



DFES
Department of Fire &
Emergency Services

FOR A SAFER STATE

DFES ANNUAL REPORT

2024-25

STRUCTURE FIRE

EARTHQUAKE

FLOOD

CYCLONE

STORM

HAZMAT

TSUNAMI

BUSHFIRE



Acknowledgement of Country

The Department of Fire and Emergency Services (DFES) acknowledges First Nations Australians as the Traditional Custodians throughout Australia, and their continuing connection to lands, waters, sky and community.

We acknowledge the wisdom, cultures, languages and communities of First Nations Australians, and pay respect to Elders past and present.

Explanation of artwork

The cover of this Annual Report and artwork elements used throughout were taken from an original artwork created by a member of our Emergency Services Cadet Corps, Keira Beaver.

Shown below, Keira's design represents the communities' appreciation when we respond to hazards the Fire and Emergency Services Commissioner is responsible for.



The Honourable Paul Papalia CSC MLA
Minister for Emergency Services

Statement of compliance

For the year ended 30 June 2025

To the Honourable Paul Papalia CSC MLA
Minister for Emergency Services

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit the Annual Report of the Department of Fire and Emergency Services for the financial year ended 30 June 2025, for your information and presentation to Parliament.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* as well as the *Fire and Emergency Services Act 1998*, the *Fire Brigades Act 1942* and the *Bush Fires Act 1954*.

Darren Klemm AFSM
Accountable Authority
21 August 2025

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Fire and Emergency Services Commissioner, Darren Klemm AFSM speaking with the Premier, the Hon Roger Cook MLA.



From the Commissioner



Fire and Emergency Services Commissioner,
Darren Klemm AFSM.

Over the past year, Western Australia has faced a raft of severe weather events that have challenged us all, from floods to cyclones, bushfires and harrowing rescues on land and sea.

But throughout it all, our emergency services volunteers, career firefighters and corporate staff have worked together to prepare, respond and support the recovery of those impacted communities.

We responded to over 33,500 incidents during the year, including more than 3,300 road-crash rescue incidents, more than 5,000 bushfires and over 2,500 search-and-rescue missions. In addition, the State's aerial firefighting fleet, including the Department of Biodiversity, Conservation and Attractions, dropped nearly 20 million litres of fire suppressant to protect communities, their property, infrastructure and the environment from the impacts of bushfire.

Wet season proved eventful for our teams in the north with 11 out of 12 tropical cyclones in Australian waters forming in the western tropical cyclone region.

February brought Severe Tropical Cyclone Zelia to our shores, an intense cyclone that rapidly intensified and crossed the Pilbara coast as a Category 4 system. As well as helping communities who faced flooded streets, uprooted trees and damaged roads and infrastructure, we evacuated the entire remote Warralong Community, east of Port Hedland. Two helicopters were tasked to support the urgent evacuation, with 60 people relocated to safety in just over three hours. In total, 12 aircraft were contracted and over 80 flights were undertaken in response to the emergency.

The following month, more than 150 volunteers and career firefighters fought several bushfires that broke out near Lancelin. Crews supported the evacuation of residents after dry lightning sparked the major incident. A skilled response by emergency services ensured no homes were lost in the impact zone.

A bushfire in September in Carnarvon reminded us of the importance of culturally appropriate emergency information after the area's significant Vietnamese community were affected. In the aftermath, DFES and the Shire of Carnarvon held a translated information session to empower them with the knowledge and tools needed to act swiftly in an emergency. In response to Severe Tropical Cyclone Zelia, we also worked with communities to produce cyclone and flood warnings in the Aboriginal dialects of Martu and Nyangumarta.

The skills and experience of Marine Rescue Esperance were tested to the extreme during a midnight rescue off Alexander Bay, east of Esperance, after a boat was attacked and badly damaged by a shark. Despite the harsh - and worsening - weather conditions, the team managed to locate the vessel using an infrared camera and bring its five crew safely back to shore during a gruelling seven-hour rescue.

There were also over 1,000 incidents involving hazardous materials during the year, many of which were particularly challenging given their technical nature and potential for unknown substances. Our skilled crews responded when and where needed to ensure the surrounding community, environment and infrastructure were kept safe.

Throughout the year, DFES operational staff and volunteers have gone above and beyond to support crews across the country and overseas. DFES deployed 245 personnel in response to 18 interstate and international Resource Requests for Assistance (RRFA). This included 21 firefighters who headed to Canada in June to support local crews fighting wildfires and dozens of operational staff and volunteers who answered calls for assistance during major flooding in New South Wales, to battle bushfires in Victoria and help in the aftermath of ex-Tropical Cyclone Alfred in Queensland. Interstate support has been a two-way street, with crews from New South Wales and South Australia deploying officers to support us during Tropical Cyclone Zelia.

The year 2024 marked the 125th anniversary of the Career Fire and Rescue Service in WA. The incredible contributions of career firefighters, both past and present, have saved countless lives and mitigated the impact of natural disasters and emergencies during well over a century of service. In December, we gathered at the Old Central Fire Station Heritage Centre to honour both current and retired firefighters for their dedicated service.

Our team's dedication to WA and its people was again evident with blood donations from DFES staff and volunteers helping save 1,176 lives over the past year. Meanwhile, every Monday night, more than two dozen career firefighters volunteer at Perth Children's Hospital, bringing joy to unwell kids. These selfless acts show that working in emergency services is about more than frontline response; it's about making a difference in the lives of those who need it most.

Behind the scenes we made strides in our own efforts to look after our teams. Our mental health, safety and wellbeing initiative *Thriving at DFES* was updated with a focus on holistic support and smarter systems. The priorities include mental, physical and emotional well-being; providing support from recruitment through to retirement; empowering managers and leaders; and creating flexible and sustainable working environments. This initiative has been designed to create an environment where everyone - staff and volunteers alike - can thrive.

Ensuring our facilities and equipment best meet the needs of our crews is a key priority. Our newest career fire station, Cardup, opened in January servicing a growing population in the Serpentine-Jarrahdale area and setting a new standard with its innovative design. We also welcomed three new Leonardo AW139 emergency rescue helicopters, commonly known as RAC Rescue. The new helicopters have an increased operational range of 75% and fly up to 309 km/hr.

Improving how we communicate before, during and after an emergency is crucial to our mission to help keep WA communities safe. In December, our innovative new Emergency WA app went live, delivering instant, localised warnings, incident details, Total Fire Bans and Fire Danger Rating alerts directly to mobile devices. Emergency WA is the State's official source for accurate and timely emergency information, with over 30 million page views in the past year and 102 million views since its launch in 2016. It has issued over 11,000 alerts, with more than 18 million push notifications sent to 200,000+ app users, keeping communities informed throughout emergency situations.

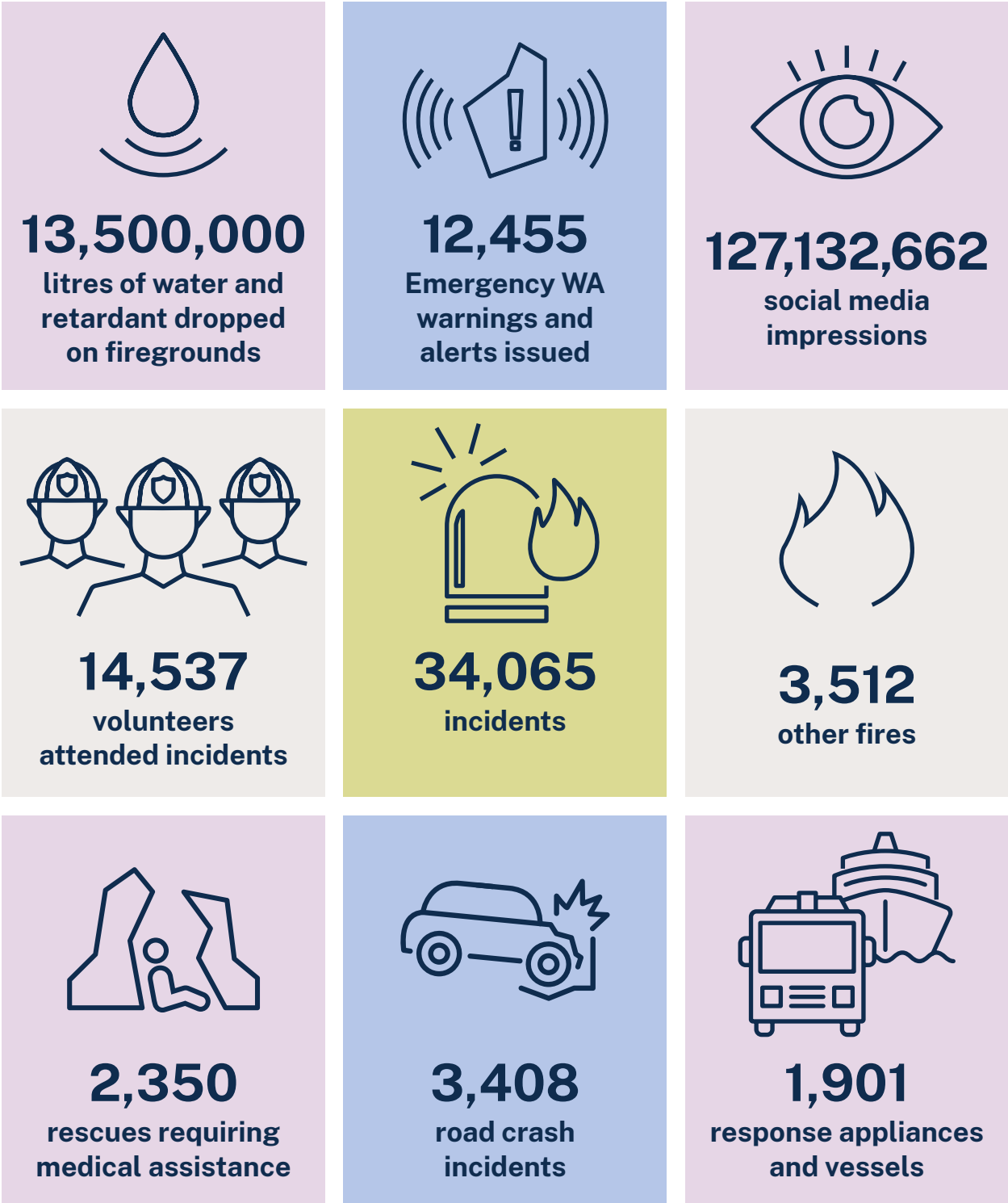
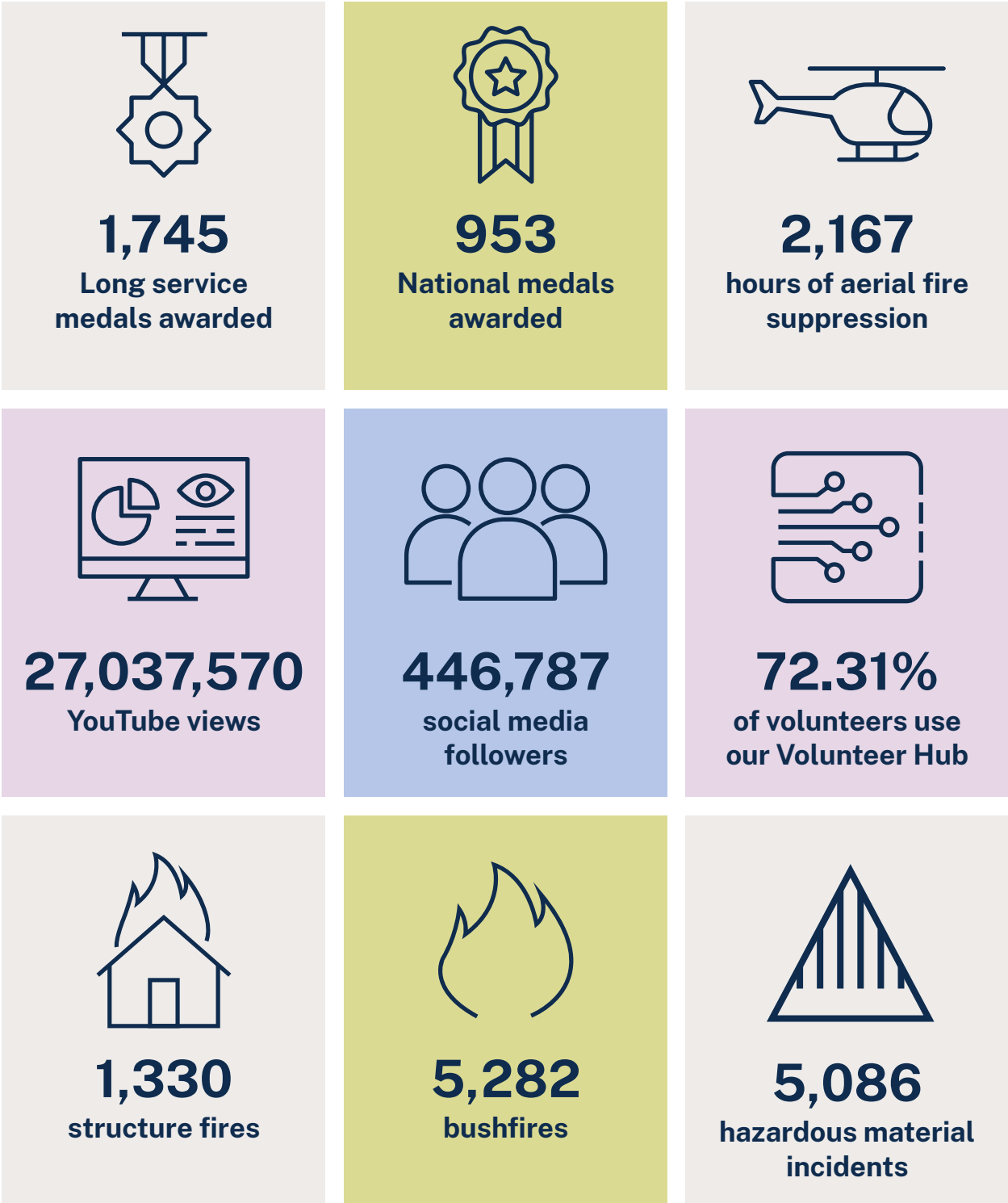
Looking forward, we will be hosting the Australasian Fire and Emergency Services Authorities Council's annual conference in Perth this August. As President, I look forward to welcoming delegates to Australasia's largest and most comprehensive emergency management conference from across the country, region and beyond, while providing a platform for our homegrown expertise and resilience as we explore the main theme *From Local to Global*.

It has certainly been a demanding yet rewarding 12 months for our 26,000 strong network of volunteers and more than 1,800 career, operational and corporate staff who work tirelessly to keep communities safe. I extend my sincere gratitude to everyone for their hard work, commitment and adaptability in the face of new challenges. Together, we make Western Australia safer.

A stylized, handwritten signature in black ink, belonging to Darren Klemm AFSM.

Darren Klemm AFSM
Fire and Emergency Services Commissioner

Our year by the numbers





Members of the Manjimup SES Unit conducting a search operation.

About us

Our dedicated emergency services staff and volunteers work together to deliver emergency management when natural disasters occur. We take measures to prevent, prepare for, respond to and recover from cyclones, earthquakes, fire, floods, storms, tsunamis, collapse and hazardous material spills. We operate 24 hours a day, seven days a week, on land, sea and by air across the vast 2.5 million km² of Western Australia (WA).

Our vision

All Western Australians working together for a safer State.

Our purpose

To achieve a safer Western Australia by enabling and protecting the community before, during and after emergencies.

Our values



Teamwork

We are strongest when we work together. We value the skills and attributes each person brings and the role they play.



Commitment

We are dedicated to getting the best outcomes for our community. We go above and beyond to be prepared for the unexpected.



Leadership

We encourage people to lead through action and attitude. We nurture leadership in ourselves and our communities.




Trust

We rely on each other. We always treat each other with respect and act with integrity.

Organisational profile

Working together for a safer State

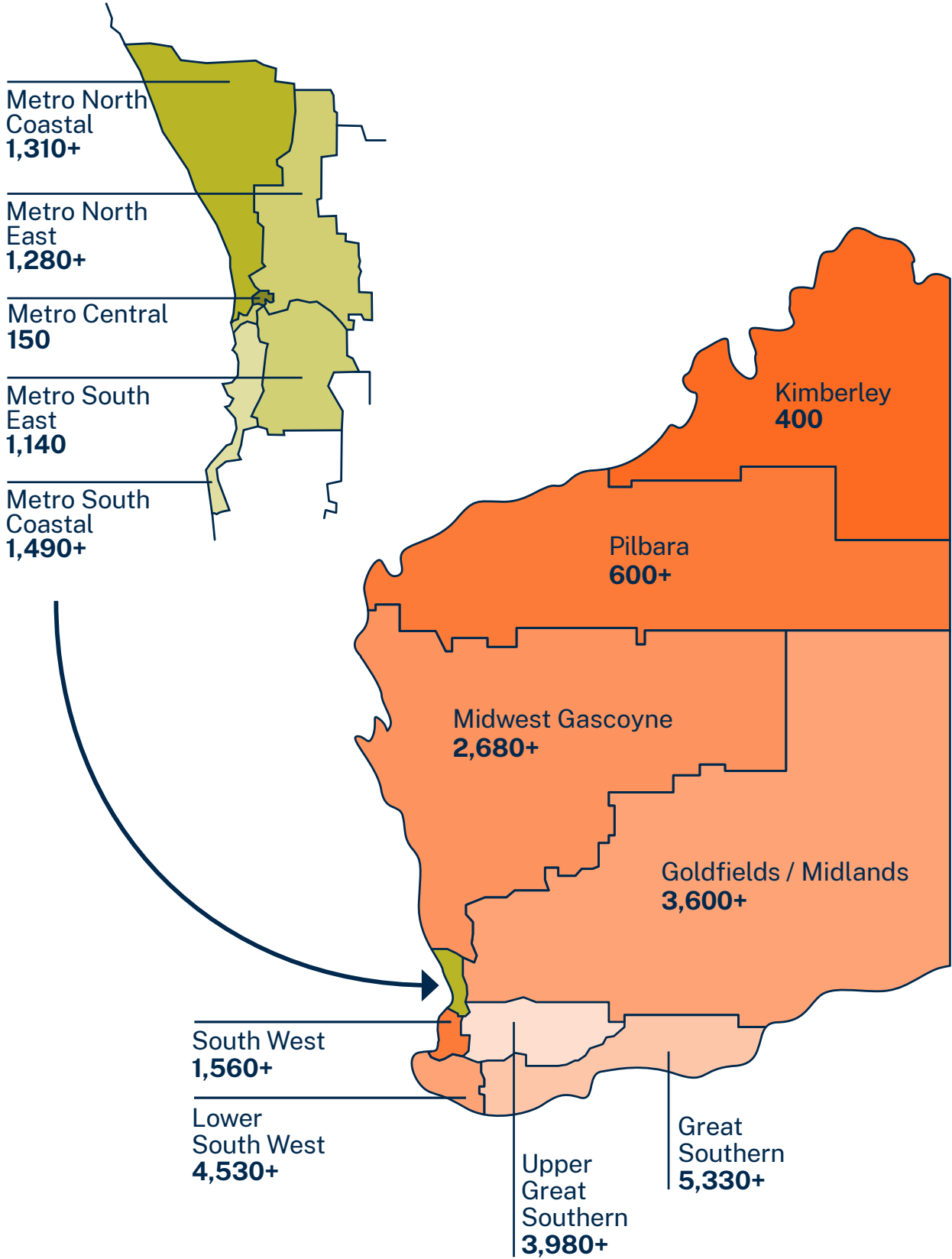
Our people play an important role in making WA a safer place to live. We are responsible for delivering emergency management across 2.5 million km², with a coastline of 10,200 km and a population of more than 2.8 million. Our people in executive, technical and administrative roles assist local governments by overseeing the administration, training and funding of the Bush Fire Service, and Emergency Services Cadets and youth programs.

Service	BGUs*	Members	Juniors and Cadets
 Career Fire and Rescue Service (CFRS)	30	1,225	-
 Bush Fire Service (BFS)	554	19,970	197
 State Emergency Service (SES)	64	1,912	20
 Volunteer Fire and Emergency Services (VFES)	40	1,144	18
 Volunteer Fire and Rescue Service (VFRS)	93	2,146	211
 Marine Rescue Western Australia	40	1,583	8
Public Service officers, Technicians and other Fire Service staff	-	779	-
Other volunteers^	58	392	2,877
Total staff and volunteers	879	29,151	3,331

* Brigades, Groups or Units.

^ Other volunteers includes our Youth in Emergency Services programs and Emergency Services Cadet Corps and their instructors.

Our people across WA



Working with our emergency management partners

Our partnerships are critical to providing emergency services across WA. We work with a range of emergency service partners to deliver high quality, coordinated emergency management for the community.



A member of our VFRS as incident controller working with a WA Police Officer.

We share, with the Bureau of Meteorology (BoM), a responsibility to keep WA communities well informed and prepared for severe weather events. Thanks to our close partnership with BoM, we have a meteorologist based at our Emergency Services Complex in Cockburn. This expert offers our incident management teams real-time weather updates and forecasts.

Our operations are tightly integrated with those of the Western Australia Police Force (WA Police), which oversees search and rescue missions across air, land and sea. Our SES units and Marine Rescue WA groups play a pivotal role by contributing their local expertise and forming part of search and rescue efforts.

In our fight against arson throughout WA, we collaborate with both the WA Police and the Department of Biodiversity, Conservation and Attractions (DBCA). By running joint campaigns, we encourage the community, especially those in bushfire-prone areas, to be vigilant against arsonists and to report any suspicious activities. An essential tool of this initiative is our Extinguish Arson Intelligence Database, accessed by our Fire Investigation Officers and the WA Police to identify trends and monitor suspicious fire activity.

We have joint responsibility with DBCA for managing the State's aerial firefighting fleet. The State Operations Air Desk operates from our Emergency

Services Complex in Cockburn. Together, we manage the deployment and coordination of surveillance and firefighting aircraft.

We manage the State's Emergency Rescue Helicopter Service which is funded by the State Government. RAC WA are the naming rights sponsor of the helicopters.

As the agency nominated by the Minister for Emergency Services to support the State Emergency Management Committee (SEMC), we provide strategic emergency management advice to the Minister. Working alongside six other emergency management agencies and three independent committee members, we contribute to the governance and strategic direction of the emergency management sector, including issues such as climate change and recovery initiatives.

WA emergency management

Members of our Busselton SES Unit, together with a WA Police Officer and a paramedic working together at an incident scene.

As WA's lead emergency management agency, we are at the heart of how the State gets ready for, responds to, and recovers from emergencies.

Whether it is planning, preparing communities, tackling incidents head-on, or helping people rebuild afterwards, we play a critical role in making sure every phase of emergency management runs smoothly.

We know that keeping WA safe is a team effort. That's why we work together with our emergency management partners to help communities prepare for, respond to, and recover from emergencies. Our focus is on building strong connections, boosting capability, and making sure we are all ready to face whatever comes our way. Here's how we do it:

Legislation, policy and governance

- We support the SEMC as the State's legislated advisory body for emergency management, along with its subcommittees and reference groups.
- Managing the State Emergency Management Framework and arrangements on behalf of the SEMC.
- Continuing the development of the Emergency Management Sector Adaptation Plan to support the implementation of the WA Climate Adaptation Strategy on behalf of the SEMC.
- Providing executive and administration support for the *Emergency Management Act 2005* and *Emergency Management Regulations 2006*, including governance principles and advice.
- Administering Commonwealth and State risk reduction grants on behalf of the SEMC and recovery funding grants through Disaster Recovery Funding Arrangements and other mechanisms as they become available.
- Fostering discussions and decision making between the State and local governments, and non-government organisations across emergency management.
- Representing the views of the State and the emergency management sector in a range of forums to ensure WA has a voice on important matters and our practices are contemporary.

Communication

- Making sure the public has access to accurate, clear and coordinated information so they can make informed decisions and take appropriate action.
- Driving improvements in regional telecommunications resilience.
- Using an evidence-based approach, collaborating with stakeholders to design and deliver education and engagement programs aimed at increasing disaster resilience for individuals and communities.

Capacity and capability building

- Working with our partners across government, business and communities to mitigate hazard risks and their impact on the community.
- Driving long term improvements in policy and practice in relation to emergency management.
- Providing intelligence to inform decision making across emergency management.
- Developing and coordinating risk management strategies to mitigate community vulnerability to emergencies.
- Supporting the State to carry out capability-based exercising necessary to respond to, and recover from, WA's hazards.
- Coordinating multi-agency recovery exercising in different hazard contexts.
- Coordinating State support of locally led recovery.
- Delivering emergency management and recovery training programs for our partners.
- Strengthening community resilience by recruiting and supporting emergency services volunteers, ensuring they are well-trained, valued, and equipped to contribute across prevention, preparedness, response, and recovery activities.
- Together with local governments, consulting with communities to ensure areas that matter most to them are prioritised.

Connection

- Recognising the value of local knowledge and expertise, supporting locally led emergency management.
- Assisting SEMC subcommittees, and Local and District Emergency Management Committees to:
 - provide strategic direction and guidance to emergency management agencies
 - develop effective emergency management arrangements
 - build capability
 - contribute to policy decisions.
- Employing District Emergency Management Advisors to enhance the emergency management capability and capacity of our partners in the regions.
- Working with the community, placing strong emphasis on shared responsibility and resilience.

Partnership in action

We work hard with our partners nationally and across the State to achieve our vision of 'All Western Australians working together for a safer State'.

Our joint commitment and collective action have consistently achieved high-standard emergency services that are comprehensive, efficient and cohesive. This year's partnerships have resulted in these notable successes:

Working together for safer, more resilient communities

Our partnership with the Australian Red Cross (Red Cross) has a long history and includes initiatives like the *Pillowcase Project* which teaches children what to pack in the event of an emergency.

Recently our collaboration grew to deliver disaster preparedness sessions to over 100 adults through the Red Cross' Migrant Education Program. These interactive sessions introduced migrants and humanitarian migrants to WA's natural hazards and, more importantly, how to stay safe during emergencies.

The initiative kicked off by empowering 40 lecturers to lead by example and embed their knowledge of emergency preparedness into their teaching. The students have responded with real enthusiasm, downloading the Emergency WA app and taking part in thoughtful, practical discussions. Some lecturers have woven the content into writing tasks and other classroom activities.

With the Red Cross, we ran a train the trainer session at our Emergency Services Complex in Cockburn. Sixteen leaders, including Red Cross staff, and our staff and volunteers, learned how to deliver preparedness sessions tailored for culturally and linguistically diverse communities.



Some of our staff and those from the Red Cross participating in the training sessions.

What makes this collaboration so impactful?

- we are working toward shared goals, combining strengths and expertise
- our messaging is consistent, clear, and more influential
- we see growing trust and engagement from the communities we serve
- we are supporting each other to empower others.

Together with the Red Cross, we are helping people across WA feel more informed, confident, and ready for emergencies, one conversation, one classroom and one community at a time.

We are stepping into the future with the help of Spatial WA, a groundbreaking new initiative powered by the State's investment in Digital Twin technology.

We are proud to be leading one of four pilot projects testing how this technology can enhance planning, preparedness, response, and recovery to support and protect our communities.

Planning

A Digital Twin will help us understand the State's changing needs and match them with available resources.

Being able to train for emergencies using realistic 3D flythroughs and virtual scenarios tailored to local conditions means we will be better prepared.

During an emergency, quick access to accurate information is crucial. The Digital Twin will provide a central hub where government teams can share real-time local knowledge and coordinate response efforts, and logistics and delivery routes for essential services.

The Digital Twin can give us a clearer picture of the incident's impact on communities by combining all the data in one place, helping to direct recovery efforts where they are needed most.

Where we are now

What's next

This is just the beginning and we are excited to be part of it.

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graph TD
    VAC[Volunteer Advisory Committees] --> MES[Minister for Emergency Services]
    SABC[State Bushfire Advisory Council] --> MES
    MES --> VAC
    MES --> SEMC[State Emergency Management Committee]
    MES --> FES[Fire and Emergency Services Commissioner]
    SEMC -.- FES
    FES --> Exec[Executive]
    FES --> PS[Professional Standards]
    FES --> Ops[Operations]
    FES --> SEM[Strategy and Emergency Management]
    FES --> CS[Corporate Services]
    FES --> RFD[Rural Fire Division]
    Ops --> CA[Country and Aviation]
    CA --> FC[Future Capability]
    FC --> MO[Metropolitan Operations]
    MO --> SO[State Operations]
    SEM --> LD[Learning and Development]
    LD --> LPC[Legal, Policy and Compliance]
    LPC --> RR[Resilience and Recovery]
    RR --> RCA[Risk, Capability and Analysis]
    RCA --> SMC[SEMC Business Unit]
    SMC --> SG[Strategy and Governance]
    CS --> AM[Asset Management]
    AM --> FBS[Finance and Business Services Chief Finance Officer]
    FBS --> HRS[Human Resources and Safety]
    HRS --> ICT[Information and Communication Technology]
    ICT --> MCC[Media and Corporate Communications]
    RFD --> BCE[Bushfire Centre of Excellence]
    BCE --> BMB[Bushfire Mitigation Branch]
    BMB --> BTS[Bushfire Technical Services]
    BTS --> LUP[Land Use Planning]
    LUP --> OBRM[Office of Bushfire Risk Management]
  
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Denotes a member of the Corporate Executive

Our corporate executive



**Commissioner
Darren Klemm AFSM**
Fire and Emergency
Services

Commissioner Darren Klemm AFSM has more than 30 years’ fire and emergency services experience.

His service to the community started in 1993 with the South Australian Metropolitan Fire Service. Three years later he returned to his home State, joining the WA Fire Brigades Board.

He has had an illustrious career as a firefighter and an administrator in an agency that manages more than 28,000 staff and volunteers and covers all 2.5 million km² of WA, the biggest fire and emergency services jurisdiction in the southern hemisphere.

After graduating to management roles within DFES, he became Commissioner in 2018.

Commissioner Klemm was also part of the WA Premier’s Public Sector Leadership Council. In 2019, he received the Leader of the Year Award from the Institute of Public Administration Australia.

Under his guidance, DFES has grown into a multi-faceted State Hazard Management Agency responsible for managing fires, structure collapses, cyclones, storms, floods, tsunamis, earthquakes and hazardous materials spills.

As well as being President of AFAC, Commissioner Klemm is a member of several State and national emergency management committees and holds a Graduate Certificate in Management from the Australian Institute of Management.



**Deputy Commissioner
Melissa Pexton**
Strategy and Emergency
Management Command

Deputy Commissioner Melissa Pexton is an exceptional leader in recovery and emergency management practice, with over 20 years’ experience in the emergency management sector at national, state and local levels.

In April 2021, Deputy Commissioner Pexton was appointed by the Premier as the State Recovery Controller for Severe Tropical Cyclone (STC) Seroja, providing leadership to a whole-of-government recovery operation. She has been instrumental in building WA’s recovery capability through a collaborative community

and government approach. Deputy Commissioner Pexton is the Executive Officer for the State Emergency Management Committee, a position she has held since February 2024.

She represents both DFES and the State on several national recovery and emergency management committees. She was appointed Deputy Commissioner in May 2022 and is responsible for not only resilience and recovery, but strategic, legal and enterprise risk matters. Deputy Commissioner Pexton is also responsible for our Training Academy.



**Executive Director
Mr Murray Carter**
Rural Fire Division

Mr Murray Carter has extensive experience in rural fire management. He joined the former Forests Department as a 17-year-old cadet and spent 13 years with Conservation and Land Management conducting prescribed burns and fighting large scale bushfires in country WA. Mr Carter served as Chief Executive Officer, Lord Howe Island before joining the WA

public service with the Department of Parks and Wildlife and DFES, leading key reforms in rural fire management.

He serves on various boards and committees, is the Chair of both the AFAC Rural and Land Management Group and WA State Bushfire Advisory Council. He is also a member of the National Forest Fire Management Group.



**Deputy Commissioner
Craig Waters AFSM**
Operations Command

Deputy Commissioner Craig Waters brings over three decades of experience in emergency management. He oversees all operational functions, including firefighting, natural hazards, aviation and marine services, special operations, communications centre, and statewide emergency coordination.

He leads the strategic development of forward thinking initiatives designed to strengthen and future-proof DFES capabilities. He also plays a key role in shaping WA’s emergency management policy and practice through his involvement on various State and national committees. He serves as Chair of the AFAC Urban Operations Group and represents DFES on the National

Aerial Firefighting Centre Strategic Committee, Emergency Management Professionalisation Scheme panel and the AFAC Collaboration Group Strategic Committee.

Deputy Commissioner Waters holds a Graduate Certificate in Applied Management (Policing and Emergency Services) and a Graduate Certificate and Diploma in Fire Investigation. In recognition of his exemplary leadership and dedication to inter-agency collaboration, he was awarded the Australian Fire Service Medal in 2021.



**Executive Director and
Chief Information Officer
Mr Patrick Leach**
Corporate Services
Command

Mr Patrick Leach joined us in September 2022. He has extensive knowledge of complex corporate services, leading change and improving capability at the organisational level.

At the Department of Energy, Mines, Industry, Regulation and Safety and the Department of the Premier and Cabinet of WA, he led the implementation of enterprise business innovation and digital strategies, delivering public sector reform across multiple agencies.

Mr Leach also gained extensive experience in national security cooperation at various Commonwealth Government agencies.

Through previous service in the Defence Force and the Department of Foreign Affairs and Trade, Mr Leach was involved in developing and implementing international security protocols and agreements.



**Chief Finance Officer
Mrs Georgina Camarda**
BCom CPA
Corporate Services
Command

Mrs Georgina Camarda joined us in 2012 and performs the dual roles of Director of Finance and Business Services and Chief Finance Officer. She has more than 30 years’ experience in financial management.

Mrs Camarda has 17 years’ experience with the Office of the Auditor General specialising in assurance services and undertook a 12-month secondment to the Office of the Auditor General of British Columbia in 2011-12. She has also completed 12 months service with the Australian Army Reserve.

Her Special Commendation as WA’s Institute of Public Administration Australia Finance Practitioner of the Year in 2018 is recognition of her commitment to her profession and technical expertise.

She holds a Bachelor of Commerce from the University of Western Australia and is a Certified Practising Accountant.



Our continued success with Women in Executive Leadership

We continued to show through our actions our commitment to developing strong, future ready leaders, especially women. For the second year, we proudly took part in the Public Sector Commission's *Women in Executive Leadership Initiative*, a program designed to give women a front row seat to executive level decision-making and promote gender equity across the public sector.

This year, the initiative saw Bec Pianta step in as our Director Service Delivery, and take on a major project, delivering the service delivery assessment for Operations. Along the way, she was mentored by members of our Corporate Executive team and represented DFES in conversations with Ministers and senior leaders across government, giving her rare and valuable exposure to how the upper levels of the public sector work.

Reflecting on the experience, Bec shared just how transformative the year had been.

"Looking back, I can see how much my strategic thinking has grown. I have a deeper understanding of the balancing act senior leaders face, especially in the public sector."

She called the opportunity a privilege, saying the hands-on experience was invaluable:

"Experiential learning like this is incredibly powerful. I've gained a much richer understanding of the political landscape we operate in and the web of relationships that influence outcomes. I'm so grateful I was able to participate in the program."

As the initiative wraps up its two-year run, our involvement shows how a genuine commitment to growing women in leadership can create lasting impact, not just for the individual, but for the whole sector. It is leadership development that pays real dividends.

"Looking back, I can see how much my strategic thinking has grown. I have a deeper understanding of the balancing act senior leaders face, especially in the public sector."

Financial targets summary

Financial results for 2024-25 are shown below. Further explanations are contained in Note 9.12 (pages 145 to 157).

Item	Original target (\$,000)	Actual (\$,000)	Variation (\$,000)	Reasons for significant variance
Total cost of services (expense limit)	596,120	661,737	65,617	<p>The increase of \$65.617 million is primarily the result of:</p> <ul style="list-style-type: none">• \$37.9 million in unbudgeted significant unforeseen expenditure associated with bushfire suppression and natural hazard incidents.• \$21.0 million in additional increases in expenses as the estimate does not reflect subsequent government approvals made during the year for various costs associated with increased aerial firebombing capability, asset maintenance, and public sector and firefighter entitlements.• \$5.2 million increase in grants and subsidies spend primarily associated with Commonwealth grants approved during the year but not included in the original target. This is represented by increased spend against the Disaster Ready Fund Program, offset by underspends associated with the Mitigation Activity Fund, Coastal and Estuarine Risk Mitigation Program, Recovery and Resilience and the National Partnership Agreement on Disaster Risk Reduction.
Net cost of services	153,857	171,626	17,769	<p>The \$17.769 million increase in the net cost of services is the result of a \$65.617 million increase in the total cost of services (as detailed above), offset by additional revenue of \$47.848 million.</p> <p>This additional revenue is predominantly due to:</p> <ul style="list-style-type: none">• \$41.166 million increase in Grants and Contributions compared with the estimate, primarily driven by additional Commonwealth contributions associated with the Disaster Ready Fund Program, Disaster Resilience Program – Protecting Our Communities, and the National Aerial Firefighting Strategy.

Item	Original target (\$,000)	Actual (\$,000)	Variation (\$,000)	Reasons for significant variance
Total equity	691,190	815,682	124,492	<p>Total equity has increased by \$124.492 million compared to the original budget target, largely due to following movements:</p> <ul style="list-style-type: none">• \$65.248 million increase in property, plant, and equipment, primarily driven by \$42.697 million in land and building valuations and net asset investment increases approved by the Government.• \$18.206 million increase in right-of-use assets, due to the contract price increase of the new emergency rescue helicopter service fleet not factored into the original budget estimates.• \$8.969 million increase in inventories due to progress payments for the ESL vehicle build-up program, which are recorded as inventory until the vehicles are completed and delivered.
Approved salary expense	240,058	256,358	16,300	<p>The increase of \$16.3 million over the original budget target is predominantly the result of:</p> <ul style="list-style-type: none">• \$4.215 million in additional salary costs associated with bushfire suppressions and natural hazard incidents.• \$8.634 million in additional firefighter overtime costs driven by delays in the onboarding of firefighters due to industrial action in the previous year and the impact on the station based resource pool in training larger numbers of firefighters in 2024-25.
Agreed borrowing limit	25,207	25,217	10	There has been no change in the agreed borrowing limit.

Resource agreement

Performance is monitored against financial targets and through our Key Performance Indicators. The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister for Emergency Services, the Treasurer and DFES under Part 3, Division 5 of the *Financial Management Act 2006*.

KPI summary

The following table summarises how we performed against each Key Performance Indicator (KPI) in 2024-25. Further detail is provided on the pages indicated.

Key

● Target achieved ● Target not achieved

	Target	Result	Status	Page
Desired Outcome 1: WA communities recognise and understand their local hazard risks and can effectively manage them				
Proportion of community members who recognise their local natural hazard risks and are prepared to act	20%	19.92%	●	161
Service 1: Community awareness, education and information services				
Average cost per household to deliver education and awareness programs and emergency hazard information to the community	\$15.27	\$14.99	●	162
Desired Outcome 2: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs				
Proportion of scheduled operational courses delivered	80%	88.54%	●	163
Service 2: Health, safety, wellbeing and training services				
Average cost per population to deliver health, safety, wellbeing and training services	\$10.20	\$11.70	●	164
Desired Outcome 3: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies				
Proportion of Level 3 incident Impact Statements completed and endorsed by the State Recovery Coordinator	90%	50%	●	165
Proportion of structure fire reports completed within specified timeframes	90%	89.52%	●	166
Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes	90%	92.79%	●	167
Proportion of structure fires confined to object or room of origin	72%	75.36%	●	168
Service 3: Delivery of frontline services before, during and after incidents				
Average cost per population to deliver frontline services	\$183.25	\$203.77	●	169



Firefighter Barry McDonald is stationed at the new Cardup fire station.

WA communities



One of our VFRS members shows a child how to manage a fire hose. Click on the photo to watch a video of the day.

Bushfire Community Day 2024: a day of learning and fun

Back in October 2024, the Kalamunda Community Centre was buzzing with energy as we came together for our fourth annual Bushfire Community Day. This vibrant community event, a joint effort between the Bushfire Centre of Excellence and the City of Kalamunda, welcomed over 2,500 locals, all eager to learn how to stay safe and prepared for the southern bushfire season.

At the heart of the day was our Bushfire Preparedness Trail, an interactive, hands-on experience where people could explore booths and displays packed with practical tips and local bushfire know-how. Our event partners, included BoM, Red Cross, and the Department of Primary Industries and Regional Development, who shared their expertise and enthusiasm throughout the day.

One of the big highlights was Kalamunda Bush Fire Brigade's live demonstrations. The team put on a powerful display of the Burn SMART principles, topped off with a dramatic burnover drill that showed how fire appliances protect crews during a bushfire.

Chris Ferreira from *The Forever Project* inspired garden lovers with his popular sessions on firewise gardening. He shared practical advice from the *Firewise Gardening in Western Australia* guide, and his demonstration garden showed how the right landscaping can make a big difference in bushfire safety.

Around the venue, there was something for everyone. Visitors could explore displays from the Association of Volunteer Bushfire Brigades, Kalamunda SES, Bushfire Ready Facilitators, the WA Bush Fire Museum and Heritage Group, and the Urban Search and Rescue K9 Unit, just to name a few. Fire appliances and emergency vehicles were also on show, giving everyone a close-up look at the equipment that helps keep our communities safe.

Our next generation of emergency responders got their moment in the spotlight too, with the Roleystone VFRS Cadets showing off their rescue skills and encouraging young people to get involved. Our Cultural Fire Program team delivered some powerful insights into *Caring for Country* and the vital role of cultural burning in bushfire management.

The virtual reality bushfire experience was popular, letting people test their bushfire knowledge in a lifelike scenario. From the firefighter obstacle course to the RAC Rescue helicopter simulator, to dressing up as little firefighters, there was plenty to keep kids entertained and learning. The Red Cross *Pillowcase Project* was another crowd-pleaser, teaching children what to pack in an emergency through a fun, hands-on activity.

More than just an educational day, it was a fun, family-friendly event full of community spirit and a great reminder that when we prepare together, we are stronger together.

Over 70% of attendees said they felt more prepared for bushfires after the event. With key takeaways around creating a bushfire plan, understanding the Fire Danger Rating System, and knowing where to get up-to-date information, like the *My Bushfire Plan* app and Emergency WA.

The event caught the media's attention too, with coverage from Channel 7, Channel 10, ABC, 6PR, and a great feature in the local Echo Newspaper.

Volunteer Employer Recognition Awards

In a ceremony held in October 2024, 82 employers were celebrated for their exceptional support of WA's emergency services at the 2024 Volunteer Employer Recognition Awards. These awards honour employers who go above and beyond to enable their staff to respond to emergencies.

Since its inception in 2009, the awards have acknowledged more than 1,100 employers. This year's recipients, hailing from diverse industries such as hospitality, retail, and the resources sector, are spread from Kununurra to Albany.

Among the employers honoured, 17 are self employed who often forgo their own earnings or turn down jobs at a moment's notice to assist in emergencies. Flexible and supportive working arrangements are crucial, especially in remote areas where volunteers are the backbone of emergency response. It is noteworthy that more than half of the 2024 recipients are based in regional WA.

Special recognition was given to the Shire of Mundaring and the Shire of Narrogin, who both received Distinctions for Outstanding Support, acknowledging their combined 30 years of unwavering commitment to community safety.



Commissioner Darren Klemm AFSM, Mr Dale Stewart of the Shire of Narrogin and the former Minister for Emergency Services, the Hon Stephen Dawson MLC.

Communicating in crisis

When a bushfire ripped through the Midwest Gascoyne in September 2024, threatening lives, homes and crops, it highlighted the challenges of communicating with Culturally and Linguistically Diverse communities during an emergency.

Following the bushfire, we wasted no time jumping into action with the Shire of Carnarvon, ensuring the Vietnamese growers' community wasn't left in the dark due to language barriers.

Carnarvon, WA's food bowl, is home to about 5,000 people, including more than 150 Vietnamese speakers working in agriculture on the town's outskirts. For many, English isn't their first language, making emergency information hard to access. Especially when time is of the essence.

Carnarvon Community Emergency Services Manager, Michael Antony, explained that disseminating important emergency information to non-English speaking residents was a challenge that had to be met.

"Trying to get emergency information to the growers who don't necessarily have English as their first language was difficult," he said.

After the bushfire, the team in the region recognised the need for targeted communication to ensure the community was better prepared for future emergencies.

A translated information session drew over 40 members from the Vietnamese community, empowering them with the knowledge needed to act swiftly in an emergency. By offering this information in their native language, the session ensured they could fully comprehend what actions they need to take when faced with an emergency.

The information session was a great success and helped build a strong foundation of trust between DFES, the local government and the community.



Michael Antony addressed the crowd in English before Ziao Nguyen translated into Vietnamese. (Photo: ABC Pilbara). Click on the photo to learn more about our translation services.

Lighting up young lives

Perth's firefighters are proving they are heroes in more ways than one, and not just when they are battling blazes. Most Monday nights, a group of career firefighters volunteer their time to trade in hoses for high-fives, lighting up the wards at Perth Children's Hospital with laughter, games, and heart.

The much-loved *Hospital Visit Program* had been on pause for a while, first due to the move from Princess Margaret Hospital and then COVID-19. However since relaunching in 2023, it has come back stronger than ever, and the smiles on the kids' faces say it all.

Dressed in uniform, the firefighters stroll the hospital corridors, stopping to spend quality time with young patients. They play games, swap stories, and share a few laughs, all while giving sick kids something to smile about in the middle of tough times. For parents, these moments offer a break from stress, and a reminder that kindness can be just as powerful as medicine.

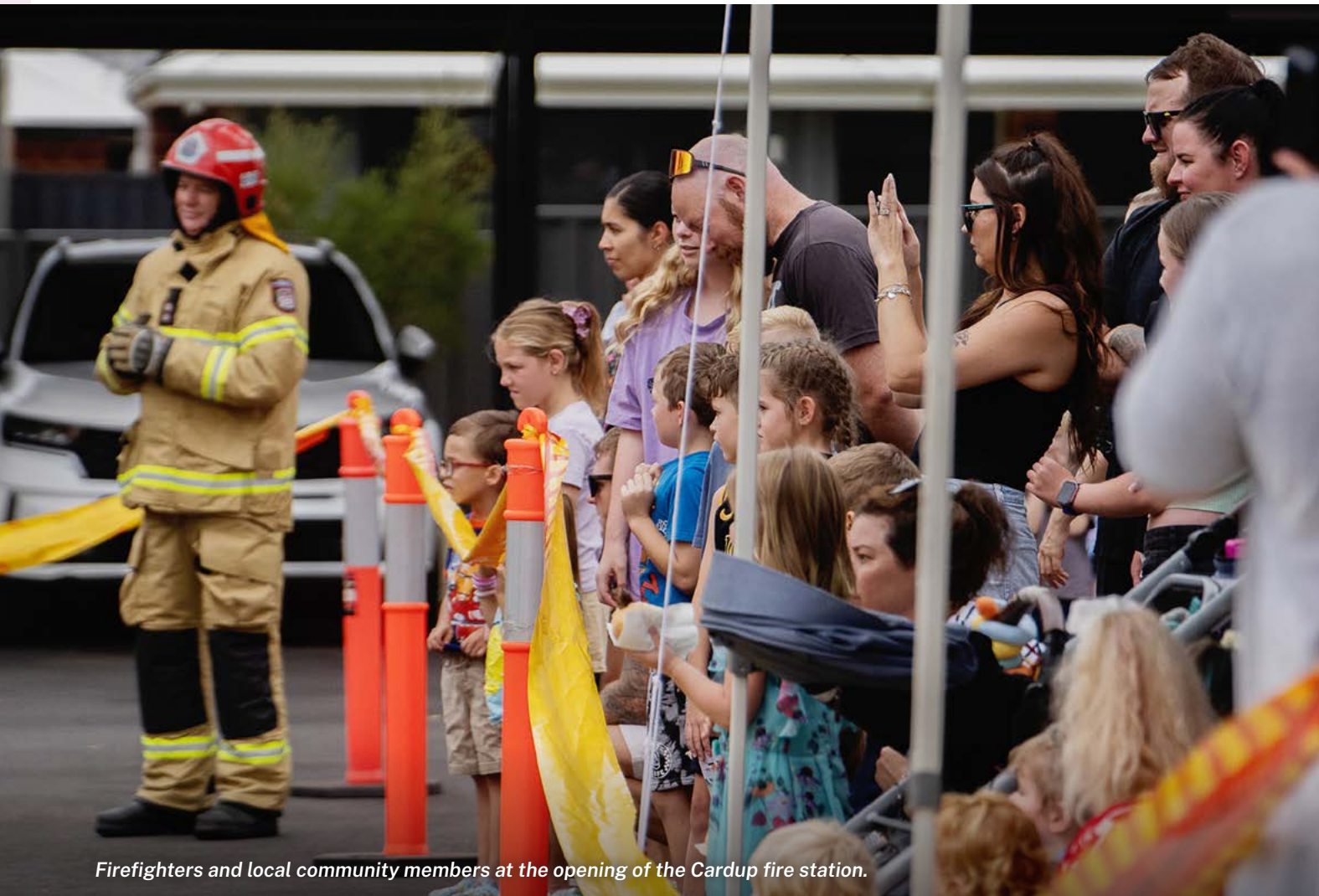
Firefighter Sam Collins is one of the many who volunteers his time. "The kids get so excited when we visit," he said. "Sometimes, firefighting isn't just about battling flames – it's about igniting hope and spreading kindness when it's needed most."

Sam is also a regular guest on Radio Lollipop, the hospital's fun-filled radio station that keeps spirits high with music, games, and giveaways. As well as being a voice of cheer on the airwaves, Sam encourages our staff to donate new toys, books, and games for the kids. These small touches help make a big difference.

The impact goes both ways. For the firefighters, it is a chance to connect with the community in a deeply personal way. For the kids and their families, it is a spark of happiness during a tough journey. For everyone involved, it is a reminder of just how far a little time and a big heart can go.



Senior firefighter Sam Collins with some of the toys collected for Radio Lollipop.



Firefighters and local community members at the opening of the Cardup fire station.

Community comes out in Cardup

Over 500 locals gathered on Saturday 25 January to celebrate the official opening of the new Cardup fire station. The event was a true showcase of what this modern facility will bring to the rapidly growing south east metropolitan region, with a special behind-the-scenes look at how it will enhance emergency services.

Visitors enjoyed live firefighting demonstrations, had an exclusive tour of the station, and the chance to meet the firefighters who will keep the community safe.

A standout moment of the day was the display of the historic Dennis F3 Heavy Pump Motor 36—our latest addition to the vintage fleet. It was an incredible opportunity for the community to step back in time and see how firefighting has evolved over the years, with a fascinating contrast between the old and the new.

Cardup fire station is setting a new standard with its innovative design, including a cutting-edge three-zone system that allows firefighters to undertake post incident hygiene before entering shared spaces.

With operations in full swing, the team of 36 career firefighters is already making a real difference, improving response times for fires, road crash rescues, and other emergencies across Byford and beyond.

The station also plays a crucial role in supporting local volunteers, who have been providing exceptional emergency services throughout the region for years. It is a new chapter in the ongoing effort to keep the community safe.

Karla Katitjin Bullargar Walluk Yong-a Gathering 2024: Together we share fire knowledge

In September, our Cultural Fire Program team hosted a three-day Gathering, bringing together Nyungar Elders, Traditional Knowledge Holders, Traditional Custodians and First Nation Australians to hold conversations around Karla (fire) and Boodja (Country).

The Gathering was an opportunity to network, discuss key fire management topics, share knowledge about cultural burning and discuss its importance to First Nations Peoples and their communities. It provided an opportunity to reinforce our commitment to support culturally safe and respectful collaboration.

Oral McGuire, a proud Nyungar leader, nationally recognised for his work in traditional land and fire management, acted as moderator for the Gathering.

The Gathering started with a water ceremony to ensure the safe passage of visitors on Bindjareb Country. It was followed by a tour of the Bushfire Centre of Excellence and an overview of the Cultural Fire Program's purpose and key objectives.

Oral led a session to explore the key messages that informed the Gathering's foundation, with a thought-provoking yarn underpinned by open and honest participant contributions.

The Gathering then moved to Bindjareb Park to commence burning activities. This sparked plenty of yarning and a whole-of-community atmosphere with multiple generations participating. Karrie-Anne Kearing and Theo Kearing shared their Bindjareb story with the Gathering participants and explained the burning practices at Bindjareb Park in recent years.

Participants observed traditional cultural methods in action using Balga, Zamia fur and friction to create an ember to start a fire. The burn served as an excellent platform for participants to share knowledge, with conversations continuing over dinner that evening.

On the last day of the Gathering, Oral led a yarn focusing on contemporary challenges and solutions to Nyungar organisations involved in cultural burning. Rob and Zoe Davis from *As One Nyitting* shared their knowledge on Caring for Country, while Heidi Mippi told the story of the Australian Research Centre Training Centre for Healthy Country.



Participants of the Gathering at one of the burning activities.

The Emergency WA app, released in December 2024.



Emergency WA app boosts safety

In December 2024, we proudly launched the new Emergency WA app, and it is already making a huge difference. Available on both the App Store and Google Play, the app has been downloaded more than 215,000 times.

The app allows customised watch zones covering up to a 100km radius, keeping an eye on places that matter most — your home, your child's school, your family members' houses, or even holiday spots. The alerts can also be customised to get near real-time updates on warnings, incidents, park closures, Total Fire Bans, and elevated Fire Danger Ratings so community members can make safe and confident decisions.

We are working on new features, like translated warnings, automated data updates (including earthquake activity), and information from other agencies. It is all about making Emergency WA the one-stop shop for accurate, up-to-date emergency information.

Giving back to our communities

Every year, our staff and volunteers are on the frontlines when disaster strikes, but their commitment to helping others doesn't stop there.

Beyond the emergencies, they are rolling up their sleeves (sometimes literally) to support causes that matter. Whether it is donating blood for Lifeblood, raising funds for MSA, promoting RU OK? Day, or championing mental health and suicide prevention, our people give more than just their time, they give their heart, soul, and yes, even a bit of sweat.

It is all part of a shared commitment to building stronger, healthier communities.

From Mos to Murphs

For Movember, Senior Firefighter Chris Punch decided to shake things up, and it did not involve growing a moustache.

Instead of the usual competition over facial hair, Chris invited staff and volunteers to join in a powerful push for men's physical and mental health by taking on a daily *Murph* workout challenge. For 30 days, participants tackled a serious fitness feat: a 3.2 km run, 100 chin-ups, 200 push-ups, and 300 squats.

The challenge wasn't just about muscles, it was about motivation, connection, and taking meaningful action to support wellbeing. Open to all fitness levels, the *Murph* movement encouraged staff and volunteers to get active, support each other, and start important conversations.

This year, 14 teams made up of 44 staff and volunteers rose to the challenge, covering a whopping 1,800 km and raising an impressive \$22,683 for Movember health projects. Since 2019, the team has collectively raised \$208,680 and logged over 10,699 km in the name of men's health.



Some of our Movember challengers.

Emergency Services Blood Challenge

When the dust (and blood) settled after the 2024 Emergency Services Blood Challenge, our incredible staff and volunteers had once again rolled up their sleeves to save lives.

We might have taken third place in the official tally, but when it comes to heart and effort, they were champions. With an impressive 392 blood donations, our team helped save an estimated 1,176 lives.

Whether it was their first donation or their fiftieth, every single contribution made a difference. A huge shoutout to everyone involved, you've proved once again that your commitment to helping others runs deep.

2025 step up for MSA

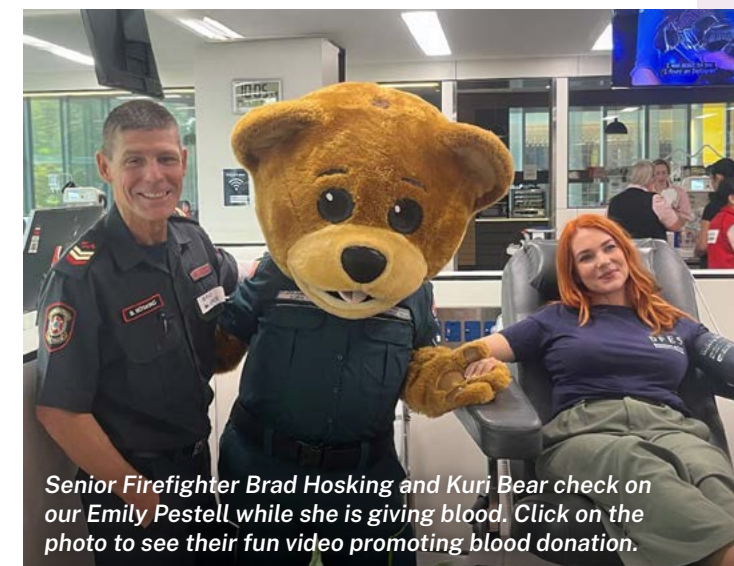
Fifty eight dedicated staff and volunteers stepped up for this year's annual challenge.

Those brave enough to take on the *Keen* challenge tackled the climb up Central Park Tower wearing full firefighting equipment. Then there were those who took on the *Extreme* challenge, wearing breathing apparatus as well as full firefighting equipment.

We are proud of everyone who pushed themselves to new heights to raise funds for life-changing support and research. Your determination and spirit are nothing short of inspiring.

Push-ups for mental health

In 2025, we were proud to have eight teams taking on the challenge, not just to get stronger physically and mentally, but to have a bit of fun and raise money for mental health support across the country.



Senior Firefighter Brad Hosking and Kuri Bear check on our Emily Pestell while she is giving blood. Click on the photo to see their fun video promoting blood donation.

All up, our eight teams completed 86,393 push ups. Joining in with the challenge, approximately 100 of our Tom Price Emergency Services Cadets and their instructors made a massive effort as they raised over \$3,000, two-thirds of our total \$4,870.

The goal, was for each participant to complete 3,214 push-ups over 23 days, representing the number of lives tragically lost to suicide in 2023. Each day brought a new target and a powerful mental health fact, motivating them to continue.



Some of our Bush Fire Service volunteers taking part in the Extreme challenge with breathing apparatus.

Our people

WAFES Awards

The Western Australian Fire and Emergency Services (WAFES) Awards celebrate volunteers, career firefighters and staff who have shown exceptional dedication to duty over the past 12 months.

Last September the 2024 WAFES Awards were celebrated in Perth across 15 categories.

Emergency services staff and volunteers from northern WA won awards in seven categories in a high quality field of finalists.

Volunteers and staff from the Kimberley and Pilbara won six awards and the Midwest Gascoyne, one. The winners were:



The Hon Stephen Dawson MLC and Commissioner Darren Klemm with the WAFES Awards winners and nominees.

Marine Rescue Individual Achievement Award
Cam Bell, Marine Rescue Dampier

Operational Staff Individual Achievement Award
Bec Benson, District Officer Marine, Kimberley and Pilbara

Firefighting Team Achievement Award
Broome Volunteer Fire and Rescue Service

Firefighting Youth Achievement Award
Chais O'Dwyer, Kununurra Volunteer Fire and Rescue Service

State Emergency Service Youth Achievement Award
Jack Watson, Tom Price State Emergency Service

Volunteer Fire and Emergency Services Individual Achievement Award
Jessica Jenkins, Marble Bar Volunteer Fire and Emergency Services

Marine Rescue Youth Achievement Award
Tristan Rausch, Marine Rescue Geraldton

Marine Rescue Team Achievement Award
Marine Rescue Esperance

Murray Lang Bush Fire Service Award
Anthony Mort, Cuballing/Popanyinning Bush Fire Brigade

Volunteer Fire and Rescue Service Individual Achievement Award
Tom Kusters, Lancelin Volunteer Fire and Rescue Service

Peter Keillor Award (SES)
Danny Jeater, Swan State Emergency Service

Career Fire and Rescue Service Individual Achievement Award
Mark Papadopoff, Station Officer, Butler Fire Station

State Emergency Service Team Achievement Award
Gary Littlewood and Maxine Burrell, Bassendean State Emergency Service

Corporate Staff Individual Achievement Award
Kathleen Colgate, Land and Buildings Executive Manager

Staff Team Achievement Award
Asset Design and Fleet Delivery

70 years and still going strong

Geoffrey Landwehr AFSM, recently marked an extraordinary milestone: 70 years of service with the VFRS, a lifetime of dedication, courage, and community spirit.

In February 2025, Geoffrey was presented with a Certificate of Distinction, a heartfelt tribute to his unwavering commitment to protecting communities across WA.

As a volunteer, Geoffrey has responded to more than 3,000 incidents, competed in firefighting championships, and inspired generations with his quiet determination and leadership. His journey began in 1955 when, as a young man in Harvey, he joined the local volunteer fire brigade. He hasn't looked back since.

From there, he served in several brigades, eventually spending over 50 years with the Armadale VFRS. He led as captain for 12 years and continues to serve today as a proud life member.

This is not Geoffrey's first award in a long career. Some of the awards he has received are the National Medal with four clasps, the prestigious Australian Fire Service Medal, the City of Armadale's Active Citizenship Award, and the Volunteering WA Lifetime of Volunteering recognition.

Geoffrey's legacy doesn't end with him. His dedication has clearly left an impression at home. Both his sons, Kevin and John Landwehr, have followed in his footsteps and are now serving as career firefighters.

Seventy years of service. Countless lives impacted. One incredible legacy.



Kevin and Geoffrey Landwehr, Assistant Commissioner Danny Mosconi and John Landwehr at the presentation of the Certificate of Distinction.



This photo taken by Nikki Woods of the Gingin VFRS, *We work together as one*, won the WA Resilient Australia Awards.

Emergency services photo a finalist in national award

A powerful photograph capturing WA's emergency services in action at a regional road crash was the State winner in the Resilient Australia Awards. The image, titled *We Work Together as One*, was taken by Nikki Woods, a member of the Gingin VFRS. It captures the joint response from firefighters, police, paramedics, and the Emergency Rescue Helicopter Service at a crash in Gingin.

The Hon Stephen Dawson MLC praised the stirring image, noting how it beautifully showcased the teamwork and dedication of emergency responders. Nikki went on to represent WA as a finalist in the People's Choice category at the national awards in November. While she didn't win the national award, Nikki's photo was Highly Commended.

Marine Rescue supports aviation

As many of us were wrapping up 2024, a bushfire was escalating in the lower south west, threatening lives and homes. The situation called for a swift and coordinated response, and in stepped some unexpected heroes — Marine Rescue Augusta.

On 30 December 2024, the Group's commander, Phil Tubb, received a call for help. Assistance was needed to refill water bombers critical for aerial firefighting support. Without missing a beat, Phil and his team mobilised to the Augusta airstrip.

The team worked at an impressive pace, managing to refill around 20 tanks in just two hours. Their quick and efficient response played a pivotal role in containing the bushfire, demonstrating the power of cross-service collaboration.

For 15 years, the Marine Rescue Augusta volunteers have partnered with the aviation team. A collaboration that began with a single phone call and a willingness to go beyond their conventional roles to safeguard communities.

Commander Tubb vividly recalls that first call to help fill water bombers. "We answered the call, and due to the urgency of the situation, we drove straight to the airstrip without taking time to remove a boat on a trailer," he shared.

Since then, Marine Rescue Augusta has been providing support whenever needed, stepping up to lend a hand.

In addition to their marine rescue duties, the team also completes annual training to refill water bombers so they are always prepared to assist.



Members of Marine Rescue Augusta monitoring the refilling of water bombers.



Members of the Marine Rescue Esperance Group. Click on the photo to view footage of the rescued crew from an infrared camera.

Dramatic midnight rescue

In the middle of the night, on the unforgiving waters off Alexander Bay, 100km east of Esperance, a boat drifted aimlessly, its hull damaged by a relentless shark attack. Aboard, five people are clinging to hope.

When the distress call came in, Marine Rescue Esperance knew they were in for a high-stakes operation. Battling fierce winds and towering swells, the crew navigated treacherous waters for four hours with worsening weather threatening the lives of those stranded.

The skipper had to make split-second decisions, expertly balancing speed with safety to navigate in the pitch-black night. Visibility was so limited that the rescuers relied on hearing the men's voices, finally finding them with the help of an infrared camera.

Despite the vessel being damaged, the Marine Rescue crew provided essential first aid and safely towed the men and their boat back to shore. The entire rescue lasted approximately seven hours, from the initial distress call to their safe return to Esperance.

This was a challenging mission, but the crew's perseverance and professionalism in such severe conditions made all the difference in bringing these men home safely.

This remarkable rescue underscores the critical role of Marine Rescue Western Australia groups in safeguarding lives, even in the most perilous circumstances.

Our next generation of emergency responders in action

These rising stars have shown they've got the skills to handle high-stakes situations like seasoned professionals. Whether putting out a fast-moving fire or coming to the rescue of an injured hiker, our cadet teams were right in the thick of the action at the Youth in Emergency Services Challenge at Langley Park.

Eight cadet teams, backed by 35 volunteers and staff, took on two tough real life scenarios designed to push their teamwork, decision-making, and emergency response abilities to the limit.

Now in its third year as part of the Mining Emergency Response Competition, the event gave cadets from all over WA a hands-on taste of what it really means to step up in an emergency. It wasn't just about testing their skills, it was a chance to learn directly from the experts in fire management, search and rescue, and crisis response.

The Pilbara Combined Team, made up of cadets from Karratha, Pannawonica, and Tom Price Emergency Services Cadet Corps, took home the top prize. A special mention goes to Kayla Farmer from Tom Price, who was honoured with the inaugural Cadet Leadership Award for her standout performance and leadership.



Emergency Service Cadet Corps members participating in the Youth in Emergency Services Challenge. Click on the photo to watch a video of the event.

Thriving at DFES

We've taken a major step toward creating a mentally healthy and supportive work environment with the launch of *Thriving at DFES 2024-2028*. This is a big leap forward from our first *Mental Health and Wellbeing Strategy* introduced in 2021, and outlines a clear roadmap to ensure the mental health, safety, and wellbeing of staff and volunteers are at the core of everything we do.

The goal of *Thriving at DFES* is to create a workplace where every individual feels valued, safe, and included. Ultimately, we want to shift mental wellbeing from a challenge to a strategic advantage, something that drives higher engagement, stronger commitment, and better overall performance.

The strategy is built around four key pillars:

- 1. Building Holistic Health** – Focusing on mental, physical, and emotional wellbeing.
- 2. Start Well and Finish Well** – Supporting staff from recruitment all the way through to retirement, ensuring a positive experience at every stage of their career.
- 3. Empowering Managers and Leaders** – Giving leaders the tools and training they need to actively support their teams.
- 4. Designing Smarter Work** – Creating flexible and sustainable work environments that support both mental and physical wellbeing.

At its heart, *Thriving at DFES* is more than a strategy, it is a mindset. It is designed to integrate mental health, safety, and wellbeing into every aspect, including our policies and procedures.

With this initiative, we are setting the standard for what a mentally healthy workplace should look like. By focusing on holistic support and smarter systems, we aim to create an environment where staff and volunteers can thrive.

Not only are we strengthening existing wellbeing practices, but also introducing new measures to fill gaps, solidifying our position as a leader in mental health and workplace safety. So far, we have made excellent progress on the Strategy's action plan, with 51% of the tasks completed and all scheduled milestones achieved. Our Strategy and action plan is on track, with clear signs of cultural engagement, system improvement, and alignment to our long-term health and wellbeing goals.

By championing these efforts, we are paving the way for a more resilient and empowered workforce, ready to tackle whatever challenges the future may bring.



Firefighter Kellie Bullen looks after her mental health by relaxing at the beach with her family.



The Hon Stephen Dawson MLC and Commissioner Klemm AFSM with operational staff at the Old Central Fire Station Heritage Centre.

Celebrating our services

2024 was a special year for both the CFRS and the SES. The CFRS marked its 125th anniversary with a memorable gathering in December at the Old Central Fire Station Heritage Centre, Perth's first purpose built fire station. This historic venue provided the perfect backdrop to honour both current and retired firefighters for their dedicated service across WA.

The Hon Stephen Dawson MLC and Commissioner Klemm AFSM stood proudly alongside two urban pumpers adorned with 125th anniversary decorative wraps along their sides. These wraps showcased the evolution of firefighting, from horse-drawn carriages to the high-tech appliances of today.

Our firefighters were presented with a special 125th anniversary belt buckle and medallion. Crafted in brass, these designs pay homage to the old helmets worn by firefighters throughout history, with the CFRS logo proudly displayed in the foreground to honour their service and dedication.

Our SES also had a milestone year, marking their 65th anniversary. Since its inception in 1959, the SES has been a cornerstone of community safety, standing steadfast in the face of severe weather events, natural disasters, major bushfires, land searches, rescues, and more.

With 64 units spread across WA, the SES has tirelessly protected and assisted communities in their times of greatest need. Their heroic efforts have saved countless lives and mitigated the impact of numerous disasters over the decades.

The Premier, the Hon Roger Cook MLA, captured the essence of the SES legacy when he commended their extraordinary service, saying, "For 65 years, the SES has been a beacon of hope and resilience in WA. Their commitment to safeguarding our communities is unparalleled, and we owe them a debt of gratitude for their selfless dedication."

Celebrating WA's emergency services heroes

The Australian Honours are about celebrating people making a real difference. Each year, a select few receive some of the country's highest accolades, the Order of Australia Medal (OAM), Australian Fire Service Medal (AFSM), and Emergency Services Medal (ESM).

These honours, announced on Australia Day and the King's Birthday, recognise remarkable commitment, bravery and service. This year, 12 extraordinary individuals from WA were acknowledged.

Robin Randall OAM (posthumously)

Robin's legacy is as vast as the waters he helped patrol. He served Marine Rescue Jurien Bay for nearly 30 years, dedicating his life to the safety of the Jurien Bay, Moora and Badgingarra communities. From 1995 to 2024, he was a rock for his team and his community — and though he's no longer with us, his legacy continues to inspire those who follow in his footsteps.

Michael Johnston AFSM

With more than 30 years' of service, Michael captains the Kwinana VFRS with skill and heart. Whether it was the devastating Waroona-Yarloop bushfires in 2016 or the Woorloo fires in 2021, Michael was on the frontline, steady, decisive, and focused on saving lives and homes. His leadership under pressure has earned the admiration of his crew and community alike.

Gyula Bogar AFSM

Gyula's fire service journey began as a 15-year-old volunteer in Boyup Brook and more than 55 years later, he's still giving back. He's known, not only for his operational smarts, but for his commitment to supporting the mental health of his crew, especially after traumatic incidents. Recently, he spearheaded upgrades to his local fire station, including gender-inclusive change rooms, making sure everyone feels welcome and safe.

Anthony (Tony) Dodd AFSM

Tony's firefighting career spans more than 40 years in the VFRS and in that time, he's seen it all. He has responded to more than 900 incidents from road crashes to bushfires, while remaining a calm and dependable presence. He's also inspired the next generation, leading junior and senior brigade competitions and boosting recruitment in WA's VFRS.

Danny Mosconi AFSM

Danny's leadership has shaped emergency services across the State for 31 years. From the fires in Esperance, Yanchep, and Bridgetown, to the COVID-era response to STC Seroja, Danny's been at the helm of some of WA's toughest moments. As Assistant Commissioner, he's championed vital reforms in infrastructure, asset management and service delivery, always pushing to make things better for both volunteers and staff.

Ian 'Macca' MacGregor AFSM

Macca is the heart of Toodyay VFRS. Since 1993, he's responded to countless emergencies, including a traumatic 2022 wheatbelt road crash where his quick thinking helped save six children. He's also a passionate mental health advocate, founding a peer support network for brigade leaders. In 2020, he launched a successful program to increase female participation, making Toodyay one of WA's most inclusive brigades.

Philip Brandrett AFSM

With 32 years in emergency services, Phil's known for his calm leadership in high-stakes events like the 2021 Calgardup and 2022 Bridgetown bushfires. He played a key role in the long-term recovery after STC Seroja and has driven preparedness initiatives like the Blackwood Valley Response Plan. His focus on mentoring and mental health support has strengthened not just his team, but the entire emergency services network.



Commissioner Darren Klemm AFSM congratulates Superintendent Philip Brandrett on being awarded the Australian Fire Service Medal.

Simone Conklin AFSM

For over 30 years, Simone has been a powerhouse behind Eucla VFES, covering an enormous 550km stretch of the Eyre Highway. Often the only responder for hours, she's stayed cool during some of the region's toughest incidents, including a 2021 truck fire where she prevented a major explosion. She's also led the creation of an evacuation plan for Eucla, working with local authorities and even sparking discussions with South Australia about broader safety strategies.

Leonie Briggs ESM

If you've ever marvelled at a search-and-rescue dog in action, chances are Leonie had something to do with it. Over 14 years, she's trained more than 30 dogs for WA's SES Canine Unit, helping find missing people and bringing families peace. Her work has also shaped national standards for canine search teams, putting WA at the forefront of this life saving capability.

Ronald Davey ESM

After 37 years with Kalamunda SES, Ronald's name is practically synonymous with community service. He's helped shape the unit into what it is today and played a key role in the State Wide Operational Response Division. His extensive deployment history and life memberships are a testament to a lifetime of stepping up when it counts.

Grant Pipe ESM

With more than 35 years under his belt, Grant is known for his calm in a crisis and for forging strong partnerships. During STC Ellie in 2022-23, he led from the front. He also founded the *Kimberley Fire Working Group*, bringing together landowners, Aboriginal corporations and emergency management agencies, strengthening the State's disaster response in the north.

Lincoln Heading ESM

A true force in the Kimberley, Lincoln has dedicated over thirty years to helping remote communities. Whether coordinating cyclone evacuations with the SES or expanding the Marine Rescue unit in Kununurra, he's always looking ahead. He's secured vital infrastructure, including land for the local Emergency Services Collocation Facility and shaped the region's vertical rescue tower. Lincoln's vision has left a lasting legacy across the north.

Emergency management

Another year of recovery

With more and more recovery operations needing State Government support, building up WA's recovery capability and know-how has never been more important, and it is one of our top priorities.

One big shift we've made is embedding recovery efforts right into our incident management teams, not just after an emergency, but during the response itself. It means our recovery team is able to commence recovery activities more quickly once the immediate risks have been managed.

Our recovery data and analysis team has played a huge role in this progress. They've made it possible for our teams to access real-time data and insights during every stage of an emergency, before, during and after. As a result we understand the impacts on the community earlier, which leads to smarter planning and more targeted, timely support where it is needed most.

Throughout 2024-25, our State Recovery team supported recovery efforts in 18 communities across WA hit hard by natural disasters. After STC Zelia swept through in February 2025, we worked closely with the Shire of East Pilbara, Town of Port Hedland and City of Karratha to support their recovery efforts. The cyclone caused major damage to key roads and left a trail of debris across communities, but by embedding a Recovery Liaison Officer in the incident management team we were able to assess what the community needed and mobilise recovery efforts earlier.

Meanwhile, our teams have also been helping communities impacted by bushfires in West Arthur, storms in the Perth Hills and Marble Bar, and continuing to support residents still feeling the effects of the 2023 Kimberley floods. Through these events, we've delivered vital financial relief payments and on-the-ground assistance.

On a broader scale, we've been working hard behind the scenes to improve how recovery works across WA. In February, we released proposed updates to the State's recovery policy, plan and procedure for public consultation. These changes aim to make roles and responsibilities clearer for agencies and local governments, with a community-led approach that scales to suit different needs. We're now reviewing feedback and expect to roll out the updated framework by the end of 2025.

We've also partnered with the Western Australian Local Government Association and local governments to test a new model for Local Emergency Management Arrangements (LEMA). This project, part of the LEMA improvement program, will reimagine aspects of the LEMA framework and make the processes easier and more meaningful for local governments.

Training is another key focus. In April 2025, we launched two e-learning modules, *Introduction to Emergency Management* and *Introduction to Disaster Recovery*, to government staff involved in recovery across WA. These are part of a growing suite of training tools designed to build capability across the emergency management sector.

In 2024-25, under the Disaster Recovery Funding Arrangements Western Australia, DFES administered hundreds of millions of dollars in recovery funding. This funding was provided to 52 local governments and 13 State Government agencies responding to 29 activated disaster events across the state.

This financial support enabled essential recovery and reconstruction activities, helping communities to rebuild infrastructure and restore critical services following events such as severe storms, floods, and bushfires.

It's been a busy year but one that's shown just how prepared we are to lead recovery efforts and stand alongside Western Australians when they need it most.



Ms Krissy Jangi from our Recovery team speaking with our emergency management partners at a District Emergency Management Arrangements workshop.

**Bushfire specialists
fly flag overseas**

The world got a glimpse of the skill our teams bring to the frontlines when a group, including our colleagues at DBCA, was deployed to help battle wildfires in the United States. Among the 26 Australians sent in August 2024 was our District Officer North East Rural, Murray McBride, who found himself deep in the action across Idaho and Oregon.

Murray took on the role of Heavy Equipment Boss, a title as intense as the job itself. His mission was to coordinate up to 22 massive machines such as loaders and graders to carve out firebreaks around towns threatened by not one or two, but 45 wildfires, in terrain that was stunningly beautiful and seriously rugged.

“Back home, we often fight fires from trucks and appliances,” Murray explained. “But over there, it’s a different game. With those steep mountain slopes and dense forests, vehicles can’t get through. A lot of the firefighting happens on foot, sometimes crews were even air-dropped to the fire by helicopter.”

It wasn’t just the fires that made the job tough. The team camped out in the wilderness, working exhausting shifts with the added threat of sharing the landscape with rattlesnakes, bears, and moose.

“I was surprised that the bears usually ran off,” Murray said with a laugh. “But we were warned, moose don’t mess around. If they spot you, they might just chase you down.”

But in the face of heat, exhaustion, and wildlife, what stood out the most wasn’t the danger, it was the camaraderie.

“Everyone out there, no matter where they were from, had each other’s backs,” Murray shared. “We laughed through the tough moments, learned a lot from one another, and built friendships I’ll never forget.”

The gratitude from locals, who had lost so much but still found time to say thank you, left a lasting impact.

“It was incredibly humbling,” Murray said. “Their kindness and resilience are things I’ll carry with me for the rest of my life.”



Part of the Australian firefighting contingent, Shaun Champ and Murray McBride from DFES and Tyron McMahon from DBCA.



Two of our Air Operations team with one of the evacuation helicopters responding to STC Zelia.

**A powerful response to an
unpredictable threat**

Picture this: a truck swallowed by rising floodwaters, the driver stranded on the roof, and a helicopter racing against the clock to save him. That’s just one of the heart-stopping moments in the response to STC Zelia.

From the very start, STC Zelia made its presence known as a slow moving, unpredictable low pressure system. As forecasts predicted it could escalate into a Category 5 cyclone, the urgency to act couldn’t have been clearer.

Our staff, volunteers, emergency management partners and community groups quickly mobilised to protect and inform communities in the cyclone’s path. Over 120 people were mobilised to the Pilbara and Kimberley, with countless others working behind the scenes to prepare local communities for the wrath of the cyclone, which brought destructive winds and heavy rainfall.

One of the hardest-hit areas was the Warralong Community, about 130km east of Port Hedland. Severe flooding and safety concerns meant an immediate evacuation was necessary. In an operation that was nothing short of impressive, two helicopters managed to evacuate all 60 community members to safety in just over three hours — an incredible feat given the circumstances.

These dramatic moments highlight the incredible teamwork and quick thinking that kept people safe during STC Zelia, proving once again the power of coordinated action in the face of disaster.



Two members of one of our waterbomber strike teams.

Grain guardians

WA's grain harvest contributes between \$6 and \$10 billion to the State's economy each year. As the harvest starts, our aerial firefighting fleet is positioned nearby and ready to respond.

These are not just any firefighting appliances, they are strategically positioned fixed wing waterbombers, ready to protect grain growing regions during one of the most critical times of the year.

The fleet typically begins its work near Geraldton and moves south through the wheatbelt and great southern areas, following harvest patterns to finish in Esperance. This year grain harvesting started later in the northern wheatbelt areas, which meant a third strike team was needed to protect the crops further south.

With crops like wheat, canola and barley as dry as kindling and harvesting machinery capable of sparking fires, these aerial strike teams were on standby to act at a moment's notice. Add searing heat and gusty winds and the value of the aerial grain harvest fleet becomes crystal clear.

Behind the scenes, our Air Operations team works tirelessly to ensure the fleet is ready for action. Their work involves rigorous risk assessment and continuous reviews of aircraft positioning in consultation with the Department of Primary Industries and Regional Development, and with support from DBCA to adapt to ever changing conditions. Identifying suitable airfields and securing accommodation for strike team crews, particularly during peak holiday seasons, is no small feat but is essential to keep the service running smoothly.

New era for our emergency rescue helicopter service

After more than two decades of service, our Emergency Rescue Helicopter Service has introduced a fleet of three next generation AW139 rescue helicopters at our rescue helicopter bases in Jandakot and Bunbury. A third AW139 provides support when other aircraft are offline for service or maintenance, and can be activated to support mass casualty incidents or deployed for other emergencies.

The new Leonardo AW139s were transported from Milan, Italy, and then customised here in WA.

Previously, RAC Rescue covered about 90% of WA's population with an operational range of 200 km. The new AW139s will extend this range to 350 km, increasing the service area by 75%. This means they can fly to Albany or Dongara within their normal operating range. Plus, they are 45km/h faster, allowing for quicker response times.

The RAC Rescue helicopters fly hundreds of missions each year. Approximately 53% of their missions are to help people seriously injured in road crashes. These new helicopters can reach places that are inaccessible by foot, road or boat, delivering critical care when every second counts.

Rescue Pilot Craig Bowman said, "The new helicopters take us to the cutting edge of the rescue aeromedical industry, allowing us to reach more people in remote places with improved mission systems, performance, and technology."

The AW139s include all the capabilities of the previous helicopters, such as the vertical hoist, search-and-rescue systems, infrared cameras, and night vision goggles. These new aircraft also bring a 24/7 all-hazards response to support aerial intelligence, hazards mapping, personnel and equipment transport, recovery, resupply and humanitarian aid operations.

Commissioner Klemm commented that these new helicopters would support us responding to a range of incidents including serious road crashes, industrial and farming accidents, injured hikers in remote areas and search and rescue missions at sea or over land, often in areas inaccessible by other means. He said, "The service provides essential support to our career and volunteer firefighters, SES, Marine Rescue volunteers and our emergency services partners including St John WA and WA Police, particularly in our State's regional areas. With state-of-the-art equipment, they will continue to save lives in WA for decades to come."

We manage RAC Rescue which is funded by the State Government and sponsored by RAC WA.



The Hon Paul Papalia CSC MLA, Commissioner Darren Klemm AFSM and ERHS Aircrew Officer Garth Fitzgerald at the launch of the new Leonardo AW139. Click on the photo to watch a time lapse of the first build.



Prisoners participating in the Section 95 program to reduce bushfire risk on Crown land across WA.

Section 95 program

Under Section 95 (s.95) of the *Prisons Act 1981*, minimum-security prisoners can volunteer to join supervised work crews and contribute to their communities. These crews team up with local councils, government departments, and not-for-profit organisations to carry out a range of important tasks — from environmental conservation to public works.

Together with DBCA and the Department of Justice we developed a program focused on reducing bushfire risk on Crown land across WA. Together, we are doing more than just clearing land, we are building safer, more resilient communities while giving prisoners valuable opportunities to upskill for when they reintegrate into society.

At Karnet and Wooroloo Prison Farms, Greenough Regional Prison, and Dowerin Work Camp we now train prisoners in nationally accredited skills. The prisoners learn how to safely operate chainsaws and pole saws, apply and handle chemicals for weed and pest control, and use chippers and mulchers. They also receive bushfire awareness and basic firefighting training, skills they use not only in community projects but also in responding to bushfires on the 340 hectare prison property.

With this training, s.95 crews can tackle a wide range of essential bushfire mitigation tasks, including:

- clearing dead or dying vegetation
- removing invasive woody weeds
- maintaining firebreaks and access tracks
- brush cutting and chemical treatments
- installing signage and repairing fencing.

Work is carefully scheduled on Unallocated Crown Land and Unmanaged Reserves deemed at high, very high, or extreme bushfire risk, within an hour's drive of the prison. All participating prisoners are supplied with personal protective equipment and are supervised to ensure everyone's safety.

The impact is significant. To date, s.95 crews have logged more than 18,000 hours of bushfire mitigation work. After recent bushfires, these crews also helped clear roads, enabling emergency services to reopen routes.

The benefits go beyond bushfire preparedness. These programs give prisoners hands-on work experience and recognised qualifications, making them more job-ready upon release. They also build confidence, a sense of purpose, and connection to the community, all elements in reducing reoffending.

This program continues to grow. Pardelup Prison Farm and Bunbury Regional Prison are next in line to join the program with the long-term goal to involve as many WA prisons as possible.

A new era of emergency warnings has arrived

In July 2024, we officially adopted the Australian Warning System (AWS) for cyclones, storms, floods, and bushfires, bringing a more consistent, clearer approach to how we communicate during emergencies.

Now when people visit Emergency WA, they'll see standardised warning levels, colours, and icons, all designed to make it easier to understand what's happening and what to do. Each warning features a simple headline, the type of hazard, and a clear action statement so communities know exactly how to stay safe.

Of course, change doesn't come without challenges, especially in WA's north where the old cyclone warning system had been part of daily life for decades. Thanks to a comprehensive engagement and training program, awareness and support for the new system continues to grow.

Here's what that looked like:

- More than 1,200 staff and volunteers, and over 550 external stakeholders, have already completed our AWS training.
- In the year leading up to the launch, we delivered dozens of in-person and online presentations to everyone from local communities to government, utilities and industry groups.
- We backed this up with an awareness campaign including flyers, posters, social media, digital content, media stories, and a letter to every home in the State's north to help people prepare for the change.

We are proud of the work that's gone into bringing this system to life, and we are not stopping there. We'll continue to monitor how the AWS is working on the ground and contribute to national conversations to make sure it evolves to meet the unique needs of Western Australians.

Now there's a simple warning system for natural disasters



ADVICE



WATCH AND ACT



EMERGENCY WARNING

[Click here to watch our video launching the Australian Warning System](#)

Performance Management Framework

The Outcome Based Management Framework is a Department of Treasury requirement for all State Government agencies. We are required to report our financial and operational performance and targets in the State budget and our Annual Report using this Framework. The Framework aligns our Outcomes, Services and Key Performance Indicators (KPIs) with the State Government’s goals and priorities. This allows the Government to evaluate the services they fund to deliver the desired outcomes.

Our KPIs assess how well we are meeting these Outcomes:

- Outcome 1:** WA communities recognise and understand their local hazard risks and can effectively manage them.
- Outcome 2:** A diverse team of volunteers and staff with a wide range of skills, who have access to development programs.

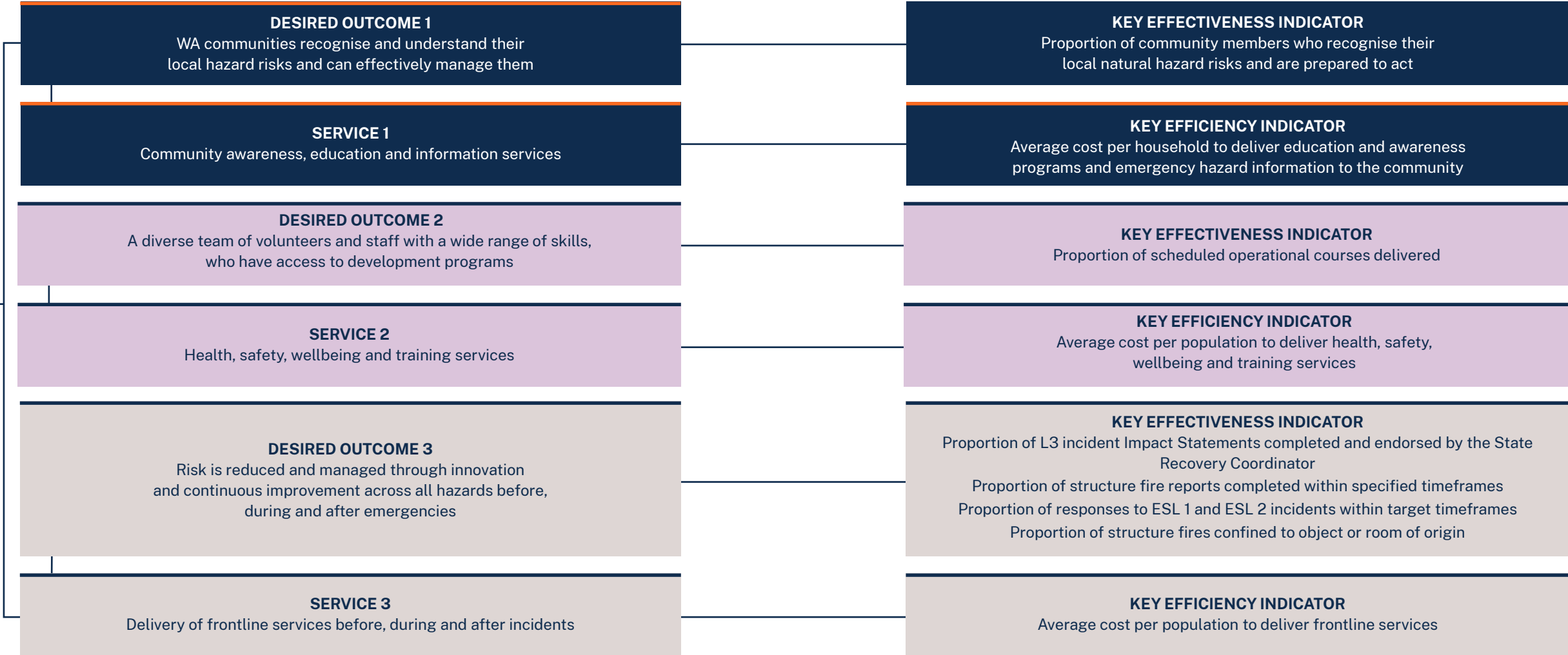
Outcome 3: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies.

The Services we provide to achieve our Outcomes are detailed below. We summarise performance in relation to these Outcomes and Services in the KPI Summary on page 28 and described in detail in the KPI section starting on page 160. There were no changes to our Outcome Based Management Framework in 2024-25.

Government Goal 3

SAFE, STRONG AND FAIR COMMUNITIES

Supporting our local and regional communities to thrive



Responsible Minister

The Honourable Paul Papalia CSC MLA,
Minister for Emergency Services.

DFES was established on 1 November 2012 and operates under the *Fire and Emergency Services Act 1998*.

Administered legislation

DFES assists the Minister in the administration of the following Acts along with associated subsidiary legislation:

- *Bush Fires Act 1954 (Bush Fires Regulations 1954)*
- *Emergency Services Levy Act 2002*
- *Fire and Emergency Services Act 1998 (Fire and Emergency Services Regulations 1998)*
- *Fire Brigades Act 1942. (Fire Brigades Regulations 1943)*

We also provide support to the SEMC, which is responsible for assisting the Minister to administer the *Emergency Management Act 2005* and *Emergency Management Regulations 2006*.

Changes to written law

The *Fire and Emergency Services Act 1998*, the *Bush Fires Regulations 1954* and the *Fire Brigades Regulations 1943* were updated to reflect changes as a result of the *Workers Compensation and Injury Management Act 2023* being implemented.

Under s35AA of the *Bush Fires Act 1954* the Bush Fire Risk Treatment Standards 2020 were amended to reflect changes to the Metropolitan Region Scheme made under the *Planning and Development Act 2005*.

The *Emergency Management Regulations 2006 (WA)* were amended to update the definition of ‘firearm’ following implementation of the *Firearms Act 2024 (WA)*. This amendment to the regulations is relevant to the ‘hostile event’ hazard and the use of a firearm in this situation. The revised definition of a ‘firearm’ is broader and seeks to cover new forms of firearms.

Hazard Management Agency

The Fire and Emergency Services Commissioner is the Hazard Management Agency (HMA) for:

- Fire
- Flood
- Cyclone
- Storm
- Earthquake
- Tsunami
- Hazardous materials incidents
- Collapse landform or structure

As HMA, the Commissioner is responsible for ensuring effective prevention, preparedness, response, and recovery of these hazards within the community.

Significant issues impacting DFES

Climate change

Climate change continues to contribute to an increase in the frequency, intensity and impact of natural disasters, increasing demand for our resources before, during and after emergencies. To increase our capacity to meet these demands, we will:

- plan for a new fire station in the Yanchep region
- replace the Bush Fire Service facility in the Argyle and Irishtown area
- recruit six additional Community Emergency Services Managers to support bushfire mitigation in regional WA
- establish a dedicated State Bushfire Mitigation Branch to increase mitigation works in high risk areas, offering employment opportunities for Aboriginal Australians
- build an Emergency Management Complex in Wanneroo to house two volunteer brigades, regional offices, and modern emergency management facilities
- finalise the planning for a new State Emergency Management Training Centre, strengthening our capacity to train emergency personnel and improve preparedness and response capabilities.

Economic and social trends

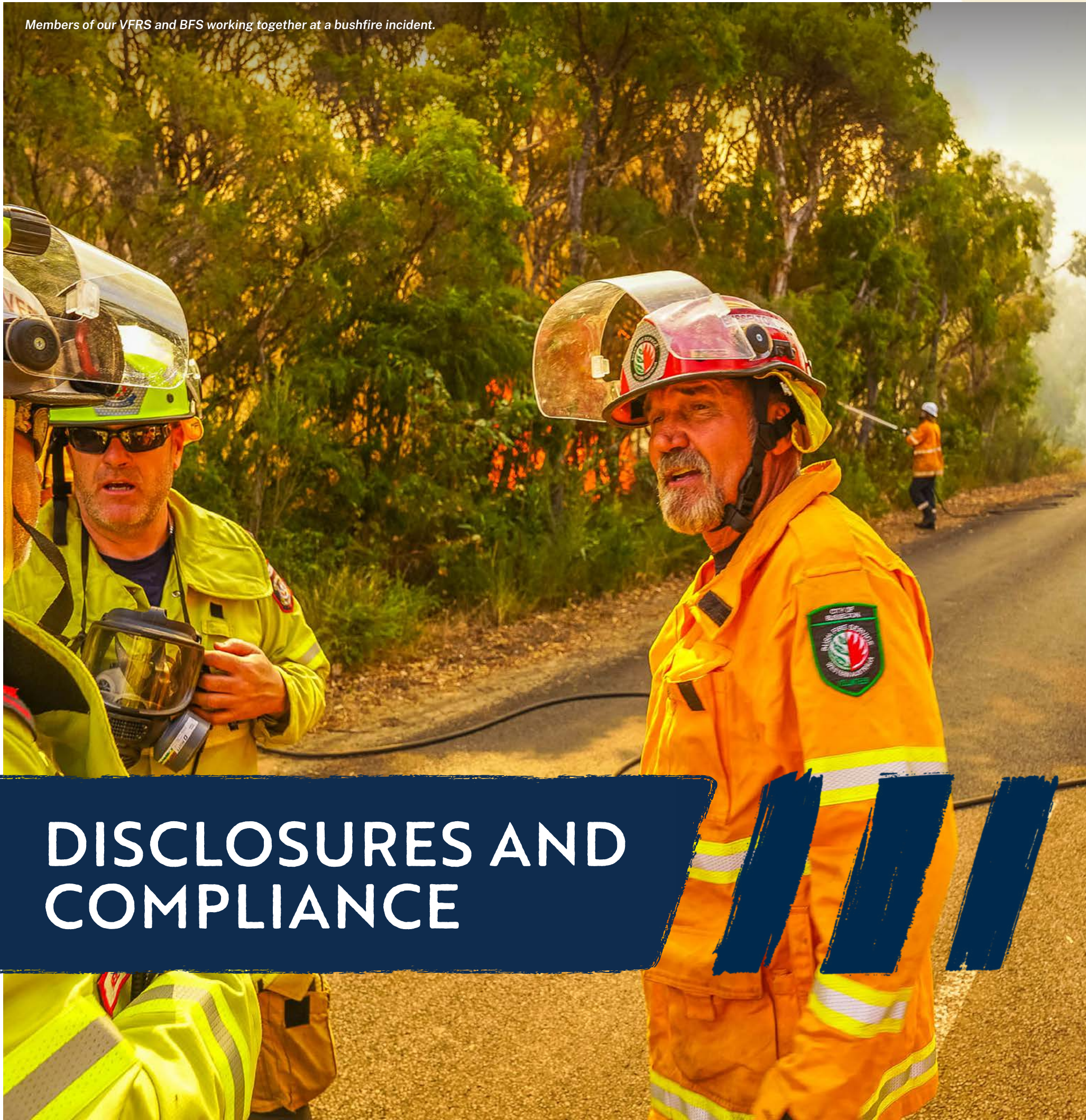
We are continuing to strengthen partnerships across the WA community, private sector and government to deliver targeted recovery support and improve disaster resilience. This includes helping communities access the Commonwealth Government’s Disaster Ready Fund, backing initiatives that reduce risk and build resilience for the long term.

We are also getting ahead of seasonal challenges. Two permanent aerial suppression strike teams will be deployed during the South West’s grain harvest season to tackle harvest fires, and over the next two years, we’ll be expanding our aerial suppression fleet with two additional high-volume Black Hawk firefighting helicopters.

Likely developments and forecast results of the operations

We are committed to building a stronger, more responsive emergency services network. That means continuing to roll out key initiatives like our new computer-aided dispatch system, which will sharpen our coordination during emergencies, and upgrading our emergency services radio network so first responders can stay connected when it matters most.

Members of our VFIRS and BFS working together at a bushfire incident.



DISCLOSURES AND COMPLIANCE

Ministerial Directives

There were no Ministerial Directives pursuant to Treasurer's Instruction 8, Requirement 3 during 2024-25.

Other financial disclosures

Pricing policies of services provided

Every year, user charges and fees are reviewed. Adjustments align with the consumer price index, as recommended by the Department of Treasury. This way, the fees stay relevant to the economic climate.

Emergency Services Levy

Funding for delivering emergency services for bushfires, structural fires, cyclones, earthquakes, floods, hazardous material incidents, severe storms, tsunamis, road crash and other rescue operations, and various search and rescue operations on land and water is largely provided through the Emergency Services Levy (ESL).

Levied by the State Government and mostly collected by local governments, the funds are then remitted to DFES. The rates and charging parameters of the ESL are determined each year by the Minister for Emergency Services with the aim to gather a predetermined amount. For 2024-25, levy rates, charging parameters, and related administrative details were announced in the *Government Gazette* on June 10, 2025.

False fire alarms

For more than three false fire alarm callouts in one financial year to the same property, we impose a fee.

This fee is reflective of the cost of the resources deployed to address the false alarm. Imposing this fee also supports our objective to lower the number of false fire alarms by promoting regular maintenance of alarm systems.

Direct brigade alarms

The direct brigade alarm network offers fire alarm monitoring services at 4,487 premises across WA. Customer service, operational management, and the monitoring itself are performed by Fire Safety Pty Ltd under the trading name Fire Alarm Monitoring Services - Chubb.

The monitoring charge recovers the cost of this service through a service level agreement.

Capital works

We have no contracts that fall within the scope of the Government Building Training Policy. This information relates to land and building capital projects contracted through the Department of Finance’s Buildings and Contracts.

Capital building projects		Date complete
Cardup Career Fire and Rescue Service Station		20/12/2024
Margaret River Volunteer Fire and Rescue Service Station		20/06/2025

Capital works in progress	Estimated completion	Comment
Halls Creek Volunteer Fire and Emergency Service Station	2025-26	Structural steel and transportable components of construction are nearing completion a preparing for internal works.

Employment and employee relations

Career firefighters

Firefighter EBA
Bargaining has commenced to replace the Western Australia Fire Service Enterprise Bargaining Agreement 2023.

Firefighter recruitment
Our 2025 firefighter recruitment campaign sparked strong interest, with 973 applications received over just six weeks during October and November 2024.

We put a real focus on diversity by actively encouraging applications from women, Aboriginal and Torres Strait Islander peoples, and those from culturally and linguistically diverse backgrounds through a targeted social media campaign. The results are showing positive change.

We are seeing more young people and women stepping up to the challenge. Notably, female applicants made up nearly 15% of the total applications received, up 1.4% from our previous campaign. We also saw a 3.5% increase in applicants under 25, showing growing interest in firefighting careers among the next generation.

It is great to see momentum building as we continue working towards a workforce that better reflects the communities we serve.

Mental health

Peer Support Officers
We have 76 peer support officers across the State who offer valuable support and guidance to staff, volunteers and their families in times of need.

They play a vital role in making sure a range of support options is available when needed.

Their lived experience, empathy, and understanding make them an essential and trusted source of support.

Mental health training
We regularly offer mental health training to increase mental health and wellbeing knowledge and skills. This year’s mental health training milestones are:

Mental health first aid
389 staff and volunteers have completed this vital training, equipping them with the skills to provide immediate support to those experiencing mental health challenges.

Refresher courses
19 staff and volunteers have refreshed their knowledge through mental health first aid refresher training, ensuring they remain up-to-date with best practices.

Critical incident support
When our first responders face tough and potentially traumatic events, they are not left to deal with it alone. Support kicks in straight away, with critical incident support offered to both career and volunteer responders whenever an incident is flagged as having the potential to be traumatic.

In the past year alone, 270 of these incidents were identified, and in response, more than 600 support sessions were delivered by our Wellness team to help our people process, recover and continue doing the vital work they do for our communities.

Wellness services referrals
More people are reaching out for support, and that’s a great thing.

Thanks to stronger promotion and targeted education throughout 2024–25, more of our staff, volunteers, and their families are making use of our psychological support services. In fact, 2,476 counselling sessions were delivered over the year, proof that mental health is being taken seriously and the message is getting through.

It is encouraging to see such a positive shift, with more of our people recognising the value of looking after their wellbeing, not just for themselves, but for those around them too.

Mastering caring conversations

We teamed up with Curtin University’s Future of Work Institute to deliver something truly groundbreaking for our firefighting community, a first of its kind wellbeing training program.

The program, called *Caring Conversations*, is part of the *Wellbeing on Station: A Toolkit for Firefighters and Station Officers*, has been developed in collaboration with the Mental Health Commission. It is already generating interest across the first responder world, and for good reason.

At its core, this training recognises mental and emotional resilience are just as important as physical strength in high-pressure jobs like firefighting. We have worked hard to build something meaningful, something that goes beyond awareness to practical skills firefighters can use every day.

Delivered as 60 minute, face to face sessions, the training is interactive, down-to-earth, and tailored to the real life challenges firefighters face. It is all about reducing the stigma around mental health and giving our people the confidence to support themselves and each other.

Using the *Wellbeing on Station* toolkit, firefighters explore how to:

- recognise the signs of stress in themselves and their crewmates
- approach tough conversations with care and confidence
- know what to do when someone says they are not okay
- understand and use the mental health continuum
- connect others with the right support services.

The pilot session involved six platoons from the Perth metropolitan area, with 26 firefighters taking part. The early results speak volumes:

- 23 of 26 (88%) said they gained skills to help them handle future situations
- 23 of 26 (88%) also said they plan to use what they learned to support their colleagues
- 21 of 26 (81%) felt more confident referring others to mental health support services.

These numbers reflect a shift, not just in knowledge, but in mindset. Firefighters are feeling more prepared, more aware, and more willing to act when it comes to mental health.

By investing in meaningful, targeted programs like this one, we are helping our people thrive, not just on the job, but in life.

Staff profile	FTE	Head count
Full Time Permanent	1,665.02	1,755
Full Time Temporary Contract	119.50	123
Full Time Trainee	0	5
Full Time Apprentice Technician	3	3
Part Time Permanent	48.58	74
Part Time Temporary Contract	15.75	24
Part Time Trainee	0	0
Non Employee Trainee	0	0
Casual	2	20
Total	1,853.86	2,004

The headcount in the above table includes staff on Workers’ Compensation Leave, Leave without pay and those on secondment to an external agency.

Other legal requirements

Compliance with Public Sector Standards and ethical codes

Our commitment to ethics and integrity, guided by our Code of Conduct, Integrity Strategy and the Commissioner’s Instruction No. 40, sets the expected behaviour for our staff and volunteers. We ensure adherence to Public Sector Standards and Ethical Conduct through:

- Policies and procedures that establish unacceptable behaviours like bullying and discrimination and substandard performance.
- Ongoing training and marketing of our DFES Code of Conduct and Accountable and Ethical Decision Making.
- Appropriately responding to breaches of our Code of Conduct.
- Strategic plans promoting fairness, equity and diversity in decisions and actions.
- Comprehensive employee management frameworks focusing on aspects like mental health and workplace culture.
- Regular auditing of HR processes to maintain policy compliance.

- Offering continuous learning opportunities to enhance professional conduct.
- Feedback mechanisms for early detection and correction of conduct misalignments.

Six breach claims relating to the Employment Standard were lodged. Two claims were resolved in-house and four were referred to the Public Sector Commission, all of which were subsequently dismissed.

No breach claims relating to the Grievance Standard were received.

In the administration of DFES during 2024-25, I have complied with the Public Sector Standards in Human Resource Management, the Public Sector Code of Ethics and our Code of Conduct. I have established procedures to ensure compliance with these standards and codes and conducted appropriate internal assessments to satisfy myself that the statement made here is correct.



Darren Klemm AFSM
Accountable Authority
21 August 2025

Unauthorised use of credit cards

Our staff are issued corporate credit cards when necessary. The agreement signed by staff on receiving a card includes recognition of their responsibilities according to the credit card policy.

During 2024-25, we recorded 39,631 transactions on corporate credit cards. Within these, 74 were personal expenditures, all of which were self-reported by the cardholders. Given these occurrences were addressed swiftly, deemed negligible in nature, and appeared to be unintentional errors, no disciplinary action was taken.

	2023-24 (\$)	2024-25 (\$)
Personal use expenditure	3,195	4,488
Personal use expenditure settled within 5 working days	2,628	3,830
Personal use expenditure settled after 5 working days	567	658
Personal use expenditure outstanding at balance date	-	-

Advertising and public information

Section 175ZE of the *Electoral Act 1907* requires us to disclose the amounts we paid on different forms of advertising. During 2024-25, we paid \$1,105,292.19, which included advertising to support the community to prepare for emergencies such as our bushfire and cyclone campaigns.

Company Name	Total (\$)	Advertising agencies (\$)	Market research (\$)	Polling organisations (\$)	Direct Mail organisations (\$)	Media advertising organisations (\$)
Albany Chamber of Commerce & Industry Inc	189.95	189.95				
Carat Australia Media Services Pty Ltd	737,616.52	737,616.52				
Dowerin Machinery Field Days	1,650.00	1,650.00				
EyeCandy Australia	590.91	590.91				
Google	72,977.95	72,977.95				
Lyn Knight	30.00	30.00				
Mailchimp	640.71	640.71				
Marsh Agencies	695.00	695.00				
Narrogin Newsagency	267.65	267.65				
National State Emergency Service Volunteers Association Limited	1,206.95	1,206.95				
OKMG Pty Ltd	350.00	350.00				
Planning Institute Australia	709.09	709.09				
Seven West Media	25.45	25.45				
The West Australian	461.36	461.36				
Facebook	169,487.46					169,487.46
LinkedIn Singapore Pte Ltd	38,210.58					38,210.58
Reddit	2572.45					2572.45
Seek Limited	12,727.26					12,727.26
Snap Group Limited	4,000.00					4,000.00
TikTok	60,882.90					60,882.90
Total	1,105,292.19	817,411.54	0.00	0.00	0.00	287,880.65

Commitment to inclusive workplace practices

We are committed to providing a diverse and inclusive workplace, where everyone is supported and feels a sense of belonging. Under our *Strategic Workforce Plan 2024-2029*, several initiatives were implemented to increase workforce diversity representation and inclusive workplaces, such as:

- developing Aboriginal artwork to place on our advertisements and documents to attract more applications from Aboriginal and Torres Strait Islander peoples and to show our commitment to strengthening respectful relationships
- offering traineeships and vacation student programs to attract youth and diverse employees
- creating a diversity and inclusion dashboard to support our Corporate Executive to make informed decisions and implement strategies and initiatives to create more diverse and inclusive workplaces
- participating in the *Women in Leadership Professional Learning* to develop professional capabilities and progress the careers of female staff, and offering recruitment selection panel training to build awareness about diversity recruitment and unconscious bias
- recognising and celebrating significant diversity days such as International Women’s Day, Harmony Day, International Day Against Homophobia, Biphobia, Intersex Discrimination and Transphobia, NAIDOC Week and International Day of People with Disability.

45% of our staff participated in the 2023 WA Public Sector Census (Census), giving us valuable insights about diversity and inclusion. The results showed more work needs to be done to improve staff confidence to disclose diversity in the workplace. Several staff felt:

- their diversity information would not be kept confidential
- the pressure to advocate and educate the agency about their diversity group
- sharing their diversity would have negative impacts on their role.

We continue to use the Census results to identify areas we can improve and implement strategies to build more inclusive workplaces such as:

- encourage diversity disclosure, by highlighting the benefits to informing strategies
- developing online training to build more awareness about diversity and inclusion
- promote our flexible work arrangement policy and procedures
- implement our Culture Strategy to ensure our culture continues to improve.

DFES diversity on 30 June 2025

Diversity Group	Representation (%)
Aboriginal and Torres Strait Islander	2.5
Culturally and Linguistically Diverse	6.3
People with Disability	0.7
Youth (24 years and under)	1.7
Women in Senior Executive Service	37.5

Gender	Representation (%)
Male	73
Female	27
Indeterminate/Intersex	<1

Disability Access and Inclusion Plan

We strive to improve inclusion and access for people with disability as outlined in our *Disability Access and Inclusion Plan 2020-2025* (DAIP) to improve access to information, services and facilities, and employment and volunteering opportunities. Our DAIP for 2025-2030 will be developed in consultation with staff, volunteers and the community.

For the fifth consecutive year, our Volunteer Hub has been certified as fully compliant with web content accessibility guidelines (WCAG 2.1 Level AA). This means our 19,993 registered users, including those with disabilities including blindness and low vision, deafness and hearing loss, learning disabilities, cognitive limitations, limited movement, speech disabilities, photosensitivity and combinations of these can access the Hub equally. It also improves usability for all users more broadly.

A trial of the Volunteer Hub ChatBot, a digital assistant designed to help our volunteers find the information they need, was launched. It was developed to improve how volunteers access key resources. The ChatBot responds to everyday questions and helps reduce delays especially during high-demand periods so our volunteers can spend less time searching for information and more time focusing on the important work they do in their communities. While still in the trial phase, the ChatBot reflects our ongoing commitment to practical, people-focused innovation.

Recordkeeping Plan

We are dedicated to the ongoing improvement of our recordkeeping practices, systems and culture, and their alignment with the *State Records Act 2000* to yield the best outcomes for the State. This update is given in accordance with State Records Commission Standards, specifically Standard 2, Principle 6.

Our Recordkeeping Plan was reviewed on 12 December 2024 and the review report noted by the State Records Commission on 10 April 2025. We are committed to submitting an amended Recordkeeping Plan by November 2025.

We provide an induction program, consistent with our Recordkeeping Plan and the *State Records Act 2000*. The program incorporates:

- an online Recordkeeping training program. All new staff, including those on short term contracts, and contractors are invited to attend the training when they start. 245 staff and contractors completed the training this year.
- Following a program evaluation, in 2025-26 we will highlight the responsibility of each staff member in relation to the Act and improve their understanding of our duties when responding to Freedom of Information requests.
- Training in Content Manager for all our digital documents and records. 136 staff received formal training in the use of Content Manager through group sessions, with a focus on digital training methods to meet the needs of our geographically dispersed workforce. We also use in-person and one-on-one training where appropriate. As a result, 382,364 documents were processed in Content Manager this year and 11,931 record containers were created.

Agency capability review

The Public Sector Commission’s *Agency Capability Review* (Review) program takes a comprehensive, whole-of-sector approach to improvement and sets standards based on a clear understanding of what constitutes a high-performing public sector agency in WA.

The Review of DFES was conducted between March and October 2024 and the final report was submitted to Cabinet in December 2024.

The Review included observations on our many strengths, a testament to the collective efforts of individuals, teams and services who work tirelessly to help keep communities safe. These strengths included recognition for the co-design and community centred approach taken to build the Karla Katitjin Bushfire Centre of Excellence, and delivery of effective public information before, during and after an emergency.

The report identified areas of focus for improvement, including adopting a strategic approach to managing the workforce, including our extensive volunteer workforce.

The report also sought the formalisation of our leadership role in the State’s *Emergency Management Framework*, to increase our ability to lead proactive forward planning and provide overall guidance and leadership to hazard management for controlling agencies before or after they are required to respond to an emergency.

We are reviewing and evaluating our Operations Command’s service delivery and supporting operating model to identify future capability, capacity, structure, and function.

We will continue to engage and support agencies and emergency management partners to increase their capability and understanding of their role in WA emergency management arrangements.

Reconciliation Action Plan 2025-2027

Our Innovate *Reconciliation Action Plan 2025-2027* (RAP) was conditionally endorsed by Reconciliation Australia in June 2025. The RAP has been through extensive consultation and considers the needs, experiences and voices of Aboriginal and Torres Strait Islander peoples and aims to ensure our communication, policies and service delivery are culturally competent and safe.

Acts of Grace

There were no Act of Grace payments in 2024-25.

Government policy disclosures

State Emergency Management Committee remuneration

Members were paid remuneration as determined by the Minister for Industrial Relations on the recommendation of the Minister for Public Sector Management. Public sector employees are not paid sitting fees. Fees paid to Committee members this year were:

Position	Name	Type of remuneration	Period of membership	2024-25 gross remuneration
Chair	Ms Emma Cole	Per annum	July 2024 To 20 June 2025	\$34,309.71
Chair	Mr Brett Chaloner	Per annum	From 23 June 2025	\$0
Deputy Chair	Mr Barry Winmar	Per annum	From 16 December 2024	\$24,588.95
Deputy Chair	Mr Rhys Williams	Per annum	To 6 December 2024	\$22,110.99
Member	Ms Julie Waylen	Per annum	Full year	\$31,768.50
Executive Officer	Ms Melissa Pexton	Not applicable	Full year	\$0
Member	Mr Darren Klemm AFSM	Not applicable	Full year	\$0
Member	Mr Col Blanch APM	Not applicable	Full year	\$0
Member	Mr Stuart Smith	Not applicable	Full year	\$0
Member	Dr Andy Robertson CSC PSM	Not applicable	Full year	\$0
Member	Mr Nick Sloan	Not applicable	Full year	\$0
Member	Mr Mike Rowe	Not applicable	Full year	\$0
Member	Mr Richard Sellers	Not applicable	From 22 March 2025	\$0
Member	Ms Emily Roper PSM	Not applicable	To 21 March 2025	\$0
Total				\$112,778.15

Multicultural Action Plan

We are committed to promoting supportive and inclusive work environments. Having greater workplace diversity allows us to reflect and relate to the community we serve. Our *Multicultural Action Plan 2023-2026* (MAP) commits us to 47 actions. Of these, five have been completed and 42 are progressing. We will continue to report progress on the actions of our MAP to the Office of Multicultural Interests annually, as part of our reporting requirements.

Workplace health, safety and injury management

Health, safety and injury management: Our commitment

We are passionate about creating a safe, healthy, and supportive environment for all our staff and volunteers. This starts at the top with strong leadership focused on fostering a workplace where everyone feels safe and cared for.

We are working to make sure our practices, policies and procedures not only comply with legislation but also reflect best industry practices.

Effective workplace health and safety is a shared responsibility. That’s why we’ve put formal consultation mechanisms in place like our regular Workplace Health and Safety Committee meetings, so everyone has a voice. These sessions are a great space for open conversations, feedback, and finding solutions together.

Our Health and Safety Representatives are key to this effort, acting as the voice of their teams and helping to raise important issues.

To keep everyone in the loop, we share important updates through our intranet, toolbox talks, and face-to-face conversations, helping to embed a culture of awareness and continuous improvement.

Our emerging leaders receive tailored training so they understand what strong, proactive safety leadership really looks like.

Looking ahead, our focus is on strengthening our overall safety framework and developing a psychosocial framework to support mental wellbeing and help manage psychosocial risks. We are also launching a core health and safety risk program to identify, assess and control risks across our operations, and undertaking a full review of medical services to ensure our staff get the support they need.

We are in the final stages of completing our new Safety Management System and Noise Management Plan, both designed to improve how we protect our staff.

Workers’ compensation and injury management: Supporting recovery

When someone experiences an injury or illness, our priority is to support their safe and timely return to meaningful work. Our approach goes well beyond just ticking compliance boxes, we aim to create a genuinely supportive environment where wellbeing comes first.

We focus on early intervention, tailored support, and keeping the process simple and clear. That includes step-by-step guidance for reporting injuries, accessing support services, and understanding what the return-to-work journey looks like.

To help with this, we have created dedicated return-to-work roles that not only provide meaningful duties during recovery but also allow staff to gain experience in different parts of the Department.

We work closely with all parties involved, from the injured person and their supervisor to medical practitioners and allied health professionals. This team approach ensures return-to-work plans are practical, respectful, and focused on long-term recovery.

Supervisors are trained to play a key role in early intervention and ongoing support. And we make sure that injured staff are actively involved in planning their return, so their needs are heard, respected, and acted on.

Ultimately, our goal is simple: prevent injuries and illnesses where we can, and when they do happen, respond quickly and compassionately to support a smooth, sustainable recovery.

Workers’ compensation and injury management

Table of Results (Public Sector Commissioner’s Occupational Safety and Health Performance indicators 2024-25).*

Indicator	2022-23	2023-24	2024-25	Target	Comments towards targets
Number of fatalities	0	2	0	Zero (0)	No fatalities were reported in 2024-25.
Lost time injury and disease incidence rate	93.34	85.58	75.29	Zero (0) or 10% improvement on the previous three years	There was a 10% improvement reported in 2024-25.
Lost time injury and disease severity rate	56.11	57.74	56.92	Zero (0) or 10% improvement on the previous three years	There was a 5% increase in 2024-25.
Percentage of injured workers returned to work within 13 weeks	63%	73%	56%	Greater than or equal to 80% return to work within 13 weeks	There was a 17% decrease reported in 2024-25, attributed to an aging workforce, an increase in presumptive cancer claims, and other complexities.
Percentage of injured workers returned to work within 26 weeks	86%	81%	73%	Greater than or equal to 80% return to work within 26 weeks	There was an 11% decrease in 2024-25.
Percentage of managers trained in work health and safety injury management responsibilities	NR	95%	95%	Greater than or equal to 85%	Ongoing training helps our current and future leaders stay on top of their legislative requirements.

Data has been captured from the Government Insurance Division and internal systems.
* Data reported over a calendar year.

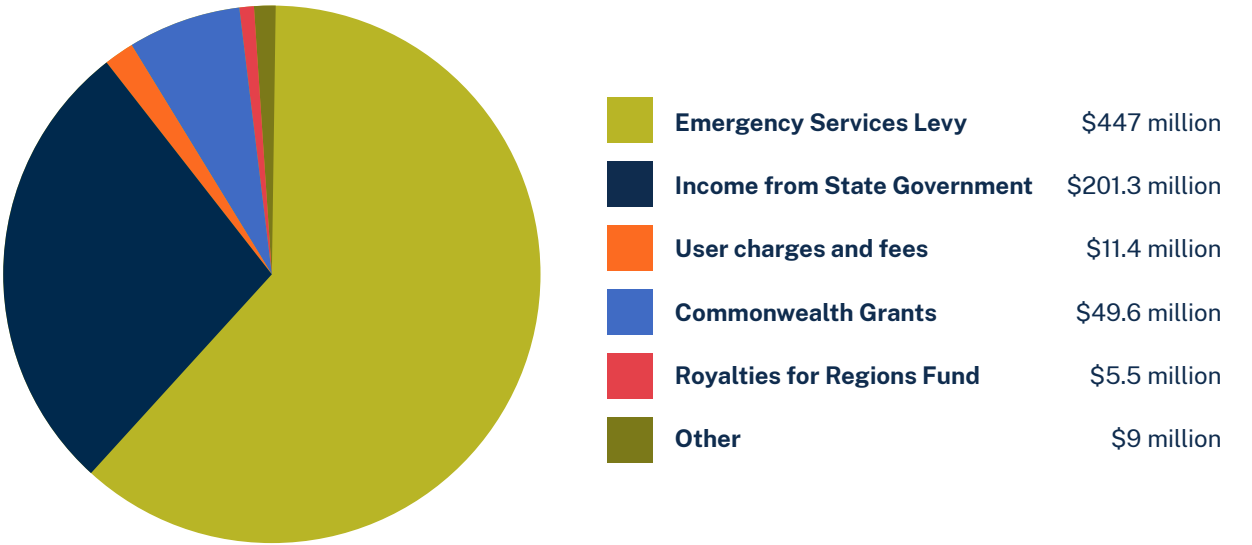
Sources and allocation of our funding

In 2024-25, DFES revenue totalled \$724 million, which included \$447 million raised from the ESL. Of the total ESL raised, \$413 million was collected from ratepayers, \$7 million from local government owned properties and \$27 million from the State Government, non-trading State enterprises and other government entities. The ESL raised by each local government area is shown on pages 91 and 92.

All funding we receive is allocated towards emergency services initiatives and provides facilities, equipment and resources, protective clothing, uniforms, vehicles and training for WA’s fire and emergency services staff and volunteers across WA.

It also supports disaster recovery, bushfire mitigation and other specialist activities such as fire investigations, building inspections, emergency planning and community safety initiatives.

2024-25 Funding sources by category



In 2024-25, our funding was allocated toward the following major activities:

Code	Cost Category Description	2024-25 (\$)
CFRS	Career Fire and Rescue Service Firefighters in stations across Perth, Albany, Bunbury, Geraldton and Kalgoorlie who are response ready for a variety of emergency situations, 24/7.	184 million
VFRS	Volunteer Fire and Emergency Services / Volunteer Fire and Rescue Service The committed volunteers across WA who provide an emergency response when it is needed most.	27 million
BFB	Bush Fire Service The dedicated volunteers who protect us from bushfires through fire suppression, prevention and risk management services and fire safety education in rural and pastoral areas.	46 million
SES	State Emergency Service The steadfast volunteers in orange who provide help to the community in a variety of situations such as severe weather and search and rescue operations.	10 million
VMRS	Marine Rescue Western Australia The devoted volunteers along our coastline who protect and save lives at sea.	13 million
RFD	Rural Fire Division Improving rural fire management through increased investment in mitigation, strengthening relationships with volunteers, and greater collaboration between agencies.	24 million
TRAIN	Emergency services training Providing professional development for volunteers and staff to enhance their operational and organisational skills.	41 million
AF	Aerial firefighting and aviation services Operation and coordination of the aerial fleet, deploying rapidly to emergency incidents, protecting lives and property during the bushfire season.	80 million
AF	Asset replacement and maintenance Includes the maintenance, improvement and replacement of facilities, response vehicles and equipment.	159 million

VE	Engaging with our volunteers Working with communities and local governments to strengthen relationships with our volunteers.	3 million
EP	Emergency management, strategy, and planning Research and planning to improve our services and inform decisions on how we allocate our resources.	15 million
HW	Health and wellness Enhancing the psychological and physical wellbeing of emergency services staff, volunteers and their families.	5 million
IC	Investigation and compliance Determining the cause of fires and ensuring compliance with relevant standards to reduce the frequency and impact of emergency incidents.	8 million
ERC	Emergency response coordination Includes the running of emergency operations centres and the '000' communications centre to dispatch and coordinate emergency responses.	13 million
ICT	Technology and communications Improving and maintaining the technology and communications infrastructure behind all our emergency services.	45 million
SO	Special operations Upskilling staff and maintaining specialist equipment to enhance our emergency response across a range of events such as hazardous material spills and building collapse.	5 million
CAE	Community awareness and education Providing information and programs to communities to increase awareness and build a more resilient and safer State.	16 million
REC	Recovery Coordinate support to disaster affected communities, enabling them to rebuild infrastructure, and emotional, social, economic and physical wellbeing.	31 million
OH	Overheads	-
Total Cost Allocation		724 million

Emergency Services Levy

The table below shows the Emergency Services Levy raised within each local government area. Please note it does not include Emergency Services Levy raised from property owned by the State Government and non-trading State enterprises.

Local government area	ESL raised \$'000s)
Albany	4,110
Armadale	10,803
Ashburton	467
Augusta-Margaret River	1,320
Bassendean	2,830
Bayswater	11,531
Belmont	9,871
Beverley	150
Boddington	129
Boyup Brook	140
Bridgetown-Greenbushes	358
Brookton	81
Broome	1,374
Broomehill-Tambellup	85
Bruce Rock	85
Bunbury	4,904
Busselton	3,342
Cambridge	6,573
Canning	19,740
Capel	1,709
Carnamah	56
Carnarvon	325
Chapman Valley	99
Chittering	315
Claremont	3,189
Cockburn	21,268
Collie	536
Coolgardie	293
Coorow	126
Corrigin	96
Cottesloe	1,976
Cranbrook	94
Cuballing	70

Local government area	ESL raised \$'000s)
Cue	48
Cunderdin	100
Dalwallinu	112
Dandaragan	413
Dardanup	831
Denmark	458
Derby-West Kimberley	275
Donnybrook-Balingup	392
Dowerin	62
Dumbleyung	60
Dundas	112
East Fremantle	1,608
East Pilbara	552
Esperance	1,010
Exmouth	330
Fremantle	9,639
Gingin	585
Gnowangerup	98
Goomalling	81
Gosnells	16,664
Greater Geraldton	4,004
Halls Creek	83
Harvey	1,520
Irwin	306
Jerramungup	131
Joondalup	26,893
Kalamunda	7,983
Kalgoorlie-Boulder	4,771
Karratha	2,266
Katanning	262
Kellerberrin	97
Kent	48
Kojonup	136

Local government area	ESL raised \$'000s)
Kondinin	82
Koorda	45
Kulin	68
Kwinana	6,959
Lake Grace	118
Laverton	68
Leonora	181
Mandurah	10,366
Manjimup	668
Meekatharra	94
Melville	19,447
Menzies	67
Merredin	240
Mingenew	40
Moora	168
Morawa	63
Mosman Park	1,874
Mount Marshall	61
Mount Magnet	60
Mukinbudin	49
Mundaring	4,015
Murchison	6
Murray	1,104
Nannup	125
Narembeen	65
Narrogin	324
Nedlands	5,015
Ngaanyatjarraku	2
Northam	720
Northampton	350
Nungarin	25
Peppermint Grove	446
Perenjori	51
Perth	25,230
Pingelly	92
Plantagenet	378

Local government area	ESL raised \$'000s)
Port Hedland	1,528
Quairading	91
Ravensthorpe	191
Rockingham	14,892
Sandstone	19
Serpentine-Jarrahdale	2,190
Shark Bay	81
South Perth	8,745
Stirling	42,481
Subiaco	5,456
Swan	25,199
Tammin	38
Three Springs	49
Toodyay	345
Trayning	40
Upper Gascoyne	12
Victoria Park	7,628
Victoria Plains	63
Vincent	8,255
Wagin	145
Wandering	44
Wanneroo	30,186
Warooka	308
West Arthur	69
Westonia	26
Wickepin	61
Williams	76
Wiluna	42
Wongan-Ballidu	112
Woodanilling	41
Wyalkatchem	54
Wyndham-East Kimberley	441
Yalgoo	24
Yilgarn	137
York	297
Grand Total	418,008



FINANCIAL
STATEMENTS AND
PERFORMANCE
INDICATORS

**Certification of Financial Statements
for the financial year ended 30 June 2025**

The accompanying financial statements of the Department of Fire and Emergency Services 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 2025 and the financial position as at 30 June 2025.

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

Darren Klemm AFSM
Accountable Authority
21 August 2025

Georgina Camarda
BCom CPA
Chief Finance Officer
21 August 2025

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Statement of comprehensive income

For the year ended 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Cost of services			
Expenses			
Employee benefits expense	3.1(a)	288,575	264,431
Supplies and services	3.3	196,906	205,477
Depreciation and amortisation expenses	5.1.1, 5.2, 5.3.1	47,846	35,848
Finance costs	7.3	5,780	1,868
Accommodation expenses	3.3	19,468	17,687
Grants and subsidies	3.2	84,287	81,997
Other expenses	3.3	18,875	17,423
Total cost of services		661,737	624,731
Income			
Emergency Services Levy	4.1	419,977	397,221
User charges and fees	4.2	11,405	10,238
Grants and contributions	4.4	49,788	23,963
Interest revenue	4.5	165	132
Other revenue	4.6	8,776	8,000
Total income		490,111	439,554
Net cost of services		171,626	185,177
Income from State Government			
Service appropriation	4.3	171,268	171,005
Emergency Services Levy	4.3	27,038	24,257
Income from other public sector entities	4.3	19,711	16,865
Resources received	4.3	954	1,208
Assets transferred	4.3	171	-
Asset Maintenance Fund	4.3	9,214	1,709
Royalties for Regions Fund	4.3	5,535	4,794
Total income from State Government		233,891	219,838
Surplus/(deficit) for the period		62,265	34,661
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.8	42,697	25,776
Total other comprehensive income		42,697	25,776
Total comprehensive income for the period		104,962	60,437

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

Statement of financial position

As at 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Assets			
Current assets			
Cash and cash equivalents	7.4	83,322	48,079
Restricted cash and cash equivalents	7.4	48,577	21,516
Inventories	6.3	27,536	21,049
Receivables	6.1	10,144	26,665
Other current assets	6.4	7,726	6,992
Non-current assets classified as held for sale	9.9	424	-
Total current assets		177,729	124,301
Non-current assets			
Restricted cash and cash equivalents	7.4	4,247	3,273
Amounts receivable for services	6.2	102,670	88,560
Property, plant and equipment	5.1	635,654	562,551
Right-of-use assets	5.2	133,380	18,905
Intangible assets	5.3	6,569	5,940
Total non-current assets		882,520	679,229
Total assets		1,060,249	803,530

Statement of financial position (continued)

As at 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Liabilities			
Current liabilities			
Payables	6.5	23,962	21,651
Borrowings	7.1	2,977	2,977
Lease liabilities	7.2	16,931	6,258
Employee related provisions	3.1(b)	51,395	40,485
Contract liabilities	6.6	173	-
Total current liabilities		95,438	71,371
Non-current liabilities			
Borrowings	7.1	22,240	25,217
Lease liabilities	7.2	119,059	13,476
Employee related provisions	3.1(b)	7,830	12,620
Total non-current liabilities		149,129	51,313
Total liabilities		244,567	122,684
Net assets		815,682	680,846
Equity			
Contributed equity	9.8	443,532	413,658
Reserves		186,536	142,993
Accumulated surplus		185,614	124,195
Total equity		815,682	680,846

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

Statement of changes in equity

For the year ended 30 June 2025

	Notes	Contributed equity (\$'000)	Reserves (\$'000)	Accumulated surplus (\$'000)	Total equity (\$'000)
Balance at 1 July 2023		392,334	121,859	84,892	599,085
Surplus/(Deficit) for the year		-	-	34,661	34,661
Other comprehensive income	9.8	-	25,776	-	25,776
Transfer from reserves on retired assets	9.8	-	(4,642)	4,642	-
Total comprehensive income for the period		-	21,134	39,303	60,437
Transactions with owners in their capacity as owners:					
Capital appropriations	9.8	11,325	-	-	11,325
Other contributions by owners	9.8	9,999	-	-	9,999
Total		21,324	-	-	21,324
Balance at 30 June 2024		413,658	142,993	124,195	680,846
Balance at 1 July 2024		413,658	142,993	124,195	680,846
Surplus/(Deficit) for the year		-	-	62,265	62,265
Other comprehensive income	9.8	-	42,697	-	42,697
Transfer from reserves on retired assets	9.8	-	846	(846)	-
Total comprehensive income for the period		-	43,543	61,419	104,962
Transactions with owners in their capacity as owners:					
Capital appropriations	9.8	26,945	-	-	26,945
Other contributions by owners	9.8	3,902	-	-	3,902
Distribution to owners	9.8	(973)	-	-	(973)
Total		29,874	-	-	29,874
Balance at 30 June 2025		443,532	186,536	185,614	815,682

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

Statement of cash flows

For the year ended 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Cash flows from State Government			
Service appropriation		157,158	161,166
Emergency Services Levy		26,961	24,253
Funds from other public sector entities		24,591	12,431
Capital appropriations		26,946	11,325
Asset Maintenance Fund		9,214	1,709
Royalties for Regions Fund		5,535	7,399
Digital Capability Fund		3,899	7,246
Net cash provided by State Government		254,304	225,529
<i>Used as follows:</i>			
Cash flows from operating activities			
Payments			
Employee benefits		(281,221)	(259,869)
Supplies and services		(197,763)	(200,392)
Finance costs		(5,805)	(1,885)
Accommodation		(19,512)	(16,977)
Grants and subsidies		(90,806)	(83,880)
GST payments on purchases		(38,752)	(33,633)
Other payments		(17,567)	(14,758)
Receipts			
Emergency Services Levy		426,261	393,518
User charges and fees		11,570	9,694
Grants and contributions		55,678	18,118
Interest received		165	132
GST receipts on sales		2,360	2,631
GST receipts from taxation authority		36,895	31,199
Other receipts		4,789	6,166
Net cash used in operating activities	7.4	(113,708)	(149,936)

Statement of cash flows (continued)

For the year ended 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(61,982)	(51,943)
Receipts			
Proceeds from sale of non-current assets		1,992	663
Net cash used in investing activities		(59,990)	(51,280)
Cash flows from financing activities			
Payments			
Principal elements of lease arrangements		(13,378)	(7,190)
Repayment of borrowings		(2,977)	(2,977)
Return of Royalties for Regions capital appropriation		(973)	-
Receipts			
Proceeds from borrowings		-	-
Net cash used in financing activities		(17,328)	(10,167)
Net increase/(decrease) in cash and cash equivalents		63,278	14,146
Cash and cash equivalents at the beginning of the period		72,868	58,722
Cash and cash equivalents at the end of the period	7.4	136,146	72,868

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

Administered schedules

Administered income and expenses by service

	Delivery of frontline services before, during and after incidents	
	2025 (\$000)	2024 (\$000)
Income from administered items		
Appropriations	212,337	364,613
Regional Community Services Fund - recurrent	7,579	26,548
Other revenue	497	-
Total income from administered items	220,413	391,161
Administered expenses		
Grants to charitable and other public bodies		
Disaster Recovery Funding Arrangements Western Australia	127,604	291,096
Transfer payments ^(a)	-	16,295
Total administered expenses	127,604	307,391

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

	2025 (\$000)	2024 (\$000)
Administered assets and liabilities		
Current assets		
Cash and cash equivalents	367,010	274,202
Total administered assets	367,010	274,202
Current liabilities		
Grants payable	-	-
Total administered liabilities	-	-
Net administered assets	367,010	274,202

Notes to the financial statements

For the year ended 30 June 2025

1 Basis of preparation

The Department is a 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 has been included in the Department’s Annual Report, 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 21 August 2025.

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 (TI) to vary application, disclosure, format and wording.

Financial Management Act 2006 (the Act) and TI 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 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
- (b) receivables and payables are stated with the amount of GST included.

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

Contributed equity

Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 8 -Requirement 8.1(i) and will be credited directly to Contributed Equity.

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 uses the transactions in pursuing its own objectives. Transactions relating to the administered Disaster Recovery Funding Arrangements 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 by service’ and ‘Administered assets and liabilities’. The accrual basis of accounting and applicable Australian Accounting Standards has 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 used to achieve the Department’s objectives. This Note also provides the distinction between controlled funding and administered funding:

	Note
Department objectives	2.1
Schedule of income and expenses by service	2.2
Schedule of assets and liabilities by service	2.3

2.1 Department objectives

Purpose

To achieve a safer Western Australia by enabling and protecting the community before, during and after emergencies.

The Department provides the following services:

Service 1: Community awareness, education and information services
Provision of generic and targeted awareness, education and information programs before an incident and emergency hazard information during an incident via social media, telephone call centres, television and radio interviews to increase community awareness of preventable and natural hazards and support their ability to take action.

Service 2: Health, safety, wellbeing and training services
Services provided to ensure that frontline emergency personnel, including volunteers, are not only trained and supported, but also maintain their physical and mental health while providing safe and efficient services to the community.

Service 3: Delivery of frontline services before, during and after incidents
Services provided by frontline personnel, including volunteers, to enable the community to prevent where possible, prepare for, respond to and recover from emergency incidents.

The Department administers assets, liabilities, income and expenses on behalf of Government which are not controlled by, nor integral to, the function of the Department. These administered balances and transactions are not recognised in the principal financial statements of the Department but schedules are prepared using the same basis as the financial statements and are presented at Administered schedules and Note 10.1 ‘Administered disclosures’.

Notes to the financial statements

2 Department outputs (continued) 2.2 Schedule of income and expenses by service

For the year ended 30 June 2025

	Community awareness, education and information services		Health, safety, wellbeing and training services		Delivery of frontline services before, during and after incidents		Total	Total
	2025 (\$000)	2024 (\$000)	2025 (\$000)	2024 (\$000)	2025 (\$000)	2024 (\$000)	2025 (\$000)	2024 (\$000)
Cost of services								
Expenses								
Employee benefits expense	6,635	6,196	21,730	17,454	260,210	240,781	288,575	264,431
Supplies and services	8,345	5,919	9,973	7,849	178,588	191,709	196,906	205,477
Depreciation and amortisation expenses	815	590	1,731	1,249	45,300	34,009	47,846	35,848
Finance costs	22	21	47	44	5,711	1,803	5,780	1,868
Accommodation expenses	52	35	326	434	19,090	17,218	19,468	17,687
Grants and subsidies	137	77	289	165	83,861	81,755	84,287	81,997
Other expenses	482	355	929	729	17,464	16,339	18,875	17,423
Total cost of services	16,488	13,193	35,025	27,924	610,224	583,614	661,737	624,731
Income								
Emergency Services Levy	10,493	7,944	22,292	19,861	387,192	369,416	419,977	397,221
User charges and fees	-	-	-	-	11,405	10,238	11,405	10,238
Grants and contributions	66	53	141	132	49,581	23,778	49,788	23,963
Interest revenue	4	3	9	7	152	122	165	132
Other revenue	58	50	123	125	8,595	7,825	8,776	8,000
Total income	10,621	8,050	22,565	20,125	456,925	411,379	490,111	439,554
Net cost of services	5,867	5,143	12,460	7,799	153,299	172,235	171,626	185,177
Income from State Government								
Service appropriation	4,279	3,420	9,091	8,550	157,898	159,035	171,268	171,005
Emergency Services Levy	676	485	1,435	1,213	24,927	22,559	27,038	24,257
Assets transferred	4	-	9	-	158	-	171	-
Resources received	24	25	50	60	880	1,123	954	1,208
Asset Maintenance Fund	-	-	-	-	9,214	1,709	9,214	1,709
Royalties for Regions Fund	17	-	38	-	5,480	4,794	5,535	4,794
Income from other public sector entities	26	13	56	34	19,629	16,818	19,711	16,865
Total income from State Government	5,026	3,943	10,679	9,857	218,186	206,038	233,891	219,838
Surplus/(Deficit) for the period	(841)	(1,200)	(1,781)	2,058	64,887	33,803	62,265	34,661

The Schedule of income and expenses by service should be read in conjunction with the accompanying notes.

Notes to the financial statements

2 Department outputs (continued)
2.3 Schedule of assets and liabilities by service

As at 30 June 2025

	Community awareness, education and information services		Health, safety, wellbeing and training services		Delivery of frontline services before, during and after incidents		Total	Total
	2025 (\$000)	2024 (\$000)	2025 (\$000)	2024 (\$000)	2025 (\$000)	2024 (\$000)	2025 (\$000)	2024 (\$000)
Assets								
Current assets	3,555	2,486	8,887	6,215	165,287	115,600	177,729	124,301
Non-current assets	17,650	13,585	44,126	33,961	820,744	631,683	882,520	679,229
Total assets	21,205	16,071	53,013	40,176	986,031	747,283	1,060,249	803,530
Liabilities								
Current liabilities	1,909	1,427	4,772	3,569	88,757	66,375	95,438	71,371
Non-current liabilities	2,983	1,026	7,456	2,566	138,690	47,721	149,129	51,313
Total Liabilities	4,892	2,453	12,228	6,135	227,447	114,096	244,567	122,684
Net assets	16,313	13,618	40,785	34,041	758,584	633,187	815,682	680,846

The Schedule of assets and liabilities by service should be read in conjunction with the accompanying notes.

Notes to the financial statements

For the year ended 30 June 2025

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	2025 (\$000)	2024 (\$000)
Cost of services for operating activities			
Employee benefits expense	3.1(a)	288,575	264,431
Grants and subsidies	3.2	84,287	81,997
Operating expenditure	3.3	235,249	240,587
		608,111	587,015
Future entitlements related to employee benefits expense			
Employee related provisions	3.1(b)	59,225	53,105
		59,225	53,105

3.1 (a) Employee benefits expense

	2025 (\$000)	2024 (\$000)
Employee benefits	256,074	235,018
Superannuation	29,756	27,427
Other related expenses	1,915	1,309
Termination benefits	830	677
Total employee benefits expense	288,575	264,431
Add: AASB 16 Non-monetary benefits (not included in ‘Employee benefits’ expense)	3,025	2,680
Less: Employee contribution (forming part of Note 6.2 ‘Other revenue’)	(219)	(226)
Net employee benefits	291,381	266,885

Employee benefits: Include wages and salaries, accrued and paid leave entitlements and paid sick leave.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive income comprises employer contributions paid to the Fire and Emergency Services Superannuation Fund (FESSF), Gold State Superannuation Scheme (concurrent contributions), West State Superannuation Scheme, Government Employee Superannuation Board and other eligible funds as nominated by employees.

The FESSF is a multi-employer plan available to staff of the Department of Fire and Emergency Services, the United Professional Firefighters Union of Western Australia, the Western Australian Volunteer Fire and Rescue Services Association (Inc.) and the Fire and Emergency Services Superannuation Board (FESSB). The FESSB is a trustee of the FESSF and is responsible for managing the fund in the best interest of all members and for ensuring the fund is managed in accordance with governing legislation, the *Fire and Emergency Services Superannuation Act 1985* and the *Fire and Emergency Services (Superannuation Fund) Regulations 1986*. The FESSF is a defined benefit scheme for the purpose of employees and is a defined contribution plan for the Department as the superannuation liability is extinguished by concurrent employer contributions to the fund in accordance with the governing legislation.

Other related expenses: Includes non-monetary benefits, including those recognised under accounting standards other than AASB 16, provided to staff such as medical care, housing, cars and subsidised goods or services.

Termination benefits: Payable when employment is terminated before normal retirement date, or when staff accept 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 staff 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.

AASB 16 Non-monetary benefits: Non-monetary staff benefits, that are ‘Employee benefits’ expenses, predominantly relate to the provision of vehicle and housing benefits are recognised under AASB 16 which are excluded from the ‘Employee benefits’ expense.

Employee contributions: Contributions made to the Department by employees toward employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions and are included under other revenue in the statement of comprehensive income.

Notes to the financial statements

For the year ended 30 June 2025

3 Use of our funding (continued)

3.1 (b) Employee related provisions

Provision is made for benefits accruing to staff in respect of annual leave and long service leave for services rendered up to the reporting date as disclosed in the Statement of financial position and recorded as an expense during the period the services are delivered in the Statement of comprehensive income.

	2025 (\$000)	2024 (\$000)
Current		
<i>Employee benefits provision</i>		
Annual leave ^(a)	21,210	18,617
Long service leave ^(b)	27,508	19,740
Deferred salary schemes ^(c)	943	573
	49,661	38,930
<i>Other provisions</i>		
Employee on-costs ^(d)	1,734	1,555
	1,734	1,555
Total current employee related provisions	51,395	40,485

	2025 (\$000)	2024 (\$000)
Non-current		
<i>Employee benefits provision</i>		
Long service leave ^(b)	7,547	12,127
<i>Other provisions</i>		
Employee on-costs ^(d)	283	493
	7,830	12,620
Total non-current employee related provisions	7,830	12,620
Total employee related provisions	59,225	53,105

Provision is made for benefits accruing to staff 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.

(a) **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:

	2025 (\$000)	2024 (\$000)
Within 12 months of the end of the reporting period	14,552	12,241
More than 12 months after the end of the reporting period	6,658	6,376
	21,210	18,617

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

(b) **Long service leave liabilities:** Unconditional long service leave provisions are classified as current liabilities as the Department does not have a 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 the right to defer the settlement of the liability until staff have completed the requisite years of service.

Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2025 (\$000)	2024 (\$000)
Within 12 months of the end of the reporting period	6,390	8,278
More than 12 months after the end of the reporting period	28,665	23,589
	35,055	31,867

The provision for long service leave are 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 staff 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.

Notes to the financial statements

For the year ended 30 June 2025

3 Use of our funding (continued)

3.1 (b) Employee related provisions (continued)

(c) **Deferred salary scheme liabilities:** Classified as current where there is no right at the end of the reporting period to defer settlement for at least 12 months after the end of the reporting period.

Actual settlement of the liabilities is expected to occur as follows:

	2025 (\$000)	2024 (\$000)
Within 12 months of the end of the reporting period	707	340
More than 12 months after the end of the reporting period	236	233
	943	573

(d) **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 premium, 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 Note 3.3 'Operating expenditure' and are not included as part of the Department's 'Employee benefits' expense.

The related liability is included in 'Employment on-costs provision'.

	2025 (\$000)	2024 (\$000)
Carrying amount at start of period	2,048	1,938
Additional provisions recognised	970	110
Payments/other sacrifices of economic benefits	(1,078)	-
Unwinding and changes of the discount rate	77	-
Carrying amount at end of period	2,017	2,048

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 in 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
- 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

	2025 (\$000)	2024 (\$000)
Recurrent grants		
Local governments	16,727	15,855
Mitigation and hazard management grants ^(a)	29,140	30,928
Emergency service volunteer brigades, groups and units ^(b)	3,687	3,862
Volunteer representative bodies ^(c)	2,282	2,089
Hazardous material scientific services	1,500	1,500
Other recurrent grants	274	250
	53,610	54,484
Capital grants		
Local governments ^(d)	24,164	20,423
Marine Rescue WA groups	6,513	7,090
	30,677	27,513
Total grants and subsidies	84,287	81,997

(a) The decrease in grant payments this year is attributed by the cessation of STC Seroja and Community Benefit Funding program totalling \$9.2m and lower Mitigation Activity Grant. This is offset by an increase in Disaster Ready Fund grant payments during the year.

(b) The decrease was attributable to lower number of emergency services volunteer fuel cards provided during the year.

(c) Year-on-year increase of \$193,000 was principally due to higher grant expense provided to Surf Life Saving WA.

(d) The increase was predominantly due to capital grants that were committed and carried over from the prior funding period.

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) to another party without receiving approximately equal value in return are categorised as 'Grant and subsidies' expense. Grants, subsidies and other transfers to third parties (other than contributions to owners) are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid or in the case of certain capital grants, when the initiative is completed and delivered to a local government authority or volunteer group.

Notes to the financial statements

For the year ended 30 June 2025

3 Use of our funding (continued)
3.2 Grants and subsidies (continued)

Recurrent grants

Grant payments to **local governments** include payments to meet the operational costs of Bush Fire Brigades and State Emergency Service Units via the Local Government Grant Scheme (LGGS). The Department also provides funding to local governments to support the employment of Community Emergency Service Managers.

Mitigation and hazard management grants include grant payments to local government and eligible organisations for various projects to implement sustained mitigation and hazard management strategies that directly benefit the WA community.

The Department provides a quarterly grant to the Chemistry Centre of Western Australia to support emergency services in relation to **hazardous material** including scientific services and other related activities.

Grants made to **volunteer representative bodies** that assist in the engagement and representation of emergency service volunteers in WA. See Note 9.5 ‘Affiliated bodies’ for assistance provided to affiliated volunteer representative bodies.

The Department provides direct grant funding to **emergency service volunteer brigades, groups and units** in the form of operational efficiency grants and Emergency Services Volunteer Fuel Card Scheme grants.

Capital grants

Local government capital grants relate to significant capital works initiatives including the acquisition or modification of facilities, appliances, vehicles and major items of equipment. Refer to Note 6.3 ‘Inventory’ for the balance of fire appliances under construction at reporting date.

Capital grants paid to **Marine Rescue WA groups**, provide for the design and acquisition of rescue craft, towing vehicles, radio communication equipment and facilities.

3.3 Operating expenditure

	2025 (\$000)	2024 (\$000)
Supplies and services		
Service and contract expense	52,214	55,348
Plant and equipment hire	60,093	69,625
Minor equipment purchases and maintenance	38,091	35,948
Consumables	15,947	15,816
Travel expenses	8,615	8,720
Emergency Service Levy administration charges	7,613	6,161
Communication expenses	3,721	3,883
Insurance premiums and claims	5,834	6,480
Other supplies and services	4,778	3,496
	196,906	205,477
Accommodation expenses		
Property repairs and maintenance	13,656	12,112
Energy, water and rates	3,658	3,456
Short-term rental expenses	2,154	2,119
	19,468	17,687
Other expenses		
Employment on-costs	15,015	13,656
Audit fees	224	177
Insurance premium adjustment	2,709	1,736
Expected credit loss expense, waiver of debts and bad debts written off	17	10
Write down of non current assets classified as held for sale	17	-
Other expenses from ordinary activities	893	1,844
	18,875	17,423
Total operating expenditure	235,249	240,587

Notes to the financial statements

For the year ended 30 June 2025

3 Use of our funding (continued)
3.3 Operating expenditure

Supplies and services

Service and contract expense is predominantly associated with ICT services such as software development services, ICT managed services, professional advisory fees such as internal audit and legal fees and critical paramedical care for the Emergency Rescue Helicopter Service. Supplies and services are recognised as an expense in the reporting period in which they are incurred.

Plant and equipment hire: The Department contracts the services of firefighting aircraft and heavy plant and equipment to suppress fires on a short term hire basis. All short term plant and equipment hire fees are expensed as incurred.

Minor equipment purchases and maintenance: Equipment valued at less than \$5,000 such as breathing apparatus, rescue equipment, minor furniture and fittings are expensed as incurred. Repairs and maintenance on equipment are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Consumables: Includes significant expenditure such as personal protective clothing and catering during emergency incidents.

Accommodation expenses

Property repairs and maintenance: Includes costs associated with the restoration and minor improvements of buildings and lease outgoings related to office accommodation.

Short-term rental expenses: Include short-term leases with a lease term of 12 months or less. Expenditure also includes office rental which are expensed as incurred as Memorandum of Understanding Agreements with the Department of Finance for the leasing of office accommodation.

Other expenses

Employment on-costs includes workers’ compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 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.

Insurance premium adjustments: workers’ compensation and motor vehicle insurance performance adjustments are prospectively recognised as an expense in the period of change in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. These adjustments were the result of the latest forecast costs and administration expenses of the Department’s claims lodged through RiskCover and disclosed separate from the on-costs as well as the premium and claim components.

Expected credit losses is an allowance of trade receivables and is measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 6.1.1 ‘Movement in the allowance for impairment of trade receivables’ for more details.

Write down of non-current assets classified as held for sale to the lower of carrying amount and fair value less selling costs.

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:

	Notes	2025 (\$000)	2024 (\$000)
Emergency Services Levy	4.1	419,977	397,221
Users charges and fees	4.2	11,405	10,238
Income from State Government	4.3	233,891	219,838
Grants and contributions	4.4	49,788	23,963
Interest revenue	4.5	165	132
Other revenue	4.6	8,776	8,000
		724,002	659,392

4.1 Emergency Services Levy

	Notes	2025 (\$000)	2024 (\$000)
Emergency Services Levy ^(a)		419,977	397,221

(a) Excludes levies received from public sector entities. This is disclosed in Note 4.3 ‘Income from State Government’.

The ESL is a property based levy under the *Fire and Emergency Services Act 1998*.

The levy is calculated using the Gross Rental Value (GRV) of most urban properties, with a fixed rate charge per property in rural and remote areas. Local governments (LG) collect the ESL from private property owners on behalf of the Department, with the charge included in the property owner’s rates notices. On the other hand, the Department manages ESL billing for land owned by the State, State agency or instrumentality and this revenue is disclosed as part of Note 4.3 ‘Income from State Government’.

The Department recognises ESL income during the year, based on the estimated GRV of each property multiplied by the Gazetted ESL rate and Category. A reconciliation of the actual ESL collected from LGs against the estimate is performed after year end. These reconciliations will not be completed and submitted in time to enable the Department to reliably measure the adjustments to revenue recognition for the reporting period.

The Department expects uncertainty over the measurement of the adjustments to be resolved in September 2025.

Notes to the financial statements

For the year ended 30 June 2025

4 Our funding sources (continued)
4.2 Users charges and fees

Disaggregation of user charges and fees

The Department provides specific services to the WA Community and charges a fee to the users to recover the cost of providing the service.

	2025 (\$000)	2024 (\$000)
Direct Brigade Alarm -connection and monitoring	7,281	6,867
False fire alarm fee	3,498	2,749
Aviation services attendance fee	580	560
Other	46	62
	11,405	10,238

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

Revenue is recognised over time for **Direct Brigade Alarm**, a protected premises fire alarm monitoring network that provides a direct data link to a fire control station as required by the Building Code of Australia and relevant Australian Standards. The Department charges an annual fee over the financial year for the rental and connection of the system. As specified in paragraph Aus8.2 of AASB 15, DFES being a not-for-profit public sector licensor and on the basis of Direct Brigade Alarm being a short-term licence (less than 12 months) for the purposes of AASB 15, recognise revenue at the point in time the connection is activated or renewed.

Revenue is recognised at a point-in-time for the **false fire alarm fee**. The fee is part of the Department’s strategy to reduce the number of false fire alarms by charging owners and occupants of premises the cost of attendance after the third false alarm in a financial year. The Department recognises revenue subsequent to attending the third false fire alarm.

Revenue is recognised at a point-in-time for **aviation services attendance fee** charged to Commonwealth facilities for the use the Department’s rotary aircraft.

4.3 Income from State Government

	2025 (\$000)	2024 (\$000)
Appropriation received during the period		
Service appropriation	171,268	171,005
Levy collected from other public sector entities		
Emergency Services Levy	27,038	24,257
Income received from other public sector entities during the period		
Grants	10,458	9,017
Services provided at cost	8,449	7,340
Other revenue	804	463
Net gain on disposal of non-current assets to State Government	-	45
	19,711	16,865
Reconciliation of net gain on disposal of non-current assets to State Government		
Proceeds from the disposal of equipment and vehicles to public sector entities	-	45
(Less) carrying amount of equipment and vehicles disposed	-	-
Net gain on disposal of non-current assets to State Government	-	45
Resources received from other public sector entities during the period		
Western Australian Land Information Authority (Landgate)	481	915
State Solicitor’s Office	323	218
Department of Finance	67	67
Department of Primary Industry and Regional Development	-	6
Main Roads Western Australia	2	1
Department of Water and Environmental Regulation	81	1
	954	1,208
Assets transferred from other public sector entities during the period		
Department of Planning, Lands and Heritage	171	-
Asset Maintenance Fund		
Funds received through the Department of Treasury (Treasury)	9,214	1,709
Royalties for Regions Fund		
Regional Community Services Account	5,535	4,794
Total income from State Government	233,891	219,838

Notes to the financial statements

For the year ended 30 June 2025

4 Our funding sources (continued)
4.3 Income from State Government (continued)

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

Income from other public sector entities are 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 receives the funds.

Levy collected from other public sector entities refer to Note 4.1 ‘Emergency Services Levy’ for ESL accounting policy.

Resources received/assets transferred from other public sector entities are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated. Recognition of land transferred does not meet TI ‘Non-discretionary’ measurement criteria and is therefore recognised as income equivalent to the fair value of the land.

The Regional Community Services Account is 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. **Asset Maintenance Fund** (AMF) provides funding for the maintenance of government assets and to mitigate service delivery risks. AMF is recognised as income when the Department receives the fund.

Gains on the disposal of non-current assets to State Government are presented by deducting the proceeds receipted from other public sector entities upon disposal with the carrying amount of the asset and related selling expenses paid. Gains and losses are recognised as profit or loss in the Statement of comprehensive income.

Summary of consolidated account appropriations

	2025 Budget	2025 Additional funding ^(a)	2025 Revised budget	2025 Actual	2025 Variance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Delivery of services					
Item 70 net amount appropriated to deliver services	121,015	48,926	169,941	169,941	-
Amount authorised by other statutes - <i>Salaries and Allowances Act 1975</i>	887	440	1,327	1,327	-
Total appropriations provided to deliver services	121,902	49,366	171,268	171,268	-
Capital					
Item 146 capital appropriation	26,946	-	26,946	26,945	(1)
Administered transactions					
Item 71 amount provided for administered grants, subsidies and other transfer payments	351,563	(115,563)	236,000	212,337	(23,663) ^(b)
Total administered transactions	351,563	(115,563)	236,000	212,337	(23,663)
Total consolidated account appropriations	500,411	(66,197)	434,214	410,550	(23,664)

(a) Additional funding includes supplementary or new funding authorised under section 27 of the Act as well as amendments to standing appropriations.

(b) Variance relates to the return of current year unspent administered appropriations back to Consolidated Account.

Notes to the financial statements

For the year ended 30 June 2025

4 Our funding sources (continued)

4.4 Grants and contributions

	2025 (\$000)	2024 (\$000)
Commonwealth recurrent grants	7,648	12,260
Emergency service assistance	38,322	8,878
Disaster Ready Fund	3,523	2,506
National Partnership Payments	49,493	23,644
Other grants		
Other contributions and concessions	295	319
	295	319
Total grants and contributions	49,788	23,963

Recurrent grants are recognised as income when the grants are receivable.

Emergency service assistance contributions include Commonwealth payments for the operation of the Department’s fire fighting aircraft and reimbursement of services provided to the Australian Maritime Safety Authority for search and rescue operations conducted in Commonwealth jurisdictions.

Disaster Ready Fund contribution from Commonwealth, in partnership with the Department, fund resilience projects to reduce the impacts of disasters predicated by climate change and other natural hazards.

National Partnership Payments relates to payments under the National Partnership on Disaster Risk Reduction and National Disaster Resilience.

4.5 Interest revenue

	2025 (\$000)	2024 (\$000)
Emergency Services Levy interest	165	132

Late payment interest of 11% per annum is charged if a property owner does not pay either the full or part payment of ESL on time. However, late ESL payment penalty interest is not charged when eligible pensioners choose to defer the payment of their ESL charge.

4.6 Other revenue

	2025 (\$000)	2024 (\$000)
Sponsorship	3,549	3,247
Return of unspent grant funding and other recoveries	171	787
General revenue	1,594	2,382
Return of prescribed LGGS fleet assets from local government	1,827	1,033
Total other revenue	7,141	7,449

Sponsorship revenue represent funding received from non-government entities to support the provision of community services.

General revenue includes recoups received from other jurisdictions for interstate and international deployments.

	2025 (\$000)	2024 (\$000)
Contributions		
Employee contributions	216	221
Total contributions	216	221
Net gain/(loss) on disposal of non-current assets		
Proceeds from disposal of non-current assets		
Plant, equipment and vehicles	1,992	616
Right-of-use liability from disposal of right-of-use assets	85	1,254
Carrying amount of non-current assets disposed		
Buildings	-	(109)
Plant, equipment and vehicles	(658)	(182)
Right-of-use assets	-	(1,249)
Net gain	1,419	330
Gain on disposal of non-current assets	1,931	516
Loss on disposal of non-current assets	(512)	(186)
Net gain on disposal of non-current assets	1,419	330
Total other revenue	8,776	8,000

Proceeds from **disposal of non-current assets** received by the Department from the sale of real property, plant, equipment and motor vehicles are to be retained by the Department under the Financial Management (Net Appropriations) Determination 2022. Gains on the disposal of non-current assets are recognised as profit or loss in the Statement of comprehensive income, after deducting the proceeds with asset’s carrying amount and related selling expenses.

5 Key assets

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

	Notes	2025 (\$000)	2024 (\$000)
Property, plant and equipment	5.1	635,654	562,551
Right-of-use assets	5.2	133,380	18,905
Intangible assets	5.3	6,569	5,940

Notes to the financial statements

For the year ended 30 June 2025

5 Key assets (continued)

5.1 Property, plant and equipment

Reconciliations of the carrying amounts of property, plant, and equipment at the beginning and end of the reporting period are set out in the table below.

	Land (\$'000)	Buildings (\$'000)	Land and buildings under construction (\$'000)		Vehicles (\$'000)	Vehicles under construction (\$'000)	Plant and equipment (\$'000)	Plant and equipment under construction (\$'000)	Leasehold improvements (\$'000)	Total (\$'000)
Year ended 30 June 2025										
1 July 2024										
Cost or fair value	123,465	275,214	28,924		186,836	30,802	29,006	10,810	4,576	689,633
Accumulated depreciation	-	-	-		(103,080)	-	(21,325)	-	(2,677)	(127,082)
Carrying amount at start of period	123,465	275,214	28,924		83,756	30,802	7,681	10,810	1,899	562,551
Additions	174	-	19,530		1,605	29,063	-	12,488	-	62,860
Transfers	-	51	-		-	-	(51)	-	-	-
Completed works in progress	-	39,207	(39,207)		26,229	(26,229)	3,326	(6,443)	3,117	-
Other disposals (at written down value)	-	-	-		(658)	-	-	-	-	(658)
Reclassification of assets held for sale	(441)	-	-		-	-	-	-	-	(441)
Revaluation increments ^(c)	8,126	34,571	-		-	-	-	-	-	42,697
Depreciation	-	(16,115)	-		(12,753)	-	(1,745)	-	(742)	(31,355)
Carrying amount at 30 June 2025	131,324	332,928	9,247^(a)		98,179	33,636^(b)	9,211	16,855	4,274	635,654
Gross carrying amount	131,324	332,934	9,247		211,845	33,636	32,134	16,855	7,693	775,668
Accumulated depreciation	-	(6)	-		(113,666)	-	(22,923)	-	(3,419)	(140,014)
Year ended 30 June 2024										
1 July 2023										
Cost or fair value	118,843	266,077	12,393		172,841	21,420	28,727	3,822	2,617	626,740
Accumulated depreciation	-	-	-		(93,664)	-	(18,995)	-	(2,347)	(115,006)
Carrying amount at start of period	118,843	266,077	12,393		79,177	21,420	9,732	3,822	270	511,734
Additions	148	-	17,372		634	24,447	279	8,947	-	51,827
Transfers	-	-	-		-	-	-	-	-	-
Completed works in progress	103	738	(841)		15,065	(15,065)	-	(1,959)	1,959	-
Other disposals (at written down value)	-	(107)	-		(182)	-	-	-	-	(289)
Revaluation increments	4,371	21,405	-		-	-	-	-	-	25,776
Depreciation	-	(12,899)	-		(10,938)	-	(2,330)	-	(330)	(26,497)
Carrying amount at 30 June 2024	123,465	275,214	28,924		83,756	30,802	7,681	10,810	1,899	562,551
Gross carrying amount	123,465	275,214	28,924		186,836	30,802	29,006	10,810	4,576	689,633
Accumulated depreciation	-	-	-		(103,080)	-	(21,325)	-	(2,677)	(127,082)

(a) The decrease in Land and Buildings under construction was predominantly due to the completion of Cardup career fire station, boosting the Department's firefighting capacity in the South East Metropolitan region.

(b) The increase in Vehicles under construction ending balance is due to ongoing appliance build projects comprising of 41 Light Tankers, 17 Urban Pumpers and Urban Tankers as well as other support vehicles under construction as at the end of 2025.

(c) Of this amount, \$8,878,000 relates to professional fees and \$22,194,000 project management fees, which are now included in the value of current use building assets under the current replacement cost basis as required by the prospective application of *AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

Notes to the financial statements

For the year ended 30 June 2025

5 Key assets (continued)
5.1 Property, plant and equipment (continued)

Initial recognition

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

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

Subsequent measurement

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

- land
- buildings.

Land is carried at fair value.

Buildings and infrastructure are carried at fair value less accumulated depreciation and accumulated impairment losses. Certain Heritage or cultural assets held by the Department for curatorial and preservation purposes only are carried at their fair value and are not depreciated in accordance with Treasurer’s Guidance 8.

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

Land and buildings are independently valued annually by 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 2024 by Landgate. The valuations were performed during the year ended 30 June 2025 and recognised at 30 June 2025. In undertaking the revaluation, fair value was determined by reference to market values for land: \$17,747,000 (2024: \$17,474,000) and buildings: \$39,535,000 (2024: \$33,310,000). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10.

Revaluation model

- (a) **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 (net method).
- (b) **Fair value in the absence of market-based evidence:**
Where buildings are specialised or where land is restricted, the fair value is determined on the basis of existing (current) use. Refer to Note 8.3 ‘Fair value measurements’ for further details.

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

Valuation using current replacement cost uses the significant obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings. In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant assumption used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Restricted use land: 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 are selected by Landgate and represents the application of a significant unobservable input. 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.

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

Notes to the financial statements

For the year ended 30 June 2025

5 Key assets (continued)
5.1.1 Depreciation and impairment charge for the period

	Notes	2025 (\$000)	2024 (\$000)
Depreciation			
Vehicles	5.1	12,753	10,938
Buildings	5.1	16,115	12,899
Plant and equipment	5.1	1,745	2,330
Leasehold improvements	5.1	742	330
Total depreciation for the period		31,355	26,497

As at 30 June 2025 there were no indications of impairment to property, plant or equipment. Three land and building assets deemed to be surplus to the Department’s requirements are currently awaiting approval to be classified as assets held for sale.

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 assets held for sale, land, works of art and investment properties.

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

Land, Heritage buildings held for curatorial and preservation purposes and works of art (antique appliances), 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.

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 ^(a)	15 -100 years
Vehicles	5 -20 years
Antique appliances	Not depreciated
Plant and equipment	3 -10 years

(a) The Department’s buildings can be further broken down into the following types:

Building types	Useful life: years
Fire stations (including heritage fire stations)	40 –100 years
Metal structure	15 –25 years
Offices & other facilities	40 –50 years
Heritage buildings held for preservation & curatorial	Not depreciated

A number of in-service fire stations and buildings are heritage listed and may need to be retained beyond the Department’s replacement plan due to them having cultural or historical significance. To ensure a safe working environment, the Department reviews and implements a set of facility maintenance, modification and improvement frameworks to mitigate obsolescence and deterioration.

Impairment

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

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

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 agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

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.

Notes to the financial statements

For the year ended 30 June 2025

5 Key assets (continued)
5.2 Right-of-use assets

	Emergency rescue helicopters (\$'000)	Buildings (\$'000)	Plant, equipment and vehicles (\$'000)	Total (\$'000)
Year ended 30 June 2025				
At 1 July 2024				
Gross carrying amount	44,483	28,033	20,265	92,781
Accumulated depreciation	(44,483)	(16,492)	(12,901)	(73,876)
Carrying amount at start of period	-	11,541	7,364	18,905
Additions	123,942	5,625	3,925	133,492
Disposals	– (a)	(3,761)	(27)	(3,788)
Depreciation	(7,768)	(4,630)	(2,831)	(15,229)
Carrying amount at 30 June 2025	116,174	8,775	8,431	133,380
Gross carrying amount	123,942	29,897	24,163	178,002
Accumulated depreciation	(7,768)	(21,122)	(15,732)	(44,622)
Year ended 30 June 2024				
At 1 July 2023				
Gross carrying amount	44,483	20,531	14,975	79,989
Accumulated depreciation	(44,483)	(11,295)	(10,159)	(65,937)
Carrying amount at start of period	-	9,236	4,816	14,052
Additions	-	8,709	5,332	14,041
Disposals	-	(1,207)	(42)	(1,249)
Depreciation	-	(5,197)	(2,742)	(7,939)
Carrying amount at 30 June 2024	-	11,541	7,364	18,905
Gross carrying amount	44,483	28,033	20,265	92,781
Accumulated depreciation	(44,483)	(16,492)	(12,901)	(73,876)

(a) Carrying amount of the old Emergency Rescue Helicopter Services fleet was derecognised during the year. The fleet, originally costing \$44,483,000, was fully depreciated and had a \$0 carrying amount as at termination.

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

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2 Lease liabilities. The Department has leases for Emergency Rescue Helicopter Service, telecommunications tower, vehicles, office and other commercial properties and residential accommodations.

The Department has also entered into Memorandum of Understanding agreements with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 Leases because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred. Office accommodation paid to the Department of Finance form part of Note 3.3 ‘Operating expenditure’.

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

Subsequent measurement

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

Depreciation and impairment of right-of-use assets

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

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 5.1.1 ‘Depreciation and impairment charge for the period’.

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

	2025 (\$000)	2024 (\$000)
Depreciation expense of right-of-use assets	15,229	7,939
Lease interest expense	4,901	877
Expenses related to variable lease payments not included in Lease liabilities	927	992
Short-term leases	2,169	2,128
Total amount recognised in the statement of comprehensive income	23,226	11,936

The total cash outflow for leases in 2025 was \$18,264,148 (2024: \$7,520,133). As at 30 June 2025 there were no indications of impairment to right-of-use assets.

Notes to the financial statements

For the year ended 30 June 2025

5 Key assets (continued)
5.3 Intangible assets

	Intangible assets not yet available for use (\$'000)	Computer software (\$'000)	Total (\$'000)
Year ended 30 June 2025			
1 July 2024			
Gross carrying amount	5,052	22,354	27,406
Accumulated amortisation	-	(21,466)	(21,466)
Carrying amount at start of period	5,052	888	5,940
Additions	1,891	-	1,891
Completed works in progress	(2,107)	2,107	-
Amortisation	-	(1,262)	(1,262)
Carrying amount at 30 June 2025	4,836	1,733	6,569
Year ended 30 June 2024			
1 July 2023			
Gross carrying amount	3,173	22,347	25,520
Accumulated amortisation	-	(20,054)	(20,054)
Carrying amount at start of period	3,173	2,293	5,466
Additions	1,886	-	1,886
Completed works in progress	(7)	7	-
Amortisation	-	(1,412)	(1,412)
Carrying amount at 30 June 2024	5,052	888	5,940

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138.57 Intangible Assets (as Noted above), are capitalised. Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income. An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

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

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

Subsequent measurement

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

5.3.1 Amortisation and impairment

	2025 (\$000)	2024 (\$000)
Charge for the period		
Computer software	1,262	1,412
Total amortisation for the period	1,262	1,412

Computer Software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

As at 30 June 2025 there were no indications of impairment to intangible assets.

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

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

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

Asset	Useful life: years
Software	5 years

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in Note 5.1.1 'Depreciation and impairment charge'.

Notes to the financial statements

For the year ended 30 June 2025

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 used for economic benefits and liabilities incurred during normal operations:

	Notes	2025 (\$000)	2024 (\$000)
Assets			
Receivables	6.1	10,144	26,665
Amounts receivable for services (Holding Account)	6.2	102,670	88,560
Inventories	6.3	27,536	21,049
Other assets	6.4	7,726	6,992
Liabilities			
Payables	6.5	23,962	21,651
Contract liabilities	6.6	173	-

6.1 Receivables

	2025 (\$000)	2024 (\$000)
Current		
Trade receivables	7,171	23,187
Allowance for impairment of receivables	(70)	(65)
GST receivables	2,911	3,415
Accrued income	132	128
	10,144	26,665

Trade receivables and accrued income are recognised at transaction price or original invoice. As the Department holds the receivables with the objective to collect the contractual cash flows, therefore, receivables are 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 Department expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows. For trade receivables and accrued income, the Department recognises an allowance for 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. Please refer to Note 3.3 ‘Operating Expenditure’ for the amount of ECLs expensed in this reporting period.

6.1.1 Movement in the allowance for impairment of trade receivables

	2025 (\$000)	2024 (\$000)
Reconciliation of changes in the allowance for impairment of trade receivables		
Opening balance	65	55
Expected credit loss expense	12	10
Amount written off during the period	(7)	-
	70	65

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount 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.

6.2 Amounts receivable for services (Holding Account)

	2025 (\$000)	2024 (\$000)
Current	-	-
Non-current	102,670	88,560
Balance at end of period	102,670	88,560

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.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

6.3 Inventories

	2025 (\$000)	2024 (\$000)
Current		
Inventories held for distribution (at cost)	23,188	15,834
Inventories held for consumption (at cost)	4,348	5,215
Total inventories	27,536	21,049

Inventories held for distribution represent fire appliances under construction as part of the Emergency Services Levy capital grants process. These inventories are measured at cost adjusted when applicable for any loss of service potential (2024: nil and 2025: nil). A capital grant expense is recognised when the fire appliance is completed and delivered to the local government authority. Refer to Note 3.2 ‘Grants and subsidies’ for inventories recognised as grant expense during the period and accounting policy surrounding capital grants.

Inventories held for consumption represents fire appliances parts, consumable items, service exchange equipment and tools stored in the Fleet and Equipment Services workshop facility in O’Connor. These inventories are measured on a weighted average cost basis unless they are no longer required, in which case they are measured at net realisable value.

Notes to the financial statements

For the year ended 30 June 2025

6 Other assets and liabilities (continued)

6.4 Other assets

	2025 (\$000)	2024 (\$000)
Current		
Prepayments	7,726	6,992
Total other assets	7,726	6,992

Other non-financial assets include prepayments which 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

	2025 (\$000)	2024 (\$000)
Current		
Trade payables	21,299	19,401
Accrued salaries	2,507	2,071
Accrued interest	156	179
	23,962	21,651

Trade 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 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 week of the reporting period end. The Department considers the carrying amount of accrued salaries (2025: 2 days and 2024: 1 day, both including the weekend) to be equivalent to its fair value.

The accrued salaries suspense account (See Note 7.4 'Restricted cash and cash equivalents') consists of amounts paid annually, from Department's operating account, into a suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 53 pay days instead of the normal 52. This is due to next occur in 2026-27. No interest is received on this account.

Accrued interest represents borrowings interest expense incurred but not yet paid as at reporting date.

6.6 Contract liabilities

	2025 (\$000)	2024 (\$000)
Reconciliation of changes in contract liabilities		
Opening balance at the beginning of the period	-	-
Additions	248	-
Revenue recognised in the reporting period	(75)	-
Closing balance of contract liabilities at the end of the period	173	-

The Department's contract liabilities relate to sponsored community engagement activities yet to be performed at the end of the reporting period. The Department expects to satisfy the performance obligations within 12 months of the balance date.

Notes to the financial statements

For the year ended 30 June 2025

7 Financing

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

	Notes	2025 (\$000)	2024 (\$000)
Borrowings	7.1	25,217	28,194
Lease liabilities	7.2	135,990	19,734
Finance costs	7.3	5,780	1,868
Cash and cash equivalents	7.4	136,146	72,868

7.1 Borrowings

	2025 (\$000)	2024 (\$000)
Current		
Western Australian Treasury Corporation loan	2,977	2,977
Non current		
Western Australian Treasury Corporation loan	22,240	25,217
Balance at end of period	25,217	28,194

Borrowings refer to interest bearing liabilities raised from public borrowings through Western Australian Treasury Corporation (WATC), which is an interest bearing arrangement.

Borrowings are classified as financial liability at amortised cost. All interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent to initial recognition, borrowings are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised or through the amortisation process. The Department has not designated any financial liabilities as at fair value through profit or loss.

7.2 Lease liabilities

	2025 (\$000)	2024 (\$000)
Current	16,931	6,258
Non-current	119,059	13,476
Total lease liabilities	135,990	19,734

Increase in liabilities balance is reflective of the Department's long-term leasing obligations necessary to provide aeromedical and Emergency Rescue Helicopter Services for years to come.

Initial measurement

At the commencement date of the lease, the Department 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.

This section should be read in conjunction with Note 5.2 'Right-of-use assets'.

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.

7.3 Finance costs

	2025 (\$000)	2024 (\$000)
Interest expense	825	930
Lease interest expense	4,901	877
Loan guarantee fees	54	61
	5,780	1,868

Finance costs includes the interest expense in connection to long term borrowings and the interest component of lease liability repayments. In addition, the Department is required to pay a loan guarantee fee which represents the premium paid to Government, which acts as guarantor for all long term borrowings of the Department.

Notes to the financial statements

For the year ended 30 June 2025

7 Financing (continued)

7.4 Cash and cash equivalents

7.4.1 Reconciliation of cash

	2025 (\$000)	2024 (\$000)
Cash and cash equivalents	83,322	48,079
Restricted cash and cash equivalents		
Current		
Commonwealth specific purpose grant funding ^(a)	37,464	13,264
Royalties for Regions Fund ^(b)	206	1,966
State mitigation funding ^(c)	-	2
Digital Capability Fund ^(d)	7,791	5,547
Asset Maintenance Fund ^(e)	3,016	627
Funds held for service delivery to the Indian Ocean Territories	93	102
Rental bond deposits	7	8
Non-current		
53rd pay ^(f)	4,247	3,273
Total restricted cash and cash equivalents	52,824	24,789
Total cash and cash equivalents	136,146	72,868

- (a) Unspent funds relating to the Disaster Ready Fund, Disaster Risk Reduction, Coastal Estuarine Risk Mitigation Programs, Protecting our Communities and Natural Disaster Resilience Program.
- (b) Unspent funds relating to the Volunteer Fuel Card. Remaining funds for the construction of the Koolinup Emergency Service Centre in Collie was returned in 2024-25 as outlined in Note 9.8 'Equity'.
- (c) Funds from the Department of Planning, Heritage and Lands for bushfire mitigation activities.
- (d) Unspent funds relating to the replacement of legacy financial accounting system, Next Gen Emergency WA and digital transformation projects across the Department.
- (e) Unspent Asset Management Funds relating to fire station facility and stormwater system upgrades across the State.
- (f) Funds held to meet the additional cash outflow for employee salary payments in reporting periods in which employees receive 53 salary payments rather than the typical 52.

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise of cash on hand which are subject to insignificant risk of changes in value.

7.4.2 Reconciliation of net cost of services to net cash flows used in operating activities

	Notes	2025 (\$000)	2024 (\$000)
Net cost of services as per operating statement		(171,626)	(185,177)
Non-cash items			
Depreciation and amortisation expense	5.1.1, 5.2, 5.3.1	47,846	35,847
Net gain on disposal of property, plant and equipment	4.3, 4.6	(1,419)	(330)
Services received free of charge	4.3	954	1,208
Expected credit loss and debt write-offs	3.3	17	10
Write down of non-current assets classified as held for sale	3.3	17	-
Adjustments for other non-cash items		(6,869)	(107)
Change in assets from operating activities			
(Increase)/Decrease in current receivables ^(a)		16,000	(10,202)
(Increase)/Decrease in other assets		(1,247)	(3,443)
(Increase)/Decrease in current inventories		(6,487)	(2,413)
Change in liabilities from operating activities			
Increase/(Decrease) in payables ^(a)		2,309	10,847
Increase/(Decrease) in provisions		10,912	1,874
Increase/(Decrease) in non-current provisions		(4,790)	1,753
Increase/(Decrease) in other liabilities		172	-
Net GST receipts/(payments) ^(b)		(1,857)	(2,434)
Change in GST in receivables / payables ^(c)		2,360	2,631
Net cash used in operating activities		(113,708)	(149,936)

- (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.
- (c) This reverses out the GST in receivables and payables.

7.5 Capital commitments

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

	2025 (\$000)	2024 (\$000)
Within 1 year	13,975	33,645
Later than 1 year and not later than 5 years	62	960
Later than 5 years	-	-
	14,037	34,605

Notes to the financial statements

For the year ended 30 June 2025

8 Risks and contingencies

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

	Note
Financial risk management	8.1
Contingent liabilities	8.2
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, payables, WATC or bank borrowings and finance leases. 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. The Department’s exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations.

All borrowings are due to the WATC and are repayable at fixed rates with varying maturities. 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 because the majority of cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings other than WATC borrowings and finance leases (fixed interest rate).

(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:

	2025 (\$000)	2024 (\$000)
Financial assets		
Cash and cash equivalents	136,146	72,868
Financial assets at amortised cost ^(a)	109,903	111,810
Total financial assets	246,049	184,678
Financial liabilities		
Financial liabilities at amortised cost	185,169	69,579
Total financial liabilities	185,169	69,579

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

Notes to the financial statements

For the year ended 30 June 2025

8 Risks and contingencies (continued)
8.1 Financial risk management (continued)

(c) Credit risk exposure

The expected credit loss for ESL and other receivables is based on the historical repayment profile. Based upon the historical risk profile of each category of receivable the Department has determined the expected credit loss rates for trade receivables is materially different in respect to ESL receivable and therefore have disaggregated the expected credit loss rates. The material difference in expected credit loss for ESL arises due to ESL being secured against the value of the rateable land, upon settlement and the apportionment of rates and taxes the Department recovers all ESL receivable that does not exceed the consideration paid for the property.

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

	Total (\$'000)	Current (\$'000)	<30 days (\$'000)	30-60 days (\$'000)	61-90 days (\$'000)	>91 days (\$'000)
30 June 2025						
Expected credit loss rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount – ESL receivable	3,886	-	769	-	-	3,117
Expected credit loss rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount - RiskCover (Government body)	27	27	-	-	-	-
Expected credit loss rate	2.06%	0.17%	3.14%	7.27%	16.25%	26.00%
Gross carrying amount –other receivables	3,389	2,890	159	110	80	150
Loss allowance	70	5	5	8	13	39
30 June 2024						
Expected credit loss rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount – ESL receivable	10,102	67	3,916	4	-	6,115
Expected credit loss rate	0.50%	0.04%	1.05%	5.69%	26.09%	16.50%
Gross carrying amount –other receivables	13,213	12,347	475	123	46	222
Loss allowance	65	5	5	7	12	36

Notes to the financial statements

For the year ended 30 June 2025

8 Risks and contingencies (continued) 8.1 Financial risk management (continued)

(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				
		Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)	Nominal amount (\$'000)	up to 1 month (\$'000)	1 to 3 months (\$'000)	3 months to 1 year (\$'000)	1 - 5 years (\$'000)	More than 5 years (\$'000)
2025											
Financial assets											
Cash and cash equivalents	-	83,322	-	-	83,322	83,322	83,322	-	-	-	-
Restricted cash and cash equivalents	-	52,824	-	-	52,824	52,824	52,824	-	-	-	-
Receivables ^(a)	-	7,233	-	-	7,233	7,233	7,233	-	-	-	-
Amounts receivable for services	-	102,670	-	-	102,670	102,670	-	-	-	-	102,670
		246,049	-	-	246,049	246,049	143,379	-	-	-	102,670
Financial liabilities											
Payables	-	23,962	-	-	23,962	23,962	23,962	-	-	-	-
Lease liabilities ^(b)	5.46%	135,990	-	135,990	-	177,872	657	2,204	14,392	78,933	81,686
WATC borrowings	3.07%	25,217	17,652	7,565	-	29,069	946	-	2,768	14,318	11,037
		185,169	17,652	143,555	23,962	230,903	25,565	2,204	17,160	93,251	92,723
2024											
Financial assets											
Cash and cash equivalents	-	48,079	-	-	48,079	48,079	48,079	-	-	-	-
Restricted cash and cash equivalents	-	24,789	-	-	24,789	24,789	24,789	-	-	-	-
Receivables ^(a)	-	23,250	-	-	23,250	23,250	23,250	-	-	-	-
Amounts receivable for services	-	88,560	-	-	88,560	88,560	-	-	-	-	88,560
		184,678	-	-	184,678	184,678	96,118	-	-	-	88,560
Financial liabilities											
Payables	-	21,651	-	-	21,651	21,651	21,651	-	-	-	-
Lease liabilities ^(b)	6.19%	19,734	-	19,734	-	21,460	646	1,267	5,049	10,958	3,540
WATC borrowings	3.18%	28,194	19,736	8,458	-	32,603	979	-	2,856	14,441	14,327
		69,579	19,736	28,192	21,651	75,714	23,276	1,267	7,905	25,399	17,867

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

(b) The amount of lease liabilities includes \$117,943,643 from Emergency Rescue Helicopters (2024: \$nil), \$9,212,359 leased buildings (2024: \$11,860,433) and \$8,833,439 (2024: \$7,871,924) from leased plant, equipment and vehicles.

Notes to the financial statements

For the year ended 30 June 2025

8 Risks and contingencies (continued)
8.1 Financial risk management (continued)

(e) Interest rate sensitivity

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)
2025					
Financial liabilities					
WATC borrowings	25,217	252.2	252.2	(252.2)	(252.2)
Total increase/(decrease)	25,217	252.2	252.2	(252.2)	(252.2)
2024					
Financial liabilities					
WATC borrowings	28,194	281.9	281.9	(281.9)	(281.9)
Total increase/(decrease)	28,194	281.9	281.9	(281.9)	(281.9)

8.2 Contingent liabilities

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

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

Litigation in progress

An alleged personal injury claim was filed against the Fire and Emergency Services Ministerial Body and the matter is currently being litigated. Three insurance liability claims against the Department and one presumptive injury claim are currently ongoing and being conciliated.

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 on the basis of 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 reported 60 sites to DWER for which the Department had received funding from DWER to perform investigations on 14 of these 60 sites. Out of the 60 sites, 49 have been classified as ‘possibly contaminated - investigation required’. Further, there are currently five sites which are classified as ‘contaminated - remediation required’, one site classified as ‘contaminated - restricted use’ and 15 sites which are currently being investigated by DWER for classification, 10 of which may require further substantiation. Additionally, one site has since been remediated and no sites have been reclassified as ‘remediated for restricted use.’

In August 2018, the Department completed a DWER recommended GIS-Risk Based Assessment (GIS-RBA) of all the sites to determine a prioritised list of sites that may require further investigation based on the risks associated with the past use and/or storage of Aqueous Film-Forming Foams (AFFF). The GIS-RBA categorised and prioritised the sites in accordance with the National Environmental Management Plan guidelines as 23 ‘Urgent’, 40 ‘High’, 61 ‘Standard’, 44 “Low” and three “None” (no action needed) at 30 June 2025.

Department of the Premier and Cabinet (DPC) manages the legacy foam issue across all State Government agencies, while DWER retains its regulatory assessment of sites, which may take up to 10 years to complete. Subject to the outcome, the Department may apply for funding from the Contaminated Sites Management Account to undertake further investigative work.

8.3 Fair value measurements

	Level 1 (\$000)	Level 2 (\$000)	Level 3 (\$000)	Fair value at end of period (\$000)
Assets measured at fair value				
2025				
Non-current assets classified as held for sale (Note 9.9)	-	424	-	424
Land (Note 5.1)	-	17,747	113,577	131,324
Buildings (Note 5.1)	-	39,535	293,399	332,934
	-	57,706	406,976	464,682
2024				
Land (Note 5.1)	-	17,474	105,991	123,465
Buildings (Note 5.1)	-	33,310	241,904	275,214
	-	50,784	347,895	398,679

Unimproved vacant land with freehold title are typically considered to be Market Type (MV) and Crown titles under Management Orders will be typically valued under current use type (CU). Further, building or property used for emergency services purposes i.e. a firestation, is typically valued to fair value as a specialised CU type asset. During the year, the now improved Cardup firestation’s land was transferred from Level 2 to Level 3 during the current reporting period (2024: 11). Additionally, there were no land transfers between Level 3 and Level 2 (2024: two) and no buildings were transferred from Level 3 to Level 2 (2024: nine).

Notes to the financial statements

For the year ended 30 June 2025

8 Risks and contingencies (continued)
8.3 Fair value measurements (continued)

Valuation techniques to derive Level 2 fair values

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

Fair value measurements using significant unobservable inputs (Level 3)

	Land (\$000)	Buildings (\$000)	Total (\$000)
2025			
Fair value at start of period	105,991	241,904	347,895
Additions	174	39,218	39,392
Revaluation increments/(decrements) recognised in Other comprehensive income	6,012	27,066	33,078
Transfers from/(to) Level 2	1,400	-	1,400
Disposals	-	-	-
Depreciate Expense	-	(14,789)	(14,789)
Fair value at end of period	113,577	293,399	406,976
2024			
Fair value at start of period	99,945	222,080	322,025
Additions	102	328	430
Revaluation increments/(decrements) recognised in Other comprehensive income	3,914	21,551	25,465
Transfers from/(to) Level 2	2,030	9,654	11,684
Disposals	-	(109)	(109)
Depreciation expense	-	(11,600)	(11,600)
Fair value at end of period	105,991	241,904	347,895

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 transfers from ‘current use’ (Level 3) assets to market value basis (Level 2) as the restrictions on the use of the assets were removed and vice versa. Treasurer’s guidance deem valuations of land, buildings and infrastructure to be categorised within Level 3 where the valuations will use significant Level 3 inputs on a recurring basis. Refer to Note 5.1 ‘Property, plant and equipment’ for Level 3 assets revaluation model, techniques and inputs.

Basis of valuation

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

9 Other disclosures

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

	Note
Events occurring after the end of the reporting period	9.1
Future impact of Australian standards issued but not yet operative	9.2
Key management personnel	9.3
Related party transactions	9.4
Affiliated bodies	9.5
Special purpose accounts	9.6
Remuneration of auditors	9.7
Equity	9.8
Non-Current assets classified as assets held for sale	9.9
Supplementary financial information	9.10
Indian Ocean Territories	9.11
Explanatory statement	9.12

9.1 Events occurring after the end of the reporting period

No other matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the Department’s operations, the results of those operations, or the Department’s state of affairs in future financial years.

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.2 Future impact of Australian standards issued but not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 9 Requirement 4: Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 9. Where applicable, the Department plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 2023-5	Operative for reporting periods beginning on/after 1 January 2025 <i>Amendments to Australian Accounting Standards – Lack of Exchangeability</i>	
	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. There is no financial impact.	1 January 2025
AASB 2024-2	Operative for reporting periods beginning on/after 1 January 2026 <i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments</i>	
	This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in May 2024. DFES has not assessed the impact of the Standard.	1 January 2026
AASB 2024-3	Amendments to Australian Accounting Standards – Annual Improvements Volume 11	
	This Standard amends AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107 as a consequence of the issuance of Annual Improvements to IFRS Standards – Volume 11 by the International Accounting Standards Board in July 2024. DFES has not assessed the impact of the Standard.	1 January 2026
AASB 18 (NFP/super)	Operative for reporting periods beginning on/after 1 January 2028 <i>Presentation and Disclosure in Financial Statements (Appendix D) [for not-for-profit and superannuation entities]</i>	
	This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to not-for-profit and superannuation entities. This Standard is a consequence of the issuance of IFRS 18 Presentation and Disclosure in financial Statements by the International Accounting Standards Board in April 2024. This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard. DFES has not assessed the impact of the Standard.	1 January 2028

9.3 Key management personnel

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

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

Compensation band (\$)	2025	2024
500,001 - 550,000	1	1
350,001 - 400,000	1	1
300,001 - 350,000	2	-
250,001 - 300,000	1	3
200,001 - 250,000	1	-
150,001 - 200,000	-	1

	2025 (\$000)	2024 (\$000)
Short-term employee benefits	1,759	1,678
Post-employment benefits	211	192
Other long-term benefits	157	70
Total senior officer compensation	2,127	1,940

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

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.4 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
- the Government Employees Superannuation Board (GESB) and Fire and Emergency Services Superannuation Board.

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 agencies. Such transactions include:

- service appropriation and income from State Government (Note 4.3)
- capital appropriation and equity contributions (Note 9.8)
- superannuation payments to GESB and Fire and Emergency Services Superannuation Board (Note 3.1(a))
- office accommodation (Note 3.3) to the Department of Finance (Government Office Accommodation)
- payments of vehicle lease to the Department of Finance (State Fleet) and Government Regional Officer Housing to the Department of Communities, including related outstanding lease liability balances (Note 7.2)
- insurance payments to the Insurance Commission and RiskCover fund (Note 3.3)
- remuneration for services provided by the Auditor General (Note 9.7).

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.

9.5 Affiliated bodies

Affiliated bodies are entities that are significantly dependent on funding received from the Department, judged as more than 50%, however retain independent operational control. The following are classified as non-government affiliated bodies and receive direct and/or indirect financial assistance. Direct financial assistance is given in the form of grants (see Note 3.2 ‘Grants and subsidies’) and minor reimbursements. Indirect assistance is given in the form of in-kind benefits including office accommodation and minor administrative support.

	2025 (\$000)	2024 (\$000)
Volunteer Fire and Rescue Services Association of WA (Inc) ^(a)	382	342
SES Volunteers Association of Western Australia Incorporated ^(b)	126	91
Association of Volunteer Bush Fire Brigades WA Inc. ^(c)	99	170
Emergency Services Volunteers Association Incorporated	90	90
Volunteer Marine Rescue Western Australia (Inc) ^(d)	43	41
Total financial assistance to affiliated bodies	740	734

- (a) The increase in 2024-25 funding were attributable to contributions to the 2024 Easter Championships and associated venue event hire fees.
- (b) The increase was attributable to a one-off \$33k grant payment increase for the 2024-25 reporting period.
- (c) The decrease was attributable to additional funding provided in 2023-24 to support the State Junior Championship and Easter Championship.
- (d) The increase was due to higher approved grant in 2024-25 compared to the previous funding year.

9.6 Special purpose accounts

WA Volunteer Fire Brigades Trust ^(a)

The purpose of the account is to hold funds pursuant to the last will and testament of Cecilia Veal for the use of Volunteer Fire Brigades in Western Australia.

	2025 (\$000)	2024 (\$000)
Balance at start of period	368	355
Receipts	17	13
Payments	-	-
Balance at end of period	385	368

(a) Established under section 16(1)(c) of the Financial Management Act 2006.

Coolgardie Volunteer Fire Brigade Trust ^(a)

The purpose of the account is to hold funds pursuant to the last will and testament of Frances Tree for the use of Coolgardie Volunteer Fire Brigade.

	2025 (\$000)	2024 (\$000)
Balance at start of period	47	45
Receipts	2	2
Payments	-	-
Balance at end of period	49	47

(a) Established under section 16(1)(c) of the *Financial Management Act 2006*.

9.7 Remuneration of auditors

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

	2025 (\$000)	2024 (\$000)
Auditing the financial statements, controls and key performance indicators	212	195

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)

9.8 Equity

	2025 (\$'000)	2024 (\$'000)
Contributed equity		
Balance at start of period	413,658	392,334
Contribution by owners		
Capital appropriation	26,945	11,325
Other contributions by owners		
Digital Capability Fund	3,899	7,246
Royalties for Regions Fund – Regional Infrastructure and Headworks Account	-	2,605
Non-discretionary land transfer from Department of Planning, Lands and Heritage	3	148
Total contributions by owners	30,847	21,324
Distribution to owners		
Return of Royalties for Regions capital appropriation	(973)	-
Total distribution to owners	(973)	-
Total contributed equity at end of period	443,532	413,658
Reserves		
Asset revaluation surplus		
Balance at start of period	142,993	121,859
Changes in asset revaluation surplus		
Net revaluation increment		
Land	8,126	4,371
Buildings	34,571	21,405
	42,697	25,776
Transfer of revaluation surplus of assets disposed to accumulated surplus		
Land	-	(3,168)
Buildings	846	(1,474)
	846	(4,642)
Total changes in asset revaluation surplus	43,543	21,134
Balance at end of period	185,536	142,993

	2025 (\$'000)	2024 (\$'000)
Accumulated surplus/(deficit)		
Balance at start of period	124,195	84,892
Result for the period	62,265	34,661
Movements recognised directly in accumulated surplus		
Transfers from reserves arising from the retirement of fair value assets	(846)	4,642
Total movements recognised directly in accumulated surplus	(846)	4,642
Balance at end of period	185,614	124,195

9.9 Non-Current assets classified as assets held for sale

	Land and buildings (\$'000)	Less written down value (\$'000)	Total (\$'000)
Year ended 30 June 2025			
Opening balance	-	-	-
Assets reclassified as held for sale	441	(17)	424
Total assets classified as held for sale	441	(17)	424
Less assets sold	-	-	-
Total non-current assets classified as assets held for sale	441	(17)	424
Year ended 30 June 2024			
Opening balance	-	-	-
Assets reclassified as held for sale	-	-	-
Total assets classified as held for sale	-	-	-
Less assets sold	-	-	-
Total non-current assets classified as assets held for sale	-	-	-

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.10 Supplementary financial information

(a) Write-offs

During the financial year, six assets were written off the Department’s asset register (2024: Nil).
The write-offs were approved under the delegated authority of:

	2025 (\$000)	2024 (\$000)
The Commissioner	21	-
The Minister	491	-
The Treasurer	-	-
	512	-

(b) Losses through theft, defaults and other causes

	2025 (\$000)	2024 (\$000)
Losses of public money through default	9	-

(c) Forgiveness of debts

	2025 (\$000)	2024 (\$000)
Forgiveness (or waiver) of debts by the Department	4	-

(d) Gifts of public property

	2025 (\$000)	2024 (\$000)
Gifts of public property provided by the Department	1	7

9.11 Indian Ocean Territories

The Commonwealth Department of Infrastructure, Regional Development and Cities provides funding for the Department to:

- Support the provision of community safety / prevention programs.
- Assess commercial and industrial building plans, inspect completed buildings for compliance with National Construction Code and test fire safety equipment.
- Undertake fire safety assessments.
- Support fire and emergency services and marine rescue groups, including: training, emergency exercises, inspect and provide advice on personal protective clothing and personal protective equipment.
- Provide advice on emergency recovery plans.
- Provide a Volunteer Assistance Program.

	2025 (\$000)	2024 (\$000)
Balance at start of period	102	225
Receipts	515	406
Payments	(524)	(529)
Balance at end of period	93	102

9.12 Explanatory statement for controlled operations

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

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

1) Estimate and actual results for the current year

- 1% of total Cost of Services of the annual estimates (i.e. 1% of \$596.120 million) for the Statement of comprehensive income and Statement of cash flows and
- 1% of the total Assets of the previous year (i.e. 1% of \$803.530 million) for the Statement of financial position.

2) Actual results between the current year and the previous year

- 1% of the total Cost of Services of the previous year (i.e. 1% of \$624.731 million) for the Statements of comprehensive income and Statement of cash flows and
- 1% of the total Assets of the previous year (i.e. 1% of \$803.530 million) for the Statement of financial position.

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)

9.12.1 Statement of comprehensive income variances

	Variance Note	Estimate 2025# (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2025 and 2024 (\$000)
Expenses						
Employee benefits expense		274,371	288,575	264,431	14,204	24,144
Supplies and services	1	141,363	196,906	205,477	55,543	(8,571)
Depreciation and amortisation expenses	2, a	55,850	47,846	35,858	(8,004)	11,998
Finance costs		6,679	5,780	1,868	(899)	3,912
Accommodation expenses		15,253	19,468	17,687	4,215	1,781
Grants and subsidies		79,110	84,287	81,997	5,177	2,290
Other expenses		23,494	18,875	17,423	(4,619)	1,452
Total cost of services		596,120	661,737	624,731	65,617	37,006
Income						
Emergency Services Levy		417,604	419,977	397,221	2,373	22,756
User charges and fees		9,897	11,405	10,238	1,508	1,167
Grants and contributions	3, b	8,622	49,788	23,963	41,166	25,825
Interest revenue		-	165	132	165	33
Other revenue		6,140	8,776	8,000	2,636	776
Total income		442,263	490,111	439,554	47,848	50,557
Net cost of services		153,857	171,626	185,177	17,769	(13,551)
Income from State Government						
Service appropriation	4	121,902	171,268	171,005	49,366	263
Recurrent appropriation - Digital Capability Fund		-	-	-	-	-
Emergency Services Levy		27,906	27,038	24,257	(868)	2,781
Resources received		2,273	954	1,208	(1,319)	(254)
Assets transferred		-	171	-	171	171
Royalties for Regions Fund		5,828	5,535	4,794	(293)	741
Asset Maintenance Fund		9,214	9,214	1,709	-	7,505
Income from other public sector entities		13,768	19,711	16,865	5,943	2,846
Total income from State Government		180,891	233,891	219,838	53,000	14,053
Surplus/(deficit) for the period		27,034	62,265	34,661	35,231	27,604
Other comprehensive income						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	42,697	25,776	42,697	16,921
Total other comprehensive income		-	42,697	25,776	42,697	16,921
Total comprehensive income for the period		27,034	104,962	60,437	77,928	44,525

Estimates were published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.
Disclosures were realigned for comparative purposes.

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.12.1 Statement of comprehensive income variances (continued)

Major estimate and Actual (2025) Variance Narratives

- 1) Supplies and services has increased by \$55.543 million (39.29%) compared with the estimate, \$33.283m of which was due to significant unforeseen expenditure associated with bushfire suppression, natural hazards incidents and staff deployments. Significant events during 2025 included bushfires near Cervantes and Windy Harbour and STC Zelia which required additional resources including the hire of aircraft and heavy machinery. In addition to this, the estimate does not reflect subsequent Government approvals made during the year for costs associated with Asset Maintenance Cost Pressures and an increase to the Aerial Firebombing Capability. Further, due to the delays in onboarding the new Emergency Rescue Helicopter Service (ERHS) fleet contract, standing charges of \$7.129 million relating to the service have been expended as incurred under supplies and services compared to the estimate’s classification of right-of-use amortisation expense.
- 2) Depreciation and amortisation has reduced by \$8.004 million (14.33%) compared to the estimate, primarily due to the delays in onboarding the new Emergency Rescue Helicopter Service fleet.
- 3) Grants and contributions has increased by \$41.166 million (477.45%) compared with the estimate primarily due to an additional Commonwealth contribution associated with the Disaster Ready Fund Program Round 2, Disaster Resilience Program – *Protecting our Communities* and National Aerial Firefighting Strategy.
- 4) The Increase in Service Appropriation of \$49.366 million (40.5%) compared with the estimate is due to additional appropriation approved during the financial year including under Salary and Allowances. Supplementary funding of \$46.772 million was also approved for Cost Pressures relating to RiskCover Premium, Overtime, Public Sector CSA Agreement, Asset Management and ICT, as well as additional funding for aerial capabilities during high threat season and unbudgeted bushfire, natural hazard and emergency response incidents.

Major actual (2025) and Comparative (2024) Variance Narratives

- a) Depreciation and amortisation has increased by \$11.999 million (33.47%) compared to 2024, primarily due to the onboarding of the new ERHS fleet. This service was previously expended as incurred and categorised into supplies and services as the previous arrangement for the old helicopters continued beyond its original term, with an end date conditional on the onboarding of the new ERHS fleet.
- b) Grants and contributions has increased by \$25.825 million (107.77%) compared with the 2024 actual due to additional income associated with the Disaster Ready Fund - Round 2 and Disaster Resilience Program - *Protecting Our Communities*.

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.12.2 Statement of financial position variances

	Variance Note	Estimate 2025# (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2025 and 2024 (\$000)
Assets						
Current assets						
Cash and cash equivalents		38,038	83,322	48,079	45,284	35,243
Restricted cash and cash equivalents		10,546	48,577	21,516	38,031	27,061
Inventories	1	18,567	27,536	21,049	8,969	6,487
Receivables		13,470	10,144	26,665	(3,326)	(16,521)
Other current assets		3,548	7,726	6,992	4,178	734
Non-current assets classified as held for sale		-	424	-	424	424
Total current assets		84,169	177,729	124,301	93,560	53,428
Non-current assets						
Restricted cash and cash equivalents		2,318	4,247	3,273	1,929	974
Amounts receivable for services		102,670	102,670	88,560	-	14,110
Property, plant and equipment	2, a	570,406	635,654	562,551	65,248	73,103
Right-of-use assets	3, b	115,174	133,380	18,905	18,206	114,475
Intangible assets	4	21,018	6,569	5,940	(14,449)	629
Total non-current assets		811,586	882,520	679,229	70,934	203,291
Total assets		895,755	1,060,249	803,530	164,494	256,719
Liabilities						
Current liabilities						
Payables		10,807	23,962	21,651	13,155	2,311
Borrowings		2,440	2,977	2,977	537	-
Lease liabilities	c	8,769	16,931	6,258	8,162	10,673
Employee related provisions	5, d	38,316	51,395	40,485	13,079	10,910
Contract liabilities		-	173	-	173	173
Total current liabilities		60,332	95,438	71,371	35,106	24,067
Non-current liabilities						
Borrowings		22,767	22,240	25,217	(527)	(2,977)
Lease liabilities	e	110,599	119,059	13,476	8,460	105,583
Employee related provisions		10,867	7,830	12,620	(3,037)	(4,790)
Total non-current liabilities		144,233	149,129	51,313	4,896	97,816
Total liabilities		204,565	244,567	122,684	40,002	121,883
Net assets		691,190	815,682	680,846	124,492	134,836

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.12.2 Statement of financial position variances (continued)

	Variance Note	Estimate 2025 [#] (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2025 and 2024 (\$000)
Equity						
Contributed equity		443,381	443,532	413,658	151	29,874
Reserves		121,860	186,536	142,993	64,676	43,543
Accumulated surplus		125,949	185,614	124,195	59,665	61,419
Total equity		691,190	815,682	680,846	124,492	134,836

Estimates were published in the State Budget 2024-25, Budget Papers No.2 ‘Budget Statements’.
Disclosures were realigned for comparative purposes.

Major estimate and actual (2025) variance narratives

- 1)
- Inventories increased by \$8.969 million (48.31%), mainly due to progress payments for the ESL Vehicle build-up program, which are recorded as inventory until the vehicles are completed and delivered. These vehicles are funded through capital grants and classified as “Inventories held for distribution (at cost)” during construction. Improved supply chain conditions and labor availability following COVID-19 disruptions have allowed DFES to accelerate vehicle production, resulting in higher inventory costs.
- 2)
- Property, plant and equipment is higher than the estimate by \$65.248 million (11.44%) largely due to the increase in land and buildings valuations of \$42.697 million as well as net asset investment increases approved by Government through the 2024-25 Mid Year Review and 2025-26 Budget Process.
- 3)
- Right-of-use assets is higher than the estimate by \$18.206 million (15.81%) mainly due to contract price increase of the new ERHS fleet not factored into the original budget estimates.
- 4)
- Intangible assets are \$14.449 million (68.75%) below estimates, primarily due to higher amortisation expenses and slower progress on projects. Delays in the Next Generation WA project, including a late mobile app delivery and supplier-related issues, have impacted timelines. Additionally, the Workforce Management Solution was delayed due to funding challenges, and the Financial Management Information System (FMIS) project budget was reclassified as recurrent expenditure due to its Software-as-a-Service (SaaS) nature.
- 5)
- Employee related provisions current is higher than the estimate by \$13.079 million (34.13%) mainly due to an increase in the face value of both annual leave (12.2%) and long service leave (5.9%) along with salary wage increases and a decrease in the discount rate.

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

- a)
- Property, plant and equipment is higher than the balance in 2024 by \$73.103 million (12.99%) due to favourable land and buildings fair valuations increment of \$42.697 million as well as asset investment decisions, including facility modifications as funded through the Asset Maintenance Fund (AMF), firefighting appliance build projects and purchases of transportable Post-Incident Hygiene Showers.
- b)
- Right-of-use assets balance in 2025 is \$114.475m (605.52%) higher compared to 2024 primarily due to the recognition of the Department’s right to utilise the ERHS for aeromedical and rescue missions over the term and duration of the contract.
- c)
- Current lease liabilities is \$10.673 million (170.55%) higher compared to the balance in 2024, in line with the increase to the Department’s non-cancellable lease payment obligations for the next 12 months. These obligations include standing charge payable for the recently onboarded EHRS.
- d)
- Employee related provisions current is higher than the actual in 2024 by \$10.910 million (26.95%) predominantly due to an increase in the face value of both annual leave (12.2%) and long service leave (5.9%) along with salary wage increases and a decrease in the discount rate.
- e)
- \$105.583 million (783.49%) increase to the non-current lease liabilities balance is reflective of the Department’s long-term contractual leasing obligations necessary to provide aeromedical and ERHS missions for years to come.

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.12.3 Statement of cash flows variances

	Variance Note	Estimate 2025# (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2025 and 2024 (\$000)
Cash flows from State Government						
Service appropriation	1	107,792	157,158	161,166	49,366	(4,008)
Emergency Services Levy		27,906	26,961	24,253	(945)	2,708
Capital appropriations	a	26,946	26,946	11,325	-	15,621
Royalties for Regions Fund		5,828	5,535	7,399	(293)	(1,864)
Funds from other public sector entities	2, b	13,768	24,591	12,431	10,823	12,160
Asset Maintenance Fund	c	9,214	9,214	1,709	-	7,505
Recurrent appropriations - Digital Capability Fund		1,530	-	-	(1,530)	-
Capital appropriations - Digital Capability Fund		2,369	3,899	7,246	1,530	(3,347)
Net cash provided by State Government		195,353	254,304	225,529	58,951	28,775
Utilised as follows:						
Cash flows from operating activities						
Payments						
Employee benefits		(274,595)	(281,221)	(259,869)	(6,626)	(21,352)
Supplies and services	3	(139,042)	(197,763)	(200,392)	(58,721)	2,629
Finance costs		(6,679)	(5,805)	(1,885)	874	(3,920)
Accommodation		(15,230)	(19,512)	(16,977)	(4,282)	(2,535)
Grants and subsidies	4	(79,110)	(90,806)	(83,880)	(11,696)	(6,926)
GST payments on purchases	5	(18,794)	(38,752)	(33,633)	(19,958)	(5,119)
Other payments		(23,286)	(17,567)	(14,758)	5,719	(2,809)
Receipts						
Emergency Services Levy		417,598	426,261	393,518	8,663	32,743
User charges and fees		9,897	11,570	9,694	1,673	1,876
Grants and contributions	6, d	8,622	55,678	18,118	47,056	37,560
Interest received		-	165	132	165	33
GST receipts on sales		1,250	2,360	2,631	1,110	(271)
GST receipts from taxation authority	7	17,544	36,895	31,199	19,351	5,696
Other receipts		4,320	4,789	6,166	469	(1,377)
Net cash used in operating activities		(97,505)	(113,708)	(149,936)	(16,203)	36,228
Cash flows from investing activities						
Payments						
Purchase of non-current assets	8, e	(79,828)	(61,982)	(51,943)	17,846	(10,039)
Receipts						
Proceeds from sale of non-current assets		920	1,992	663	1,072	1,329
Net cash used in investing activities		(78,908)	(59,990)	(51,280)	18,918	(8,710)
Cash flows from financing activities						
Payments						
Principal elements of lease arrangements	9	(21,262)	(13,378)	(7,190)	7,884	(6,188)

Notes to the financial statements

For the year ended 30 June 2025

9 Other disclosures (continued)
9.12.3 Statement of cash flows variances

	Variance Note	Estimate 2025# (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2025 and 2024 (\$000)
Repayment of borrowings		(6,936)	(2,977)	(2,977)	3,959	-
Return of Royalties for Regions capital appropriation		-	(973)	-	(973)	(973)
Receipts						
Proceeds from borrowings		3,949	-	-	(3,949)	-
Net cash used in financing activities		(24,249)	(17,328)	(10,167)	6,921	(7,161)
Net increase/(decrease) in cash and cash equivalents		(5,309)	63,278	14,146	68,587	49,132
Cash and cash equivalents at the beginning of the period		56,211	72,868	58,722	16,657	14,146
Cash and cash equivalents at the end of the period		50,902	136,146	72,868	85,244	63,278

Estimates were published in the State Budget 2024-25, Budget Papers No.2 ‘Budget Statements’.
Disclosures were realigned for comparative purposes.

Major estimate and actual (2025) variance narratives

- 1) The Increase in Service Appropriation of \$49.366 million (45.80%) compared with the estimate is due to additional appropriation approved during the financial year including under Salary and Allowances. Supplementary funding of \$46.772 million was also approved for Cost Pressures relating to RiskCover Premium, Overtime, Public Sector CSA Agreement, Asset Management and ICT, as well as additional funding for aerial capabilities during high threat season and unbudgeted bushfire, natural hazard and emergency response incidents.
- 2) Funds from other public sector entities is \$10.823 million (78.61%) higher than estimated as a result of an increase in grants of public sector entities including Disaster Recovery Funding Arrangements (DRFAWA) Fund; and increase in emergency services levy from state government entities; and an increase in general insurance claims recoveries from RiskCover.
- 3) Supplies and services has increased by \$58.721 million (42.23%) compared with the estimate predominately due to significant unforeseen expenditure associated with bushfire suppression and natural hazards incidents.
- 4) Grants and subsidies has increased by \$11.696 million (14.78%) compared with the estimate primarily due to additional Commonwealth grants associated with the Disaster Ready Fund Program Round 2 for 2025.
- 5) The estimate for GST payments on purchases is understated by \$19.958 million (106.19%) in comparison to the level of purchasing activity with GST registered vendors. This is mainly attributed to the increase in supplies and services as per cash flows variance narrative 3.
- 6) Grants and contributions has increased by \$47.056 million (545.77%) compared with the estimate primarily due to additional Commonwealth funding associated with the Disaster Ready Fund Program – Round 2 and the Disaster Resilience Program – Protecting our Communities.
- 7) The estimate for GST receipts from the taxation authority is understated by \$19.351 million (110.30%) and this is directly related to GST payments on purchases as detailed cash flows variance narrative 5.

- 8) Payments for non-current assets were \$17.846 million (22.36%) below estimates due to delays in several key projects. Land acquisitions for new fire stations in Maddington, Armadale, and Yanchep were postponed to 2025–26. Facility modifications and the Hall Creeks VFES project faced setbacks from resource shortages, supply delays, and weather impacts. Intangible asset spending was also lower due to delays in key digital projects and reclassification of FMIS. These underspends were partially offset by cost overruns in the vehicle build program, driven by added safety features, retrofitting, and CPI-related contract increases.
- 9) Principal elements of lease arrangements is lower by \$7.884 million (37.08%) compared with the estimate largely due to the delays onboarding the new ERHS fleet.

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

- a) Capital appropriations increase by \$15.621 million (137.93%) largely due to CFRS Armadale and CFRS Maddington land acquisition, construction of CFRS Cardup as well as ESRN network upgrade.
- b) Funds from other public sector entities is higher than the 2023-24 actual by \$12.160 million (97.82%) as a result of an increase in grants of public sector entities including the DRFAWA Fund and increase in emergency services levy from state government entities; and an increase in general insurance claims recoveries from RiskCover.
- c) The increase in income from the AMF is primarily due to the timing of cash inflow based on actual work planned & progressed. The AMF was created to fund critical maintenance projects that address major risks to service delivery, while also considering current challenges in implementation. Under the AMF, DFES has been allocated a total of \$11.723 million, broken down as follows: \$1.709 million in 2023–24, \$9.214 million in 2024–25, and \$0.800 million in 2025–26.
- d) Grants and Contributions has increased by \$37.560 million (207.31%) compared with the 2024 actual, primarily due to additional income associated with the Disaster Ready Fund -Round 2 and the Disaster Resilience Program -Protecting Our Communities.
- e) Payments for the purchase of non-current assets increased by \$10.039 million (19.33%) compared to 2023–24. This rise is primarily due to costs associated with the Cardup CFRS project and the Asset Maintenance Fund (AMF) projects. The Cardup project reached practical completion in 2024–25, with a significant portion of the total project cost recognised in this financial year. Additionally, DFES completed a substantial amount of work on projects funded through the AMF, which was established to support critical maintenance initiatives.

Notes to the financial statements

For the year ended 30 June 2025

10 Administered disclosures

The Department is responsible for the administration of the Disaster Recovery Funding Arrangements (DRFAWA). The new arrangements replaced the Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA). The DRFAWA are jointly funded by State and Commonwealth Governments to provide assistance and relief measures to communities in order to recover from eligible natural disaster events.

	Notes
Explanatory statement for administered items	10.1

10.1 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to government as detailed in the administered schedules.

All variances between annual estimates (original budget) and actual results for 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the Total Administered Income of each comparative (i.e. 1% of \$374.788m for the estimate and 1% of \$391.161m for the previous year).

	Variance Note	Estimate 2025# (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between results for 2025 and 2024 (\$000)
Income from administered items						
Appropriations	1, a	351,563	212,337	364,613	(139,226)	(152,276)
Regional Community Services Fund - Recurrent	2, b	23,225	7,579	26,548	15,646	(18,969)
Other revenue		-	497	-	497	497
Total income from administered items		374,788	220,413	391,161	(154,375)	(170,748)
Administered expenses						
Grants to charitable and Other Public Bodies						
Disaster Recovery Funding Arrangements Western Australia	3, c	382,316	127,604	291,096	(254,712)	(163,492)
Transfer payments	d	-	-	16,295	-	(16,295)
Total administered expenses		382,316	127,604	307,391	(254,712)	(179,787)

Estimates were published in the State Budget 2024-25, Budget Papers No.2 ‘Budget Statements’.

Major estimate and Actual (2025) Variance Narratives

- 1) The Appropriations actual is lower than the estimate by \$139.226 million (60.40%) predominantly due to the return of savings related to the Fitzroy River Bridge.
- 2) The variance of \$15.646 million (32.63%) between the Estimate and Actual Regional Community Services Fund - Recurrent, predominantly represents the reprofiling of the Clean-Up Program associated with the Ex-Tropical Cyclone Ellie package.
- 3) The Disaster Recovery Funding Arrangement payments actual is lower than the estimate by \$254.712 million (33.38%) due to less than anticipated claims received in 2025 for eligible natural disasters, mainly relating to Ex-Tropical Cyclone Ellie recovery packages.

Major actual (2025) and comparative (2024) Variance Narratives

- a) The 2025 Appropriation actual is lower than 2024 by \$152.276 million (171.71%) due to the return of savings related to the Fitzroy River Bridge and reprofiling of Commonwealth and State assistance packages to meet recovery efforts for Ex-Tropical Cyclone Ellie.
- b) The 2025 Regional Community Services Fund-Recurrent actual is lower than 2024 by \$18.969 million (350.28%) mainly due to funding related to Temporary Accommodation Assistance Package (as part of Ex-Tropical Cyclone Ellie) being received in 2023-24 and not 2024-25. The Package was fully delivered by June 2025.
- c) The 2025 Disaster Recovery Funding Arrangement payments is lower than 2024 by \$163.492 million (228.12%) due to less than anticipated claims received in 2025 for eligible natural disasters, mainly relating to Ex-Tropical Cyclone Ellie recovery packages.
- d) The \$16.295 million in 2024 is due to a request for the Department to return unspent appropriations back to the State’s Consolidated Account. The return request was as a direct result of lower than anticipated claims received by the Department in previous funding years.

Certification of Key Performance Indicators for the year ended 30 June 2025

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 Fire and Emergency Services' performance, and fairly represent the performance of the Department for the reporting period ended 30 June 2025.



Darren Klemm AFSM
Accountable Authority
21 August 2025

KPI 1.1 – Proportion of community members who recognise their local natural hazard risks and are prepared to take action

19.92% of community members recognised their local natural hazard risks and were prepared to take action

WHY is this an indicator of our performance?

As legislated in the *Bush Fires Act 1954* and emergency management policy, the FES Commissioner must provide community education programs. Community members who are prepared to act when faced with a bushfire, storm or cyclone will experience less impact and recover faster. In an extreme situation, understanding your risk and being prepared to act can mean the difference between life and death.

This indicator measures the effectiveness of our community engagement and media activities which aim to:

- help community members understand their risk of a natural hazard incident affecting them
- support communities to be better prepared for natural hazard incidents.

Building natural hazard risk awareness and increasing the community's level of preparedness will take time and is part of our ongoing commitment to building a safer State.

HOW is this indicator calculated?

This indicator is calculated from the results of an independent online survey and computer assisted telephone interviews. 1,205 people across WA at a high risk of storm, cyclone or bushfire responded to the survey.

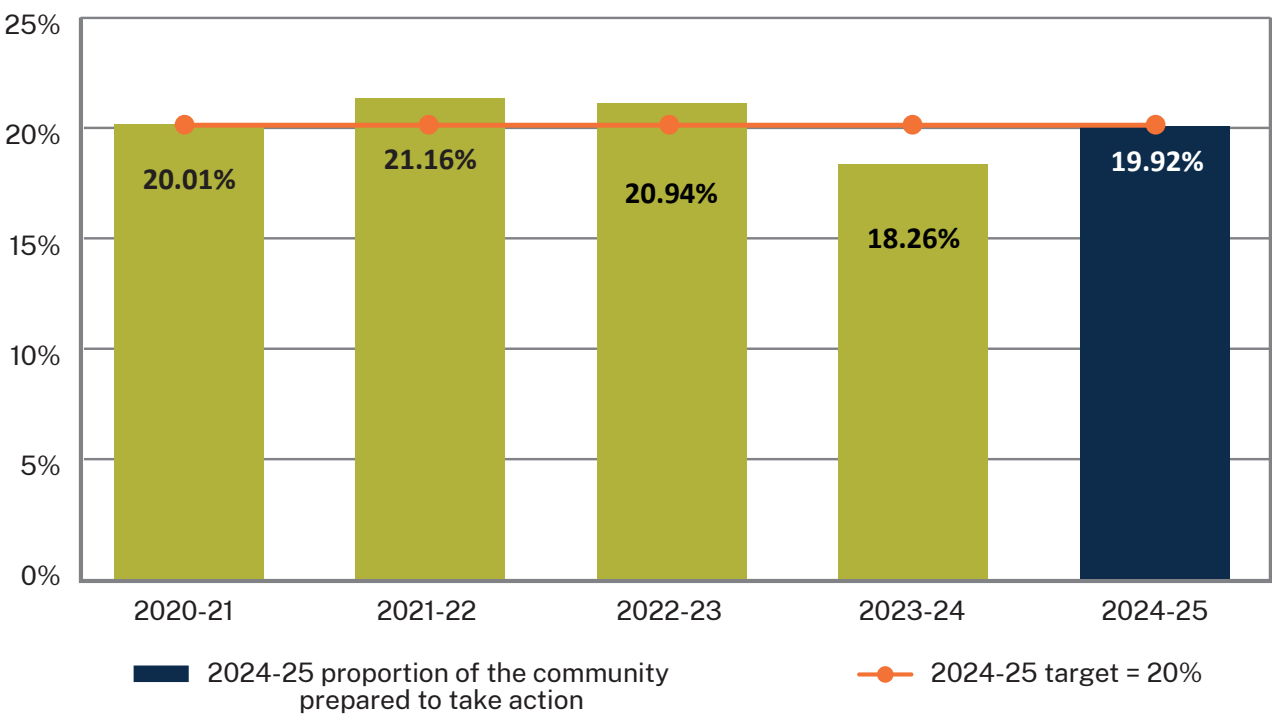
WHAT are we aiming for?

We are aiming for a result equal to, or higher than, the target of 20%.

WHAT does this indicator show?

This indicator shows 19.92% of community members recognised their risk of a bushfire, storm or cyclone and have either prepared an emergency kit or written an emergency plan for that hazard, demonstrating their understanding of the hazard and preparedness to act.

The reduction in community preparedness is attributed to fewer Level 3 natural hazard incidents. In years when large bushfires or severe tropical cyclones have caused significant damage, community risk awareness and preparation tend to rise.



KPI 1.2 – Cost to deliver education and awareness programs and emergency hazard information to the community

\$14.99 was the average cost to deliver education and awareness programs and emergency hazard information to the community

WHY is this an indicator of our performance?

As legislated in the *Bush Fires Act 1954* and emergency management policy, the FES Commissioner must provide community education programs. This indicator measures the efficiency (cost) of our community engagement and media activities.

Research shows informed communities are better able to manage their risks, reducing the impact of natural hazards and other preventable emergencies. That is why we invest in a range of education and awareness programs able to reach WA's diverse communities.

Should an emergency occur, our emergency information provided through Emergency WA, social media, television and radio helps save lives and property.

HOW is this indicator calculated?

This indicator is calculated as a total cost of service divided by the number of WA households (as published by the Australian Bureau of Statistics in March 2019).

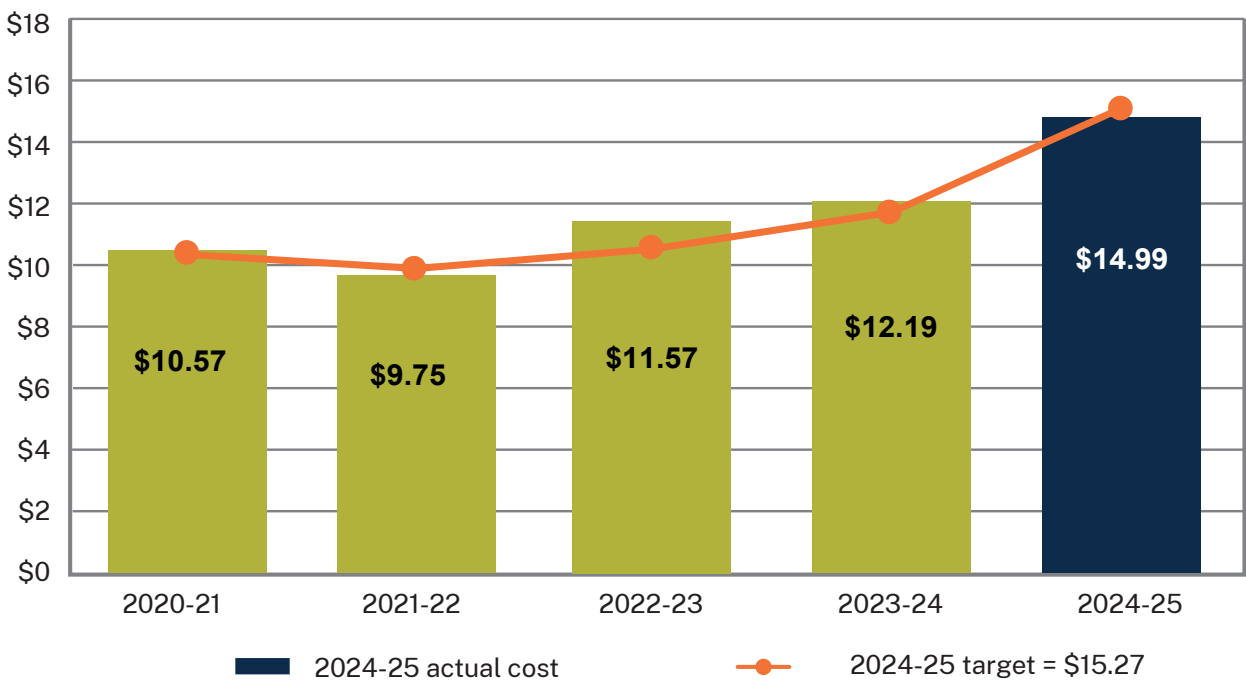
The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

WHAT are we aiming for?

We are aiming for a result equal to, or lower than, the \$15.27 target to demonstrate our efficiency in managing allocated funding to deliver education and awareness programs and emergency hazard information to the community.

WHAT does this indicator show?

Our result in 2024-25 of \$14.99 is \$2.80 higher than our result in 2023-24 as 2024-25 includes the operational costs associated with the new NextGen Emergency WA system that went live in May 2024. Emergency WA is the State's official source of emergency community information where there is threat to life and property. It provides near real time warnings and notifications across Western Australia and is used by multiple WA Government entities.



KPI 2.1 – Proportion of scheduled operational courses delivered

88.54% of scheduled operational courses were delivered

WHY is this an indicator of our performance?

This indicator measures the delivery of scheduled operational training. These training courses enable our staff and volunteers to provide contemporary services safely and efficiently to the community.

Because our ability to effectively respond to emergencies requires an operational workforce that is trained, operational training is scheduled as required throughout the year. Training requests are received from Operations Command, Rural Fire Division and all our volunteer brigades, groups and units. These requests identify which courses are scheduled and where they will be delivered.

Operational training courses are provided through the WAFES Academy, the Bushfire Centre of Excellence and delivered remotely across WA by our network of qualified trainer assessors.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of scheduled operational courses delivered by the number of operational training courses scheduled.

WHAT are we aiming for?

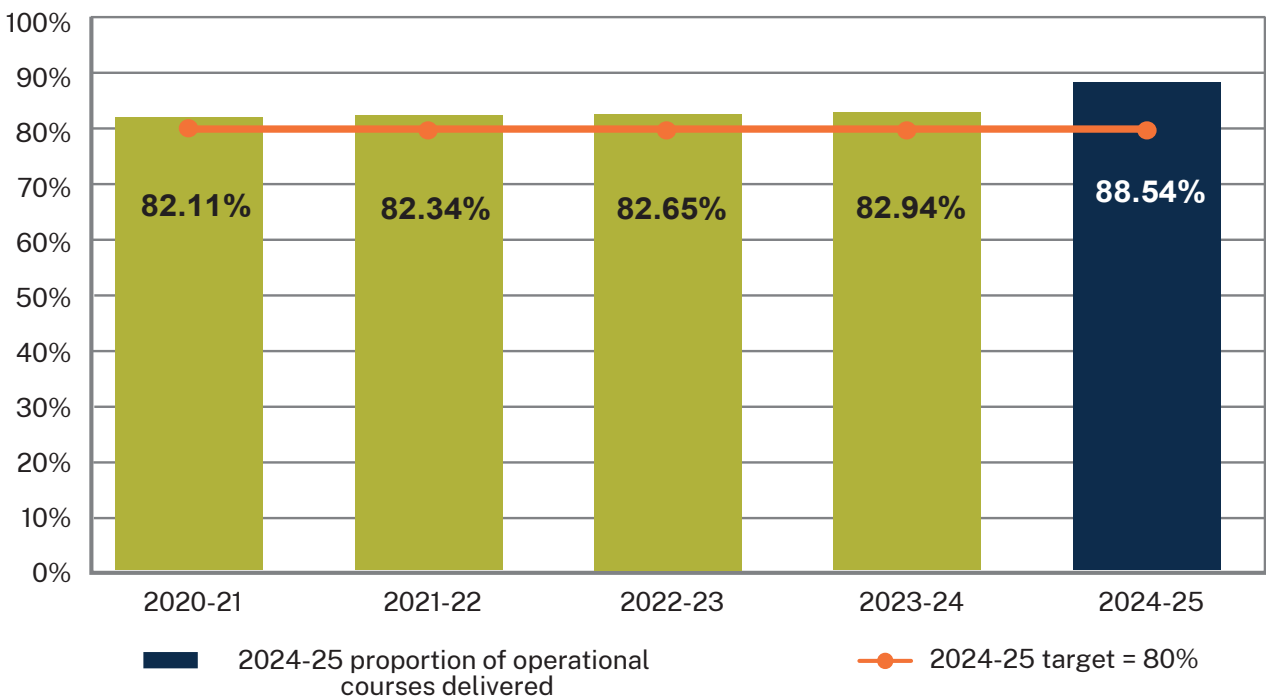
We aim for a result equal to, or higher than, the target of 80%.

WHAT does this indicator show?

This indicator result of 88.54% shows we are delivering the scheduled operational training requested by our staff and volunteers so they can undertake their operational roles.

We have achieved our target by enhancing our training coordination and administrative processes to more closely align the delivery of operational training, with the needs of staff and volunteers.

We have achieved our target by enhancing our training coordination and administrative processes to more closely align the delivery of operational training, with the needs of staff and volunteers.



KPI 2.2 – Cost per population to deliver health, safety, wellbeing and training services

\$11.70 was the average cost to deliver health, safety, wellbeing and training services

WHY is this an indicator of our performance?

This indicator measures the cost to ensure emergency responders are not only trained, but physically and emotionally able to respond to, and recover from, incidents.

It is essential our people are trained and supported to maintain their physical and mental health while providing safe and efficient services to the community. We invest in safety, wellness and training programs for staff and volunteers including:

- confidential counselling services
- chaplaincy support
- mindfulness app access
- mental health first aid training
- injury management support
- safety and operational response training.

HOW is this indicator calculated?

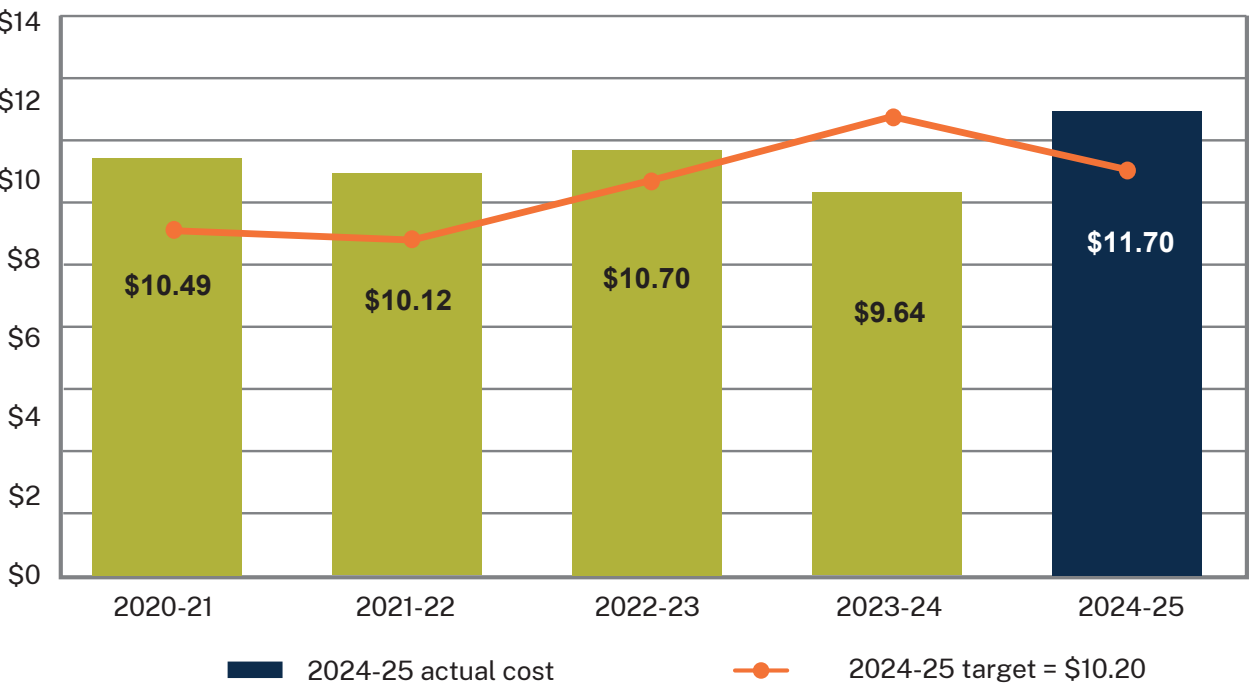
This indicator is calculated as the cost of service divided by WA's population (as advised by the Department of Treasury). The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

WHAT are we aiming for?

We aim for a result equal to, or lower than, the target of \$10.20. A lower than target result is desired as it demonstrates our efficiency in managing allocated funding to deliver critical health, safety, wellbeing and training services to our people.

WHAT does this indicator show?

Our result of \$11.70 per person to deliver health, safety, wellbeing and training services was \$1.50 higher than our target of \$10.20. This was largely due to an increase in firefighter training following delays in training scheduling and delivery in 2023-24 resulting from industrial action.



KPI 3.1 – Proportion of Level 3 incident Impact Statements completed and endorsed by the State Recovery Coordinator

50.00% of Level 3 incident Impact Statements were completed and endorsed by the State Recovery Coordinator

WHY is this an indicator of our performance?

Under the State Emergency Management Committee's Procedure 4, we are required to ensure Impact Statements are completed, agreed and submitted for each local government impacted by a Level 3 incident.

A completed Level 3 Impact Statement, endorsed by the State Recovery Coordinator, assists with engagement and planning with local governments to recover from a major incident. In partnering with local governments, we can ensure the right recovery support is provided to the community to recover from the impact of the incident.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of Level 3 incidents with Impact Statements required (having caused damage to infrastructure), completed and endorsed by the State Recovery Coordinator within 30 days of the closure of the incident by the number of Level 3 incidents.

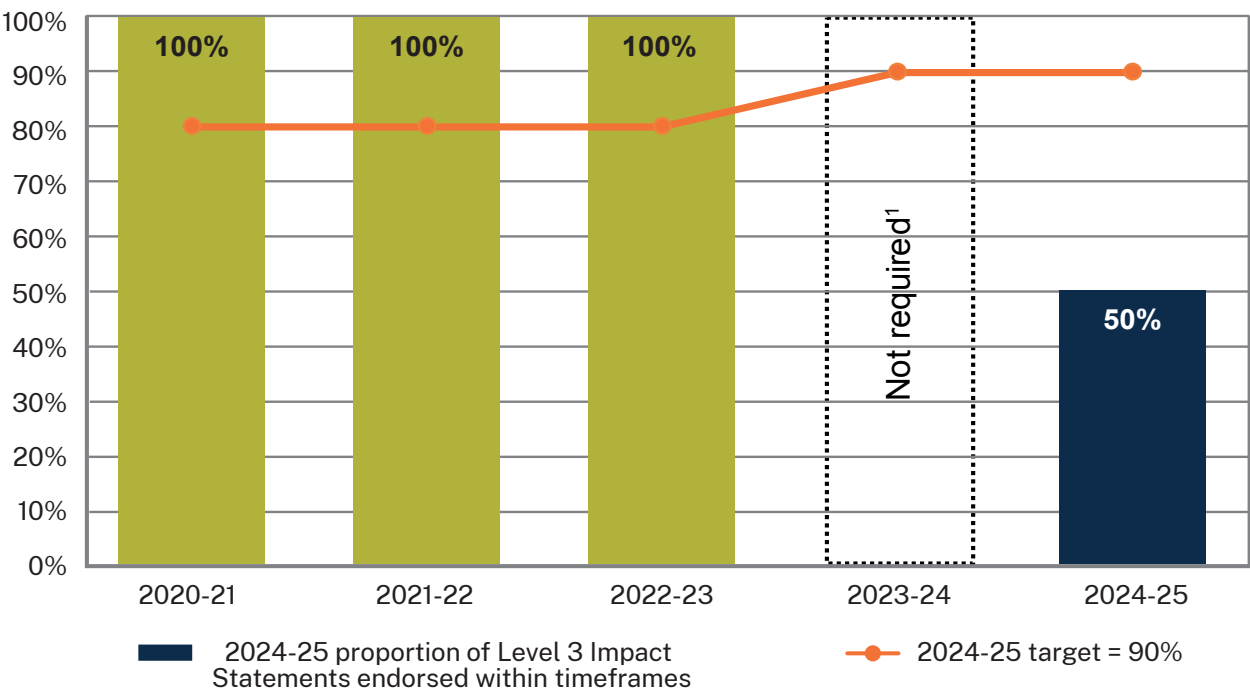
WHAT are we aiming for?

We aim for a result equal to, or higher than, the target of 90%.

WHAT does this indicator show?

This year we had two Level 3 incidents, the first was a bushfire in November 2024 and the second, a Severe Tropical Cyclone in February 2025.

The 30 day timeframe was not met because the unprecedented number of severe weather events in the north of the State resulted in immediate response and recovery activities from both local government and DFES staff which were prioritised over administrative tasks.



1. In 2023-24, the affected local government advised there was no impact to infrastructure and therefore no Impact Statement to support recovery efforts was required. This agreement forms part of the incident records and we have recorded a result of Not required for this indicator.

KPI 3.2 – Proportion of structure fire reports completed within timeframes

89.52% of structure fire reports were completed within timeframes

WHY is this an indicator of our performance?

This indicator measures the time it takes career brigades, as first responders, to complete structure fire incident reports.

We receive approximately 2,000 requests each year from insurance companies requiring information about a structure fire. This information enables payments to be processed so the structure can be repaired or rebuilt. Before this information can be supplied, incident reports must be completed by the attending crew.

When incident reports are completed promptly, buildings can be repaired / rebuilt more quickly, aiding recovery and reducing the impact on families and businesses.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of structure fire incident reports completed within specified timeframes by the total number of structure fire incident reports.

Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years is updated to include all completed incident reports at 30 June 2025. In the graph below:

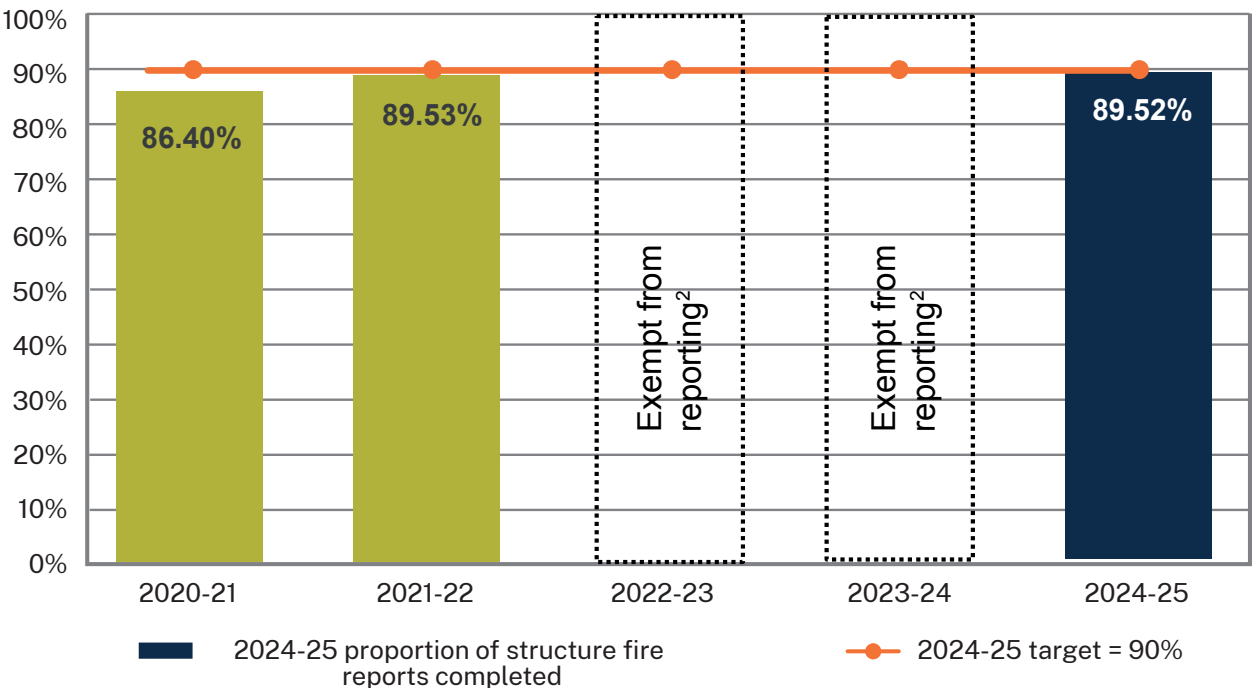
- FY21 has been updated from 86.38% to 86.40%.
- FY22 has been updated from 89.52% to 89.53%.

WHAT are we aiming for?

We aim for a result equal to, or higher than, the target of 90%.

WHAT does this indicator show?

This indicator shows we completed 89.52% of structure fire incident reports within the target timeframes, falling short of the target of 90% by 0.48%.



² The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator in FY23 and FY24 due to industrial action resulting in the non-completion of the incident reports between May and August 2023.

KPI 3.3 – Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes

92.79% of responses to ESL 1 and ESL 2 incidents were within target timeframes

WHY is this an indicator of our performance?

A rapid response to emergency incidents is a critical factor in minimising the impact on life, property and the community.

Our Computer Aided Dispatch system accesses live Automatic Vehicle Location data, enabling it to identify and mobilise the closest response appliance (by road routing) to an incident.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of incidents in which an emergency response appliance arrives on scene within target timeframes by the total number of incidents.

Both career and volunteer responders attend emergency incidents.

Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years is updated to include all completed incident reports at 30 June 2025. In the graph below:

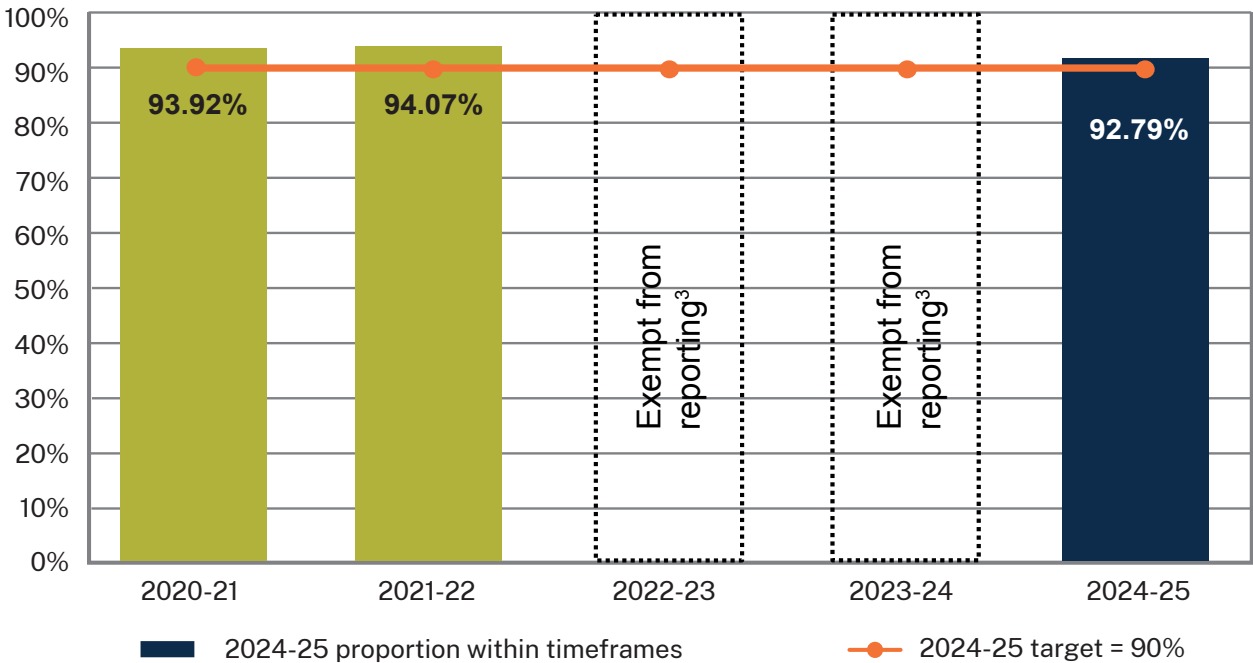
- FY21 has been updated from 93.93% to 93.92%.
- FY22 has been updated from 94.10% to 94.07%.

WHAT are we aiming for?

We aim for a result equal to, or higher than, the target of 90%.

WHAT does this indicator show?

The result of 92.79% is better than our target of 90%, reflecting the quick responses of our first responders.



³ The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator in FY23 and FY24 due to industrial action resulting in the non-completion of the incident reports between May and August 2023.

KPI 3.4 – Proportion of structure fires confined to object or room of origin

75.36% of structure fires confined to the room or object of origin

WHY is this an indicator of our performance?

This indicator measures the effectiveness of our emergency response crews and fire safety education programs.

This indicator is calculated by dividing the number of reported structure fires that stay within the space they started by the total number of reported structure fires.

The capability of our emergency response crews to rapidly confine a fire limits the damage it causes. That is why our education and awareness programs encourage an early call to emergency services.

HOW is this indicator calculated?

This indicator is calculated by dividing the number of reported structure fires that stay within the space they started by the total number of reported structure fires.

Both career and volunteer responders attend emergency incidents.

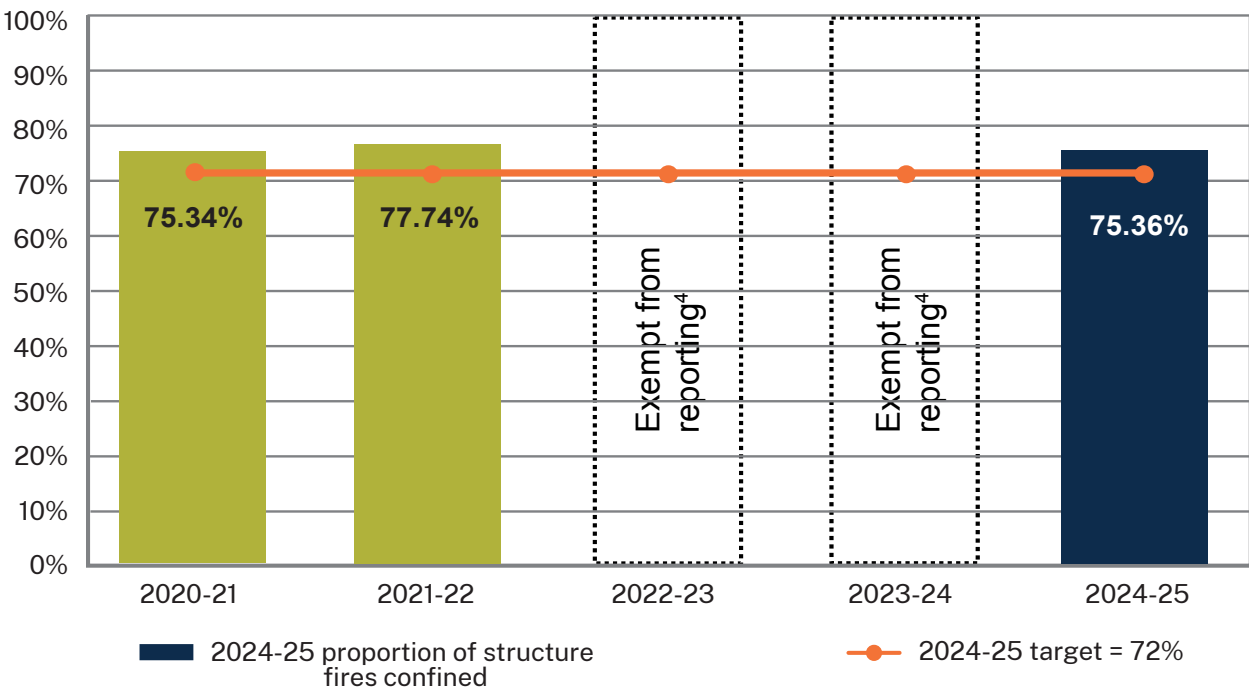
Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years is updated to include all completed incident reports at 30 June 2025. No changes have been made to the results shown in the graph below for previous years.

WHAT are we aiming for?

We aim for a result equal to, or higher than, the target of 72%.

WHAT does this indicator show?

The result of 75.36% was better than our target of 72% and can be attributed to the effectiveness of our responding crews and fire safety education programs.



⁴ The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator in FY23 and FY24 due to industrial action resulting in the non-completion of the incident reports between May and August 2023.

KPI 3.5 – Cost per population to deliver frontline services

\$203.77 was the average cost to deliver frontline services

WHY is this an indicator of our performance?

This indicator measures the cost of providing frontline (or community facing) services. These include:

- incident responders
- fit-for-purpose response appliances, equipment and facilities
- advice to the community and industry
- management or mitigation of risks to prevent incidents from occurring.

HOW is this indicator calculated?

This indicator is calculated by dividing the cost of service by WA's population (as advised by the Department of Treasury).

The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

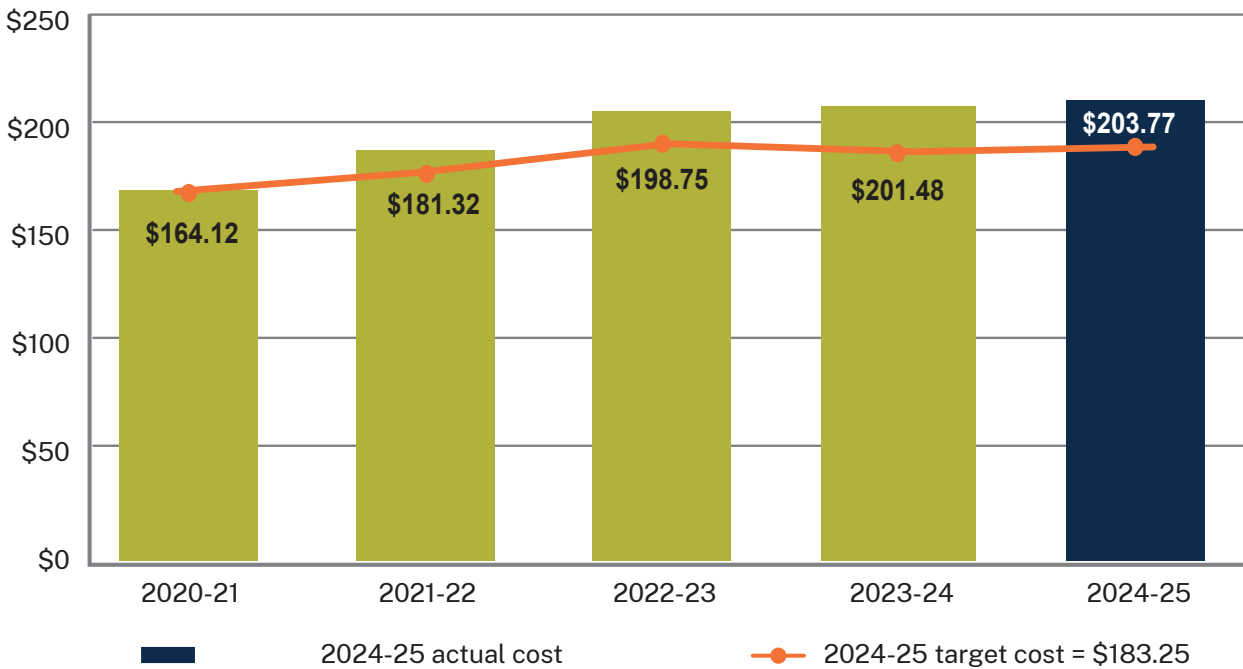
WHAT are we aiming for?

We aim for a result equal to, or lower than, the target of \$183.25. A lower than target result is desired as it demonstrates our efficiency in managing allocated funding to deliver frontline services.

WHAT does this indicator show?

Our result of \$203.77 shows we spent \$20.50 more per person to deliver frontline services than our target of \$183.25. This was predominately due to additional spending in relation to:

- Emergency response to major bushfire and natural hazard incidents that are unforeseeable and cannot be budgeted for, such as Severe Tropical Cyclone Zelia and the Mimegarra and Donnybrook bushfires.
- The budgeted cost for delivery of frontline services did not include expenditure incurred in relation to the receipt of Commonwealth Disaster Ready grant funding which was awarded after the State Budget was handed down.
- Costs associated with additional aerial firefighting capability, asset maintenance and firefighter entitlements.





Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Department of Fire and Emergency Services

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 Fire and Emergency Services (Department) which comprise:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2025 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 for the year ended 30 June 2025 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 Commissioner for the financial statements

The Commissioner 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 determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner is responsible for:

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

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

The Commissioner's responsibilities

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

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

The Commissioner’s responsibilities for the key performance indicators

The Commissioner 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 Commissioner 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 Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer’s Instruction 3 Financial Sustainability – Requirement 5: Key Performance Indicators.

Auditor General’s responsibilities

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

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

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

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

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

Other information

The Commissioner is responsible for the other information. The other information is the information in the entity’s annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor’s report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Department of Fire and Emergency Services for the year ended 30 June 2025 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 August 2025



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