GOVERNMENT OF WESTERN AUSTRALIA

DFES Department of Fire & Emergency Services

FOR A **SAFER STATE**

DFES
ANNUAL REPORT

2025-26

Acknowledgement of Country

The Department of Fire and Emergency Services (DFES) acknowledges Aboriginal and Torres Strait Islander people 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 Aboriginal and Torres Strait Islander people, and pay respect to Elders past and present.

The Honourable Reece Whitby MLA
Minister for Emergency Services

Statement of compliance

For the year ended 30 June 2026

To the Honourable Reece Whitby 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 2026, 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
1 September 2026

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

EXECUTIVE SUMMARY

From the Commissioner

Fire and Emergency Services Commissioner, Darren Klemm AFSM.

This year demanded a great deal from our people. DFES' ability to provide emergency services to the community is built on a combination of dedicated people, specialised capabilities and critical assets. From volunteers who leave their families and workplaces when help is needed, to operational personnel who make decisions under intense pressure and the corporate teams whose expertise enables our frontline response, our people are at the heart of everything we do. Together with vehicles, aircraft and infrastructure, our people form the foundation of our organisation and our ability to protect lives, property and the environment.

Over the past year, I have continued to listen to our personnel, what is clear to me is they take great pride in serving their communities. Their collective perspectives have directly shaped our new DFES Strategy 2026-2031, which sets a clear and ambitious direction for us as an emergency management agency.

As we work to deliver that Strategy and look towards the future, it is important to reflect on the year that helped shape it. Our career and volunteer personnel responded to more than 36,000 emergencies across the State, helping strengthen preparedness and support recovery efforts.

DFES recorded more than 5,500 bushfires, five cyclones, five floods and 2,683 storm events. We responded to 1,443 structure fires and assisted at 3,397 road crash incidents and around 1,400 search and rescue missions on land and sea. Our aerial firefighting fleet dropped 14,718,576 litres of suppressant, while our emergency communications teams responded to more than 38,000 triple zero calls from the community.

While these figures provide a sense of the scale of our operations, they cannot fully capture what was asked of our people. Behind every response were long hours, time away from loved ones and difficult decisions made in service of the community. The commitment, resilience and professionalism shown by our staff and volunteers have not only helped keep Western Australians safe but also helped shape the Strategy that will guide our future.

The southern bushfire season tested us again. It came early and stayed late. On Christmas Day, crews stood at the edge of the Boddington town and drove back a fire front, holding the line and saving lives and homes. Days into the new year, a fire at Boya threatened the Perth Hills until more than 150 firefighters worked to bring it under control.

A fire near Geraldton threatened hundreds of homes while our people, aircraft and appliances worked together in dangerous, fast-moving conditions to contain it. These incidents were among the most serious of a long fire season and behind each response were crews who left their own homes to protect someone else's.

This year's challenges were not confined to the fireground. Across WA's expansive coastline, our Marine Rescue volunteers were called upon time and again to respond to offshore emergencies. Off Quindalup in our South West, a 13-year-old boy paddled four kilometres and ran two more through the dark after his family became stranded offshore. Marine Rescue volunteers answered the call and safely brought the family home. It was just one of thousands of examples of volunteers stepping forward at a moment's notice to help Western Australians in need.

The cyclone season was no quieter, beginning with ex-Severe Tropical Cyclone (STC) Fina, the earliest tropical cyclone to reach our coast in 50 years. Ex-STC Hayley then brought intense rainfall and flooding to the East Kimberley, followed by impacts from ex-TC Luana and ex-STC Mitchell. In March, ex-STC Narelle impacted communities from Exmouth to Carnarvon. Ahead of each system, our State Emergency Service volunteers and pre-formed teams worked alongside local communities to prepare for impact, securing homes and infrastructure while ensuring resources were in place.

When those systems made landfall, our teams in the Kimberley, Pilbara and Midwest worked alongside partner agencies through response and recovery, supporting communities not only during the emergency itself, but the days and months that followed.

The strength of emergency management lies in partnership. We did not face the year alone and we did not stay home when others needed us. DFES facilitated 16 deployments over the year, sending 165 personnel to support Canada, Victoria, South Australia and the Northern Territory. That support ran both ways, with 112 personnel supporting WA when we needed it most.

DFES also continued to prepare for emerging risks that are reshaping the emergency management landscape. This year we began planning for the transfer of responsibility from the Western Australia Police Force (WA Police) for the hazard of nuclear-powered warships and continued to respond to an increasing number of lithium-ion battery fires in our communities. We tackled the State's biggest ever lithium battery fire in Maddington, a complex blaze involving around 80 tonnes of batteries. The incident highlighted both the changing risk landscape and our evolution as an all-hazards emergency management agency.

That change has been deliberate and nowhere is it more evident than in our preparation and prevention capabilities. We expanded our bushfire mitigation capacity through establishing a new State team that reduces risk before a fire starts and developing the State's first early flood warning system to give communities the time to act.

DFES planned for the inevitability of disaster. We launched an online emergency planning tool to help communities prepare for multiple hazards, developed a tsunami inundation model, expanded our network of automatic weather stations, and embedded more Community Emergency Services Managers in local governments so risks are understood locally.

These investments are as important as the response efforts that follow. They are the infrastructure, capabilities and systems of an evolving emergency management agency preparing for increasingly complex challenges.

DFES continues to invest in the people and the equipment that are our frontline. This year, 80 new career firefighters joined our service, four new Marine Rescue vessels launched in some of our busiest waters and fire stations and facilities were built and upgraded across the State, including Margaret River and Halls Creek.

We continued planning for a new Emergency Management Complex in Wanneroo to serve the rapidly growing northern corridor. DFES also expanded our aerial firefighting capability with a new pair of Black Hawk firebombers to support operational efforts on firegrounds. Three aerial suppression teams again protected the grain harvest through its most dangerous weeks, responding to 178 incidents as WA brought in its fourth record harvest in five years.

None of this works without our people. The vehicles, aircraft, equipment and facilities matter, but they are only effective because of the people behind them. Looking after our personnel is not separate from the job, it's fundamental to it. The demands placed on our staff are significant. Throughout the year, we continued to invest in workforce wellbeing and support, recognising that the strength of the organisation depends on the health and wellbeing of those who serve within it.

We also brought the sector together and learned from the best in the world. In August, alongside the Department of Biodiversity, Conservation and Attractions (DBCA), we hosted the 2025 Australian and New Zealand National Council for fire and emergency services (AFAC) Conference and Exhibition, bringing together more than 4,000 emergency management personnel to learn from global, national and local emergency management leaders and practitioners. It was also an opportunity to celebrate our own people at the WAFES Awards, recognising the service, courage and dedication shown by staff, teams, brigades, groups and units across the State.

Ultimately, this year was again about people. It was about those who stepped forward during challenging and demanding circumstances when communities needed them most.

To our 26,575 volunteers, 1,256 Career Fire and Rescue Service personnel and more than 700 corporate staff, thank you. This year asked a great deal of you, and you answered that challenge with professionalism, resilience and a commitment to the communities we serve. Whether on the frontline, in operations centres, or behind the scenes, your contribution has made a real difference to the lives of Western Australians.

While the challenges facing emergency management will continue to evolve, I am confident in the ability of our people to meet them.

It is a privilege to work alongside you in service of the Western Australian community.

Darren Klemm AFSM
Fire and Emergency Services Commissioner

OUR YEAR BY THE NUMBERS

2025-2026

36,690
incidents

1,443
structure fires

5,514
bushfires

1,137
vehicle fires

2,106
rubbish fires

3,397
road crash incidents

13,340
Emergency WA warnings and alerts issued

14,718,576
litres of water and retardant dropped on firegrounds

2,302
hours of aerial fire suppression

26,575
volunteers

347
RAC Rescue medical evacuations

146,321
kilometres flown by our RAC Rescue helicopter

131
new appliances and vessels delivered

2,224
Long Service Medals awarded

745
National Medals awarded

230,790,840
social media views

520,849
social media followers

20,397
registered volunteer hub users

Volunteers Michelle Scott and Bob Scott from Wallcliffe Volunteer Fire and Emergency Services
Image credit: Sean Blocksidge Wallcliffe VFES

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, fires, floods, storms, tsunami, 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 km^2 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

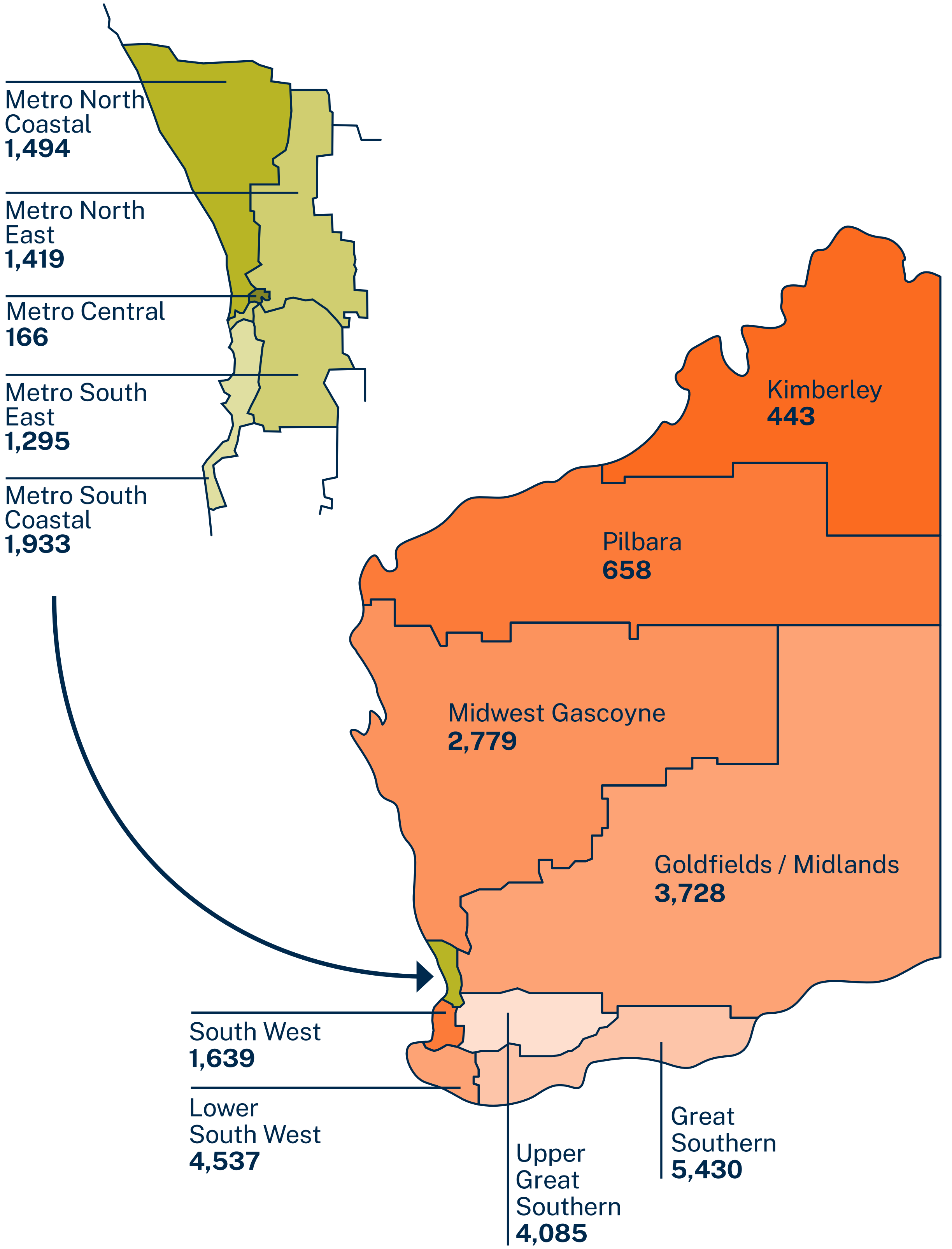
Our people play an important role in making WA a safer place to live. We are responsible for delivering emergency management across 2.5 million km^2, with a coastline of 10,200 km and a population of more than three million. Our people in executive, technical and administrative roles assist local governments by overseeing the administration, training and funding of the Bush Fire Service, and Emergency Services Cadets and youth programs.

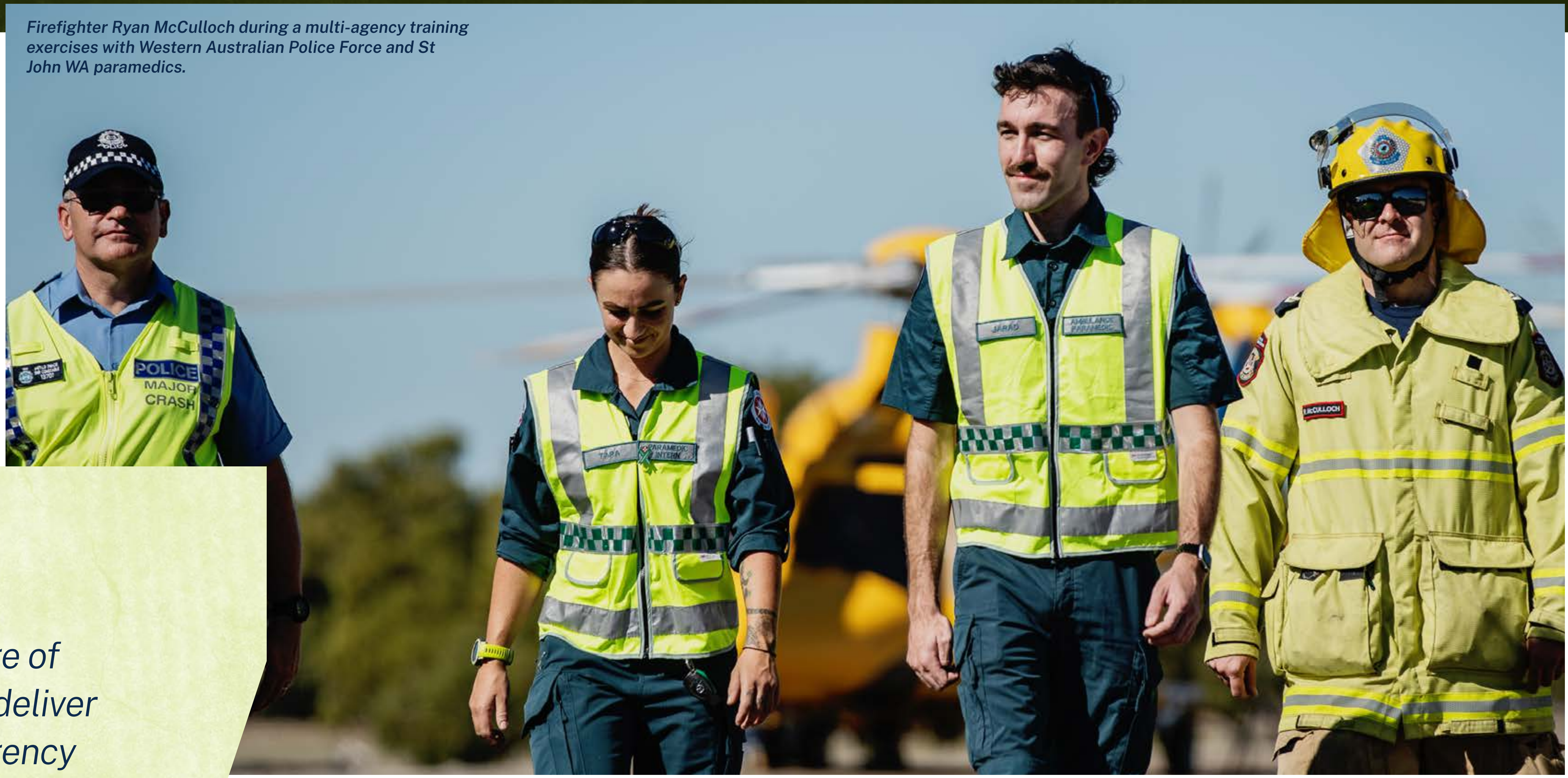
Service		BGUs*	Members	Juniors and Cadets
	Career Fire and Rescue Service (CFRS)	30	1,256	-
	Bush Fire Service (BFS)	550	20,062	157
	State Emergency Service (SES)	64	1,941	22
	Volunteer Fire and Emergency Services (VFES)	40	1,196	20
	Volunteer Fire and Rescue Service (VFRS)	93	2,385	169
	Marine Rescue Western Australia	40	1,679	19
	Public Service officers, Technicians and other Fire Service staff	-	775	-
	Other volunteers^	49	225	2105
	Total staff and volunteers	**866**	**29,519**	**2,492**

* Brigades, Groups or Units.

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

Our people across WA





Firefighter Ryan McCulloch during a multi-agency training exercises with Western Australian Police Force and St John WA paramedics.

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.

We share, with the Bureau of Meteorology (the Bureau), a responsibility to keep WA communities well informed and prepared for severe weather events. Thanks to our close partnership with the Bureau, 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 leads search and rescue missions across air, land and sea. Across the State our SES and Marine Rescue WA volunteers are at the forefront of these efforts. Drawing on local knowledge they undertake ground and marine search activity, often operating in challenging conditions.

No single agency can manage all aspects of an emergency. We work closely with emergency management partners, including the Department of Biodiversity, Conservation and Attractions (DBCA) and the Department of Communities, to deliver coordinated and effective outcomes for the community.

Local governments are a critical partner in this system, with responsibilities defined under the *Emergency Management Act 2005* spanning planning, preparedness and recovery, including the development and maintenance of Local Emergency Management Arrangements (LEMA). A 2020 sector-led review identified challenges in navigating legislative and policy requirements and highlighted the need to strengthen capability across the sector. In response, the State Emergency Management Committee (SEMC) initiated the LEMA Improvement Program.

A key deliverable of this program was the launch of the Local Government Emergency Management Knowledge Hub (the Hub) in October 2025. Developed in consultation with stakeholders, the Hub brings together and summarises content from more than 20 documents into a single resource. It supports local governments to develop and maintain their LEMA and strengthen their emergency management capability, contributing to more consistent and prepared communities across WA.

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 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

As WA's lead emergency management agency, we are central to the State's preparedness, response, and recovery efforts during emergencies.

From developing plans and strengthening community resilience to managing incidents and supporting recovery, we play a vital role in ensuring every stage of emergency management is coordinated, effective and efficient.

Keeping Western Australians safe is a shared responsibility. That's why we work closely with emergency management partners, government agencies, local governments, industry, and communities to strengthen preparedness, enhance response capabilities, and support recovery when emergencies occur.

By building strong partnerships, improving capability and fostering resilience, we help ensure WA is ready to meet the challenges of any emergency. This is how we do it:

Legislation, policy and governance

Strong governance and a contemporary policy framework are essential to effective emergency management in WA. We support and strengthen the sector by:

- providing strategic and administrative support to the SEMC, WA's legislated advisory body for emergency management, as well as its subcommittees and reference groups
- managing the State Emergency Management Framework and associated arrangements on behalf of the SEMC to ensure a coordinated and consistent approach across the sector
- leading the ongoing development of the Emergency Management Sector Adaptation Plan, supporting implementation of the WA Climate Adaptation Strategy on behalf of the SEMC
- delivering executive and administrative support for the *Emergency Management Act 2005* and *Emergency Management Regulations 2006*, including advice on governance principles and statutory obligations
- administering State and Commonwealth risk reduction grant programs on behalf of the State, alongside disaster recovery funding through the Disaster Recovery Funding Arrangements and other available funding mechanisms
- facilitating collaboration, discussion and decision-making between State and local governments, emergency management agencies and non-government organisations
- representing WA and the emergency management sector in national and international forums, ensuring the State's interests are reflected and our policies, practices and capabilities remain contemporary and aligned with best practice.

Communication

Effective communication is critical to helping communities prepare for, respond to and recover from emergencies. We support this by:

- ensuring the community has timely access to accurate, consistent and trusted information, empowering people to make informed decisions and take appropriate action during emergencies
- leading initiatives to strengthen telecommunications resilience across regional and remote WA
- working collaboratively with communities, stakeholders and partners to co-design and deliver education, engagement programs and resources that are informed by evidence and contemporary research.

Capacity and capability building

Building a resilient and capable emergency management sector requires strong partnerships, continuous improvement and a shared commitment to preparedness. We support this by:

- working collaboratively with government agencies, industry, local governments and communities to identify, understand and reduce hazard risks and their impacts
- driving long-term improvements in emergency management policy, planning and practice to strengthen the State's ability to prepare for, respond to and recover from emergencies
- providing strategic intelligence and insights to support informed decision-making across the emergency management sector
- developing and coordinating risk management strategies that reduce community vulnerability and enhance resilience to emergencies and disasters
- supporting capability-based exercises across the State to ensure agencies and organisations are prepared to respond to and recover from WA's diverse hazard landscape
- coordinating multi-agency recovery exercises across a range of hazard scenarios to strengthen recovery planning, capability and collaboration across all hazards
- facilitating and coordinating State-level support for locally led recovery efforts, helping communities recover and rebuild after emergencies
- delivering emergency management and recovery training programs that build capability, strengthen partnerships and promote best practice across the sector
- supporting and empowering emergency services volunteers by recruiting, training and recognising their contributions, ensuring they are equipped to play a vital role across prevention, preparedness, response and recovery activities
- partnering with local governments and communities to understand local priorities and ensure the areas of greatest importance are reflected in planning, investment and resilience-building initiatives.

Connection

Strong relationships and local collaboration are fundamental to effective emergency management. We strengthen connections across the sector by:

- recognising and valuing local knowledge, experience and leadership, and supporting a locally led approach to emergency management
- providing support to SEMC subcommittees, Local Emergency Management Committees and District Emergency Management Committees to:
  - provide strategic direction and advice across the emergency management sector
  - strengthen emergency management arrangements and governance
  - build capability and preparedness
  - inform policy development and decision-making.
- deploying District Emergency Management Advisors across WA to enhance the capability and capacity of regional partners and support coordinated emergency management outcomes
- working closely with communities, government agencies, local governments and non-government organisations to foster shared responsibility, strengthen partnerships and build community resilience
- encouraging collaboration, information sharing and collective problem solving.

Partnerships in action

Strong partnerships are essential to achieving our vision of 'All Western Australians working together for a safer State'. This year, we worked closely with communities and organisations across WA, strengthened relationships with partners around the country and shared our expertise with international agencies.

Caring for Country through two-way learning

In July 2025, we joined fire managers, Aboriginal and Torres Strait Islander leaders, land managers and emergency services personnel in Broome for the North Australia Fire Managers Forum. Hosted in partnership with DBCA, the forum provided an opportunity to share knowledge, strengthen partnerships and discuss best practice fire management across northern Australia.

Yawuru Elder and educator Diane Appleby opened the forum with a Smoking Ceremony and Welcome to Country, highlighting the cultural significance of fire and the knowledge passed down through generations. Held during NAIDOC Week, the event reflected the 2025 theme, The Next Generation: Strength, Vision and Legacy.

Across the Kimberley, we continue to work closely with Indigenous ranger groups, pastoralists and regional fire management networks to combine traditional fire knowledge with contemporary science. Together, we support right-way fire practices that promote healthy Country, encourage regeneration and reduce the risk of damaging late dry season bushfires.

These partnerships extend beyond fire management. We support remote communities through local mitigation and response initiatives, including the provision of light tankers to Bidyadanga, Beagle Bay and Djarindjin. Indigenous ranger groups also provide valuable local knowledge that strengthens preparedness, response and recovery efforts.

Working alongside emergency services partners, we are also helping develop the next generation of volunteers and community leaders through programs such as the Broome and Kununurra YES cadet programs. By embracing two-way learning, we are strengthening resilience, supporting local capability and helping care for Country for future generations.

Sharing our expertise with Canada

From May to August 2025, wildfires across the Canadian province of Manitoba triggered states of emergency and the evacuation of thousands of people, placing significant pressure on the Manitoba Emergency Management Organization (EMO).

At the height of the response, Canada sought our help as recognised leaders in emergency public information. This led to the deployment of Manager Public Information and Churchill Fellow, Anni Fordham, to provide expert advice to the EMO team on strengthening their public information function, drawing on WA's leading approach to alerts and warnings. Working alongside the EMO and partner agencies, Anni supported the evolution of Manitoba's emergency management capability by helping build the strategy, skills and structures needed to support effective public information. Discussions were focused on how to sustain an advanced public information function and embed it as a core part of emergency management.

Anni engaged with stakeholders including the Manitoba Hydrologic Forecast Centre and central government communications teams to introduce the concept of a single, trusted source of warning information, reinforcing a key lesson from her own research: technology is a tool, not a strategy. It cannot work without specialist communications expertise and knowledge behind it.

Discussions included best practice message design and the importance of shaping messaging around community needs and feedback, drawing on the knowledge of our Public Information Branch and the international lessons gained through her Churchill Fellowship studies.

The visit provided insights into large-scale evacuations, flood management practices and alternative coordination models. It also marked the start of a valuable partnership between DFES and the Manitoba EMO, grounded in a shared commitment to strengthening the way we keep communities informed and safe.

Assistant Deputy Minister Christine Stevens from the Manitoba EMO, DFES Manager Public Information Anni Fordham, and Manitoba's Minister of Transport and Infrastructure, Lisa Naylor

Opening ceremony of the Global Ports Safety Project

Strengthening partnerships at home and across the Indo-Pacific

In October 2025, WA hosted emergency services teams from across the Indo-Pacific as part of the Global Ports Safety Project, a large-scale maritime emergency exercise focused on improving emergency response capabilities in busy ports.

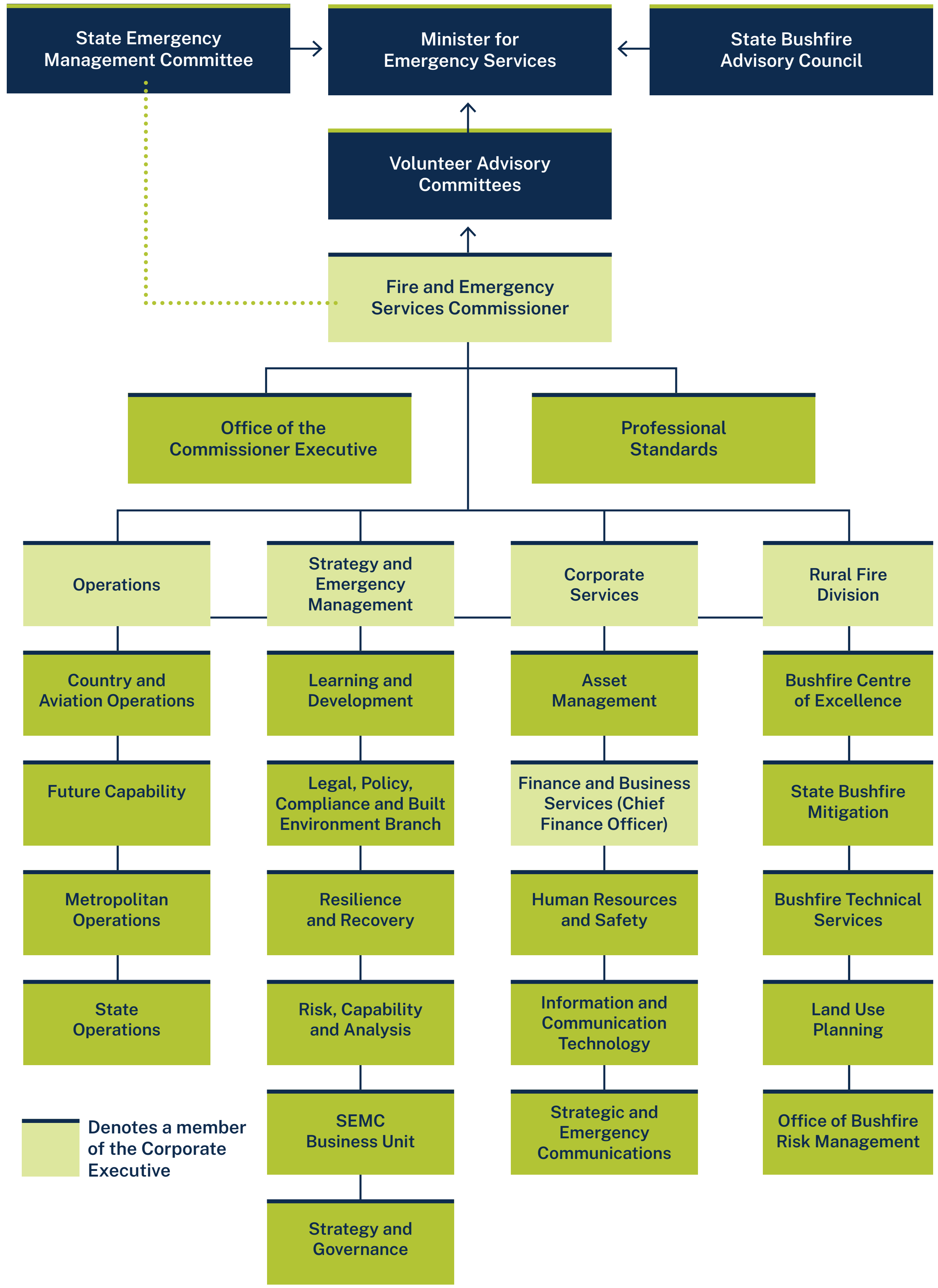
Crews travelled to WA from Bangladesh, Sri Lanka, Malaysia and Indonesia, alongside specialist trainers from France's Réunion Island and the Port of Marseille. Exercises were conducted at HMAS Stirling on Garden Island, Fremantle and Henderson, with support from ERTG, Australia's specialised marine fire training unit.

With ports playing a vital role in global trade, the training helped build confidence, capability and shared approaches to emergency response. Participants worked alongside emergency services personnel from across Australia, the Royal Australian Navy, Fremantle Ports, the Department of Transport and Major Infrastructure and the Commonwealth Department of Foreign Affairs and Trade.

By sharing expertise and learning from one another, participants strengthened the relationships that help keep people safe, protect critical infrastructure and support the resilience of our State.

Career Fire and Rescue Service firefighters training at the DFES Training Academy

Organisational chart on 30 June 2026



Our corporate executive

Commissioner
Darren Klemm AFSM
Fire and Emergency Services

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

His service to the community started in 1990 with the South Australian Metropolitan Fire Service. Three years later he returned to his home State, joining the WA Fire Brigades Board, where he built an illustrious career spanning frontline operations, management and executive leadership.

After progressing through senior leadership roles within the Department of Fire and Emergency Services (DFES), he was appointed Commissioner in 2017.

Since his appointment, Commissioner Klemm has led one of the largest and most complex emergency management organisations in the Southern Hemisphere. He is responsible for more than 29,000 staff and volunteers across Western Australia's 2.5 million square kilometres.

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

Alongside his operational management, Commissioner Klemm has played an active role in public sector leadership and reform as a member of the WA Premier's Public Sector Leadership Council. In recognition of his work, he received the Institute of Public Administration Australia's Leader of the Year Award in 2019.

As well as being AFAC President, 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 of recovery and emergency management (EM) practice, with over 20 years' of EM experience, representing both DFES and the State on several recovery and EM Committees.

In April 2021, she was appointed by the Premier as the State Recovery Controller for ex-Severe Tropical Cyclone Seroja, providing leadership to a whole of government recovery operation and has been instrumental in building WA's recovery capability through a collaborative approach. Since February 2024 Deputy Commissioner Pexton has held the position of Executive Officer for the State Emergency Management Committee. She has represented Australia on two national delegations to the United States (2019 and 2025) and at the United Nations Disaster Recovery Forum (2024) to learn from other countries and share best practice in EM.

She was appointed Deputy Commissioner in May 2022 and is responsible for resilience and recovery, strategic, legal and enterprise risk matters and the Fire and Emergency Services Training Academy. She has been instrumental in leading our new Strategic Plan for 2026-2031 and was this year, awarded the Institute of Public Administration Australia WA Leader of the Year working within a Division, Team or Organisation award.

Executive Director
Mr Murray Carter
Rural Fire Division

Mr Murray Carter has 40 years experience in operational bushfire and emergency management. He has served as Executive Director Rural Fire Division since the role's inception eight years ago, leading significant rural fire reforms across WA. He has overseen the establishment of the world-leading Western Australian Bushfire Centre of Excellence, including the highly regarded Cultural Fire Program. Mr Carter is current Chair of the Australasian Fire and Emergency Service Authorities Rural and Land Management Group, a member of the Australian Forest Fire Management Group and Chair of the Ministerially appointed Western Australian State Bushfire Advisory Council.

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, AFAC Collaboration Group Strategic Committee and the World Fire Congress – Structure Fire Response Community of Practice.

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.

"This strategy builds on what we've achieved and sets the path for DFES to remain a trusted, capable and forward-looking emergency management agency."

Strategy 2026-2031

DFES' Strategy 2026-2031 has been launched, setting a clear direction for how we will continue supporting Western Australians before, during and after emergencies.

The strategy outlines the key outcomes that will guide us over the next five years. It will help prioritise initiatives, allocate resources and ensure our efforts are focused on areas of greatest impact. It reinforces a shared sense of purpose across DFES, enabling volunteers and staff to deliver on a common strategic vision.

Commissioner Darren Klemm AFSM said,

"This strategy builds on what we've achieved and sets the path for DFES to remain a trusted, capable and forward-looking emergency management agency."

The strategy focuses on how we will respond to increasingly complex risks, strengthen capabilities and leadership, harness data and information and continue to lead excellence in emergency management across the State.

Importantly, the strategy reflects the insights and contributions of our volunteers and staff, the WA community, government agencies and key stakeholders who helped shape its priorities. The Public Sector Commission's *Agency Capability Review Summary* and the Premier's *Our Priorities for Government* were also considered during development.

At its core, the strategy places communities at the centre of everything we do. Every contribution from volunteers and staff helps build prepared and resilient communities, develop future-ready capabilities and leaders, and strengthen partnerships across government, industry, and the community.

Strategy 2026-2031 is a bold and forward-looking plan that will ensure we remain resilient, adaptive, and effective in making WA a safer place.

Strategy 2026-2031

Strategic Priorities

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

Our values
Leadership
Commitment
Teamwork
Trust

Our vision
All Western Australians working together for a safer State

Managing complex and evolving risks in our community

Ensuring the community is resilient to natural disasters and emergencies by proactively identifying, managing and mitigating new, complex and evolving risks before, during and after incidents.

- 1.1 Coordinated statewide hazard preparedness
- 1.2 A proactive, intelligence-led and prevention focused approach
- 1.3 Capable, competent, and collaborative sector

Developing our future capabilities, leaders and skills

Cultivating an engaged and respected workforce of volunteers and staff, with skilled and diverse leaders capable of anticipating challenges, taking initiative and working together collaboratively.

- 2.1 A thriving and empowered workforce
- 2.2 Strong and capable volunteer and staff workforce across all regions
- 2.3 A recognised leader in the public sector

Leveraging data and information to power our digital future

Harnessing data and information to drive smarter decisions, enhance service delivery and multiply the effectiveness of our workforce by establishing data as a critical asset.

- 3.1 Mission critical data is recognised as a strategic asset
- 3.2 Faster, more informed decisions for the community
- 3.3 Seamless collaboration for a coordinated response

Leading excellence in Emergency Management

Enabling a unified and resilient Emergency Management sector in WA, defined by our unwavering focus on building safer, more resilient communities.

- 4.1 Clear and unified Emergency Management system
- 4.2 Capable and integrated Emergency Management sector
- 4.3 Engaged and confident communities

Financial targets summary

Financial results for 2025-26 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)	639,923	705,961	66,038	The increase of $66.038 million is primarily the result of approvals subsequent to the 2025-26 Budget process: • $41.895 million in significant unforeseen expenditure associated with bushfire suppression and natural hazard incidents. • $27.321 million in additional expenses, including $12.199 million for the Local Government Grants Scheme (LGGS) to support increased vehicle deliveries to volunteer brigades and units, $9.210 million for firefighter entitlements, $5.912 million in additional asset maintenance expenditure.
Net cost of services	163,783	205,367	41,584	The $41.584 million net cost of services increase is the result of the total cost of services increase of $66.038 million (as detailed above) offset by additional revenue of $24.454 million. The additional revenue is predominantly attributable to: • $19.730 million increase in grants and contributions, and other revenue, driven by additional Commonwealth funding under the Disaster Ready Fund (Round 3) and National Aerial Firefighting Centre, and higher proceeds from equipment, motor vehicle and vessel disposals.
Total equity	781,357	900,427	119,070	Total Equity has increased by $119.070 million compared to the original budget target, largely due to the following movements: • $82.130 million increase in property, plant and equipment, driven by a $53.227 million increase in land and building revaluations, together with higher net asset investment from additional funding approved through subsequent State Budget processes. • $32.158 million increase in Right-of-Use Assets due to the recognition of the Emergency Rescue Helicopter Service lease, which was not fully reflected in the original budget estimate. • $11.711 million increase in inventories, primarily driven by both the improved delivery of the LGGS vehicle build program and increased material and labour costs associated with their manufacture.
Approved salary expense	252,022	265,093	13,071	The increase of $13.071 million is primarily the result of approvals subsequent to the 2025-26 Budget process: • $5.236 million in additional salary costs associated with bushfire suppression and natural hazard incidents largely driven by firefighter overtime. • $9.210 million in additional overtime costs primarily driven by firefighters.
Agreed borrowing limit	22,220	22,240	20	Immaterial variance.

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 2025-26. 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%	27.05%	Target achieved	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	$13.13	$16.23	Target not achieved	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%	89.09%	Target achieved	163
Service 2: Health, safety, wellbeing and training services				
Average cost per population to deliver health, safety, wellbeing and training services	$10.71	$11.53	Target not achieved	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%	100%	Target achieved	165
Proportion of structure fire reports completed within specified timeframes	90%	81.34%	Target not achieved	166
Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes	90%	Treasury Exemption		167
Proportion of structure fires confined to object or room of origin	72%	76.47%	Target achieved	168
Service 3: Delivery of frontline services before, during and after incidents				
Average cost per population to deliver frontline services	$192.48	$211.97	Target not achieved	169

Volunteer training in incident management
Image credit: Sean Blocksidge Wallcliffe VFES

REFLECTIONS ON THE PAST YEAR

WA communities

Activities during Sirens on the Swan

Bringing the community together at Sirens on the Swan

In November 2025, thousands of people attended Sirens on the Swan at Elizabeth Quay, providing an opportunity for the community to see emergency services in action.

A series of live demonstrations showcased how we respond to real incidents across land and sea. Scenarios included road crash rescues, SES vertical rescues and an RAC Rescue helicopter hoist exercise, highlighting the quick thinking, skills and teamwork required during emergencies.

Community members explored a range of emergency services vehicles, vessels and equipment, providing insight into our frontline capabilities. Displays included fire appliances, an incident control vehicle, SES flood boats and Marine Rescue vessels, alongside heritage fire trucks that reflect the evolution of emergency response in WA.

VFRS volunteers showing their skills to the community

A range of interactive activities gave the community an opportunity to learn through virtual reality firefighting, the RAC Rescue experience and practical challenges focused on emergency skills. Attendees also met SES search and rescue dogs and participated in activities designed to build understanding of our emergency response capabilities.

Future emergency responders testing their skills at Sirens on the Swan

Marine Rescue WA volunteers with WA Police and members of the Appelbee family

Teenager's superhuman swim to save his family

As the sun slipped beneath the horizon off Quindalup, a cold and exhausted family clung to their paddle boards, surrounded by choppy seas, fading light and the hope that someone would find them. Against all odds, as our RAC Rescue helicopter was preparing to return to refuel, the crew spotted a pin-like shape using the helicopter's infrared camera, before realising with relief that it was the Appelbee family.

Coordinating with the RAC Rescue helicopter crew, volunteers from Marine Rescue Busselton and Naturaliste came to their rescue.

With support from the Australian Maritime Safety Authority, St John WA and WA Water Police, our Marine Rescue volunteers brought the Appelbee family home safely.

Their rescue was possible thanks to the remarkable courage of 13-year-old Austin Appelbee, who paddled, then swam four km's through open ocean and then ran another two km's to raise the alarm.

Our Media team worked closely with the volunteers and the Appelbee family in February to share their story, highlighting Austin's heroism and the exceptional capability of our Marine Rescue groups.

The extraordinary news spread from local outlets to international media across the UK, US, Singapore and France.

The Appelbee family have expressed their immense gratitude for the swift and skilled response that saved their lives.

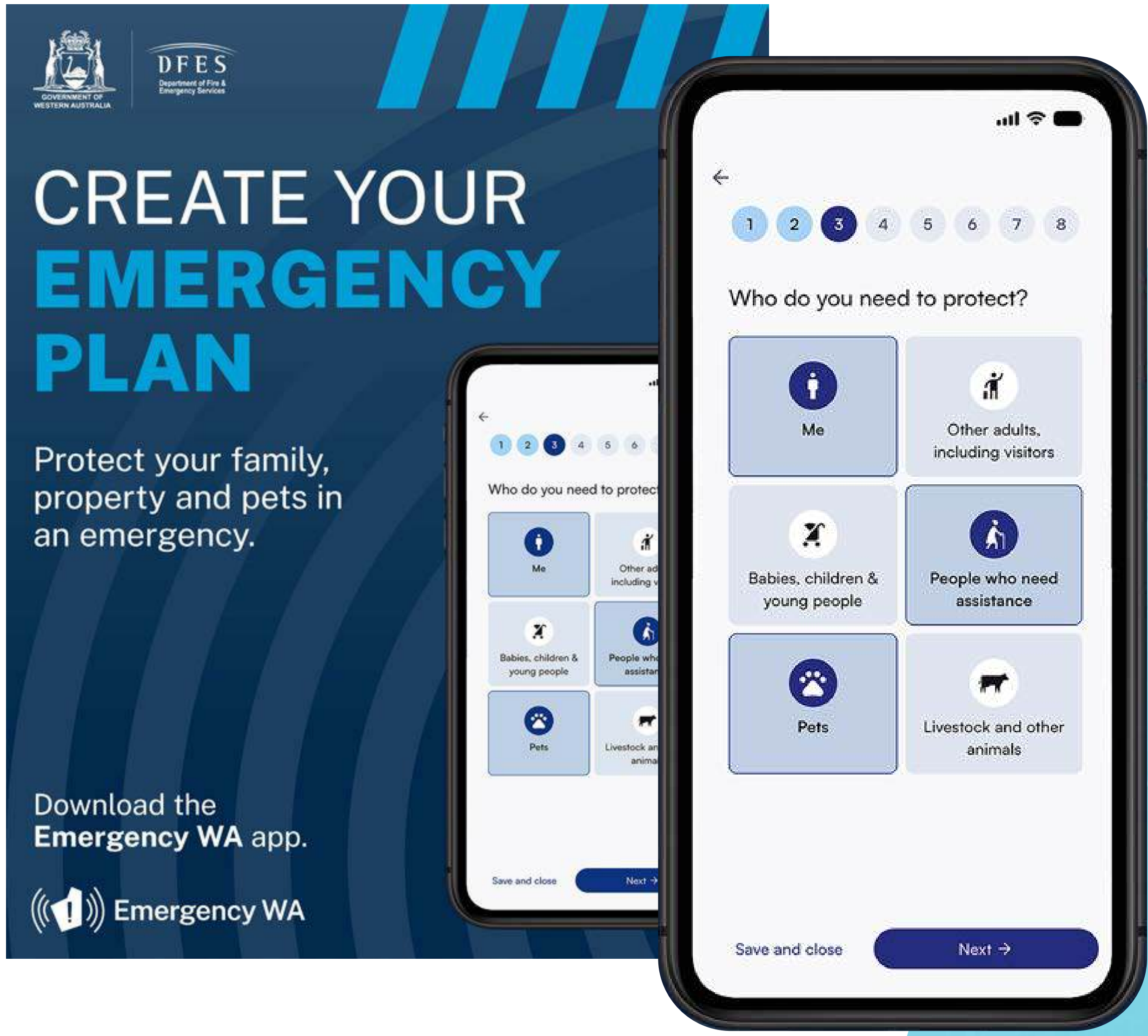
Emergency WA continues to grow

The Emergency WA website and app continues to grow as WA's official source of trusted and accurate emergency information. By delivering instant, personalised updates, we are empowering locals and visitors to make safe and informed decisions when it matters most.

In 2025, Emergency WA bolstered community preparation and safety during emergencies with the launch of the emergency planning tool. The new feature enables users to create personalised plans for multiple hazards, including bushfire, cyclone, flood and storm, tailored to their location and individual needs. When linked to a watch zone, the app provides instant notifications when a warning is issued, prompting users to activate their plan. This world-leading capability guides users through crucial steps like packing an emergency kit and relocating safely. Since launch, more than 17,000 plans have been completed.

Expanding hazard coverage has also been a key focus. Automated earthquake alerts now give users instant access to seismic activity detected by Geoscience Australia, including details on location, magnitude and depth. The northwest of WA and the South West Seismic Zone are two of Australia's most seismically active regions. The ability to submit felt reports directly to Geoscience Australia helps strengthen national impact modelling while improving future community safety. Warnings are issued for significant earthquake events with clear advice on what to do, ensuring Western Australians have the information needed to stay safe.

Further enhancements are planned for 2026 and beyond, with expanded functionality and deeper integration across WA's hazard management agencies. Through its specialist expertise, commitment to global best practice and strong focus on community feedback, our Public Information Branch continues to set the benchmark for trusted emergency information that helps keep our community safe.



Celebrating supportive workplaces

More than 75 businesses have been honoured for their outstanding support of WA's emergency services at the November 2025 Volunteer Employer Recognition Awards (VERA) ceremony.

In its 17th year, the awards recognise employers that go above and beyond to back staff in responding to incidents and attend vital training during work hours.

Over half of this year's winners are based in regional WA, where volunteers are essential.

Among the 78 recipients, 15 were self-employed volunteers, who deserve a special mention for the sacrifices they make, including three businesses who have made an impressive contribution over two decades. These individuals and businesses put their own work and livelihoods on hold at a moment's notice to respond to emergencies.

Since launching in 2009, VERA has recognised approximately 1,200 businesses.

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 MSWA, promoting R U OK? Day, or championing mental health and suicide prevention, our people give more than just their time, they give their heart and soul as part of a shared commitment to building stronger, healthier communities.

Push up challenge

Twelve teams took on the push up challenge this year, not only to build strength and resilience, but also to have some fun while raising awareness and funds for mental health support. Together, our teams completed an incredible 117,848 push-ups (or an equivalent exercise variation) over the course of the challenge.

The challenge saw participants aim to complete 3,307 push-ups over 24 days, representing the number of lives lost to suicide in 2024. Each day brought a new target alongside a meaningful mental health statistic, helping to keep motivation high and conversations going.

More than just a physical challenge, the campaign created an opportunity to connect, support one another, and continues to break down the stigma around mental health, reinforcing the importance of checking in and staying connected.

Mo's making a difference

Movember once again brings us together in support of men's health, shining a light on important issues such as mental health and suicide prevention, prostate cancer, and testicular cancer. Last year, 39 staff and volunteers across 10 teams stepped up to the challenge, raising an impressive $14,321 to support Movember programs that are helping men live happier, healthier, and longer lives. A special mention goes to Kwinana Volunteer Fire and Rescue Service, whose outstanding contribution of $11,666 highlights their commitment and community spirit within the campaign.

Since 2019, our collective efforts have raised an incredible $223,001, with more than 12,499 km's logged through activities that promote both physical and mental wellbeing. Beyond the fundraising, these efforts continue to spark important conversations, encouraging men to seek support proving that every action, big or small, can make a lasting difference.

2026 step up for MSWA

The Step Up for MSWA Challenge inspired our people to push their limits, with a record 83 dedicated staff and emergency services volunteers taking part. Those who tackled the Keen Challenge climbed Central Park Tower in full turnout gear, while participants in the Extreme Challenge undertook the climb wearing full turnout gear and breathing apparatus.

Together, the team raised $26,973 in support of vital services and research for people living with neurological conditions. We are incredibly proud of everyone who stepped up, showing resilience, teamwork, and determination while contributing to a cause that makes a meaningful difference in the community.

Giving life by giving blood

From first-time donors taking that important first step, to experienced contributors continuing their life-saving commitment, our people, including staff and emergency services volunteers, have once again supported the Emergency Services Blood Challenge. The challenge is held from June to August, when blood supplies are typically at their lowest due to winter-related illnesses such as cold and flu. This year, we recorded 304 donations, helping to save an estimated 912 lives. Each donation supports someone undergoing critical treatment, and our donors have demonstrated remarkable generosity in making this possible.

From little (local) things, big things grow

The Shire of Denmark Bushfire Ready Facilitators, together with DFES have developed a community-based approach to improving bushfire preparedness and resilience across the Denmark area. Using a whole-of-town model, residents, businesses, volunteers and local organisations come together to support a shared approach to preparing for bushfires.

At its core is the innovative Bushfire Ready Weekend, an annual three-day program focusing on preparing ahead for the fire season. Activities include demonstrations, workshops and engagement opportunities designed to encourage property preparedness, safe practices and effective evacuation planning.

Collaboration is a key strength of the program, supported by strong partnerships between local brigades, the Shire, community groups, local businesses and the Southern Noongar Corporation. These partnerships play an important role in engaging with higher risk and under-represented groups, including holiday homeowners, older people, families and those with additional needs.

Aligned with the Sendai Framework for Disaster Risk Reduction, the initiative has improved community awareness and resilience, increased volunteer participation, and contributed to more effective fire management across the region. Its innovative approach has been recognised at the AFAC25 Conference and Exhibition, with the aim of inspiring other communities to adopt similar models.

VFES volunteers at the top of Central Park Tower for the MSWA Challenge

Our people

WAFES Awards

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

In August, the 2025 WAFES Awards were celebrated in Perth across 15 categories.

Finalists were spread far and wide, from our Kununurra cohort in the north, to Esperance in the south and everywhere in between.

The former Minister for Emergency Services, Paul Papalia CSC and Commissioner Darren Klemm AFSM with the WAFES Awards winners and finalists

Firefighting Young Person of the Year Award
Dylan Goldup, Kununurra Volunteer Fire and Rescue Service

Marine Rescue Young Person of the Year Award
Fraser Boulter, Marine Rescue Fremantle

State Emergency Service Young Person of the Year Award
Joshua Yates, Margaret River State Emergency Service

Staff Team Achievement Award
Public Information

State Emergency Service Team Achievement Award
Esperance State Emergency Service

Firefighting Team Achievement Award
Karratha Volunteer Fire and Rescue Service

Marine Rescue Team Achievement Award
Marine Rescue Carnarvon

Operational Staff Individual Achievement Award
Ian Anderson

Corporate Staff Individual Achievement Award
Aaron Kain

Career Fire and Rescue Service Individual Achievement Award
Sam Collins

Marine Rescue Individual Achievement Award
Owen Rouse, Marine Rescue Derby

Peter Keillor Award
Connie Reed, Newman State Emergency Service

Volunteer Fire and Emergency Services Individual Achievement Award
Carlos Veldscholte, Wyndham Volunteer Fire and Emergency Services

Volunteer Fire and Rescue Service Individual Achievement Award
Amelia Fitzgerald, Esperance Volunteer Fire and Rescue Service

Murray Lang Bush Fire Service Award
Jeff McDougall, Gelorup Bush Fire Brigade

Congratulations to all the 2025 WAFES Award winners.

Commissioner Darren Klemm AFSM and Andrew (Andy) Lane AFSM

Celebrating our emergency services heroes

Every year, a handful of remarkable Australians are recognised with some of the country's highest honours, the Order of Australia Medal (OAM), Australian Fire Service Medal (AFSM), and the Emergency Services Medal (ESM). These awards, announced on Australia Day and the King's Birthday, celebrate people who have shown extraordinary dedication, bravery and service to their communities.

In 2026, six remarkable people were recognised in the Australia Day Honours List. They are:

Daryl Clohessy AFSM Station Officer at Malaga station has spent four decades turning tough frontline experiences into a lifelong commitment to train and prepare others. Daryl has overhauled training programs and coached thousands of firefighters to build the skills they need for high pressure work. He is also the heart behind the Safer Seniors Program, supporting elderly veterans and widows with fire safety checks and welfare visits for more than two decades.

Andrew Lane AFSM Station Officer at Butler station has spent 27 years protecting communities across WA and overseas. In 2024, he led a team of 20 WA firefighters to Canada to battle record breaking wildfires, guiding his crew through intense, unfamiliar conditions. Drawing on his experience, Andrew instilled confidence in his crew and helped them navigate unfamiliar challenges and high stress situations.

John Jonker AFSM has been on the frontline with the Manjimup Volunteer Fire and Rescue Services for 58 years, bringing courage, skill and sharp mechanical know how to a range of incidents. Beyond the frontline, John's influence extends into innovation and training, including the redesign of the State's new road crash rescue tender, bolstering the capability of brigades statewide.

Mark Geary ESM has been a calm and reliable presence since the day he joined the Gosnells State Emergency Service 28 years ago. From evacuating residents during the 1999 Moora floods to supporting communities in Victoria after their 2010 hailstorm, his steady approach has helped hundreds of people. After ex-STC Seroja which hit WA in 2021 near Kalbarri, he led a storm damage team in Northampton, balancing fast decision making with mentoring volunteers on their first major deployment.

Greg Cook ESM has been serving WA communities as a dedicated State Emergency Service volunteer for three decades, stepping into major disasters from Cyclone Yasi in Queensland to the Fitzroy Crossing floods in the Kimberley. As President of the SES Volunteers Association, he has helped modernise systems and strengthen volunteer coordination across the State. He's guided award-winning teams, shaped policy discussions and turned complex procedures into practical advice to keep volunteers safe.

Donald "Brett" O'Leary ESM has spent 38 years volunteering with the SES and Statewide Operational Response Division, helping thousands across WA through cyclones, floods, rescues and major searches. He consistently steps up to build capability, mentor others and boost responder wellbeing. From road crash callouts to creating a mobile kitchen for frontline crews, his initiative demonstrates his practical leadership and unwavering dedication to WA's emergency services.

These emergency services leaders have been nationally recognised in the King's Birthday Honours List for their exceptional contribution to the safety of Western Australians.

Nigel Elliott AFSM District Officer for the East Kimberley has been a steady and respected presence in emergency services, beginning as a volunteer firefighter in 1986 before serving in the Royal Australian Air Force and joining the Career Fire and Rescue Service in 1997. From major incidents such as the Jandabup trench rescue, Kimberley floods and major bushfire deployments to helping develop innovations like the Rapid Damage Assessment tool and Computer Aided Dispatch Project, Nigel's career has combined strong operational leadership with a drive to improve capability across the sector. Now leading emergency responses across the vast and complex East Kimberley, he continues to bring calm decision-making, a strong focus on safety and commitment to supporting his crews and community.

Colin James AFSM for almost five decades has been a trusted and familiar presence at the Darlington Bush Fire Brigade, bringing experience, leadership and a strong sense of community to every role he takes on. Whether mentoring volunteers, supporting Incident Management Teams or being deployed to major incidents such as the 2019–2020 Black Summer bushfires, Colin has always been someone others can rely on. Beyond the frontline, he has helped drive important initiatives including the Mundaring Emergency Services Centre and the Darlington Bushfire Ready Group, leaving a lasting impact on emergency preparedness and community resilience.

Emeritus Professor Mark Bush AM was awarded the Member of the Order of Australia for significant service to engineering, to tertiary education and to the community. Mark has volunteered at Parkerville Bush Fire Brigade since 2013, holding several leadership positions throughout his service including Captain, 1st Lieutenant and Fire Control Officer for the Shire of Mundaring.

***David Holland AFSM** volunteers with two brigades in the South West and is also the Chief Bush Fire Control Officer for the Shire of Augusta Margaret River. For over a decade, he has led bushfire response in one of WA's most active fire districts, building strong partnerships and improving preparedness. As one of only a few qualified Level 2 incident controllers in the region he has managed major bushfires like the 2022 Melu and Bridgetown fires. With more than 20 years' experience and over 250 incidents attended, David also advocates for better training and equipment for volunteers.

***Darren Martin AFSM** has been a firefighter for more than 30 years and is a strong advocate for mental health support. After joining in 1993, he became a Station Officer in 2003 and now works at Perth Fire Station, one of WA's busiest. Calm under pressure, Darren handles fires, crashes, hazardous materials, and rescues while supporting his team's wellbeing and mentoring others.

***Greg Henry AFSM** is one of WA's most skilled firefighters, with 28 years on the frontline. Since 1995 he has tackled complex incidents, including a cargo ship fire off Dampier in 2007 where he worked inside the ship's hold to stop the blaze. Greg has also introduced innovations like fog nails, and a special nozzle that sprays fine mist into confined spaces to cool fires quickly.

***Glenn Hall ESM** is an expert in managing natural disasters and has led responses to cyclones, floods, and storms across WA. He played a key role during ex-STC Seroja in 2021 and the Kimberley floods in 2023, coordinating evacuations and delivering essential supplies to isolated communities. Glenn has also supported disaster responses in NSW and the Northern Territory.

***Scott Drummond OAM** was awarded the Medal of the Order of Australia for his service to Porongurup and Mount Barker. Scott has been a volunteer firefighter with the Porongurup Bush Fire Brigade since 2006, contributing more than 20 years of service. He has demonstrated commitment to his local community through leadership and volunteer roles, including longstanding membership of the Porongurup Community Association and dedication to Friends of the Porongurup Ranges.

*awarded in 2024.

Thriving at DFES

The Thriving at DFES Strategy 2024-28 provides a practical framework for supporting the health, safety and wellbeing of our workforce. The strategy focuses on holistic wellbeing, supporting employees throughout their career journey, empowering managers and leaders, and designing smarter ways of working.

During the year, progress continued across all focus areas, guided by the Thrive at Work framework, which focuses on supporting people, preventing harm and helping individuals thrive at work.

Employees and volunteers participate in a range of wellbeing initiatives, including the Healthy Mindset Program, which delivers face-to-face psychoeducation sessions to build awareness, resilience and positive mental health practices. Strong engagement was also seen across peer support, psychological support services, and learning and development opportunities that promote wellbeing.

Face-to-face education and training continued to be highly valued, reinforcing the importance of practical workplace initiatives that support a healthy, safe and thriving organisation.

Volunteers from Northam SES and Northam VFRS

Young People's Advisory Council

The Young People's Advisory Council (YPAC) had a productive year, continuing to lead initiatives, support key events, and provide advice to DFES on issues affecting young volunteer, career, and corporate members.

A mentoring pilot program was successfully delivered to all YPAC members, with mentors selected from across DFES, ranging in rank from District Officer to Deputy Commissioner. Strong engagement and relationship-building led many mentees to maintain contact with their mentors beyond the formal program. These connections support personal and professional development and highlight the program's value in fostering trust, guidance and long-term support networks.

Throughout the year, the YPAC supported key events including the AFAC25 Conference and Exhibition, the Ministerial Volunteer Advisory Forum and the WAFES Awards. Participation in these events provided opportunities to strengthen relationships, gain valuable insights, and engage with their colleagues and peers.

During regular meetings, Commissioner Klemm, as the Chair, provides the group with advice and encouragement. Discussions often centre on personal growth and leadership development, new initiatives to support the YPAC's annual plan objectives, and ways to broaden networks with other young people in emergency services.

The YPAC aims to engage more young people across WA's emergency services sector to build a platform for better collaboration, peer support, and leadership development. In turn, we help the YPAC understand what attracts, supports, develops, and retains young people in emergency services, making sure future strategies are based on lived experience.

Vital connections with interstate counterparts support national discussions on mentoring, youth engagement and development, and ensure young people's perspectives are reflected in future planning and delivery.

Former Minister for Emergency Services, Paul Papalia CSC and Commissioner Darren Klemm AFSM with members from the DFES Young People's Advisory Council

WA volunteers deployed to Victoria

Our youths at the Mining Emergency Response Competition 2025

In November 2025 more than 60 emergency services cadets strengthened their emergency response skills and confidence through the Youth in Emergency Services (YES) Challenge. The event brought together cadets from across the State, supporting the development of future volunteers and emergency services personnel.

Now in its fourth year, the challenge forms part of the Mining Emergency Response Competition and provides practical scenarios where cadets can apply their training in a fast paced, industry-based environment.

Eight teams worked through realistic emergency scenarios designed to test the cadets teamwork, leadership, communication, and first aid capability.

In attendance were dedicated emergency services volunteers and mentors who guided cadets throughout the challenge. The close results across teams highlighted a strong and consistent level of capability, demonstrating the value of continued training and shared learning.

The YES program is preparing the next generation of emergency services volunteers. Cadets gain practical experience, strengthen their connection to their communities, and build the skills needed to support preparedness, response and recovery into the future.

Australian Institute for Disaster Resilience Volunteer Leadership Program

In May, 21 emergency services volunteers from across WA completed the 2026 Australian Institute for Disaster Resilience (AIDR) Volunteer Leadership Program.

The program brings together emergency services volunteers to strengthen their leadership ability and build connections with peers working in disaster resilience, response and recovery.

Facilitated by experienced Australian Red Cross trainers on behalf of AIDR, the program explored leadership and management strategies in a volunteer emergency management context. Participants developed skills in leading organisational change, maintaining motivation, working with different personality types, resolving conflict and supporting volunteer wellbeing through stress and self-care strategies.

Volunteers are at the heart of emergency services and programs like this help build confident, capable leaders who can support their teams and communities during emergencies.

Mics & SIRENS PODCAST

Mics & Sirens – Global voices. Local impact

In 2025 we launched our first podcast Mics & Sirens, giving the community an inside look at WA's emergency services through real, personal stories. Season one focuses on local stories, going behind the scenes of complex incidents like the Kimberley floods, ex-STC Seroja and structure fires caused by lithium-ion batteries.

In season two we go global, recording live at the AFAC25 Conference and Exhibition in Perth. We speak to national and international experts on a cross section of emergency management, global disasters and future innovations.

Mics & Sirens is available on Spotify, Apple Podcasts and YouTube.

The award winning Stepping Back with Fireman Jack walking trail

Stepping Back with Fireman Jack is a self-guided walking trail that showcases some of the most interesting and beautiful heritage buildings in central Perth.

In the historic Murray Street East sits our very own Old Central Fire Station, alongside 20 other heritage-listed buildings.

Told through the fictional perspective of "Fireman Jack," a retiring firefighter in 1930, the tour combines local history with vivid storytelling. Through Jack's eyes, visitors meet some of the city's colourful characters who have lived or worked in these iconic buildings.

Developed to strengthen community connection with local heritage, the project supports accessible and inclusive cultural experiences. It has been particularly well received by locals, visitors and heritage enthusiasts.

Stepping Back with Fireman Jack won the Professor David Dolan Award at the 2025 Western Australian Heritage Awards.

Visit our Old Central Fire Station Heritage Centre for more information.

Central Fire Station, Perth, c. 1911. The building is now the Old Central Fire Station Heritage Centre.

Danggu Gorge in the Kimberley

Karla Katitjin, the Bushfire Centre of Excellence

The Bushfire Centre of Excellence's fifth anniversary

Karla Katitjin, the Bushfire Centre of Excellence, celebrated five years of operation in January as WA's dedicated centre for bushfire training, research and knowledge-sharing. Located on Bindjareb Boodja in the Shire of Murray, the centre brings together volunteers, career firefighters, staff, industry and community groups to strengthen bushfire capability and resilience across the State.

Since opening, the centre has delivered thousands of training courses to tens of thousands of participants from across government, industry and the community, including Aboriginal Ranger Groups, the agricultural sector and the resources industry.

The centre has continued to grow its Cultural Fire Program in partnership with Aboriginal and Torres Strait Islander communities, supporting the sharing and application of cultural fire knowledge and promoting the integration of traditional and contemporary fire management practices.

Karla Katitjin supports community education campaigns and develops a broad range of bushfire publications, resources and awareness initiatives to help communities better prepare for bushfire risk.

Reflecting a national and international role in sharing bushfire knowledge, Karla Katitjin has been privileged to host visitors over the years including United States Secretary of the Interior Deb Haaland, US Ambassador to Australia Caroline Kennedy, and Western Australian Premiers Mark McGowan MLA and Roger Cook MLA.

The centre has received several awards, including the 2025 Perth Royal Show Commercial Exhibitor Award and the 2025 Australian Institute for Disaster Resilience Lessons Management Award.

As it marks five years of operation, the centre continues to build strong partnerships across the bushfire sector and supports improved bushfire knowledge, preparedness and community resilience throughout WA.

Karla Katitjin, the Bushfire Centre of Excellence

Emergency management

Reform of Western Australian recovery arrangements

In December 2025, the SEMC approved amendments to Western Australia's State Emergency Management Recovery Framework. This milestone marks the culmination of a multi-year reform program to modernise recovery arrangements across the State.

Initiated on SEMC's request, the review recognises that recovery practices and capabilities had evolved, and existing arrangements no longer reflected contemporary practice or future needs.

Working with emergency management stakeholders we developed amendments to the State Emergency Management Policy, Plan and Procedure, using lessons from recent recovery operations to strengthen clarity and effectiveness in State-level recovery governance and coordination.

Consultation included sector briefings, information sessions, and targeted engagement to validate and refine the proposed changes. Feedback from local governments, State agencies and other stakeholders was incorporated into the final amendments.

The endorsed changes clarify roles and responsibilities across all levels of government, strengthen coordination mechanisms, and better define how the State supports local government led recovery. Together, these reforms position WA to more effectively support communities to recover from emergencies.

Wagin State Emergency Service volunteers


Fitzroy River in the Kimberley

Supporting Western Australians through disaster recovery

Recovery operations
Our State Recovery team continues to support communities impacted by disasters across WA, helping communities to recover, rebuild and restore essential services after major disasters.

Following ex-STC Narelle in March 2026, the team supported community recovery by working with local governments, embedding a Recovery Liaison Officer in the incident team, deploying Recovery Support Managers, and mobilising the Recovery Grants team to deliver financial aid when it was needed.

Recovery funding
Under the State-Commonwealth Disaster Recovery Funding Arrangements Western Australia (DRFAWA) in 2025-26, our Recovery Funding team paid $323 million in eligible claims to local governments and state government agencies for events statewide. Funding through DRFAWA provides financial support for recovery support programs and reconstruction works in communities impacted by natural disasters.

State recovery support in 2025-26

Number of incidents supported by State Recovery	**21**
Number of communities supported by Recovery Operations	**26**

Number of DRFAWA activated disasters
In 2025-26, seven events were activated, impacting 27 local government areas. Three involved cyclones and flooding, and four were caused by tropical lows or storms, each with different recovery needs under the DRFAWA. Most events damaged public roads, requiring reconstruction by local governments and Main Roads Western Australia. Some events required support from State agencies, including the Department of Communities. Our Recovery Funding team worked closely with national, state and local partners, delivering briefings, workshops and training to improve funding delivery.

Warrambam-Boorroo: A smarter way to see floods coming in Warmun

A new early flood warning system is helping ensure the Warmun community in the East Kimberley is pre-warned and has time to respond effectively to flash-flooding events. For a community that has experienced the devastating impacts of flooding, Warrambam-Boorroo represents more than just an alert system, it's a pathway to preparedness, confidence, and recovery.

Warrambam-Boorroo, meaning "bad flood waters" in the Gija language, is the name given to this project by Warmun Elders. Developed in partnership with DFES, the Department of Water and Environmental Regulation, the Bureau of Meteorology and the Warmun community, this grant-funded project is the first of its kind in WA. It provides near real-time tracking of rainfall and river levels with alerts, when conditions pose a risk.

In a catchment where intense storms can cause flooding within a few hours, the early warning system gives the community critical time to act. Its network of rain and river gauges delivers timely local data, supporting faster decisions by emergency services and the Warmun community, including identifying when to relocate vulnerable residents before access is cut off. This early insight plays a key role in protecting lives and strengthening flood readiness.

Grain harvest fire management

WA recorded its fourth record grain harvest in five years highlighting the achievements of WA growers and the critical need to protect the harvest during its most vulnerable period. Safeguarding this valuable industry is our aerial firefighting fleet, strategically deployed and ready to respond.

This year, elevated fire weather conditions and several large bushfires extended the harvest period and increased pressure on response efforts. To strengthen capability, aircraft were deployed to Geraldton, Narrogin and Esperance, providing targeted support to high risk areas. Over the harvest, air crews responded to 178 incidents, highlighting the ongoing risk from crop and machinery ignitions and the need for sustained aviation support.

Behind the scenes, our Air Operations team work 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.

DFES staff and EWS demonstrating the rain gauges to the Gija Elders

Cyclone Narelle showcasing strength in partnership and community spirit

Ex-STC Narelle was a large and destructive system, travelling across Queensland and the Northern Territory before reaching WA's northern coast, later making landfall in the Midwest Gascoyne and impacting Exmouth, Onslow, Coral Bay and Carnarvon.

Managing an incident of this scale requires coordinated action across regions and agencies with teams situated in the Kimberley, Pilbara and Midwest Gascoyne working together as the cyclone tracked down the coast, sharing information and aligning plans. Partner agencies including Main Roads Western Australia, Horizon Power, Water Corporation and the Bureau of Meteorology supported operations with critical advice on weather, infrastructure and community impacts, helping guide warnings, road closures, power outages and response priorities.

On the ground, our personnel supported impacted communities, including embedding staff in Exmouth and receiving assistance from interstate SES units deployed to assist Midwest communities.

Local communities showed resilience and generosity, helping with the challenging clean up, sharing generators, removing hazards and making temporary repairs, highlighting the value of agencies and communities working together during emergencies.

Key hazard transitioning to DFES

We have begun preparations to assume a significant emergency management responsibility, with the FES Commissioner set to become the Hazard Management Agency for incidents involving the release of radioactive material from nuclear-powered warships visiting WA.

Originally under the Commissioner of Police, the hazard is transitioning under the responsibility of the FES Commissioner in August 2026, expanding our hazard portfolio from eight to nine. We will now oversee the prevention, preparedness, response and recovery arrangements for a naval nuclear reactor-related incident involving visiting warships, primarily in the Ports of Fremantle and Cockburn Sound, as well as King George Sound in the Port of Albany.

Given the complexity of this hazard, we are working closely with a broad range of state and commonwealth partners. These include WA Police, Australian Defence Force, Australian Federal Police, Australian Nuclear Science and Technology Organisation, Australian Radiation Protection and Nuclear Safety Agency, Australian Submarine Agency, Department of Health, Bureau of Meteorology, Royal Australian Navy, port authorities and other key emergency management agencies.

A major milestone in the transition process is Exercise Parmelia, a statewide preparedness exercise developed by DFES in partnership with the Visiting Ships Panel (Nuclear). In June 2026, the exercise validated Western Australia's arrangements to manage a release of radioactive material from a nuclear-powered warship.

The exercise brought together representatives from across government, defence and specialist nuclear agencies to validate emergency management arrangements outlined in the Interim State Hazard Plan and State Operational Plan. Participants included members of the AUKUS Time Limited Working Group and relevant Australian Government agencies. The exercise marked the final assessment in the transition of the hazard, with regulations being formalised and amendments to the Emergency Management Regulations progressing through government.

This work represents an important step in ensuring WA remains well prepared and continues to deliver an effective emergency management response for the safety of the community.

Hyundai Kona in thermal runaway during a training exercise

Lithium-ion battery emergencies

Fires involving lithium-ion batteries are becoming more common, driving new efforts to keep firefighters and the community safe. Emergency services are working closely with industry and government partners to better understand and manage the growing risk.

Specialised training is a key focus. Firefighters are now receiving nationally consistent instruction through the EVEREST program, alongside practical briefings on battery behaviour, plume control and safe recovery. This training has already been put to the test, including during a large and complex blaze at a battery recycling facility in Maddington.

In addition to hands on training, we have developed and launched a comprehensive online course on extinguishing lithium-ion batteries to further enhance our knowledge and capability.

Behind the frontline, emergency call takers now flag potential battery incidents early, giving crews critical information before they arrive.

All country and select metropolitan career fire stations have received single-use electric vehicle (EV) fire blankets with additional resources developed to support both career and volunteer firefighters in safely managing incidents, including procedures for road crash rescues involving EVs.

We are building community awareness of the risk of lithium-ion batteries through events, community safety campaigns and website updates.

Together, these changes are helping emergency services stay ahead of a fast changing hazard, while improving safety for both responders and the public.

Firefighters use a fire blanket on an EV fire

Safer seas for WA boaties

Four new Marine Rescue vessels were commissioned this year, strengthening response capability across the State. Built for speed, endurance and demanding conditions, the vessels support safer operations in some of WA's busiest waterways.

Equipped with advanced night vision, upgraded communications and enhanced search and rescue systems, the vessels give volunteers greater awareness and faster response times during critical incidents. Since entering service, they have already improved operational reach, safety and effectiveness.

The vessels for Marine Rescue Cockburn, Mandurah, Whitfords and Fremantle were officially launched by the Minister for Emergency Services and FES Commissioner in March 2026. The fleet represents more than $5.5 million in State Government investment and reflects strong collaboration between government, emergency services and local communities, ensuring Marine Rescue volunteers are well equipped to keep WA boaties safe on the water.

Volunteers for Marine Rescue Broome

Volunteers for Marine Rescue Broome

Performance Management Framework

The Outcome Based Management Framework is a Department of Treasury and Finance 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 it funds 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 2025-26.

Government Goal 3

SAFE, STRONG AND FAIR COMMUNITIES

Supporting our local and regional communities to thrive

DESIRED OUTCOME 1 WA communities recognise and understand their local hazard risks and can effectively manage them	**KEY EFFECTIVENESS INDICATOR** Proportion of community members who recognise their local natural hazard risks and are prepared to act
SERVICE 1 Community awareness, education and information services	**KEY EFFICIENCY INDICATOR** Average cost per household to deliver education and awareness programs and emergency hazard information to the community
DESIRED OUTCOME 2 A diverse team of volunteers and staff with a wide range of skills, who have access to development programs	**KEY EFFECTIVENESS INDICATOR** Proportion of scheduled operational courses delivered
SERVICE 2 Health, safety, wellbeing and training services	**KEY EFFICIENCY INDICATOR** Average cost per population to deliver health, safety, wellbeing and training services
DESIRED OUTCOME 3 Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies	**KEY EFFECTIVENESS INDICATOR** Proportion of L3 incident Impact Statements completed and endorsed by the State Recovery Coordinator Proportion of structure fire reports completed within specified timeframes Proportion of responses to ESL 1 and ESL 2 incidents within target timeframes Proportion of structure fires confined to object or room of origin
SERVICE 3 Delivery of frontline services before, during and after incidents	**KEY EFFICIENCY INDICATOR** Average cost per population to deliver frontline services

Responsibilities

Responsible Minister

The Honourable Reece Whitby 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 Brigades Act 1942 was updated to reflect changes as a result of the *Statutes (Repeals and Minor Amendments) Act 2025* being implemented, the purpose of which was to make minor, uncontroversial amendments to various Acts.

The *Emergency Management Act 2005* was amended to include an uncommenced provisions table referring to changes to the reference to the *Evidence Act 1906* which will be replaced by the *Evidence Act 2025*.

The *Emergency Management Regulations 2006* were amended to prescribe the hazard of cybersecurity incident with the Department of the Premier and Cabinet as the hazard management agency for that hazard.

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.


Volunteer from Wanneroo/Joondalup SES

Significant issues impacting DFES

Climate change
WA continues to experience an increase in the frequency, intensity, and impact of natural disasters. Prolonged, overlapping bushfire seasons, multiple cyclones and severe flooding events have increased the demand for resourcing our services before, during and after emergencies.

Climate modelling indicates this trend will continue placing more communities, industries, and ecosystems at risk of significant disruption. To increase our capacity to address this, we will:

- continue planning for the new Wanneroo Emergency Management Complex, which will house two volunteer brigades, a regional office and modern emergency management and training facilities
- progress planning for a new State Emergency Management Training Centre, strengthening the State's future preparedness and response capability
- support the rapidly growing metropolitan north coastal corridor through the development of a new Career Fire and Rescue Service Fire Station in Yanchep, committing 40 new firefighters, with three new fire appliances
- support the rapidly growing metropolitan north east corridor through the replacement of the Bullsbrook Volunteer Fire and Emergency Services Fire Station
- continue planning for the new Narrogin Emergency Management Complex, which will house three volunteer services, a regional office, regional operations centre, training facilities, and an Incident Control Centre to support the Wheatbelt region
- expand bushfire risk reduction activities through the State Bushfire Mitigation Branch, increasing mitigation works in high-risk areas while creating employment opportunities for Aboriginal Australians
- strengthen regional capability through the Community Emergency Services Manager program, including six additional Community Emergency Services Managers embedded within local governments across regional WA.

Economic and social trends
We will continue to strengthen partnerships across the community, private sector and government to deliver targeted recovery support and improve disaster resilience. This includes supporting access to the Commonwealth Government's Disaster Ready Fund and delivering initiatives that reduce risk and build long term resilience.

We are also continuing to enhance our aerial firefighting capability. For the coming High Threat Period, two aerial suppression strike teams will be deployed through the Grain Harvest Program to assist in responding to harvest fires in Wheatbelt locations from Geraldton to Esperance. If required, we can deploy a third strike team to help mitigate the escalated fire risk during the grain harvest period across these locations. Two additional Black Hawk high-volume firefighting helicopters will continue to further strengthen the aerial fire suppression capability across the State.

Likely developments and forecast results of the operations
We are committed to building a stronger, more responsive emergency services network. This includes continued investment in our computer-aided dispatch system to improve emergency response coordination and operational efficiency, as well as ongoing upgrades to the emergency services radio network to ensure reliable communications for first responders during critical incidents.

Through these initiatives, we will continue to strengthen our emergency management capability, improve community safety and enhance resilience to current and future emergencies.

Gairdner Bushfire Brigade volunteers

DISCLOSURES AND COMPLIANCE

Ministerial Directives

There were no Ministerial Directives pursuant to Treasurer's Instruction 8, Requirement 3 during 2025-26.

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 and Finance. 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 2025-26, 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 automatic fire alarm monitoring services to more than 4,600 premises across WA. The National Construction Code mandates the service for applicable buildings and requires a direct connection to our communications centre. DFES is responsible for contract and compliance management of the network. Service delivery, including 24/7 monitoring, customer service operations, and system management, is provided by Chubb Fire & Security Pty Ltd, trading as Fire Alarm Monitoring Services.

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 Housing and Works.

Capital building projects	Date complete
Halls Creek Volunteer Fire and Emergency Service Station	21/11/2025
High Wycombe (State Bushfire Mitigation) Facility	29/05/2026

Capital works in progress	Estimated completion	Comment
Perth Emergency Management Complex	2026-27	Fit-out of leased premises. Planning underway and tender release imminent.
DFES Aviation Facility	2027-28	Fit-out of leased premises. Planning underway.
Privacy Enhancement Project (Career Fire and Rescue Stations)	2027-28	Upgrades to multiple CFRS facilities. Planning complete and tenders being prepared.
Yanchep Career Fire and Rescue Service Station	2028-29	Land acquisition in progress and planning underway.
Bullsbrook Volunteer Fire and Emergency Service Station	2028-29	Land acquisition in progress and planning underway.
Wanneroo Emergency Management Complex	2028-29	Land acquisition in progress and planning underway.
Narrogin Emergency Management Complex	2029-30	Land acquired and planning underway.

Employment and employee relations

Career firefighters

Firefighter EBA
Bargaining for the replacement to the Western Australia Fire Service Enterprise Bargaining Agreement 2023 (Industrial Agreement) ceased on 13 March 2026. This Industrial Agreement covers 1,322 DFES employees as at 30 June 2026.

The Western Australian Industrial Relations Commission (WAIRC) issued a declaration that bargaining had ended. An application was filed with the WAIRC for an arbitrated enterprise order to replace the Industrial Agreement. Arbitration preparation will be a key industrial priority for DFES for the next 12 months.

Firefighter recruitment
Our firefighter recruitment campaign generated 980 applicants over the 6-week recruitment period during October and November.

Diversity remained a priority, with targeted social media activity encouraging applications from women, Aboriginal and Torres Strait Islander people, those from culturally and linguistically diverse backgrounds, and younger applicants.

The campaign results show continued positive movement with an increase in applicants identifying as Aboriginal or Torres Strait Islander and a 3.14 per cent increase in applicants under 25 years old.

It is encouraging to see this momentum continue as we work towards building a workforce that better reflects the communities we serve.

Mental health

Peer support officers
Total peer support officer interactions continue to grow year on year, reflecting increased engagement with the program and growing confidence in the support available. Peer support officers are strategically positioned across the State, ready to provide confidential, practical assistance and connect our people with appropriate support services when needed.

Mental health training
Having the knowledge and skills to provide immediate mental health support is critical to supporting our staff and volunteer workforce. This year we have an exceptional 223 additional qualified mental health first aiders who completed one of 19 courses across the State. 14 standard mental health first aid training courses were provided with a total of 187 staff and emergency services volunteers attending to refresh their skills.

Wellness services referrals
Our people continue to reach out for support, prioritising their mental health and wellbeing.

This year we undertook a comprehensive review of our psychological support services, introducing an additional mental health service provider, taking us to four providers. We also doubled our 24/7 support service, further strengthening access to immediate assistance.

It is encouraging to see nearly 2,000 counselling sessions delivered this year, recognising the value of seeking support early. Whether it is for advice, a confidential conversation, or a general mental health check-in, reaching out early gives individuals a better chance to look after themselves and those around them. Psychological support services remain available to all staff and volunteers and their families, providing support across personal, work and volunteering contexts.

Critical incident support
Supporting our people after challenging and potentially traumatic incidents remains a key focus.

Our Wellness Branch recorded 305 critical incidents this year, up from 270 the previous year. Activity increased in the lead-up to the High Threat Period, with October 2025 recording 44 critical incidents, the highest monthly total since reporting commenced. In response to these incidents, more than 1,389 interventions were delivered to firefighters and emergency services volunteers statewide.

Our teams also conducted numerous visits to stations, brigades, groups and units in metropolitan and regional WA following significant incidents. This statewide effort was supported by operational personnel, allied health professionals and chaplains working together to provide a coordinated and holistic approach to workforce wellbeing.

Carer friendly workplace
Fostering a supportive, inclusive and carer friendly workplace is a commitment we make so employees can balance their work and caring responsibilities.

This year, we proudly became an Accredited Carer Employer through the Carers + Employers program. Delivered in partnership with Carers WA and developed by Carers NSW, the program affirms our commitment to supporting carers across the organisation.

By embedding carer friendly practices, we enable our people to balance professional and personal responsibilities while enhancing wellbeing, engagement and organisational resilience.

Upskilling our future public sector workers

We are dedicated to developing our future workforce, and this year has been no exception. Across three diverse areas we have hosted seven trainees or apprentices. Their development has focused on technical skills, land management and public service.

Plant and Equipment Apprenticeship Program
The Plant and Equipment Services Apprenticeship Program was established to strengthen workforce capability, support long-term succession planning and sustain the State's emergency services fleet.

Of more than 320 applicants two apprentices were selected, Ali Al Jaraady, our Auto Electrician apprentice and Jeremy Frankel, our Heavy Diesel Mechanics apprentice.

Both Ali and Jeremy are gaining hands-on experience from their mentors, setting them up for their future careers. Together, they are already enhancing fleet reliability and strengthening operational capability.

Over the past year and a half, both apprentices have demonstrated strong growth and commitment, contributing to workshop operations while progressing their formal training. Through a combination of TAFE studies, structured on-the-job learning and mentoring from experienced tradespeople, they are gaining practical, hands-on experience across a wide range of maintenance and repair activities.

Plant and Equipment apprentices

Karla Katitjin Traineeship Program
The Karla Katitjin Traineeship Program is in its third year, continuing to provide culturally safe training and employment pathways for Aboriginal and Torres Strait Islander people.

The trainees complete a Certificate III in Conservation and Ecosystems Management while gaining hands-on experience across bushfire mitigation and land management activities. The trainees receive mentoring and support through the Bushfire Centre of Excellence Cultural Fire and Training Delivery teams, along with opportunities to work with other DFES teams and community groups. This approach helps participants build practical skills, confidence and industry experience.

In addition to their certificate, they completed a range of courses, including fauna handling, bushfire mitigation equipment operations and off-road driving.

Previous graduates of the program have gone on to roles in bushfire mitigation and cultural fire management, including positions with us and other government agencies.


Karla Katitjin trainees

Solid Futures Aboriginal trainees

Solid Futures Aboriginal Traineeship Program
We welcomed our next round of trainees to the Solid Futures Aboriginal Traineeship Program, offering public sector experience while working towards a Certificate III in Government. Trainees are supported by Aboriginal and Torres Strait Islander mentors, while they develop knowledge and hands-on skills.

Harmony Bellotti and Kaid Ninyette have experienced different areas of DFES, providing them with a range of skills and allowing them to become role models to others in their community.

A highlight for the trainees was organising a NAIDOC Week event at the Emergency Services Complex in Cockburn. Annually the trainees coordinate and organise the celebrations, giving us an opportunity to celebrate their culture together.

Through the program, Harmony and Kaid are paving the way for rewarding careers in the public sector while proudly representing their communities.

Traineeships and apprenticeships highlight the value of investing in the next generation of skilled workers and the positive impact these programs bring to the organisation.

Hidden Disabilities Sunflower Program

This year, we proudly joined the Hidden Disabilities Sunflower program, to help raise awareness and support for people with disabilities that are not immediately visible.

Through two short online training modules, staff can deepen their understanding of non visible disabilities and learn practical ways to foster a more inclusive workplace. Those who complete the training receive a white sunflower ally product, symbolising their commitment to supporting those with a non visible disability.

For team members with non visible disabilities, the green sunflower product offers a simple, discreet way to signal that extra time, support, or understanding may be needed.

Launching the initiative on International Day of People with Disability, we are dedicated to strengthening a culture of inclusion and shared responsibility.

Together, we are creating a workplace where everyone feels seen, understood, and empowered to thrive.

Participants in the Connect Program pilot session

Resilience through relationships

We are proud to be the first emergency services agency in Australia to pilot the Connect Program, an initiative designed to strengthen connection, wellbeing and resilience across our workforce.

Funded by the WA Mental Health Commission and delivered in partnership with SafeSide Prevention, the Connect Program focuses on building stronger everyday connections between colleagues while creating opportunities for reflection, learning and support. Supported by research, the program has demonstrated positive outcomes in improving resilience, strengthening team connection and reducing risks associated with depression, suicide and work-related psychological harm.

Strong peer connection and early support are recognised as important protective factors in maintaining workforce wellbeing, psychological safety and operational readiness. The introduction of Connect supports the organisation's broader commitment to building a resilient and psychologically safe workforce.

In August 2025 peer support officers participated in pilot sessions delivered in Donnybrook and Perth. The pilot reflects our ongoing investment in strengthening peer support capability and ensuring our support officers feel confident and well equipped to provide support when it is needed most.

Staff profile	2026	2025
Full time permanent	1,798	1,751
Full time contract	121	131
Part time	101	118
On secondment	11	4
Total	**2,031**	**2,004**

Part time includes permanent and fixed term staff, as well as casual employees with a contracted end date.
On secondment represents staff that have been seconded to another WA government 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 human resources processes to maintain policy compliance
- offering continuous learning opportunities to enhance professional conduct
- feedback mechanisms for early detection and correction of conduct misalignments.

There were six breach claims relating to the Employment Standard. Two claims were resolved in-house. Four claims were referred to the Public Sector Commission, with one claim upheld and three either dismissed or withdrawn.

No breach claims relating to the Grievance Standard were received.

In the administration of DFES during 2025-26, 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
1 September 2026

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 2025-26, 38,961 transactions were recorded on corporate credit cards. Of these, 73 were identified as personal expenditure transactions. Cardholders self-reported 71 transactions, while the remaining two were reported by reviewing managers. As at 30 June 2026, three personal expenditure transactions remained outstanding. The remaining transactions were determined to be genuine inadvertent errors and were addressed in a timely manner.

	2024-25 ($)	2025-26 ($)
Personal use expenditure	4,488	6,832
Personal use expenditure settled within 5 working days	3,830	4,842
Personal use expenditure settled after 5 working days	658	690
Personal use expenditure outstanding at balance date	-	1,299

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 2025-26, we paid $1,206,584.52, which included advertising to support the community to prepare for emergencies such as our bushfire and cyclone campaigns, flood safety advertising and new lithium-ion battery safety awareness campaign.

Company Name	Total ($)	Advertising agencies ($)	Market research ($)	Polling organisations ($)	Direct Mail organisations ($)	Media advertising organisations ($)
Advance Press (2013) Pty Ltd	1,140.00	1,140.00	-	-	-	-
Albany Chamber of Commerce & Industry Inc	271.07	271.07	-	-	-	-
Business News	350.00	350.00	-	-	-	-
Carat Australia Media Services Pty Ltd	689,728.69	689,728.69	-	-	-	-
Google	172,536.84	172,536.84	-	-	-	-
Marsh Agencies	695.00	695.00	-	-	-	-
Narrogin Newsagency	121.46	121.46	-	-	-	-
NSESVA	1,206.95	1,206.95	-	-	-	-
The West Australian	177.84	177.84	-	-	-	-
BigRedSky Pty Ltd	10,463.58	-	-	-	-	10,463.58
Facebook	230,002.56	-	-	-	-	230,002.56
Koori Mail	360.00	-	-	-	-	360.00
Linkedin Singapore Pte Ltd	39,635.80	-	-	-	-	39,635.80
Reddit	24,399.89	-	-	-	-	24,399.89
Seek Limited	9,389.12	-	-	-	-	9,389.12
TikTok	24,904.11	-	-	-	-	24,904.11
Initiative Media Australia Pty Ltd	1,201.61	-	-	-	-	1,201.61
Total	**1,206,584.52**	**866,227.85**	**0.00**	**0.00**	**0.00**	**340,356.67**

Commitment to inclusive workplace practices

We are committed to fostering a diverse and inclusive workplace where all employees feel supported and experience a strong sense of belonging. Under the Strategic Workforce Plan 2024-2029, a range of initiatives have been implemented to strengthen workforce diversity and inclusion, such as:

- recognising and celebrating key diversity and inclusion dates, including International Women's Day, Harmony Week, International Day Against Homophobia, Biphobia, Intersex Discrimination and Transphobia, NAIDOC Week, Youth Week, the 16 Days in WA campaign, and International Day of People with Disability
- delivering the Emerging Women Leaders Professional Learning Program to support the development and career progression of female employees
- implementing the Hidden Disabilities Sunflower Program to foster more inclusive workplaces and enhance service delivery for people with hidden disabilities
- achieving accreditation under the Carers + Employers accreditation program, demonstrating our commitment to supporting employees to balance work and caring responsibilities
- strengthening support for employees throughout all stages of parenthood by updating our Pregnancy and Intended Parents Policy and Procedures
- undertaking a detailed analysis of our gender pay gap, to better understand and address the key drivers influencing the gender pay gap.

These initiatives support our ongoing commitment to building an inclusive, respectful, and high-performing workforce.

Staff diversity at 30 June 2026

Diversity group	Representation (%)
Aboriginal and Torres Strait Islander	2.5
Culturally and linguistically diverse	6.0
People with disability	0.5
Youth (24 years and under)	2.3
Women in senior executive service	44.4

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

* Representation of employees identifying as intersex/indeterminate has been reported as <1% to avoid the identification of individual employees.

Disability Access and Inclusion Plan

We are committed to ensuring that our services, information, facilities and interactions are accessible and inclusive for the diverse communities we serve. In January 2026 we continued this commitment by launching our Disability Action and Inclusion Plan 2026-2030. The plan provides a clear framework to create safe, inclusive and accessible environments for all community members, as well as our staff and volunteers.

A significant achievement during the year was the WA Disability Inclusive Emergency Planning (DIEP) Project, delivered in partnership with the University of Sydney and 21 local governments across WA. The project is helping ensure people with disability are considered in emergency planning and response, can access the information and support they need, and feel safer during emergencies.

Between August and October 2025, we delivered 18 local government-hosted forums and hosted two statewide forums. The forums brought together people with disability, carers, advocates, service providers, emergency services and government representatives to identify priorities for improving disability inclusion across all stages of emergency management. Insights from the 20 forums were analysed by the University of Sydney and combined into the first WA DIEP State Synthesis Report. The report establishes a statewide baseline for disability-inclusive emergency planning, identifying key themes, gaps and opportunities for improvement.

Participating local governments also received tailored reports and action-planning workshops to help turn insights into practical action. This work is strengthening local capability, improving inclusion and helping build more resilient communities across WA.

This project acknowledges the funding contribution of the Commonwealth Government.

Recordkeeping plan

We are committed to strengthening our recordkeeping practices, systems and culture, supporting informed decision-making and accountability while meeting the obligations under the *State Records Act 2000*.

Significant achievements during the year include:

- the review and approval of an updated Recordkeeping Plan and Disposal Authority. Together, these documents provide a contemporary program that guides how information and records are managed across their life cycle
- the development of a more comprehensive training and awareness program with the launch of a new online Information Awareness induction program for all new employees and contractors. This program intertwines the requirements of the *Freedom of Information Act 1992, Privacy and Responsible Information Sharing Act 2024* and the WA Information Classification Policy
- during the year, 668 staff and contractors completed the induction training, a 172 per cent increase on the 2024-25 period; 135 staff and contractors completed in-person Content Manager training and four specialised regional training sessions were delivered providing localised records management support to operational areas.

As a result, more than 346,000 documents were processed in Content Manager during the year, and more than 107,000 record containers were created.

Innovate Reconciliation Action Plan

We continue to work in partnership with Aboriginal and Torres Strait Islander people to achieve meaningful and sustainable outcomes for all who engage with our services.

In alignment with this commitment, we developed the Innovate Reconciliation Action Plan 2025-2027 (RAP). The RAP provides a structured framework to strengthen relationships, enhance respect, and create opportunities for Aboriginal and Torres Strait Islander people across our organisation and the communities we serve.

The RAP outlines a series of targeted actions and measurable deliverables that will guide our efforts over the next two years, ensuring accountability and continuous improvement.

Acts of Grace

During the 2025-26 financial year, DFES processed one act of grace payment in the amount of $115,000.

Agency Capability Review

The Public Sector Commission's Agency Capability Review (Review) of DFES, completed in late 2024, was a comprehensive, whole-of-sector approach to improvement and set standards based on a clear understanding of what constitutes a high-performing public sector agency in WA. Insights from the Review continue to inform coordinated programs of work focused on improving emergency management leadership, enhancing volunteer sustainability, and lifting agency-wide capability and system performance.

Building on the findings of the Review, we have progressed a coordinated program of work to strengthen emergency management leadership and the sustainability of our volunteer workforce, with a clear focus on improving agency-wide capability and system performance. Leading excellence in Emergency Management is a key focus area of our Strategy for 2026-2031. Championing a unified and resilient Emergency Management sector that delivers coordinated, community-focused outcomes across WA is one of our strategic priorities over the next five years.

In parallel, DFES has progressed implementation of the Volunteer Sustainability Strategy 2023–2026, delivering targeted actions to stabilise and strengthen our volunteer workforce. This includes expanded youth pathways, diversity and inclusion initiatives, leadership development, and improved data capability to better understand workforce trends and localised risks. A capability uplift across Corporate Services has further strengthened organisational capacity to support the scale and complexity of this workforce. Together, these actions demonstrate clear progress in addressing the Review's key areas of focus. Early results include stabilisation of volunteer numbers despite broader decline, alongside strengthened system leadership, improved coordination, and enhanced organisational capability to support effective preparedness, response and recovery outcomes across WA.

DFES engaging with community members at Mirrabooka Refugee Week event

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	2025-26 gross remuneration
Chair	Mr Brett Chaloner	Per annum	Full year	$65,569.67
Deputy Chair	Mr Barry Winmar	Per annum	Full year	$48,606.06
Member	Ms Julie Waylen	Per annum	Full year	$32,403.87
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 Andrew Robertson CSC PSM	Not applicable	To 27 February 2026	$0
Member	Mr Nick Sloan	Not applicable	Full year	$0
Member	Mr Mike Rowe	Not applicable	Full year	$0
Member	Mr Michael Carey	Not applicable	From 4 August 2025	$0
Member	Mr Richard Sellers	Not applicable	To 3 August 2025	$0
Total				**$ 146,579.60**

Multicultural Action Plan

We are committed to fostering inclusive, culturally responsive workplaces and delivering services that meet the diverse needs of the communities we serve. Through our Multicultural Action Plan 2023-2026 (MAP), we have committed to 47 actions. Of these, 28 have been completed, with the remaining 19 currently in progress.

We will continue to report annually on the implementation of the MAP to the Office of Multicultural Interests, in line with reporting requirements. Development of the next Multicultural Action Plan 2027-2031 is currently underway.

Engagement of consultants

During 2025-26 we had two engagements less than $50,000, with an actual cost of $16,033 (incl. GST).

We engaged one consultant where the actual cost was greater than $50,000.

Consultant	Title of project	Actual cost $ (incl. GST)
Agility Executive Recruitment Pty Ltd	State Emergency Management Training Centre (Project Management)	$251,456

Workplace health, safety and injury management

Health, safety and injury management: Our commitment

We remain committed to providing and maintaining a safe and healthy workplace for our employees, volunteers, contractors and visitors. The health, safety and wellbeing of our workforce are fundamental to our ability to deliver effective emergency services to our community. We foster a proactive safety culture through the systematic identification, assessment and control of workplace hazards and risks, while ensuring compliance with the requirements of the *Work Health and Safety Act 2020* and associated regulations. We are committed to preventing work-related injuries and illnesses through risk management, workforce consultation, training, leadership and continuous improvement initiatives.

This year we focused on strengthening the management of psychosocial hazards. This included the development and enhancement of psychosocial hazard management frameworks, associated investigation processes, and targeted training programs aimed at increasing workforce awareness, capability and understanding of psychosocial risks and their controls. We progressed the implementation of the Working at Heights Program, which incorporated training focused on safe systems, hazard identification, dynamic risk assessment and operational risk controls.

In addition, we maintain a comprehensive injury management program that supports injured workers through early intervention, effective rehabilitation and safe return-to-work practices. We work collaboratively with employees, managers, health professionals and rehabilitation providers to facilitate positive recovery outcomes, minimise the impact of workplace injuries, and promote the health and wellbeing of its workforce.

Employee consultation on work health and safety matters

Effective consultation is fundamental to fostering a strong safety culture. We actively seek input from our workforce through agency-wide consultation mechanisms, ensuring workers have meaningful opportunities to participate in work health and safety decision-making processes. Consultation occurs through elected Health and Safety Representatives (HSRs), Health and Safety Committees, workplace safety meetings, advisory groups, risk assessments, incident investigations and organisational change processes. Workers are encouraged to raise safety concerns, contribute to hazard identification and risk management activities, and participate in the development, implementation and review of safety procedures, systems and controls.

In August we hosted a Health and Safety Representative Forum, themed 'Feel Empowered to Own Your Role'. The forum was designed to strengthen participants' understanding of their functions and responsibilities as HSRs under the *Work Health and Safety Act 2020*. The event included presentations, practical workshops and networking opportunities aimed at enhancing HSRs capability, confidence and effectiveness in supporting workplace health and safety outcomes.

Health and Safety Committees continue to meet regularly to review safety performance, monitor the implementation of corrective actions, discuss emerging hazards and risks, and provide recommendations to management. These opportunities ensure employee perspectives are considered and incorporated into the agency's safety management framework, supporting continuous improvement and the effective management of workplace health and safety risks.

Workers' compensation and injury management

Table of Results (Public Sector Commissioner's Occupational Safety and Health Performance indicators 2025-26).*

Indicator	2023-24	2024-25	2025-26	Target	Comments towards targets
Number of fatalities	2	0	0	Zero (0)	No fatalities were reported in 2025-26.
Incidence of work-related injury or illness	85.58	75.29	93.22	Reduce by 2% per year	There was an increase in the number of claims in the 2025-26 reporting period.
Incidence rate of serious claims with one or more weeks' lost time	57.74	56.92	30.55	Reduce by 2.5% per year	There was a 46% improvement reported in 2025-26.
Incidence rate of claims resulting in permanent impairment	-	-	11.39	Reduce by 2% per year	Data collection for this measure began in 2025-26.
Incidence rate of work-related respiratory disease	-	-	1.55	Reduce by 2.5% per year	Data collection for this measure began in 2025-26.
Percentage of injured workers returned to work within 13 weeks	73%	56%	57.4%	No target	There was a 2.5% improvement reported in 2025-26.
Percentage of injured workers returned to work within 26 weeks	81%	73%	74%	Greater than or equal to 70% return to work within 26 weeks	There was a 1% improvement from 2024-25.
Percentage of managers and supervisors trained in work health and safety as relevant to the PCBU's^ risk profile	95%	95%	95%	Greater than or equal to 85%	Engagement in WHS training remains a present activity in the agency.
Percentage of managers trained in injury management	95%	95%	95%	Greater than or equal to 85%	Engagement in WHS training remains a present activity in the agency.
Agency has a WHS management system that has been independently assessed in last five years	Yes	Yes	Yes	Yes	An assessment was undertaken in the 2021-22 financial year.

Data has been captured from the Government Insurance Division and internal systems.
* Data reported over a calendar year.
^ Person Conducting a Business or Undertaking

Consultative systems 2025-26*

Health and Safety Representatives (HSRs)	96
Health and Safety Representatives who have attended HSR training	78
Percentage of Health and Safety Representatives to workforce	4.8%
Ratio of Health and Safety Representatives to workplaces	1.63

DFES is committed to working with and engaging HSRs throughout the agency, to continue fostering a supportive and inclusive workplace

* Data collection for this measure began in 2025-26. Comparative data will be provided in subsequent Annual Reports.

Health and safety committees and sub-committees

2023-24	2024-25	2025-26
• CFRS WHS committee • Regional WHS committees (5x) • Academy WHS committee • Plant and Equipment Services WHS committee • Respiratory Protection Equipment sub-committee	• CFRS WHS committee • Regional WHS committees (5x) • Academy WHS committee • Plant and Equipment Services WHS committee • First Aid committee • Respiratory Protection Equipment sub-committee	• CFRS WHS committee • Regional WHS committees (5x) • Academy WHS committee • Plant and Equipment Services WHS committee • First Aid committee • *SCBA Advisory group • Respiratory Protection Equipment sub-committee

* Self Contained Breathing Apparatus

Career Fire and Rescue Service firefighters training at the DFES Training Academy

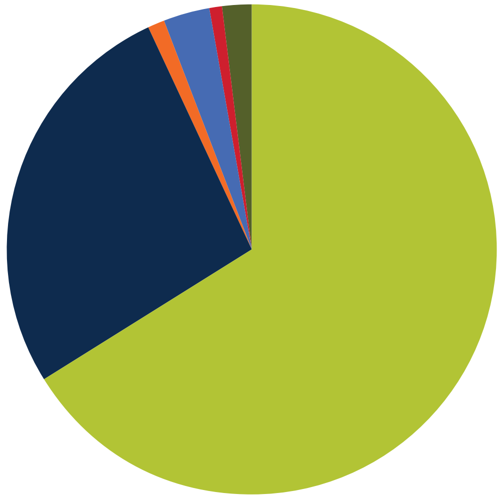
Sources and allocation of our funding

In 2025-26, DFES revenue totalled $732.9 million, which included $484.7 million raised from the Emergency Services Levy (ESL). Of the total ESL raised, $448.8 million was collected from ratepayers, $4.5 million from local government owned properties and $31.4 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 76 and 77.

All funding we receive is allocated towards emergency services initiatives and provides facilities, equipment and resources, protective clothing, uniforms, vehicles and training for 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.

2025-26 Funding sources by category



Emergency Services Levy	$484.7 million
Income from State Government	$197.5 million
User charges and fees	$8.7 million
Commonwealth Grants	$22.4 million
Royalties for Regions Fund	$5.7 million
Other	$14 million

In 2025-26, our funding was allocated toward the following major activities:

Code	Cost Category Description	2025-26 ($)
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.	194 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.	30 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.	54 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.	17 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.	23 million
TRAIN	**Emergency services training** Providing professional development for volunteers and staff to enhance their operational and organisational skills.	42 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.	84 million
ASSET	**Asset replacement and maintenance** Includes the maintenance, improvement and replacement of facilities, response vehicles and equipment.	130 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.	6 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.	17 million
ICT	**Technology and communications** Improving and maintaining the technology and communications infrastructure behind all our emergency services.	54 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.	2 million
CAE	**Community awareness and education** Providing information and programs to communities to increase awareness and build a more resilient and safer State.	18 million
REC	**Recovery** Coordinate support to disaster affected communities, enabling them to rebuild infrastructure, and emotional, social, economic and physical wellbeing.	23 million
	Total Cost Allocation	733 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 ($000)
Albany	5,351
Armadale	13,090
Ashburton	624
Augusta-Margaret River	1,646
Bassendean	2,969
Bayswater	12,160
Belmont	10,453
Beverley	158
Boddington	134
Boyup Brook	156
Bridgetown-Greenbushes	401
Brookton	90
Broome	1,612
Broomehill-Tambellup	90
Bruce Rock	89
Bunbury	7,046
Busselton	4,435
Cambridge	6,854
Canning	21,068
Capel	1,843
Carnamah	59
Carnarvon	337
Chapman Valley	104
Chittering	347
Claremont	3,855
Cockburn	22,695
Collie	562
Coolgardie	353
Coorow	134
Corrigin	103
Cottesloe	2,078
Cranbrook	97
Cuballing	77

Local government area	ESL raised ($000)
Cue	49
Cunderdin	105
Dalwallinu	119
Dandaragan	434
Dardanup	1,084
Denmark	529
Derby-West Kimberley	287
Donnybrook-Balingup	413
Dowerin	65
Dumbleyung	62
Dundas	118
East Fremantle	1,682
East Pilbara	657
Esperance	1,050
Exmouth	342
Fremantle	9,868
Gingin	631
Gnowangerup	102
Goomalling	76
Gosnells	17,653
Greater Geraldton	5,355
Halls Creek	87
Harvey	1,935
Irwin	322
Jerramungup	138
Joondalup	28,283
Kalamunda	8,464
Kalgoorlie-Boulder	5,096
Karratha	2,608
Katanning	275
Kellerberrin	102
Kent	51
Kojonup	146

Local government area	ESL raised ($000)
Kondinin	86
Koorda	48
Kulin	70
Kwinana	7,681
Lake Grace	125
Laverton	72
Leonora	189
Mandurah	11,059
Manjimup	704
Meekatharra	98
Melville	21,080
Menzies	69
Merredin	253
Mingenew	43
Moora	176
Morawa	67
Mosman Park	2,072
Mount Marshall	54
Mount Magnet	63
Mukinbudin	52
Mundaring	4,178
Murchison	6
Murray	1,202
Nannup	132
Narembeen	70
Narrogin	346
Nedlands	5,337
Ngaanyatjarraku	2
Northam	758
Northampton	372
Nungarin	24
Peppermint Grove	463
Perenjori	50
Perth	26,679
Pingelly	97
Plantagenet	405

Local government area	ESL raised ($000)
Port Hedland	2,214
Quairading	97
Ravensthorpe	201
Rockingham	15,890
Sandstone	20
Serpentine-Jarrahdale	4,168
Shark Bay	85
South Perth	9,561
Stirling	44,727
Subiaco	5,693
Swan	25,790
Tammin	40
Three Springs	50
Toodyay	359
Trayning	43
Upper Gascoyne	12
Victoria Park	7,920
Victoria Plains	66
Vincent	8,636
Wagin	154
Wandering	46
Wanneroo	32,493
Waroona	323
West Arthur	73
Westonia	30
Wickepin	65
Williams	80
Wiluna	48
Wongan-Ballidu	117
Woodanilling	43
Wyalkatchem	56
Wyndham-East Kimberley	463
Yalgoo	25
Yilgarn	140
York	312
Total	**453,483**

Chief Finance Officer Georgina Camarda

FINANCIAL STATEMENTS AND PERFORMANCE INDICATORS

Certification of Financial Statements for the financial year ended 30 June 2026

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 2026 and the financial position as at 30 June 2026.

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

Darren Klemm AFSM Accountable Authority 1 September 2026	**Georgina Camarda BCom CPA** Chief Finance Officer 1 September 2026

Contents

Statement of comprehensive income

For the year ended 30 June 2026

	Notes	2026 ($000)	2025 ($000)
Cost of services			
Expenses			
Employee benefits expense	3.1(a)	302,688	288,575
Supplies and services	3.3	205,282	196,906
Depreciation and amortisation expenses	5.1.1, 5.2, 5.3.1	62,245	47,846
Finance costs	7.3	8,243	5,780
Accommodation expenses	3.3	18,780	19,468
Grants and subsidies	3.2	86,362	84,287
Other expenses	3.3	22,361	18,875
Total cost of services		**705,961**	**661,737**
Income			
Emergency Services Levy	4.1	455,536	419,977
User charges and fees	4.2	8,678	11,405
Grants and contributions	4.4	22,541	49,788
Interest revenue	4.5	189	165
Other revenue	4.6	13,650	8,776
Total income		**500,594**	**490,111**
Net cost of services		**205,367**	**171,626**
Income from State Government			
Service appropriation	4.3	185,213	171,268
Emergency Services Levy	4.3	29,126	27,038
Income from other public sector entities	4.3	10,413	19,711
Resources received	4.3	1,022	954
Assets transferred	4.3	8	171
Asset Maintenance Fund	4.3	800	9,214
Royalties for Regions Fund	4.3	5,722	5,535
Total income from State Government		**232,304**	**233,891**
Surplus/(deficit) for the period		**26,937**	**62,265**
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.8	54,614	42,697
Total other comprehensive income		**54,614**	**42,697**
Total comprehensive income for the period		**81,551**	**104,962**

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

Statement of financial position

As at 30 June 2026

	Notes	2026 ($000)	2025 ($000)
Assets			
Current assets			
Cash and cash equivalents	7.4	75,794	83,322
Restricted cash and cash equivalents	7.4	47,119	48,577
Inventories	6.3	32,761	27,536
Receivables	6.1	19,374	10,144
Other current assets	6.4	9,391	7,726
Non-current assets classified as held for sale	9.9	-	424
Total current assets		**184,439**	**177,729**
Non-current assets			
Restricted cash and cash equivalents	7.4	5,242	4,247
Amounts receivable for services	6.2	118,712	102,670
Property, plant and equipment	5.1	698,245	635,654
Right-of-use assets	5.2	134,751	133,380
Intangible assets	5.3	7,630	6,569
Total non-current assets		**964,580**	**882,520**
Total assets		**1,149,019**	**1,060,249**

Statement of financial position (continued)

As at 30 June 2026

	Notes	2026 ($000)	2025 ($000)
Liabilities			
Current liabilities			
Payables	6.5	18,340	23,962
Borrowings	7.1	2,977	2,977
Lease liabilities	7.2	18,973	16,931
Employee related provisions	3.1(b)	56,659	51,395
Contract liabilities	6.6	4,140	173
Total current liabilities		**101,089**	**95,438**
Non-current liabilities			
Borrowings	7.1	19,263	22,240
Lease liabilities	7.2	121,310	119,059
Employee related provisions	3.1(b)	6,930	7,830
Total non-current liabilities		**147,503**	**149,129**
Total liabilities		**248,592**	**244,567**
Net assets		**900,427**	**815,682**
Equity			
Contributed equity	9.8	446,726	443,532
Reserves		239,763	186,536
Accumulated surplus		213,938	185,614
Total equity		**900,427**	**815,682**

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

Statement of changes in equity

For the year ended 30 June 2026

	Notes	Contributed equity ($000)	Reserves ($000)	Accumulated surplus ($000)	Total equity ($000)
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**
Balance at 1 July 2025		**443,532**	**186,536**	**185,614**	**815,682**
Surplus/(deficit) for the year		-	-	26,937	26,937
Other comprehensive income	9.8	-	54,614	-	54,614
Transfer from reserves on retired assets	9.8	-	(1,387)	1,387	-
Total comprehensive income for the period		**-**	**53,227**	**28,324**	**81,551**
Transactions with owners in their capacity as owners					
Capital appropriations	9.8	2,933	-	-	2,933
Other contributions by owners	9.8	340	-	-	340
Distribution to owners	9.8	(79)	-	-	(79)
Total		**3,194**	**-**	**-**	**3,194**
Balance at 30 June 2026		**446,726**	**239,763**	**213,938**	**900,427**

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

Statement of cash flows

For the year ended 30 June 2026

	Notes	2026 ($000)	2025 ($000)
Cash flows from State Government			
Service appropriation		168,675	157,158
Emergency Services Levy		28,158	26,961
Funds from other public sector entities		10,353	24,591
Capital appropriations		2,933	26,946
Drawdown from holding account		496	-
Asset Maintenance Fund		800	9,214
Royalties for Regions Fund		5,722	5,535
Digital Capability Fund		340	3,899
Net cash provided by State Government		**217,477**	**254,304**
Used as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(302,201)	(281,221)
Supplies and services		(207,242)	(197,763)
Finance costs		(8,247)	(5,805)
Accommodation		(18,822)	(19,512)
Grants and subsidies		(91,719)	(90,806)
GST payments on purchases		(42,548)	(38,752)
Other payments		(20,745)	(17,567)
Receipts			
Emergency Services Levy		453,177	426,261
User charges and fees		8,869	11,570
Grants and contributions		18,081	55,678
Interest received		158	165
GST receipts on sales		3,324	2,360
GST receipts from taxation authority		37,545	36,895
Other receipts		12,119	4,789
Net cash used in operating activities	7.4	**(158,251)**	**(113,708)**

Statement of cash flows (continued)

For the year ended 30 June 2026

	Notes	2026 ($000)	2025 ($000)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(51,204)	(61,982)
Receipts			
Proceeds from sale of non-current assets		6,268	1,992
Net cash used in investing activities		**(44,936)**	**(59,990)**
Cash flows from financing activities			
Payments			
Principal elements of lease arrangements		(19,304)	(13,378)
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		**(22,281)**	**(17,328)**
Net increase/(decrease) in cash and cash equivalents		(7,991)	63,278
Cash and cash equivalents at the beginning of the period		136,146	72,868
Cash and cash equivalents at the end of the period	7.4	**128,155**	**136,146**

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	
	2026 ($000)	2025 ($000)
Administered income		
Appropriations	110,256	212,337
Regional Community Services Fund - recurrent	1,400	7,579
Other revenue	-	497
Total administered income	**111,656**	**220,413**
Administered expenses		
Grants to charitable and other public bodies		
Disaster Recovery Funding Arrangements Western Australia	87,702	127,604
Total administered expenses	**87,702**	**127,604**

	2026 ($000)	2025 ($000)
Administered assets and liabilities		
Current assets		
Cash and cash equivalents	390,964	367,010
Total administered assets	**390,964**	**367,010**
Current liabilities		
Grants payable	-	-
Total administered liabilities	**-**	**-**
Net administered assets	**390,964**	**367,010**

Notes to the financial statements

For the year ended 30 June 2026

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 1 September 2026.

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 (FMA) 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 '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 2026

	Community awareness, education and information services 2026 ($000)	Community awareness, education and information services 2025 ($000)	Health, safety, wellbeing and training services 2026 ($000)	Health, safety, wellbeing and training services 2025 ($000)	Delivery of frontline services before, during and after incidents 2026 ($000)	Delivery of frontline services before, during and after incidents 2025 ($000)	Total 2026 ($000)	Total 2025 ($000)
Cost of services								
Expenses								
Employee benefits expense	7,319	6,635	22,752	21,730	272,617	260,210	302,688	288,575
Supplies and services	9,469	8,345	8,833	9,973	186,980	178,588	205,282	196,906
Depreciation and amortisation expenses	1,063	815	2,016	1,731	59,166	45,300	62,245	47,846
Finance costs	20	22	39	47	8,184	5,711	8,243	5,780
Accommodation expenses	42	52	413	326	18,325	19,090	18,780	19,468
Grants and subsidies	145	137	275	289	85,942	83,861	86,362	84,287
Other expenses	641	482	1,119	929	20,601	17,464	22,361	18,875
Total cost of services	**18,699**	**16,488**	**35,447**	**35,025**	**651,815**	**610,224**	**705,961**	**661,737**
Income								
Emergency Services Levy	12,115	10,493	22,967	22,292	420,454	387,192	455,536	419,977
User charges and fees	-	-	-	-	8,678	11,405	8,678	11,405
Grants and contributions	4	66	7	141	22,530	49,581	22,541	49,788
Interest revenue	5	4	10	9	174	152	189	165
Other revenue	153	58	290	123	13,207	8,595	13,650	8,776
Total income	**12,277**	**10,621**	**23,274**	**22,565**	**465,043**	**456,925**	**500,594**	**490,111**
Net cost of services	**6,422**	**5,867**	**12,173**	**12,460**	**186,722**	**153,299**	**205,367**	**171,626**
Income from State Government								
Service appropriation	4,926	4,279	9,338	9,091	170,949	157,898	185,213	171,268
Emergency Services Levy	775	676	1,468	1,435	26,883	24,927	29,126	27,038
Assets transferred	-	4	-	9	8	158	8	171
Resources received	27	24	52	50	943	880	1,022	954
Asset Maintenance Fund	-	-	-	-	800	9,214	800	9,214
Royalties for Regions Fund	13	17	26	38	5,683	5,480	5,722	5,535
Income from other public sector entities	11	26	18	56	10,384	19,629	10,413	19,711
Total income from State Government	**5,752**	**5,026**	**10,902**	**10,679**	**215,650**	**218,186**	**232,304**	**233,891**
Surplus/(deficit) for the period	**(670)**	**(841)**	**(1,271)**	**(1,781)**	**28,878**	**64,887**	**26,937**	**62,265**

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 2026

	Community awareness, education and information services 2026 ($000)	2025 ($000)	Health, safety, wellbeing and training services 2026 ($000)	2025 ($000)	Delivery of frontline services before, during and after incidents 2026 ($000)	2025 ($000)	Total 2026 ($000)	Total 2025 ($000)
Assets								
Current assets	3,689	3,555	9,222	8,887	171,528	165,287	184,439	177,729
Non-current assets	19,292	17,650	48,229	44,126	897,059	820,744	964,580	882,520
Total assets	**22,981**	**21,205**	**57,451**	**53,013**	**1,068,587**	**986,031**	**1,149,019**	**1,060,249**
Liabilities								
Current liabilities	2,022	1,909	5,055	4,772	94,012	88,757	101,089	95,438
Non-current liabilities	2,950	2,983	7,375	7,456	137,178	138,690	147,503	149,129
Total liabilities	**4,972**	**4,892**	**12,430**	**12,228**	**231,190**	**227,447**	**248,592**	**244,567**
Net assets	**18,009**	**16,313**	**45,021**	**40,785**	**837,397**	**758,584**	**900,427**	**815,682**

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 2026

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	2026 ($000)	2025 ($000)
Cost of services for operating activities			
Employee benefits expense	3.1(a)	302,688	288,575
Grants and subsidies	3.2	86,362	84,287
Operating expenditure	3.3	246,423	235,249
		635,473	**608,111**
Future entitlements related to employee benefits expense			
Employee related provisions	3.1(b)	63,589	59,225
		63,589	**59,225**

3.1 (a) Employee benefits expense

	2026 ($000)	2025 ($000)
Employee benefits	265,528	256,074
Superannuation	35,510	29,756
Other related expenses	1,513	1,915
Termination benefits	137	830
Total employee benefits expense	**302,688**	**288,575**
Add: AASB 16 Non-monetary benefits (not included in 'Employee benefits' expense)	1,561	3,025
Less: Employee contributions (forming part of Note 4.6 'Other revenue')	(230)	(219)
Net employee benefits expense	**304,019**	**291,381**

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 Note 4.6 'Other revenue' of the statement of comprehensive income.

Notes to the financial statements

For the year ended 30 June 2026

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.

	2026 ($000)	2025 ($000)
Current		
Employee benefits provision		
Annual leave [a]	24,279	21,210
Long service leave [b]	29,323	27,508
Deferred salary schemes [c]	1,221	943
	54,823	**49,661**
Other provisions		
Employee on-costs [d]	1,836	1,734
	1,836	**1,734**
Total current employee related provisions	**56,659**	**51,395**

	2026 ($000)	2025 ($000)
Non-current		
Employee benefits provision		
Long service leave [b]	6,689	7,547
Other provisions		
Employee on-costs [d]	241	283
Total non-current employee related provisions	**6,930**	**7,830**
Total employee related provisions	**63,589**	**59,225**

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:

	2026 ($000)	2025 ($000)
Within 12 months of the end of the reporting period	16,231	14,552
More than 12 months after the end of the reporting period	8,048	6,658
	24,279	**21,210**

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:

	2026 ($000)	2025 ($000)
Within 12 months of the end of the reporting period	7,953	6,390
More than 12 months after the end of the reporting period	28,059	28,665
	36,012	**35,055**

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 2026

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:

	2026 ($000)	2025 ($000)
Within 12 months of the end of the reporting period	800	707
More than 12 months after the end of the reporting period	421	236
	1,221	**943**

(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'. Where a claim has been accepted, the amount of workers' compensation the Department pays its employee is considered to be made for and on behalf of RiskCover. As such, the Department will reverse the initial expense payment and apply the subsequent RiskCover recoups against a receivable account.

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

	2026 ($000)	2025 ($000)
Carrying amount at start of period	2,017	2,048
Additional provisions recognised	1,006	970
Payments/other sacrifices of economic benefits	(963)	(1,078)
Unwinding and changes of the discount rate	17	77
Carrying amount at end of period	**2,077**	**2,017**

Where a workers' compensation claim has been accepted, the amount of workers' compensation the Department pays is considered to be made for and on behalf of RiskCover. As such, the Department will reverse the initial expense payment and apply the subsequent RiskCover recoups against trade receivable in Note 6.1 'Receivables'.

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

	2026 ($000)	2025 ($000)
Recurrent grants		
Local governments [a]	18,401	16,727
Mitigation and hazard management grants [b]	18,977	29,140
Emergency service volunteer brigades, groups and units	3,951	3,687
Volunteer representative bodies [c]	2,512	2,282
Hazardous material scientific services [d]	-	1,500
Other recurrent grants	461	274
	44,302	**53,610**
Capital grants		
Local governments [e]	35,286	24,164
Marine Rescue WA groups	6,774	6,513
	42,060	**30,677**
Total grants and subsidies	**86,362**	**84,287**

(a) The year-on-year increase was attributed to the increase in approved operational grants and expenditure subsidies as determined through the Local Government Grant Scheme for 2025-26.

(b) The decrease is primarily due to the closure of Kimberley Floods and Ex-STC Seroja Recovery and Resilience grants to eligible and impacted applicants in 2025-26 as well as lower overall Disaster Ready Fund compared to previous rounds.

(c) Year-on-year increase of $230,000 was principally due to higher grant expense provided to Surf Life Saving WA.

(d) The decrease reflects the revision to the 2025-26 ChemCentre WA funding model that is now managed through the State Government as opposed to being managed by the Department.

(e) A large number of fleet appliances were scheduled for replacement during 2025-26 and additional capital grants were approved to meet facility expenditure commitments of the brigades and units.

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 2026

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 provided a quarterly grant to the Chemistry Centre of Western Australia to support emergency services in relation to **hazardous material** including scientific services in 2024-25. The grant funding is now managed by the State.

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

	2026 ($000)	2025 ($000)
Supplies and services		
Service and contract expense	56,817	52,214
Plant and equipment hire	58,481	60,093
Minor equipment purchases and maintenance	40,453	38,091
Consumables	17,913	15,947
Travel expenses	10,264	8,615
Emergency Service Levy administration charges	5,678	7,613
Communication expenses	4,283	3,721
Insurance premiums and claims	6,818	5,834
Other supplies and services	4,575	4,778
	205,282	**196,906**
Accommodation expenses		
Property repairs and maintenance	13,479	13,656
Energy, water and rates	4,133	3,658
Short-term rental expenses	1,168	2,154
	18,780	**19,468**
Other expenses		
Employment on-costs	17,277	15,015
Audit fees	287	224
Insurance premium adjustment	4,610	2,709
Expected credit loss expense, waiver of debts and bad debts written off	12	17
Write down of non current assets classified as held for sale	23	17
Other expenses from ordinary activities	152	893
	22,361	**18,875**
Total operating expenditure	**246,423**	**235,249**

Notes to the financial statements

For the year ended 30 June 2026

3 Use of our funding (continued)
3.3 Operating expenditure (continued)

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 Treasury and 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 expense of non-current assets classified as held for sale is recognised at the difference between the asset's 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	2026 ($000)	2025 ($000)
Emergency Services Levy	4.1	455,536	419,977
Users charges and fees	4.2	8,678	11,405
Income from State Government	4.3	232,304	233,891
Grants and contributions	4.4	22,541	49,788
Interest revenue	4.5	189	165
Other revenue	4.6	13,650	8,776
		732,898	**724,002**

4.1 Emergency Services Levy

	Notes	2026 ($000)	2025 ($000)
Emergency Services Levy [(a)]		**455,536**	**419,977**

(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 or State agencies 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 accurately measure the impact of these adjustments. Based on prior levy collections, the adjustments are not material and will be recognised as revenue at the earlier of when the ESL reconciliation is finalised or when cash is received.

The Department expects reconciliation between ESL collection against the estimate to be finalised in September 2026.

Notes to the financial statements

For the year ended 30 June 2026

4 Our funding sources (continued)
4.2 User 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.

	2026 ($000)	2025 ($000)
Direct Brigade Alarm - connection and monitoring	7,566	7,281
False fire alarm fee	468	3,498
Aviation services attendance fee	610	580
Other	34	46
	8,678	**11,405**

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

	2026 ($000)	2025 ($000)
Appropriation received during the period		
Service appropriation	**185,213**	**171,268**
Levy collected from other public sector entities		
Emergency Services Levy	**29,126**	**27,038**
Income received from other public sector entities during the period		
Grants	5,181	10,458
Services provided at cost	4,386	8,449
Other revenue	846	804
	10,413	**19,711**
Resources received from other public sector entities during the period		
Western Australian Land Information Authority (Landgate)	582	481
State Solicitor's Office	249	323
Department of Housing and Works (2025: Department of Finance)	69	67
Department of Primary Industries and Regional Development	12	-
Main Roads Western Australia	56	2
Department of Water and Environmental Regulation	54	81
	1,022	**954**
Assets transferred from other public sector entities during the period		
Department of Planning, Lands and Heritage	-	171
Water Corporation	8	-
	8	**171**
Asset Maintenance Fund		
Funds received through the Department of Treasury and Finance (Treasury)	**800**	**9,214**
Royalties for Regions Fund		
Regional Community Services Account	**5,722**	**5,535**
Total income from State Government	**232,304**	**233,891**

Notes to the financial statements

For the year ended 30 June 2026

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 assets transferred.

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.

Net Appropriation Determinations issued by the Treasurer allow the Department to retain certain receipts. 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. Proceeds from **disposal of non-current assets** received by the Department are retained as approved under Financial Management (Net Appropriations) Determination 2024. Gains and losses are recognised in profit or loss.

Summary of consolidated account appropriations

For the year ended 30 June 2026

	2026 Budget ($000)	2026 Additional funding [(a)] ($000)	2026 Revised budget ($000)	2026 Actual ($000)	2026 Variance ($000)
Delivery of services					
Item 71 net amount appropriated to deliver services	137,919	45,983	183,902	183,902	-
Amount authorised by other statutes - *Salaries and Allowances Act 1975*	1,262	49	1,311	1,311	-
Total appropriations provided to deliver services	**139,181**	**46,032**	**185,213**	**185,213**	**-**
Capital					
Item 143 capital appropriation	2,213	720	2,933	2,933	-
Administered transactions					
Item 72 amount provided for administered grants, subsidies and other transfer payments	110,256	-	110,256	110,256	-
Total administered transactions	**110,256**	**-**	**110,256**	**110,256**	**-**
Total consolidated account appropriations	**251,650**	**46,752**	**298,402**	**298,402**	**-**

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

4 Our funding sources (continued)

4.4 Grants and contributions

	2026 ($000)	2025 ($000)
Commonwealth recurrent grants		
Emergency service assistance	9,194	7,648
Disaster Ready Fund	12,066	38,322
National Partnership Payments	980	3,523
Total	**22,240**	**49,493**
Other grants		
Other contributions and concessions	301	295
	301	**295**
Total grants and contributions	**22,541**	**49,788**

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, to 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. No current agreements contain performance obligations that are sufficiently specific.

4.5 Interest revenue

	2026 ($000)	2025 ($000)
Emergency Services Levy interest	189	165

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

	2026 ($000)	2025 ($000)
General revenue		
Sponsorship	3,974	3,549
Return of unspent grant funding and other recoveries	594	171
General revenue	1,597	1,594
Return of prescribed LGGS fleet assets from local government	3,160	1,827
Total general revenue	**9,325**	**7,141**

	2026 ($000)	2025 ($000)
Contributions		
Employee contributions [(a)]	228	216
Total contributions	**228**	**216**
Net gain/(loss) on disposal of non-current, held for sale and right-of-use assets		
Proceeds from disposal of non-current and held for sale assets		
Plant, equipment, vehicles and assets held for sale	6,722	1,992
Carrying amount of non-current and held for sale assets disposed		
Plant, equipment, vehicles and assets held for sale	(2,647)	(658)
	4,075	**1,334**
Net gain on the disposal of non-current and held for sale assets		
Gain on derecognition of right-of-use assets		
Plant, equipment and vehicles	22	85
Carrying amount of right-of-use assets disposed		
Plant, equipment and vehicles	-	-
Net gain on the disposal of right-of-use assets	**22**	**85**
Total gain on disposal of non-current, held for sale and right-of-use assets	**4,097**	**1,419**
Total other revenue	**13,650**	**8,776**

(a) Income received by the Department from subleasing of right-of-use assets (vehicles and regional housing) to the employees at a subsidised rate. Details of the lease payments can be found in Note 3.1(a) 'Employee benefits expense'.

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. Proceeds from the **disposal of non-current assets** received by the Department are retained as approved under Financial Management (Net Appropriations) Determination 2024. Gains and losses are recognised in profit or loss.

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	2026 ($000)	2025 ($000)
Property, plant and equipment	5.1	698,245	635,654
Right-of-use assets	5.2	134,751	133,380
Intangible assets	5.3	7,630	6,569

Notes to the financial statements

For the year ended 30 June 2026

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 2026									
1 July 2025									
Cost or fair value	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)
Carrying amount at start of period	**131,324**	**332,928**	**9,247**	**98,179**	**33,636**	**9,211**	**16,855**	**4,274**	**635,654**
Additions	8	-	12,588	2,368	29,205	12	6,033	-	50,214
Transfers	(65)[a]	(14)[a]	-	18	-	(4)	-	(14)	(79)
Completed works in progress	3,585	10,918	(14,503)	27,264	(27,264)	18,819	(19,668)	849	-
Other disposals (at written down value)	-	-	-	(1,225)	(1,070)	-	-	-	(2,295)
Reclassification of assets held for sale	(780)	(220)	-	-	-	-	-	-	(1,000)
Revaluation increments	25,272	29,342[c]	-	-	-	-	-	-	54,614
Depreciation	-	(18,821)	-	(14,815)	-	(4,092)	-	(1,135)	(38,863)
Carrying amount at 30 June 2026	**159,344**	**354,133**	7,332 [b]	**111,789**	**34,507**	**23,946**	**3,220** [b]	**3,974**	**698,245**
Gross carrying amount	159,344	354,133	7,332	233,173	34,507	48,466	3,220	8,301	848,476
Accumulated depreciation	-	-	-	(121,384)	-	(24,520)	-	(4,327)	(150,231)
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	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**	**98,179**	**33,636**	**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)

(a) Upon the revocation of a Management Order, a Crown Land is transferred back to Department of Planning, Lands and Heritage and the Department accounts for the transfer as a distribution to owner.

(b) The decrease in property, plant and equipment under construction ending balances is due to the completion of several key projects during the year, including the new Halls Creek Volunteer fire station, new appliance shed at Harvey Volunteer fire station and the roll out of post-incident hygiene showers across the State.

(c) Of this amount, $1,737,000 relates to professional fees and $695,000 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 2026

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

Land and buildings were revalued as at 1 July 2025 by Landgate. The valuations were performed during the year ended 30 June 2026 and recognised at 30 June 2026.

In undertaking the revaluation, fair value was determined by reference to market values for land: $24,653,000 (2025: $17,747,000) and buildings: $47,272,000 (2025: $39,535,000). 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 of 14% 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 2026

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

	Notes	2026 ($000)	2025 ($000)
Depreciation			
Vehicles	5.1	14,815	12,753
Buildings	5.1	18,821	16,115
Plant and equipment	5.1	4,092	1,745
Leasehold improvements	5.1	1,135	742
Total depreciation for the period		**38,863**	**31,355**

As at 30 June 2026 there were no indications of impairment to property, plant or equipment.
Two 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 (2025: three).

Useful lives

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

The estimated useful lives, residual values and depreciation method are reviewed at the start 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
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
Fire stations (including heritage fire stations)	40 – 100 years
Metal structure	15 – 25 years
Offices and other facilities	40 – 50 years
Heritage buildings held for preservation and curatorial purposes	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.

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 2026				
At 1 July 2025				
Gross carrying amount	123,942	29,897	24,163	178,002
Accumulated depreciation	(7,768)	(21,122)	(15,732)	(44,622)
Carrying amount at start of period	**116,174**	**8,775**	**8,431**	**133,380**
Additions	-	18,479	7,225	25,704
Disposals	-	(1,993)	(78)	(2,071)
Depreciation	(13,501)	(5,142)	(3,619)	(22,262)
Carrying amount at 30 June 2026	**102,673**	**20,119**	**11,959**	**134,751**
Gross carrying amount	123,942	32,888	22,591	179,421
Accumulated depreciation	(21,269)	(12,770)	(10,631)	(44,670)
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	-	(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)

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
- 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 Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 Leases because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred. Office accommodation paid to the Department of Treasury and 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:

	2026 ($000)	2025 ($000)
Depreciation expense of right-of-use assets	22,262	15,229
Lease interest expense	7,477	4,901
Expenses related to variable lease payments not included in lease liabilities	1,258	927
Short-term leases	1,155	2,169
Total amount recognised in the statement of comprehensive income	**32,152**	**23,226**

The total cash outflow for leases in 2026 was $26,817,787 (2025: $18,264,148). As at 30 June 2026 there were no indications of impairment to right-of-use assets.

Notes to the financial statements

For the year ended 30 June 2026

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 2026			
1 July 2025			
Gross carrying amount	4,836	24,461	29,297
Accumulated amortisation	-	(22,728)	(22,728)
Carrying amount at start of period	**4,836**	**1,733**	**6,569**
Additions	2,181	-	2,181
Completed works in progress	(292)	292	-
Amortisation	-	(1,120)	(1,120)
Carrying amount at 30 June 2026	**6,725**	**905**	**7,630**
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**

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 intangible asset will generate probable future economic benefit
(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
(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

	2026 ($000)	2025 ($000)
Charge for the period		
Computer software	1,120	1,262
Total amortisation for the period	**1,120**	**1,262**

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 2026 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
Software [(a)]	5 years

(a) Software that is not integral to the operation of related hardware.

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 for the period'.

For the year ended 30 June 2026

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	2026 ($000)	2025 ($000)
Assets			
Receivables	6.1	19,374	10,144
Amounts receivable for services (Holding Account)	6.2	118,712	102,670
Inventories	6.3	32,761	27,536
Other assets	6.4	9,391	7,726
Liabilities			
Payables	6.5	18,340	23,962
Contract liabilities	6.6	4,140	173

6.1 Receivables

	2026 ($000)	2025 ($000)
Current		
Trade receivables	10,322	7,171
Allowance for impairment of receivables	(80)	(70)
GST receivables	4,590	2,911
Accrued income	4,542	132
	19,374	**10,144**

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

	2026 ($000)	2025 ($000)
Reconciliation of changes in the allowance for impairment of trade receivables		
Opening balance	70	65
Expected credit loss expense	13	12
Amount written off during the period	(3)	(7)
	80	**70**

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)

	2026 ($000)	2025 ($000)
Current	-	-
Non-current	118,712	102,670
Balance at end of period	**118,712**	**102,670**

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

	2026 ($000)	2025 ($000)
Current		
Inventories held for distribution (at cost)	27,668	23,188
Inventories held for consumption (at cost)	5,093	4,348
Total inventories	**32,761**	**27,536**

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 (2026: 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 2026

6 Other assets and liabilities (continued)
6.4 Other assets

	2026 ($000)	2025 ($000)
Current		
Prepayments	9,391	7,726
Total other assets	**9,391**	**7,726**

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

	2026 ($000)	2025 ($000)
Current		
Trade payables	17,927	21,299
Accrued salaries	261	2,507
Accrued interest	152	156
	18,340	**23,962**

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 to be equivalent to its fair value.

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

6.6 Contract liabilities

	2026 ($000)	2025 ($000)
Reconciliation of changes in contract liabilities		
Opening balance at the beginning of the period	173	-
Additions	4,140	248
Revenue recognised in the reporting period	(173)	(75)
Closing balance of contract liabilities at the end of the period	**4,140**	**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 2026

7 Financing

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

	Notes	2026 ($000)	2025 ($000)
Borrowings	7.1	22,240	25,217
Lease liabilities	7.2	140,283	135,990
Finance costs	7.3	8,243	5,780
Cash and cash equivalents	7.4	128,155	136,146

7.1 Borrowings

	2026 ($000)	2025 ($000)
Current		
Western Australian Treasury Corporation loan	2,977	2,977
Non current		
Western Australian Treasury Corporation loan	19,263	22,240
Balance at end of period	**22,240**	**25,217**

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

	2026 ($000)	2025 ($000)
Current	18,973	16,931
Non-current	121,310	119,059
Total lease liabilities	**140,283**	**135,990**

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

	2026 ($000)	2025 ($000)
Interest expense	718	825
Lease interest expense	7,477	4,901
Loan guarantee fees	48	54
	8,243	**5,780**

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 2026

7 Financing (continued)
7.4 Cash and cash equivalents
7.4.1 Reconciliation of cash

	2026 ($000)	2025 ($000)
Cash and cash equivalents	75,794	83,322
Restricted cash and cash equivalents	52,361	52,824
Total cash and cash equivalents at end of period	**128,155**	**136,146**
Restricted cash and cash equivalents		
Current		
Commonwealth specific purpose grant funding [a]	38,164	37,464
Royalties for Regions Fund [b]	45	206
Digital Capability Fund [c]	7,438	7,791
Asset Maintenance Fund [d]	1,349	3,016
Funds held for service delivery to the Indian Ocean Territories	115	93
Rental bond deposits	8	7
Non-current		
53rd pay [e]	5,242	4,247
Total restricted cash and cash equivalents	**52,361**	**52,824**

(a) Unspent funds relating to the Disaster Ready Fund, Disaster Risk Reduction, Coastal Estuarine Risk Mitigation, Protecting our Communities and Natural Disaster Resilience programs.

(b) Unspent funds relating to the Volunteer Fuel Card and regional firefighter augmentation programs.

(c) Unspent funds relating to the replacement of Next Gen Emergency WA and digital transformation projects across the Department.

(d) Unspent funding used for fire station facility and stormwater system upgrades across the State.

(e) 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. The payment is anticipated to occur in 2027-28.

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	2026 ($000)	2025 ($000)
Net cost of services as per operating statement		**(205,367)**	**(171,626)**
Non-cash items			
Depreciation and amortisation expense	5.1.1, 5.2, 5.3.1	62,245	47,846
Net gain on disposal of property, plant and equipment	4.6	(4,097)	(1,419)
Services received free of charge	4.3	1,022	954
Expected credit loss and debt write-offs	3.3	12	17
Write down of non-current assets classified as held for sale	3.3	23	17
Adjustments for other non-cash items		916	(6,869)
Change in assets from operating activities			
(Increase)/decrease in current receivables [a]		(7,563)	16,000
(Increase)/decrease in other assets		(1,248)	(1,247)
(Increase)/decrease in current inventories		(5,225)	(6,487)
Change in liabilities from operating activities			
Increase/(decrease) in payables [a]		(5,621)	2,309
Increase/(decrease) in provisions		5,264	10,912
Increase/(decrease) in non-current provisions		(901)	(4,790)
Increase/(decrease) in other liabilities		3,968	172
Net GST receipts/(payments) [b]		(5,003)	(1,857)
Change in GST in receivables / payables [c]		3,324	2,360
Net cash used In operating activities		**(158,251)**	**(113,708)**

(a) Note that the 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:

	2026 ($000)	2025 ($000)
Within 1 year	10,436	13,975
Later than 1 year and not later than 5 years	540	62
Later than 5 years	-	-
	10,976	**14,037**

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:

	2026 ($000)	2025 ($000)
Financial assets		
Cash and cash equivalents	128,155	136,146
Financial assets at amortised cost [(a)]	133,496	109,903
Total financial assets	**261,651**	**246,049**
Financial liabilities		
Financial liabilities at amortised cost	180,863	185,169
Total financial liabilities	**180,863**	**185,169**

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

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 property, 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 to 60 days ($000)	61 to 90 days ($000)	>91 days ($000)
30 June 2026						
Expected credit loss rate	**0.00%**	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount – ESL receivable	**8,614**	-	2,721	-	-	5,893
Expected credit loss rate	**0.00%**	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount – RiskCover (Government body)	**169**	169	-	-	-	-
Expected credit loss rate	**1.32%**	0.09%	6.25%	4.49%	17.81%	28.65%
Gross carrying amount – other receivables	**6,081**	5,579	80	178	73	171
Expected credit losses	**80**	5	5	8	13	49
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
Expected credit losses	**70**	5	5	8	13	39

Notes to the financial statements

For the year ended 30 June 2026

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					
	Weighted average effective interest rate %	Carrying amount ($000)	Fixed interest rate ($000)	Variable interest rate ($000)	Non-interest bearing ($000)	Nominal amount ($000)	up to 1 month ($000)	1 to 3 months ($000)	3 months to 1 year ($000)	1 to 5 years ($000)	More than 5 years ($000)
2026											
Financial assets											
Cash and cash equivalents	-	**75,794**	-	-	75,794	**75,794**	75,794	-	-	-	-
Restricted cash and cash equivalents	-	**52,361**	-	-	52,361	**52,361**	52,361	-	-	-	-
Receivables [(a)]	-	**14,784**	-	-	14,784	**14,784**	14,784	-	-	-	-
Amounts receivable for services	-	**118,712**	-	-	118,712	**118,712**	-	-	-	-	118,712
		261,651	**-**	**-**	**261,651**	**261,651**	**142,939**	**-**	**-**	**-**	**118,712**
Financial liabilities											
Payables	-	**18,340**	-	-	18,340	**18,340**	18,340	-	-	-	-
Lease liabilities [(b)]	5.61%	**140,283**	-	140,283	-	**168,567**	2,178	4,323	17,203	81,186	63,677
WATC borrowings	3.38%	**22,240**	15,568	6,672	-	**26,185**	940	-	2,911	14,500	7,834
		180,863	**15,568**	**146,955**	**18,340**	**213,092**	**21,458**	**4,323**	**20,114**	**95,686**	**71,511**
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**

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

(b) The amount of lease liabilities includes $106,877,295 from Emergency Rescue Helicopters (2025: $117,943,643), $20,869,169 leased buildings (2025: $9,212,359) and $12,563,302 (2025: $8,833,439) from leased plant, equipment and vehicles.

Notes to the financial statements

For the year ended 30 June 2026

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)
2026					
Financial liabilities					
WATC borrowings	22,240	222.4	222.4	(222.4)	(222.4)
Total increase/(decrease)	**22,240**	**222.4**	**222.4**	**(222.4)**	**(222.4)**
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)**

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 continues to be litigated. Three insurance liability claims against the Department are currently ongoing and being conciliated.

Contaminated sites

Under the *Contaminated Sites Act 2003* (Sites Act), the Department is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Sites Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values.

The Department undertook a comprehensive review of the PFAS (per-and polyfluoroalkyl substances) Sites Register and available records during 2025-26. As at 30 June 2026, of 155 source sites, three have been classified by DWER as 'Contaminated - Remediation required' (C-RR), two sites as 'Contaminated - Restricted use', 50 sites as 'Potentially contaminated – Investigation required'; eight sites have had their classification decision extended and 92 sites are awaiting classification. DWER classified the three sites as C-RR due to legacy PFAS foam.

The review identified a further 26 source sites by way of the report not being substantiated, or the site has been found to be not contaminated or has been decontaminated, and/or the site has been divested by the Department with any environmental obligations transferred to the buyer.

In 2025-26, the Department continued or completed self-funded and Contaminated Sites Management Account (CSMA) funded environmental investigations - Detailed Site Investigations (DSIs), independent audits, delineation of PFAS substances, and Bore use surveys of 10 sites.

With the withdrawal of Development WA formerly assisting with project management of nine CSMA currently funded sites, the Department has engaged a Property Management Consultancy to assist in the delivery of project management for all our sites. At this stage, the Department is unable to reliably estimate the potential financial effect relating to the amount or timing of any outflows as well as any potential inflows from the CSMA.

The Department of the Premier and Cabinet continues to manage the legacy foam issue across all State Government agencies, while DWER retains its regulatory assessment of sites and management of the CSMA.

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				
2026				
Non-current assets classified as held for sale (Note 9.9)	-	-	-	-
Land (Note 5.1)	-	24,653	134,691	159,344
Buildings (Note 5.1)	-	47,272	306,861	354,133
	-	**71,925**	**441,552**	**513,477**
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**

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 fire station, is typically valued to fair value as a specialised CU type asset. During the year, no land was transferred from Level 2 to Level 3 during the current reporting period (2025: 1). Additionally, there were no land transfers between Level 3 and Level 2 (2025: nil) and no buildings were transferred from Level 3 to Level 2 (2025: nil).

Notes to the financial statements

For the year ended 30 June 2026

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.

Valuation techniques to derive Level 3 fair values

Valuation techniques and model for Level 3 fair value assets are outlined at Note 5.1 'Property, plant and equipment'.

Fair value measurements using significant unobservable inputs (Level 3)

	Land ($000)	Buildings ($000)	Total ($000)
2026			
Fair value at start of period	113,577	293,399	406,976
Additions	8	8,302	8,310
Revaluation increments/(decrements) recognised in Other comprehensive income	21,646	22,456	44,102
Transfers from/(to) Level 2	-	-	-
Disposals	(540)	(351)	(891)
Depreciate expense	-	(16,945)	(16,945)
Fair value at end of period	**134,691**	**306,861**	**441,552**
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	-	-	-
Depreciation expense	-	(14,789)	(14,789)
Fair value at end of period	**113,577**	**293,399**	**406,976**

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.

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 2026 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 2026

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
	Operative for reporting periods beginning on/after 1 January 2026	
AASB 2024-2	Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments 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 2025-1	Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of IFRS Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in December 2024. There is no financial impact	1 January 2026
	Operative for reporting periods beginning on/after 1 January 2028	
AASB 18 (NFP/super)	Presentation and Disclosure in Financial Statements [for not-for-profit and superannuation entities] 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 ($)	2026	2025
500,001 - 550,000	1	1
350,001 - 400,000	2	1
300,001 - 350,000	1	2
250,001 - 300,000	1	1
200,001 - 250,000	-	1
150,001 - 200,000	1	-

	2026 ($000)	2025 ($000)
Short-term employee benefits	1,868	1,759
Post-employment benefits	256	211
Other long-term benefits	54	157
Total senior officer compensation	**2,178**	**2,127**

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 2026

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 Housing and Works
- payments of vehicle lease and Government Regional Officer Housing to the Department of Housing and Works, 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.

	2026 ($000)	2025 ($000)
Volunteer Fire and Rescue Services Association of WA (Inc) [a]	423	382
SES Volunteers Association of Western Australia Incorporated	127	126
Association of Volunteer Bush Fire Brigades WA Inc. [b]	127	99
Emergency Services Volunteers Association Incorporated	93	90
Volunteer Marine Rescue Western Australia (Inc) [b]	63	43
Total financial assistance to affiliated bodies	**833**	**740**

(a) The increase in 2025-26 funding were attributable to higher Easter Championships expense and travel reimbursement during the year.

(b) The increase was attributable to a higher Association operational grant payment for the 2025-26 reporting period.

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.

	2026 ($000)	2025 ($000)
Balance at start of period	385	368
Receipts	17	17
Payments	-	-
Balance at end of period	**402**	**385**

(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.

	2026 ($000)	2025 ($000)
Balance at start of period	49	47
Receipts	3	2
Payments	-	-
Balance at end of period	**52**	**49**

(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 relevant financial period (inclusive of GST) is as follows:

	2026 ($000)	2025 ($000)
Auditing the financial statements, controls and key performance indicators	**242**	**233**

Notes to the financial statements

For the year ended 30 June 2026

9 Other disclosures (continued)
9.8 Equity

	2026 ($000)	2025 ($000)
Contributed equity		
Balance at start of period	443,532	413,658
Contribution by owners		
Capital appropriation	2,933	26,945
Other contributions by owners		
Digital Capability Fund	340	3,899
Non-discretionary land transfer from Department of Planning, Lands and Heritage	-	3
Total contributions by owners	**3,273**	**30,847**
Distribution to owners		
Non-discretionary transfer to Department of Planning, Lands and Heritage	(79)	-
Return of Royalties for Regions capital appropriation	-	**(973)**
Total distribution to owners	**(79)**	**(973)**
Total contributed equity at end of period	**446,726**	**443,532**
Reserves		
Asset revaluation surplus		
Balance at start of period	186,536	142,993
Changes in asset revaluation surplus		
Net revaluation increment		
Land	25,272	8,126
Buildings	29,342	34,571
	54,614	**42,697**
Transfer of revaluation surplus of assets disposed to accumulated surplus		
Land	(515)	-
Buildings	(872)	846
	(1,387)	**846**
Total changes in asset revaluation surplus	**53,227**	**43,543**
Balance at end of period	**239,763**	**186,536**

	2026 ($000)	2025 ($000)
Accumulated surplus/(deficit)		
Balance at start of period	185,614	124,195
Result for the period	26,937	62,265
Movements recognised directly in accumulated surplus		
Transfers from reserves arising from the retirement of fair value assets	1,387	(846)
Total movements recognised directly in accumulated surplus	**1,387**	**(846)**
Balance at end of period	**213,938**	**185,614**

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 2026			
Opening balance	441	(17)	424
Assets reclassified as held for sale	1,000	(23)	977
Total assets classified as held for sale	**1,441**	**(40)**	**1,401**
Less assets sold	(1,441)	40	(1,401)
Total non-current assets classified as assets held for sale	**-**	**-**	**-**
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

Notes to the financial statements

For the year ended 30 June 2026

9 Other disclosures (continued)

9.10 Supplementary financial information

(a) Write-offs

During the financial year, public property write-offs comprised of inventory and nil fixed assets (2025: 6). The write-offs were approved under the delegated authority of:

	2026 ($000)	2025 ($000)
The Commissioner	2	21
The Minister	-	491
	2	**512**

(b) Losses through theft, defaults and other causes

	2026 ($000)	2025 ($000)
Losses of public money through default	3	9

(c) Forgiveness of debts

	2026 ($000)	2025 ($000)
Forgiveness (or waiver) of debts by the Department	-	4

(d) Gifts of public property

	2026 ($000)	2025 ($000)
Gifts of public property provided by the Department	1	1

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.

	2026 ($000)	2025 ($000)
Balance at start of period	93	102
Receipts	569	515
Payments	(547)	(524)
Balance at end of period	**115**	**93**

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 2026 and between the actual results for 2026 and 2025 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 $639.923 million) for the Statement of comprehensive income and Statement of cash flows and
- 1% of Total Assets of the annual estimates (i.e. 1% of $985.951 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 $661.737 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 $1,060.249 million) for the Statement of financial position.

Notes to the financial statements

For the year ended 30 June 2026

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

	Variance Note	Estimate 2026# ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between estimate and actual ($000)	Variance between results for 2026 and 2025 ($000)
Expenses						
Employee benefits expense		292,450	302,688	288,575	10,238	14,113
Supplies and services	1	148,277	205,282	196,906	57,005	8,376
Depreciation and amortisation expenses	a	58,962	62,245	47,846	3,283	14,399
Finance costs		6,195	8,243	5,780	2,048	2,463
Accommodation expenses		14,474	18,780	19,468	4,306	(688)
Grants and subsidies		92,345	86,362	84,287	(5,983)	2,075
Other expenses		27,220	22,361	18,875	(4,859)	3,486
Total cost of services		**639,923**	**705,961**	**661,737**	**66,038**	**44,224**
Income						
Emergency Services Levy		449,593	455,536	419,977	5,943	35,559
User charges and fees		10,086	8,678	11,405	(1,408)	(2,727)
Grants and contributions	2, b	11,869	22,541	49,788	10,672	(27,247)
Interest revenue		-	189	165	189	24
Other revenue	3	4,592	13,650	8,776	9,058	4,874
Total income		**476,140**	**500,594**	**490,111**	**24,454**	**10,483**
Net cost of services		**163,783**	**205,367**	**171,626**	**41,584**	**33,741**
Income from State Government						
Service appropriation	4	139,181	185,213	171,268	46,032	13,945
Recurrent appropriation - Digital Capability Fund		-	-	-	-	-
Emergency Services Levy		30,008	29,126	27,038	(882)	2,088
Resources received		2,273	1,022	954	(1,251)	68
Assets transferred		-	8	171	8	(163)
Royalties for Regions Fund		6,232	5,722	5,535	(510)	187
Asset Maintenance Fund	c	800	800	9,214	-	(8,414)
Income from other public sector entities	d	9,354	10,413	19,711	1,059	(9,298)
Total income from State Government		**187,848**	**232,304**	**233,891**	**44,456**	**(1,587)**
Surplus/(deficit) for the period		**24,065**	**26,937**	**62,265**	**2,872**	**(35,328)**
Other comprehensive income						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	54,614	42,697	54,614	11,917
Total other comprehensive income		**-**	**54,614**	**42,697**	**54,614**	**11,917**
Total comprehensive income for the period		**24,065**	**81,551**	**104,962**	**57,486**	**(23,411)**

Estimates were published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.
Disclosures were realigned for comparative purposes.

Notes to the financial statements

For the year ended 30 June 2026

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

Major estimate and actual (2026) variance narratives

1) Supplies and services expenditure was $57.005 million (38.44%) higher than the budget estimate, primarily due to additional costs associated with bushfire suppression, natural hazard response, and staff deployments. During 2025-26, the Department incurred significant expenditure in responding to major emergency incidents that are unforeseeable in nature and therefore cannot be reliably budgeted for, including the South Coastal Complex fire near Ravensthorpe, two major bushfires near Boddington, and ex-tropical cyclones Narelle and Hayley.

2) Grants and contributions income was $10.672 million (89.91%) higher than the budget estimate, primarily due to additional Commonwealth funding from the National Aerial Firefighting Centre and the Disaster Ready Fund (Round 3), which was approved subsequent to the preparation of the original budget estimate. This was partially offset by lower-than-expected Commonwealth funding received under the National Partnership on Disaster Resilience.

3) Other revenue was $9.058 million (197.26%) higher than the budget estimate, primarily due to higher proceeds from the disposal of equipment, motor vehicles and vessels, together with a higher than budgeted number of local government appliances returned to the Department as part of the replacement program.

4) The increase in service appropriation of $46.032 million (33.07%) compared with the budget estimate is primarily attributable to additional appropriations approved during the financial year. These additional appropriations were largely provided to address cost pressures associated with asset management, the Trainee Firefighter School, overtime expenses, Premier Relief Payments, and unbudgeted bushfire, natural hazard, and emergency response incidents.

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

a) Depreciation and amortisation has increased by $14.398 million (30.09%) compared to 2025, primarily due to the full year depreciation impact of the Emergency Rescue Helicopter Service and Emergency Service Radio Network terminal devices that were onboarded partially through 2024-25.
As these were only depreciated for a partial period in the prior year, the current year reflects a twelve month depreciation charge.

b) Grants and contributions has decreased by $27.247 million (54.73%) compared with the 2024-25 actual due to reductions in several key Commonwealth Government assistances including $26.257 million reduction in National Partnership Agreement on Disaster Ready Fund Round 3 compared to the previous Round 2 and a $2.506 million decrease in National Partnership Agreement on Disaster Risk Reduction.

c) The year-on-year decrease of $8.414 million (91.32%) is inline with State Government's AMF allocation, of which the Department was allocated a total of $11.723 million over three financial years: $1.709 million in 2023–24, $9.214 million in 2024–25, and $0.800 million in 2025–26.

d) Income from public sector entities declined by $9.298 million (47.17%) principally due to the reduction in the recoupment of Ex-STC Seroja and Kimberley floods Recovery and Resilience costs, through the Disaster Recovery Funding Arrangement (DRFAWA) fund and the reduction in air support cost recoups from the Department of Biodiversity, Conservation and Attractions (DBCA), for bushfires that were directly under their control. In comparison, the 2024-25 Chesapeake Bay bushfire impacted a large portion of bushland and national park in the region and required significant air support.

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

	Variance Note	Estimate 2026# ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between estimate and actual ($000)	Variance between results for 2026 and 2025 ($000)
Assets						
Current assets						
Cash and cash equivalents		46,950	75,794	83,322	28,844	(7,528)
Restricted cash and cash equivalents		21,934	47,119	48,577	25,185	(1,458)
Inventories	1	21,050	32,761	27,536	11,711	5,225
Receivables		27,230	19,374	10,144	(7,856)	9,230
Other current assets		6,992	9,391	7,726	2,399	1,665
Non-current assets classified as held for sale		-	-	424	-	(424)
Total current assets		**124,156**	**184,439**	**177,729**	**60,283**	**6,710**
Non-current assets						
Restricted cash and cash equivalents		3,273	5,242	4,247	1,969	995
Amounts receivable for services		119,148	118,712	102,670	(436)	16,042
Property, plant and equipment	2	616,115	698,245	635,654	82,130	62,591
Right-of-use assets	3	102,593	134,751	133,380	32,158	1,371
Intangible assets	4	20,666	7,630	6,569	(13,036)	1,061
Total non-current assets		**861,795**	**964,580**	**882,520**	**102,785**	**82,060**
Total assets		**985,951**	**1,149,019**	**1,060,249**	**163,068**	**88,770**
Liabilities						
Current liabilities						
Payables		22,158	18,340	23,962	(3,818)	(5,622)
Borrowings		2,977	2,977	2,977	-	-
Lease liabilities		9,770	18,973	16,931	9,203	2,042
Employee related provisions	5	40,483	56,659	51,395	16,176	5,264
Contract liabilities		-	4,140	173	4,140	3,967
Total current liabilities		**75,388**	**101,089**	**95,438**	**25,701**	**5,651**
Non-current liabilities						
Borrowings		19,243	19,263	22,240	20	(2,977)
Lease liabilities	6	97,343	121,310	119,059	23,967	2,251
Employee related provisions		12,620	6,930	7,830	(5,690)	(900)
Total non-current liabilities		**129,206**	**147,503**	**149,129**	**18,297**	**(1,626)**
Total liabilities		**204,594**	**248,592**	**244,567**	**43,998**	**4,025**
Net assets		**781,357**	**900,427**	**815,682**	**119,070**	**84,745**

Notes to the financial statements

For the year ended 30 June 2026

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

	Variance Note	Estimate 2026# ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between estimate and actual ($000)	Variance between results for 2026 and 2025 ($000)
Equity						
Contributed equity		458,738	446,726	443,532	(12,012)	3,194
Reserves		142,995	239,763	186,536	96,768	53,227
Accumulated surplus		179,624	213,938	185,614	34,314	28,324
Total equity		**781,357**	**900,427**	**815,682**	**119,070**	**84,745**

Estimates were published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.
Disclosures were realigned for comparative purposes.

Major estimate and actual (2026) variance narratives

1) Inventories increased by $11.711 million (55.63%) compared with the budget estimate, primarily due to progress payments associated with the LGGS vehicle build program. These payments are recognised as inventory until the vehicles are completed and delivered. Improved supply chain conditions and increased labour availability enabled the Department to accelerate vehicle production, contributing to higher inventory balances at year-end. In addition, higher material and labour costs associated with vehicle manufacturing increased the value of inventory held at 30 June 2026.

2) Property, plant and equipment was $82.130 million (13.33%) higher than the budget estimate, primarily due to a $53.227 million increase arising from land and building revaluations, together with higher net asset investment resulting from additional funding approved by the Government through subsequent State Budget processes.

3) Right-of-use assets were $32.158 million (31.35%) higher than the budget estimate, primarily due to the recognition of the Emergency Rescue Helicopter Service lease, which was not fully reflected in the original budget estimate.

4) Intangible assets were $13.036 million (63.08%) lower than the budget estimate, primarily due to higher amortisation expenses and delays in the delivery of key projects. Progress on the Next Generation WA project was slower than forecast due to supplier capacity constraints and a number of scope changes, including technical remediation activities undertaken to reduce the risk of future system outages. In addition, the original budget estimate for the Workforce Management Solution did not reflect subsequent changes to project delivery timelines, further contributing to the variance.

5) Current employee related provisions is higher than the estimate by $16.176 million (39.96%) mainly due to an increase in the face value of both annual leave (18%) and long service leave (8%), partially offset by an increase in the discount rate.

6) Lease liabilities were $23.967 million (24.62%) higher than the budget estimate, primarily due to the recognition of the Emergency Rescue Helicopter Service lease, which was not fully reflected in the original budget estimate.

Notes to the financial statements

For the year ended 30 June 2026

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

	Variance Note	Estimate 2026# ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between estimate and actual ($000)	Variance between results for 2026 and 2025 ($000)
Cash flows from State Government						
Service appropriation	1	122,643	168,675	157,158	46,032	11,517
Emergency Services Levy		30,010	28,158	26,961	(1,852)	1,197
Capital appropriations	a	2,213	2,933	26,946	720	(24,013)
Royalties for Regions Fund		6,232	5,722	5,535	(510)	187
Funds from other public sector entities	b	8,304	10,353	24,591	2,049	(14,238)
Asset Maintenance Fund	c	800	800	9,214	-	(8,414)
Drawdown from Holding Account		-	496	-	496	496
Recurrent appropriations - Digital Capability Fund		340	-	-	(340)	-
Capital appropriations - Digital Capability Fund		-	340	3,899	340	(3,559)
Net cash provided by State Government		**170,542**	**217,477**	**254,304**	**46,935**	**(36,827)**
Used as follows:						
Cash flows from operating activities						
Payments						
Employee benefits		(292,631)	(302,201)	(281,221)	(9,570)	(20,980)
Supplies and services	2	(145,962)	(207,242)	(197,763)	(61,280)	(9,479)
Finance costs		(6,195)	(8,247)	(5,805)	(2,052)	(2,442)
Accommodation		(14,543)	(18,822)	(19,512)	(4,279)	690
Grants and subsidies		(92,345)	(91,719)	(90,806)	626	(913)
GST payments on purchases	3	(18,794)	(42,548)	(38,752)	(23,754)	(3,796)
Other payments		(27,013)	(20,745)	(17,567)	6,268	(3,178)
Receipts						
Emergency Services Levy		449,608	453,177	426,261	3,569	26,916
User charges and fees		11,136	8,869	11,570	(2,267)	(2,701)
Grants and contributions	4, d	10,430	18,081	55,678	7,651	(37,597)
Interest received		-	158	165	158	(7)
GST receipts on sales		1,250	3,324	2,360	2,074	964
GST receipts from taxation authority	5	17,544	37,545	36,895	20,001	650
Other receipts	6, e	4,211	12,119	4,789	7,908	7,330
Net cash used in operating activities		**(103,304)**	**(158,251)**	**(113,708)**	**(54,947)**	**(44,543)**
Cash flows from investing activities						
Payments						
Purchase of non-current assets	f	(51,010)	(51,204)	(61,982)	(194)	10,778
Receipts						
Proceeds from sale of non-current assets		920	6,268	1,992	5,348	4,276
Net cash used in investing activities		**(50,090)**	**(44,936)**	**(59,990)**	**5,154**	**15,054**

Notes to the financial statements

For the year ended 30 June 2026

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

	Variance Note	Estimate 2026# ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between estimate and actual ($000)	Variance between results for 2026 and 2025 ($000)
Cash flows from financing activities						
Payments						
Principal elements of lease arrangements		(22,314)	(19,304)	(13,378)	3,010	(5,926)
Repayment of borrowings		(6,936)	(2,977)	(2,977)	3,959	-
Return of Royalties for Regions capital appropriation		-	-	(973)	-	973
Receipts						
Proceeds from borrowings		3,949	-	-	(3,949)	-
Net cash used in financing activities		**(25,301)**	**(22,281)**	**(17,328)**	**3,020**	**(4,953)**
Net increase/(decrease) in cash and cash equivalents		(8,153)	(7,991)	63,278	162	(71,269)
Cash and cash equivalents at the beginning of the period		80,310	136,146	72,868	55,836	63,278
Cash and cash equivalents at the end of the period		**72,157**	**128,155**	**136,146**	**55,998**	**(7,991)**

Estimates were published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.
Disclosures were realigned for comparative purposes.

Major estimate and actual (2026) variance narratives

1) The increase in service appropriation of $46.032 million (37.53%) compared with the budget estimate is primarily attributable to additional appropriations approved during the financial year. These additional appropriations were largely provided to address cost pressures associated with asset management, the Trainee Firefighter School, overtime expenses, Premier Relief Payments, and unbudgeted bushfire, natural hazard, and emergency response incidents.

2) Supplies and services expenditure was $61.280 million (41.98%) higher than the budget estimate, primarily due to additional costs associated with bushfire suppression, natural hazard response, and staff deployments. During 2025-26, the department incurred significant expenditure in responding to major emergency incidents that are unforeseeable in nature and therefore cannot be reliably budgeted for, including the South Coastal Complex fire near Ravensthorpe, two major bushfires near Boddington, and ex-tropical cyclones Narelle and Hayley.

3) GST payments on purchases were $23.754 million (126.39%) higher than the budget estimate, primarily due to increased Supplies and Services expenditure, as outlined in Cash Flow Variance Narrative 2 and approvals following the 2025-26 Budget as per Cash Flow Variance Narrative 1.

4) Grants and contributions has increased by $7.651 million (73.36%) compared with the estimate primarily due to additional Commonwealth funding associated with the Disaster Ready Fund Program -Round 3.

5) GST receipts from the taxation authority were $20.001 million (114.0%) higher than the budget estimate. This variance is directly related to the increase in GST payments on purchases, as outlined in Cash Flow Variance Narrative 2 and approvals following the 2025-26 Budget as per Cash Flow Variance Narrative 1.

6) Other receipts increased by $7.908 million (187.79%) primarily due to higher proceeds from the disposal of equipment, motor vehicles and vessels, together with a higher than budgeted number of local government appliances returned to the Department as part of the replacement program.

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

a) The reduction in capital appropriation of $24.013 million (89.12%) in 2025-26 compared with 2024-25 is primarily attributable to the significant funding requirements in the prior year for several strategic capital projects. These projects included the acquisition of land for the CFRS Maddington facility, construction of the CFRS Cardup station, and upgrades to the Emergency Services Radio Network.

b) Funds from other public sector entities were $14.238 million (57.90%) lower than the 2024-25 actual result, primarily due to reduced recoupments from the DRFAWA Fund and lower recoveries from DBCA for air support costs associated with bushfires under its direct management.

c) The decrease in cash AMF receipts of $8.414 million (91.32%) in 2025-26 compared with 2024-25 is consistent with DFES's approved AMF funding allocation profile. Funding of $11.723 million was allocated over three financial years, comprising $1.709 million in 2023-24, $9.214 million in 2024-25, and $0.800 million in 2025-26.

d) Grants and contributions receipts decreased by $37.597 million (67.53%) compared with 2024-25, primarily due to reductions in several key Commonwealth Government funding programs. This included a $26.257 million decrease in the NPA on Disaster Ready Fund receipts, reflecting the lower funding allocation under Round 3 compared with Round 2, and a $2.506 million reduction in funding received under the NPA on Disaster Risk Reduction. The variance was further impacted by the timing of the AFAC aviation subsidy, with the 2023-24 subsidy of $5.918 million being received in 2024-25 together with the 2024-25 subsidy.

e) The increase in other receipts of $7.330 million in 2025-26 (153.06%) is primarily due to the receipt of sponsorship and support funding relating to the 2026-27 reporting period. The funds were received ahead of the associated operational activities, expenditure or service delivery and, as such, cannot yet be allocated to a specific revenue activity.

f) Payments for the purchase of non-current assets decreased by $10.778 million (17.39%) compared to 2024-25. This decrease is primarily due to costs incurred during 2024-25 financial year to complete Cardup CFRS fire station which significantly enhanced emergency service capabilities in the Metro South East region.

For the year ended 30 June 2026

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. 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 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the Total Administered Income of each comparative (i.e. 1% of $117.156 million for the estimate and 1% of $220.413 million for the previous year).

	Variance Note	Estimate 2026# ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between estimate and actual ($000)	Variance between results for 2026 and 2025 ($000)
Administered income						
Appropriations	a	110,256	110,256	212,337	-	(102,081)
Regional Community Services Fund - recurrent	1, b	6,900	1,400	7,579	(5,500)	(6,179)
Other revenue		-	-	497	-	(497)
Total income from administered items		**117,156**	**111,656**	**220,413**	**(5,500)**	**(108,757)**
Administered expenses						
Grants to charitable and Other Public Bodies						
Disaster Recovery Funding Arrangements Western Australia	2, c	134,647	87,702	127,604	(46,945)	(39,902)
Total administered expenses		**134,647**	**87,702**	**127,604**	**(46,945)**	**(39,902)**

Estimates were published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'. Disclosures were realigned for comparative purposes.

Major estimate and actual (2026) variance narratives

1) The decrease in Regional Community Services Fund (recurrent) revenue of $5.5 million (79.71%) compared with the budget estimate is primarily attributable to delays in the delivery of the clean-up program and the associated timing of funding. These delays largely relate to the development, negotiation and execution of the required Heritage Protection Agreements.

2) The Disaster Recovery Funding Arrangement payments actual is lower than the budget estimate by $46.945 million (34.87%) due to less than anticipated eligible claims received in 2025-26 for eligible natural disasters, mainly relating to ex-Tropical Cyclone (TC) Ellie recovery assistance programs.

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

a) Appropriations in 2025-26 have decreased by $102.081 million (48.07%) compared with the 2024-25 actual, primarily due to the tapering of Category C and Category D (Exceptional Circumstances Assistance) recovery programs associated with ex-TC Ellie. As recovery programs near completion there is a corresponding decline in associated funding requirements.

b) The 2025-26 Regional Community Services Fund (recurrent) actual is lower than the 2024-25 actual by $6.179 million (81.53%). This reduction in revenue is a result of the Recovery Officers and Prescribed Body Corporate Packages which have now closed.

c) The 2025-26 Disaster Recovery Funding Arrangements allocation is $39.902 million (31.27%) lower than the 2024-25 actual outcome, primarily due to the progressive completion of recovery assistance projects associated with ex-TC Ellie, particularly the larger Category B and Category D infrastructure projects, resulting in reduced delivery expenditure.

KPI statements

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

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Fire and Emergency Services' performance and fairly represent the performance of the Department for the reporting period ended 30 June 2026.

Darren Klemm AFSM
Accountable Authority
1 September 2026

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

27.05% 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. 1,198 people across WA at a high risk of storm, cyclone or bushfire responded to the survey.

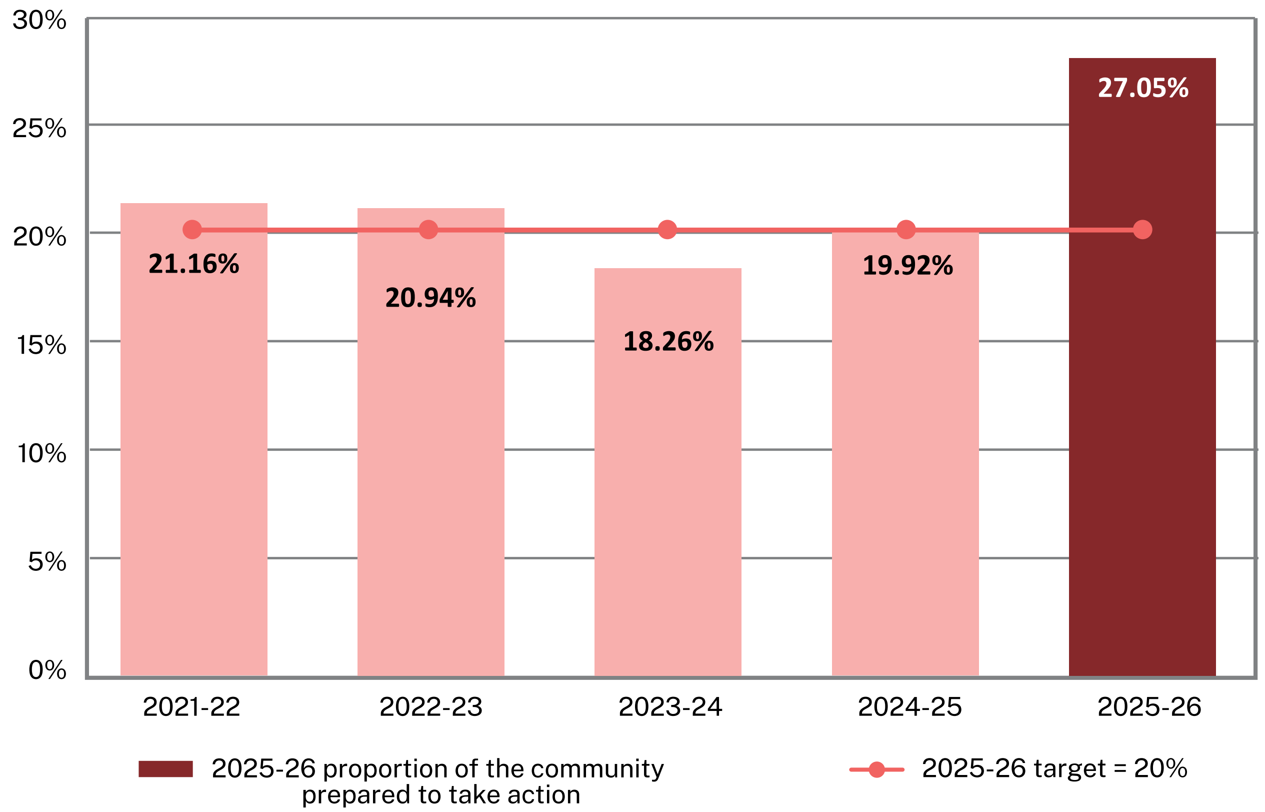
WHAT are we aiming for?

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

WHAT does this indicator show?

This indicator shows 27.05% 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 increase in community preparedness is attributed to the introduction of the MyEmergencyPlan feature within the EmergencyWA app, which was promoted through community events and targeted communication campaigns following its release. Increased delivery of hazard awareness education to higher-risk groups, including people with low English proficiency and people with disability also contributed to improved understanding of natural hazard risks and preparedness actions.



KPI 1.2 – Average cost per household to deliver education and awareness programs and emergency hazard information to the community

$16.23 was the average cost per household 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 cost of service divided by the number of WA households (as published by the Australian Bureau of Statistics in June 2024).

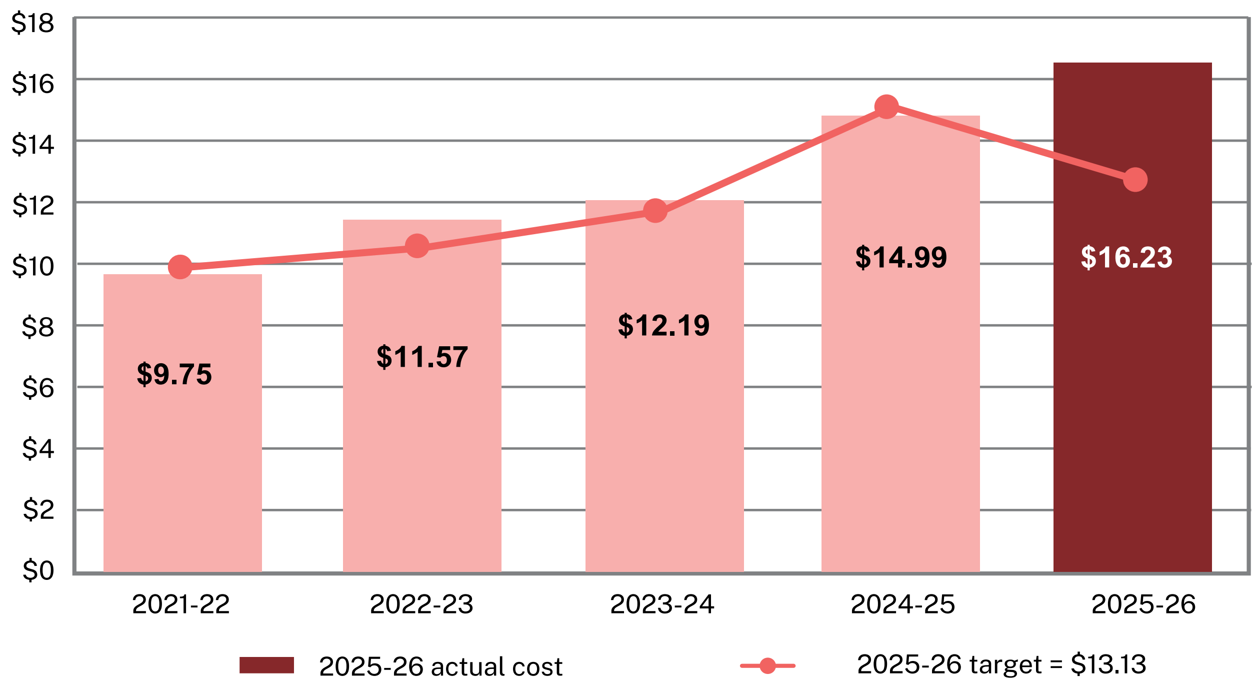
The target for this indicator is set each year as part of the State Government's Budget Papers #2 process.

WHAT are we aiming for?

We are aiming for a result equal to, or lower than, the $13.13 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 of $16.23 is $3.10 higher than our target, primarily due to costs associated with establishing a dedicated after-hours Emergency WA trial team and Commonwealth funded disaster resilience projects, both approved post 2025-26 Budget hand down hence not included in the target.



KPI 2.1 – Proportion of scheduled operational courses delivered

89.09% 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?

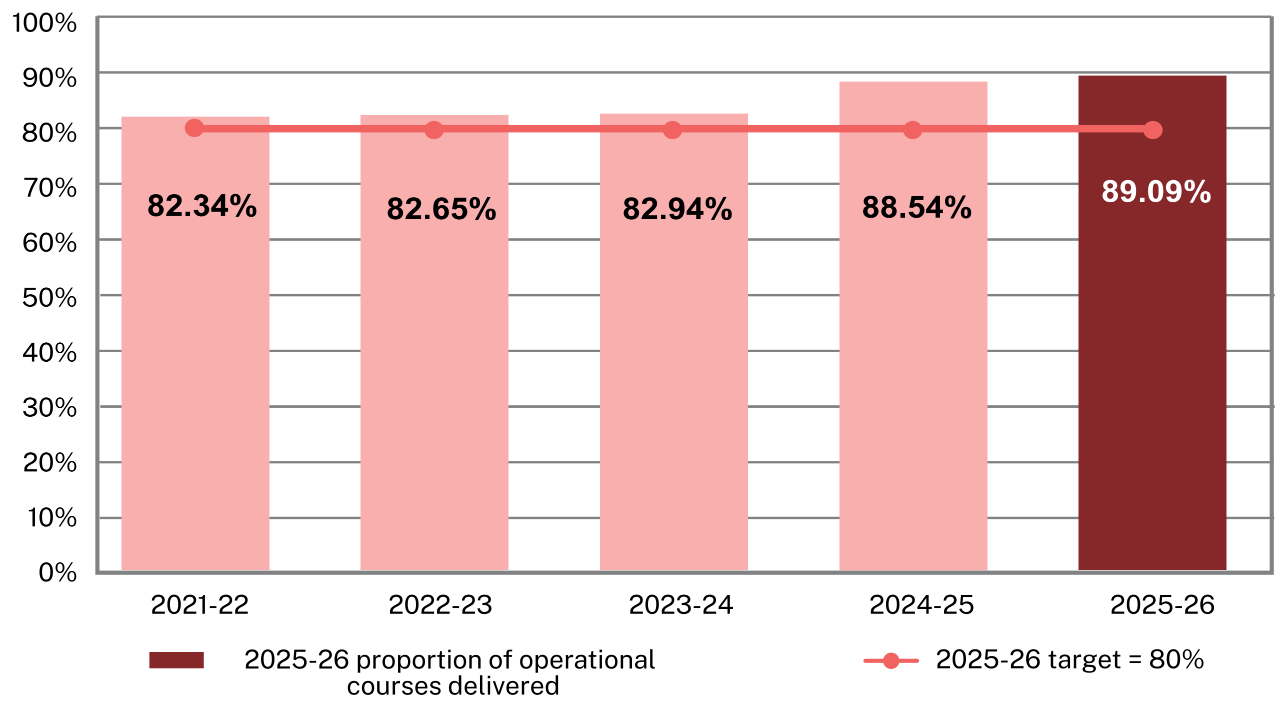
This indicator is calculated by dividing the number of scheduled operational courses delivered by the number of operational training courses scheduled.

WHAT are we aiming for?

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

WHAT does this indicator show?

The delivery result of 89.09% shows we are supporting staff and volunteers to undertake operational roles, through the delivery of more operational training. We have exceeded our target by enhancing our administrative processes, including the endorsement of trainer assessors, to meet the requirements of scheduled operational training.



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

$11.53 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 and Finance).

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

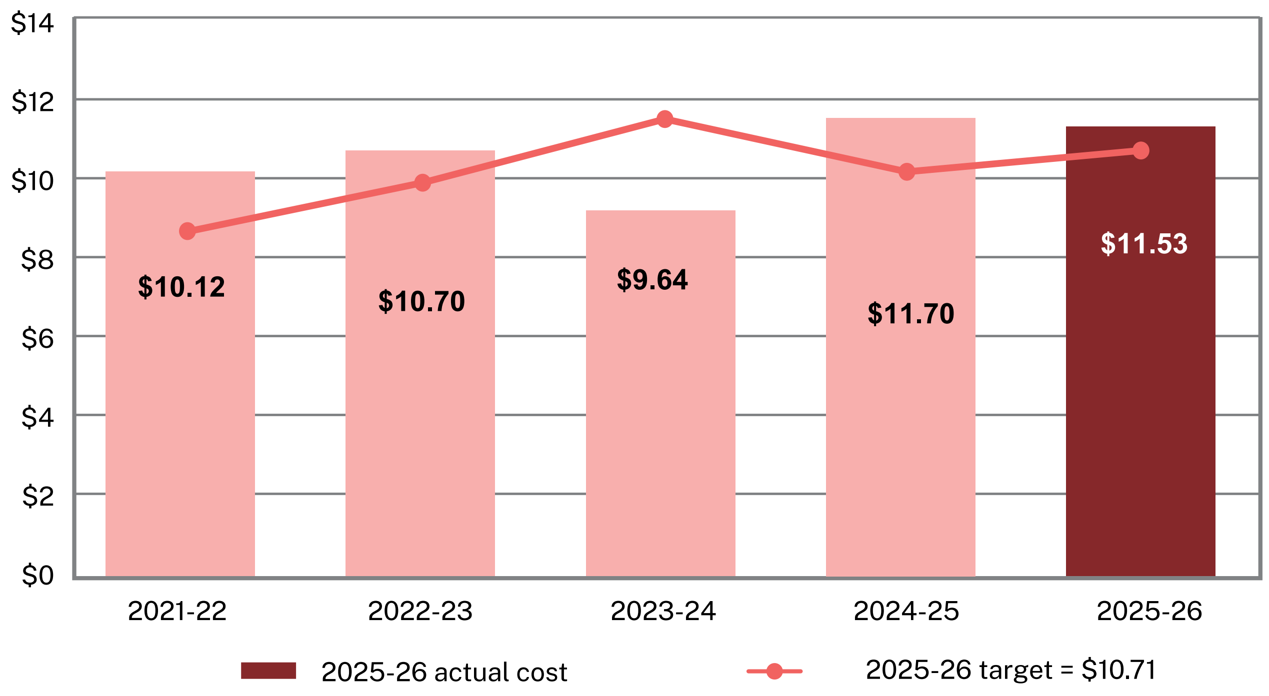
WHAT are we aiming for?

We aim for a result equal to, or lower than, the target of $10.71.

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 $11.53 per person to deliver health, safety, wellbeing and training services was $0.82 higher than our target of $10.71. This was primarily driven by increased firefighter training costs, including personal protective equipment, training vehicles and maintenance expenses, resulting from higher firefighter graduate numbers required to meet organisational capability requirements.



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

100% 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?

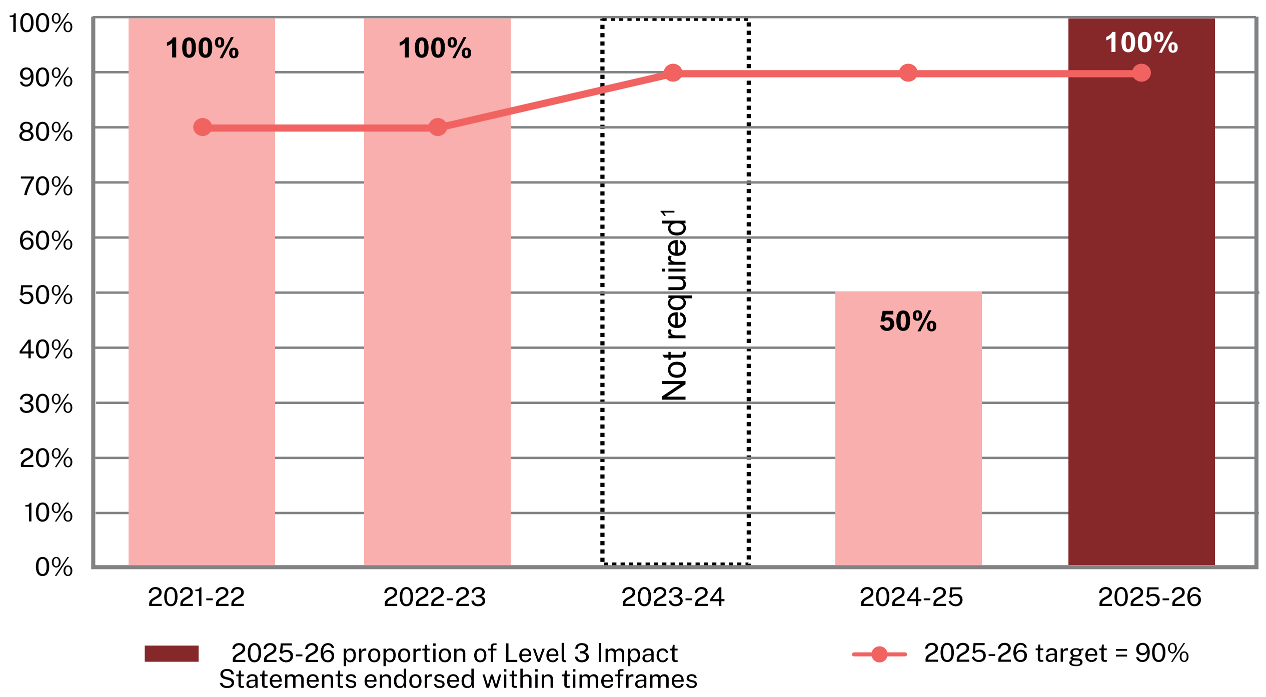
This indicator is calculated by dividing the number of Level 3 incidents with Impact Statements required (having caused damage to infrastructure), completed and endorsed by the State Recovery Coordinator within 30 days of the closure of the incident by the number of Level 3 incidents.

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, there were three Level 3 incidents: ex-severe tropical cyclones Mitchell and Narelle, and a major fire in Boddington. This indicator shows that all three Level 3 Impact Statements were completed and endorsed within the target timeframe.



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

81.34% 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.

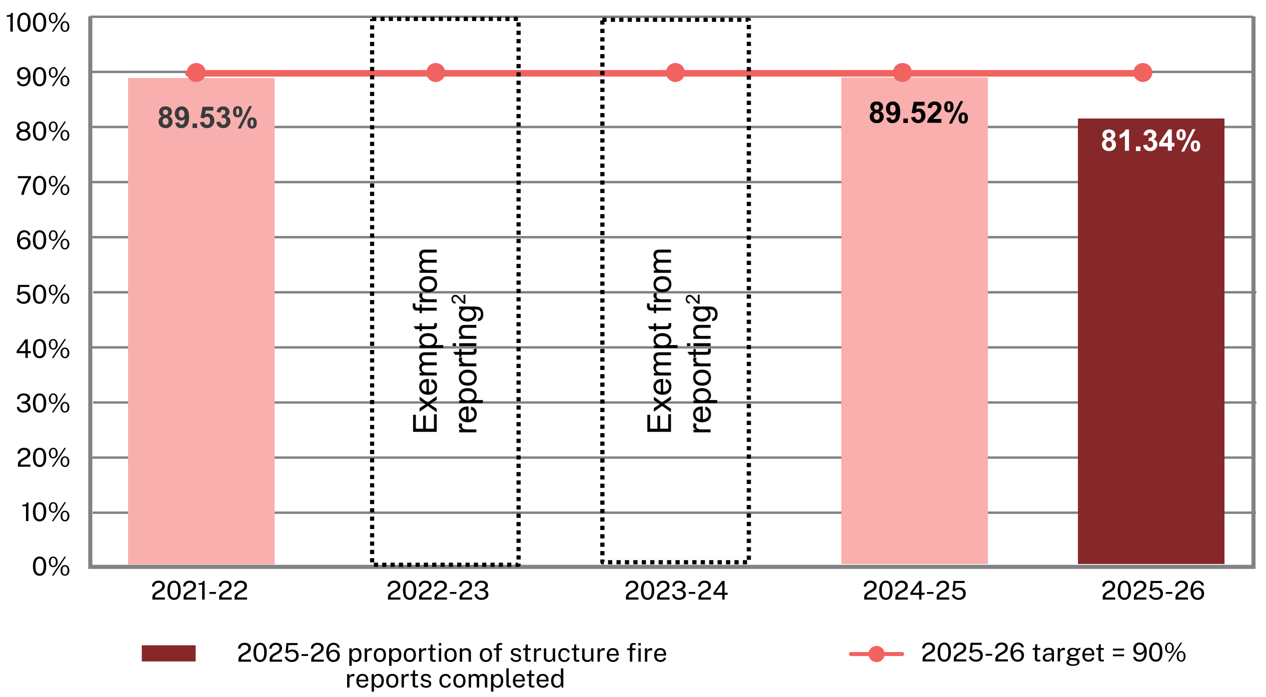
Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years is updated to include all completed incident reports at 30 June 2026. No changes have been made to the results shown in the graph below for previous years.

WHAT are we aiming for?

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

WHAT does this indicator show?

This indicator shows we completed 81.34% of structure fire incident reports within the target timeframes, falling short of the target of 90% by 8.66%. Ongoing industrial action by the United Professional Firefighters Union since August 2025 affected the completion of incident reporting, contributing to delays in the completion of structure fire reports.



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

Proportion of responses to ESL 1 and ESL 2 incidents 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.

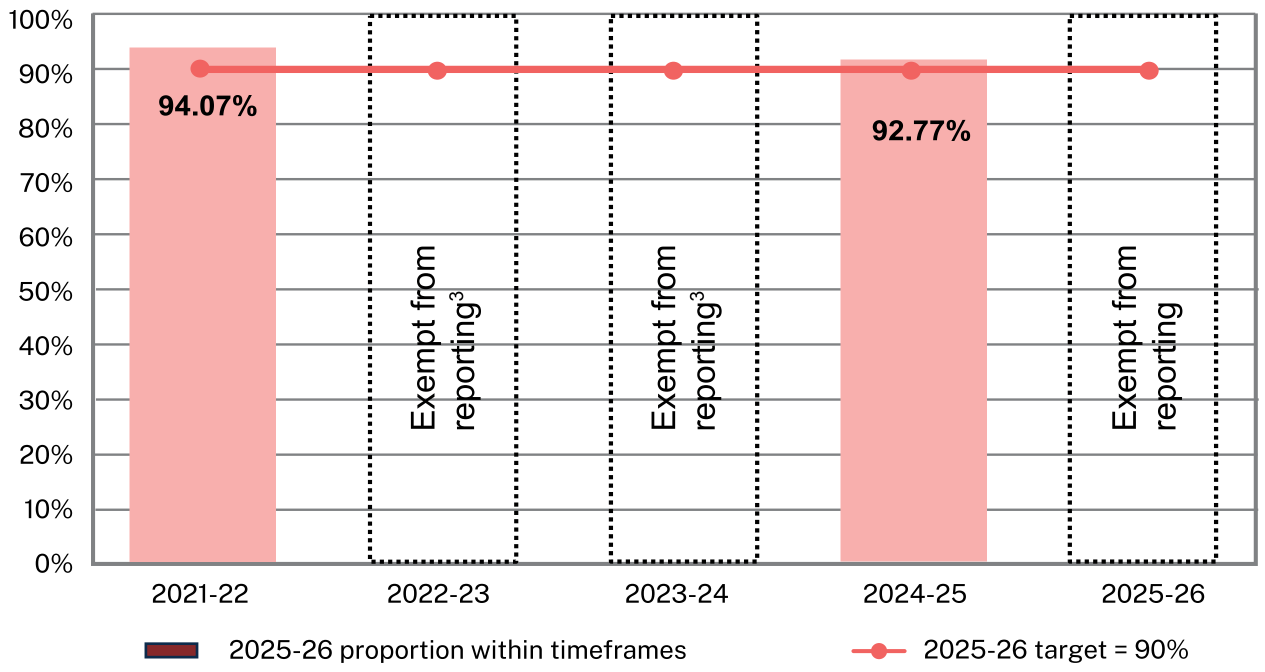
Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years is updated to include all completed incident reports at 30 June 2026. In the graph below 2024-25 has been updated from 92.79% to 92.77%.

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 Department received a temporary exemption on 22 December 2025 from the Under Treasurer from reporting this Key Effectiveness Indicator for 2025-26. This is due to ongoing industrial action affecting the completion of incident reports since August 2025.



3. The Department received a temporary exemption from the Under Treasurer from reporting this Key Effectiveness Indicator in 2022-23 and 2023-24 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

76.47% 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.

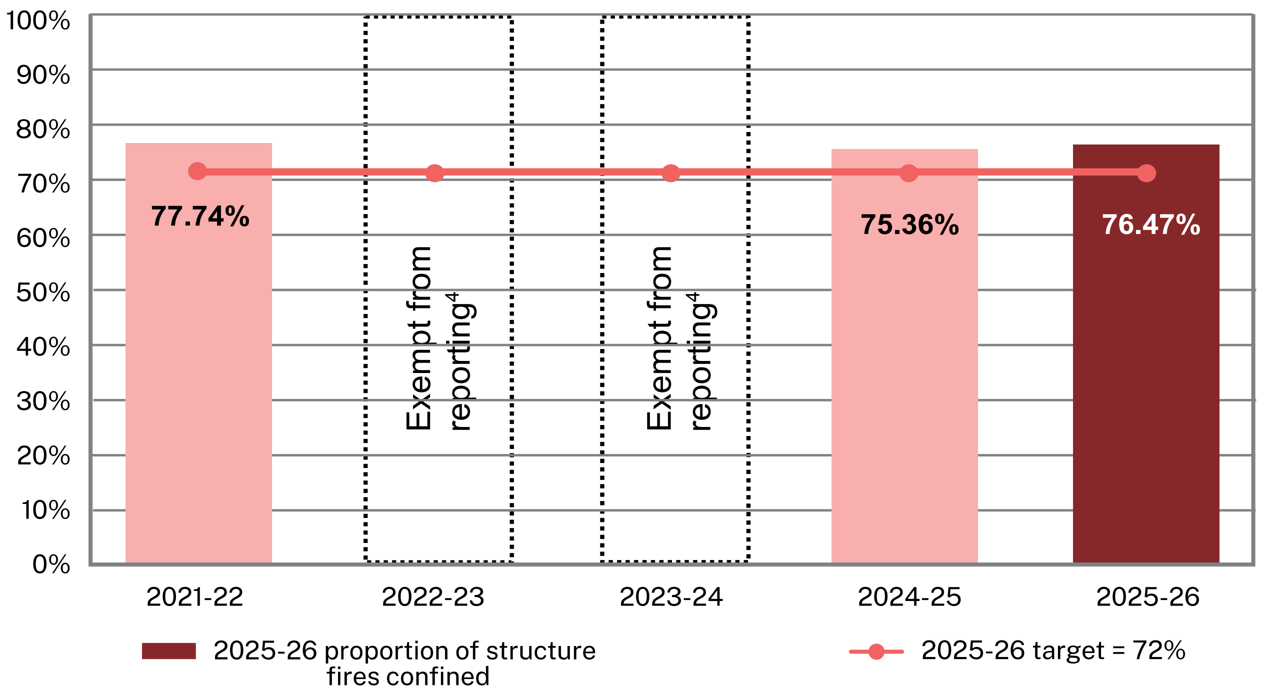
Finalisation of incident reports can be delayed past the end of the year. This is why data for previous years is updated to include all completed incident reports at 30 June 2026. No changes have been made to the results shown in the graph below for previous years.

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 76.47% 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 – Average cost per population to deliver frontline services

$211.97 was the average cost per population 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 and Finance).

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

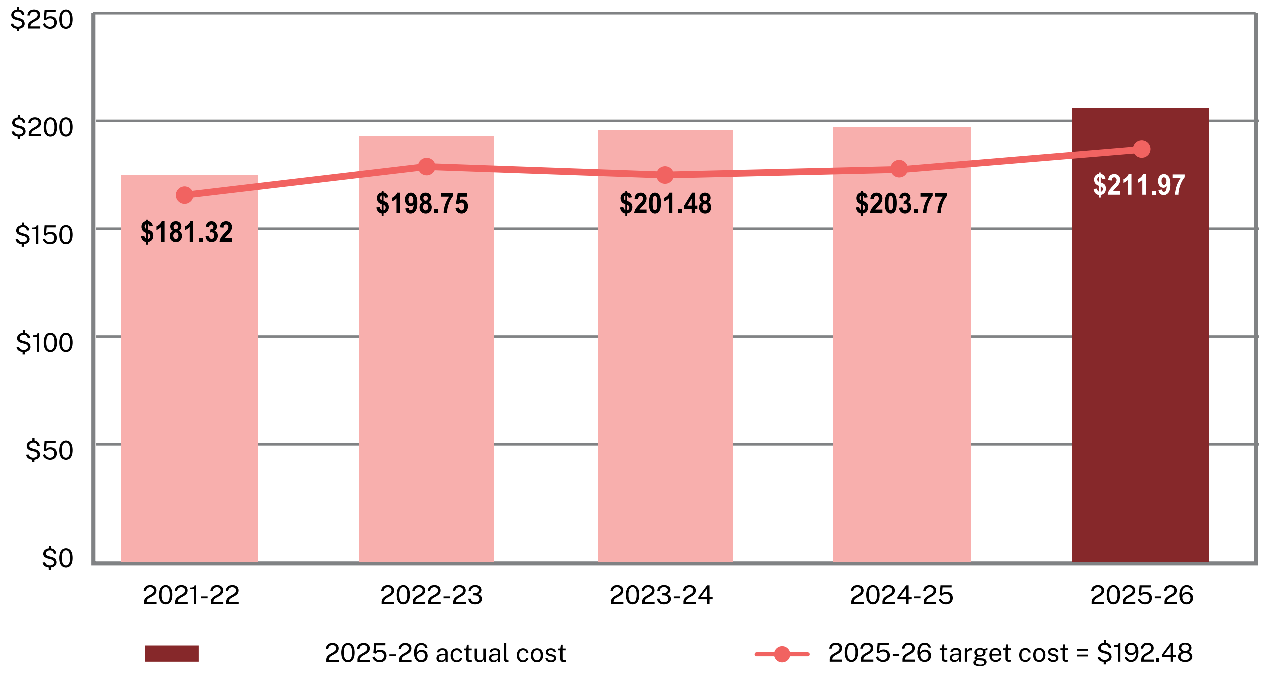
WHAT are we aiming for?

We aim for a result equal to, or lower than, the target of $192.48. 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 $211.97 shows we spent $19.49 more per person to deliver frontline services than our target of $192.48. This was predominantly due to additional expenditure on:

- emergency responses to major bushfires and natural hazard incidents that are unforeseeable and cannot be budgeted for, including the South Coastal Complex fire near Ravensthorpe, two major fires near Boddington, and ex-severe tropical cyclones Narelle and Hayley
- increased costs associated with the construction of firefighting appliances for volunteer brigades and units, asset maintenance, and firefighter entitlements
- additional funding and reprofiling of Commonwealth-funded programs, including the Disaster Ready Fund, and Disaster Recovery Funding Arrangements administered by the Department on behalf the State Government.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

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 2026, 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 2026 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 2026 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 it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 2026, and the controls were implemented as designed as at 30 June 2026.

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 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Department for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2026.

Matter of Significance

The Department received an approval from the Under Treasurer, in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5.2(i) Key Performance Indicators, to temporarily discontinue reporting the following key effectiveness indicator for the year ended 30 June 2026:

- KPI 3.3 Proportion of responses to Emergency Service Levy 1 and Emergency Service Levy 2 incidents within target timeframes.

The temporary exemption was approved due to ongoing industrial action that affected the completion of incident reports since August 2025. Consequently, the actual performance for this key effectiveness indicator has not been reported for the year ended 30 June 2026. I am required by section 24(1) of the Auditor General Act 2006 to report on matters of such significance. My opinion is not modified in respect of this matter.

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 Department's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements,* the Office of the Auditor General maintains a comprehensive system of quality management including 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 2026, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Department for the year ended 30 June 2026 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Department to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
2 September 2026

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This publication is available in other formats on request.