



# Aboriginal Affairs Planning Authority Annual Report 2023–24





## ACKNOWLEDGEMENT OF COUNTRY

The Aboriginal Affairs Planning Authority acknowledges the Aboriginal people as the traditional custodians of Western Australia. We pay our respects to the Ancestors and Elders, both past and present, and the ongoing connection between people, land, waters and community. We acknowledge those who continue to share knowledge, their traditions and culture to support our journey for reconciliation. In particular, we recognise land and cultural heritage as places that hold great significance for Aboriginal people.



## STATEMENT OF COMPLIANCE

**Hon Dr Tony Buti BPE, DipEd, MIR, LLB DPhil MLA**  
**Minister for Aboriginal Affairs**

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the annual report of the Aboriginal Affairs Planning Authority for the financial year ended 30 June 2024.

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

A handwritten signature in black ink, appearing to read 'Anthony Kannis', with a long, sweeping flourish extending to the right.

**Anthony Kannis PSM**  
**Director General**  
**Department of Planning, Lands and Heritage**

17 October 2024



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#### Disclaimer

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## ABOUT THIS REPORT

This report covers the operations of the Aboriginal Affairs Planning Authority (AAPA) and presents the AAPA's audited financial statements and performance indicators for the year ended 30 June 2024.

Pursuant to the extension of *Treasurer's Instruction 104C – Annual Reporting 2022-23 Exemption*, the AAPA has opted to submit a reduced annual report for the 2023-24 financial year.



## ABOUT THE ABORIGINAL AFFAIRS PLANNING AUTHORITY

The *Aboriginal Affairs Planning Authority Act 1972* (AAPA Act) makes provision for the establishment of an Aboriginal Affairs Planning Authority and an Aboriginal Affairs Advisory Council for the purposes of providing consultative and other services for the economic, social and cultural advancement of Aboriginal people in Western Australia.

Under the AAPA Act, four statutory bodies were created to facilitate these objectives:

- Aboriginal Affairs Planning Authority (AAPA)
- Aboriginal Affairs Coordinating Committee (AACC)
- Aboriginal Advisory Council of Western Australia (AACWA)
- Aboriginal Lands Trust (ALT).

From 1 July 2017, the functions relating to the AAPA, AACC and AACWA were transferred to the Department of the Premier and Cabinet (DPC) and the ALT and financial provisions of the AAPA were transferred to the Department of Planning, Lands and Heritage (DPLH).

The AACC is established under section 19 of the AAPA Act and is the coordinating body for Aboriginal Affairs policies, services and programs.

The AACWA is established under section 18 (1) of the AAPA Act and has a reporting relationship with the Minister for Aboriginal Affairs. AACWA is comprised of Western Australian Aboriginal leaders and professionals who provide strategic advice to the State of Western Australia on priorities that affect Aboriginal people at a local, State or Federal level.

Further information on the AACC and AACWA can be found in the Department of the Premier and Cabinet Annual Report 2023-24.

## LEGISLATION

### Enabling Legislation

*Aboriginal Affairs Planning Authority Act 1972*

### Administered Legislation

The AAPA assists the Minister for Aboriginal Affairs in administration of the *Aboriginal Affairs Planning Authority Act 1972*.

### Other Key Legislation

- *Aboriginal Heritage Act 1972*
- *Aboriginal Cultural Heritage Act 2021 (repealed in November 2023)*
- *Environmental Protection Act 1986*
- *Environment Protection and Biodiversity Conservation Act 1999*
- *Heritage Act 2018*
- *Interpretation Act 1984*
- *Land Administration Act 1997*
- *Land Administration (South West Native Title Settlement) Act 2016*
- *Planning and Development Act 2005*
- *Property Law Act 1969*

### Operational Legislation

The AAPA complies with all relevant Acts and regulations pertaining to proper State Government administration.

This includes matters relating to proper recordkeeping, retention and disclosure of information, as well as financial probity.

## RESPONSIBLE MINISTER



**Hon Dr Tony Buti**  
BPE, DipEd, MIR, LLB DPhil MLA  
Minister for Aboriginal Affairs

[Dr Tony Buti](#)



Minister Buti visiting the Christ the King Catholic School on the Dampier Peninsula.



## ABORIGINAL LANDS TRUST

The ALT is established under section 20 of the AAPA Act and is responsible for holding and managing approximately 21 million hectares of land (the ALT estate) for the benefit of Aboriginal people. The ALT also provides advice to the Minister for Aboriginal Affairs in relation to the administration of the AAPA Act.

The ALT estate comprises 285 parcels of land across Western Australia including 142 regional and remote Aboriginal communities with a population of up to 12,000 people. Seventeen of the 20 largest Aboriginal communities in Western Australia are located on the ALT estate. The five largest are Bidyadanga, Balgo, Warburton, Kalumburu and Jigalong.

Management of the ALT estate includes divestment of land, granting of interests such as leases and the approval of development on the land. The ALT has a statutory obligation to ensure that decisions about the use and management of the ALT estate benefit Aboriginal people and, where possible, accord with the wishes of the Aboriginal inhabitants of the land.

Secretariat support is provided by the DPLH.

## Membership

### Roanna Edwards (Chairperson)

– November 2021 to  
November 2025

Roanna is currently the Western Australian Director for PwC's Indigenous Consulting. She is an experienced community engagement manager with a demonstrated history of working in the utilities industry and across Aboriginal Affairs. Roanna brings sound knowledge of housing service provision in regional/remote communities across Western Australia. She has previously worked for the Northern Land Council, leading the Council's communications around native title, pastoral leases, mining leases and gazetted townships. She also has a strong media background and was previously a board member on the Australian Broadcasting Corporations' Indigenous Advisory Panel.

### Rowena Mouda

– August 2020 to June 2028

Rowena is currently employed by Ngunga Group Women's Aboriginal Corporation, leading the early years team delivering playgroups in the Derby region. Rowena has over 20 years' experience in community and economic development in remote Aboriginal communities in the Kimberley region. As a native title member, she is actively involved in supporting her family and tribal native title interests in the region, serving on committees and boards. In October 2019, Rowena joined the Shire of Derby/West Kimberley for a four-year term as a Councillor.

### Andrew Dowding

– August 2020 to June 2028

Andrew is from the Ngaluma traditional owner group and grew up between Perth, Sydney and the Pilbara. He has a Bachelor of Arts from the University of Sydney majoring in both Anthropology and History, and is a current PhD candidate in Indigenous Arts and Cultural Development at the University of Melbourne. Andrew has lived and worked in a range of places from Perth, Broome, Roebourne and Arnhem Land to Los Angeles, Sydney and New Delhi. Each of these places has influenced the skills and experience that he brings to his current role as Managing Director of Winyama. Andrew's major professional roles have been in the field of native title, ethnographic heritage survey and, more recently, Indigenous mapping. Andrew's passion is Indigenous mapping and the use of technology for cultural safeguarding. He co-founded Winyama in 2019 to provide more opportunity for Indigenous people to work in the geospatial industry and in the broader digital economy.

### Cecilia (Cissy) Gore-Birch

– March 2023 to March 2025

Cissy is a Jaru and Kija woman with connections to Balangarra, Nyikina, and Bunuba country. She has worked in Aboriginal land management and community development for more than 20 years. Cissy is the Interim Chief Executive Officer for Balangarra Ventures Ltd and the Director of Kimberley Cultural Connections Pty Ltd.

### Brett Lewis

– March 2023 to March 2025

Brett is from the Northern Goldfields region and has extensive experience in the business and community sectors. He is Chairperson of the Tjiwarl Aboriginal Corporation Registered Native Title Bodies Corporate, representing the native title holders for an area of about 13,000 square kilometres between Leinster and Wiluna in the Northern Goldfields. Brett is the Managing Director of an Aboriginal owned-and-operated construction and haulage company (Bundarra Contracting), which holds pastoral subleases over Albion Downs, Mount Keith, Yakabindie and Leinster Downs stations.

### Jamie Strickland

– January 2024 to  
January 2028

Jamie lives in Geraldton and is a Yamatji man with strong links to Badimia and Wajarri country, and Yued in Noongar country. He has worked predominantly for the State Government for more than 30 years, starting as a trainee at what was Homeswest in Geraldton in 1992 and most recently as Acting Assistant Director General – Aboriginal Outcomes for the Department of Communities. Jamie has also held a number of roles in the State Government at senior management and senior executive levels, including as Chief Land Officer to the ALT, Executive Director Community Development at the former Department of Aboriginal Affairs, Regional Director Midwest Gascoyne, Regional Executive Director Great Southern and Wheatbelt, and Executive Director Statewide Services at the Department of Communities. Jamie was also the inaugural Chief Executive Officer for Yamatji Southern Regional Corporation and has considerable experience on boards.



# YEAR IN REVIEW

## CONSULTATION ON AMENDMENTS TO THE LEGISLATION

The State Government is committed to divesting the ALT estate into the direct control of Aboriginal people and corporations, providing more social, cultural and economic opportunities for Aboriginal people.

For this to occur, amendments are required to the AAPA Act. At more than 50 years old, the AAPA Act is considered outdated and not reflective of the current aspirations of Aboriginal people and communities in Western Australia.

Similarly, it does not align with broader State Government policy or the *Aboriginal Empowerment Strategy – Western Australia 2021-2029*, which sets out how the State Government will direct its efforts towards a future in which all Aboriginal people, families and communities are empowered to live a good life and choose their own future from a secure foundation.

Informed by ongoing extensive engagement with and feedback from Aboriginal stakeholders, the DPLH identified targeted amendments to the AAPA Act to remove the legislative barriers and maximise opportunities for the divestment of the ALT estate.

From April to July 2022, DPLH conducted the first round of public consultation seeking feedback from key Aboriginal stakeholders and State Government agencies on the proposed amendments to inform the drafting of an Amendment Bill.

The DPLH continues to work closely with Aboriginal stakeholders to ensure amendments to the AAPA Act are fit-for-purpose and reflect the needs of Aboriginal people and communities in Western Australia.



## MANAGEMENT OF ALT PROPERTIES

The State Government and the ALT administers the ALT estate on behalf of the ALT Board. The ALT estate consists of 285 properties, comprising approximately eight per cent of the State.

The DPLH plays a key role in the coordination of cross-agency and non-State Government responses to improving the living conditions of people residing on the ALT estate.

The DPLH focuses on essential services, repair and maintenance including demolition, removal of hazardous material, fire breaks, feral animal control, weed control, risks to public health, road safety, community clean-ups, community consultation and statutory costs.

### Key Works Delivered in 2023–24

In partnership with the Water Corporation, mains water supply to the Badjaling community was upgraded resulting in the connection to individual households, decommissioning of old pump and water tank infrastructure and a significant reduction in electricity costs to the community, also allowing the community to have a consistent 24/7 water supply.

In partnership with the Dampier Peninsula Fire Working Group and with funding from the Fire Management Program, culturally approved fire management was carried out on 411,092 hectares of the ALT estate.

In partnership with the Ashburton Aboriginal Corporation, essential plumbing and electrical issues were upgraded at the Irrungadji community to support major water main upgrades resulting in the employment of six community workers and local Nullagine Indigenous businesses.

During 2023-24, the DPLH undertook the following activities on behalf of the ALT:

Actions Completed on the ALT Estate	Total
Completed site inspections/site visits (1/07/2023 – 31/05/2024).	204
Community Consultation, including Traditional Owners, lease holders, community groups, stakeholders, new lease enquiries.	872
Completed Building Condition Inspection Assessments and Initial Asset Profiling, including: <ul style="list-style-type: none"> <li>assessment for compliance with Building Code of Australia and <i>Residential Tenancies Act 1987</i>; and</li> <li>updating the asbestos containing material register.</li> </ul>	24
Completed Regulation 10 and Section 18 Aboriginal Heritage applications for Kimberley and South regions.	11
Completed Firebreaks on Estate properties in the Midwest, Goldfields, Wheatbelt and South Regions.	37
Ongoing assistance and support to Aboriginal communities for agreed relocation of people to better-quality housing as part of the Town Based Reserve Policy.	10
Properties demolished due to asbestos and/or other safety risk concerns for assets beyond repair.	3
Procuring and directly engaging Aboriginal owned businesses for services and works on the Estate.	41

## DIVESTMENT OF THE ALT ESTATE

The State Government and the ALT are committed to transferring ALT estate land, currently owned or managed by the AAPA and the ALT, into Aboriginal ownership and control.

In 2017 when the commitment was made, 312 properties were held in the ALT estate.

At 30 June 2024, more than 920,000 hectares of land across 27 properties had been divested from the ALT estate into the ownership or management of Aboriginal corporations, with approval from the ALT and the Minister for Aboriginal Affairs to divest another 50 properties. One property has been revested in the State.

Further divestment activities have commenced in respect of 158 properties covering 20.3 million hectares of the ALT estate, including commissioning of site investigations across 41 properties.

Throughout the process, DPLH has engaged with more than 82 Aboriginal stakeholder groups who have expressed an interest in divestment, building significant momentum for the divestment program.

In 2023-24, four properties were transferred into the ownership or management of Aboriginal entities.

### Weaber Plains Reserve

In the Kununurra townsite, 107 hectares were divested as a reserve under management order to MG Dawang Land Pty Ltd as trustee for MG Dawang Land Trust, which holds and manages cultural and community land on behalf of the Miriuwung and Gajerrong people.

To support the divestment, the DPLH also provided \$220,000 to the MG Corporation for the construction of a perimeter fence to protect a significant Aboriginal cultural heritage site within the reserve.

### Badimia Country

Three ALT properties, totalling 15 hectares, were divested as reserves under management orders to entities representing the Badimia people, including two reserves in the Mount Magnet townsite and one reserve in the Paynes Find townsite. The divestment of these reserves will support social, cultural and economic outcomes for the Badimia people.



# PERFORMANCE

## PERFORMANCE MANAGEMENT FRAMEWORK

### Outcome-based Management Framework

The AAPA plays a vital role in realising the State Government's objective to divest the ALT estate, which is critical to achieving social, cultural and economic outcomes for Aboriginal people.

The desired outcome of the AAPA is that the use and management of land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes of the Aboriginal inhabitants of the area so far as that can be ascertained and is practicable.

Key performance indicators (KPIs) are used to measure the AAPA's achievement of its desired outcome, and the efficiency of its services.

### Changes to Outcome-based management framework

The AAPA's Outcome-based Management Framework did not change during 2023-24.

### Shared responsibilities with other agencies

The ALT and financial provisions of the AAPA are managed by DPLH. The functions relating to the AAPA, AACC and AACWA are managed by the DPC.



## REPORT ON OPERATIONS

### Summary of actual results compared to budget targets

AAPA financial targets	2023-24 target \$'000	2023-24 actual \$'000	Variation \$'000
Total cost of services (expense limit)	11,687	8,897	(2,790)
Net cost of services	11,370	7,514	(3,856)
Total equity	99,388	117,978	18,590
Net increase/(decrease) in cash held	(1,469)	(242)	1,227
Approved salary expense level	NIL	NIL	-
Agreed borrowing limit	NIL	NIL	-

AAPA financial targets	2023-24 agreed limit <sup>(a)</sup> \$'000	2023-24 target/actual <sup>(b)</sup> \$'000	Variation \$'000
Working cash limit (at budget)	199	199	0
Working cash limit (at actuals)	199	159	(40)

### Summary of Key Performance Indicators

Key effectiveness indicators <sup>(a)</sup>	2023-24 target	2023-24 actual	Variation <sup>(b)</sup>
<b>Desired Outcome: The use and management of land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes of the Aboriginal inhabitants of the area so far as that can be ascertained and is practicable.</b>			
Percentage of stakeholders who found the AAPA's management of the land on behalf of Aboriginal people satisfactory <sup>(c)</sup>	80%	N/A	N/A

Key efficiency indicators <sup>(a)</sup>	2023-24 target	2023-24 actual	Variation <sup>(b)</sup>
Average cost per hectare	\$0.55	\$0.46	(\$0.09)

Notes:

<sup>(a)</sup> The tables above provide a summary of the AAPA's KPIs for 2023-24. For more detailed information, including explanations for significant variances, refer to the Desired Outcome and Key Performance Indicators section of this report at pages 54 - 56.

<sup>(b)</sup> Variations shown in brackets represent a decrease in the actual result compared to the target. Depending on the KPI, a decrease in the actual result does not necessarily mean that the target has not been achieved.

<sup>(c)</sup> The AAPA was granted an exemption from reporting this KPI in 2023-24. Refer to the Desired Outcome and Key Performance Indicators section of this report for details of the exemption.





# DISCLOSURES AND LEGAL COMPLIANCE

DPLH undertakes activities on behalf of the AAPA that are recorded in the DPLH annual report. They include but are not limited to:

- Agency Capability Review
- Asbestos management reporting
- Major capital projects
- Occupational safety, health and injury management
- Recordkeeping plans.

## GOVERNMENT POLICY REQUIREMENTS

### Audit and Risk Management Committee

The Director General of the DPLH has established the Audit and Risk Management Committee (ARMC) as a key component of the DPLH-AAPA governance framework to enable achievement of State Government and organisational strategic objectives.

The ARMC provides structured oversight of governance, risk management, compliance and internal control practices applicable to financial and non-financial operations across DPLH, the Western Australian Planning Commission, the Heritage Council of Western Australia and the AAPA.

It operates in accordance with its approved Terms of Reference, in alignment to audit committee good practice and in compliance with Treasurer's Instruction 1201. It is independently chaired, has a majority of external members and met quarterly throughout the year.



## BOARD AND COMMITTEE REMUNERATION

### Aboriginal Advisory Council of Western Australia

The AACWA provides strategic advice to the Government on policy matters and priorities which affect Aboriginal people at a local, state or federal level. It supports genuine, respectful, and reciprocal relationships between Aboriginal people and the State Government to achieve better economic, social and cultural outcomes for Aboriginal people living in Western Australia.

Membership to the AACWA, including associated remuneration, is detailed below.

Position	Name	Type of remuneration	Period of membership	Base salary/sitting fee	Gross remuneration
Co-Chair	Ms Gail Beck	Sitting fees	12 months	\$732 per day	\$ 9,188 *
Co-Chair	Mr Martin (Marty) Sibosado	Sitting fees	12 months	\$732 per day	\$ 9,444 *
Member	Mr Daniel Brown	Sitting fees	12 months	\$476 per day	\$ 3,641
Member	Mr Fabian Tucker (resigned 5 March 2024)	Sitting fees	9 months	\$476 per day	\$ 476
Member	Ms Linda Dridi (resigned 3 August 2023)	Sitting fees	2 months	\$476 per day	Nil
Member	Ms Mary (Corina) Martin	Sitting fees	12 months	\$476 per day	\$ 3,165
Member	Ms Merle Carter	Sitting fees	12 months	\$476 per day	\$ 2,856
Member	Mr Preston Neil Thomas	Sitting fees	12 months	\$476 per day	\$ 2,644
Member	Ms Rowena Leslie	Sitting fees	12 months	\$476 per day	\$ 2,508
Member	Ms Vicki O'Donnell	Sitting fees	12 months	\$476 per day	\$ 5,662

\* Members also remunerated for attendance at AACC meetings.

### Aboriginal Affairs Coordinating Committee

The AACC is the coordinating body for Aboriginal affairs policies, services and programs. The AACC comprises of representatives of the AACWA and Directors General from government agencies to assist the Minister for Aboriginal Affairs. The AACC held three meetings in 2023-24, providing whole-of-Government coordination to support Western Australia's Aboriginal Affairs agenda.

Membership to the AACC, including associated remuneration, is detailed below.

Position	Name	Type of remuneration	Period of membership	Base salary/sitting fee	Gross remuneration
Member; Co-Chair AACWA	Ms Gail Beck	Sitting fees	12 months		* Remuneration is included with remuneration for the AACWA.
Member; Co-Chair AACWA	Mr Martin (Marty) Sibosado	Sitting fees	12 months		* Remuneration is included with remuneration for the AACWA.
Member; Member AACWA	Ms Vicki O'Donnell	Sitting fees	12 months		* Remuneration is included with remuneration for the AACWA.

### Aboriginal Lands Trust

The ALT meets six times a year on a bi-monthly basis with the possibility of additional meetings being scheduled as necessary for the performance of the functions of the ALT.

Position	Name	Type of remuneration	Period of membership	Base salary/sitting fee <sup>1</sup>	Gross remuneration
Chairperson	Ms Roanna Edwards	Annual fee	12 months	\$31,750 per annum	\$29,007
Member	Ms Rowena Mouda	Sitting fees	12 months	\$825 per full day \$537 per half day	\$7,058
Member	Mr Andrew Dowding	Sitting fees	12 months	\$825 per full day \$537 per half day	\$5,800
Member	Ms Cecilia (Cissy) Gore-Birch	Sitting fees	9 months	\$825 per full day \$537 per half day	\$3,619
Member	Mr Brett Lewis	Sitting fees	9 months	\$825 per full day \$537 per half day	\$5,652
Member	Mr Jamie Strickland	Sitting fees	6 months	\$825 per full day \$537 per half day	\$916

Notes

<sup>(1)</sup> Sitting fees are current from 12 October 2023.

Previous Sitting Fees

Chair: \$732 per meeting, over 4 hours / \$476 per meeting, up to 4 hours

Member: \$476 per meeting, over 4 hours / \$309 per meeting, up to 4 hours



# FINANCIALS



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2024

#### The Aboriginal Affairs Planning Authority

To the Parliament of Western Australia

### Report on the audit of the financial statements

#### Opinion

I have audited the financial statements of The Aboriginal Affairs Planning Authority (Authority) which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- 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 Aboriginal Affairs Planning Authority for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

#### Basis for opinion

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

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

#### Emphasis of Matter – Restatement of Comparative balances

I draw attention to Note 8.2 of the financial report which states that the amounts reported in the previously issued 30 June 2023 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

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## Responsibilities of the Director General of the Department of Planning, Lands and Heritage for the financial statements

The Director General of the Department of Planning, Lands and Heritage (the Director General) is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## 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](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 Aboriginal Affairs Planning Authority. The controls exercised by The Aboriginal Affairs Planning Authority 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 Aboriginal Affairs Planning Authority are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

## The Director General's responsibilities

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

## Auditor General's responsibilities

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

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

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

## Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

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



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

### Matter of Significance

In March 2024, the Authority received a direction from the Treasurer under section 61(1)(b) of the Financial Management Act 2006, that it is not required to report key effectiveness indicator 'Percentage of stakeholders who found the Authority's management of the land on behalf of Aboriginal people satisfactory' for the year ended 30 June 2024.

Consequently, this indicator has not been reported for the year ended 30 June 2024. As a result, the Authority does not have any reportable key effectiveness indicator for the reporting period. My opinion is not modified in respect of this matter.

### The Director General's responsibilities for the key performance indicators

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

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

### Auditor General's responsibilities

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

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

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

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

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

### Other information

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

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

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

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

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

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



Patrick Arulsingham  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
18 October 2024



## CERTIFICATION OF FINANCIAL STATEMENTS

For the year ended 30 June 2024

The accompanying financial statements of the Aboriginal Affairs Planning Authority 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 reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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



**Anthony Kannis PSM**  
**Director General**  
 Department of Planning, Lands and Heritage  
 17 October 2024



**Santa Cardenia**  
**Chief Finance Officer**  
 Department of Planning, Lands and Heritage  
 17 October 2024

## STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2024

	Notes	2024 '000	2023 Restated* '000
<b>Cost of services</b>			
<b>Expenses</b>			
Supplies and services	2.2	5,775	6,439
Depreciation expense *	4.1	1,028	1,059
Grants and subsidies	2.1	222	91
Other expenses	2.2	1,872	1,281
<b>Total cost of services</b>		<b>8,897</b>	<b>8,870</b>
<b>Income</b>			
Other income	3.2	1,383	871
<b>Total Income</b>		<b>1,383</b>	<b>871</b>
<b>Net cost of services</b>		<b>7,514</b>	<b>7,999</b>
<b>Income from State Government</b>			
Services received free of charge	3.1	4,613	3,978
Income received from other public sector entities	3.1	2,064	3,567
<b>Total income from State Government</b>		<b>6,677</b>	<b>7,545</b>
<b>Deficit for the period</b>		<b>(837)</b>	<b>(454)</b>
<b>Other comprehensive income</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus *	8.8	10,362	2,936
<b>Total other comprehensive income</b>		<b>10,362</b>	<b>2,936</b>
<b>Total comprehensive income for the period</b>		<b>9,525</b>	<b>2,482</b>

\*30 June 2023 figures have been restated for prior period corrections – Refer note 8.2

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



## STATEMENT OF FINANCIAL POSITION

As of 30 June 2024

	Notes	2024 '000	2023 Restated* '000	1 July 2022 Restated* '000
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	6.1	7,547	7,789	5,981
Receivables	5.1	915	411	621
<b>Total current assets</b>		<b>8,462</b>	<b>8,200</b>	<b>6,602</b>
<b>Non-Current Assets</b>				
Property, plant, and equipment *	4.1	113,914	104,822	103,302
<b>Total non-current assets *</b>		<b>113,914</b>	<b>104,822</b>	<b>103,302</b>
<b>Total assets</b>		<b>122,376</b>	<b>113,022</b>	<b>109,904</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Payables	5.2	95	756	66
Other liabilities	5.3	18	6	69
Provisions	5.4	2,920	2,385	2,190
<b>Total current liabilities</b>		<b>3,033</b>	<b>3,147</b>	<b>2,325</b>
<b>Non-Current Liabilities</b>				
Provisions	5.4	1,365	1,422	1,866
<b>Total non-current liabilities</b>		<b>1,365</b>	<b>1,422</b>	<b>1,866</b>
<b>Total liabilities</b>		<b>4,398</b>	<b>4,569</b>	<b>4,191</b>
<b>Net Assets *</b>		<b>117,978</b>	<b>108,453</b>	<b>105,713</b>
<b>Equity</b>				
Contributed equity	8.8	893	893	635
Reserves *	8.8	141,570	131,208	128,272
Accumulated deficit *		(24,485)	(23,648)	(23,194)
<b>Total equity *</b>		<b>117,978</b>	<b>108,453</b>	<b>105,713</b>

\*30 June 2023 and 1 July 2022 figures have been restated for prior period corrections – Refer note 8.2

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 2024

	Notes	Contributed Equity '000	Reserves '000	Accumulated Deficit Restated * '000	Total Equity Restated * '000
<b>Balance at 1 July 2022</b>		<b>635</b>	<b>128,360</b>	<b>(22,305)</b>	<b>106,690</b>
Correction of prior period errors		-	(88)	(889)	(977)
<b>Balance at 1 July 2022 *</b>		<b>635</b>	<b>128,272</b>	<b>(23,194)</b>	<b>105,713</b>
Deficit		-	-	(454)	(454)
Other comprehensive income		-	2,936	-	2,936
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>2,936</b>	<b>(454)</b>	<b>2,482</b>
<b>Transactions with owners in their capacity as owners:</b>					
Capital appropriations		-	-	-	-
Contributions by owners		258	-	-	258
<b>Total</b>		<b>258</b>	<b>-</b>	<b>-</b>	<b>258</b>
<b>Balance at 30 June 2023 *</b>		<b>893</b>	<b>131,208</b>	<b>(23,648)</b>	<b>108,453</b>
<b>Balance at 1 July 2023</b>		<b>893</b>	<b>131,208</b>	<b>(23,648)</b>	<b>108,453</b>
Deficit		-	-	(837)	(837)
Other comprehensive income		-	10,362	-	10,362
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>10,362</b>	<b>(837)</b>	<b>9,525</b>
<b>Transactions with owners in their capacity as owners:</b>					
Capital appropriations		-	-	-	-
Contributions by owners		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at 30 June 2024</b>	<b>8.8</b>	<b>893</b>	<b>141,570</b>	<b>(24,485)</b>	<b>117,978</b>

\* Comparative figures have been restated for prior period corrections – Refer note 8.2

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 2024

	Notes	2024 '000	2023 '000
<b>Cash flows from State Government</b>			
Funds from the other public sector entities *		2,064	3,567
<b>Net cash provided by State Government</b>		<b>2,064</b>	<b>3,567</b>
<b>Cash flows from operating activities</b>			
<b>Payments</b>			
Supplies and services		(1,890)	(1,451)
Grants and subsidies		(214)	(91)
GST payments on purchases		(281)	(281)
GST payments to taxation authority		(40)	(12)
Other payments		(1,083)	(1,215)
<b>Receipts</b>			
Interest received		268	125
GST receipts on sales		45	32
GST receipts from taxation authority		250	287
Other receipts		639	847
<b>Net cash (used in) operating activities</b>		<b>(2,306)</b>	<b>(1,759)</b>
<b>Net (Decrease)/increase in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the period		7,789	5,981
<b>Cash and cash equivalent at the end of the period</b>	<b>6.1</b>	<b>7,547</b>	<b>7,789</b>

\* Comparative figures reclassified to be comparable with the figures presented in the current financial year. Previously this was presented as part of operating activities.

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

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### 1. Basis of preparation

The Aboriginal Affairs Planning Authority (AAPA) is a Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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

These annual financial statements were authorised for issue by the Director General of the Department of Planning, Lands and Heritage on 17 October 2024.

### Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards – Simplified Disclosures. The general purpose financial statements have been prepared in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts, and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format, and wording.

The Act and Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the AASB. 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).

### Accounting for Goods and Services Tax (GST)

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

- amount of GST incurred by the Authority as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

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

### Contributed equity

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



## Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- 1) Property, Plant and Equipment reconciliations

When the presentation or classification of items in the financial report is amended, comparative amounts are reclassified unless the reclassification is impracticable.

## 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.

## 2. Use of our funding

### Expenses incurred in the delivery of services

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

	Notes	2024 '000	2023 '000
Grants and subsidies	2.1	222	91
Other expenditure	2.2	7,647	7,720

### 2.1 Grants and subsidies

	2024 '000	2023 '000
Land and Cultural management grant	-	91
Non-governmental organisation grants	222	-
<b>Total grants and subsidies</b>	<b>222</b>	<b>91</b>

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

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

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

## 2.2 Other expenditure

	2024 '000	2023 '000
<b>Supplies and services</b>		
Consultants and contractors <sup>(a)</sup>	3,495	4,242
Employee expenses	106	289
Supplies and services - other <sup>(a)</sup>	2,174	1,908
<b>Total supplies and services expenses</b>	<b>5,775</b>	<b>6,439</b>
<b>Other expenses</b>		
Property repairs and maintenance	588	837
Indigenous Land Use Agreement (ILUA) - land transfers <sup>(b)</sup>	695	205
Demolition of buildings	108	-
Loss on disposal of assets	77	-
Expected credit losses expense	11	20
Other	393	219
<b>Total other expenses</b>	<b>1,872</b>	<b>1,281</b>
<b>Total other expenditure</b>	<b>7,647</b>	<b>7,720</b>

### Supplies and services:

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

The AAPA has no direct staff or systems, all administrative and operational activities are undertaken by the Department of Planning, Lands and Heritage (DPLH) on the AAPA's behalf. A notional non-cash apportionment of salaries and overheads of DPLH resources is included in Consultants and contractors fees as well as Supplies and services - other.

### Other expenses

All other expenses are recognised as incurred.

<sup>(a)</sup> Comparative figures reclassified to be comparable with the figures presented in the current financial year.

<sup>(b)</sup> As part of the South West Native Title settlement's ILUA, a number of land parcels held by the AAPA are committed for transfer to the Noongar Land Estate.

Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to note 5.1 Receivables for more details



### 3. Our funding sources

#### How we obtain our funding

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

	Notes	2024 '000	2023 '000
Income from State Government	3.1	6,677	7,545
Other Income	3.2	1,383	871

#### 3.1 Income from State Government

	2024 '000	2023 '000
<b>Services received free of charge from other State government agencies during the period:</b>		
DPLH	4,613	3,978
<b>Total services received</b>	<b>4,613</b>	<b>3,978</b>
<b>Income received from other public sector entities:</b>		
Income received from other public sector entities - the DPLH	2,064	3,567
<b>Total income received from other public sector entities</b>	<b>2,064</b>	<b>3,567</b>
<b>Total income from State Government</b>	<b>6,677</b>	<b>7,545</b>

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

**Income from other public sector entities** is recognised as income when the AAPA has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the AAPA receives the funds.

#### 3.2 Other income

	2024 '000	2023 '000
Interest revenue	295	182
Royalties received	484	470
Other	604	219
<b>Total other income</b>	<b>1,383</b>	<b>871</b>

Other income is recognised at the transaction price when the AAPA transfers control of the services to customers.

Revenue is recognised at a point-in-time for royalties received. The performance obligations for these revenues are satisfied when services have been provided.

### 4. Key assets

#### Assets the Authority utilises for economic benefit or service potential

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

	Notes	2024 '000	2023 '000
Property, plant, and equipment	4.1	113,914	104,822
<b>Total key assets</b>		<b>113,914</b>	<b>104,822</b>

#### 4.1 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.

	Freehold land '000	Reserves '000	Pastoral leases '000	Other leases '000	Buildings '000	Total '000
Gross carrying amount at 1 July 2023	11,675	46,842	5,443	83	41,859	105,902
Correction of prior period error	-	(363)	-	-	(717)	(1,080)
<b>Carrying amount at 1 July 2023</b>	<b>11,675</b>	<b>46,479</b>	<b>5,443</b>	<b>83</b>	<b>41,142</b>	<b>104,822</b>
Additions	-	-	-	-	-	-
Disposals	-	(76)	-	-	(109)	(185)
Revaluation increments/(decrements)	1,313	5,257	-	-	3,735	10,305
Depreciation	-	-	-	-	(1,028)	(1,028)
<b>Carrying amount at 30 June 2024</b>	<b>12,988</b>	<b>51,660</b>	<b>5,443</b>	<b>83</b>	<b>43,740</b>	<b>113,914</b>
Gross carrying amount at 30 June 2024	12,988	51,660	5,443	83	43,740	113,914
Accumulated depreciation at 30 June 2024 <sup>(a)</sup>	-	-	-	-	-	-

<sup>(a)</sup> Buildings are revalued each year and the accumulated depreciation is written back against the asset value. As a consequence, the accumulated depreciation appears lower than may otherwise be expected.

#### Initial Recognition

Items of property, plant, and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment 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 that are significant in total).

#### Subsequent measurement

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

- freehold land, reserves, and leases; and
- buildings

Freehold land, reserves and leases are carried at fair value.

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



**Freehold land, reserves, leases, 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.

Freehold land, reserves, leases, and buildings were revalued as at 1 July 2023 by Landgate. The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined by reference to market values for freehold land, reserves, and leases: \$22,685,000 (2023: \$24,551,000) and buildings: \$11,063,000 (2023: \$10,008,000). 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).

**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.

#### 4.1.1 Depreciation and Impairment

	2024 '000	2023 '000
<b>Depreciation charge</b>		
Buildings	1,028	1,059
<b>Total depreciation charge</b>	<b>1,028</b>	<b>1,059</b>

Impairment expense recognised for the year end 30 June 2024 was \$Nil (2023: \$Nil).

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

#### Impairment

Non-financial assets 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 unless offsetting a previous increment held in the reserve.

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

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

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.

#### Useful lives

Property having a limited useful life is systematically depreciated over its estimated useful life in a manner that reflects the consumption of its future economic benefits. The exceptions to this rule include assets held for sale, land, and investment properties.

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

Asset	Useful life: years
<b>Buildings</b>	
Houses	40 years
Sheds and workshops	40 years
Other facilities	40 years

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

Freehold land, reserves, leases and heritage or culture buildings are considered to have indefinite lives and are not depreciated.

## 5. Other assets and liabilities

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

	Notes	2024 '000	2023 '000
Receivables	5.1	915	411
Payables	5.2	95	756
Other liabilities	5.3	18	6
Provisions	5.4	4,285	3,807

### 5.1 Receivables

	2024 '000	2023 '000
<b>Current</b>		
Trade receivables	138	265
Allowance for impairment of receivables	(38)	(27)
GST receivable	34	43
Accrued interest	781	130
	<b>915</b>	<b>411</b>
<b>Reconciliation of changes in the allowance for impairment of trade receivables:</b>		
Opening balance	(27)	(7)
Expected credit losses expense	(11)	(20)
<b>Balance at end of period</b>	<b>(38)</b>	<b>(27)</b>



**Trade receivables** are initially recognised at their transaction price. The AAPA holds the receivables with the objective to collect the contractual cash flows, less an allowance for impairment. The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

For trade receivables, the AAPA recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The AAPA 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 2.2 for the amount of ECLs expensed in this reporting period.

## 5.2 Payables

	2024 '000	2023 '000
<b>Current</b>		
Trade payables	8	201
Accrued expenses	87	555
<b>Total current payables</b>	<b>95</b>	<b>756</b>

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

## 5.3 Other liabilities

	2024 '000	2023 '000
<b>Current</b>		
Deposits in advance	10	6
Unearned revenue	8	-
<b>Total other liabilities</b>	<b>18</b>	<b>6</b>

## 5.4 Provisions

	2024 '000	2023 '000
<b>Current</b>		
ILUA - land transfers <sup>(a)</sup>	2,920	2,225
Other provisions <sup>(b)</sup>	-	160
<b>Balance at end of period</b>	<b>2,920</b>	<b>2,385</b>
<b>Non-Current</b>		
Remediation costs	1,365	1,422
<b>Balance at end of period</b>	<b>1,365</b>	<b>1,422</b>
<b>Total provisions</b>	<b>4,285</b>	<b>3,807</b>

<sup>(a)</sup> As part of the South West Native Title Settlement's ILUA, a number of land parcels held by the AAPA are committed for transfer to the Noongar Land Estate.

<sup>(b)</sup> Prior year figure is in relation to an outstanding utility bill that was settled in the current year.

### 5.4.1 Provisions

A provision for compensation is recognised when:

- there is a present obligation (legal or constructive) as a result of a past event;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

#### Remediation Costs

Under the *Contaminated Sites Act 2003*, the AAPA has a legal or constructive obligation to rehabilitate affected parcels of land. The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

#### ILUA - Land Transfer

The provision for future land transfer costs is the best estimate of the fair value of the expenditure required to settle the land transfer obligation at the reporting date. Future land transfer costs are reviewed annually and any changes in the estimate are reflected in the fair value of the land transfers provision at each reporting date.



#### 5.4.2 Movement in provisions

Movements in each class of provisions during the period is set out below.

	2024 '000	2023 '000
<b>Remediation costs</b>		
Carrying amount at start of period	1,422	1,866
Additional/(reversals of) provisions recognised	196	(444)
Payments during the year	(253)	-
<b>Balance at end of period</b>	<b>1,365</b>	<b>1,422</b>
<b>ILUA - land transfers</b>		
Carrying amount at start of period	2,225	2,190
Land transferred during the year	-	(170)
Additional/(reversals of) provisions recognised	695	205
<b>Balance at end of period</b>	<b>2,920</b>	<b>2,225</b>
<b>Other provisions</b>		
Carrying amount at start of period	160	-
Additional/(reversals of) provisions recognised	-	160
Payments during the year	(160)	-
<b>Balance at end of period</b>	<b>-</b>	<b>160</b>

## 6. Financing

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

	Notes	2024 '000	2023 '000
Cash and cash equivalents	6.1	7,547	7,789

### 6.1 Cash and cash equivalents

	2024 '000	2023 '000
Cash and cash equivalents	7,547	7,789
<b>Total cash and cash equivalents</b>	<b>7,547</b>	<b>7,789</b>

## 7. Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

### 7.1 Financial instruments

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

	2024 '000	2023 '000
<b>Financial assets</b>		
Cash and cash equivalents	7,547	7,789
Financial assets at amortised cost <sup>(a)</sup>	100	238
<b>Total financial assets</b>	<b>7,647</b>	<b>8,027</b>
<b>Financial liabilities</b>		
Financial liabilities at amortised cost <sup>(b)</sup>	95	756
<b>Total financial liability</b>	<b>95</b>	<b>756</b>

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

<sup>(b)</sup> The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

### 7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

#### 7.2.1 Contingent liabilities

The AAPA is not aware of any contingent assets (2023: \$Nil).

#### 7.2.2 Contingent liabilities

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

#### Indigenous Land Use Agreements

Up to 318,887 hectares of land are committed to be transferred before the end of the 2026 calendar year and will be drawn predominantly from the pool of eligible unallocated Crown land, unmanaged reserves and AAPA reserves. Due to insufficient information on land selection, land transfer timeframe, as well as the market value of the land (AASB 137 paragraph 10), it is not feasible to be quantified as a provision.

As part of the broader quantum of land outcomes, pathways for the divestment of properties owned or managed by the Aboriginal Lands Trust (ALT) and / or the AAPA exist under eight ILUAs entered into by the State Government and native title bodies, being:

- six ILUAs that comprise the South West Native Title Settlement;
- Yamatji Nation ILUA; and
- Kariyarra and State ILUA.



ALT and AAPA properties can be transferred to the relevant Landholding Body once the requisite approvals have been obtained from the ALT and the Minister for Aboriginal Affairs.

There are three such committed land transfers deferred at request of the Trustee for Noongar Boodja Trust that have been disclosed as a Provision, please refer to Note 5.4.

Lands that did not progress to the state of committed land transfer are not disclosed as provision.

#### Contaminated sites

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

The AAPA is required to recognise a contingent liability in respect of a site where:

- the site has been classified possibly contaminated – investigation required (PC-IR) under the Act, and investigation costs cannot be reliably estimated.

The AAPA is required to recognise provisional liabilities in respect of a site where:

- the site has been classified as possibly contaminated – investigation required or contaminated – remediation required under the Act;
- the AAPA is responsible for the site under the Act; and
- a reliable estimate can be made of the costs of investigation/remediation of the site.

As at 30 June 2024, two (2) sites have been classified by DWER as 'contaminated – remediation required' and a provision has been raised for the remediation and management of these sites. In addition, 33 sites require formal investigation and have been classified by DWER as 'possibly contaminated – investigation required'. A provision has been raised for the initial investigation and potential remediation of these sites.

Refer to Note 5.4 for these provisions.

#### Insurance

Buildings and land that are owned or under the ALT's responsibility covers approximately 10 per cent of the State and due to the size of this land there is limited information on the number and current condition of these fixed assets. An assessment is made on insured values for known property conditions and these properties are now insured at replacement building value or cost to demolish. The AAPA reviews its insurance requirements on an annual basis.

#### Water

Previously the Water Corporation brought to the attention of management a contingent liability regarding the supply of water on the ALT estate. Outgoing costs on leased or tenanted land is the responsibility of the tenant but if it is not recoverable from the lessee or tenant, this debt (under the Water Corporation's system) generally reverts to the landowner.

Currently invoices of approximately \$336,712 (2023: \$1,813,000) issued by the Water Corporation to the AAPA remains outstanding as at period end. No provision was raised at 30 June 2024 (2023: \$Nil) as there was no present legal or constructive obligation and management considers an outflow of resources embodying economic benefits is highly improbable.

## 8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Correction of prior period error	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Remuneration of auditors	8.7
Equity	8.8
Supplementary financial information	8.9
Explanatory statement	8.10

### 8.1 Events occurring after the end of the reporting period

No information has become apparent after the end of the reporting period that would materially affect the financial statements.

### 8.2 Correction of Prior Period Error

During the current year it was discovered that six assets had been disposed for nil consideration in 2020 that were not removed from the fixed asset register. This had an impact on the comparative balances that were presented for the year ended 30 June 2023. The impact of the error was that Land and Buildings were overstated by \$1.08 million and the accumulated deficit and reserves was understated by the same amount.

A summary of the restatement that has been necessary to the Statement of Comprehensive Income is set out below:

Statement of Comprehensive Income (Extract)	30 June 2023 (as previously reported)	Increase/ (Decrease)	30 June 2023 (Restated) '000
<b>Expenses</b>			
Depreciation expense	1,074	(15)	1,059
<b>Other Comprehensive Income</b>			
Changes in asset revaluation surplus	3,054	(118)	2,936



A summary of the restatement that has been necessary to the Statement of Financial Position is set out below:

Statement of Financial Position (Extract)	30 June 2023 (as previously reported)	Increase/ (Decrease)	30 June 2023 (Restated) '000
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant, and equipment	105,902	(1,080)	104,822
<b>Total non-current assets</b>	<b>105,902</b>	<b>(1,080)</b>	<b>104,822</b>
<b>Total assets</b>	<b>114,102</b>	<b>(1,080)</b>	<b>113,022</b>
<b>Net assets</b>	<b>109,533</b>	<b>(1,080)</b>	<b>108,453</b>
<b>Equity</b>			
Reserves	131,414	(206)	131,208
Accumulated deficit	(22,774)	(874)	(23,648)
<b>Total equity</b>	<b>109,533</b>	<b>(1,080)</b>	<b>108,453</b>

Statement of Financial Position (Extract)	1 July 2022 (as previously reported)	Increase/ (Decrease)	1 July 2022 (Restated) '000
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant, and equipment	104,279	(977)	103,302
<b>Total non-current assets</b>	<b>104,279</b>	<b>(977)</b>	<b>103,302</b>
<b>Total assets</b>	<b>110,881</b>	<b>(977)</b>	<b>109,904</b>
<b>Net assets</b>	<b>106,690</b>	<b>(977)</b>	<b>105,713</b>
<b>Equity</b>			
Reserves	128,360	(88)	128,272
Accumulated deficit	(22,305)	(889)	(23,194)
<b>Total equity</b>	<b>106,690</b>	<b>(977)</b>	<b>105,713</b>

### 8.3 Key management personnel

The AAPA has determined key management personnel to include the responsible Minister and members of the AAPA. The AAPA does not incur expenditures to compensate the responsible Minister 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 AAPA for the reporting period are presented within the following bands:

Compensation Band (\$)	2024	2023
20,001 to 30,000	1	-
10,001 to 20,000	1	-
0 to 10,000	4	6
	<b>\$'000</b>	<b>\$'000</b>
<b>Total compensation of senior officers</b>	<b>58</b>	<b>9</b>

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

### 8.4 Related party transactions

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

Related parties of the AAPA include:

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

#### Material transactions with other related parties

Outside of normal citizen type transactions with the AAPA, 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.

#### Significant transactions with Government related entities

In conducting its activities, the AAPA 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.

Significant transactions include:

	Notes
Grants and subsidies received from State and other entities	3.1
Services received free of charge from the DPLH	3.1

### 8.5 Related bodies

The AAPA had no related bodies during the financial year 2023-24 and 2022-23.

### 8.6 Affiliated bodies

The AAPA had no affiliated bodies during the financial year 2023-24 and 2022-23.

### 8.7 Remuneration of auditors

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

	2024 '000	2023 '000
<b>Auditing the accounts, financial statements, controls and key performance indicators</b>	<b>60</b>	<b>31</b>



## 8.8 Equity

	2024 '000	2023 '000
<b>Contributed equity</b>		
<b>Balance at start of period</b>	<b>893</b>	<b>635</b>
Contribution by owners		
Transfer of net assets from other agencies	-	-
Land and buildings	-	258
<b>Total contributions by owners</b>	<b>-</b>	<b>258</b>
Distribution to owners		
Transfer of net assets to other agencies		
Land and buildings	-	-
<b>Total distributions to owners</b>	<b>-</b>	<b>-</b>
<b>Balance at end of period</b>	<b>893</b>	<b>893</b>
<b>Asset revaluation surplus</b>		
<b>Balance at start of period</b>	<b>131,208</b>	<b>128,272</b>
Net revaluation increments/(decrements):		
Freehold land, reserves and leases	6,570	2,862
Buildings	3,735	(371)
Provision of restoration	57	445
<b>Balance at end of period</b>	<b>141,570</b>	<b>131,208</b>
<b>Accumulated deficit</b>		
<b>Balance at start of period</b>	<b>(23,648)</b>	<b>(23,194)</b>
Result for the period	(837)	(454)
<b>Balance at end of period</b>	<b>(24,485)</b>	<b>(23,648)</b>
<b>Total equity at the end of the period</b>	<b>117,978</b>	<b>108,453</b>

## 8.9 Supplementary financial information

## (a)

During the financial year, \$0 (2023: \$0) was written off the AAPA's books under the authority of:

	2024 '000	2023 '000
The accountable authority	-	-
<b>Total write-offs</b>	<b>-</b>	<b>-</b>

## (b) Losses through theft, defaults, and other causes

During 2023-24 and 2022-23 the AAPA did not report any losses due to theft, defaults, and other causes.

## (c) Gifts of public property

There were no gifts of public property provided by the AAPA during the financial year 2023-24 and 2022-23.

## 8.10 Explanatory statements for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for key major variances that vary more than 10 per cent from their comparative and that the variation is more than one per cent of the:

- total cost of services for the previous year for the Statement of Comprehensive Income and Statement of Cash Flows; and
- total assets for the current estimate year for the Statement of Financial Position

## 8.10.1 Statement of Comprehensive Income Variances

	Variance	Estimate <sup>1</sup>	Actual	Actual	Variance between estimate and actual	Variance between actual results for 2024 and 2023
	Note	2024 '000	2024 '000	2023 '000	'000	'000
<b>Expenses</b>						
Supplies and services	1, A	10,155	5,775	6,439	(4,380)	(664)
Depreciation expense	2	1,155	1,028	1,059	(127)	(31)
Grants and subsidies	B	175	222	91	47	131
Other expenses	3, C	202	1,872	1,281	1,670	591
<b>Total cost of services</b>		<b>11,687</b>	<b>8,897</b>	<b>8,870</b>	<b>(2,790)</b>	<b>27</b>
<b>Income</b>						
Other income	4, D	317	1,383	871	1,066	512
<b>Total Income</b>		<b>317</b>	<b>1,383</b>	<b>871</b>	<b>1,066</b>	<b>512</b>
<b>Total income other than income from State Government</b>		<b>317</b>	<b>1,383</b>	<b>871</b>	<b>1,066</b>	<b>512</b>
<b>Net cost of services</b>		<b>11,370</b>	<b>7,514</b>	<b>7,999</b>	<b>(3,856)</b>	<b>(485)</b>
<b>Income from State Government</b>						
Services received free of charge	5, E	6,500	4,613	3,978	(1,887)	635
Income received from other public sector entities	F	2,064	2,064	3,567	-	(1,503)
<b>Total income from State Government</b>		<b>8,564</b>	<b>6,677</b>	<b>7,545</b>	<b>(1,887)</b>	<b>(868)</b>
<b>Surplus/(deficit) for the period</b>		<b>(2,806)</b>	<b>(837)</b>	<b>(454)</b>	<b>1,969</b>	<b>(383)</b>
<b>Other comprehensive income/(losses)</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus		-	10,362	2,936	10,362	7,426
<b>Total other comprehensive income/(loss)</b>		<b>-</b>	<b>10,362</b>	<b>2,936</b>	<b>10,362</b>	<b>7,426</b>
<b>Total comprehensive income/(loss) for the period</b>		<b>(2,806)</b>	<b>9,525</b>	<b>2,482</b>	<b>12,331</b>	<b>7,043</b>

<sup>1</sup> The AAPA's estimates are published within the DPLH's Budget 2023-24, Budget Papers No.2 'Budget Statements', recorded separately in the whole-of-government Strategic Information Management System and disclosed in the AAPA's Annual Report.



### Major Estimate and Actual (2024) Variance Narratives

1. Supplies and services are lower than the budget estimate by \$4.38 million mainly due to procurement delays related to site inspections and remediations of ALT divestment areas. Additionally, the budget estimate for Services Received Free of Charge from the DPLH was set at a higher level than was required, which has occurred in prior years as well. An adjustment has been included in the mid-year review process to align the budget more closely with actuals.
2. Depreciation is lower than the budget estimate by \$0.13 million mainly due to the disposal of buildings in the current year as well as the impact of the prior year error relating to building disposals in previous periods. Both factors accounted for a lower depreciation expense than budgeted.
3. Other expenses are higher than the budget estimate by \$1.67 million mainly due to loss on disposal of property to the State of Western Australia, the provision for native title to be transferred to an Aboriginal Corporation following revaluation, demolition of buildings and higher repair and maintenance expenditures.
4. Other income is higher than the budget estimate by \$1.07 million mainly due to an increase in interest revenue from higher interest rates, an increase in agistment income and an increase in mining royalties received for the ALT estate.
5. Services received free of charge are lower than the budget estimate by \$1.89 million mainly due to over-estimation of the budget estimate. Historically, the budget estimate for Resources Received Free of Charge has been set at a higher level than what is required, an adjustment has been included in the Mid-Year Review Process to align the budget with actuals.

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

- A. Supplies and services have decreased by \$0.66 million mainly due to reductions in site inspections and remediations in ALT divestment areas as a result of procurement delays.
- B. Grants and subsidies have increased by \$0.13 million mainly due to a grant payment to an Aboriginal Corporation.
- C. Other expenses have increased by \$0.59 million mainly due to the provision for the native title costs and the loss on disposal of property to the state of Western Australia.
- D. Other income has increased by \$0.51 million mainly due to higher interest revenue, higher agistment income and higher mining royalties received for the ALT estate.
- E. Services received free of charge has increased by \$0.64 million mainly due to increased support costs from the DPLH compared to the prior year.
- F. Income received from other public sector entities has decreased by \$1.50 million in 2023-24 mainly due to the grant from the DPLH for ALT estate management ceasing in the 2022-23 financial year.

### 8.10.2 Statement of Financial Position Variances

	Variance	Estimate <sup>1</sup>	Actual	Actual	Variance between estimate and actual	Variance between actual results for 2024 and 2023
	Note	2024 '000	2024 '000	2023 '000	'000	'000
<b>Assets</b>						
<b>Current Assets</b>						
Cash and cash equivalents		1,353	7,547	7,789	6,194	(242)
Receivables		621	915	411	294	504
<b>Total current assets</b>		<b>1,974</b>	<b>8,462</b>	<b>8,200</b>	<b>6,488</b>	<b>262</b>
<b>Non-Current Assets</b>						
Property, plant, and equipment	6	101,969	113,914	104,822	11,945	9,092
<b>Total non-current assets</b>		<b>101,969</b>	<b>113,914</b>	<b>104,822</b>	<b>11,945</b>	<b>9,092</b>
<b>Total assets</b>		<b>103,943</b>	<b>122,376</b>	<b>113,022</b>	<b>18,433</b>	<b>9,354</b>
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Payables		430	95	756	(335)	(661)
Other current liabilities		69	18	6	(51)	12
Provisions		2,190	2,920	2,385	730	535
<b>Total current liabilities</b>		<b>2,689</b>	<b>3,033</b>	<b>3,147</b>	<b>344</b>	<b>(114)</b>
<b>Non-Current Liabilities</b>						
Provisions		1,866	1,365	1,422	(501)	(57)
<b>Total non-current liabilities</b>		<b>1,866</b>	<b>1,365</b>	<b>1,422</b>	<b>(501)</b>	<b>(57)</b>
<b>Total liabilities</b>		<b>4,555</b>	<b>4,398</b>	<b>4,569</b>	<b>(157)</b>	<b>(171)</b>
<b>Net assets</b>		<b>99,388</b>	<b>117,978</b>	<b>108,453</b>	<b>18,590</b>	<b>9,525</b>
<b>Equity</b>						
Contributed equity		635	893	893	258	-
Reserves		128,360	141,570	131,208	13,210	10,362
Accumulated surplus/(deficit)		(29,607)	(24,485)	(23,648)	5,122	(837)
<b>Total equity</b>		<b>99,388</b>	<b>117,978</b>	<b>108,453</b>	<b>18,590</b>	<b>9,525</b>

<sup>1</sup> The AAPA estimates are published within the DPLH's Budget 2023-24, Budget Papers No.2 'Budget Statements', recorded separately in the whole-of-government Strategic Information Management System and disclosed in the AAPA's Annual Report.

### Major Estimate and Actual (2024) Variance Narratives

6. Property, plant and equipment is higher than the budget estimate by \$11.95 million mainly due to an increase in the revaluation of assets.

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

Nil



## 8.10.3 Statement of Cash Flow Variance

	Variance	Estimate <sup>1</sup>	Actual	Actual	Variance between estimate and actual	Variance between actual results for 2024 and 2023
	Note	2024 '000	2024 '000	2023 '000	'000	'000
<b>Cash flows from State Government</b>						
Funds from other public sector entities	G	2,064	2,064	3,567	-	(1,503)
<b>Net cash provided by State Government</b>		<b>2,064</b>	<b>2,064</b>	<b>3,567</b>	<b>-</b>	<b>(1,503)</b>
<b>Cash flows from operating activities</b>						
<b>Payments</b>						
Supplies and services	7, H	(3,655)	(1,890)	(1,451)	1,765	(439)
Grants and subsidies	I	(175)	(214)	(91)	(39)	(123)
GST payments on purchases	8	(44)	(281)	(281)	(237)	-
GST payments to taxation authority		-	(40)	(12)	(40)	(28)
Other payments	9, J	(99)	(1,083)	(1,215)	(984)	132
<b>Receipts</b>						
Interest received	10, K	8	268	125	260	143
GST receipts on sales		-	45	32	45	13
GST receipts from taxation authority	11	44	250	287	206	(37)
Other receipts	12, L	388	639	847	251	(208)
<b>Net cash provided by/ (used in) operating activities</b>		<b>(3,533)</b>	<b>(2,306)</b>	<b>(1,759)</b>	<b>1,227</b>	<b>(547)</b>
Net increase/(decrease) in cash and cash equivalents		(1,469)	(242)	1,808	1,227	(2,050)
Cash and cash equivalents at the beginning of the period		2,822	7,789	5,981	4,967	1,808
<b>Cash and cash equivalent at the end of the period</b>		<b>1,353</b>	<b>7,547</b>	<b>7,789</b>	<b>6,194</b>	<b>(242)</b>

<sup>1</sup> The AAPA estimates are published within the DPLH's Budget 2023-24, Budget Papers No.2 'Budget Statements', recorded separately in the whole-of-government Strategic Information Management System and disclosed in the AAPA's Annual Report.

## Major Estimate and Actual (2024) Variance Narratives

7. Supplies and services are lower than budget estimate by \$1.76 million mainly due to demolition services for various ALT estate divestment activities.
8. GST payments on purchases are higher than the budget estimate by \$0.24 million mainly due to higher payments of taxable supplies.
9. Other payments are higher than the budget estimate by \$0.98 million mainly due to ground maintenance and fire breaks.
10. Interest received is higher than the budget estimate by \$0.26 million due to the increase in the interest rates on higher cash balances.
11. GST receipts from the taxation authority are higher than the budget estimate by \$0.21 million due to higher refunds as a result of higher payments of taxable supplies.
12. Other receipts are higher than the budget estimate by \$0.25 million mainly due to higher rental receipts. Rental receipts can vary over financial periods depending on the leases within the ALT estate. Higher rentals were received in 2023-24 for the Lake Gregory and Bililuna leases.

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

- G. Funds from other public sector entities have decreased by \$1.5 million mainly due to loss of funding from the DPLH. The DPLH provided additional funding to the AAPA from 2019-20 to 2022-23.
- H. Supplies and services have increased by \$0.44 million mainly due to demolition services for various ALT estate divestment activities.
- I. Grants and subsidies increased by \$0.12 million mainly due to a grant payment to an Aboriginal Corporation.
- J. Other payments have decreased by \$0.13 million mainly due to delays in the divestment activities.
- K. Interest received has increased by \$0.14 million mainly due to the increase in interest rates on higher cash balances.
- L. Other receipts have decreased by \$0.21 million mainly due to the delays in mining royalties for the ALT estate.



## CERTIFICATION OF KEY PERFORMANCE INDICATORS

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Aboriginal Affairs Planning Authority's performance, and fairly represent the performance of the Aboriginal Affairs Planning Authority for the financial year ended 30 June 2024.



**Anthony Kannis PSM**  
**Director General**  
 Department of Planning, Lands and Heritage  
 17 October 2024

## THE AAPA'S DESIRED OUTCOME AND KEY PERFORMANCE INDICATORS

For the year ended 30 June 2024

### Relationship to Government Goals

The AAPA plays a vital role in realising the State Government's objective to divest the ALT Estate, which is critical to achieving social, cultural and economic outcomes for Aboriginal people.

The desired outcome of the AAPA is that the use and management of land held by the ALT, or for which the ALT is in any manner responsible, accords with the wishes of the Aboriginal inhabitants of the area so far as that can be ascertained and is practicable.

### Effectiveness Indicator

**Percentage of stakeholders who found the AAPA's management of the land on behalf of Aboriginal people satisfactory.**

The AAPA measures the effectiveness in achieving its outcome in the context of the use and management of the land held by the ALT.

This has been measured through a survey of key stakeholders who had interactions with the Authority relating to management of the ALT estate during the reporting period, including other State Government agencies, key stakeholder committees and key community organisations. The number of survey respondents has fluctuated from year-to-year due to individuals who opt out and those who could not be contacted.

### Explanation for not reporting this KPI in 2023-24

The Treasurer has granted the AAPA an exemption from reporting this KPI in 2023-24 to enable a review to be undertaken on a more appropriate measure of the effectiveness of this service.

For 2022-23, the AAPA conducted an electronic stakeholder satisfaction survey which resulted in an insufficient response rate. Of the 207 stakeholders surveyed, only six responded which provided a 36.7 per cent satisfaction rate against a target of 80 per cent (AAPA 2022-23 Annual Report). Consequently, the AAPA considered the result does not reflect a true position of its performance and indicates a need for a review of how the effectiveness of this service is measured and reported.

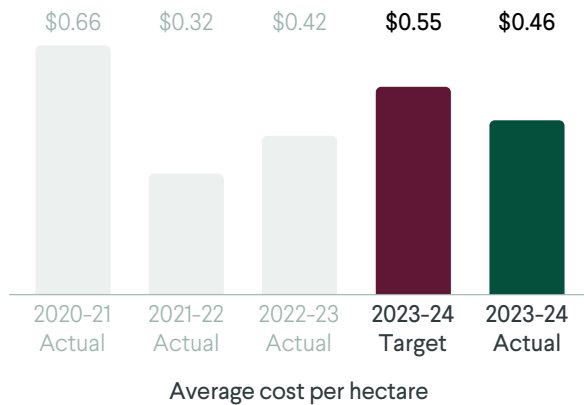


## Efficiency Indicator

### Average cost per hectare

This efficiency indicator measures the average cost (calculated by the adjusted cost of service) per hectare spent managing and maintaining the ALT estate. Costs include services received free-of-charge from the DPLH for the administration of the estate and spending on maintenance of the estate.

In 2023-24, the DPLH spent \$9.57 million on land management and maintenance activities across the 21 million-hectare ALT Estate, equating to an actual average cost per hectare of \$0.46 for this reporting period.



### Explanation for significant variance

The variance between the 2023-24 actual and 2023-24 target is due to an underspend of \$1.9 million. This was mainly due to the complexity in procuring suitably qualified contractors to undertake the required works on the ALT estate and the associated site factors, such as site remoteness, weather and natural hazard events, community receptiveness to works and site sensitivities. As such, certain planned projects did not proceed as initially planned contributing to an underspend.

Further, the DPLH provided a lower value of services free of charge compared with the previous reporting period, and costs were also partly offset by the loss on disposal of property to the State of WA.

The 2023-24 actual average cost per hectare was also higher than the previous reporting period due to a one-off grant payment to an Aboriginal corporation.