
Gains/(Loss) on revaluation of assets			
Gain on revaluation of land	5.1	0	22,575
Total Gains/ (Loss) on revaluation of assets		0	22,575
		401,065	339,870
NET COST OF SERVICES			
Income from State Government			
Service appropriation	4.1	368,756	299,884
Income from other public sector entities		37,728	25,904
Resources received		1,409	1,565
Royalties for Regions Fund		26,565	25,562
Total income from State Government		434,458	352,915
SURPLUS/(DEFICIT) FOR THE PERIOD		33,393	13,045
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit and loss			
Changes in asset revaluation surplus		361,818	563,248
Total other comprehensive income		361,818	563,248
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		395,211	576,293

See also the 'Schedule of Income and Expenses by Service'.

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

FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION
| For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.3	16,437	12,371
Restricted cash and cash equivalents	7.3	118,362	83,669
Inventories	6.1	2,700	2,743
Receivables	6.2	24,883	14,060
Amounts receivable for services	6.3	11,300	11,300
Other current assets	6.4	2,230	2,406
Non-current assets classified as held for sale		12	27
Total Current Assets		175,924	126,576
Non-Current Assets			
Restricted cash and cash equivalents	7.3	0	4,284
Receivables	6.2	8,713	100
Amounts receivable for services	6.3	302,019	278,133
Infrastructure, property, plant and equipment	5.1	4,063,776	3,648,556
Right-of-use assets	5.2	15,317	12,850
Total Non-Current Assets		4,389,825	3,943,923
TOTAL ASSETS		4,565,749	4,070,499
LIABILITIES			
Current Liabilities			
Payables	6.5	28,441	17,476
Lease liabilities	7.1	6,156	5,265
Employee related provisions	3.1(b)	49,291	41,488
Other current liabilities	6.6	21,264	15,915
Total Current Liabilities		105,152	80,144
Non-Current Liabilities			
Lease liabilities	7.1	9,183	7,505
Employee related provisions	3.1(b)	5,436	8,085
Other non-current liabilities	6.6	16,553	10,469
Total Non-Current Liabilities		31,172	26,059
TOTAL LIABILITIES		136,324	106,203
NET ASSETS		4,429,425	3,964,296
EQUITY			
	9.7		
Contributed equity		3,303,885	3,233,967
Reserves		985,980	624,162
Accumulated surplus/(deficit)		139,560	106,167
TOTAL EQUITY		4,429,425	3,964,296

See also the 'Schedule of Assets and Liabilities by Service'.

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

FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN EQUITY | For the Year Ended 30 June 2024

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
Balance at 1 July 2022		3,195,579	60,914	93,122	3,349,615
Surplus/(deficit)		0	0	13,045	13,045
Other comprehensive income		0	563,248	0	563,248
Total comprehensive income for the period		0	563,248	13,045	576,293
Transactions with owners in their capacity as owners:					
Capital appropriations	9.7	73,820	0	0	73,820
Other contributions by owners	9.7	10,871	0	0	10,871
Distributions to owners	9.7	(46,303)	0	0	(46,303)
Total		38,388	0	0	38,388
Balance at 30 June 2023		3,233,967	624,162	106,167	3,964,296
Balance at 1 July 2023					
		3,233,967	624,162	106,167	3,964,296
Surplus/(deficit)		0	0	33,393	33,393
Other comprehensive income		0	361,818	0	361,818
Total comprehensive income for the period		0	361,818	33,393	395,211
Transactions with owners in their capacity as owners:					
Capital appropriations	9.7	61,201	0	0	61,201
Other contributions by owners	9.7	31,718	0	0	31,718
Distributions to owners	9.7	(23,001)	0	0	(23,001)
Total		69,918	0	0	69,918
Balance at 30 June 2024		3,303,885	985,980	139,560	4,429,425

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

FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS

| For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		333,570	265,418
Capital appropriations		61,201	73,820
Holding account drawdowns		11,300	11,300
Non-retained revenue distributed to owner		(23,001)	(46,300)
Funds from other public sector entities		37,728	26,232
Royalties for Regions Fund		47,160	33,194
Net cash provided by State Government		467,958	363,664
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(217,103)	(206,651)
Supplies and services		(100,719)	(95,883)
Accommodation		(3,985)	(3,799)
Grants and subsidies		(56,002)	(44,774)
GST payments on purchases		(22,912)	(18,641)
Other payments		(35,238)	(27,566)
Finance costs		(952)	(551)
Receipts			
User charges and fees		40,058	41,437
Commonwealth grants		1,023	2,277
Interest received		3,089	2,166
GST receipts on sales		6,328	6,080
GST receipts from taxation authority		16,569	12,572
Other receipts		19,798	24,612
Net cash provided by/(used in) operating activities	7.3.2	(350,046)	(308,721)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(72,289)	(55,275)
Receipts			
Proceeds from sale of non-current assets		1,129	1,079
Net cash provided by/(used in) investing activities		(71,160)	(54,196)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal repayments of lease liabilities		(7,228)	(6,545)
Payment to accrued salaries account		(765)	0
Net cash provided by/(used in) financing activities		(7,993)	(6,545)
Net increase/(decrease) in cash and cash equivalents		38,759	(5,798)
Change in classification of cash and cash equivalents		(4,284)	0
Cash and cash equivalents at the beginning of the period		100,324	106,122
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3	134,799	100,324

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

FINANCIAL STATEMENTS

ADMINISTERED SCHEDULES | Administered income and expenses by service

	Conserving Habitats, Species and Ecological Communities		Implementation of the Forest Management Plan		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Regulatory fees and other charges	81	90	0	0	81	90
Total administered income	81	90	0	0	81	90
Expenses						
Transfer payments ^(a)	81	90	0	0	81	90
Loss on valuation of biological assets ^(b)	0	0	2,313	4,205	2,313	4,205
Total administered expenses	81	90	2,313	4,205	2,394	4,295

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

(b) Biological assets represents wild sandalwood.

	2024 \$'000	2023 \$'000
Current assets		
Biological assets:		
Sandalwood	454	1,935
Total administered current assets	454	1,935
Non-current assets		
Biological assets:		
Sandalwood	2,189	3,021
Total administered non-current assets	2,189	3,021
TOTAL ADMINISTERED ASSETS	2,643	4,956

Sandalwood assets refers to wild sandalwood that grows on Department land. The licensing for the harvest of sandalwood is managed by the Department with the annual harvest limit for wild sandalwood determined by the Sandalwood (Limitation of Removal) Sandalwood Order 2015.

1. Basis of preparation

The Department of Biodiversity, Conservation and Attractions is a WA Government entity controlled by the State of Western Australia, which is the ultimate parent. The Department is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 17 September 2024.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording. The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Judgements and estimates

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

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

(a) amount of GST incurred by the Department as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

(b) receivables and payables are stated with the amount of GST included.

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

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable AASs have been adopted.

2. Department outputs

How the Department operates

This section includes information regarding the nature of funding the Department receives and how this funding is utilised to achieve the Department's objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Department objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liability by Service	2.3

2.1 Department objectives

Mission

The Department works with the community to ensure that Western Australia's environment is valued, protected and conserved, for its intrinsic value, and for the appreciation and benefit of present and future generations.

Funding is predominantly provided by Parliamentary appropriations supplemented by fees received for the provision of services to the public. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

Services

The Department provides the following services:

Service 1: Visitor Services and Public Programs Provided at Kings Park and Bold Park

The Department provides an annual grant to the Botanic Gardens and Parks Authority to provide visitor services and public programs to the community for this service.

Service 2: Visitor Services and Public Programs Provided at Rottnest Island

The Department provides an annual grant to the Rottnest Island Authority to provide visitor services and public programs to the community for this service.

Service 3: Visitor Services and Public Programs Provided at Perth Zoo

The Department provides an annual grant to the Zoological Parks Authority to provide visitor services and public programs to the community for this service.

Service 4: Visitor Services and Public Programs Provided in the Swan and Canning Riverpark

Provide facilities, experiences and programs to visitors to the Swan and Canning Riverpark for their enjoyment and appreciation of natural, cultural and heritage values and to strengthen community understanding and support for conservation of plants, animals and habitats.

Service 5: Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

Provide facilities, experiences and programs to visitors to national parks and other lands and waters for their enjoyment and appreciation of natural, cultural and heritage values and to strengthen community understanding and support for conservation of plants and animals.

Service 6: Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

Service 7: Research and Conservation Partnerships

Work with the community, industry, traditional owners and other stakeholders to deliver research and conservation outcomes.

Service 8: Implementation of the Forest Management Plan

Manage State forests in accordance with the approved Forest Management Plan and provide services that support forest production activities.

Service 9: Prescribed Burning and Fire Management

Deliver prescribed burning and fire management to protect the community and enhance natural values.

Service 10: Bushfire Suppression

Suppress bushfires that threaten or occur on lands managed by the Department.

Consolidation:

Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are separate legal entities governed by their respective boards appointed under *Botanic Gardens and Parks Authority Act 1998*, *Rottnest Island Authority Act 1987* and *Zoological Parks Authority Act 2001* respectively and consequently, their financial results are presented separately and not consolidated into these financial statements.

The financial statements of the Department of Biodiversity, Conservation and Attractions will include Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority only to the extent it has provided direct funding to each of the statutory authorities.

To facilitate interpretation of the financial reports of the Department of Biodiversity, Conservation and Attractions, funding provided to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are disclosed as Service 1 – "Visitor Services and Public Programs Provided at Kings Park and Bold Park", Service 2 – "Visitor Services and Public Programs Provided at Rottnest Island" and Service 3 – "Visitor Services and Public Programs Provided at Perth Zoo". These disclosures do not represent the full and comprehensive financial results and financial position of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. For full disclosure of the financial results and financial position of

Administered Items

The agency administers assets, liabilities, income and expenses on behalf of Government which are not controlled by, nor integral to, the function of the agency. These administered balances and transactions are not recognised in the principal financial statements of the agency but schedules are prepared using the same basis as the financial statements and are presented at Administered Schedules note 10.2 'Explanatory statement for administered items'.

	Visitor Services and Public Programs Provided at Kings Park and Bold Park (a)		Visitor Services and Public Programs Provided at Rottnest Island (a)		Visitor Services and Public Programs Provided at Perth Zoo (a)		Visitor Services and Public Programs Provided in the Swan and Canning Riverpark		Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters		Conserving Habitats, Species and Ecological Communities		Research and Conservation Partnerships		Implementation of the Forest Management Plan		Prescribed Burning and Fire Management		Bushfire Suppression		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES																						
Expenses																						
Employee benefits expense	0	0	0	0	0	0	8,711	7,436	74,348	73,537	56,707	51,691	9,623	10,477	16,646	14,644	36,657	35,248	19,811	16,892	222,503	209,925
Supplies and services	0	0	0	0	0	0	2,677	3,067	52,736	46,025	16,104	14,866	4,882	5,723	4,952	4,616	11,578	11,714	15,023	12,644	107,952	98,655
Depreciation expense	0	0	0	0	0	0	873	723	22,738	18,997	3,290	2,813	646	624	1,343	1,093	5,225	5,449	4,457	3,905	38,572	33,604
Accommodation expenses	0	0	0	0	0	0	215	158	1,297	1,785	1,316	970	105	164	116	108	868	377	68	237	3,985	3,799
Grants and subsidies	15,835	12,704	8,622	5,533	10,567	8,780	4,491	5,375	16,046	11,814	144	193	297	303	0	11	0	33	0	28	56,002	44,774
Loss on disposal of non-current assets	0	0	0	0	0	0	0	(11)	0	1,243	0	206	0	47	0	(19)	0	24	0	79	0	1,569
Other expenses	0	0	0	0	0	0	287	170	14,089	11,692	3,344	2,725	539	582	1,905	913	1,067	1,924	26,823	17,586	48,054	35,592
Finance costs	0	0	0	0	0	0	31	20	601	297	112	79	19	19	35	22	98	79	57	35	953	551
Total cost of services	15,835	12,704	8,622	5,533	10,567	8,780	17,285	16,938	181,855	165,390	81,017	73,543	16,111	17,939	24,997	21,388	55,493	54,848	66,239	51,406	478,021	428,469
Income																						
User charges and fees	0	0	0	0	0	0	6	332	33,952	34,153	2,463	1,545	1,634	1,595	78	662	2,761	742	0	6	40,894	39,035
Commonwealth grants	0	0	0	0	0	0	5,185	0	907	765	0	0	2,645	747	0	0	0	634	0	0	8,737	2,146
Other grants	0	0	0	0	0	0	289	1,139	508	973	3	233	10,060	9,485	291	1	1	16	2	0	11,154	11,847
Interest income	0	0	0	0	0	0	0	0	66	215	86	247	3,386	2,049	42	121	60	44	0	0	3,640	2,676
Other income	0	0	0	0	0	0	7	25	8,409	5,706	1,129	2,378	143	143	472	1,558	925	246	665	264	11,750	10,320
Gains/(loss) on disposal of non-current assets	0	0	0	0	0	0	21	0	29	0	29	0	9	0	49	0	286	0	358	0	781	0
Total income	0	0	0	0	0	0	5,508	1,496	43,871	41,812	3,710	4,403	17,877	14,019	932	2,342	4,033	1,682	1,025	270	76,956	66,024
Gains/(Loss) on revaluation of assets																						
Gain on revaluation of land	0	0	0	0	0	0	0	154	0	6,502	0	5,714	0	0	0	10,205	0	0	0	0	0	22,575
Loss on revaluation of land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gain/(Loss) on revaluation of assets	0	0	0	0	0	0	0	154	0	6,502	0	5,714	0	0	0	10,205	0	0	0	0	0	22,575
NET COST OF SERVICES																						
	15,835	12,704	8,622	5,533	10,567	8,780	11,777	15,288	137,984	117,076	77,307	63,426	(1,766)	3,920	24,065	8,841	51,460	53,166	65,214	51,136	401,065	339,870
Income from State Government																						
Service appropriation	15,835	12,704	8,622	5,533	10,567	8,780	13,665	11,549	118,924	89,038	76,883	64,833	0	0	22,109	15,900	45,526	45,367	56,625	46,180	368,756	299,884
Income from other public sector entities	0	0	0	0	0	0	4,068	3,490	5,963	4,279	3,926	3,756	9,672	4,379	2,859	3,104	2,827	2,100	8,413	4,796	37,728	25,904
Resources received	0	0	0	0	0	0	3	409	642	536	170	144	28	29	51	50	230	220	285	177	1,409	1,565
Royalties for Regions Fund	0	0	0	0	0	0	0	20,685	19,627	380	435	0	0	0	0	5,500	5,500	0	0	26,565	25,562	
Total income from State Government	15,835	12,704	8,622	5,533	10,567	8,780	17,736	15,448	146,214	113,480	81,359	69,168	9,700	4,408	25,019	19,054	54,083	53,187	65,323	51,153	434,458	352,915
SURPLUS/(DEFICIT) for the period	0	0	0	0	0	0	5,959	160	8,230	(3,596)	4,052	5,742	11,466	488	954	10,213	2,623	21	109	17	33,393	13,045

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.
 (a) Note: The service includes transactions only to the extent that the Department has provided direct funding to the statutory authority. These disclosures do not represent the financial result and financial position of the Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority. For a full disclosure of the financial result and financial position of each statutory authority, refer to the annual report and financial statements of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

2.3 Schedule of assets and liabilities by service

As at 30 June 2024

	Visitor Services and Public Programs Provided at Kings Park and Bold Park (a)		Visitor Services and Public Programs Provided at Rottnest Island (a)		Visitor Services and Public Programs Provided at Perth Zoo (a)		Visitor Services and Public Programs Provided in the Swan and Canning Riverpark		Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters		Conserving Habitats, Species and Ecological Communities		Research and Conservation Partnerships		Implementation of the Forest Management Plan		Prescribed Burning and Fire Management		Bushfire Suppression		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
ASSETS																						
Current assets	0	0	0	0	0	0	503	1,708	53,812	35,101	9,541	9,169	91,776	71,777	3,858	2,984	9,285	3,098	7,149	2,739	175,924	126,576
Non-current assets	0	0	0	0	0	0	37,330	66,512	1,564,307	1,231,238	998,255	1,060,552	19,796	27,827	1,612,576	1,436,681	81,828	43,681	75,733	77,432	4,389,825	3,943,923
Total assets	0	0	0	0	0	0	37,833	68,220	1,618,119	1,266,339	1,007,796	1,069,721	111,572	99,604	1,616,434	1,439,665	91,113	46,779	82,882	80,171	4,565,749	4,070,499
LIABILITIES																						
Current liabilities	0	0	0	0	0	0	3,844	3,777	42,201	33,717	23,218	18,877	4,496	3,085	4,906	5,997	13,035	10,208	13,452	4,483	105,152	80,144
Non-current liabilities	0	0	0	0	0	0	1,381	1,143	12,466	10,260	6,593	5,829	1,363	1,135	1,600	1,482	4,566	3,858	3,203	2,352	31,172	26,059
Total liabilities	0	0	0	0	0	0	5,225	4,920	54,667	43,977	29,811	24,706	5,859	4,220	6,506	7,479	17,601	14,066	16,655	6,835	136,324	106,203
NET ASSETS	0	0	0	0	0	0	32,608	63,300	1,563,452	1,222,362	977,985	1,045,015	105,713	95,384	1,609,928	1,432,186	73,512	32,713	66,227	73,336	4,429,425	3,964,296

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

(a) Note: The service includes transactions only to the extent that the Department has provided direct funding to the statutory authority. These disclosures do not represent the financial result and financial position of the Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority. For a full disclosure of the financial results and financial position of each statutory authority, refer to the annual report and financial statements of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

3. Use of our funding

Expenses incurred in the delivery of services

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

	Notes
Employee benefits expense	3.1(a)
Employee related provisions	3.1(b)
Grants and subsidies	3.2
Other expenses	3.3

3.1a) Employee benefits expense

	2024 (\$'000)	2023 (\$'000)
Employee benefits	201,878	190,600
Termination benefits	244	537
Superannuation – defined contribution plans	20,381	18,788
Total employee benefits expense	222,503	209,925
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	3,000	2,376
Less: Employee contributions (per the statement of comprehensive income)	(1,891)	(1,915)
Net employee benefits	223,613	210,386

Employee benefits: Includes wages, salaries and social contributions, paid annual leave entitlements and paid sick leave, profit-sharing and bonuses; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

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

AASB 16 non-monetary benefits: Non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

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

3.1b) Employee related provisions

	2024	2023
	(\$000)	(\$000)
Current		
<u>Employee benefits provisions</u>		
Annual leave	22,152	19,966
Long service leave	26,531	21,052
	48,683	41,018
<u>Other provisions</u>		
Employment on-costs	608	470
Total current employee related provisions	49,291	41,488
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	5,366	7,992
<u>Other provisions</u>		
Employment on-costs	70	93
Total non-current employee related provisions	5,436	8,085
Total employee related provisions	54,727	49,573

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

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024	2023
	(\$000)	(\$000)
Within 12 months of the end of the reporting period	20,311	12,896
More than 12 months after the end of the reporting period	1,841	7,070
	22,152	19,966

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

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

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024	2023
	(\$000)	(\$000)
Within 12 months of the end of the reporting period	5,229	7,848
More than 12 months after the reporting period	26,668	21,196
	31,897	29,044

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

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

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses', Note 3.3 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Department's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2024	2023
	(\$000)	(\$000)
Employment on-costs provision		
Carrying amount at start of period	563	536
Additional/(reversals of) provisions recognised	391	220
Payments/other sacrifices of economic benefits	(280)	(199)
Unwinding of the discount	4	6
Carrying amount at end of period	678	563

Key sources of estimation uncertainty – long service leave

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

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

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

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

3.2 Grants and subsidies

	2024 (\$000)	2023 (\$000)
Recurrent		
State Government ^(a)	35,620	28,504
Private organisations	4,344	5,554
Royalties for Regions Fund – Aboriginal Ranger Program	11,696	8,871
Local Government	4,091	1,845
Federal Government	251	0
Total grants and subsidies	56,002	44,774

(a) State Government entities with significant total grants provided by the Department:

Botanic Gardens and Parks Authority	15,835	12,704
Zoological Parks Authority	10,567	9,030
Rottneest Island Authority	8,622	5,533
Department of Water and Environmental Regulation	319	178
Burswood Park Board	0	758
Department of Justice	75	225
Department of Primary Industries and Regional Development	264	74

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

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

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

3.3 Other expenditure

Supplies and services

Communications	3,036	3,634
Consultants and contractors	10,648	9,667
Services and contracts	50,417	46,618
Materials	24,632	21,676
Repairs and maintenance	6,376	5,644
Travel	6,868	6,407
Staff costs (including uniforms & protective clothing)	5,921	5,002
Other	54	7
Total supplies and services expenses	107,952	98,655

Accommodation expenses

Lease rentals	1,566	1,518
Electricity, power and water	2,419	2,281
Total accommodation expenses	3,985	3,799

	2024 (\$000)	2023 (\$000)
Other expenses		
Employment on-costs	3,123	1,930
Light fleet management costs	6,083	5,106
Other lease, rental and hire expenses	28,112	20,137
Software maintenance	1,119	828
Financial Liability recognition	9,617	7,584
Other	0	7
Total other expenses	48,054	35,592
Total other expenditure	159,991	138,046

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

During the year the Department's transactions with government related entities on supplies and services amount to \$10.62 million (2023: \$14.90 million).

Accommodation expenses: Short-term and low-value leases are recognised on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. Accommodation expense includes Government Office Accommodation that falls outside the scope of AASB 16 Leases. Office lease expenses, organised through the Department of Finance, are expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Finance contain significant substitution rights.

During the year the Department's transactions with government related entities on accommodation amount to \$1.79 million (2023: \$2.13 million).

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

Employee on-costs: Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Light fleet management costs: Maintenance and running costs for the leased light vehicle fleet.

Lease rentals and other lease, rental and hire expenses include:

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

This excludes leases with another wholly-owned public sector entity lessor agency. Refer to note 5.2 right of use assets.

During the year the Department's transactions with government related entities on other expenses amount to \$7.57 million (2023: \$5.42 million).

The Department holds short-term and low-value aircraft, plant and equipment and other leases. Payments are recognised on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

Software maintenance: Software licence assurance, upgrade and support costs incurred by the Department.

Financial Liability recognition: Recognition of monetary obligation to external parties as part of contractual agreements. The monetary obligations are related to indigenous land use agreements. Recognised as an expense in the reporting period the obligation is established and measured at fair value upon recognition, being the discounted present value of future cash flows. Interest expense on unwinding of financial liability is presented at 7.2.

4. Our funding sources

How we obtain our funding

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

	<u>Notes</u>	
Income from State Government	4.1	
User charges and fees	4.2	
Other income	4.3	
Commonwealth grants	4.4	
Other grants	4.5	
Gains/loss on disposal of non-current assets	4.6	
	<u>2024</u>	<u>2023</u>
	(\$000)	(\$000)
4.1 Income from State Government		
Appropriation received during the period:		
Service appropriation	368,756	299,884
Total service appropriation received	<u>368,756</u>	<u>299,884</u>
Resources received from other public sector entities during the period:		
Services received free of charge	1,409	1,565
Total resources received	<u>1,409</u>	<u>1,565</u>
Income received from other public sector entities during the period:		
Recurrent grants	14,822	8,062
Capital grants	5,158	2,685
Fees	17,748	15,157
Total income from other public sector entities	<u>37,728</u>	<u>25,904</u>
Royalties for Regions Fund:		
Regional Community Services Account	<u>26,565</u>	<u>25,562</u>
Total income from State Government	<u>434,458</u>	<u>352,915</u>

Service appropriation: Recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

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

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

Recurrent grants: Revenue from grant contracts that contain sufficiently specific performance obligations are recognised over time or at a point in time when performance obligations are satisfied in line with AASB 15 *Contracts with Customers*. Where revenue is recognised over time revenue will be recognised in accordance with costs expended on the grant. Revenue and costs are allocated to specific purpose accounts that track the account balance of grants.

Where grant contracts do not contain sufficiently specific performance obligations revenue is recognised when the Department is entitled to funding under AASB 1058.

Contributions of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

Capital grants: Income from grants to acquire/construct a recognisable asset to be controlled by the Department are recognised at the fair value of the consideration received to the extent the obligations for asset acquisition or construction specified in the grant are satisfied. Unfulfilled obligations are carried as unearned revenue. Capital grants for land purchases are recognised at a point in time when the land is purchased. For assets acquired or constructed over time income is recognised in line with the capitalisation of costs. See note 6.6b) for the Department's non-financial asset construction and acquisition liability.

Fees: Revenue is recognised in accordance with the satisfaction of performance obligations in accordance with the specific contract for service. Depending on the contract fees are recognised at a point in time or over time with reference to the stage of completion of the transaction.

Regional Community Services Account: A sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds. The Department has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

**Summary of consolidated account appropriations
For the year ended 30 June 2024**

	2024 Budget ¹ \$'000	2024 Section 25 Transfers \$'000	2024 Additional funding ² \$'000	2024 Revised Budget \$'000	2024 Actual \$'000	2024 Variance \$'000
<u>Delivery of Services</u>						
Item 84 Net amount appropriated to deliver services	370,710	1,028	1,314	373,052	373,052	0
Amount Authorised by Other Statutes -Salaries and Allowances Act 1975	597	0	0	597	597	0
Total appropriations provided to deliver services	371,307	1,028	1,314	373,649	373,649	0
<u>Capital</u>						
Item 146 Capital appropriations	94,390	145	0	94,535	58,014	(36,521)
Grand Total	465,697	1,173	1,314	468,184	431,663	(36,521)

¹The combination of the Department and the statutory authorities Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are presented as the Department of Biodiversity, Conservation and Attractions as a single division in the Consolidated Account Expenditure Estimates.

²Additional funding includes supplementary funding and new funding authorised under section 27 of the Act and amendments to standing appropriations.

	2024 (\$000)	2023 (\$000)
4.2 User charges and fees		
User charges	33,538	31,918
Fees	7,356	7,117
	40,894	39,035

4.2a) User charges

Entry fees	11,297	10,480
Camping	8,871	7,856
Park passes	4,258	3,854
Merchandise	3,603	3,563
Leases	3,098	3,071
Commercial operation licences	1,826	0
Other	585	3,094
	33,538	31,918

Revenue is recognised in line with the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Department expects to be entitled in exchange for goods or services. Revenue is recorded and recognised in the accounting period in which the relevant performance obligations have been satisfied.

Revenue is recognised for the major business activities as follows:

Entry fees: Admission charges for national parks and attractions. Revenue is recognised at a point in time.

Camping: Hire fees for camp sites in national parks. Revenue is recognised over time with unearned revenue adjusted at year-end.

Park passes: Park passes sold by the Department entitle customers to entry to national parks over a designated time. Revenue is recognised over time with unearned revenue adjusted at year-end.

Merchandise: Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

Leases: Lease income from rental of land or facilities is recognised over the period of use under AASB 16 Leases.

Commercial operation licences: Includes T class licence revenue and E class licence revenue. T class licences represent fees to conduct commercial operations within parks managed under the *Conservation and Land Management Act 1984*. The licences are considered low-value and the fees are recognised at a point in time. E class licence revenue are issued to commercial providers to operate in national park and are variable. E class licence revenue is recognised over time.

Other User Charges: Includes tour fees and other recreation income with revenue recognised at a point in time.

Fees: Revenue is recognised in accordance with the satisfaction of performance obligations in accordance with the specific contract for service. Depending on the contract fees are recognised at a point in time or over time with reference to the stage of completion of the transaction.

	2024 (\$000)	2023 (\$000)
4.2b) User charges by location/business unit		
Goldfields	7	13
Kimberley	2,421	3,108
Midwest	6,589	5,887
Parks and Visitor Services ^(a)	1,604	1,441
Pilbara	6,951	6,455
South Coast	3,184	2,738
South West	2,462	2,043
Swan	6,159	6,003
Warren	4,037	4,105
Wheatbelt	124	125
	33,538	31,918

(a) Parks and Visitor Services is a division which is primarily centrally located and operating from Kensington, WA.

	2024	2023
4.2c) Fees by sector		
Private organisations	7,221	6,550
Federal Government	71	82
Local Government	64	485
	7,356	7,117

	2024	2023
4.3 Other income		
Mining compensation	677	3,798
Insurance refunds ^(a)	3,459	927
Forest and beach shack leases	1,494	1,221
Other	709	1,006
Communication sites	928	869
Employee contributions	1,891	0
Workers compensation payroll recoup	0	977
Publications	253	277
Apiary sites	187	381
Diesel fuel rebate	545	475
Sale of minor assets	44	45
Assets found during the period:		
-Buildings	53	0
-Infrastructure & Plant & Equip	1,510	344
	11,750	10,320

(a) Recoup of damage and repair costs from the Insurance Commission and Riskcover fund.

Mining compensation: Compensation for land cleared to conduct mining activities on Department land. Revenue is variable consideration under AASB 16 *Leases*. Compensation provided to the Department is based on the expected hectares of land to be cleared with adjustment for actual land cleared. Revenue is recognised on a systematic basis with revenue received in advance held in unearned revenue.

Forest and beach shack leases, communication sites and apiary sites: Lease income from the rental of accommodation, telecommunication towers and land sites are recognised over a period of time on a systematic basis.

Employee contributions: Income received by the Department from subleasing right-of-use assets relates to lease payments received from operating leases. The Department has leased

a number of right-of-use assets from the Government Regional Officer Housing (GROH), which it subleases out to employees at a subsidised rate. Information on the Department's leasing arrangements with GROH can be found in note 3.1a). Employees also provide contribution for leased vehicle.

	2024 (\$000)	2023 (\$000)
4.4 Commonwealth grants		
Recurrent	8,296	777
Capital	441	735
Carbon Credits	0	634
	8,737	2,146

Revenue recognition policies for Commonwealth grants is consistent with the policies stated at note 4.1d) for income from other public sector entities.

The Department receives Australian Carbon Credit Units (ACCUs) from the Clean Energy Regulator (CER) based on the calculated carbon abated from its carbon farming operation. The credits are recognised at the average ACCU contract price per government auction and held as inventory.

	2024	2023
4.5 Other grants		
Capital	673	252
Recurrent	10,482	11,595
	11,155	11,847

The Department received revenue from a range of private and state granting (note 4.1) entities in 2023. Revenue recognition policies for other grants is consistent with the policies stated at note 4.1 for income from other public sector entities.

4.6 Gains/loss on disposal of non-current assets

<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	1,129	1,079
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(416)	(2,617)
Buildings	(18)	(78)
<u>Retirement of lease assets and liabilities</u>		
Net gain/(loss) on retirement of lease asset and liabilities	86	47
Net gain/(loss) on disposal of non-current assets	781	(1,569)

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised as profit or loss in the statement of comprehensive income (from the proceeds of sale).

5. Key assets

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

	<u>Notes</u>
Infrastructure, property, plant and equipment	5.1
Right-of-use assets	5.2
Depreciation and impairment	5.1.1

5.1(a) Infrastructure, property, plant and equipment

Year ended 30 June 2023	Land (\$000)	Buildings (\$000)	Assets under construction (\$000)	Plant, equipment (\$000)	Vehicles (\$000)	Infrastructure (\$000)	Works of art (\$000)	Total (\$000)
1 July 2022								
Gross carrying amount	2,668,759	127,530	79,340	186,949	51,056	121,434	662	3,235,730
Accumulated depreciation	0	0	0	(107,531)	(28,725)	(66,862)	0	(203,118)
Accumulated impairment loss	0	0	0	0	0	0	0	0
Carrying amount at start of period	2,668,759	127,530	79,340	79,418	22,331	54,572	662	3,032,612
Additions	4,752	1,815	33,988	10,545	3,955	1,832	0	56,887
Transfers(a)	3,239	5,016	(42,903)	20,952	2,449	13,878	0	2,631
Transfers between categories	0	0	0	(4,608)	0	4,608	0	0
Assets not previously identified	0	192	0	110	21	21	0	344
Assets classified as held for sale	0	0	0	(11)	27	0	0	16
Other disposals	0	(78)	0	(1,170)	(403)	(1,044)	0	(2,695)
Revaluation increments/(decrements)(c)	574,949	10,874	0	0	0	0	0	585,823
Impairment losses(b)	0	0	0	0	0	0	0	0
Depreciation	0	(7,054)	0	(9,466)	(5,136)	(5,406)	0	(27,062)
Carrying amount at 30 June 2023	3,251,699	138,295	70,425	95,770	23,244	68,461	662	3,648,556

- (a) The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The Land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.
- (b) Recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit and loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.
- (c) Information on fair value measurement is provided in Note 8.3.

5.1(a) Infrastructure, property, plant and equipment (cont.)

Year ended 30 June 2024	Land (\$000)	Buildings (\$000)	Assets under construction (\$000)	Plant, equipment (\$000)	Vehicles (\$000)	Infrastructure (\$000)	Works of art (\$000)	Total (\$000)
1 July 2023								
Gross carrying amount	3,251,699	138,295	70,425	210,871	54,738	139,140	662	3,865,830
Accumulated depreciation	0	0	0	(115,101)	(31,494)	(70,679)	0	(217,274)
Accumulated impairment loss	0	0	0	0	0	0	0	0
Carrying amount at start of period	3,251,699	138,295	70,425	95,770	23,244	68,461	662	3,648,556
Additions	4,170	6,173	44,479	8,569	6,407	3,014	0	72,812
Transfers(a)	11,122	13,783	(34,024)	6,607	1,193	11,923	0	10,604
Transfers between categories	0	0	0	0	0	0	0	0
Assets not previously identified	0	53	0	1,510	0	0	0	1,563
Assets classified as held for sale	0	0	0	0	12	0	0	12
Other disposals	0	(18)	0	(327)	(89)	0	0	(434)
Revaluation increments/(decrements)(c)	325,026	36,792	0	0	0	0	0	361,818
Impairment losses(b)	0	0	0	0	0	0	0	0
Depreciation	0	(8,377)	0	(10,746)	(5,855)	(6,177)	0	(31,155)
Carrying amount at 30 June 2024	3,592,017	186,701	80,880	101,383	24,912	77,221	662	4,063,776
Gross carrying amount	3,592,017	186,701	80,880	222,576	59,965	153,881	662	4,296,682
Accumulated depreciation	0	0	0	(121,193)	(35,053)	(76,660)	0	(232,906)
Accumulated Impairment loss	0	0	0	0	0	0	0	0

- (a) The Department received \$11.12 million assets in 2023-24 and nil million of assets in 2022-23 from other agencies which has been accounted as contributed equity. The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The Land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.
- (b) Recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit and loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.
- (c) Information on fair value measurement is provided in Note 8.3.

Initial recognition

Items of infrastructure, property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of infrastructure, property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income.

Asset transferred as part of a machinery of government change are transferred at their fair value.

Subsequent measurement

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

- land; and
- buildings.

Land is carried at fair value.

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

All other infrastructure, property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2023 by Landgate. The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$302,464,650 (2023: \$276,284,550) and buildings: \$5,361,000 (2023: \$3,039,700). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

Gain on revaluation of assets: A revaluation increment of \$22.58 million was recognised at 30 June 2023. The revaluation increment was recorded in the Statement of Comprehensive Income as a gain on revaluation of land as the Department has previously recognised, in total, \$357.82 million in losses on revaluation of land in the Statement of Comprehensive Income. No further gain is available to be recognised and any further appreciation of land values will be recognised in the asset revaluation reserve. The Department holds a significant amount of land parcels that are spread across the state and conditions were favourable resulting in an increased value in land holdings.

Revaluation model:

1. Fair value where market-based evidence is available:

The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

2. Fair value in the absence of market-based evidence:

Buildings are specialised or, where land is restricted: Fair value of land and buildings is determined on the basis of existing use.

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost.

Where the fair value of buildings is determined on the current replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Restricted use land: Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

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

Non-current assets classified as held for sale

Non-current assets (or disposal groups) held for sale are recognised at the lower of carrying amount or fair value less costs to sell and are disclosed separately from other assets in the Statement of Financial Position. Assets classified as held for sale are not depreciated or amortised.

Most Crown land holdings are vested in Conservation and Parks Commission by the Government. Crown land holdings vested in the Conservation and Parks Commission are included as assets of the Department as they are under the operational control of the Department. The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The Conservation and Parks Commission transfers Crown land and any attaching buildings to DPLH when the land becomes available for sale.

	2024 (\$000)	2023 (\$000)
5.1.1 Depreciation and impairment		
<u>Property, plant and equipment</u>		
Plant, equipment	10,746	9,466
Vehicles	5,855	5,136
Buildings	8,377	7,054
Infrastructure	6,177	5,406
Total depreciation for the period	31,155	27,062

As at 30 June 2024, there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2024 have either been classified as assets held for sale or have been written-off.

Useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include items under operating leases, assets held for sale, land and investment properties.

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

Asset	Useful life: years
Buildings	18-20
Plant and equipment, office equipment, furniture, communication, fire protection equipment, aircraft, vessels and computer equipment	4-20
Vehicles	5-14
Infrastructure and recreation and tourism facilities	10-33

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

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

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

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

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

5.2 Right-of-use assets

Year ended 30 June 2023	Land (\$000)	Buildings (\$000)	Accommodation ^(b) (\$000)	Plant, equipment (\$000)	Vehicles ^(a) (\$000)	Total (\$000)
At 1 July 2022						
Gross carrying amount	24	272	4,171	1,604	17,345	23,416
Accumulated depreciation	(4)	(116)	(1,771)	(424)	(9,106)	(11,421)
Carrying amount at start of period	20	156	2,400	1,180	8,239	11,995
Additions	1	40	3,410	111	4,362	7,924
Disposals	0	0	(504)	0	(23)	(527)
Depreciation	(2)	(82)	(2,221)	(348)	(3,889)	(6,542)
Carrying amount at 30 June 2023	19	114	3,085	943	8,689	12,850
Gross carrying amount	25	312	5,628	1,697	19,996	27,658
Accumulated depreciation	(6)	(198)	(2,543)	(754)	(11,307)	(14,808)

(a) Right of use assets represent leases with State Fleet.

(b) In 2023 \$1.28 million (carrying amount) right of use assets from Department of Communities.

5.2 Right-of-use assets (cont.)

Year ended 30 June 2024	Land (\$000)	Buildings (\$000)	Accommodation ^(b) (\$000)	Plant, equipment (\$000)	Vehicles ^(a) (\$000)	Total (\$000)
At 1 July 2023						
Gross carrying amount	25	312	5,628	1,697	19,996	27,658
Accumulated depreciation	(6)	(198)	(2,543)	(754)	(11,306)	(14,807)
Carrying amount at start of period	19	114	3,085	943	8,690	12,851
Additions	1	0	4,400	89	6,085	10,575
Disposals	0	0	(632)	(42)	(18)	(692)
Depreciation	(2)	(51)	(2,704)	(357)	(4,303)	(7,417)
Carrying amount at 30 June 2024	18	63	4,149	633	10,454	15,317
Gross carrying amount	26	312	6,427	1,671	23,913	32,349
Accumulated depreciation	(8)	(249)	(2,278)	(1,038)	(13,459)	(17,032)

(a) Right of use assets represent leases with State Fleet.

(b) In 2024 \$1.98 million (carrying amount) right of use assets from Department of Communities.

Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets are measured at cost comprising of:

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

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 *Investment Property*.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1 *Lease liabilities*.

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

Subsequent measurement

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

Depreciation and impairment of right-of-use assets

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2024	2023
	(\$000)	(\$000)
5.2.1 Lease disclosures		
Depreciation expenses of right-of-use assets	7,417	6,542
Interest expense	723	493
Short-term leases (included in other expenditure and employee benefits expenditure) ^(b)	31,370	22,864
Low-value leases (included in other expenditure)	79	56
Income from subleasing right-of-use assets	(1,199)	(1,046)
Total amount recognised in the statement of comprehensive income (net)	38,390	28,909
Total lease cash outflow ^(a)	46,340	35,948

(a) Total lease cash outflow includes short-term leases, low-value leases and leases that meet the AASB 16 *Leases* criteria.

(b) Low-value leases included in employee benefits expenditure relates to periodic Government Regional Officer Housing accommodation utilised by Department staff. \$25.14 million (2023: \$17.49 million) in short-term leases relate to aircraft hire and aircraft standby charges.

As at 30 June 2024 there were no indications of impairment to right-of-use assets.

The Department's leasing activities and how these are accounted for:

The Department has leases for vehicles, office and residential accommodation.

The Department has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1.

6. Other assets and liabilities

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

	Notes	
Inventories		6.1
Receivables		6.2
Amounts receivable for services		6.3
Other assets		6.4
Payables		6.5
Other liabilities		6.6
6.1 Inventories	2024	2023
	(\$000)	(\$000)
Inventories held for resale:		
Souvenirs	439	489
Inventories held for distribution:		
Publications	390	383
Carbon Credits	1,871	1,871
Total inventories at end of period	2,700	2,743

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory, with the majority being measured on a first in first out basis.

Publications held for distribution are measured at cost.

Carbon credits are internally generated from carbon farming projects, registered with the Clean Energy Regulator and valued at the average Australian Carbon Credit Unit auction price, in the absence of any committed contractual arrangement. Carbon credits are restated at net realisable value at the end of each reporting period if the average price drops below the recognition price. In the event the credits are sold cost of goods sold is recognised on a first in first out basis.

6.2 Receivables

	2024 (\$000)	2023 (\$000)
<u>Current</u>		
Trade receivables	9,259	8,453
Allowance for impairment of receivables	(182)	(211)
GST receivable	2,229	2,214
Accrued revenue	13,577	3,604
Total current receivables	24,883	14,060
<u>Non-current</u>		
Accrued revenue	3,664	100
Accrued salaries account ^(a)	5,049	0
Total non-current receivables	8,713	100
Total receivables at end of period	33,596	14,160

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

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Department holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

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

For trade receivables, the Department recognises an allowance for expected credit losses (ECLs) measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Accrued revenue current and non-current includes financial assets linked to capital grant liabilities disclosed in other current liabilities at note 6.6b).

As at 30 June 2024 receivables from other government related entities amounted to \$4.71 million (2023: \$4.17 million).

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

The account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified.

6.2.1 Movement in the allowance for impairment of trade receivables

	2024 (\$000)	2023 (\$000)
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	211	278
Expected credit losses expense	0	0
Expected credit losses adjustment	(26)	(60)
Amounts written off during the period	(55)	(7)
Allowance for impairment at end of period	182	211

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1(c) 'Financial instruments disclosures'.

The Department does not hold any collateral as security or other credit enhancements for trade receivables.

6.3 Amounts receivable for services (Holding Account)

Current	11,300	11,300
Non-current	302,019	278,133
Total amounts receivable for services at end of period	313,319	289,433

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

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

6.4 Other assets

<u>Current</u>		
Prepayments	2,230	2,406
Total current	2,230	2,406

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

6.5 Payables

<u>Current</u>		
Trade payables	15,983	10,203
Accrued expenses	7,833	2,896
Accrued salaries	4,086	3,881
Accrued superannuation	442	399
Parental payment	97	97
Total current	28,441	17,476

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15-20 days.

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

6.6 Other liabilities

		2024	2023
		(\$000)	(\$000)
Current			
Unearned revenue	6.6a)	10,706	11,866
Capital grant liabilities	6.6b)	8,165	3,462
Financial liability	6.6c)	2,393	587
Total current		21,264	15,915
Non-current			
Unearned revenue	6.6a)	5,135	5,169
Capital grant liabilities	6.6b)	443	443
Financial liability	6.6c)	10,975	4,857
Total non-current		16,553	10,469
Total other liabilities at end of period		37,817	26,384

6.6a) Unearned revenue

Opening balance	17,035	15,319
Additions	10,285	13,352
Income recognised during the current financial year	(11,479)	(11,636)
Unearned revenue at end of period	15,841	17,035

Unearned revenue includes performance obligations that are yet to be satisfied as at the end of the reporting period under AASB 15 *Contracts with Customers*. For the Department this includes grant or funding agreements that are non-capital in nature which feature performance obligations that impact the recognition and timing of revenue. Unearned revenue also includes mining compensation for land cleared as variable consideration under AASB 16 *Leases*.

6.6b) Capital grant liabilities

Opening balance	3,905	4,165
Additions	6,303	800
Income recognised during the current financial year ^(a)	(1,600)	(1,060)
Capital grant liabilities at end of period	8,608	3,905

(a) Income is disclosed as part of capital grants at note 4.1, 4.4 and 4.5.

Capital grant liabilities represent the Department's obligation to acquire or construct non-financial assets that are transferred to the Department through grant or funding agreements. The obligation is satisfied as the asset is constructed or as it is purchased, depending on the asset type. For assets constructed over a period of time income is recognised and the obligation is reduced in line with the capitalisation of costs assigned to the specific job for the grant agreement. Job codes have been historically setup by the Department for specific purpose accounts and utilised to track costs and income. Obligations satisfied at a point in time, for the Department, typically relate to land purchases and it is assumed there is no remaining obligation after purchase.

6.6c) Financial Liabilities

	2024	2023
	(\$000)	(\$000)
Opening balance	5,444	0
Additions	9,633	7,584
Interest	230	58
Payments	(1,939)	(2,198)
Financial liabilities at end of period	13,368	5,444

Financial liabilities represents the Department's obligation to make monetary payments to an external party. They are related to indigenous land use agreements. The liability is recognised at fair value at initial recognition, being the discounted present value of future cash flow. Subsequently, the financial liability is classified and measured at amortised cost.

7. Financing

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

	Notes
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Reconciliation of cash	7.3.1
Reconciliation of operating activities	7.3.2
Commitments	7.4
Capital commitments	7.4.1

7.1 Lease liabilities

Current	6,156	5,265
Non-current	9,183	7,505
	15,339	12,770

Initial measurement

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

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

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);

- Payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease.

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

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

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

When a lease contract contains a lease component and a non-lease component, and if the non-lease component is material, the Department accounts for the amount of the non-lease component separately, where practicable, from the lease amount by applying other applicable Standards. Immaterial non-lease component(s) may be included in the lease amount, and accounted for as a single lease, by asset class.

This section should be read in conjunction with note 5.2.

Subsequent measurement

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

The Department's leasing activities

The Department's light vehicle fleet is leased through the Department of Finance and represents a liability of \$10.63 million in 2024 (2023: \$8.80 million). Accommodation for regional staff is leased through a mixture of private realtors and Government Regional Officer Housing (GROH) properties leased from private real estate agencies. Accommodation leased through GROH represented a liability of \$2 million in 2024 (2023: \$1.30 million). Leases are also arranged for office space, computer equipment and other plant and equipment.

Short-term and low-value leases

Payments associated with short-term and low-value leases are recognised as an expense in the statement of comprehensive income. Short-term leases are leases with a lease term of 12 months or less. Low-value assets are assets that are individually valued less than \$5,000 at cost. This excludes leases with another wholly-owned public sector entity lessor agency. These expenses are included within note 3.3 Other Expenditure.

Potential future cash outflow exposure for leases

The Department's material lease liabilities are with the Department of Finance for light fleet vehicles. The potential exposure for future cash outflows for extension options and termination options not taken into account for lease liabilities is minimal.

Leases with below market terms and conditions

The Department has elected to measure leases at below market terms and conditions at cost. Qualitative information is provided for the Department peppercorn leases as the leases individually do not meet the material threshold for disclosure.

Below Market Leases – Land
The Department has a below market lease for land as part of a joint management arrangement.

Below Market Leases – Airport Hangars
The Department has several below market leases for land and premises for aircraft and operations typically used for firefighting.

	2024	2023
	(\$000)	(\$000)
7.2 Finance costs		
Financial liability interest expense	230	58
Lease interest expense	723	493
Finance costs expensed	953	551

'Finance cost' includes the interest component of lease liability repayments and the increase in financial liabilities due to the unwinding of discounts to reflect the passage of time.

7.3 Cash and cash equivalents

7.3.1 Reconciliation of cash

Current

Cash and cash equivalents	16,437	12,371
Restricted cash and cash equivalents		
– Cash amounts in Special Purpose account ^(a)	118,362	83,669
	134,799	96,040

Non-Current

Restricted cash and cash equivalents		
– Accrued salaries suspense account ^(b)	0	4,284
	0	4,284
Balance at end of period	134,799	100,324

(a) Cash held in the account is to fund the three special purpose accounts disclosed at note 9.5 'Special Purpose Accounts' and a range of specific purpose accounts.

(b) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years. This account has been reclassified to receivables in the current year.

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

7.3.2 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	Notes	2024 (\$000)	2023 (\$000)
Net cost of services		(401,065)	(339,870)
Non-cash items			
(Gain)/Loss on Revaluation of land	5.1	0	(22,575)
Depreciation expense	5.1.1,5.2	38,572	33,604
Resourced received	4.1	1,409	1,565
Finance costs – unwinding of discounts	7.2	230	58
Adjustments for other non-cash items		(1,563)	(1,348)
Loss/(Gain) on disposal of non-current assets	4.6	(781)	1,569
(Increase)/decrease in assets			
Receivables ^(a)		(13,007)	4,390
Inventories		42	(414)
Other current assets		(1,189)	1,936
Increase/(decrease) in liabilities			
Payables and other liabilities ^(a)		22,168	10,153
Provisions		5,153	2,200
Net GST receipts/(payments) ^(b)		(15)	11
Net cash provided by/(used in) operating activities		(350,046)	(308,721)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e. cash transactions.

7.4 Commitments

7.4.1 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 1 year	25,325	12,716
Later than 1 year and not later than 5 years	1,179	101
	26,504	12,817

The totals presented for capital commitments are GST inclusive.

8. Risks and contingencies

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

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Contingent liabilities	8.2.1
Fair value measurements	8.3

8.1 Financial risk management

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

(a) Summary of risks and risk management

Credit risk

Credit risk arises when there is the possibility of the Department's receivables defaulting on their contractual obligations resulting in financial loss to the Department.

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Department trades only with recognised, creditworthy third parties. The Department has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department is exposed to liquidity risk through its trading in the normal course of business.

The Department has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks (for example, equity securities or commodity prices changes). The Department's exposure to market risk for changes in interest rates relate primarily to the short-term deposits and cash and cash equivalents.

Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), the Department is not exposed to interest rate risk as it has no borrowings.

(b) Categories of financial instruments

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

	2024 (\$000)	2023 (\$000)
Financial assets		
Cash and cash equivalents	16,437	12,371
Restricted cash and cash equivalents	118,362	87,953
Financial assets at amortised cost ^(a)	344,685	301,379
Total financial assets	479,484	401,703
Financial liabilities		
Financial liabilities measured at amortised cost ^(b)	57,148	35,690
Total financial liability	57,148	35,690

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST recoverable from the ATO (statutory payable).

(c) Credit risk exposure

The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

	Total (\$000)	Current (\$000)	Days past due			
			<30 days (\$000)	31-60 days (\$000)	61-90 days (\$000)	>91 days (\$000)
30 June 2024						
Expected credit loss rate		1.56%	2.00%	2.11%	3.75%	10.42%
Estimated total gross carrying amount at default	9,259	7,779	1,067	28	28	358
Expected credit losses	(182)	(121)	(21)	(1)	(1)	(37)
30 June 2023						
Expected credit loss rate		1.05%	3.29%	4.41%	5.00%	11.40%
Estimated total gross carrying amount at default	8,453	6,171	346	1,200	33	703
Expected credit losses	(211)	(65)	(11)	(53)	(2)	(80)

(d) Liquidity risk and interest rate exposure

The following table details the Department's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Interest rate exposure					Maturity dates					
	Weighted average effective interest rate %	Carrying amount (\$000)	Fixed interest rate (\$000)	Variable interest rate (\$000)	Non-interest bearing (\$000)	Nominal amount (\$000)	Up to 1 month (\$000)	1-3 months (\$000)	3 months to 1 year (\$000)	1-5 years (\$000)	More than 5 years (\$000)
2024											
<u>Financial assets</u>											
Cash and cash equivalents	3.99	16,437	0	16,437	0	16,437	16,437	0	0	0	0
Restricted cash and cash equivalents	3.99	118,362	0	118,362	0	118,362	118,362	0	0	0	0
Receivables ^(a)		31,366	0	0	31,366	31,366	10,408	1,187	11,058	8,713	0
Amounts receivable for services		313,319	0	0	313,319	313,319	1,071	1,785	8,444	45,200	256,819
		479,484	0	134,799	344,685	479,484	146,278	2,972	19,502	53,913	256,819
<u>Financial liabilities</u>											
Payables		28,442	0	0	28,442	28,442	28,442	0	0	0	0
Lease liabilities ^(b)	5.60	15,339	15,339	0	0	15,339	582	1,147	4,430	8,886	294
Other financial liabilities	3.79	13,367	13,367	0	0	13,367	1,310	0	1,105	4,695	6,257
		57,148	28,706	0	28,442	57,148	30,334	1,147	5,535	13,581	6,551

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$2 m from leased buildings with Department of Communities as part of the Government Regional Officer Housing (GROH) program and \$10.63 m from leased vehicles.

(d) Liquidity risk and interest rate exposure (cont.)

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted average effective interest rate %	Interest rate exposure				Nominal amount (\$000)	Maturity dates				
		Carrying amount (\$000)	Fixed interest rate (\$000)	Variable interest rate (\$000)	Non-interest bearing (\$000)		Up to 1 month (\$000)	1-3 months (\$000)	3 months to 1 year (\$000)	1-5 years (\$000)	More than 5 years (\$000)
2023											
<u>Financial assets</u>											
Cash and cash equivalents	2.63	12,371	0	12,371	0	12,371	12,371	0	0	0	0
Restricted cash and cash equivalents	2.63	87,953	0	87,953	0	87,953	87,953	0	0	0	0
Receivables ^(a)		11,946	0	0	11,946	11,946	9,904	821	1,121	100	0
Amounts receivable for services		289,433	0	0	289,433	289,433	1,071	1,785	8,444	45,200	232,933
		401,703	0	100,324	301,379	401,703	111,299	2,606	9,565	45,300	232,933
<u>Financial liabilities</u>											
Payables		17,476	0	0	17,476	17,476	17,476	0	0	0	0
Lease liabilities ^(b)	3.13	12,770	12,770	0	0	12,770	505	960	3,800	7,323	182
Other financial liabilities	3.23	5,444	5,444	0	0	5,444	0	484	104	2,048	2,808
		35,690	18,214	0	17,476	35,690	17,981	1,444	3,904	9,371	2,990

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$1.30 m from leased buildings with Department of Communities as part of the Government Regional Officer Housing (GROH) program and \$8.80 m from leased vehicles.

(e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount (\$000)	-100 basis points		+100 basis points	
		Surplus (\$000)	Equity (\$000)	Surplus (\$000)	Equity (\$000)
2024					
<u>Financial assets</u>					
Cash and cash equivalents	16,437	(164.37)	(164.37)	164.37	164.37
Restricted cash and cash equivalents	118,362	(1,183.62)	(1,183.62)	1,183.62	1,183.62
Total increase/(decrease)		(1,347.99)	(1,347.99)	1,347.99	1,347.99

	Carrying amount (\$000)	-100 basis points		+100 basis points	
		Surplus (\$000)	Equity (\$000)	Surplus (\$000)	Equity (\$000)
2023					
<u>Financial assets</u>					
Cash and cash equivalents	12,371	(123.71)	(123.71)	123.71	123.71
Restricted cash and cash equivalents	87,953	(879.53)	(879.53)	879.53	879.53
Total increase/(decrease)		(1,003.24)	(1,003.24)	1,003.24	1,003.24

8.2 Contingent assets and liabilities

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

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively. Estimated contingent asset is nil (2023: \$7,526,592).

8.2.1 Contingent liabilities

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

Litigation and arbitration in progress

The Department has 10 litigation claims against it amounting to \$3,538,009 covered by the Department's general liability insurance policy. The Department has denied liability and any legal claim will be defended.

Native title determinations

The Department's land is subject to a number of native title determinations. The financial effect of these native title determinations and any contingent compensation liability has not been determined and cannot be estimated at this time.

Contaminated sites

Under the *Contaminated Sites Act 2003*, the Department is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites based on the risk to human health, the environment and environmental values. Where sites are classified as *contaminated – remediation required* or *possibly contaminated – investigation required*, the Department may have a liability in respect of investigation or remediation expenses.

The Department has 1 site classified as *contaminated – remediation required*, 5 sites classified as *contaminated – restricted use* and 79 sites classified as *possibly contaminated - investigation required*. It is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows in relation to these sites. Whilst there is no possibility of reimbursement of any future expenses that may be incurred in the remediation of these sites, the Department may apply for funding from the Contaminated Sites Management Account to undertake further investigative work or to meet remediation costs that may be required.

8.3 Fair value measurement

Assets measured at fair value:				Fair value at end of period
	Level 1 (\$000)	Level 2 (\$000)	Level 3 (\$000)	(\$000)
2024				
Land (Note 5.1)	0	302,465	3,289,552	3,592,017
Buildings (Note 5.1)	0	5,361	181,340	186,701
	0	307,826	3,470,892	3,778,718

Assets measured at fair value:				Fair value at end of period
	Level 1 (\$000)	Level 2 (\$000)	Level 3 (\$000)	(\$000)
2023				
Land (Note 5.1)	0	276,285	2,975,414	3,251,699
Buildings (Note 5.1)	0	3,040	135,255	138,295
	0	279,325	3,110,669	3,389,994

There were no transfers between Levels 1, 2 or 3 during the previous period.

Valuation techniques to derive Level 2 fair values

Level 2 fair values of land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable land and buildings (office accommodation) in close proximity is used to determine price per square metre.

Non-current assets held for sale have been written down to fair value less costs to sell. Fair value has been determined by reference to market evidence of sales prices of comparable assets.

Fair value measurements using significant unobservable inputs (Level 3)

	Land (\$000)	Buildings (\$000)
2024		
Fair value at start of period	2,975,414	135,255
Additions	4,170	2,340
Revaluation increments/(decrements) recognised in Profit or Loss	0	0
Revaluation increments/(decrements) recognised in Other Comprehensive Income	309,968	51,762
Transfers from/(to) Level 2	0	0
Disposals	0	(18)
Depreciation expense	0	(7,999)
Fair value at end of period	3,289,552	181,340

Total gains or losses for the period included in profit or loss, under 'Other Gains'

	Land (\$000)	Buildings (\$000)
2023		
Fair value at start of period	2,445,833	124,848
Additions	7,301	6,438
Revaluation increments/(decrements) recognised in Profit or Loss	20,435	0
Revaluation increments/(decrements) recognised in Other Comprehensive Income	501,845	10,373
Transfers from/(to) Level 2	0	0
Disposals	0	(78)
Depreciation expense	0	(6,326)
Fair value at end of period	2,975,414	135,255

Total gains or losses for the period included in profit or loss, under 'Other Gains'

Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's instructions require valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Buildings (Level 3 fair values)

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

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

Basis of valuation

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

9. Other disclosures

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

	Notes
Impact of Australian standards	9.1
Future impact of Australian standards issued not yet operative	9.1.1
Key management personnel	9.2
Related party transactions	9.3
Affiliated bodies	9.4
Special purpose accounts	9.5
Remuneration of auditors	9.6
Equity	9.7
Supplementary financial information	9.8

9.1 Impact of Australian standards

9.1.1 Future impact of Australian Accounting Standards issued not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. Where applicable, the Department plans to apply the following Australian Accounting Standards from their application date.

	Operative for reporting periods beginning on/after
Operative for reporting periods beginning on/after 1 Jan 2024	
AASB 2021-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i>	1 Jan 2024
This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. <i>There is no financial impact.</i>	
AASB 2022-5 <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i>	1 Jan 2024
This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale. There is no financial impact.	
AASB 2022-6 <i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i>	1 Jan 2024
This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure. <i>There is no financial impact.</i>	
AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i>	1 Jan 2024
This Standard amends AASB 13 for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, it provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset.	

As such, for non-financial assets measured by the cost approach, professional and management fees are to be included in the replacement cost of a reference asset (that are currently excluded by the valuer). This is likely to increase the fair value of those assets (and a corresponding increase in other comprehensive income accumulated in revaluation surplus).

AASB 2023-1 <i>Amendments to Australian Accounting Standards – Supplier Finance Arrangements</i>	1 Jan 2024
This Standard amends: (a) AASB 107; and (b) AASB 7 as a consequence of the issuance of International Financial Reporting Standard Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) by the International Accounting Standards Board in May 2023. There is no financial impact.	
Operative for reporting periods beginning on/after 1 Jan 2025	
AASB 2014-10 <i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	1 Jan 2025
This Standard amends AASB 10 and AASB 128 to address an inconsistency between the two standards. There is no financial impact.	
AASB 2021-7C <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i>	1 Jan 2025
This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The standard also includes editorial corrections. There is no financial impact.	
AASB 2023-5 <i>Amendments to Australia Accounting Standards – Lack of Exchangeability</i>	1 Jan 2025
This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable. The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements for entities that apply AASB 1060 to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements. There is no financial impact.	

Operative for reporting periods beginning on/after 1 Jan 2026

AASB 2022-9 *Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector* – 1 Jul 2026

This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities.

This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15;

(g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137;

(k) AASB 138; (l) AASB 1057; and (m) AASB 1058

There is no financial impact.

9.2 Key management personnel

The Department has determined key management personnel to include Cabinet Ministers and senior officers of the Department. The Department does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented within the following bands:

Compensation band (\$)	2024	2023
400,000 – 450,000	1	0
300,001 – 350,000	1	1
250,001 – 300,000	1	2
200,001 – 250,000	5	3
150,001 – 200,000	4	0
100,001 – 150,000	1	2
50,001 – 100,000	1	1
	2024	2023
	(\$000)	(\$000)
Short-term employee benefits	2,516	1,505
Post-employment benefits	292	179
Other long-term benefits	283	213
Termination benefits	0	0
Total compensation of senior officers	3,091	1,897

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers. The total compensation of senior officers and the quantity of officers has increased due to a governance restructure that included the creation of a Corporate Leadership Committee and a Corporate Management Committee.

9.3 Related party transactions

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

Related parties of the Department include:

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

Significant transactions with Government-related entities

In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all Departments. Such transactions include:

- superannuation payments to GESB (Note 3.1(a));
- grants and subsidies to the Botanic Gardens and Parks Authority, Zoological Park Authority, Rottnest Island Authority, Department of Water and Environmental Regulation, Western Australian Museum and Department of Finance (Note 3.2);
- supplies and services transactions with government related entities (Note 3.3);
- operating leases on motor vehicles, other lease, rental and hire expense transactions with State Fleet and Department of Fire and Emergency (Note 3.3);
- accommodation expense transactions with the Department of Finance and Department of Primary Industries and Regional Development (Note 3.3);
- income from State Government (Note 4.1);
- services received free of charge from other State government agencies (Note 4.1);
- services rendered and user fees charged by the Department to other government agencies (Note 4.1);
- insurance payments from the Insurance Commission and Riskcover fund (Note 4.3);
- other grants and contributions received from other state government agencies (Note 4.5);
- right-of-use assets representing State Fleet leases for motor vehicles and accommodation leased through the Department of Communities (Note 5.2);
- lease liabilities with Department of Communities and State Fleet (Note 7.1);
- equity contribution (Note 9.7);
- Royalties for Regions Fund (Note 4.1) and equity injections from Royalties for Regions Funds (Note 9.7); and
- remuneration for services provided by the Auditor General (Note 9.6).

Significant outstanding balances with government related entities

Significant balances include:

- receivables from government related entities (Note 6.2);

- unearned revenue from the Department of Planning, Lands and Heritage (Note 6.6).

Material transactions with other related parties

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

9.4 Affiliated bodies

The following government affiliated body received more than half its funding and resources from the Department but is not subject to operational control by the Department.

	2024	2023
	(\$000)	(\$000)
Conservation and Parks Commission	172	277
Balance at end of period	172	277

9.5 Special purpose accounts

Biodiversity Conservation Account ^(a)

The purpose of the account is to fund scientific research relating to flora and fauna.

	2024	2023
	(\$000)	(\$000)
Balance at start of period	775	702
Receipts	75	73
Payments	0	0
Balance at end of period	850	775

Barrow Island Net Conservation Benefit Account ^(b)

The purpose of the account is to fund ongoing programs that will provide demonstrable and sustainable additions to or improvements in biodiversity conservation values of Western Australia targeting, where possible, the biodiversity conservation values affected or occurring in similar bioregions to Barrow Island.

	2024	2023
	(\$000)	(\$000)
Balance at start of period	2,854	1,834
Receipts	2,929	2,637
Payments	(2,094)	(1,617)
Balance at end of period	3,689	2,854

Gorgon Northwest Shelf Flatback Turtle Conservation Program Account ^(c)

The purpose of the account is to fund ongoing programs that aim to conserve and protect the Northwest Shelf Flatback turtle population in areas away from Barrow Island. The population of turtles refers to the turtles of the summer breeding Northwest Shelf Management Unit that nest along the Pilbara and south west Kimberley coasts.

	2024	2023
	(\$000)	(\$000)
Balance at start of period	6,963	6,809
Receipts	1,766	1,531
Payments	(1,448)	(1,377)
Balance at end of period	7,281	6,963

Gorgon Threatened and Priority Species Translocation and Reintroduction Program Account ^(d)

The purpose of the account is to fund ongoing programs that aim to translocate and reintroduce selected threatened species of fauna from Barrow Island to other suitable habitat within Australia including monitoring and management of such fauna population and habitats.

	2024	2023
	(\$000)	(\$000)
Balance at start of period	1,071	936
Receipts	37	711
Payments	(427)	(576)
Balance at end of period	681	1,071

National Parks Essential Works Account^{e)}

The purpose of this account is to hold net proceeds in respect of forest produce taken or reviewed under section 99A *Conservation and Land Management Act 1984* and from which moneys shall be applied only for the purposes of land to which Division 2 of VIII of the *Conservation and Land Management Act 1984* applies.

There were no transactions through the account for the reporting period. The account had a zero balance at the end of the reporting period.

(a) to (d) Established under section 16(1)(d) of Financial Management Act 2006 pursuant to section 69(1) of the *Conservation and Land Management Act 1984*.

(c) to (d) Disclosed in 2023-24 following a review of special purpose accounts for the department.

(e) Established under section 16(1)(d) of Financial Management Act 2006 pursuant to section 69(2) of the *Conservation and Land Management Act 1984*.

9.6 Remuneration of auditors

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

	2024	2023
	(\$000)	(\$000)
Auditing the accounts, financial statements, controls, and key performance indicators	449	390

	2024	2023
	(\$000)	(\$000)
9.7 Equity		
Contributed equity		
Balance at start of period	3,233,967	3,195,579
<i>Contributions by owners</i>		
Capital appropriation	58,014	72,737
Climate Action Funding	3,187	1,083
<i>Other contributions by owners</i>		
Royalties for Regions Fund – Regional Infrastructure and Headworks Account	20,595	7,632
<i>Transfer of net assets from other agencies</i>		
Department of Planning, Lands and Heritage	11,123	3,239
Total contributions by owners	3,326,886	3,280,270
<i>Distributions to owners</i>		
Transfer of net assets to other agencies:		
Treasury	0	(7,451)
Rottnest Island Authority	(10,102)	(18,300)
Zoological Parks Authority	(12,802)	(20,450)
Botanic Gardens and Parks Authority	(97)	(102)
Total distributions to owners	(23,001)	(46,303)
Total contributed equity at end of period	3,303,885	3,233,967
Asset revaluation surplus		
Balance at the start of period	624,162	60,914
Net revaluation increments/(decrements):		
Land	325,026	552,374
Buildings	36,792	10,874
Total asset revaluation surplus at end of period	985,980	624,162
Accumulated surplus		
Balance at start of period	106,167	93,122
Result for the period	33,393	13,045
Total accumulated surplus at end of period	139,560	106,167

9.8 Supplementary financial information

(a) Write-offs

During the financial year, \$55,151 (2023: \$7,434) was written off as bad debts and \$43,323 (2023: \$3,176,286) of the Department's asset and public property register under the authority of:

	2024 (\$000)	2023 (\$000)
The Accountable Authority	98	85
The Minister	0	0
The Treasurer	0	3,098
Balance at end of period	98	3,183

The amount approved for write off during the year of \$43,322 (2023: \$3,176,286) relates to losses through theft, defaults and other causes disclosed at note 9.8(b) below. Note that part of the property written off in 2023-24 is linked to property damage incurred during flooding in West Kimberley at the start of 2023.

(b) Losses through theft, defaults and other causes

	2024	2023
Losses of public money and other property through theft or default	43	3,176
Amounts recovered	0	0
Balance at end of period	43	3,176

10. Other disclosures

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

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered items	10.2

10.1 Explanatory statement for controlled operations

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

All variances between estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. "2024 Estimate" refers to the Department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottneest Island Authority) budget estimates. Narratives are provided for key major variances which are also more than 10% of the comparative and which are also more than 1% of the following (as appropriate):

- Estimate and actual results for the current year:
 - Total Cost of Services of the 2024 Estimate for the Statements of Comprehensive Income and Statement of Cash Flows; and
 - Total Assets of the annual estimates for the Statement of Financial Position.
- Actual results between the current year and the previous year:
 - Total Cost of Services of the previous year for the Statements of Comprehensive Income and Statements of Cash Flows, and
 - Total Assets of the previous year for the Statement of Financial Position.

10.1.1 Statement of Comprehensive Income Variances

	Variance note	Estimate 2024 ¹ (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2023 (\$000)
<u>Expenses</u>						
Employee benefits expense		213,755	222,503	209,925	8,748	12,578
Supplies and services	1	129,473	107,952	98,655	(21,521)	9,297
Depreciation expense	A	34,620	38,572	33,604	3,952	4,968
Accommodation expenses		3,358	3,985	3,799	627	186
Grants and subsidies	2,B	39,559	56,002	44,774	16,443	11,228
Loss on disposal of non-current assets		0	0	1,569	0	(1,569)
Other expenses	3,C	29,495	48,054	35,592	18,559	12,462
Finance costs		790	953	551	163	402
Total cost of services		451,050	478,021	428,469	26,971	49,552

¹Estimates published in the State Budget 2023-24, Budget Papers No.2 'Budget statements' include the Department, Botanic Gardens and Parks Authority, Rottneest Island Authority and Zoological Parks Authority combined.

	Variance note	Estimate 2024 (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2023 (\$000)
Income						
<i>Revenue</i>						
User charges and fees	4	34,374	40,894	39,035	6,520	1,859
Commonwealth grants	5,D	749	8,737	2,146	7,988	6,591
Other grants		11,484	11,154	11,847	(330)	(693)
Interest income		1,960	3,640	2,676	1,680	964
Other income		11,742	11,750	10,320	8	1,430
Gain on disposal of non-current assets		0	781	0	781	781
Total Income		60,309	76,956	66,024	16,647	10,932
Gains/(Loss) on revaluation of assets						
Gain on revaluation of land	E	0	0	22,575	0	(22,575)
Total Gains/(Loss) on revaluation of assets		0	0	22,575	0	(22,575)
NET COST OF SERVICES						
		390,741	401,065	339,870	10,324	61,195
Income from State Government						
Service appropriation	F	337,511	368,756	299,884	31,245	68,872
Income from other public sector entities	6,G	21,206	37,728	25,904	16,522	11,824
Resources received		1,493	1,409	1,565	(84)	(156)
Royalties for Regions Fund		27,811	26,565	25,562	(1,246)	1,003
Total income from State Government		388,021	434,458	352,915	46,437	81,543
SURPLUS/(DEFICIT) FOR THE PERIOD		(2,720)	33,393	13,045	36,113	20,348

	Variance note	Estimate 2024 (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2023 (\$000)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		0	361,818	563,248	361,818	(201,430)
Total other comprehensive income		0	361,818	563,248	361,818	(201,430)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(2,720)	395,211	576,293	397,931	(181,082)

Major Estimate and Actual (2024) Variance Narratives

- Supplies and services under estimates by \$21.52 million (16.62%) mainly due to lower proportion of costs associated with ecological thinning works under the FMP 2024-2033 that will be incurred by the Forest Products Commission.
- Grants and subsidies exceeded estimates by \$16.44 million (41.57%) mainly due to payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority which is not factored in the budget.
- Other expenses exceeded estimates by \$18.56 million (62.92%) mainly due to the recognition of financial liabilities linked to the department's obligation to make monetary payments to external parties as part of indigenous land use agreements and a significant increase in aviation and fuel costs due to a higher than usual number of bushfires in the 2023-24 fire season.
- User charges and fees exceeded estimates by \$6.52 million (18.97%) mainly due to increased park passes and camping activity.
- Commonwealth grants exceeded estimates by \$7.99 million (1,066.49%) mainly due to funding recognised under the Urban Rivers and Catchments Program with funding being recognised partly up front in accordance with not-for-profit revenue recognition accounting standards.
- Income from other public sector entities exceeds estimates by \$16.52 million (77.91%) mainly due to increased recoup of bushfire suppression costs and reimbursement of land acquisition for environmental offsets.

Major Actual (2024) and Comparative (2023) Variance Narratives

- Depreciation and amortisation expense increased by \$4.97 million (14.78%) due to increased assets associated with recreation and tourism infrastructure upgrades linked to programs such as Plan for Our Parks and election commitments.
- Grants and subsidies increased by \$11.23 million (25.08%) partly due to additional payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.

C. Other expenses increased by \$12.46 million (35.01%) mainly due to the recognition of financial liabilities linked to the department's obligation to make monetary payments to external parties as part of indigenous land use agreements and a significant increase in aviation and fuel costs due to a higher than usual number of bushfires in the 2023-24 fire season.

D. Commonwealth grants increased by \$6.59 million (307.13%) partly due to funding recognised under the Urban Rivers and Catchments Program with funding being recognised partly up front in accordance with not-for-profit revenue recognition accounting standards.

E. Gain on revaluation of assets decreased by \$22.58 million (100%) as the department has recognised all possible gains against the historical decrement previously recorded on the revaluation of assets. Further revaluation increments in 2023-24 are recognised in the asset revaluation reserve.

F. Service appropriation increased by \$68.87 million (22.97%) partly due to additional funding for the Plan for Our Parks Initiative, funding for the new Forest Management Plan 2024-2033 and supplementary funding for bushfire suppression.

G. Income from other public sector entities increased by \$11.82 million (45.65%) mainly due to increased recoup of bushfire suppression costs and reimbursement of land acquisition for environmental offsets.

10.1.2 Statement of Financial Position Variances

	Variance note	Estimate 2024 (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2024 and 2023 (\$000)
ASSETS						
<u>Current Assets</u>						
Cash and cash equivalents		10,237	16,437	12,371	6,200	4,066
Restricted cash and cash equivalents		61,359	118,362	83,669	57,003	34,693
Inventories		2,333	2,700	2,743	367	(43)
Receivables		13,349	24,883	14,060	11,534	10,823
Amounts receivable for services		11,300	11,300	11,300	0	0
Other current assets		7,280	2,230	2,406	(5,050)	(176)
Non-current assets held for sale		13	12	27	(1)	(15)
Total Current Assets		105,871	175,924	126,576	70,053	49,348
<u>Non-Current Assets</u>						
Restricted cash and cash equivalents		3,559	0	4,284	(3,559)	(4,284)
Receivables		941	8,713	100	7,772	8,613
Amounts receivable for services		301,452	302,019	278,133	567	23,886
Infrastructure, property, plant and equipment	1,A	3,136,654	4,063,776	3,648,556	927,122	415,220
Right-of-use assets		14,390	15,317	12,850	927	2,467
Total Non-Current Assets		3,456,996	4,389,825	3,943,923	932,829	445,902
TOTAL ASSETS		3,562,867	4,565,749	4,070,499	1,002,882	495,250
<u>LIABILITIES</u>						
<u>Current Liabilities</u>						
Payables		8,673	28,441	17,476	19,768	10,965
Lease liabilities		6,001	6,156	5,265	155	891
Employee related provisions		43,489	49,291	41,488	5,802	7,803
Other current liabilities		15,486	21,264	15,915	5,778	5,349
Total Current Liabilities		73,649	105,152	80,144	31,503	25,008

	Variance note	Estimate 2024 (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2023 (\$000)
<u>Non-Current Liabilities</u>						
Lease liabilities		8,768	9,183	7,505	415	1,678
Employee related provisions		7,634	5,436	8,085	(2,198)	0
Other non-current liabilities		5,983	16,553	10,469	10,570	0
Total Non-Current Liabilities		22,385	31,172	26,059	8,787	0
TOTAL LIABILITIES		96,034	136,324	106,203	40,290	30,121
NET ASSETS		3,466,833	4,429,425	3,964,296	962,592	465,129
<u>EQUITY</u>						
Contributed equity		3,323,450	3,303,885	3,233,967	(19,565)	69,918
Reserves	2,B	60,914	985,980	624,162	925,066	361,818
Accumulated surplus/(deficit)		82,469	139,560	106,167	57,091	33,393
TOTAL EQUITY		3,466,833	4,429,425	3,964,296	962,592	465,129

Major Estimate and Actual (2024) Variance Narratives

1. Infrastructure, property, plant and equipment exceeded estimates by \$927.12 (29.56%) million and increased by \$415.22 million (11.38%) when compared to the prior year due to the gain on revaluation in the value of land assessed by the Valuer General.
2. Reserves exceeded estimates by \$925.07 (1,518.64%) million and increased by \$361.82 million (57.97%) when compared to the prior year due to the gain on revaluation in the value of land assessed by the Valuer General.

10.1.3 Statement of Cash Flows Variances

CASH FLOWS FROM STATE GOVERNMENT

	Variance note	Estimate 2024 (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2023 (\$000)
Service appropriation	A	306,078	333,570	265,418	27,492	68,152
Capital appropriations	1,B	53,157	61,201	73,820	8,044	(12,619)
Holding account drawdown		11,300	11,300	11,300	0	0
Non-retained revenue distributed to owner	2,C	0	(23,001)	(46,300)	(23,001)	23,299
Funds from other public sector entities	3,D	21,206	37,728	26,232	16,522	11,496
Royalties for Regions Fund	4,E	61,085	47,160	33,194	(13,925)	13,966
Net cash provided by State Government		452,826	467,958	363,664	15,132	104,294

CASH FLOWS FROM OPERATING ACTIVITIES

Payments

Employee benefits		(213,483)	(217,103)	(206,651)	(3,620)	(10,452)
Supplies and services	5	(128,984)	(100,719)	(95,883)	28,265	(4,836)
Accommodation		(3,601)	(3,985)	(3,799)	(384)	(186)
Grants and subsidies	6,F	(38,309)	(56,002)	(44,774)	(17,693)	(11,228)
GST payments on purchases	7	(13,322)	(22,912)	(18,641)	(9,590)	(4,271)
Other payments	8,G	(29,503)	(35,238)	(27,566)	(5,735)	(7,672)
Finance costs		(790)	(952)	(551)	(162)	(401)

Receipts

User charges and fees	9	34,886	40,058	41,437	5,172	(1,379)
Commonwealth grants		749	1,023	2,277	274	(1,254)
Interest received		1,960	3,089	2,166	1,129	923
GST receipts on sales		7,827	6,328	6,080	(1,499)	248

	Variance Note	Estimate 2024 (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2023 (\$000)
GST receipts from taxation authority	10	5,500	16,569	12,572	11,069	3,997
Other receipts	H	23,481	19,798	24,612	(3,683)	(4,814)
Net cash provided by/(used in) operating activities		(353,589)	(350,046)	(308,721)	3,543	(41,325)
CASH FLOWS FROM INVESTING ACTIVITIES						
<u>Payments</u>						
Purchase of non-current physical assets	11,I	(98,044)	(72,289)	(55,275)	25,755	(17,014)
<u>Receipts</u>						
Proceeds from sale of non-current physical assets		500	1,129	1,079	629	50
Net cash provided by/(used in) investing activities		(97,544)	(71,160)	(54,196)	26,384	(16,964)
CASH FLOWS FROM FINANCING ACTIVITIES						
<u>Payments</u>						
Principal repayments of lease liabilities		(5,220)	(7,228)	(6,545)	(2,008)	(683)
Payment to accrued salaries account		0	(765)	0	(1,325)	0
Net cash provided by/(used in) financing activities		(5,220)	(7,993)	(6,545)	(2,773)	(1,448)

	Variance Note	Estimate 2024 (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2023 (\$000)
Net increase/(decrease) in cash and cash equivalents		(3,527)	38,759	(5,798)	42,286	44,557
Change in classification of cash and cash equivalents		0	(4,284)	0	(4,284)	(4,284)
Cash and cash equivalents at the beginning of the period		78,682	100,324	106,122	21,642	(5,798)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		75,155	134,799	100,324	59,644	34,475

Major Estimate and Actual (2024) Variance Narratives

- Capital appropriations exceeded estimates by \$8.04 million (15.13%) due to receipt of appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. Additional appropriation received for National Parks and Tourism related infrastructure.
- Non-retained revenue distributed to owner exceeded estimates by \$23 million due to distribution of capital appropriation to statutory authorities.
- Funds from other public entities exceeded estimates by \$16.52 million (77.91%) mainly due to increased recoup of bushfire suppression costs and reimbursement of land acquisition for environmental offsets.
- Royalties for Regions Fund is under estimates by \$13.93 million (22.80%) due to lower drawdowns than expected.
- Supplies and services is under estimates by \$28.27 million (21.91%) mainly due to lower proportion of costs associated with ecological thinning works under the FMP 2024-2033 that will be incurred by the Forest Products Commission.
- Grants and subsidies exceeded estimates by \$17.69 million (46.18%) due to payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
- GST payments on purchases exceeded estimates by \$9.59 million (71.99%) due to higher expenditure on operations such as Plan for Our Parks Initiatives and joint management arrangements related to conservation estate that have raised the typical GST credits above the department's baseline in estimates.
- Other payments exceeded estimates by \$5.74 million (19.44%) mainly due to a significant increase in aviation and fuel costs due to a higher than usual number of bushfires in the 2023-24 fire season.
- User charges and fees exceeded estimates by \$5.17 million (14.83%) mainly due to increased park passes and camping activity.
- GST receipts from taxation authority exceeded estimates by \$11.07 million (201.25%) due to higher GST credits earned from higher expenditure on operations.

11.,Purchase of non-current physical assets is under estimates by \$25.76 million (26.27%) due to underspends in the Royalties for Regions capital program and WA Recovery, program.

Major Actual (2024) and Comparative (2023) Variance Narratives

- A. Service appropriation increased by \$68.15 million (25.68%) due to additional funding for the Plan for Our Parks Initiative, funding for the new Forest Management Plan 2024-2033 and supplementary funding for bushfire suppression.
- B. Capital appropriations decreased by \$12.62 million (17.09%) due to decreased capital appropriation transferred to Rottnest Island Authority and Zoological Parks Authority.
- C. Non-retained revenue distributed to owners decreased by \$23.30 million (50.32%) partly due to decreased capital appropriation transferred to Rottnest Island Authority and Zoological Parks Authority.
- D. Funds from other public entities increased by \$11.50 million (43.82%) mainly due to increased recoup of bushfire suppression costs and reimbursement of land acquisition for environmental offsets.
- E. Royalties for Regions Fund increased by \$13.97 million (42.07%) partly due to higher drawdowns linked to Royalties for Regions capital projects.
- F. Grants and subsidies increased by \$11.23 million (25.08%) partly due to additional appropriation transferred to the statutory authorities.
- G. Other payments increased by \$7.67 million (27.84%) due to significant increase in aviation and fuel costs due to a higher than usual number of bushfires in the 2023-24 fire season.
- H. Other receipts decreased by \$4.81 million (19.56%) partly due to a decrease in mining compensation received for the clearance of forest.
- I. Purchase of non-current physical assets have increased by \$17.01 million (30.78%) partly due to increased capital expenditure on recreation and tourism infrastructure.

10.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions as an agent of the government, as detailed in the administered schedules.

All variances between estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for key major variances which vary by more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of total Administered Income in the comparative.

	Variance note	Estimate 2024 ⁽¹⁾ (\$000)	Actual 2024 (\$000)	Actual 2023 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2024 and 2023 (\$000)
INCOME FROM ADMINISTERED ITEMS						
<u>Income</u>						
For transfer:						
Regulatory fees and other charges	1)	30	81	90	51	(9)
Total administered income		30	81	90	51	(9)
<u>Expenses</u>						
Loss on valuation of biological assets ^(a)	2),A	0	2,313	4,205	2,313	(1,892)
Transfer payments ^(b)		30	81	90	51	(9)
Total administered expenses		30	2,232	4,295	2,364	(1,901)
Net income from Administered Items		0	(2,313)	(4,205)	2,313	(1,892)

⁽¹⁾ These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

^(a) Biological assets represent native forest and wild sandalwood.

^(b) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

Major estimate and actual (2024) variance narratives

- 1) Regulatory fees are \$51k (170%) higher than estimates partly due to more infringement notices issued than estimated.
- 2) Sandalwood biological assets are measured at fair value in accordance with AASB 141 Agriculture with a valuation conducted at the end of the reporting period.

Major actual (2024) and comparative (2023) variance narratives

- A. Sandalwood biological assets are measured at fair value in accordance with AASB 141 Agriculture with a valuation conducted at the end of the reporting period resulting in a decrement of \$2,313k (2023: \$4,205k). The sandalwood valuation decrease is partly due to the exclusion of the 2023-24 time period from the current valuation.



OUTCOMES AND KEY EFFECTIVENESS INDICATORS

AUDITED KEY PERFORMANCE INDICATORS Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Biodiversity, Conservation and Attractions' performance, and fairly represent the performance of the Department of Biodiversity, Conservation and Attractions for the financial year ended 30 June 2024.

Stuart Smith
Accountable Authority
17 September 2024

Canal Rocks, Ngari Capes Marine Park
Photo - Tourism Western Australia



Outcome-Based Management Structure

Government goal	Desired outcomes	Services and performance indicators*
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	1. Community enjoyment, appreciation and understanding of attractions under the Department's care.	4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark Key effectiveness indicator: 1. Average level of visitor satisfaction in the Swan and Canning Riverpark Key efficiency indicator KPI 4.1 Average cost per hectare in the Swan and Canning Riverpark
		5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters Key effectiveness indicator: 2. Average level of visitor satisfaction in national parks and other lands and waters Key efficiency indicator KPI 5.1 Average cost per hectare in national parks and other lands and waters
	2. Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.	6. Conserving Habitats, Species and Ecological Communities Key effectiveness indicators: 1. Proportion of critically endangered and endangered species and ecological communities that have a recovery plan 2. Area of land baited for introduced predators Key efficiency indicator KPI 6.1 Average cost per hectare of wildlife habitat
		7. Research and Conservation Partnerships Key efficiency indicator KPI 7.1 Average cost per hectare of wildlife habitat
	3. Sustainable use of forest resources.	8. Implementation of the Forest Management Plan Key effectiveness indicator: 1. Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan Key efficiency indicator KPI 8.1 Average cost per hectare of forest

OUTCOMES AND KEY EFFECTIVENESS INDICATORS

Government goal	Desired outcomes	Services and performance indicators
	4. Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives.	<p>9. Prescribed Burning and Fire Management</p> <p>Key effectiveness indicator: 1. Proportion of planned Priority 1 prescribed burns achieved</p> <p>Key efficiency indicator KPI 9.1 Average cost per hectare burnt</p> <p>10. Bushfire Suppression</p> <p>Key effectiveness indicator: 2. Proportion of South West bushfires contained to less than two hectares</p> <p>Key efficiency indicator KPI 10.1 Average cost per hectare burnt</p>

*The Key Performance Indicators for 1. Visitor Services and Public Programs Provided at Kings Park and Bold Park, 2. Visitor Services and Public Programs Provided at Rottnest Island and 3. Visitor Services and Public Programs Provided at Perth Zoo, as listed in the department's OBM structure in budget papers, are reported in the annual reports of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

OUTCOMES AND KEY EFFECTIVENESS INDICATORS

Outcomes and Key Effectiveness Indicators

Outcome 1: Community enjoyment, appreciation and understanding of attractions under the Department's care:

1. Average level of visitor satisfaction in the Swan and Canning Riverpark

	2019-20	2020-21	2021-22	2022-23	2023-24
Target	85.00%	85.00%	85.00%	85.00%	85.00%
Actual	90.90%	82.20%	82.20%	80.90%	85.40%

Note to indicator: Visitor satisfaction is surveyed annually for the Swan Canning Riverpark and adjoining foreshore parks and involves a survey of park visitors recording expectations, level of satisfaction, visitor expectations and patterns of use and behaviour.

The surveys were conducted at 25 different river foreshore parks with a total of 306 intercept surveys undertaken. All the surveys are conducted on site using a questionnaire, through a face-to-face structured interview at selected sites along the Swan Canning Riverpark. The survey again applied the Yardstick User Survey platform as its basis. Interviews are voluntary and contact details are collected where possible. All respondents receive the same set of questions, asked in the same order, and typically completed in a timeframe of 5 to 8 minutes.

The survey was based on a quantitative scoring system measuring satisfaction/dissatisfaction. The satisfaction level of respondents was measured by asking them to rate their overall satisfaction with the park on a scale of 1-7; from extremely dissatisfied to extremely satisfied. Overall satisfaction percentage is calculated from the total numbers of respondents that gave a score of five, six or seven (i.e., above the mid-point of four) to the specific question on overall satisfaction with the park in which the survey was conducted. Respondents that scored overall satisfaction with their visit to the park as four or less are excluded as these respondents are not satisfied. Overall satisfaction is therefore the percentage of satisfied respondent's vs not satisfied respondents.

From these, it was possible to determine the average satisfaction score by adding the total of all scores (including those that were not satisfied) and dividing by the total number of respondents. The average satisfaction score was 5.98. This score is converted to a percentage (85.4%) to enable comparison with the target of 85%. The confidence level was 95% with a margin of error being 5%.

The average level of visitor satisfaction deviates by 0.4% from this year's target, compared to 4.1% last year.

2. Average level of visitor satisfaction in national parks and other lands and waters

The average level of customer satisfaction with their visit is a key indicator of the department's effectiveness in delivering parks and other natural areas that allow the community to understand, enjoy and appreciate the natural environment. Visitor satisfaction levels are consistently high.

	2019-20	2020-21	2021-22	2022-23	2023-24
Target	90.00%	90.00%	90.00%	90.00%	90.00%
Actual	NR	93.20%	94.57%	94.42%	93.40%

*NR = Not reported. Exemption provided by the Under Treasurer.

Note to indicator: A benchmark visitor satisfaction index has been adopted to compare visitor satisfaction levels each year. The index is averaged from visitor responses (1,082 in 2023-24; confidence level 95%; margin of error 0.7%) to the state-wide visitor survey conducted at selected parks, reserves and forest areas around the state. The survey sample is stratified across the state by visitation distribution and collected in both peak and off-peak periods that includes weekday, weekends, public holidays and school holidays.

Visitor surveys are predominantly conducted on-site by a departmental officer or volunteer at major recreation areas within parks such as picnic areas and campgrounds. The target population are members of the general public who visit Parks and Wildlife managed land and waters for purposes mandated for the area. The state-wide surveys are administered via a structured interview by department staff and volunteers. Respondents contact details are collected for audit purposes on an opt-in basis. The interview is voluntary. All intercepted respondents receive the same set of questions, asked in the same order or sequence by the interviewer who has been instructed to treat every interview situation in a like manner and ensuring they are playing a neutral role.

The level of satisfaction for 2023-24 remained consistent with previous years.

Outcome 2: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:

Biodiversity refers to the variety of plant and animal life in our world and the ecosystems they inhabit. Conservation of plants, animals and ecosystems is implemented through a range of scientifically informed actions to ensure it is evidence based and effective. Protection of threatened species and ecological communities, and management of threats at a landscape scale are key representative approaches to conservation. The measures identified represent key indicators of the department's effectiveness in conservation of biodiversity in the natural environment.

1. Proportion of critically endangered and endangered species and ecological communities that have a recovery plan

	2019-20	2020-21	2021-22	2022-23	2023-24
Target	73.50%	72.00%	72.00%	72.00%	72.00%
Actual	73.70%	73.70%	74.60%	72.50%	70.02%

Note to indicator: Species and ecological communities listed as critically endangered and endangered are those most at risk of extinction and are a focus for conservation actions in the department. Recovery plans provide guidance for conservation of threatened plants, animals and ecological communities, and are a basis for delivery of conservation actions. The proportion of critically endangered and endangered species and ecological communities that have a recovery plan

is representative of the department's effectiveness in conservation of threatened plants, animals and ecological communities, and is a key performance indicator for biodiversity conservation.

The number of critically endangered and endangered plants, animals and ecological communities varies each year due to addition or removal of species and ecological communities on the threatened list, as well as changes in categories. The outcome for the KPI is contingent on the number of plans prepared and the change in species and ecological communities on the threatened list.

2. Area of land baited for introduced predators

	2019-20	2020-21	2021-22	2022-23	2023-24
Target	4,082,563 ha	3,923,517 ha	4,012,681 ha	3,822,539 ha	3,875,015 ha
Actual	3,988,246 ha	3,808,368 ha	3,875,015 ha	3,880,798 ha	3,923,225 ha

Note to indicator: Introduced predators have greatly contributed to the extinction and decline of many native animal species across Australia. Scientific research and monitoring have demonstrated that control management of introduced predators, through baiting and other actions, is a key factor in protecting native animal populations. Broadscale baiting is conducted by DBCA on a routine basis to reduce the threat of foxes and feral cats to Western Australia's native animals and is representative of the department's effectiveness in conserving these species. The area baited by DBCA is a key performance indicator for biodiversity conservation.

The annual baiting program occurs between 1 September and 31 August of a given year (i.e., spring baiting round through to the end of the winter baiting round). The area baited is calculated to the boundary of a parcel of land noting that non-baiting buffers are in place for all baiting cells to comply with State legislative requirements for use of 1080.

Outcome 3: Sustainable use of forest resources:

1. Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan

	2019-20	2020-21	2021-22	2022-23	2023-24
Target	1,146,000 m ³	1,337,000 m ³	1,528,000 m ³	1,719,000 m ³	1,910,000 m ³
Actual	777,430 m ³	879,707 m ³	1,072,540 m ³	1,166,569 m ³	1,230,523 m ³

Note to indicator: The 2014-2023 Forest Management Plan (FMP) commenced on 1 January 2014. From 2019-20 and successive years, the target figure is the cumulative total of the average annual allowable cut (132,000 m³ of jarrah and 59,000 m³ of karri) for the 10-year life of the plan. The annual and cumulative removals are lower than the pro-rata limits for both jarrah and karri sawlogs, reflecting market conditions for both sawlog and non-sawlog grades of timber. The Actual figure for 2023-24 of 1,230,523 indicates a reduction in annual sawlog production during the final year of the FMP 2014-23, reflecting in part the outcomes of the Government's business exit and transition programs preparing for the cessation of large-scale native forest timber harvesting under the new Forest Management Plan 2024-2033, which commenced on 1 January 2024.

Outcome 4: Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives:

1. Proportion of planned Priority 1 prescribed burns achieved

	2019–20	2020–21	2021–22	2022–23	2023–24
Target	55%	55%	55%	55%	55%
Actual	42%	39%	*	*	*
Actual - ArcMap	**	46%	37%	49%	37%

Note to indicator: Priority 1 prescribed burns cannot constitute more than one third of planned prescribed burns to ensure there is enough flexibility in the burn program to allow the department to take advantage of suitable opportunities. Priorities are assigned to the department's Burn Options Program to reflect the department's land management responsibilities for mitigation of bushfire risk to communities and conservation values through strategic management of fuel loads. Providing enhanced criteria for prioritisation decisions results in a balanced representation of Priority 1 prescribed burns as a proportion of the total Burn Options Program. Less Priority 1 prescribed burns were completed primarily due to wetter-than-average weather conditions in late autumn.

Drier than normal environmental conditions across the south west land division significantly reduced the implementation of its Burn options Program and this is reflected in the 12 per cent reduction of Priority 1 burns achieved compared to 2022-23.

* In 2020-21 a change was made to the method used to calculate the actual area of prescribed burning achieved. The department has demonstrated through the application of the ArcMap platform that a greater degree of accuracy can be achieved in reporting against this KPI.

** The prior year comparatives (from 2017-18 to 2019-20) have not been restated because it is not practicable to do so.

2. Proportion of South West bushfires contained to less than two hectares

The department is a land manager and has a responsibility under legislation (e.g., *Bushfire Act 1954*) to manage bushfires occurring on *Conservation and Land Management Act 1984* land. In the South West, the department manages the largest proportion of remaining bushland in a fragmented landscape, sharing boundaries with a range of other tenures, including substantial areas of private property and rural communities. If bushfires can be contained to areas less than two hectares, suppression costs and potential impacts on other land tenures and communities are significantly reduced.

	2019–20	2020–21	2021–22	2022–23	2023–24
Target	75%	75%	75%	75%	75%
Actual	84%	76%	79%	86%	76%

Note to indicator: This indicator relates to bushfires in the South West where the department is the initial attack agency. Compared to 2022-23, there was a 10 per cent decrease in the percentage of fires contained to less than two hectares where the department was the initial attack agency. As in previous financial years, the fire season was relatively stable, although drier than normal autumn weather conditions across the southwest land division contributed to a more challenging environment for fire suppression and did impact on the success of rapid initial attack methods.

Service 4: Visitor Services and Public Programs Provided in the Swan and Canning Riverpark

4.1 Average cost per hectare in the Swan and Canning Riverpark

Managing the Swan Canning Riverpark including assessing development proposals and delivering environmental management programs. The Swan Canning Riverpark consists of the area (hectares) for which the department is responsible under the *Swan and Canning Rivers Management (SCRM) Act 2006*, comprising the Swan Canning waterway (vested with DBCA) and the adjoining public lands (vested with State and Local Authorities) included in the Parks and Recreation Reserve created under the Metropolitan Region Scheme.

	2020–21	2021–22	2022–23	2023–24
Target	\$1,988	\$2,209	\$2,323	\$2,455
Actual	\$1,959	\$2,239	\$2,313	\$2,361

Note to indicator: The actual average cost per hectare is consistent with the 2023-24 target with the difference being 4.02 per cent.

Service 5: Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

5.1 Average cost per hectare in national parks and other lands and waters

Management of lands and waters; dealing with public involvement, visitation, and appreciation of the natural environment on lands and waters managed by the department. Average cost is calculated by dividing service expenditure by the total land and waters under the department's care and management (hectares).

	2020–21	2021–22	2022–23	2023–24
Target	\$3.60	\$4.60	\$4.56	\$4.85
Actual	\$3.54	\$4.13	\$5.05	\$5.53

Note to indicator: The actual average cost per hectare to manage national parks and other lands and waters is higher than the prior year due to additional funding for the Plan for Our Parks initiative and the Aboriginal Ranger Program. The efficiency indicator was higher than the target partly due to forecasted additions to the conservation estate under the Plan for Our Parks initiative not eventuating during the current period.

Service 6: Conserving Habitats, Species and Ecological Communities

6.1 Average cost per hectare of wildlife habitat

Relates to costs associated with the development and implementation of programs for the conservation of biodiversity, including the variety of life forms: the different plants, animals and microorganisms, the genes they contain, and the ecosystems they form. Average cost is calculated by dividing service expenditure by the total land and waters under the department's care and management (hectares).

	2020–21	2021–22	2022–23	2023–24
Target	\$1.99	\$2.03	\$2.05	\$1.91
Actual	\$1.90	\$2.02	\$2.25	\$2.46

Note to indicator: The actual average cost per hectare of conserving wildlife habitat, species and ecological communities has increased from prior year due to expenditure on Plan for Our Parks conservation activities. The efficiency indicator was higher than the target partly due to forecasted additions to the conservation estate under the Plan for Our Parks initiative not eventuating during the current period.

Service 7: Research and Conservation Partnerships

7.1 Average cost per hectare of wildlife habitat

Development and implementation of programs to conserve and improve the management of the State's biodiversity, based on best-practice science, by working with the community, industry, traditional owners and other stakeholders to deliver conservation outcomes. Average cost is calculated by dividing service expenditure by the total land and waters under the department's care and management (hectares).

	2020–21	2021–22	2022–23	2023–24
Target	\$0.83	\$0.67	\$0.64	\$0.56
Actual	\$0.62	\$0.54	\$0.55	\$0.49

Note to indicator: This measure had been expected to increase with higher grants revenue anticipated from external sources, however, this did not eventuate.

Service 8: Implementation of the Forest Management Plan

8.1 Average cost per hectare of forest

The figure used is the accrual basis average gross cost per hectare of managing State forest and timber reserves in accordance with the relevant management plan. State forest and timber reserves mostly fall within the area covered by the Forest Management Plan 2014-2023. A small portion of State forest and timber reserves, 6.5 per cent, falls outside the area of the Forest Management Plan 2014-2023. The area managed is less than the area gazetted, as State forest and timber reserves that are proposed to become part of the formal conservation reserve system in the Forest Management Plan 2014-2023 are being managed as if the land category change had already occurred.

	2020-21	2021-22	2022-23	2023-24
Target	\$14.90	\$16.90	\$16.54	\$45.13
Actual	\$14.52	\$15.65	\$16.91	\$19.78

Note to indicator: The actual average cost per hectare of forest is lower than the target partly due to a proportion of the costs associated with ecological thinning works, originally budgeted to the department, will be incurred directly by the Forest Products Commission. The cost per hectare is higher than the previous year due to increased spending on the implementation of the Forest Management Plan 2024-2033 which includes the commencement of an ecological thinning program, creation of new conservation reserves and other forest management activities.

Service 9: Prescribed Burning and Fire Management

9.1 Average cost per hectare burnt

Delivering prescribed burning and fire management to protect the community and enhance natural values. Lands under the department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives.

	2020-21	2021-22	2022-23	2023-24
Target	\$14.33	\$14.49	\$14.62	\$13.80
Actual	\$13.77	\$10.61	\$11.05	\$9.12

Note to indicator: The department treated 6,083,483 hectares of land through its prescribed burning program compared to 4,965,336 hectares in the prior year. Extended dry climatic conditions were experienced across the southwest land division resulting in a significantly reduced autumn prescribed burning program. Favourable weather in the Kimberly region provided ideal conditions for prescribed burning in the early and late dry seasons contributing to a more productive outcome than 2022-23.

Service 10: Bushfire Suppression

10.1 Average cost per hectare burnt

Suppressing bushfires that threaten or occur on lands managed by the Department.

	2020-21	2021-22	2022-23	2023-24
Target	\$11.74	\$13.27	\$13.26	\$17.81
Actual	\$117.65	\$25.81	\$59.54	\$14.46

Note to indicator: The total area burnt by bushfires to which the department contributed a suppression response in 2023-24 was 4,581,790 hectares. This compares to 863,370 hectares for the 2022-23 period. Prevailing weather conditions over much of the state in 2023-24 were generally consistent with a normal summer however an extended dry period was experienced across much of the South West land division during the Autumn period. The department made a significant contribution in assisting local government and the Department of Fire and Emergency Services managed fires in Mariginiup, Ravensthorpe, Serpentine and Nanga during 2023-24.



Lion's Lookout, Korung National Park
Photo - Tourism Western Australia






 Bibbulmun Track
Photo - Peter Nicholas/DBCA



Department of Biodiversity,
Conservation and Attractions



 Kalbarri National Park
Photo - Tourism Western Australia

