



WESTERN AUSTRALIAN
Electoral Commission
2024-25
Annual Report





Acknowledgement of Country

The Western Australian Electoral Commission recognises the Traditional Owners and Custodians of the land on which we conduct electoral activities. We pay our respect to Aboriginal and Torres Strait Islander people and cultures, and to Elders past and present.

Produced and published by

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WESTERN AUSTRALIAN
Electoral Commission

Letter of transmittal

Hon David Michael MLA

Minister for Mines and Petroleum; Finance; Electoral Affairs;
Goldfields-Esperance; Leader of the House
Level 9, Dumas House
2 Havelock Street
West Perth WA 6005

Dear Minister

**Western Australian Electoral Commission
Annual Report 2024-25**

In accordance with the Western Australian Public Sector Annual Reporting guidelines for the 2024-25 reporting year and the provisions of the *Financial Management Act 2006*, I submit for presentation to Parliament, the Annual Report of the Western Australian Electoral Commission for the year ended 30 June 2025.

The report includes the Auditor General's opinion on the Commission's financial statements and performance indicators.

Yours sincerely

**Dennis O'Reilly**

Acting Electoral Commissioner

September 2025

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Overview

Foreword

An annual report provides a valuable opportunity to reflect on our performance and look ahead to the future. Although I have only recently commenced in this role, it is clear it has been a challenging year for the Western Australian Electoral Commission (WAEC). Yet, with challenges also comes the opportunity to embrace change and look to the future with optimism.



The delivery of the 2025 WA State election on 8 March was conducted amidst major legislative reforms and uncertainty surrounding the timing of the Federal election. At the same time, preparations were also progressed for the October 2025 local government elections. Despite these challenges, the election was delivered in a timely manner, with almost 1.9 million electors enrolled and voter participation remaining strong.

With the conclusion of the 2020–25 Strategic Plan, the Commission is now focusing on a new strategic direction. A major organisational transformation is underway to better align our structure with future priorities, improve operational efficiency, and support high-quality electoral services. This includes a cultural reset and a more stable staffing base. I look forward to working closely with the Department of Treasury and Finance in the development of a revised funding model to ensure sustainable resourcing into the future.

We welcome the independent Special Inquiry into the planning and delivery of the 2025 State election, led by the Honourable Malcolm McCusker AC CVO KC. These findings will provide valuable insights to guide future enhancements, strengthen governance, and reinforce public trust in Western Australia's electoral processes and support the stabilisation of leadership within the Commission.

I extend my sincere thanks to our dedicated staff for their commitment and diligence throughout the past year. I also acknowledge the invaluable contributions of our partners, and the many temporary staff who played a vital role in delivering the State election.

Finally, the WAEC remains committed to delivering accessible, trusted electoral services for all Western Australians and I look forward to the continued progress and improvements that lie ahead.



Dennis O'Reilly

Acting Electoral Commissioner

Overview

About the Western Australian Electoral Commission

The Western Australian Electoral Commission (WAEC) was established as a department of the Government of Western Australia in 1987. The WAEC is an independent agency committed to ensuring it meets the highest standards and demands of electoral services for Western Australians.

The Electoral Commissioner is appointed by the Governor and is required to operate independently in all areas of election operations. The Electoral Commissioner is assisted by a Deputy Electoral Commissioner and a corporate executive team.

What we do

The WAEC is responsible for the conduct of parliamentary, local government and industrial elections, and referenda, as well as supporting the delivery of elections and polls for community organisations, universities and private companies by agreement.

In conjunction with the management of electoral events, the WAEC also maintains the Western Australian electoral roll and provides a range of roll-related products; administers the registration of political parties and the financial disclosure requirements that govern parties, candidates and third parties; delivers student and community-focused electoral education and awareness programs; provides advice to the Government and Parliament on electoral matters; and performs important legislative compliance and regulatory functions.

Enabling legislation

The *Electoral Act 1907* and *Referendums Act 1983* provide the requirements enabling the WAEC to conduct all aspects of State general elections, referenda and, after every State election, to conduct the distribution of electoral boundaries.

In addition to these, the WAEC conducts elections for local government bodies under the *Local Government Act 1995* and for other non-government bodies on request. Elections for non-government bodies are also regulated by the relevant election rules contained in their constitutions.

Under provisions of the *Juries Act 1957*, the Commission also provides the Sheriff's Office with jury lists drawn from the State Electoral Roll.



Overview

Our purpose

To provide Western Australians with an electoral experience that they understand, trust and can access easily and efficiently

Our values



Impartial

Our electoral outcomes will not be influenced by others



Professional

Our work will be at the highest standards for ethics, accuracy and efficiency



Respectful

Our relationships will be courteous, honest and fair with all



Innovative

Our systems and processes will adapt to customer needs



Collaborative

As a team we will consult and test new ideas with customers

2020–25 Strategic objectives

The Commission's work during this reporting period was guided by the 2020–25 Strategic objectives, which is now approaching the end of its cycle.

These objectives have shaped our priorities, resource allocation, and performance evaluation over the past five years.

Goal 1

A modern electoral system that is:

- Secure from interference
- Adaptable to customer needs
- Supported by modern legislation
- Based on high awareness and participation from the community

Goal 2

An organisation that is:

- Connected
- Professional
- Demonstrates a positive working environment
- Recognises and celebrates success

Year in review 2024–25

Elections

2025 State election

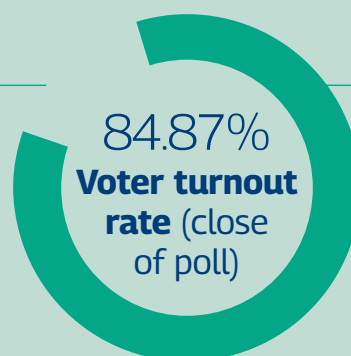


59

Seats contested
for Legislative
Assembly

37

Seats contested
for Legislative
Council



743

Polling
places



61

Early polling
places



310

Mobile and
remote locations

Other elections



15

Non-parliamentary
elections

9

Union
elections

6

Non-statutory elections



5

Interstate elections

Provided voting services for:

- 2024 NT State general election
- 2024 ACT Legislative Assembly election
- 2024 NSW Epping, Hornsby and Pittwater by-elections
- 2024 SA Black by-election
- 2025 TAS Montgomery, Nelson and Pembroke

Year in review 2024-25

Education



33,619

People reached via
Electoral Education Centre



81

School elections
conducted

Enrolment



1,891,540

Electoral enrolments*



up 2.4%

From 2023-24



15

Jury lists provided to
Sheriff for jury districts



65

Electoral rolls prepared

59

District rolls (combined to also
create a Whole of State roll)

6

Extraordinary local
government rolls
(4 postal and 2 in-person)

Website



5,874,230

Views



Top pages:

- 2025 State election overview page
1.9m views
- Campaign landing page 771k views
- Online elector services (enrolment,
postal voting) 578k views
- Your voting options 535k views



1.9m

New users

*as at 30 June 2025

Agency performance



Agency performance

2025 Western Australian State election

The 2025 WA State election was held across Western Australia on Saturday 8 March 2025. In line with the fixed-term election schedule, State elections in Western Australia are held every four years on the first Saturday in March.

This election successfully determined all 59 seats in the Legislative Assembly and all 37 seats in the Legislative Council. The writs were issued by His Excellency the Honourable Chris Dawson AC APM, Governor of Western Australia, on 6 February 2025. The writs were returned on 2 April for the Legislative Assembly and 17 April for the Legislative Council, formally concluding the election process. The 42nd Parliament of Western Australia was formally opened by Governor Dawson on Wednesday 8 April 2025.

A total of 1,868,946 Western Australians were enrolled to vote – an increase from 1,716,732 at close of roll in 2021, with an overall voter turnout of 84.87 percent. To drive awareness and participation, the WAEC ran a multi-platform advertising campaign titled 'Your vote goes a long way,' alongside extensive community engagement and accessibility efforts.

Legislative reform

This was the first State election conducted under significant reforms to the *Electoral Act 1907*. Notably, the Legislative Council was elected using a single statewide electorate, replacing the previous six-region model. This change was part of a broader suite of electoral reforms passed by Parliament in November 2021 and December 2023.

The reforms focused on four key areas: representation in the Legislative Council, political finance, electoral material and the modernisation of the Act. In addition to these core areas, the reforms introduced changes to party registration, candidate nominations, vote counting, Legislative Council ballot papers, and postal voting. These changes significantly increased the complexity and resource demands involved in conducting the State election.

Election operations

Delivering the election required extensive planning and coordination across venues, logistics, staffing, and technology.

The WAEC secured and prepared 743 polling places across 59 districts, ensuring accessibility and compliance with electoral standards. This included 61 early polling places operating across Western Australia alongside interstate and overseas locations. Accessibility remained a priority, with many early polling venues offering disabled access and 10 designated as enhanced accessibility locations. The total final budget for the 2025 State election was \$44.653 million.

Staffing was a major operational focus, with 9,145 roles fulfilled through the temporary election workforce program.



Signing the writs for the 2025 State election

Agency performance

Candidates and parties

To support candidates and political parties in meeting their obligations for the election, the Commission focused on delivering clear, accessible, and timely information. Resources included fact sheets, step-by-step guides, regular newsletters, and webinars covering key topics such as party registration, nomination procedures, political donation disclosures, and how-to-vote card requirements.

Nominations opened on 6 February 2025, closing on 12 February for party-affiliated candidates and 13 February for non-party candidates. A new legislative requirement for non-party Legislative Council candidates to submit a minimum of 250 elector declarations added a layer of verification and extended the nomination process, supporting electoral integrity.

A total of 398 candidates contested districts in the Legislative Assembly, and 146 candidates for the Legislative Council. Many of these candidates represented one of the 12 registered political parties, while some candidates contested districts as independents.

To decide the order of candidates on ballot papers, the WAEC held public ballot draws after nominations closed. For the Legislative Assembly, each of the 59 returning officers conducted a draw in their district on 13 February 2025. With the Legislative Council, one central draw was held in Perth later that day. The draw was conducted in three parts: for political parties, groups, and ungrouped candidates.

Voting

Legislative changes allowed early polling to run for 11 consecutive days from 24 February to 7 March 2025 (excluding Sundays). Early polling participation reached 557,693, a slight decrease from 585,234 in 2021.

Applications for postal voting opened from 3 January via online, mail, or downloadable forms. Postal voting remained a key option for voters with 221,293 applications received; however, activity declined 36 percent from 2021.

Packages were dispatched from 19 February and all applications received by the 5 March deadline were processed.

On election day, 743 polling places operated across Western Australia, ensuring comprehensive coverage for electors statewide.

This election saw the implementation of enrolment on the day, allowing eligible individuals to apply and cast a declaration vote at polling places on election day. A total of 12,879 votes from new electors were included in the count.

To support voters in remote and inaccessible areas, the Commission conducted polling in 63 remote locations. Some visits were rescheduled and two cancelled due to flooding from Tropical Cyclone Zelia and three cancelled due to sorry business. Mobile polling teams also visited 247 facilities including hospitals, aged care homes, and prisons. These efforts enabled 7,243 votes to be cast, reinforcing the Commission's commitment to inclusive electoral access.

Community outreach

Community engagement was a major focus, with a dedicated officer appointed to lead outreach to Aboriginal and Torres Strait Islander communities, culturally and linguistically diverse (CaLD) groups, young voters and people with disabilities. Regional visits helped identify barriers to participation, while initiatives such as the electoral ambassador program, multilingual guides, easy read resources, and specialised polling places (including low sensory and vision-accessible sites) were introduced to improve accessibility and build trust.

Youth participation was encouraged through the student electoral officer program, which offered 16 to 17 year olds the opportunity to work at polling places. Outreach to 52 schools, including those with high CaLD and First Nations enrolments, resulted in 220 students being recruited for roles such as issuing officers and queue controllers. Feedback from participants highlighted the program's value in building electoral awareness and providing meaningful work experience.

Agency performance

Media engagement

The Commission held six media briefings, distributed media kits and created a dedicated media centre on the WAEC website. The WAEC produced 16 statewide media releases, generated 545 media mentions across TV, radio, print and online and responded to nearly 1,200 media enquiries via a dedicated media inbox.

Counting and results

Following the close of polls, counting commenced at polling places across Western Australia, starting with first preference votes for both houses of Parliament. Legislative changes allowed early votes within districts to be counted on election night, significantly improving the speed of preliminary results. Approximately 379,000 early votes were counted that evening.

Two candidate preferred (2CP) counts provided early indications of likely outcomes, with adjustments made where initial projections differed from actual tallies. As with the case in Fremantle, an alternative 2CP count was undertaken on Monday 10 March 2025.

In the days following the election, declaration votes, including postal, interstate, overseas,

and out-of-district ballots were processed at the WAEC Processing Centre. First preference and 2CP counts were finalised by 25 March 2025.

The full distribution of preferences for the Legislative Assembly began on 19 March, with ballots hand-counted until a candidate achieved an absolute majority. Close results in Kalamunda and South Perth triggered automatic recounts.

For the Legislative Council, electoral reforms introduced a single statewide electorate and optional preferential voting, increasing the complexity of the count. 44 percent of ballot papers were scanned externally, as electors utilised the newly introduced preferential voting options and marked their ballots in a manner other than a single '1' above the line. Final results were declared on 16 April 2025.

The Commission initially estimated 245,000 Legislative Council ballot papers would require scanning due to voters choosing below-the-line voting or multiple above-the-line selections. The actual number reached 710,435, reflecting the diverse voting preferences of electors. The larger than expected number of ballot papers that required scanning contributed to increased operational costs.



Agency performance



Post election processing

As required by legislation, following the election, the WAEC commenced the process of identifying and contacting electors who did not vote, seeking a valid and sufficient reason or payment of a penalty. Recent legislative changes increased the fine for first-time non-voters to \$50, and \$75 for repeat offences, reinforcing the importance of participation in compulsory voting.

Candidates and parties who received at least four percent of first preference votes were eligible to claim public funding for electoral expenditure. Reimbursements were based on actual spending, up to a capped amount per vote, with claims due by 25 July 2025.

Special Inquiry into the planning and delivery of the 2025 State election

On 2 April 2025, a special inquiry was announced by Premier Roger Cook to examine the planning and delivery of the 2025 State election. The Honourable Malcolm McCusker AC CVO KC was appointed to lead the investigation in response to concerns about Election Day disruptions, including

staffing shortages, ballot paper supply issues, vote processing delays, and operational responsiveness.

The Terms of Reference for the inquiry outlined seven key areas for examination, with a strong emphasis on identifying the root causes of Election Day disruptions. These included the adequacy of polling place resourcing, recruitment and training of staff, the decision to outsource temporary election worker recruitment, and management of ballot paper distribution. The inquiry also assessed how electoral boundary changes were communicated, accessibility of polling locations for voters, wait times and queuing, efficiency of vote processing systems, and the WAEC's response to operational issues. Funding arrangements were also reviewed to understand their impact on election delivery.

A comprehensive report was completed by 30 June 2025. The WAEC looks forward to implementing the recommendations outlined in the report, to strengthen future election delivery and rebuild public trust in the electoral process.

Agency performance

2025 State election at a glance

Polling locations

743

Polling places

61

Early polling
places

310

Mobile and
remote locations

Districts

59

Legislative
Assembly
electoral
districts

1

Legislative
Council whole
of state district

General enquiries line

25,450

Phone calls to
call centre
(open Jan to Mar 2025)

Community

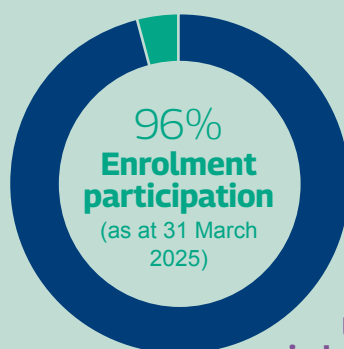


1,868,946

Enrolment total

12,879

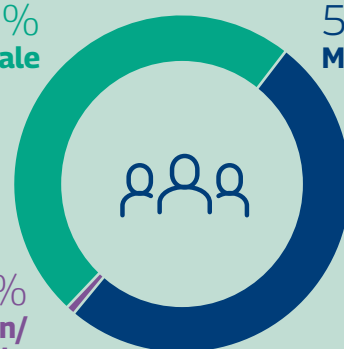
Electors added from
enrolment on the day



48.9%
Female

51%
Male

0.1%
Unknown/
indeterminate



Total valid votes



1,527,968

Legislative Assembly

1,554,107

Legislative Council

Valid votes vary due to variations in electoral systems and engagement.

Returning officers



59

District returning
officers

1

Whole of State
returning officer

6

Returning officer
liaison officers

Candidates and parties



398

Candidates
Legislative Assembly

369 party
29 independent
2 no designation

146

Candidates
Legislative Council

136 party
10 independent
5 no designation

12

Registered
parties

Agency performance

Initiatives and projects

The WAEC undertook a range of strategic initiatives throughout 2024–25 aimed at enhancing electoral processes and safeguarding electoral integrity across Western Australia. These initiatives were closely aligned with the Commission’s strategic objectives and recent legislative changes, ensuring that its systems, workforce, and services remained responsive, resilient, and future-focused.

How-to-vote card application portal

In response to legislative changes effective from 1 July 2024, the Commission launched a dedicated how-to-vote card (HTVC) application portal. Under the new requirements, HTVCs must be registered with the WAEC in State elections prior to being published or distributed at voting locations. The portal provides a comprehensive digital solution for managing HTVC submissions, offering a full workflow from initial submission through to review, acceptance or refusal, and publication of approved materials. A total of 1,541 applications to register HTVCs were received for the State election with 977 successfully registered.

Phone assisted voting solution

To improve accessibility for eligible electors, the Commission implemented a phone-assisted voting solution. This fully electronic vote-casting system uses an automated Interactive Voice Response (IVR) telephony platform, enabling electors to cast their votes securely and independently over the phone. This initiative reflects WAEC’s commitment to inclusive electoral participation.

Online disclosure system

The Commission successfully deployed an online disclosure system to support compliance with funding and disclosure obligations under the *Electoral Act 1907*. This system facilitates reporting for candidates, agents, registered political parties, donors, and third parties, streamlining transparency and accountability in electoral funding.

General enquiries line

To support the 2025 state election, the WAEC partnered with Probe CX to deliver a centralised general enquiries line, providing timely and accessible support to electors across Western Australia. Operating from late January to March, the service handled 25,450 calls, with peak volumes during early voting on election day. The project involved close collaboration on systems, staffing, and implementation, and enabled the WAEC to respond effectively to complex enquiries, distribute over 10,000 forms, and provide daily feedback to inform election operations.

Cybersecurity and resilience

Cybersecurity remained a focus throughout the year, with the Commission maintaining rigorous data protection standards. All staff are required to complete annual cyber awareness training, and the WAEC continues to collaborate closely with state and federal agencies. Regular system testing and security assessments are conducted to ensure resilience against evolving cyber threats.

Misinformation and disinformation monitoring

Recognising the risks posed by misinformation and disinformation during election periods, the Commission launched the ‘Check the Facts’ advertising and social media campaign. This initiative encourages voters to rely on the WAEC as the authoritative source for accurate information about electoral processes in Western Australia, helping to counter the spread of misleading content, particularly on social media platforms.



“

**A strong overall
voter turnout of
84.87 percent
reflected high public
engagement.”**

Agency performance

2025 Local government elections

The WAEC commenced preparations in 2024 for the local government elections to be held on 18 October 2025. The WAEC oversees all aspects of the electoral process including maintaining and updating electoral rolls and managing candidate nominations, to coordinating vote counting and declaring official results.

Local governments choose to conduct their elections either via postal voting or in-person voting, depending on local preferences and community needs.

For postal elections, the WAEC manages the production, distribution, and return of postal voting packages to electors. For in-person elections run by the WAEC, the Commission coordinates early voting services and polling day operations, including staffing and venue logistics.

As part of its preparations, the WAEC is upgrading electoral systems, developing

comprehensive voter education materials, and managing the logistics required for both voting methods. It also provides secure digital platforms for candidate nominations and the submission of election materials. Throughout the process, the WAEC offers guidance and support to electors, candidates and local governments.

Court of Disputed Returns - Fremantle election outcome

During the reporting period, the Commission was involved in proceedings before the Court of Disputed Returns regarding the 2023 local government elections in Fremantle. The matter related to an administrative error in the distribution of postal ballots for two wards. The Court acknowledged the seriousness of the error but determined that it did not materially affect the outcome of the election. The decision upheld the original results, and the Commission accepted the ruling, reaffirming its commitment to continuous improvement in electoral processes and procedural integrity.



Agency performance

Non-parliamentary elections

The Commission conducted 15 non-parliamentary elections for clients across a range of sectors, including unions, universities, and private organisations. These elections were delivered on a fee-for-service basis, allowing the Commission to support clients in fulfilling their governance responsibilities while ensuring electoral integrity and public confidence in their processes.

Organisation	Date
Fire and Emergency Services Superannuation Fund	11 July 2024
Australian Nursing Federation, Industrial Union of Workers Perth	26 August 2024
Shop, Distributive and Allied Employees' Association of Western Australia	07 August 2024
University of Western Australia Student Guild	19 September 2024
Curtin Student Guild	19 September 2024
National Trust of Australia (WA)	24 September 2024
Health Services Union of Western Australia (Union of Workers)	07 October 2024
The Master Plumbers and Gasfitters Association of Western Australia (Union of Employers)	11 November 2024
The Master Painters, Decorators and Signwriters' Association of Western Australia (Union of Employers)	11 December 2024
CBH Group	17 February 2025
Local Government, Racing and Cemeteries Employees Union (WA)	13 January 2025
University of Western Australia Academic Staff Association	18 March 2025
Local Government, Racing and Cemeteries Employees Union (WA)	03 June 2025
WA Police Appeal Board	12 June 2025
Health Services Union of Western Australia (Union of Workers)	14 May 2025

Interstate elections

The Commission supported the voting rights of electors enrolled outside Western Australia by providing voter services for election events conducted in other Australian states and territories, as well as in New Zealand. These services ensure that eligible electors can participate in elections regardless of their location. No international elections were supported over this year.

State election	Date
Northern Territory State General Election	24 August 2024
ACT Legislative Assembly Election	19 October 2024
New South Wales Epping, Hornsby and Pittwater By-Elections	18 October 2024
South Australia Black By-election	16 November 2024
Tasmania Montgomery, Nelson and Pembroke	23 May 2025

Agency performance

Electoral Education Centre

The Electoral Education Centre (EEC) leads electoral education across Western Australia, delivering engaging programs to schools and community groups.

School students

School student presentations

The EEC offers face-to-face presentations to schools and community groups on electoral processes, both onsite at the centre and offsite. Schools have continued to provide positive feedback about the delivery, interactive nature and educational value of the presentations.

These programs align with the Civics and Citizenship components of both the Western Australian Humanities and Social Science (HASS) curriculum and the Australian curriculum; the programs help to increase democracy knowledge and understanding of election processes.

The EEC collaborates with the Constitutional Centre of WA and Parliament House to provide a Democracy Precinct excursion that covers:

- The Australian constitution and parliamentary system
- The roles and responsibilities of the three levels of government
- Features of a strong democracy
- Rights and responsibilities of voting in Australia, including enrolment
- The preferential voting system.

School elections

Student elections give students a hands-on voting experience through electing their school representatives. The Commission supported 81 schools across Perth with election services, delivering a fair and professional voting experience.



2024-25 Electoral Education Centre highlights

138
School
excursion
sessions

59
School
incursion
sessions

81
Student
elections

33,202
Student
participants

61
South West
school
presentations

21
Adult/
community
presentations

Agency performance

Regional presentations

The Commission continued to extend its reach across regional Western Australia through targeted education and outreach. In August 2024, staff delivered presentations at five schools in Karratha as part of a joint outreach initiative with the Parliamentary Education Office.

Regional schools visiting Perth often include the EEC in their camp itineraries. In addition, schools from Geraldton, Boddington, Broome, Nyabing, Moora, the Goldfields, and Mt Barker attended sessions at the EEC along with visits to Parliament House and the Constitutional Centre.

Educators

Pre-service teacher engagement

This year, pre-service teachers from the University of Western Australia participated in the Democracy Precinct rotation program. These visits introduced future educators to the Democracy Precinct, helping build their understanding of democratic processes and equipping them to deliver this knowledge in their future classrooms.

2025 State election education workshop

In preparation for the 2025 State election, the EEC delivered targeted workshops to improve voter understanding and confidence. Sessions focused on key aspects of the WA voting system, including compulsory and preferential voting, recent legislative changes, early voting and other voting options and how to complete the Legislative Council ballot paper.

Electoral education for Indigenous and CaLD audiences remains a priority for the WAEC ensuring inclusive and accessible democratic participation across Western Australia.

EEC staff presented to groups from a number of diverse organisations such as migrant resource centres, multicultural organisations, North and South Metropolitan TAFE, and local governments.



Senior Community Education Officer Kylie Wholgan retired after 43 years with the WAEC

Electoral Education Centre review

The EEC is undertaking a review to modernise and strengthen the delivery of services across Western Australia.

A key focus is on expanding the reach of services to better engage with Indigenous and CaLD communities, while embedding a dedicated community engagement function within the Commission.

The review also aims to strengthen financial oversight by adopting an operating model with improved budgetary controls that align with the Commission's strategic priorities. It also aims to enhance sharing of resources across the Commission both during elections and non-election periods.

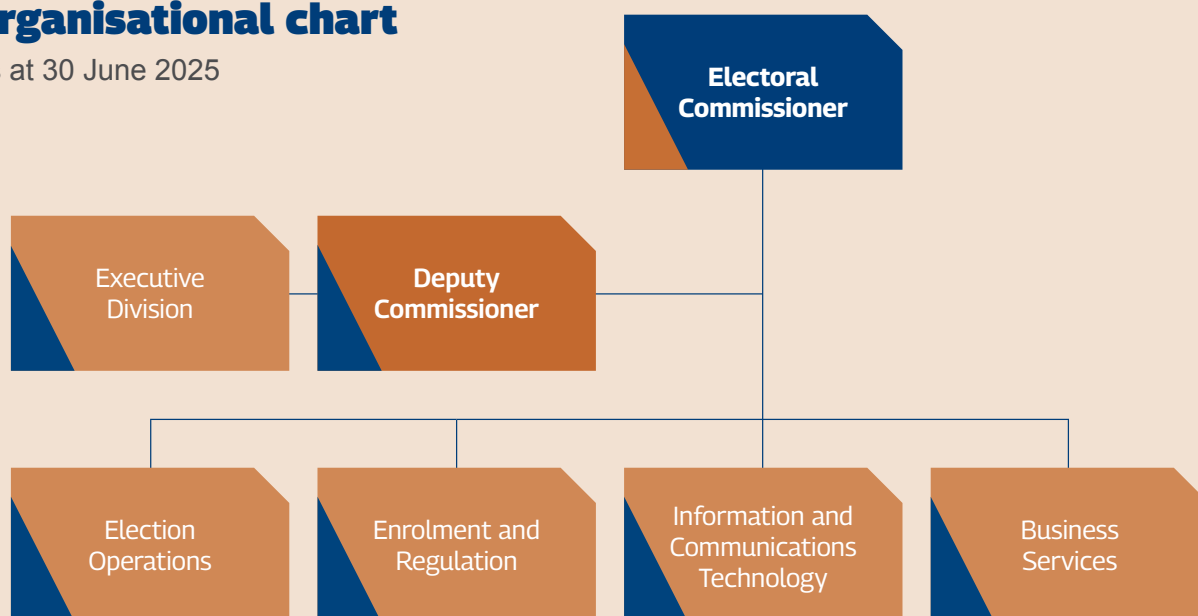
Organisational structure



Organisational structure

Organisational chart

As at 30 June 2025



Western Australian Electoral Commission divisions

The Electoral Commissioner and Deputy Electoral Commissioner

The Electoral Commissioner and Deputy Electoral Commissioner are appointed by the Western Australian Governor and serve a fixed term in office. They are responsible for shaping and implementing the Commission's strategic reform, business, policy and budget objectives and the delivery of the statutory functions specified in section 5F of the *Electoral Act 1907*.

Executive Division

The Executive Division supports the Electoral Commissioner and Deputy Electoral Commissioner by coordinating legislative requirements and overseeing communications and community engagement. It also includes the Electoral Education Centre, which delivers electoral education programs to schools and community groups. In addition, the division manages funding and disclosure responsibilities and serves as liaison with candidates and registered political parties.

Electoral Operations

The Election Operations Division is responsible for the planning, coordination, and execution of all operational aspects of Commission run elections. This includes overseeing procurement, logistics, staffing, venues and resource management to ensure the delivery of electoral events across Western Australia.

Commission run elections encompass the conduct of the State election, by-elections, referenda, local government ordinary and extraordinary elections, as well as polls and elections for many industrial, university, and private sector organisations. The division also manages the Returning Officers.

Enrolment and Regulation

The Enrolment and Regulation Division currently comprises Enrolment, Legislation and Policy. Additionally, the division provides data analysis and mapping services, offering internal and external geographic information system support to inform decision-making across the Commission. The Enrolment team is responsible for maintaining an up-to-date register of elector information, producing electoral rolls for parliamentary and local government elections, and creating other enrolment-related products.

Organisational structure



The Legislation and Policy areas include the responsibility of processing Freedom of Information applications and Public Interest Disclosures.

Beyond the standard activities, the division looks after election event-related responsibilities including, roll printing and scanning, enrolment on the day, multi-voter and non-voter processing, complaints and call centre activities and supports elector communications.

Information and Communications Technology

The Information and Communications Technology Division (ICT) plays a critical role in supporting WAEC corporate and electoral operations. It provides day to day management of technology systems and services, including strategic planning, infrastructure maintenance, and robust security across desktop, server, and communications platforms. These efforts ensure the integrity and reliability of the WAEC's ICT environment.

To facilitate the delivery of election services across Western Australia, the division deploys essential field-based networking, computing, storage, and business solutions. It also leads digital innovation and transformation initiatives, developing new technology services that align with the WAEC's strategic priorities. The ICT Development team is responsible for maintaining the integrity and reliability of the WAEC's in-house critical election systems. This includes offering expert guidance to system owners to ensure all platforms are election-ready, well-integrated, and strategically aligned.

Business Services

The Business Services Division provides essential support services to the Commission, helping ensure smooth day to day operations. Through effective financial management, human resources, records and facilities management, procurement, and reception services, the division assists all areas of the Commission in meeting their objectives. Its practical and responsive approach helps the Commission address emerging challenges and capitalise on new opportunities.

Organisational structure

Committees and working groups

A range of committees and working groups assist the Commission in delivering its electoral responsibilities, supporting the Commissioner and Deputy Commissioner.

The Corporate Executive

The Commission's senior management team meets regularly to consider high level management issues and to assist the Electoral Commissioner in setting the strategic direction for the agency. The executive consists of the Electoral Commissioner, Deputy Electoral Commissioner, Director of Enrolment and Regulation, Director of Business Services/Chief Financial Officer, Director of Information and Communications Technology and Director of Election Operations.

Election Management Committee

The Election Management Committee is stood up to oversee all significant election events. It is comprised of the Corporate Executive and key senior Commission staff. In 2024–25, the Committee oversaw the delivery of the 2025 State election, and planning for the October 2025 Local Government ordinary elections.

Legislative Implementation Group

Following significant amendments to the *Electoral Act 1907* the Commission's Legislative Implementation Group continued to meet during the reporting period through to November 2024 to oversee and monitor progress on the implementation of the legislative changes across the Commission's operations ahead of the State election. Work focused on establishing new processes and procedures to support the changes, including first time election activities.

Internal Audit Committee

The Commission continued the reciprocal arrangement with the Western Australian Industrial Relations Commission which provides an independent Chair and member for the Commission's Internal Audit Committee.

This year the Committee considered audit findings on Information Communication Technology General Computer Controls, the Internal Audit of WA Electoral Commission's Payroll Processes 2024 (Braxford Consultancy) and OAG Independent Auditor's Report 2024 Western Australian Electoral Commission – 30 June 2024. Recommendations are systematically being actioned by management to ensure adequate controls across information technology, payroll and financial operations.

Disability Reference Panel

The Commission's Disability Reference Panel plays a vital role in shaping inclusive electoral practices. Comprising representatives from advocacy groups and Commission staff, the Panel provides valuable advice and customer-focused feedback to inform policy and planning. During the reporting period, the Panel offered insight that supported the delivery of accessible services for the State election, including phone-assisted voting for qualified electors and development of the easy read guide. The Commission remains committed to continuous improvement in the conduct of electoral events, and the collaborative work with the Disability Reference Panel ensures that accessibility and inclusion remain central to its initiatives.

Risk Management Committee

The Risk Management Committee maintained its important role in supporting robust governance and risk oversight throughout the year. While the Committee acknowledged opportunities for closer alignment with strategic objectives, it remained dedicated to proactively identifying, assessing, and managing key organisational risks. The Committee, comprising members of the corporate executive, reinforced a culture of accountability and placed a strong emphasis on ongoing enhancement of risk management practices, reflecting a clear commitment to continuous improvement across the agency.

Organisational structure

Work Health and Safety Committee

The Commission is committed to promoting the health, safety, and wellbeing of all staff, contractors, and office bearers. Our work health and safety culture centres on continuous improvement and open communication, supported by the Work Health and Safety Committee. This committee, made up of staff from across the agency, provides a structured forum to discuss and address all workplace health and safety matters.

Cross-jurisdictional collaboration

Electoral Council of Australia and New Zealand

The Commission is a member of the Electoral Council of Australia and New Zealand (ECANZ), a forum comprising Commissioners of all electoral commissions in Australia and New Zealand. ECANZ meets regularly and is an important forum to discuss all aspects of electoral administration and to promote cooperation and knowledge sharing.

Electoral Integrity Assurance Taskforce

The Electoral Integrity Assurance Taskforce (EIAT), chaired by a representative from the Australian Electoral Commission (AEC) provides advice to state and territory electoral commissions to support the integrity of state and territory electoral events, upon the request of the relevant state or territory electoral commissioners.

The Taskforce comprises representatives from a number of agencies across government. Each represented agency has capabilities and expertise relevant to the assessment and remediation of threats to the integrity of Australia's electoral systems and processes.

The EIAT supported the 2025 State election and will support the 2025 local government ordinary elections.

National Election Operations Community of Practice

The ECANZ National Election Operations Community of Practice (NEO CoP) aims to promote best practice in election operations by facilitating a collaborative network across Australian and New Zealand electoral commissions.

National Service Delivery Forum

The Commission has participated in the National Service Delivery Forum (NSDF) (formerly National Enrolment Forum), since its inception in November 2024. Members work collaboratively to manage service delivery and the national (electoral) roll program to enable each electoral management body to meet its obligations and engender trust. Membership includes representation from each electoral commission's event delivery portfolio and is chaired by the Australian Electoral Commission.

Joint Enrolment Arrangement

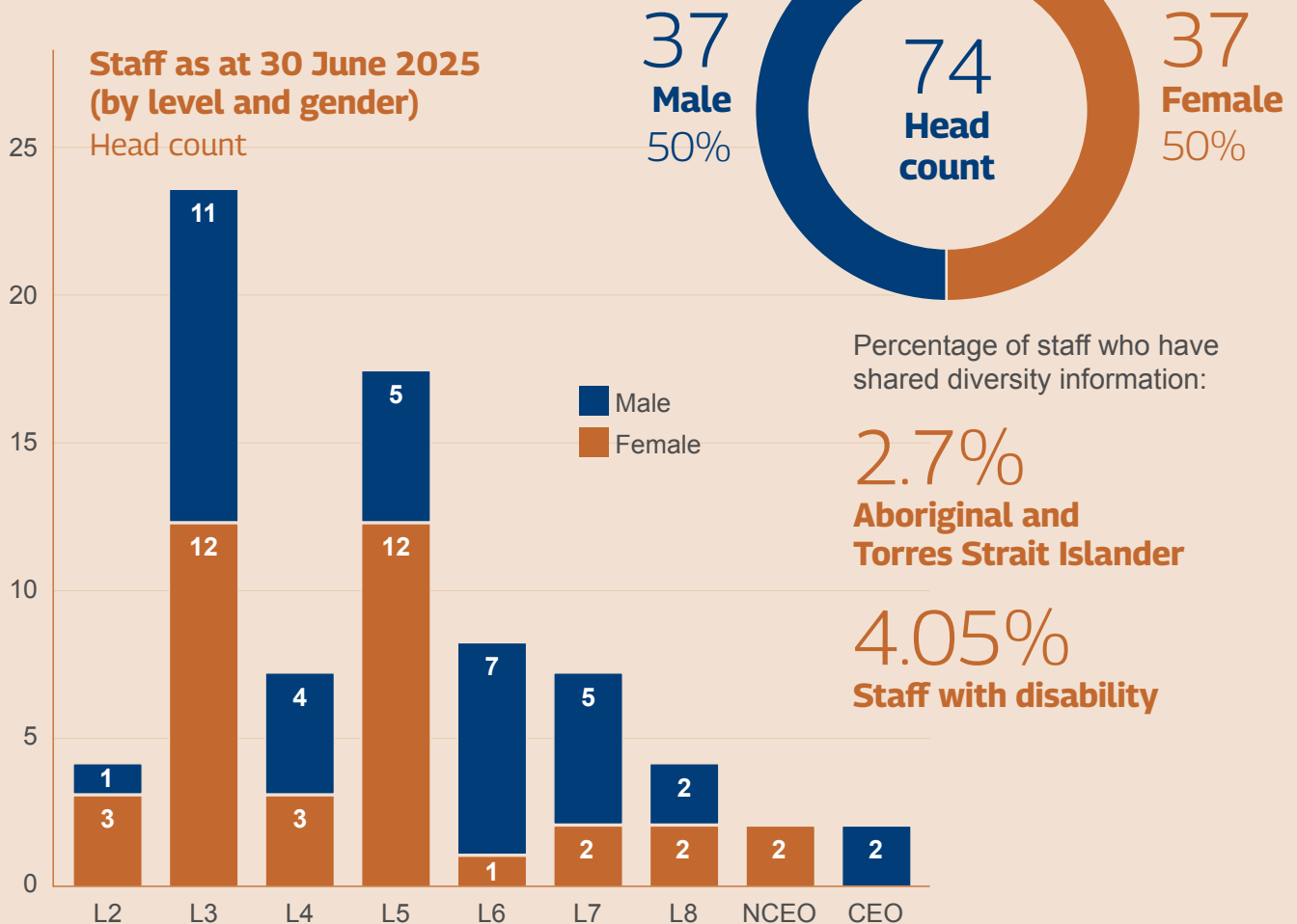
The Commission maintains Western Australian enrolment information pursuant to a Commonwealth/State joint enrolment arrangement with the AEC. To facilitate a single enrolment process for electors, the AEC receives and processes new and amended enrolment claims before sending enrolment data regularly to the Commission's enrolment team. The enrolment team then undertakes further State-based processing to apply local government and jury boundary codes before completing a range of integrity checks to ensure data accuracy.

Organisational structure

Our people



The WAEC had a core workforce of 57 full time equivalent as at 30 June 2025. Due to the nature of election events, the Commission engages additional temporary casual and fixed term staff throughout the year to support electoral activities.



Fixed term and casual staff engaged for election operations

	Number
EC operational casual	1
State election officials	69
Local government election officials	13
Non-parliamentary officials	3
Total	86

The 2025 State election temporary election workforce was engaged via temporary labour hire and isn't included in the figures above.

Legal compliance



Legal compliance

Ministerial directives

No Ministerial directives were received during the financial year.

Freedom of information

The Commission received seven Freedom of Information applications during 2024–25.

Freedom of information applications received during 2024–25

Application type	Number
Full access to documents granted	3
Edited access to documents granted	2
Refusal	1
Ongoing application	1
Internal review undertaken	1
External review underway	1

Work health and safety and injury management

In line with the requirements of the Workers' Compensation and Injury Management Act 2023, the Commission maintains a proactive approach to workplace health, safety, and injury management, mirroring best practice standards across the sector. Our work health and safety culture centres on continuous improvement and open communication, supported by the Work Health and Safety Committee and preventative staff health benefits including:

- Employee Assistance Program
- Eyesight screening
- First Aid training
- Flu vaccinations
- Ergonomic assessments.

Work health and safety statistics

Period	Fatalities	Lost time injury or disease	Severe claims	Lost time injury severity rate
1/7/2019 to 30/6/2020	0	0	0	0
1/7/2020 to 30/6/2021	0	0	0	0
1/7/2021 to 30/6/2022	0	0	0	0
1/7/2022 to 30/6/2023	0	0	0	0
1/7/2023 to 30/6/2024	0	0	0	0
1/7/2024 to 30/6/2025	0	0	0	0

Legal compliance



Ambassador Program training sessions were held prior to the State election

WA multicultural policy framework

The Commission's Multicultural Plan 2024–2026 is the second plan registered with the Office of Multicultural Interests (OMI), building on the successes and lessons learned from the inaugural plan.

Through enhanced community engagement, the plan aims to build trust with underrepresented groups and promote a more inclusive electoral process ultimately leading to increased civic participation.

The Commission is committed to ensuring the CaLD community can fully participate, collaborate and engage in the electoral process.

This is supported by developed strategies aligned with the three key policy areas that underpin the Commission's reporting framework:

- Harmonious and inclusive communities
- Culturally responsive policies, programs and services
- Economic, social, cultural, civic and political participation.

Highlights include:

- Strengthened partnerships with government agencies, advocacy groups, translating services and community organisations to empower participation in electoral processes.
- Promoted the 2025 State Election CaLD Ambassador Program through targeted outreach, recruiting and training 35 ambassadors to raise awareness and encourage enrolment and voting.
- Developed culturally appropriate resources, including a multilingual how-to-vote guide in 28 languages, available at polling places.
- Delivered information sessions and produced a Cultural Engagement Pack to support community promotion of elections.
- Provided free access to the Translating and Interpreting Service (TIS) for electors, with continued support from the Department of Home Affairs.
- Conducted demographic research to identify communities with low literacy or English proficiency, using findings to inform planning.
- Supported multicultural participation by hosting events such as Harmony Day and engaging in forums and workshops including Auspire and Civics and Citizenship.

Legal compliance

Disability access and inclusion plan outcomes

The Commission collaborated with the Department of Communities to contribute to statewide reporting on disability inclusion. This includes reporting on strategies and initiatives under the Commission's Disability Access and Inclusion Plan 2021–2025 (DAIP) and aligning efforts with the State Disability Strategy 2020–2030.

The DAIP reflects the Commission's ongoing commitment to ensuring people with disability can participate fully in the electoral process. Its delivery is supported by clear accountability mechanisms that guide planning, implementation, and monitoring.

Highlights include:

- Member of the AEC-chaired Disability Advisory Council to improve electoral services for Australians with disability.
- Partnered with VisAbility WA to deliver a polling place for vision-impaired electors for the 2025 State election.
- Ballot papers reviewed by Plain Language Certified and rated highest for readability.
- Phone Assisted Voting available, with 1,616 electors casting votes via phone.
- Trialled a low sensory polling place to support neurodivergent and sensory-sensitive voters.
- Collaborated with the Commission's Disability Reference Panel to co-design initiatives, including the Easy Read Guide.
- Delivered information sessions and interactive presentations with disability organisations to enhance voter education and engagement.



Legal compliance

Compliance with public sector standards and ethical codes

The Commission complies with and supports public sector standards and ethical codes. Commission staff must adhere to the Public Sector Commissioner's Instruction 40: Ethical Foundations which outlines the core values of integrity, impartiality, respect for others and trust and accountability.

These values align with the Commission's commitment to be impartial, professional, respectful, innovative and collaborative, and are reinforced in Commission operations, policies and practices, particularly in the Code of Conduct which is reviewed prior to electoral events and covers the casual workforce as well as permanent and contracted staff.

Online training modules available to staff cover a range of professional conduct topics and will be reviewed and strengthened in the coming year. The Integrity Maturity self-assessment tool will also be enhanced to further support the Commission's documented approach to integrity as outlined in its Integrity Framework.

No breaches of the Western Australian Public Sector Standards in Human Resources (Employment Standard, Grievance Standard or Discipline Standard) were lodged in 2024–25.

Record keeping plans

The Commission maintains a Record Keeping Plan in line with section 19 of the *State Records Act 2000*, ensuring that all records are managed to the standards set by the State Records Commission of Western Australia. New staff members are notified of their responsibilities and best practices for record keeping during their induction process with their line manager. Electronic records remain accessible through the Commission's intranet and document management system.

The Record Keeping Plan underwent a review and update, receiving approval from the State Records Commission in December 2022. In keeping with the *State Records Act 2000*, another review of the plan is scheduled for 2027.

Workforce inclusiveness

The Commission remains dedicated to nurturing a collaborative and inclusive workplace, encouraging staff to contribute ideas and engage positively within a diverse environment. Regular feedback is sought to support continuous improvement in workplace culture and staff experiences.

The Commission is committed to developing and integrating key policies, including the Multicultural Plan, Disability Access and Inclusion Plan, Equal Employment Opportunity Management Plan, and Stakeholder Management Plan, all aimed at advancing workforce diversity and inclusiveness. Ongoing staff training is provided on crucial topics, ensuring workplace conduct aligns with best practice and organisational values.

Legal compliance

Financial disclosures

Board and committee remuneration

There was no Board and committee remuneration for 2024-25.

Disability Reference Panel

Position Title (Member/Chair)	Member Name	Type of Remuneration	Period of membership	Term of appointment/tenure	Base salary/sitting fee	Gross/actual remuneration for the financial year
Chair	Robert Kennedy	WAEC Staff	31/5/2024-30/6/2025	N/A	\$0	\$0
Deputy Chair	Courtney Barron	WAEC Staff	31/5/2024-30/6/2025	N/A	\$0	\$0
Member	Michelle Ukich	WAEC Staff	31/5/2024-30/6/2025	N/A	\$0	\$0
Member	David Vosnacos	Sitting Fees	31/5/2024-30/6/2025	Periodic/ on demand	\$0	\$0
Member	Isabella Choate	Sitting Fees	31/5/2024-30/6/2025	Periodic/ on demand	\$0	\$0
Member	Erika Webb	N/A	31/5/2024-30/6/2025	Periodic/ on demand	\$0	\$0
Member	Mary Butterworth	N/A	31/5/2024-30/6/2025	Periodic/ on demand	\$0	\$0
Member	Mark Blowers	N/A	31/5/2024-30/6/2025	Periodic/ on demand	\$0	\$0
Member	Eugene Glazman	N/A	01/7/2024-30/6/2025	Periodic/ on demand	\$0	\$0
Member	Nihal Iscel	N/A	31/05/2024-30/06/2025	Periodic/ on demand	\$0	\$0
Member	Makr Kinsela	N/A	31/05/2024-30/06/2025	Periodic/ on demand	\$0	\$0

Legal compliance

Other disclosures and legal requirements

Credit cards

The Commission officers held corporate credit cards where their functions warranted usage of this facility. Despite each cardholder being reminded of their obligations annually, one employee inadvertently used the corporate credit card for a purchase where the expense was not for business purposes.

The incident was not referred for disciplinary action as the Chief Financial Officer noted prompt advice and settlement of the personal use amount, and the nature of the expenditure was immaterial and characteristic of an honest mistake.

Number of instances Western Australian Government Purchasing Cards have been used for personal purposes	1
Aggregate amount of personal use expenditure for the reporting period	\$17
Aggregate amount of personal use expenditure for the reporting period (within 5 days)	\$17
Aggregate amount of personal use expenditure for the reporting period (after 5 working days)	\$0
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period; and	\$0
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period.	0

Act of grace payments

Nil

Advertising, market research, polling and direct mail

In accordance with Section 175ZE of the *Electoral Act 1907*, the WAEC incurred the following expenditure in advertising, market research, polling and direct mail.

Total expenditure was \$1.585m. Details are as follows:

Category	Organisation	Amount \$000
Advertising Agencies	-	-
Market Research Organisations	-	-
Polling organisations	Painted Dog Research	17
Direct Mail Organisations	-	-
Media Advertising Organisations		1,568
	Carat Australia Media Services	1,009
	Initiative Media Australia Pty Ltd	33
	Rare Pty Ltd	521
	West Australian Newspapers Ltd	5

Key performance indicators

Audited key performance indicators for the year ended 30 June 2025

Audited key performance indicators

Certification of key performance indicator

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Commission's performance, and fairly represent the performance of the Commission for the financial year ended 30 June 2025.



Dennis O'Reilly
Acting Electoral Commissioner

13 October 2025

Key performance indicators

Government Goal

Sustainable Finances:

Responsible financial management and better service delivery.

Desired Outcome

Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes.

Service

Provision of independent, impartial and efficient electoral services to electors of Parliament and other electoral clients.

Detailed information in support of key performance indicators

Key Effectiveness Indicators	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target	Variation
The number of relevant breaches of "Declaration by Officer" (Form 1) upheld by a Court of Disputed Returns ^(a)	Nil	Nil	Nil	Nil	Nil	Nil
Percentage eligible electors on the State Electoral Roll ^(b)	94.6%	95.1%	95.4%	95.2%	97.0%	(1.8%)
Percentage of enrolled electors voting in State Elections (or by-elections) or referenda^(c)						
- State General Election	N/A	N/A	N/A	84.6%	90.0%	(5.4%)
- By-election	N/A	47.7%	74.5%	N/A	N/A	
- Referenda	N/A	N/A	N/A	N/A	N/A	
Average percentage of enrolled Electors voting in Local Government Ordinary (or/and Extraordinary) Elections conducted by the Commission ^(d)	30.0%	20.0%	31.2%	25.0%	31.0%	(6.0%)

(a) The number of relevant breaches of "Declaration by Officer" upheld by a court of Disputed Returns is an indicator which reflects the Commission's objective of conducting independent elections.

(b) The percentage of eligible electors on the state electoral roll is an indicator that provides a link to the Commission's objective of enabling electors to participate in the electoral process. There were 1.89 million enrolled electors out of an estimated eligible population of 1.98 million as at 30 June 2025.

(c) For the State General Election 2025, there were 1.6 million electors who voted out of an actual enrolled population of 1.89 million. The By-election refer to the North West Central By-election in 2022–23 and Rockingham in 2023–24.

(d) This indicator reflects the Commission's effectiveness in enabling electors to participate in the local government electoral process. Local government extraordinary elections are erratic in nature and the participation rate can vary markedly due to the size of the election and the importance of local issues. Local Government ordinary elections were held in October 2023, there was a combined 1.8 million electors on the resident rolls statewide. The participation for the Local Government ordinary elections was 0.556 million. Local Government elections are to be held in October 2025. The Commission held a number of extra ordinary elections in 2024–25.

Key performance indicators

Key Efficiency Indicators	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target	Variation
Average Cost per Elector of Providing Electoral Services (Enrolment and Election Management) ^(a)	\$4.32	\$4.98	\$5.95	\$6.42	\$5.43	(\$0.99)
Average Cost per Elector of Conducting State General Elections (or By-elections) or Referenda Events^(b)						
- State Election	N/A	N/A	N/A	\$21.52	\$17.86	(\$3.66)
- By-election	\$65.87	\$30.48	\$30.48	N/A	N/A	
- Referenda	N/A	N/A	N/A	N/A	N/A	
Average Cost per Elector of conducting Local Government Ordinary (or/and Extraordinary) Elections by the Commission ^(c)	\$4.27	\$2.30	\$5.17	\$5.49	\$4.55	(\$0.94)

(a) The indicator reflects the fixed average cost per elector of maintaining readiness for any State election.
Costs were higher than targets for provision of electoral services due to higher costs relating to necessary operational expenditure.

(b) The indicator reflects actual average cost per elector incurred conducting Elections.
Costs were higher than targets for conducting the State General Election due to complexity of services provided.

(c) The Commission held a number of extra ordinary elections in 2024–25.
Costs exceeded targets for conducting local government elections, reflecting fixed operating costs spread across fewer participating electors in a number of smaller extraordinary elections during 2024–25.

Financial statements



Financial statements

The West Australian Electoral Commission (the Commission) has pleasure in presenting its audited general purpose financial statements for the financial year ended 30 June 2025 which provides users with the information about the Commission's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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Independent auditor's report



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Western Australian Electoral Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Western Australian Electoral Commission (Commission) which comprise:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered income and expenses by service for the year ended 30 June 2025
- 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 Commission for the year ended 30 June 2025 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.

Responsibilities of the Electoral Commissioner for the financial statements

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

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Independent auditor's report

In preparing the financial statements, the Electoral Commissioner is responsible for:

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Commission. The controls exercised by the Commission 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 Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

The Electoral Commissioner's responsibilities

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

Independent auditor's report

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 Commission for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Commission for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2025.

Independent auditor's report

The Electoral Commissioner's responsibilities for the key performance indicators

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

In preparing the key performance indicators, the Electoral Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5: Key Performance Indicators.

Auditor General's responsibilities

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

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

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

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

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

Independent auditor's report

Other information

The Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators does 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 Western Australian Electoral Commission for the year ended 30 June 2025 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission'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.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 October 2025

Disclosures and legal compliance

Certification of financial statements

For the financial year ended 30 June 2025

The accompanying financial statements of the Western Australian Electoral Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2025 and the financial position as at 30 June 2025.

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



Eve Tweedie
Chief Finance Officer

13 October 2025



Dennis O'Reilly
Acting Electoral Commissioner

13 October 2025

Financial statements

Statement of comprehensive income

For the year ended 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
COST OF SERVICES			
Expenses			
Employee benefits	2.1(a)	11,986	7,781
Supplies and services	2.3	36,340	12,139
Depreciation and amortisation	4.1.1, 4.2.1, 4.3	566	494
Finance costs	6.2	3	3
Accommodation expenses	2.3	4,108	1,208
Grants and subsidies	2.2	10,834	47
Other expenses	2.3	99	144
Total cost of services		63,936	21,816
Income			
Other	3.2	583	10,038
Total income		583	10,038
Net cost of services		63,353	11,778
Income from State Government			
Service appropriation	3.1	61,857	14,707
Resources received	3.1	324	132
Total income from State Government		62,181	14,839
Surplus / (deficit) for the period		(1,172)	3,061
Other comprehensive income			
Total other comprehensive income		-	-
Total comprehensive income for the period		(1,172)	3,061

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

Financial statements

Statement of financial position

As at 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Assets			
Current Assets			
Cash and cash equivalents	6.3	2,332	3,895
Receivables	5.1	2,917	562
Amounts receivable for services	5.2	267	267
Other current assets	5.3	97	80
Total current assets		5,613	4,804
Non-current Assets			
Restricted cash and cash equivalents	6.3	-	-
Receivables	5.1	94	94
Amounts receivable for services	5.2	496	518
Plant and equipment	4.1	99	140
Intangible assets	4.2	2,658	1,961
Right-of-use assets	4.3	27	43
Total non-current assets		3,374	2,756
Total assets		8,987	7,560
Liabilities			
Current Liabilities			
Payables	5.4	2,642	895
Lease liabilities	6.1	11	30
Employee related provisions	2.1(b)	1,673	1,727
Total Current Liabilities		4,326	2,652
Non-Current Liabilities			
Lease Liabilities	6.1	18	16
Employee related provisions	2.1(b)	284	67
Total Non-Current Liabilities		302	83
Total liabilities		4,628	2,735
Net assets		4,359	4,825
Equity			
Contributed equity		1,154	738
Accumulated surplus		3,205	4,087
Total Equity		4,359	4,825

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

Financial statements

Statement of changes in equity

For the year ended 30 June 2025

	Notes	Contributed equity (\$000)	Accumulated surplus/(deficit) (\$000)	Total equity (\$000)
Balance at 1 July 2023		382	1,026	1,408
Surplus / (Deficit)		-	3,061	3,061
Total comprehensive income for the period		-	3,061	3,061
<i>Transactions with owners in their capacity as owners:</i>				
Capital Appropriations		356	-	356
Total		356	-	356
Balance at 30 June 2024		738	4,087	4,825
Balance at 1 July 2024		738	4,087	4,825
Surplus / (Deficit)			(1,172)	(1,172)
Adjustment for Intangible Asset*	4.2	-	290	290
Total comprehensive income for the period		738	3,205	3,943
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriations		416	-	416
Total		416	-	416
Balance at 30 June 2025		1,154	3,205	4,359

* Adjustment for Intangible Asset is to recognise intangible asset development costs previously expensed in 2023-24.

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

Financial statements

Statement of cash flows

For the year ended 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Cash flows from the State Government			
Service appropriation		61,316	14,084
Capital appropriations		416	356
Holding account drawdown		271	623
Net cash provided by the State Government		62,003	15,063
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(11,821)	(7,629)
Supplies and services		(35,446)	(11,523)
Finance costs		(3)	(3)
Accommodation		(4,106)	(1,206)
Grants and subsidies		(9,462)	(47)
GST payments on purchases		(4,012)	(1,394)
Other payments		(73)	(223)
Receipts			
Receipts from services		349	9,621
GST receipts on sales		53	1,017
GST receipts from taxation authority		1,889	355
Net cash provided by/(used in) operating activities		(62,632)	(11,032)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(917)	(420)
Net cash provided by/(used in) investing activities		(917)	(420)
Cash flows from financing activities			
Payments			
Principal element of lease		(17)	1
Net cash provided by/(used in) financing activities		(17)	1
Net increase/(decrease) in cash and cash equivalents		(1,563)	3,612
Cash and cash equivalents at the beginning of the period		3,895	283
Adjustment for the reclassification of accrued salaries account			-
Cash and cash equivalents at the end of the period	6.3	2,332	3,895

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

Financial statements

Administered schedules

Administered income and expenses

For the year ended 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
Income			
For transfer:			
Regulatory fees and other charges	9.2	67	73
Total administered income		67	73
Expenses			
Transfer payments ^(a)	9.2	137	3
Total administered expenses		137	3

^(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account. The 2025 fees relate to nomination fees. The 2024 figures are made up of fines regarding the Rockingham By-election plus nomination fees.

Financial statements

Notes to the financial statements

1. Basis of preparation

The Western Australian Electoral Commission 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 have been included in the '**Overview**' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Western Australian Electoral Commission on 13 October 2025.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures, the Conceptual Framework, and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) as modified by Treasurer's Instructions. Several of these pronouncements are modified to vary their application and disclosure.

The Financial Management Act 2006 and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on 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:

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

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

Contributed equity

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, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 - Requirement 8.1(i) and have been credited directly to Contributed Equity.

Notes to the financial statements

Comparative information

Except when an Australian Accounting Standard 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:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations

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 Commission'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 Commission in achieving its objectives and the relevant notes are:

	Notes
Employee benefit expenses	2.1(a)
Employee related provisions	2.1(b)
Grants and subsidies	2.2
Other expenditure	2.3

2.1(a) Employee benefits expenses

	2025 (\$000)	2024 (\$000)
Employee Benefits	10,834	7,036
Superannuation - contribution plans	1,152	745
Total employee benefits expenses	11,986	7,781
Less: Employee Contributions (per note 3.2 other revenue)	(4)	(8)
Net employee benefits	11,982	7,773

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

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

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

Notes to the financial statements

2.1(b) Employee related provisions

	2025 (\$000)	2024 (\$000)
Current		
Employee benefits provisions		
Annual leave	748	736
Long service leave	763	971
	1,511	1,707
Other provisions		
Employment on-costs	162	20
Total current employee related provisions	1,673	1,727
Non-current		
Employee benefits provisions		
Long service leave	254	66
Other provisions		
Employment on-costs	30	1
Total non-current employee related provisions	284	67
Total employee related provisions	1,957	1,794

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

Annual leave liabilities are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

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

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

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

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

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

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.3 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Commission's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2025 (\$000)	2024 (\$000)
Employment on-cost provision		
Carrying amount at start of period	21	22
Additional/(reversals of) provisions recognised	171	(1)
Carrying amount at end of period	192	21

Key sources of estimation uncertainty – long service leave

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

Notes to the financial statements

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

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

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

2.2 Grants and subsidies

	2025 (\$000)	2024 (\$000)
Recurrent		
Grants (Division 2A of the <i>Electoral Act 1907</i>) ^(a)	10,834	47
Total grants and subsidies	10,834	47

(a) As per section Division 2A of the *Electoral Act 1907* being grants paid to Political Parties and candidates who achieve more than 4% of the eligible preference votes recorded at State General Elections or By-elections.

Transactions in which the Commission provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. 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, nongovernment schools, and community groups.

The Commission is not responsible for administering a government subsidy scheme.

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: legislated payments made to political parties and candidates who achieve more than 4% of the eligible preference votes recorded at State General Elections or By-elections.

Notes to the financial statements

2.3 Other expenditure

	2025 (\$000)	2024 (\$000)
Supplies and services		
Communications	7,837	4,225
Consultants and contractors	26,727	6,861
Consumables	1,048	653
Travel	305	219
Other supplies and services expenses	423	181
Total supplies and services expenses	36,340	12,139
Accommodation expenses		
Office rental	1,280	1,072
Other accommodation expense	2,828	136
Total accommodation expenses	4,108	1,208
Other expenses		
Audit fees ^(a)	98	121
Repairs and maintenance	-	18
Other expenses	1	5
Total other expenses^(b)	99	144
Total other expenditure	40,547	13,491

(a) Includes internal and external audit fees incurred for this year. This amount might differ to the amounts recognised in note 8.8 'Remuneration of auditor'.

(b) There is no expected credit losses risk reported in this financial year due to no allowance for impairment in the receivables.

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

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Commission and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

Other accommodation expense represent the rental costs involved in holding the election.

Repairs and maintenance costs are recognised as expenses as incurred.

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

Notes to the financial statements

3. Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
Other revenue	3.2

3.1 Income from State Government

	2025 (\$000)	2024 (\$000)
Appropriation received during the period:		
- Service appropriation	61,857	14,707
Total appropriation received	61,857	14,707
Resources received from other public sector entities during the period:		
- Services received free of charge	324	132
Total resources received	324	132
Total income from State Government	62,181	14,839

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

Resources 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.

Summary of consolidated account appropriations For the year ended 30 June 2025

	2025 Budget (\$000)	2025 Additional funding (\$000)*	2025 Revised budget (\$000)	2025 Actual (\$000)	2025 Variance (\$000)
Delivery of Services					
Item 9 Net amount appropriated to deliver services	38,666	11,519	50,185	50,178	7
Amount authorised by other statutes:					
- Electoral Act 1907	11,000	-	11,000	11,000	-
- Industrial Relation Act 1979	116	-	116	116	-
- Salaries and Allowances Act 1975	563	-	563	563	-
Total appropriations provided to deliver services	50,345	11,519	61,864	61,857	7
Capital					
Item 104 Capital appropriations	410	6	416	416	-
Total consolidated account appropriations	50,755	11,525	62,280	62,273	7

* Additional funding includes supplementary funding and new funding authorised under section 27 of the *Financial Management Act 2006* and amendments to standing appropriations.

Notes to the financial statements

3.2 Other revenue

		2025 (\$000)	2024 (\$000)
Employee contributions	2.1(a)	4	8
Local Government Elections ^(a)		454	9,826
Other Elections		77	58
Sale of Roll Products/General Revenue		48	146
Other revenue		-	-
Total other revenue		583	10,038

(a) Local government ordinary elections were held in October 2023 and there were ongoing extraordinary elections to June 2025.

4. Key assets

This section includes information regarding the key assets the Commission 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
Plant and equipment	4.1
Intangibles	4.2
Right-of-use assets	4.3

4.1 Plant and equipment

Year ended 30 June 2025	Equipment	Computer Hardware	Total
1 July 2024	(\$000)	(\$000)	(\$000)
Gross carrying amount	443	1,378	1,821
Accumulated depreciation	(374)	(1,307)	(1,681)
Carrying amount at start of period	69	71	140
Additions	-	19	19
Other disposals	-	-	-
Depreciation	(35)	(25)	(60)
Carrying amount at end of period	34	65	99
Gross carrying amount	443	1,361	1,804
Accumulated depreciation	(409)	(1,296)	(1,705)

Initial recognition

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

Subsequent measurement

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Notes to the financial statements

4.1.1 Depreciation and impairment charge for the period

	Notes	2025 (\$000)	2024 (\$000)
<u>Depreciation</u>			
Equipment	4.1	35	41
Computer hardware	4.1	25	149
Total depreciation for the period		60	190

Useful lives

All plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale, land 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
Plant and equipment	5 to 10 years
Computer equipment	3 years

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

Impairment

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

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

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.

As at 30 June 2025 there were no indications of impairment to plant and equipment.

4.2 Intangible assets

Year ended 30 June 2025	Notes	Computer Software (\$000)	Total (\$000)
1 July 2024			
Gross carrying amount		4,544	4,544
Accumulated amortisation		(2,583)	(2,583)
Carrying amount at start of period		1,961	1,961
Adjustment for Intangible Asset	4.2	290	290
Additions		897	897
Amortisation expense		(490)	(490)
Carrying amount at end of period		2,658	2,658

Notes to the financial statements

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

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

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138 Intangible Assets are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

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

Prior-Period Error – Intangible Assets

During the current financial year, management identified an error in the classification and amortisation of capitalised intangible assets in prior periods. The error related to development expenditure of \$290,478 incurred in the prior year for the Online Disclosure System, which had been expensed instead of capitalised as an intangible asset.

Management has reassessed the expenditure on a line-by-line basis and determined that the costs meet the recognition criteria under AASB 138 *Intangible Assets*. Accordingly, the amount has been capitalised in the current year, and the amortisation methodology has been revised to align with each asset's go-live date and useful life.

As the impact of the error on prior-period financial statements was not material, the adjustment has been recognised prospectively in the current reporting period, with a corresponding increase to opening accumulated surplus. In accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, no restatement of prior-period comparatives has been made.

Amortisation of the asset commenced on 1 July 2024, being the date the system became available for use. Therefore, the adjustment of the capitalised intangible assets costs has no additional impact on current-year profit other than the normal amortisation expense recognised for the year ended 30 June 2025.

The effect of correcting the error in the current period is as follows:

Description	Increase/(Decrease) (\$000)
Intangible assets	\$290
Accumulated surplus (opening balance)	\$290
Net impact on current-year profit/(loss)	Nil

Subsequent measurement

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

4.2.1 Amortisation and impairment charge for the period

	2025 (\$000)	2024 (\$000)
Intangible assets	490	288
Total amortisation for the period	490	288

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

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

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

EMSWA Software ^(a)	15 years
Software ^(a)	5 years

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

Notes to the financial statements

Impairment of intangible assets

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

The policy in connection with testing for impairment is outlined in note 4.1.1.

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

4.3 Right-of-use assets

	Buildings (\$000)	Vehicles (\$000)	Total (\$000)
Additions	-	43	43
Depreciation	-	(16)	(16)
Net carrying amount as at end of period	-	27	27

The Commission recognises leases as right-of-use assets with corresponding lease liabilities in the Statement of Financial Position (e.g., vehicle leases). Office accommodation is provided under Memorandum of Understanding (MOUs) with the Department of Finance; because the Department retains substantive substitution rights, these arrangements do not meet the AASB 16 definition of a lease and are expensed as incurred.

Initial recognition

Right-of-use assets are measured at cost including the following:

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

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

Subsequent Measurement

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

Depreciation and impairment of right-of-use assets

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

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1.

Notes to the financial statements

5. Other assets and liabilities

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

	Notes
Receivables	5.1
Amounts receivable for services	5.2
Other assets	5.3
Payables	5.4

5.1 Receivables

	2025 (\$000)	2024 (\$000)
Current		
Trade receivables	671	437
Accrued revenue	-	-
GST receivable	2,246	125
Total current	2,917	562
Non-Current		
Accrued salaries suspense account ^(a)	94	94
Total non-current	94	94
Total receivables at the end of the period	3,011	656

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

5.2 Amounts receivable for services (Holding Account)

	2025 (\$000)	2024 (\$000)
Current	267	267
Non-Current	496	518
Total Amounts receivable for services at end of period	763	785

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

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

5.3 Other assets

	2025 (\$000)	2024 (\$000)
Current		
Prepayments	97	80
Total current	97	80
Total other assets at end of period	97	80

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Notes to the financial statements

5.4 Payables

	2025 (\$000)	2024 (\$000)
Current		
Trade payables	608	485
Other payables	56	123
Accrued expenses	1,804	178
Accrued salaries	174	109
Total payables at end of period	2,642	895

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

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

6. Financing

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

	Notes
Lease liabilities	6.1
Finance cost	6.2
Cash and cash equivalents	6.3

6.1 Lease liabilities

	2025 (\$000)	2024 (\$000)
Current	11	30
Non-current	18	16
Total lease liabilities	29	46

Initial measurement

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

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

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Commission exercising an option to terminate the lease.
- Periods covered by extension or termination options are only included in the lease term by the Commission if the lease is reasonably certain to be extended (or not terminated).

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

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

This section should be read in conjunction with note 4.3.

Notes to the financial statements

Subsequent measurement

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

This section should be read in conjunction with note 4.3.

6.2 Finance Cost

	2025 (\$000)	2024 (\$000)
Finance costs		
Interest expense on lease liabilities	3	3
Total finance costs expensed	3	3

Finance cost includes the interest component of lease liability repayments, interest component of service concession financial liabilities and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

6.3 Cash and cash equivalents

	Notes	2025 (\$000)	2024 (\$000)
Cash and cash equivalents		2,332	3,895
Balance at end of period		2,332	3,895

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

6.4 Commitments

There are no capital commitments additional to the amounts reported in the financial statements.

Notes to the financial statements

7. Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

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:

	2025 (\$000)	2024 (\$000)
Financial assets		
Cash and cash equivalents	2,332	3,989
Financial assets at amortised cost ^(a)	1,529	1,222
Total financial assets	3,861	5,211

Financial liabilities		
Financial liabilities at amortised cost ^(b)	2,642	895
Lease Liabilities	29	46
Total financial liabilities	2,671	941

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

(b) The amount of Financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and contingent 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 assets

There were no contingent assets as at 30 June 2025.

7.2.2 Contingent liabilities

There were no contingent liabilities as at 30 June 2025.

Notes to the financial statements

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
Changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Special purpose accounts	8.7
Remuneration of auditors	8.8
Supplementary financial information	8.9
Indian Ocean Territories	8.10

8.1 Event occurring after the end of the reporting period

There were no events occurring after the end of the reporting date that impact on the financial statements.

8.2 Changes in accounting policy

No changes in accounting policy. A prior-period correction of \$290,478 for intangible asset development costs was recognised in opening accumulated surplus on 1 July 2024; comparatives not restated (see Note 4.2 and Statement of Changes in Equity).

8.3 Key management personnel

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

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

Compensation band (\$)	2025	2024
350,001 - 400,000	1	-
300,001 - 350,000	-	1
250,001 - 300,000	1	-
200,001 - 250,000	2	1
150,001 - 200,000	1	3
100,001 - 150,000	1	-
0 - 50,000	2	-
	2025	2024
	(\$000)	(\$000)
Total compensation of senior officers	1,405	1,417

Notes to the financial statements

8.4 Related party transactions

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

Related parties of the Commission 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

Material transactions with other related parties

Outside of normal citizen type transactions with the Commission, 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.

8.5 Related bodies

The Commission had no related bodies during the financial year.

8.6 Affiliated bodies

The Commission had no affiliated bodies during the financial year.

8.7 Special purpose accounts

Nomination Fees ^(a)

The purpose of the account is to hold monies received by Returning Officers of the Western Australian Electoral Commission pursuant to section 81(1)(b) of the *Electoral Act 1907*.

The Commission is responsible for collection of election candidate nomination fees. These fees are paid directly to the Consolidated Account or refunded to candidates.

	2025 (\$000)	2024 (\$000)
Balance at the start of the period	2	-
Receipts	16	4
Payments	(3)	(2)
Balance at end of period	15	2

(a) Established under section 16(1)(d) of FMA

8.8 Remuneration of auditors

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

	2025 (\$000)	2024 (\$000)
Auditing the accounts, financial statements, controls and key performance indicators	68	68

Notes to the financial statements

8.9 Supplementary financial information

(a) Write-offs

During the year there were no write-offs.

(b) Losses through theft, defaults and other causes

During the year there was one theft of a mobile phone valued at \$300.

(c) Gifts of public property

During the year there were no gifts of public property.

8.10 Indian Ocean Territories

WAEC and the Commonwealth Government have entered into Service Delivery

Arrangements for the provision of services to the Indian Ocean Territories
(Christmas and Cocos (Keeling) Islands). The receipts and payments are as below:

	2025 (\$000)	2024 (\$000)
Balance at the start of the period	19	15
Receipts	27	47
Payments	-	(43)
Balance at end of period	46	19

There were no visits or local government elections held in this period.

Notes to the financial statements

9. Explanatory Statements

This section explains variations in the financial performance of the department.

	Notes
Explanatory statement for controlled operations	9.1
Explanatory statement for administered items	9.2

9.1 Explanatory statement for controlled operations

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

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

1. Estimate and actual results for the current year:

Total Cost of Services of the estimate for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$51,700,000), and

Total Assets of the estimate for the Statement of Financial Position (i.e. 1% of \$4,319,000).

2. Actual results for the current year and the prior year actual:

Total Cost of Services for the previous year for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$21,816,000); and

Total Assets for the previous year for the Statement of Financial Position (i.e. 1% of \$7,560,000).

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2025 (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2025 and 2024 (\$000)
Expenses						
Employee benefits expense	1,a	14,554	11,986	7,781	(2,568)	4,205
Supplies and services	2,a	22,623	36,340	12,139	13,717	24,201
Accommodation expenses	3,a	710	4,108	1,208	3,398	2,900
Depreciation and amortisation expense		271	566	494	295	72
Grants and subsidies	a	11,000	10,834	47	(166)	10,787
Finance costs		2	3	3	1	-
Other expenses	4	2,540	99	144	(2,441)	(45)
Total cost of services		51,700	63,936	21,816	12,236	42,120
Income						
<i>Revenue</i>						
Sale of goods and services	b	87	583	10,038	496	(9,455)
Other revenue		1	-	-	(1)	-
Total income other than income from State Government		88	583	10,038	495	(9,455)
Net cost of services		51,612	63,353	11,778	11,741	51,575
Income from State Government						
Service appropriation	5,c	50,345	61,857	14,707	11,512	47,150
Services received free of charge		150	324	132	174	192
Other Revenue		17	-	-	(17)	-
Total income from State Government		50,512	62,181	14,839	11,669	47,342
(Deficit) surplus for the period		(1,100)	(1,172)	3,061	(72)	(4,233)

Notes to the financial statements

Major Estimate and Actual (2025) Variance Narratives

- 1) Employee benefits expense decreased by \$2.6 million (18.0%) due to outsourcing some labour costs which are reflected in increased costs for supplies and services.
- 2) Supplies and services increased by \$13.7 million (61%) due to additional costs associated with holding the State General Election in March 2025.
- 3) Accommodation expenses increased by \$3.4 million (479%) due to additional costs associated with holding the State General Election in March 2025.
- 4) Other expenses decreased by \$2.4 million (96%) due to reclassifying additional costs associated with holding the State General Election in March 2025.
- 5) Service Appropriation increased by \$11.5 million (23%) due to the additional expenditure on the State General Election.

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

- a) Employee benefits, supplies and services, accommodation expenses, and grants and subsidies increased in 2025 by \$42.1 million (199%) due mainly to the Commission conducting the State General Election in March 2025.
- b) Sales of goods and services decreased by \$9.4 million (94%) because of local government elections held in prior year and are run every two years.
- c) Service Appropriation increased by \$47.2 million (321%) due mainly to additional funding received for running the 2025 State General Election.

Notes to the financial statements

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between estimate and actual	Variance between actual results for 2025 and 2024
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Assets						
Current assets						
Cash and cash equivalents	1,a	153	2,332	3,895	2,179	(1,563)
Receivables	2,b	173	2,917	562	2,744	2,355
Amounts receivable for services		267	267	267	-	-
Prepayments		136	97	80	(39)	17
Total current assets		729	5,613	4,804	4,884	809
Non-current assets						
Restricted cash and cash equivalents		130	94	94	(36)	-
Amounts receivable for services		496	496	518	-	(22)
Plant and equipment	3	322	99	140	(223)	(41)
Right-of-use assets		-	27	43	27	(16)
Intangible assets	c	2,642	2,658	1,961	16	697
Total non-current assets		3,590	3,374	2,756	(216)	618
Total assets		4,319	8,987	7,560	4,668	1,427
Liabilities						
Current liabilities						
Payables	4,d	177	2,642	895	2,465	1,747
Employee related provisions		1,584	1,673	1,727	89	(54)
Other		138	-	-	(138)	-
Lease liabilities		14	11	30	(3)	(19)
Total current liabilities		1,913	4,326	2,652	2,413	1,674
Non-current liabilities						
Employee related provisions	5,e	188	284	67	96	217
Lease liabilities		31	18	16	(13)	2
Total non-current liabilities		219	302	83	83	219
Total liabilities		2,132	4,628	2,735	2,496	1,893
Net assets		2,187	4,359	4,825	2,172	(466)
Equity						
Contributed equity	f	1,163	1,154	738	(9)	416
Accumulated surplus/(deficit)	6,g	1,024	3,205	4,087	2,181	(882)
Total equity		2,187	4,359	4,825	2,172	(466)

Notes to the financial statements

Major Estimate and Actual (2025) Variance Narratives:

- 1) The cash actual was higher than the estimate due mainly to outstanding expenses for Political Funding and expenses related to the 2025 State General Election.
- 2) The receivables actual was higher than the estimate due mainly to GST receivables because of additional purchases for the State General Election, plus receivables was higher due to a number of local government extraordinary elections conducted by the Commission late in the year.
- 3) The plant and equipment actual was lower than the estimate due to lower than anticipated purchases, with the estimate based on the 2024 actual.
- 4) The payables actual was higher than the estimate due to the level of outstanding accounts because of costs incurred for the 2025 State General Election.
- 5) The non-current employee related provisions actual was higher than the estimate due to an increase in the current leave entitlements of staff.
- 6) Accumulated surplus was higher than the estimate due to delayed project expenditure for voting compliance.

Major Actual (2025) and Comparative (2024) Variance Narratives:

- a) The 2025 cash actual was lower than last year due mainly to the level of costs needed for running election activities related to the 2025 State General Election.
- b) The 2025 receivables actual was higher than last year due mainly to an increase in the balance of GST receivable because of the level of spending on elections conducted by the Commission in March 2025.
- c) The 2025 intangible asset actual was higher than last year due to additions.
- d) The 2025 payables actual was higher than last year due to outstanding accounts that are related to the 2025 State General Election.
- e) The 2025 current employee related provisions actual was higher than last year due to staff not clearing leave due to various election events.
- f) The contributed equity was higher than last year due to receipt of capital appropriation.
- g) The accumulated surplus was lower than last year due mainly to the level of costs incurred for running the 2025 State General Election.

Notes to the financial statements

9.1.3 Statement of Cash Flow Variances

	Variance Note (\$000)	Estimate 2025 (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2025 and 2024 (\$000)
Cash Flows from State Government						
Service appropriation	1,a	50,074	61,316	14,084	11,242	47,232
Capital appropriations		410	416	356	6	60
Holding account drawdown	b	300	271	623	(29)	(352)
Other		17	-	-	(17)	-
Net cash provided by State Government		50,801	62,003	15,063	11,202	46,940
Cash Flows from Operating Activities						
Payments						
Employee benefits	2,c	(14,554)	(11,821)	(7,629)	2,733	(4,192)
Supplies and services	3,c	(21,938)	(35,446)	(11,523)	(13,508)	(23,923)
Accommodation	3,c	(710)	(4,106)	(1,206)	(3,396)	(2,900)
Grants and subsidies	2,c	(11,000)	(9,462)	(47)	1,538	(9,415)
GST Payment on purchases	3,c	(780)	(4,012)	(1,394)	(3,232)	(2,618)
Other payments	2	(3,075)	(73)	(223)	3,002	150
Finance and interest costs		(2)	(3)	(3)	(1)	-
Receipts						
Sale of goods and services	d	87	349	9,621	262	(9,272)
Other Receipts		1			(1)	-
GST receipts on sales	e	550	53	1,017	(497)	(964)
GST receipts from taxation authority	1,e	230	1,889	355	1,659	1,534
Net cash provided by/(used in) operating activities		(51,191)	(62,632)	(11,032)	(11,441)	(51,600)
Cash Flows from Investing Activities						
Payments						
Purchase of non-current assets	f	(700)	(917)	(420)	(217)	(497)
Net cash provided by/(used in) investing activities		(700)	(917)	(420)	(217)	(497)
Cash Flows from Financing Activities						
Payments						
Repayment of borrowings and leases		(10)	(17)	1	(7)	(18)
Net cash provided by/(used in) financing activities		(10)	(17)	1	(7)	(18)
Net increase/(decrease) in cash and cash equivalent		(1,100)	(1,563)	3,612	(463)	(5,175)
Cash and cash equivalent at the beginning of the period		1,383	3,895	283	2,512	3,612
Cash and cash equivalent at the end of the period		283	2,332	3,895	2,049	(1,563)

Notes to the financial statements

Major Estimate and Actual (2025) Variance Narratives

- 1) Service appropriation was higher by \$11.5 million due to additional costs for the State General Election
- 2) Employee benefits payments, grants and subsidies, other payments were lower than estimated due to reclassifying additional costs for the State General Election. Grants costs are still to be finalised and are expected to reach the estimated level.
- 3) Supplies and services, accommodation, and GST payments are higher than estimated because of additional costs spent on the State General Election.

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

- a) Service appropriation was higher than prior year due mainly to funding received for the the 2025 State General Election (\$36.2m, Political Funding \$11.0m.)
- b) Holding account drawdown was lower than prior year due mainly to funding received in the prior period for the online disclosure system as part of recent legislative amendments.
- c) Payments for employee benefits, supplies and services, accommodation, grants and subsidies and GST payment on purchases in 2025 have increased significantly due mainly to costs associated with the State General Election.
- d) The decrease in receipts of sale of goods and services for 2025 reflects the revenues (cost recovery) generated by the Commission by conducting local government elections in October 2023. These are held every two years.
- e) GST receipts were higher than the previous year due mainly to the Commission recovering more on purchases due to the State General Election.
- f) Purchase of Non Current Assets was higher than prior year due intangible asset development costs.

Notes to the financial statements

9.2 Explanatory statement for administered items

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

All variances between estimates and actual results for 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for key major variances, which are generally greater than 10% and 1% of Total Administered Income (i.e 1% of \$76,000).

	Variance Note	Estimate 2025 (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2025 and 2024 (\$000)
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Regulatory fees and other charges	1,a	600	67	73	(533)	(6)
Total administered income		600	67	73	(533)	(6)
Expenses						
Transfer payments	1,a	600	137	3	(463)	134
Total administered expense		600	137	3	(463)	134

Major Estimate and Actual (2025) Variance Narratives:

- 1) Regulatory fees and charges represents payments arising from electors fined for not voting or for multiple voting offences which were received by the Commission in 2024-2025 plus nomination fees received.

Major Actual (2025) and Comparative (2024) Variance Narratives:

- a) The 2024 actual represents the Non-Voter and Multivoter fines received by the Commission for the Rockingham By-election held in 2023, plus nomination fees paid in 2024-2025.





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