GOVERNMENT OF WESTERN AUSTRALIA

ChemCentre
EXPERT SOLUTIONS

Annual Report
2024-2025

ACKNOWLEDGEMENT OF COUNTRY

ChemCentre acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters, and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders past and present.

Contents

STATEMENT OF COMPLIANCE

For year ended 30 June 2025

HON STEPHEN DAWSON MLC

MINISTER FOR REGIONAL DEVELOPMENT; PORTS; SCIENCE AND INNOVATION; MEDICAL RESEARCH; KIMBERLEY.

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

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006.*

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.

Tresslyn Walmsley

Chair
ChemCentre Board
25 August 2025

Miriam Stanborough

Deputy Chair
ChemCentre Board
25 August 2025

Executive Summary

Strategic Direction

The community of Western Australia is the primary beneficiary of ChemCentre's services. Our major clients include the Government of Western Australia (directly and through client Departments), Government Trading Enterprises (GTEs), the public, research funding bodies, universities and industry.

ChemCentre strives to fulfill its mission to provide excellence and innovation in chemical and forensic science, emergency response and applied research to government, industry and other stakeholders. This is done in a context where a benefit to the Western Australian taxpayer is clearly demonstrated.

Our overarching strategic objectives are to:

- Mitigate risks to government associated with public health, public safety and the environment
- Keep the State safe during times of emergency and crisis
- Support the State justice and policing systems
- Support the State's thoroughbred, harness and greyhound racing industries
- Support the sustainable economic development of the State
- Support science capability and engagement in the State
- Develop our people, maintain and enhance organisational capability and strive for financial sustainability
- Earn revenue by engaging in commercial activities that are not inconsistent with the performance of its other functions.

OUR MISSION

To provide excellence and innovation in chemical and forensic science, emergency response and research to support the administration of justice and a safe and prosperous WA.

OUR PURPOSE

To deliver leading chemistry for Western Australia.

OUR VISION

Chemistry for the benefit of every West Australian.

OUR VALUES

Technical Excellence

We advocate for technical excellence and apply excellent science to inform and improve everything we do.

Innovation

Through method development and targeted, collaborative research and development we continually seek to improve our science.

Integrity

We strive to operate ethically, sustainably, safely and with integrity in all that we undertake.

Respect

We respect our clients, our staff and the responsibilities that we are charged with.

From the Chair

I am pleased to present my first report as Chair of ChemCentre and to reflect on a year of progress and change. As former Deputy Chair and a board member since 2017, I have had the privilege of observing ChemCentre's growth and progress during this time.

Stepping into the role of Chair this year has provided a valuable opportunity to reflect on this progress, sharpen the strategic focus, and support the next phase of ChemCentre's journey.

I would like to acknowledge and thank my predecessor, Dr David Blyth, for his steady leadership and valuable contribution to the Board and the broader agency. I also extend my appreciation to Miriam Stanborough on her appointment as Deputy Chair, and warmly welcome Cath Hart as a newly appointed Board member.

This has been a year of purposeful transition and renewed momentum. Central to this was the appointment of a new Chief Executive Officer, Paul Nicholls in October 2024. His appointment marks a new chapter for the agency, one that builds on a strong legacy while embracing a renewed focus on innovation, collaboration, and strategic growth. The Board looks forward to working closely with Paul and the executive team to support ChemCentre's continued success and its vital role in delivering scientific excellence for Western Australia.

As a science-led public sector agency, ChemCentre operates in a dynamic and increasingly complex environment, shaped by technological advancements, emerging industry needs, regulatory change, and heightened expectations from government and the community. In this context, the Board's role in providing clear strategic direction and robust governance is more important than ever.

A significant milestone was the establishment of the Research and Innovation (R&I) Committee, which reports directly to the Board's Innovation & Growth Committee. The Board anticipates that this committee will play a pivotal role in reinvigorating ChemCentre's

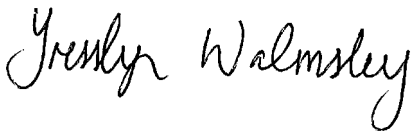
program of targeted research and innovation. Its formation reflects the agency's intent to strengthen strategic focus, enhance governance oversight, and accelerate momentum across its research agenda.

The Board is pleased to see strong progress this year in ChemCentre's digital transformation, especially with the continued planning for extending the bespoke Laboratory Information Management System (LIMS) into the Scientific Services Division. Building on the successful rollout within the Forensic Science Laboratory last year, this next phase is an important step toward creating a more connected and efficient agency.

We want to particularly acknowledge the Business and Corporate Services team for their dedication and hard work in leading this complex project. Their commitment and collaboration have been vital in driving this complex initiative forward, ensuring ChemCentre is well equipped to meet the changing needs of government, industry, and the wider community.

On behalf of the Board, I acknowledge the dedication and expertise of ChemCentre's staff. As a knowledge-based agency, ChemCentre's strength lies in the professionalism and commitment of its people. Their continued contribution to the agency's mission and their service to the State of Western Australia are deeply valued and integral to ChemCentre's ongoing success.

Looking back on my first year as Chair, I have a strong appreciation for the scientific expertise and commitment within ChemCentre. It's been a privilege to be part of this agency during such an exciting time of growth and change. I look forward to continuing to work closely with the Board and leadership team to support the agency in delivering strong, meaningful outcomes for Western Australia.



Tresslyn Walmsley

Chair
ChemCentre Board

From the CEO

After 8 months in the role as the ChemCentre Chief Executive Officer, I am confident in saying that this organisation is one of the hidden gems of the Western Australian science and technology community. I am constantly amazed at the depth and breadth of work we support across the State and the important contributions we are making.

I must at this point, commend Peter McCafferty for his outstanding service in leading the growth and relevance of ChemCentre over many years and hope his transition to retirement has been enjoyable.

Since taking on the role of CEO, my focus has been on strengthening ChemCentre's strategic direction. A critical part of this has involved deepening our partnerships with government, research institutions, and industry. These relationships are essential to our role as a trusted science partner to the State and underpin our ability to contribute meaningfully to Western Australia's long-term innovation, sustainability, and economic development goals.

Already, we are seeing increased awareness of ChemCentre's capabilities and a growing demand for our expertise across priority sectors such as critical minerals, the circular economy, and biomedical science. I'm confident this visibility will continue to open new opportunities for collaboration, innovation, and growth.

A key element of our strategic direction is aligning our work with the WA Government's 10 Year Science and Technology Plan released in December 2024. We have conducted baseline mapping of our activities against the Plan's focus areas, including its acknowledgement of Aboriginal traditional knowledge, and are proud to be making substantial contributions to this area. This alignment is shaping our business development strategy, guiding future investments and reinforcing the value we bring to government and industry partners.

To support this alignment and sharpen our innovation agenda I have established ChemCentre's Research & Innovation Committee (RIC). The committee plays a key role in ensuring our efforts remain relevant, and responsive to both government priorities and emerging industry needs. The RIC is helping to foster innovation across ChemCentre, refine our internal decision-making, and ensure we are well-positioned to respond to future opportunities.

One of the core commitments in my role as CEO is to grow ChemCentre's investment in areas that support emerging industries. This commitment supports our broader mission to provide accredited, high-quality services that help these sectors thrive and evolve.

In line with this, ChemCentre has recently prioritised initiatives in the circular economy, such as investigating in the use of mineral processing by-products in roadside embankments and other built environments. We have also identified the medicinal cannabis sector as a strategic focus. We are investing significant time and resources to expand our services, providing trusted quality assurance to customers and regulators, while supporting community safety and safe, compliant products enter the Western Australian market.

As part of our efforts to raise ChemCentre's profile, we have reinvigorated key engagement programs and sponsorships. In 2025/2026, we will pilot new strategies that are more closely aligned with ChemCentre's core purpose. These initiatives will be regularly reviewed to ensure they deliver more meaningful impact, strengthen stakeholder relationships, and support long-term strategic objectives.

ChemCentre remains focused on process optimisation and automation opportunities that digital transformation provides. To support these goals, we are strengthening our digital foundations to enable a more connected and agile organisation. Continued investment in our Laboratory Information Management System (LIMS), cloud infrastructure, and cyber security posture is helping to create a more resilient and efficient operating environment. These upgrades not only improve internal processes but also enhance our ability to deliver high-quality services to clients and respond effectively to emerging demands in a timely manner.

And of course, our staff are at the centre of our organisation and are the key to driving our values. Their focus on excellence, innovation and integrity are core to maintaining the trust our clients place in us. This is verified through self-initiated and externally driven accreditation audits that have been performed throughout the year, and I am pleased to say they have again found no non-conformances. Additionally, our end of financial year client survey indicates that 98% of respondents confirmed they were either Very Satisfied or Satisfied with ChemCentre services. Clients also cited Quality of Work, Expertise of Staff, Reputation of ChemCentre and NATA accreditation as key reasons for choosing ChemCentre for their analytical services.

As I wrap up my first year as CEO, I am even more convinced that ChemCentre's greatest strength lies in the drive and expertise of its people. Their scientific skill and commitment are the foundation of everything we achieve. I sincerely thank the team for their ongoing support and hard work.

It has also been a privilege to work with our Minister, the Hon Stephen Dawson, who is a strong advocate for science, innovation and the work ChemCentre does. I thank him for his support.

I look forward to the year ahead, confident that our scientific expertise will continue to protect communities, support industry, and contribute to Western Australia's long-term prosperity.

Paul Nicholls

CEO
ChemCentre Executive

Operations

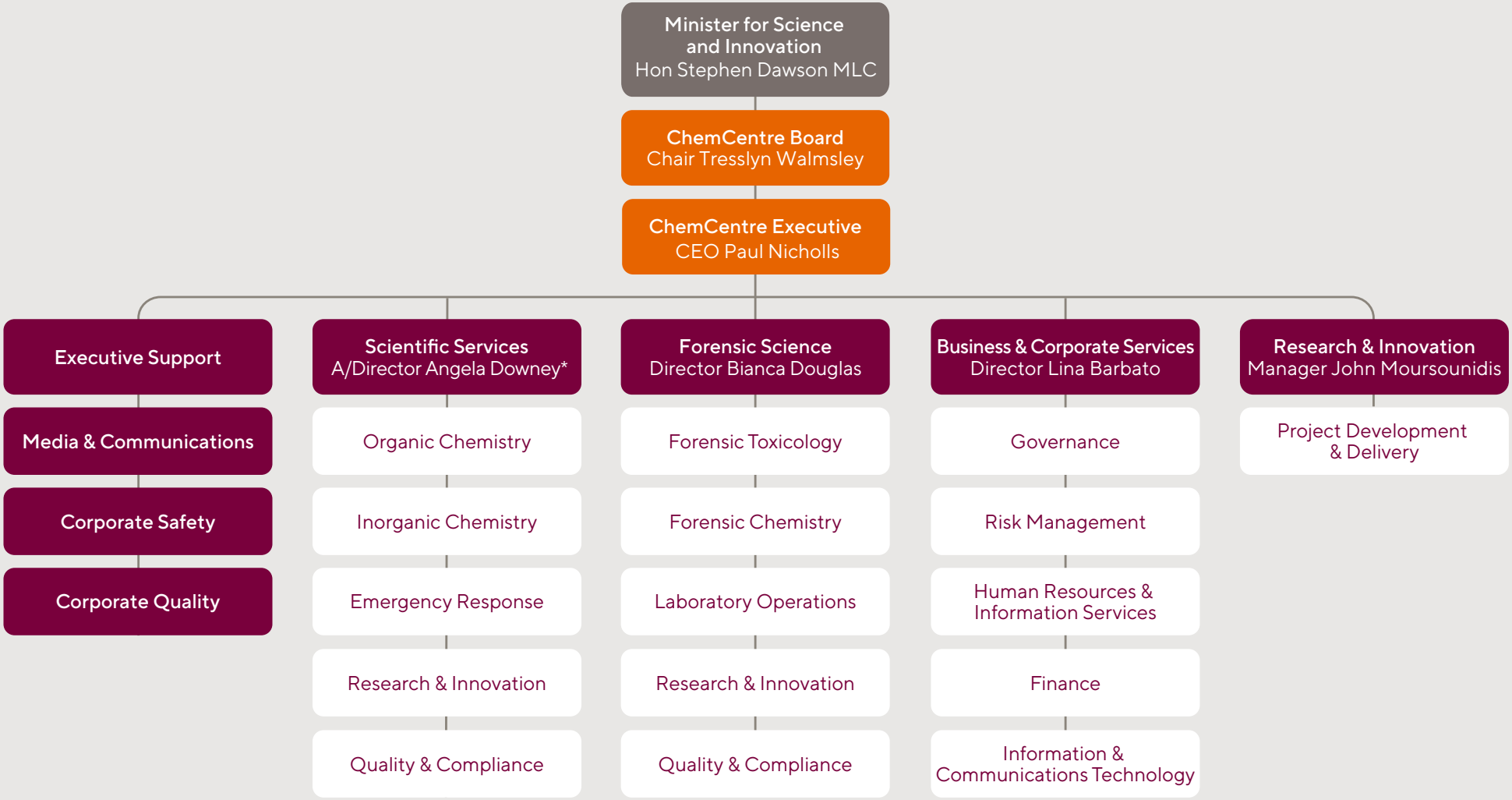
Who We Are

ChemCentre is a statutory authority within the Western Australian Government operating under the *Chemistry Centre (WA) Act 2007*. ChemCentre has a long and proud heritage protecting the State, tracing its origins back to the gold rush in the 1890s.

We work from analytical laboratories on Whadjuk Noongar country within the Resources and Chemistry Precinct at Curtin University, Bentley. Our staff proudly include many internationally recognised scientists.

ChemCentre offers a unique combination of scientific excellence and applied scientific expertise:

- Internationally recognised expertise and experience in our specialist fields
- State-of-the-art analytical equipment and methods
- National Association of Testing Authorities (NATA), Therapeutic Goods Administration (TGA) accreditation and Good Manufacturing Practice (GMP) certification across key specialist areas
- Applied research and innovation to identify and develop new science to assess and manage emerging risks and opportunities
- Collaborative scientific networks at state, national and international levels
- Assisting Western Australian businesses to main a market advantage through targeted chemistry-based science.



*position advertised before 30 June 2025

What We Do

ChemCentre delivers services and advice to support the broad, high-level State Government goals of:

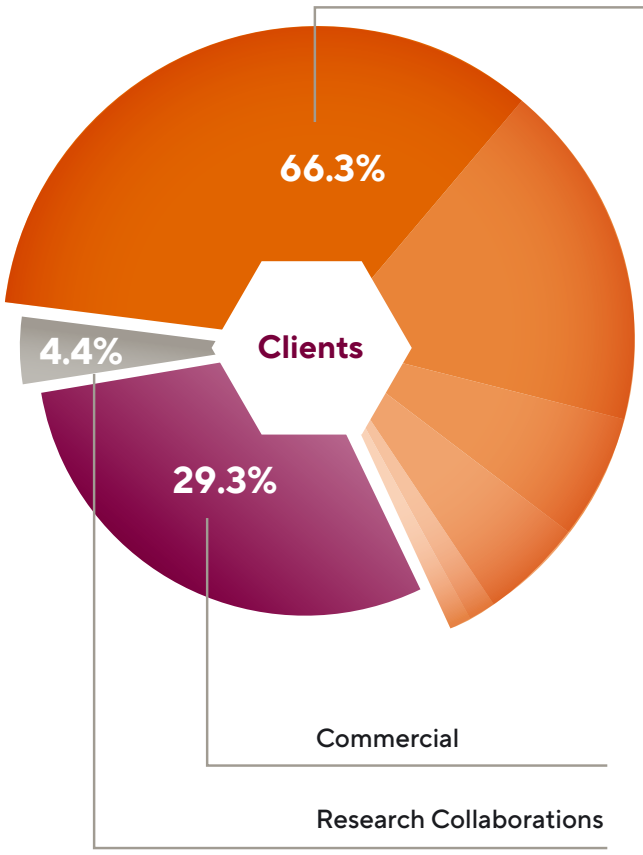
Western Australian Jobs Plan:

Diversifying the Western Australian economy, creating local jobs for the future.

Safe, Strong and Fair Communities:

Supporting our local and regional communities to thrive.

In this context, our work involves scientific services, emergency response, forensic science, research and innovation, business and corporate services, and education and outreach.



Government Clients	Revenue	
WA Police	$9.687m	34.2%
Officer of the State Coroner	$5.086m	17.9%
Racing and Wagering WA (RWWA)	$1.783m	6.3%
Department of Fire and Emergency Services (DFES)	$1.5m	5.3%
Department of Biodiversity, Conservation and Attractions (DBCA)	$0.427m	1.5%
Water Corporation	$0.309m	1.1%
Commercial clients	$8.297m	29.3%
Research collaborations	$1.261m	4.4%
Total	$28.35m	100%

At a Glance - the year in review

$2.68m Capital investment

Research and Innovation

3 Partner in Co operative Research Centres

- End Food Waste
- Future Battery Industries
- Transformations in Mining Economies (TiME)

Forensic Science Laboratory

Illicit drug seizures
5,750 ID certificates issued

Clan laboratory callouts
26 callouts responded to

Traffic enforcement toxicology
7,340 cases analysed

Major and Serious Crime **450** cases reported

OneLIMS >130,000 test/ result entered into LIMS

Coronial Toxicology
3,290 reports issued to Coroner

Emerging Drugs Network of Australia
680 samples analysed

Racing Chemistry
8,870 samples analysed

Expertise for 10 committees and advisory panels

Scientific Services Division

Total Jobs **6,500+**

Total Analytes **850,000+**

Emergency Response

24/7 HAZMAT Emergency Response

25 Incidents

30% regional (25)

30% outside Perth metro area: South Hedland, Karratha, Pinjarra, Marble Bar, Southern Cross, Albany, Karnup, Kalgoorlie, Northam

Lithium-ion battery incidents increasing to 4 from 0 last year (4)

20 mins — Deployment under 20 minutes - 100% compliance

Chemical Education
9 PhD students and 1 Post-Doctoral student supervised

Collaborations with:

- 7 State, 3 National and 2 International Universities
- 7 State and National Institutes
- 5 Government Departments
- 7+ Commercial clients

Scientific Services Division

ChemCentre's Scientific Services Division (SSD) continues to deliver high-quality analytical services and scientific expertise to support government and industry in managing chemical risks and opportunities. In 2024/25, SSD reported data on over 800,000 analytes across diverse matrices including sediments, biota, water, soils, mining samples, pharmaceuticals, plants, food, waste, and concrete.

SSD has seen a record number of jobs this financial year, with over 6000 jobs processed, reflecting increased demand from our major clients. SSD continues to expand its capabilities in circular economy assessments, medicinal testing, and environmental analysis, including PFAS. The division is also exploring new opportunities in soil and mining, including anoxic column leaching in collaboration with CSIRO.

SSD has seen an increase in demand from resource industry clients for testing services to help inform onsite environmental practices in support of site management or mine closure. In addition to analytical services that support current research projects in the circular economy, there has been an increase in analytical work submitted directly by companies seeking a deeper understanding of their mining byproducts with a view of determining their potential for safe and economic uses.

SSD staff have contributed to national and international conferences, including presentations on microplastics and grain storage technologies. The division also continues to support the Murujuga Rock Art Monitoring Program and maintains strong collaborations with CSIRO, DFES, and other stakeholders.

In October 2024, staff from SSD underwent a Therapeutic Goods Administration (TGA) audit, resulting in the successful expansion of SSD's TGA/GMP licence to include compliance testing in accordance with TGO 112 (Standard for 3,4-methylenedioxy-N-methylamphetamine (MDMA)) and TGO 113 (Standard for Psilocybine and Psilocine). SSD is currently the only facility in Australia with TGA approval to perform GMP-compliant testing for these substances. This regulatory milestone reinforces SSD's position as a national leader in specialised pharmaceutical analysis supporting the safe and regulated use of these substances for clinical trials, authorised prescribers, and emerging therapeutic programs.

In May 2025, SSD demonstrated their continuing role in supporting scientific collaboration by hosting Dr Vincent Lal from the University of the South Pacific for a specialised training program aimed at enhancing oil spill response capabilities across the Pacific. Supported by South Pacific Regional Environment Programme (SPREP), the initiative focused on building regional expertise in environmental forensics, particularly in oil "fingerprinting"—a technique used to trace the source of marine oil pollution through chemical analysis. Over 3.5 days, Dr Lal received hands-on training, learning advanced methods to identify petroleum hydrocarbon signatures. Dr Lal will now apply these techniques in Fiji, training others and contributing to long-term environmental resilience in Pacific marine environments.

Emergency Response

ChemCentre's Emergency Response (ER) Team continues to play a critical role in ensuring public safety across Western Australia, delivering a 24/7 HAZMAT emergency response service in close collaboration with the Department of Fire and Emergency Services (DFES).

In 2024/25, the on-call ER team responded to a diverse range of hazardous materials incidents, including a high-profile lithium-ion battery fire involving a prototype electric mining truck. This complex incident required atmospheric monitoring, water testing, and simulation modelling, supported by the Department of Water and Environmental Regulation (DWER) and ChemCentre's Emergency Response Team.

Throughout the year, the ER team provided critical advice to DFES on risk mitigation across a spectrum of incidents, including:

- Identification of unknown chemicals and hazardous materials
- Neutralisation of chemical spills
- Safe classification and disposal of abandoned dangerous goods, such as a significant cache of toxic substances found near a petrol station

In incidents involving potentially toxic plume emissions, such as the abandonment of chlorine gas cylinders, ER delivered plume modelling to guide evacuation strategies and protect surrounding communities.

ChemCentre's collaboration with the DFES HAZMAT Branch continues to strengthen. The ER Team contributes to:

- The Special Equipment Tender
- Field Liaison Training, delivering practical demonstrations of portable detection instruments for real-time chemical monitoring

Training and capability development remain priorities:

- Staff participated in seminars by the Defence Science and Technology Group (DSTG) on chemical warfare agents
- The division took part in CWALN proficiency trials
- Recruitment of new rostered response personnel commenced, with flexible training programs introduced to increase capacity and resilience

Recognition from DFES highlighted the ER team's leadership, particularly in the area of lithium-ion battery thermal runaway risk management.

Backed by rigorous training, interagency exercises, and a commitment to continuous improvement, ChemCentre's ER Team remains a key operational partner under the State Hazard Plan (HAZMAT), providing expert chemical advice and critical support to protect Western Australia's communities.

Forensic Science Laboratory

ChemCentre's Forensic Science Laboratory offers a range of forensic science services to the Western Australia Police Force and the Office of the State Coroner. In offering these services ChemCentre supports the roles these entities play in the administration of justice as well as keeping Western Australians safe.

During 2024-25 ChemCentre analysed 7800 illicit drugs exhibits, 38 clandestine drug and drug profiling cases, 450 criminal cases, 7340 traffic enforcement toxicology cases, 8870 racing chemistry samples, 680 samples from drug related emergency department presentations and issued approximately 3290 reports to the Coroner. ChemCentre also attended 26 scenes related to clandestine laboratory and other chemical investigations.

ChemCentre supports the Western Australia Police Force in their efforts to prevent the trade in illicit drugs, and in doing so helps reduce drug related harm in the community. Our chemists conduct forensic analysis on seized drug samples to identify the drugs and to determine their purities to support investigations by the Western Australia Police Force. We also undertake drug profiling investigations to provide intelligence that helps track the source of drugs in seized materials. Our experts in clandestine laboratories continue to support investigations into illicit drug manufacture in Western Australia. They have continued their development in expertise associated with the isolation of different psychedelic alkaloids from native flora, as well as mushroom species, in efforts to keep abreast of the changing face of drug manufacture.

We also work closely with the Western Australia Police Force in their efforts to improve road safety. We provide forensic toxicology services that include analysis of drugs in oral fluid samples taken from road-side testing programs, as well as testing of samples for drugs and alcohol from individuals involved in traffic accidents. Our efforts identify drivers who may be affected by alcohol and/or drugs.

We have continued a collaboration with the Western Australia Police Force and the Sexual Assault Resource Centre focused on drink spiking in the community. Our forensic toxicologists provide rapid analysis on samples to assist in criminal investigations related to drink spiking. A broad testing approach is used to identify whether drugs have been used in incidents. The program has resulted in the successful identification and prosecution of offenders in Western Australia, highlighting the impact it has on keeping Western Australians safe.

We continue to provide extensive toxicology testing to support coronial investigations in Western Australia, and work closely with forensic pathologists at PathWest, staff at the Office of the State Coroner, and Western Australia Police Force. Our scientists have streamlined methodologies to provide comprehensive toxicology results in shorter timeframes to assist forensic pathologists and the Coroner in determining cause of death.

ChemCentre provides forensic science services to Racing and Wagering WA and the State's racing industry, supporting both integrity of the sport and animal welfare. Our experts have expanded testing to detect a broadening array and newly emerging doping agents, and have introduced automation technologies to deliver accurate results more efficiently. Combined with expert witness testimony at Racing Stewards' inquiries, our work helps racing authorities uphold the integrity of horse and greyhound racing in Western Australia.

ChemCentre is a key partner in the Emerging Drugs Network of Australia (EDNA), providing toxicology analyses for the Western Australian emergency departments involved in the program. With a foundation in a project between Royal Perth Hospital and ChemCentre, EDNA is now a national program with funding from the National Health and Medical Research Council (NHMRC). Within Western Australia, this program receives additional support from the Mental Health Commission. Our scientists continue to expand our capability in detecting novel psychoactive substances, a key aspect of the EDNA program. Our toxicology expertise is assisting medical specialists understand the impact of illicit drugs in emergency department presentations, as well as providing rapid information to assist in harm reduction, helping to save lives and to reduce the health impacts of illicit drugs. In November 2024 the EDNA project won the Excellence in Research and Innovation Award at the WA Health Excellence Awards.

ChemCentre staff play a significant role in shaping national and international forensic science standards and strengthening Australia's forensic capability. Our experts contribute through membership to key advisory groups and committees, including the Australia New Zealand Forensic Executive Committee (ANZFEC) and several Australian New Zealand Police Advisory Agency National Institute of Forensic Science (ANZPAA-NIFS) Specialist Advisory Groups covering Chemical Criminalistics, Illicit Drugs, Toxicology, Quality, and Forensic Intelligence. Staff also support Australia's input into international standards through their involvement with Standards Australia and serve on multiple committees within the Organisation of Scientific Area Committees (OSAC) for Forensic Science in Chemistry, administered by the US National Institute of Standards and Technology.

Research and Innovation

Our Research and Innovation program at ChemCentre applies technical and specialist knowledge to solve complex problems across government and key sectors such as industry, mining, agriculture, environment, and forensic science. Our work focuses on law and order, sustainable industry, emergency response, public health and safety, and essential scientific infrastructure. We are committed to high-quality research and innovation that supports both established and emerging industries.

We are leading world-first proteomics research to improve the value of forensic evidence in criminal investigations and cold case reviews. This research is developing a technique to identify individuals by analysing specific proteins in hair strands. Each hair contains a unique combination of protein variants, similar to DNA. This method complements DNA evidence and is especially useful when DNA is unavailable or degraded. A proteomics dataset is being created to reflect the genetic diversity of the Australian population. This research could transform human identification processes in criminal and coronial investigations, emergency response, and disaster victim identification. The project is a collaboration with Murdoch University, Edith Cowan University, Western Australia Police Force, PathWest, University of California (Davis) and the Fiona Stanley Foundation.

We are working closely with the Western Australia Police Force and the Australian Federal Police through research initiatives to enable characterisation of chemicals in 3D printed firearm components to assist with privately manufactured firearm investigations. Our engagement has included multiple agencies in Australia and New Zealand, as well as international agencies including the Federal Bureau of Investigation (FBI), the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), the UK Metropolitan Police and Royal Canadian Mounted Police.

ChemCentre is actively supporting Western Australia's transition to a circular economy by developing advanced predictive tools and protocols for environmental impact assessment, waste management, and mine site closure planning.

Through our collaborative research, we provide critical data and guidance to key stakeholders in the circular economy—including mining and mineral refining companies, cement and concrete manufacturers, state regulatory bodies, and major infrastructure agencies such as Main Roads, Westport, and Metronet. Our work helps improve the recovery and reuse of waste-derived materials and mining by-products in large-scale infrastructure projects across the state.

In collaboration with the Cooperative Research Centre for Future Battery Industries (CRC FBI), we are exploring innovative approaches to support the growth of battery industries in Western Australia. Our research helps mining and processing operations for critical minerals manage their sites according to best environmental practices. We are also investigating how intermediates and by-products can be repurposed as high-value components in a circular economy.

With the CRC for Transformations in Mining Economies (CRC TiME), we are leading a national project to develop guidance for managing mine pit lakes after closure. This includes creating a classification framework and assessment guidelines tailored to different mine risk profiles.

As a partner in the End Food Waste CRC (EFW CRC), we are conducting research to reduce food waste across the supply chain and convert waste into high-value co-products. In collaboration with the Australian Sandalwood Network, Curtin University, and Quest Biotech Pharma, we are exploring ways to add value to sandalwood nuts, which are typically discarded. We have shown these nuts contain high levels of unique anti-inflammatory unsaturated fatty acids and therefore have potential as food supplements, therapeutic products or biomaterials, creating new revenue streams for the industry.

We are also working with EFW CRC to evaluate the use of brewery spent grain (BSG) in developing new food products, additives, and plant-based biomaterials like imitation leather. This initiative supports a circular economy by reducing food waste in an industry that currently sends most BSG to low-value endpoints.

ChemCentre's leadership in circular economy research, particularly in food organics and garden organics (FOGO) recovery and the assessment and certification of lithium processing by-products for use in infrastructure projects, was showcased during an invited presentation at the Infrastructure Sustainability Council WA Connect meeting held in April 2025.

We are also involved in collaborative projects with the University of Western Australia and Curtin University to address chemical contamination issues, including microplastics in marine and estuarine environments around Perth and in commercial fisheries.

In partnership with UWA researchers, we have supported remote Aboriginal communities in managing nitrate levels in their water supply. This project validated a rapid test for measuring nitrate concentration and demonstrated freeze filtration as a low-cost method to reduce nitrate levels at the point of use.

Business and Corporate Services

The Directorate has demonstrated significant progress implementing initiatives to support leadership development and workplace inclusion, and leading strategic projects including digital transformation. During the reporting period, a pilot of the Public Sector Commission's Building Leadership Impact initiative was undertaken within the Directorate that will provide a guide for broader implementation across ChemCentre.

The Directorate delivered several initiatives to enrich workplace culture and grow the leadership mindset. Integrity training was completed by all staff during the reporting year and a review of its conflict-of-interest policy and procedures was undertaken. Managers also participated in several key training programs as part of our commitment to continuous learning.

Workplace well-being and building resilience remains a priority, supported by the engagement of the Future of Work Institute at Curtin University to identify opportunities for job redesign and flexibility opportunities. The recommendations will inform initiatives in 2026, supporting a modern and adaptable workforce.

The Directorate also made significant strides in enhancing change management processes, to support smoother transitions. Moreover, the Directorate is leading the examination of a suitable site for an additional laboratory and accommodation facilities, furthering ChemCentre's capacity to support increasing demand for its services.

Additionally, ChemCentre recently celebrated the first anniversary of its new bespoke laboratory information management system implemented in the Forensic Services Division, delivering a system with modern technology stack and marking a milestone in improved operational efficiency. The project will now progress to integrating the Scientific Services Division into the system.

The Directorate is also actively progressing a cloud-based solution examination to position ChemCentre to deliver cross-agency benefits and innovation, meet customer demands and maintain a reliable and secure operating environment. This will be supported by the implementation of Information Classification in the coming months that will label information according to its sensitivity and determine retention considerations.

Education and Outreach

A robust and strategic outreach program is essential to enhancing public understanding of ChemCentre's unique capabilities, strengthening stakeholder relationships, and fostering science engagement across diverse audiences.

ChemCentre continues to foster STEM engagement through hands-on education and outreach activities that connect students and the wider community with real-world chemistry. Our scientists participate in school visits, laboratory tours, career expos, guest lectures, and community science events to share their expertise and passion. This year, we engaged with hundreds of students across Western Australia, highlighting the practical applications of chemistry in areas like forensic science, environmental protection, and emergency response. ChemCentre also supports tertiary education by supervising nine PhD students and one post-doctoral fellow undertaking research to advance forensic and environmental science.

Our involvement in university-led events such as Curtin University's Chemistry Day, the Chemistry Club Careers Night, and RACI's Chemraderie Series offers valuable opportunities to engage directly with aspiring chemists and promote careers in applied science. These events allow us to showcase ChemCentre's work placement opportunities, reinforce our role in the scientific community, and highlight the career pathways available in public sector science. Through university lectures and collaborations, our staff contribute to chemistry education across a range of disciplines.

We are especially proud to support programs that promote diversity and inspire the next generation of STEM professionals. Through our ongoing sponsorship of The Innovators' Tea Party, ChemCentre's female scientists volunteer as mentors to high school students, offering guidance and insight into careers in science, technology, engineering, and maths. These personal connections help encourage more young women to pursue STEM subjects and build confidence in their future career choices. By continuing to engage directly with students, educators, and community groups, ChemCentre is helping shape a scientifically literate and industry-ready workforce for Western Australia.

Performance Management Framework

Outcome Based Management Framework

Broad high-level government goals are supported at agency level by more specific desired outcomes. Agencies deliver services to achieve these desired outcomes, contributing to the achievement of the higher-level government goals. The relationship between the government goals, agency level desired outcomes and associated services is tabulated below.

ChemCentre's effort is divided approximately 28% to the delivery of statutory services for government and 72% to fee-for-services activities delivered to government and private sectors.

Government Goal	Desired Outcome	Services
Western Australian Jobs Plan: Diversifying the Western Australian economy, creating local jobs for the future.	**Quality research and innovation** Key Effectiveness Indicator: Contributions to scientific forums	**Service 1:** **Research and Innovation** Key Efficiency Indicator: Publications per R&I FTE
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	**Quality scientific advice** Key Effectiveness Indicator: Proficiency rating for the accredited services	**Service 2:** **Commercial and Scientific information and advice** Key Efficiency Indicator: Average cost of providing commercial scientific information and advice per applicable FTE
	Quality emergency response Key Effectiveness Indicators: Average Mobilisation Time for emergency response incidents Availability of Emergency Response workforce to meet agreed inter-agency requirements	**Service 3:** **Emergency Response Management** Key Efficiency Indicator: Average cost to maintain an emergency response capability per Western Australian

Shared Responsibilities with Other Agencies

ChemCentre's Emergency Response Service is largely delivered in support of the Department of Fire and Emergency Services.

ChemCentre also provides an extensive forensic science service to the Western Australian Police and the Office of the State Coroner.

Agency Performance

Auditor's Opinion

Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Chemistry Centre (WA)

To the Parliament of Western Australia

Report on the audit of the financial statements

I have audited the financial statements of the Chemistry Centre (WA) (Centre) 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
- 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 Centre 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.

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Responsibilities of the Board for the financial statements

The Board 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.

In preparing the financial statements, the Board 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 Centre.

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 Centre. The controls exercised by the Centre 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 Centre 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 Board's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Centre 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 Centre 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 Centre's performance and fairly represent indicated performance for the year ended 30 June 2025.

The Board's responsibilities for the key performance indicators

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

Auditor General's responsibilities

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

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

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

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

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

Other information

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

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Chemistry Centre (WA) for the year ended 30 June 2025 included in the annual report on the Centre's website. The Centre's management is responsible for the integrity of the Centre's website. This audit does not provide assurance on the integrity of the Centre'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
27 August 2025

Financial Statements

CERTIFICATION OF FINANCIAL STATEMENTS
For the reporting period ended 30 June 2025

The accompanying financial statements of ChemCentre have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

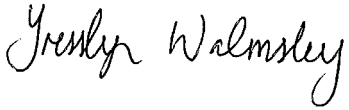
At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.

Stefan Anicic

Chief Financial Officer
25 August 2025

Paul Nicholls

Chief Executive Officer
25 August 2025



Tresslyn Walmsley

Chair,
ChemCentre Board
25 August 2025

Colin Murphy

Chair, Finance, Audit & Risk Management Committee
Member of ChemCentre Board
25 August 2025

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2025

	Notes	2025 $000	2024 $000
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	20,062	17,840
Supplies and services	2.2	2,319	2,063
Depreciation and amortisation expense	4.1, 4.2 & 4.3	2,524	2,525
Finance cost	6.2	14	8
Accommodation expenses	2.2	6,318	5,800
Other expenses	2.2	7,016	6,024
Total cost of services		**38,253**	**34,260**
Income			
Provision of services	3.2	9,338	6,342
Interest income	3.3	147	122
Other income	3.4	12	13
Total income		**9,497**	**6,477**
NET COST OF SERVICES		**28,756**	**27,783**
Income from State Government			
Service appropriation	3.1	9,488	9,610
Resources received	3.1	49	22
Income from other public sector entities	3.1	19,011	18,102
Total Income from State Government		**28,548**	**27,734**
DEFICIT FOR THE PERIOD		**(208)**	**(49)**
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		**(208)**	**(49)**

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

STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

	Notes	2025 $000	2024 $000
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	7,910	8,043
Restricted cash and cash equivalents	6.3	4,140	2,236
Receivables	5.1	4,082	2,083
Other current assets	5.2	1,143	938
Total Current Assets		**17,275**	**13,300**
Non-Current Assets			
Property, plant and equipment	4.1	6,433	6,024
Right-of-use assets	4.2	410	72
Intangible assets	4.3	1,453	1,535
Other non-current assets	5.2	3,494	3,092
Total Non-Current Assets		**11,790**	**10,723**
TOTAL ASSETS		**29,065**	**24,023**
LIABILITIES			
Current Liabilities			
Payables	5.3	1,712	1,436
Lease liabilities	6.1	50	26
Employee related provisions	2.1(b)	3,991	3,472
Contract liabilities	5.4	502	154
Total Current Liabilities		**6,255**	**5,088**
Non-Current Liabilities			
Lease liabilities	6.1	371	50
Employee related provisions	2.1(b)	1,616	1,349
Total Non-Current Liabilities		**1,987**	**1,399**
TOTAL LIABILITIES		**8,242**	**6,487**
NET ASSETS		**20,823**	**17,536**
EQUITY			
Contributed equity	8.7	29,701	26,206
Accumulated deficit		(8,878)	(8,670)
TOTAL EQUITY		**20,823**	**17,536**

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

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2025

	Notes	Contributed equity	Accumulated deficit	Total Equity
		$000	$000	$000
Balance at 1 July 2023		23,526	(8,621)	14,905
Deficit		-	(49)	(49)
Total Comprehensive Income/(Loss) for the year		**-**	**(49)**	**(49)**
Transactions with owners in their capacity as owners:				
Capital appropriation	8.7	2,680	-	2,680
Total		**2,680**	**-**	**2,680**
Balance at 30 June 2024		**26,206**	**(8,670)**	**17,536**
Balance at 1 July 2024		26,206	(8,670)	17,536
Deficit		-	(208)	(208)
Total Comprehensive Income/(Loss) for the year		**-**	**(208)**	**(208)**
Transactions with owners in their capacity as owners:				
Capital appropriation	8.7	3,495	-	3,495
Total		**3,495**	**-**	**3,495**
Balance at 30 June 2025		**29,701**	**(8,878)**	**20,823**

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

STATEMENT OF CASH FLOWS

For the year ended 30 June 2025

	Notes	2025 $000	2024 $000
Cash flows from State Government			
Service appropriation		9,488	9,610
Capital appropriation		3,495	2,680
Funds from other public sector entities for services provided		18,265	18,108
Net cash provided by State Government		**31,248**	**30,398**
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(19,401)	(17,268)
Accommodation		(6,573)	(6,038)
Finance costs		(14)	(8)
GST payments on purchases		(1,722)	(1,435)
GST payments to taxation authority		(1,163)	(852)
Other payments		(9,457)	(7,927)
Receipts			
Provision of services		8,749	5,847
GST receipts on services		2,701	2,396
Net cash provided by/(used in) operating activities		**(26,880)**	**(25,285)**
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(2,564)	(2,062)
Net cash provided by/(used in) investing activities		**(2,564)**	**(2,062)**
Cash flows from financing activities			
Payments			
Principal elements of lease		(33)	(31)
Net cash provided by/(used in) financing activities		**(33)**	**(31)**
Net increase/(decrease) in cash and cash equivalents		1,771	3,020
Cash and cash equivalents at the beginning of period		10,279	7,259
Cash and cash equivalents at the end of the period	6.3	**12,050**	**10,279**

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

1. Basis of preparation

Chemistry Centre WA (ChemCentre) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. ChemCentre is a not-for-profit entity (as profit is not its principal objective).

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

These annual financial statements were authorised for issue by the ChemCentre Board on 25 August 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 issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some 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 the 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. 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 ChemCentre 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.

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 reconciliation.

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 ChemCentre'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 agency in achieving its objectives and the relevant notes are:

	Notes	2025 $000	2024 $000
Employee benefits expenses	2.1(a)	20,062	17,840
Employee related provisions	2.1(b)	5,607	4,821
Other expenditure	2.2	15,653	13,887

2.1(a) Employee benefits expenses

	2025 $000	2024 $000
Employee benefits	18,034	16,099
Superannuation – defined contribution plans	2,028	1,741
Employee benefits expenses	**20,062**	**17,840**
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	38	47
Less: Employee contributions (per note 3.4 Other revenue)	(12)	(13)
Total employee benefits provided	**20,088**	**17,874**

Employee benefits include wages, salaries, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as uniform and prescription eyewear allowances) for employees.

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

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

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

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

2.1(b) Employee related provisions

	2025 $000	2024 $000
Current		
Employee benefits provisions		
Annual leave	2,021	1,742
Long service leave	1,764	1,550
	3,785	3,292
Other provisions		
Employment on-costs	206	180
Total current employee related provisions	**3,991**	**3,472**
Non-current		
Employee benefit provisions		
Long service leave	1,533	1,279
Other provisions		
Employment on-costs	83	70
Total non-current employee related provisions	**1,616**	**1,349**
Total employee related provisions	**5,607**	**4,821**

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 unconditional right to defer settlement for at least 12 months after the end of 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 classified as current liabilities where the Centre does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of reporting period.

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

The provision for long service leave is calculated at present value as the Centre does not expect to wholly settle the amount 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 national government bonds at the end of the reporting period 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 give rise to the payment of employment on-costs including workers' compensation insurance and payroll tax. The provision is measured at the present value of expected future payments. Employment on-costs, including worker's compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they related has occurred. Employment on-costs are included as part of 'Other expenditures', note 2.2 and are not included as part the Centre's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

2.2 Other expenditure

	2025 $000	2024 $000
Supplies and Services		
Communications	4	7
Consumables	2,233	1,954
Materials	16	4
Travel	66	98
Total supplies and services	**2,319**	**2,063**
Accommodation expenses		
Property rent	4,381	4,378
Property outgoings	808	713
Building repairs and maintenance	548	168
Utilities	581	541
Total accommodation expenses	**6,318**	**5,800**
Other expenses		
Equipment repairs and maintenance	1,430	1,298
IT & network maintenance	599	527
External laboratory services	1221	831
Postage, printing and stationery	191	166
Motor vehicle	20	24
Expected credit losses expense	-	8
Payroll tax	1073	970
Professional services and research costs	1,377	1,296
Staff training and miscellaneous staff expenses	316	225
Insurance	184	157
Other minor expenses	605	522
Total other expenses	**7,016**	**6,024**
Total other expenditure	**15,653**	**13,887**

Supplies and services: Supplies and services are recognised as an expense in the reporting period in which they are incurred.

Accommodation expenses: Lease payments for the lease of the ChemCentre's main facility at Curtin University to Government Office Accommodation are not within scope of *AASB 16 Leases* and are expensed as incurred. Utility, property outgoing, repairs and maintenance costs are recognised as an expense as incurred.

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

Expected credit losses is an allowance of trade receivables and is measured at the lifetime expected credit losses at each reporting date, based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 5.1 Receivables for further details.

3. Other funding sources

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

	Notes	2025 $000	2024 $000
Income from State Government	3.1	28,548	27,734
Provision of services	3.2	9,338	6,342
Interest income	3.3	147	122
Other income	3.4	12	13

3.1 Income from State Government

	2025 $000	2024 $000
Appropriations received during the period:		
- Salaries and Allowance Act 1975	269	254
- Service Appropriation	9,219	9,356
Total appropriation received	**9,488**	**9,610**
Resources received from other public sector entities during the period:		
- Service received free of charge	49	22
Total resources received	**49**	**22**
Income for services provided to other public sector entities	19,011	18,102
Total income from other public sector entities	**19,011**	**18,102**
Total income from State Government	**28,548**	**27,734**

Service Appropriations are recognised as income at fair value of consideration received in the period in which ChemCentre gains control of the appropriated funds at the time those funds are deposited in the bank account.

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

Income from other public sector entities represents a range of services provided including chemical analyses, research and advice on a fee for service basis. Revenue for services and funding agreed to on an annual MOU basis is recognised over time, representing the series of services provided over the financial year and the agreed performance obligations met over time. Routine chemical analyses provided is recognised at a point-in-time, with the performance obligation satisfied when the reporting of testing results is provided to the entity.

Summary of Consolidated Account Appropriations

For the year ended 30 June 2025

	2025 Budget	2025 Section 25 Transfers	2025 Additional Funding	2025 Revised Budget	2025 Actual	2025 Variance
	$000	$000	$000	$000	$000	$000
Delivery of Services						
Item 74 Net amount appropriated to deliver services[(a)]	9,381	-	(162)	9,219	9,219	-
Amount Authorised by Other Statutes:						
Salaries and Allowances Act 1975	269	-	-	269	269	-
Total appropriations provided to deliver services	**9,650**		**(162)**	**9,488**	**9,488**	**-**
Capital						
Item 149 Capital Appropriations[(a)(b)]	4,179		(684)	3,495	3,495	-
GRAND TOTAL	**13,829**	**-**	**(846)**	**12,983**	**12,983**	**-**

(a) The $0.16m decrease in service appropriation reflects a $0.7m transfer to capital appropriation to fund additional instrumentation purchases, partly offset by an additional $0.54m received for the impact of the new Public Sector Wages Policy.

(b) The $0.68m decrease in capital appropriation reflects a deferral of $1.38m capital appropriation to 2025-26 to align with timing of capital works to refurbish an additional laboratory facility, partly offset by the $0.7m transfer from service appropriation.

3.2 Provision of services

	2025 $000	2024 $000
Income for service provided to non-public sector entities	9,338	6,342
	9,338	**6,342**

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

- Routine chemical analyses revenue is recognised at a point-in-time. Performance obligations for these fees and charges are satisfied when the reporting of testing results is provided to the client.
- Research activity revenue recognition is assessed on a case by case basis and is dependent on the terms of the project agreement, funding arrangements including rights to receive payment for research performance to date and the nature of services being performed. For each obligation, ChemCentre determines whether the obligation would be satisfied over time or at a point in time. For an obligation that is satisfied over time ChemCentre recognises revenue in line with its measurement of progress towards complete satisfaction of the obligation. This measurement may be based on observable output methods such as milestones achieved or on input methods such as labour hours expended or resources consumed.

3.3 Interest income

	2025 $000	2024 $000
Interest income	147	122
	147	**122**

3.4 Other income

	2025 $000	2024 $000
Employee contributions [(a)]	12	13
Total Other Income	**12**	**13**

(a) Income received by ChemCentre relates to the senior Executives' contribution towards the motor vehicle leased from Department of Finance.

4. Key Assets

Assets ChemCentre utilised for economic benefit or service potential

This section includes information regarding the key assets ChemCentre 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	2025	2024
		$000	$000
Property, plant and equipment	4.1	6,433	6,024
Right-of-use assets	4.2	410	72
Intangibles	4.3	1,453	1,535

4.1 Property, plant and equipment

	Plant & scientific equipment	Office equipment	Work in progress	Total
	$000	$000	$000	$000
1 July 2024				
Gross carrying amount	19,746	1,215	-	20,961
Accumulated depreciation	(13,943)	(994)	-	(14,937)
Carrying amount at start of period	**5,803**	**221**	**-**	**6,024**
Additions	1,916	101	176	2,193
Disposals	(6)	-	-	(6)
Depreciation	(1,638)	(140)	-	(1,778)
Carrying amount at 30 June 2025	**6,075**	**182**	**176**	**6,433**
Gross carrying amount	20,953	1,310	176	22,439
Accumulated depreciation	(14,878)	(1,128)	-	(16,006)

Initial recognition and measurement

Items of property, plant and equipment costing $5,000 or more are initially recognised at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment 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

After recognition as an asset, ChemCentre uses the cost model for all property, plant and equipment. All items of property, plant and equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. As at 30 June 2025 there were no indications of impairment to plant and equipment.

4.1.1 Depreciation charge for the period

	2025	2024
	$000	$000
Plant and scientific equipment	1,638	1,644
Office equipment	140	175
Total depreciation for the period	**1,778**	**1,819**

Useful lives

All non-current assets that have a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. Depreciation on assets is calculated using the straight-line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Plant & Scientific equipment	7-10 years
Office equipment	3-5 years

Impairment of assets

Plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting year. 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 in 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.

4.2 Right-of-use assets (ROU)

	Buildings	Motor Vehicles	Total
	$000	$000	$000
Carrying amount at beginning of period	**-**	**72**	**72**
Additions	370	29	399
Disposals	-	(20)	(20)
Depreciation	(16)	(25)	(41)
Net Carrying amount as at end of period	**354**	**56**	**410**

Initial recognition

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

- 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 assets.

The corresponding lease liabilities have been disclosed in Note 6.1.

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assts, 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 asset's useful life and the lease term. If ownership of the leased asset transfer to ChemCentre 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.

4.2.1 Depreciation charge of ROU

	2025 $000	2024 $000
Accommodation	16	7
Motor Vehicles	25	35
Total right-of-use-asset depreciation	**41**	**42**
Lease interest expense	14	8
Total amount recognised in the statement of comprehensive income	**55**	**50**

The total cash outflow for leases in 2025 was $48,377 (2024: $39,313).

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

- Leases for vehicles with State Fleet and for accommodation with Curtin University. These leases are recognised as right-of-use assets and associated lease liabilities in the Statement of Financial Position. The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.
- Memorandum of Understanding Agreements with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

4.3 Intangible assets

	Software $000
1 July 2024	
Gross carrying amount	6,166
Accumulated amortisation	(4,631)
Carrying amount at start of period	**1,535**
Additions	623
Amortisation expense	(705)
Carrying amount at 30 June 2025	**1,453**
Gross carrying amount	5,618
Accumulated amortisation expense	(4,165)

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 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 probably 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.

Acquisition 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 138.57 (as noted above) are capitalised. Costs incurred of less than these amounts are immediately expensed directly to the Statement of Comprehensive Income.

Subsequent Measurement

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

Computer software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset where it meets the AASB 138 recognition criteria. Software costing less than $5,000 is expensed in the year of acquisition.

4.3.1. Amortisation charge for the period

	2025 $000	2024 $000
Software	705	664
Total amortisation for the period	**705**	**664**

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

ChemCentre 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 for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight-line basis using rates which are reviewed annually. All intangible assets controlled by ChemCentre have a finite useful life and zero residual value.

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

Software[(a)] 5 years

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

5. Other assets and liabilities

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

	Notes	2025 $000	2024 $000
Receivables	5.1	4,082	2,083
Other assets	5.2	4,637	4,030
Payables	5.3	1,712	1,436
Other liabilities	5.4	502	154

5.1 Receivables

	2025 $000	2024 $000
Trade receivables	2,943	1,441
Allowance for impairment of trade receivables	(13)	(13)
Contract assets	878	479
GST receivable	274	176
Total current receivables	**4,082**	**2,083**

ChemCentre does not hold any collateral or other credit enhancements as security for receivables.

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. The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectable are written-off against the allowance account. The allowance for impairment of trade receivables is raised when there is objective evidence that ChemCentre will not be able to fully collect a debt and is otherwise based on historical credit loss experience for trade receivables used to estimate the lifetime expected credit losses.

5.2 Other assets

	2025 $000	2024 $000
Current		
Prepayments	1,143	938
	1,143	**938**
Non-current		
Sinking fund[(a)]	3,494	3,092
	3,494	**3,092**
Total other assets	**4,637**	**4,030**

(a) The sinking fund balance represents the accumulation of a $0.26m annual bond paid to the landlord i.e. Curtin University and the interest earned on the balance. Its purpose is to provide for required building maintenance as set out in the lease contract. It is refundable upon ChemCentre vacating the premises after offsetting the cost of any remediation to the premises required.

5.3 Payables

	2025 $000	2024 $000
Trade payables	398	83
GST payable	240	179
Accrued expenses	438	487
Accrued salaries	636	687
Total current payables	**1,712**	**1,436**

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

Accrued salaries represents 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. ChemCentre considers the carrying amount of accrued salaries to be equivalent to its fair value.

5.4 Contract liabilities

	2025 $000	2024 $000
Reconciliation of changes in contract liabilities		
Opening balance	154	364
Additions	1,609	631
Revenue recognised in the reporting period	(1,261)	(841)
Balance at end of period	**502**	**154**
Current	502	154
Non-Current	-	-

ChemCentre's contract liabilities relate to payments received for research activities and contracted analytical work yet to be performed at the end of the reporting period.

6. Financing

6.1 Lease liabilities

	2025 $000	2024 $000
No later than one year	50	26
Later than one year and not later than five years	183	50
Later than five years	188	-
	421	**76**
Current	50	26
Non-current	371	50
	421	**76**

Initial measurement

ChemCentre measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at the date. The lease payments were discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, ChemCentre uses the incremental borrowing rate provided by Western Australian Treasury Corporation.

Lease payments included by ChemCentre as part of the present value calculation of lease liability include: Fixed payments (including in-substance fixed payments), less any lease incentives receivable; payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability will be reassessed and adjusted against the right-of-use asset. Periods covered by extension or termination options are only included in the lease term by ChemCentre if the lease is reasonably certain to be extended (or not terminated).

This section should be read in conjunction with note 4.2 Right of Use Assets.

Subsequent Measurement

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

6.2 Finance costs

	2025 $000	2024 $000
Lease interest expense	14	8
Finance costs expensed	**14**	**8**

Finance cost expensed relates to the interest component of lease liability repayments.

6.3 Cash and cash equivalents

	2025 $000	2024 $000
Cash and cash equivalents	7,910	8,043
Restricted cash and cash equivalents[(a)]	4,140	2,236
	12,050	**10,279**

(a) Composed of $1.55m in 2024-25 unspent capital appropriation and payments received in advance of work being completed; $2.09m relating to the appropriation funded Forensic Proteomics Project and $0.50m relating to other research project and fees for service work.

6.4 Capital commitments

	2025 $000	2024 $000
Within 1 year	1,062	118
	1,062	**118**

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements.

7. Financial Instruments and Contingencies

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	12,050	10,279
Sinking fund and receivables [a]	7,302	4,999
Total financial assets	**19,352**	**15,278**
Financial Liabilities		
Financial liabilities measured at amortised cost [b]	1,893	1,333
Total financial liabilities	**1,893**	**1,333**

(a) Totawl amount of receivables excludes GST recoverable from the ATO.

(b) Total amount of financial liabilities excludes GST payable to the ATO.

7.2 Contingent assets and liabilities

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

7.2.1 Contingent assets

ChemCentre does not have any contingent assets.

7.2.2 Contingent liabilities

ChemCentre does not have any contingent liabilities.

8. Other disclosures

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

8.1 Events occurring after the end of the reporting period

There were no known events occurring after the end of the reporting period and up to the date of this report.

8.2 Key Management Personnel

ChemCentre has determined key management personnel to include cabinet ministers, board members, and senior officers of the agency. ChemCentre 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 Board of Directors of the agency for the reporting period are presented within the following bands:

Compensation band ($)	2025	2024
0 - 10,000 [a]	2	1
10,001 – 20,000	-	-
20,001 – 30,000	5	5
30,001 – 40,000	1	1

	2025	2024
	$000	$000
Total compensation of members of the accountable authority	**159**	**153**

(a) One Board member retired and was replaced in 2024-25 Financial Year.

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

Compensation band ($)	2025	2024
0 – 50,000	-	-
50,001 – 100,000[a]	2	-
100,001 – 150,000	1	-
150,001 – 200,000	-	-
200,001 – 250,000[a]	3	3
250,001 – 300,000	-	-
300,001 – 350,000	-	1

	2025	2024
	$000	$000
Total compensation of senior officers	**968**	**943**

(a) The number of senior officer positions has not changed between the two years. The higher number of senior officers in 2024-25 reflects the retirement and replacement of personnel throughout the year.

8.3 Related party transactions

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

Related parties of ChemCentre 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); and
- the Government Employees Superannuation Board (GESB).

Significant Transactions with Government-related entities

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

- income from State Government (Note 3.1);
- equity contributions (Note 8.7);
- superannuation payments to GESB (Note 2.1(a));
- lease rentals payments to the Department of Finance (Government Office Accommodation and State Fleet) (Note 2.2);
- insurance payments to the Insurance Commission and Risk Cover fund (Note 2.2);
- payment for payroll services provided by Department of Energy, Mines, Industry Regulation and Safety (Note 2.2);
- payment for professional services to PathWest, the Public Sector Commission (WA) and the Department of Primary Industries and Regional Development (Note 2.2);
- payment for legal services to the State Solicitor's Office (Note 2.2);
- remuneration for services provided by the Auditor General (Note 8.6).

Material transactions with other related parties

Outside of normal citizen type transactions with the agency, 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.

8.4 Related bodies

ChemCentre does not have any related bodies.

8.5 Affiliated bodies

ChemCentre does not have any affiliated bodies.

8.6 Remuneration of auditors

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

	2025 $000	2024 $000
Auditing the accounts, financial statements, controls, and key performance indicators	64	59

8.7 Equity

The Western Australian Government holds the equity interest in ChemCentre on behalf the community. Equity represents the residual interest in the net assets of ChemCentre.

	2025 $000	2024 $000
Contributed equity		
Balance at the start of the year	**26,206**	**23,526**
Contributions by owners		
Equity Contribution	3,495	2,680
Total contributions by owners	**29,701**	**26,206**
Retained earnings		
Balance at start of year	**(8,670)**	**(8,621)**
Result for the year	(208)	(49)
Balance at end of period	**(8,878)**	**(8,670)**
Total equity at end of year	**20,823**	**17,536**

8.8 Supplementary financial information

Write-offs

During the financial year, the following bad debts and property was written off under the authority of:

	2025 $000	2024 $000
The Accountable Authority	-	6
The Minister	-	-
	-	**6**

8.9 Explanatory statement

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

All variances between annual estimates as published in the 2024-25 State Budget Papers 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 which are more than 1% of the following:

1. Estimate and actual results for the current year:
   - Total Cost of Services of the estimate for the Statements of Comprehensive Income & Cash Flows ($370,000), and
   - Total Assets of the estimate for the Statement of Financial Position ($276,000)
2. Actual results for the current year and the prior year actual:
   - Total Cost of Services for the previous year for the Statements of Comprehensive Income & Cash Flows ($343,000)
   - Total Assets for the previous year the Statement of Financial Position ($240,000).

8.9.1 Statement of Comprehensive Income Variances

	Notes	Original Budget 2025	Actual 2025	Actual 2024	Variance between Actual 2025 and Budget	Variance between actual results for 2025 and 2024
		$000	$000	$000	$000	$000
COST OF SERVICES						
Expenses						
Employee benefits expenses	1	19,071	20,062	17,840	991	2,222
Supplies and services		2,353	2,319	2,063	(34)	256
Depreciation and amortisation expense	2	3,087	2,524	2,525	(563)	(1)
Accommodation expenses		5,968	6,318	5,800	350	518
Finance costs		6	14	8	8	6
Other expenses	3	6,479	7,016	6,024	537	992
Total cost of services		**36,964**	**38,253**	**34,260**	**1,289**	**3,993**
Income						
Provision of services	4	6,592	9,338	6,342	2,746	2,996
Interest income		30	147	122	117	25
Other income		11	12	13	1	(1)
Total Income		**6,633**	**9,497**	**6,477**	**2,864**	**3,020**
NET COST OF SERVICES		**30,331**	**28,756**	**27,783**	**(1,575)**	**973**
Income from State Government						
Service appropriation		9,650	9,488	9,610	(162)	(122)
Resources received		10	49	22	39	27
Income from other public sector entities		18,568	19,011	18,102	443	909
Total Income from State Government		**28,228**	**28,548**	**27,734**	**320**	**814**
DEFICIT FOR THE PERIOD		**(2,103)**	**(208)**	**(49)**	**1,895**	**(159)**
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		**(2,103)**	**(208)**	**(49)**	**1,895**	**(159)**

8.9.2 Statement of Financial Position Variances

	Notes	Original Budget 2025	Actual 2025	Actual 2024	Variance between Actual 2025 and Budget	Variance between actual results for 2025 and 2024
		$000	$000	$000	$000	$000
ASSETS						
Current Assets						
Cash and cash equivalents		8,042	7,910	8,043	(132)	(133)
Restricted cash and cash equivalents		627	4,140	2,236	3,513	1,904
Other current assets		948	1,143	938	195	205
Receivables		1,765	4,082	2,083	2,317	1,999
Total Current Assets		**11,382**	**17,275**	**13,300**	**5,893**	**3,975**
Non-Current Assets						
Property, plant and equipment	5	11,267	6,433	6,024	(4,834)	409
Right-of-use assets	6	172	410	72	238	338
Intangible assets		1,399	1453	1,535	54	(82)
Other non-current assets	7	3,349	3,494	3,092	145	402
Total Non-Current Assets		**16,187**	**11,790**	**10,723**	**(4,397)**	**1,067**
TOTAL ASSETS		**27,569**	**29,065**	**24,023**	**1,496**	**5,042**
LIABILITIES						
Current Liabilities						
Payables		1,179	1,712	1,436	533	276
Employee related provisions	8	3,096	3,991	3,472	895	519
Lease liabilities		67	50	26	(17)	24
Contract liabilities	9	284	502	154	218	348
Total Current Liabilities		**4,626**	**6,255**	**5,088**	**1,629**	**1,167**

	Notes	Original Budget 2025	Actual 2025	Actual 2024	Variance between Actual 2025 and Budget	Variance between actual results for 2025 and 2024
		$000	$000	$000	$000	$000
Non-Current Liabilities						
Employee related provisions	8	1,279	1,616	1,349	337	267
Lease liabilities	10	96	371	50	275	321
Total Non-Current Liabilities		**1,375**	**1,987**	**1,399**	**612**	**588**
TOTAL LIABILITIES		**6,001**	**8,242**	**6,487**	**2,241**	**1,755**
NET ASSETS		**21,568**	**20,823**	**17,536**	**(745)**	**3,287**
EQUITY						
Contributed equity		33,718	29,701	26,206	(4,017)	3,495
Retained earnings		(12,150)	(8,878)	(8,670)	3,272	(208)
TOTAL EQUITY		**21,568**	**20,823**	**17,536**	**(745)**	**3,287**

8.9.3 Statement of Cash Flows Variances

	Notes	Original Budget 2025	Actual 2025	Actual 2024	Variance between Actual 2025 and Budget	Variance between actual results for 2025 and 2024
		$000	$000	$000	$000	$000
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		9,650	9,488	9,610	(162)	(122)
Capital appropriation	11	4,179	3,495	2,680	(684)	815
Funds from other public sector entities		18,380	18,265	18,108	(115)	157
Net cash provided by State Government		**32,209**	**31,248**	**30,398**	**(961)**	**850**
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(18,976)	(19,401)	(17,268)	(425)	(2,133)
Accommodation		(6,174)	(6,573)	(6,038)	(399)	(535)
GST payments on purchases	12	(1,198)	(1,722)	(1,435)	(524)	(287)
GST payments to taxation authority		(914)	(1,163)	(852)	(249)	(311)
Finance costs		(6)	(14)	(8)	(8)	(6)
Other payments	13	(9,022)	(9,457)	(7,927)	(435)	(1,530)
Receipts						
Provision of services	14	7,066	8,749	5,847	1,683	2,902
GST receipts on services	15	2,112	2701	2,396	589	305
Net cash provided by/(used in) operating activities		**(27,112)**	**(26,880)**	**(25,285)**	**232**	**(1,595)**
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	16	(4,179)	(2,564)	(2,062)	1,615	(502)
Net cash provided by/(used in) investing activities		**(4,179)**	**(2,564)**	**(2,062)**	**1,615**	**(502)**

	Notes	Original Budget 2025	Actual 2025	Actual 2024	Variance between Actual 2025 and Budget	Variance between actual results for 2025 and 2024
		$000	$000	$000	$000	$000
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease		(57)	(33)	(31)	24	(2)
Net cash provided by/(used in) financing activities		**(57)**	**(33)**	**(31)**	**24**	**(2)**
Net increase/(decrease) in cash and cash equivalents		861	1,771	3,020	910	(1,249)
Cash and cash equivalents at the beginning of period		7,808	10,279	7,259	2,471	3,020
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD		**8,669**	**12,050**	**10,279**	**3,381**	**1,771**

Significant variances commentary

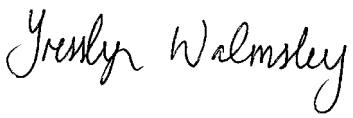
1. The $2.22m increase in Employee benefits expense as compared to prior year is primarily due to the new Public Sector Wages Policy, superannuation contributions increase from 11% to 11.5% and filling of positions that were vacant for part of 2023-24.
2. The $0.56m decrease in Depreciation and amortisation expense as compared to the budget is primarily attributable to a delay in commencement of capital works at the planned additional laboratory site.
3. The $0.99m increase in Other Expenses as compared to prior year is primarily due to increases in work subcontracted to external laboratories commensurate with the increase in overall fees for service activity, professional fees related to research projects and broader inflation linked price increases.
4. The $2.75m increase in Provision of Services as compared to the budget and $2.99m increase as compared to the prior year reflects growth in commercial fee for service revenue driven in large part by medicinal cannabis and resource industry clients.
5. The $4.83m decrease in Property, plant and equipment as compared to the budget reflects the delayed commencement of capital works at the additional laboratory site.
6. The $0.34m increase in Right-of-use assets as compared to the prior year reflects the commencement of a new accommodation lease for additional office and storage space.
7. The $0.40m increase in the Sinking Fund as compared to the prior year reflects the annual contribution payment to the sinking fund of $0.26m and $0.14m interest earned on the fund.
8. The $1.23m in (Current and Non-Current) Provisions as compared to the budget and $0.79m increase compared to the prior year mainly reflects the impact of updated actuarial assumptions relating to future discount rates and demographic trends.

9. The $0.35m increase in Contract liability as compared to the prior year reflects an increase in funding received in advance of research and analysis being performed at the close of the year.
10. The $0.32m increase in Lease liabilities as compared to the prior year reflects the commencement of a new accommodation lease for additional office and storage space.
11. The $0.82m increase in Capital Appropriation as compared to the prior year is mainly attributable to $0.7m service appropriation transferred to capital appropriation to fund additional instrument purchases. The $0.68m decrease as compared to the budget reflects this transfer being offset by the deferral of $1.38m budgeted capital appropriation to 2025-26 to align with timing of the additional laboratory site capital works.
12. The $0.52m increase in GST payments purchases as compared to the budget reflects higher GST applicable expense payments for the year.
13. The $1.53m increase in Other Payments compared to the prior year is mainly attributable to higher subcontracted external laboratory and consumables costs commensurate with the increase in overall fees for service activity, professional fees related to research projects and broader inflation linked price increases.
14. The $1.68m increase in Provision of services receipts as compared to the budget and $2.90m increase as compared to the prior year reflects growth in commercial fee for service revenue driven in large part by medicinal cannabis and resource industry clients.
15. The $0.59m increase in GST receipts on services as compared to the budget reflects the increase in fees for service activity.
16. The $1.62m decrease in Purchase of non-current assets as compared to the budget reflects the delay in commencement of the additional laboratory site capital works and the $0.50m increase as compared to the prior year reflects additional instrument purchases during the year.

Key Performance Indicators

CERTIFICATION OF KEY PERFORMANCE INDICATORS

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



Tresslyn Walmsley

Chair,
ChemCentre Board
25 August 2025

Colin Murphy

Chair, Finance, Audit & Risk
Management Committee
Member of ChemCentre Board
25 August 2025

Paul Nicholls

Chief Executive Officer
25 August 2025

Government Goal	Desired Outcome	Services
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Quality research and innovation	1. Research and Innovation
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Quality scientific advice	2. Commercial and Scientific Information and Advice
	Quality emergency response	3. Emergency Response Management

Key Effectiveness Indicators by Desired Outcome

Desired Outcome: Quality Research and Innovation

Delivery of quality project-based developed knowledge, know-how and/or intellectual property relevant to state development, public health and safety, or delivery of ChemCentre's other services.

	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Actual	Actual	Target
Contribution to Scientific Forums: *as determined by the number of recognised contributions from ChemCentre staff to presentations, publications, or technical forums.*	89	74	71	82	70
This indicator is relevant in measuring ChemCentre's contribution to knowledge, know-how and and/or Intellectual Property relevant to State development, public health and safety.					

Desired Outcome: Quality Scientific Advice

Development and delivery of quality scientific information and advice, including commercial services, to government, industry and the community.

	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Actual	Actual	Target
Proficiency Rating for the Accredited Services: *this includes performance in qualitative and quantitative trials undertaken during the relevant year and is determined by the percentage of samples satisfactorily meeting the evaluation criteria of the proficiency trial provider.*	96%	98%	98%	98%	95%
The proficiency rating is a relevant measure as it demonstrates the quality of testing undertaken by ChemCentre. A range of external parties are engaged to supply proficiency trials, primarily being ISO 17043 accredited suppliers and professional bodies from within Australia and to a lesser extent overseas.					

Desired Outcome: Quality Emergency Response

Specialist technical advice and support to government and industry in managing the risks arising from unmanaged chemical-biological-radiological releases.

	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Actual	Actual	Target
Average Mobilisation Time for all Emergency Response Incidents Attended: as *extracted from the response team logbook.*	14 minutes	15 minutes	17 minutes	16 minutes	20 minutes
The average mobilisation time is relevant because the quicker ChemCentre is able to mobilise to respond to a chemical-biological-radiological emergency, the lower the risk to the community.					

	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Actual	Actual	Target
Availability of Emergency Response Workforce to Meet Agreed Inter-Agency Requirements: *as determined by the proportion of weekly staff rosters, which provide the required number of staff with the technical capability to meet all agreed inter-agency requirements.*	100%	100%	100%	100%	100%
The indicator reflects ChemCentre's performance in maintaining the required capacity to respond to Emergency Response (ER) incidents. ChemCentre's 24/7 365-day coverage is met through rosters prepared on a weekly basis, instructed by an existing workforce management plan to accommodate technical capability requirements.					

Notes

Desired Outcome 1: Quality Research and Innovation

Contribution to Scientific Forums: The 82 contributions in 2024-25 is 12 more than the target. The improved result reflects the strategic emphasis on expanding research collaborations with industry and regulatory bodies and strengthening scientific engagement with key State government agencies.

Desired Outcome 2: Quality Scientific Advice

Proficiency Rating for the Accredited Services: The proficiency rating of 98% is unchanged from the previous year and is 3% above the target. The above target result reflects ChemCentre's continuing focus on technical excellence and high-quality analysis.

Desired Outcome 3: Quality Emergency Response

Average Mobilisation Time for all Emergency Response Incidents Attended: The average mobilisation time of 16 minutes is 1 minute faster than previous year and 4 minutes faster than the target. The result reflects maintenance of high level of capability and readiness of ChemCentre's emergency responders in minimising harm to the community through rapid mobilisation to HAZMAT incidents.

Availability of Emergency Response Workforce to Meet Agreed Inter-Agency Requirements: The result of 100% is in line with the prior year and target reflecting ChemCentre's commitment to the 24/7, 365-day provision of an appropriately staffed emergency response team.

Key Efficiency Indicators by Service

Service 1: Research and Innovation

Delivery of quality project-based developed knowledge, know-how and/or intellectual property relevant to state development, public health and safety, or delivery of ChemCentre's other services.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
Publications per R&I FTE: *as determined by the total number of publications during the financial year, divided by the average number of full-time equivalent employees allocated to R&I projects and internal research activity within the financial year.*	2.6	5.0	3.4	3.5	3.2

Service 2: Commercial and Scientific Information and Advice

Development and delivery of quality scientific information and advice, including commercial services, to government, industry and the community.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
Average Cost of Providing Commercial Scientific Information and Advice per Applicable FTE: *calculated by dividing the total cost of the service by the number of FTEs*	$245,000	$258,000	$261,000	$286,000	$273,000

Service 3: Emergency Response Management

Specialist technical advice and support to government and industry in managing the risks arising from unmanaged chemical-biological-radiological releases.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
Average Cost to Maintain an Emergency Response Capability per Western Australian: *as determined by the total cost of maintaining the minimum Emergency Response capability required by Government, divided by the Western Australian population.*	$0.72	$0.72	$0.55	$0.55	$0.70

Notes

Service 1: Research and Innovation

Publications per R&I FTE: The number of publications per R&I FTE is 0.1 higher than the previous year and 0.3 higher than the target. The improvement over the previous year and target reflects our ongoing strategic emphasis on conducting research in collaboration with industry and regulatory bodies.

Service 2: Commercial and Scientific Information and Advice

Average Cost of Providing Commercial Scientific Information and Advice per Applicable FTE: The 2024-25 result is $25,000 (9.6%) higher than the previous year and is $13,000 (4.8%) above the target. The higher result is mainly attributable to an increase in employee leave provisions due to an update in actuarial assumptions and one-off expenditures during the year to refurbish leased facilities.

Excluding these items the result for the year is $275,000, a 5.4% increase over the prior year and a 0.7% increase over the target principally reflecting the impact of the new Public Sector Wages Polic. The new salary agreement was signed after the KPI target was set, with the annual salary increase being marginally higher than assumed.

Service 3: Emergency Response Management

Average Cost to Maintain an Emergency Response Capability per Western Australian: The cost of service per Western Australian is unchanged from the previous year and is $0.15 lower than the target. The below target average cost can be mainly attributed to lower demand from external agencies for services beyond the core emergency response capability, such as specialised training and advice. Higher than anticipated population growth was also a minor contributing factor.

Other Disclosures and Legal Compliance

Ministerial Directives

ChemCentre was not subject to any Ministerial directives during the year.

Workforce Inclusiveness Statement

ChemCentre is dedicated to fostering a diverse and high-performing workforce, valuing the multiplicity of ideas and perspectives that diversity brings. We strive to create an inclusive environment where all employees feel welcomed and valued.

Our Workforce and Diversity Plan 2022 – 2025 focused on attracting and retaining talent, supporting skills development, and fostering a safe and innovative work culture. A new plan is currently being developed. ChemCentre maintains competency frameworks that ensures a strong focus is maintained on staff development and training both in-house and external training.

We are working towards the *Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020 – 2025,* having met the aspirational targets for women in leadership (50%) and cultural and linguistic diversity (28.7%) in 2024/25. We continue to strive for equality underpinned by the *Equal Opportunity Act 1984* and the *Commissioner's Instruction 39*.

ChemCentre is implementing the Public Sector Commission's Building Leadership Impact initiative, with a pilot currently underway in the Business and Corporate Services Directorate. The pilot's evaluation will guide its broader implementation in 2026.

In the 2023 Western Australian Public Sector Census, most staff felt comfortable sharing their diversity information and experiences, indicating a high level of workplace trust, safety and inclusion.

Together with the 2024 People at Work staff survey, several actions were progressed to enhance diversity and inclusion:

- Acknowledged Wear It Purple Day and provided LGBTQIA+ Ally training;
- Updated our corporate signature block for pronoun nomination and shared resources for the LGBTQIA+ community.
- Conducted training on preventing sexual harassment and shared articles on related topics.
- Integrated our values into performance development planning.
- Engaged employees through our Student Vacation Program and supported Solid Futures trainees.
- Celebrated women in the workplace through various events and initiatives.
- Partnered with the Future of Work Institute at Curtin University to explore workplace flexibility and job redesign.

Additional actions are detailed in our Disability Access and Inclusion Plan, Multicultural Plan, and Reconciliation Action Plan.

Employment and Industrial Relations

All staff are appointed under Part 3 of the *Public Sector Management Act 1994*. Terms and conditions for employees are derived from the *Public Service Award 1992* and *Public Sector CSA Agreement 2024*. The latter was registered in the Western Australian Industrial Relations Commission on 23 December 2024.

During the reporting period, there was one (1) appeal lodged to the Public Service Appeal Board under section 78 of the *Public Sector Management Act 1994*. The matter was not finalised as of 30 June 2025.

Employment Profile

ChemCentre employment profile as at 30 June each financial year.

Employment type	2021-22	2022-23	2023-24	2024-25
Permanent full-time	102	100	103	103
Fixed-term full-time	23	25	26	31
Permanent part-time	24	27	27	27
Fixed-term part-time	5	5	6	5
Total head count	**154**	**157**	**162**	**166**
Total FTEs	**143**	**145**	**152**	**159**

Board Of Management Remuneration

Position title	Member name	Type of remuneration	Period of membership for the year	Expiry of term	Gross/actual remuneration for 2024-25+
Chair	David Blyth	Annual fee	1 month	31 July 24	$8,585
Member/ Chair*	Tresslyn Walmsley	Annual fee	12 months	31 July 27	$39,900
Deputy Chair	Miriam Stanborough	Annual fee	1 year	31 July 26	$29,996
Member	Colin Murphy	Annual fee	1 year	30 June 27	$26,263
Member	Jane Cutler	Annual fee	1 year		$26,263
Member	Ian Harrison	Annual fee	1 year	30 September 27	$26,263
Member	Cath Hart	Annual fee	11 months	31 July 27	$20,287
Member	Kylie Whiteley	Not applicable	1 year	30 June 27	Nil

* served as Chair for 11 months following retirement of former Chair

\+ Remuneration includes backpay for new rates effective from 3 October 2023

Management of Board Interests

Under section 16 of the *Chemistry Centre (WA) Act 2007,* the Board follows a disclosure of interest process. The Board has a standing item for members to declare actual, perceived and potential conflicts of interest on appointment and as matters arise. Conflicts of interest are documented and managed. The Board also participated in integrity training and an internal audit of conflicts of interest with no material findings.

Directors And Officer's Liability Insurance

An insurance policy has been taken out to indemnify Board members against liabilities under sections 13 or 14 of the *Statutory Corporations (Liability of Directors) Act 1996.* This policy is placed through the State Government insurer and is renewed annually with a limit of $10 million for any one occurrence at a cost of $7,058.70 (inclusive of GST).

Compliance With Public Sector Standards and Ethical Codes

ChemCentre upholds Public Sector standards and ethical codes through robust policies, training, and regular reviews. Key initiatives include a comprehensive induction program, integrity training for staff and board members, and adherence to expected conduct reinforced through communications and performance planning. Our Statement of Business Ethics published on our website, outlines the values and ethical standards ChemCentre upholds when conducting business, and the conduct and standards expected from our business partners and contractors.

In 2024-2025, the internal auditors performed a conflict-of-interest audit with no material findings. However, the related policies and some procedures were improved.

During the reporting period, one (1) disciplinary process was initiated under Part 5 of the *Public Sector Management Act 1994* which resulted in disciplinary action being taken. The matter met the threshold for serious misconduct under the *Corruption, Crime and Misconduct Act 2003*, and as such the Corruption and Crime Commission were notified, and ChemCentre furnished a detailed report for their review.

One (1) claim for a breach of the Employment Standard was received during the reporting period which was referred to the Public Sector Commission in accordance with regulation 10 of the *Public Sector Management (Breaches of Public Sector Standards) Regulations 2005*. The Public Sector Commission's dismissed this claim and the unresolved breach of the Employment Standard extending from the 2023 - 2024 reporting period.

Pricing Policies for Services Provided

ChemCentre charges for goods and services rendered on a full or partial cost recovery basis. These fees and charges were continued to be determined in accordance with Costing and Pricing Government Services: Guidelines for Use by Agencies in the Western Australian Public Sector published by Treasury.

Major Capital Works

There were no major capital works projects undertaken during 2024/25.

WA Multicultural Policy Framework

Aligned with the WA Multicultural Policy Framework, ChemCentre's Multicultural Plan 2021-2025 outlines our commitment to:

- harmonious and inclusive communities;
- culturally responsive policies, programs and services; and
- economic, social, cultural, civic and political participation.

The 2025-2028 Multicultural plan has recently received Ministerial approval to further our commitment to workforce and community inclusivity and participation

ChemCentre has a proud history of attracting and retaining employees from culturally and linguistically diverse backgrounds. By 31 March 2025, 28.7% of ChemCentre's workforce came from culturally diverse backgrounds, exceeding the 18.5% average in the WA public sector. During the reporting period, we published an intranet news story about Diwali, and our staff shared photographs of their celebration of the festival; and our Social Club hosted a themed morning tea to celebrate the Chinese Lunar New Year.

Diversity WA training is mandatory for new employees as part of actions that strengthen cultural awareness and inclusivity in the workforce. This is undertaken alongside promoting inclusivity such as anti-discrimination policies, values reinforcement, and refresher training.

Reconciliation Action Plan

ChemCentre established a new committee to progress initiatives from our Reflect Reconciliation Action Plan 2024 – 2025 (RAP), fostering partnerships with Aboriginal and Torres Strait Islander communities. As a Bidi Member of Reconciliation WA, ChemCentre gained access to networking, training, and professional support for its reconciliation efforts.

During the reporting period, activities promoting cultural understanding included:

- Supporting a two-way science program that connects Aboriginal knowledge with school curriculums, featuring presentations by David Collard, Jack Collard, and Ballardong elders;
- Hosting Cindy Solonec, author of Debesa – The Story of Frank and Katie Rodriguez;
- Committee participation in WA's First Nations Leadership Summit and Reconciliation WA events, with reflections shared during staff sessions; and
- Publishing an intranet article for National Reconciliation Week 2025, themed 'Bridging Now to Next.'

This year ChemCentre appointed Professor Colleen Hayward (AO) as an Aboriginal advisor to ChemCentre's Reconciliation Action Plan Working Group. Professor Hayward has encouraged ChemCentre to continue its focus on scientific knowledge exchange between Aboriginal and non-Aboriginal communities particularly in the areas of environmental protection and food.

Disability Access and Inclusion Plan Outcomes

ChemCentre is committed to working progressively to improve and remove barriers to people with a disability accessing our information, services and facilities. We promote the principles and outcomes of our Disability Access and Inclusion Plan 2023 – 2028 to our staff which are reflected in our policies and procedures. Our DAIP is published on our website and included in our induction program for new staff. Flexibility in our recruitment activities and work design accommodates people with a disability.

We work closely with Curtin University to ensure that the building and facilities continue to remain accessible for people with a disability. Planning processes for events ensures the needs for people with disability are considered. Staff are aware of the need to mitigate risks and make reasonable adjustments for people with disability, to meet their needs and ensure appropriate access to our events and services. Our website has been designed to meet web content accessibility guidelines and content is available in alternative formats.

Work Health and Safety

ChemCentre prioritises the health and safety of workers (WHS), visitors, and contractors, maintaining ISO 45001:2018 certification with continued annual audits reporting no material findings. Compliance with the *Work Health and Safety Act 2020* is overseen by the Safety Committee, with regular reporting to senior management and the Board. Extensive training of staff and managers is provided at regular intervals to ensure their health and safety knowledge is refreshed and updated.

All new employees receive comprehensive inductions, and staff undergo regular health and safety training. Initiatives to promote wellbeing and mitigate risks include: free flu vaccinations; mental health training; presentation at our staff communications session for RUOK?; and Employee Assistance Programs.

Managers and Board members attended a WHS Due Diligence workshop, while emergency wardens and safety representatives completed their training and attended refresher training. Feedback from the People at Work survey also informed health and wellbeing strategies throughout the reporting period.

Injury Management

ChemCentre's Workers Compensation and Injury Management policy and associated procedures are compliant with the requirements of the *Workers Compensation and Injury Management Act 2023*.

During 2024 – 2025, one workers compensation claims were lodged with no lost time and accepted. Liability was also accepted on the claim which had not been determined as at 30 June 2024 detailed in the previous year's annual report.

Work, Health and Safety Performance

ChemCentre's performance against key indicators for Work Health and Safety in 2024–25 are outlined in the table below:

Measures	Results			Targets	Comments about Targets*
	2022/23 Base Year*	2023/24	2024/25		
Number of fatalities	0	0	0	0	Achieved
Lost time injury and disease incidence rate	0	1.2%	0	0 or 10% reduction in incidence rate in comparison with base year	Achieved
Lost time injury and severity rate	0	100%	0	0 or 10% reduction in severity rate in comparison with base year	Achieved
Percentage of injured workers returned to work within 13 weeks	100%	0%	100%	Greater than or equal to 80%	Achieved
Percentage of injured workers returned to work within 26 weeks	100%	0%	100%	Greater than or equal to 80%	Achieved
Percentage of managers trained in work, health and safety and injury managment, including refresher training within 3 years	87.5%	78%	84%	Greater than or equal to 80%	Achieved

** The performance reporting examines a three-year trend and as such the comparison base year is to be two years prior to the current reporting year.*

Disease Incidence rate calculation :(number of lost time injury claims x 100)/ (total number of FTE employees)

Severity rate calculation: (number of Lost time injury claims/ number of severe claims) x 100

(Definitions in the following table)

Notes

This data assists agencies to report their workplace health, safety and injury management performance in their annual report in accordance with the Department of Mines, Industry Regulation and Safety annual reporting instructions, specifically the performance indicators:

- Number of fatalities
- Lost time injury and disease incidence rate
- Lost time injury and disease severity rate.

This report records all claims that were lodged in the last financial year.

The Government Insurance Division provides other data reports to some agencies (unrelated to the purpose of annual reporting), where data is based on accident date.

As the instructions require data to be based on the date the claim was lodged, there may discrepancies between the reports we provide for annual reporting purposes and the other claims reports.

The Government Insurance Division also publishes a RTW Report which assists agencies to report on percentage of injured workers returned to work within (i) 13 weeks and (ii) 26 weeks

Data Definitions	
Fatalities	Number of compensated work-related fatalities. Please note, the instruction's definition of fatalities extends beyond compensation work related fatalities.
Lost time injury or disease	The number of Lost Time Injury and Disease claims where one day or shift or more was estimated to be lost on claims lodged in the financial year. Claims that are lodged in the period but pended are included.
Severe Claims	The number of Severe Injuries (estimated 60 days or more lost from work). Compensated fatalities where 60 days or more lost are included.
Estimated Time lost	Any time lost that the Government Insurance Division anticipates or predicts will occur, not the actual lost time. The estimate is based on many factors.
Severity Rate	The number of Severe Claims divided by the number of lost time injury/disease claims multiplied by 100.
Invalid Claims	Cancelled and Declined claims are excluded, however claims with actual lost time recorded are included even though a subsequent approval may have been declined.

Information Management and Recordkeeping Plan

ChemCentre's Recordkeeping Plan was approved by the State Records Commission in September 2024 affirming that we meet the requirements of the *State Records Act 2000* and the records standards and principles that best serve the interests of the community.

Records Awareness Training is a key component of our mandatory induction process for new staff. It addresses recordkeeping roles, responsibilities, and accountabilities; legislative requirements; and adherence to the Recordkeeping Plan. We reinforce record keeping compliance through ongoing internal communications.

We continue to prepare for the operative date of the *Privacy and Responsible Information Sharing Act 2024* expected during 2026. Activities during the year included finalising an information asset register and participating in interagency networking through the Office of Digital Government.

We have finalised our Information Classification Policy and associated training with implementation set for the first quarter of 2025 – 2026.

Freedom of Information

In the reporting period, five (5) requests to access documents under the *Freedom of Information Act 1992* were received. In accordance with the legislation, our Freedom of Information Statement and associated procedures are available on the ChemCentre website.

Credit Card – Unauthorised Use

In accordance with the requirements of Treasurer's instruction 8 Financial Accounting and Reporting, Agencies must disclose personal use expenditure in their Annual Reports. While staff who hold credit cards are reminded of their obligations and requested to acknowledge the policy and conditions of credit card use, 5 employees inadvertently used the corporate credit card on personal expenditure. However, they reported the incidents immediately and promptly settled the amounts. It was noted that the nature of the expenditure was immaterial and characteristic of an honest mistake.

Number of instances the Western Australian Government Purchasing Cards have been used for personal purposes	5
Aggregate amount of personal use expenditure for the reporting period	$181.26
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	$181.26
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	0
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	0
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

Expenditure On Advertising, Market Research, Polling and Direct Mail

In accordance with section 175ZE of the *Electoral Act 1907*, ChemCentre is required to report its expenditure in relation to advertising, market research, polling, direct mail and media advertising.

Expenditure during 2024-25 included advertising for job vacancies and surveys for market research, summarised in the table below:

Type	Organisation	2024-25 Expenditure Inc of GST
Advertising agencies	LinkedIn	$6,996
	Initiative Media Australia Pty Ltd	$6,164.94
Polling	-	Nil
Direct mail organisations	Mailchimp	$863.87
Market research organisations	Survey Monkey	$752.73
Media advertising organisations	N/A	Nil
Polling organisations	N/A	Nil

Appendices

2024-25 Publications and Presentations

Conference and Workshop Presentations

Dunsmore, R., Pitts, K., DeTata, D., and Lewis, S.W., 2024. "Starting with a Bang: Source Determination of Peroxide and Nitrate Based Explosives". ANZFSS WA Forensic Forum, Perth, Western Australia, Australia.

Ziogos, S., Andrews, A., **Pitts, K.,** Dadour, I., and Magni, P. 2024. "Assessing Knife-Induced Textile Damage Alterations Due to Decomposition and Insect Activity in Enclosed Environments". ANZFSS WA Forensic Forum, Perth, Western Australia, Australia.

Agarwal, M. 2024. "Contact Insecticides-Chemicals, Diatomaceous Earth, and Amorphous Silica". Controlled Atmosphere Fumigation Conference, Winnipeg, Canada.

Agarwal, M. 2024. "Next Generation Storage Technology". National stored grain working party Workshop, New Delhi, India.

Linge, K., Sagar, N., Bekele, E., McIntyre, N., Bourgault du Coudray, C. 2024. "Mine pit lake assessment and management. A national initiative to support mine closure and regional opportunities". CRC TiME Annual Forum, Brisbane, Queensland, Australia.

Linge, K.L., Sagar, N., Bekele, E., Knight, A., and Davis, G.B. 2025. "Identifying Opportunities for Mine Pit Lake Reuse After Mine Closure". Ozwater'25, Adelaide, South Australia, Australia.

Sagar, N., May, H., and **Linge, K.** 2025. "Impacts on Source Water Quality from Extreme Events: Fires and Floods". Ozwater'25, Adelaide, South Australia, Australia.

Bekele, E., **Sagar, N.,** Knight, A., Bourgault du Coudray, C., Davis, G., and **Linge, K.** 2025. "Pit Lake Types Across Australia: Developing Tools to Assess Risks and Beneficial End Use Options". ALGA Groundwater and Mining Symposium, Perth, Western Australia, Australia.

Linge, K., and **Sagar, N.** 2025. "WaterRA Project 1152: Improving Analysis in Response to Extreme Events - Phase 1". Water Research Australia Member Webinar, Online.

Cooper, L. 2025. "Oil Spill Forensic Testing Using EN 15522-2". Workshop and Training Package, University of the South Pacific (Fiji), Perth, Western Australia, Australia.

Moursounidis, J., Lynch, D., Burgdorf, R., and Nicholls, P. 2025. "ChemCentre Research and Innovation and Analytical Services". Concrete and SCM Workshop with BGC, TLEA, Curtin and SBE/NRC, Perth, Western Australia, Australia.

Moursounidis, J. 2025. "CSIRO and ChemCentre". Collaboration Symposium – Environment and Circular Economy, Perth, Western Australia, Australia.

Moursounidis, J., and Nicholls, P. 2025. "ChemCentre and Transport". Symposium, Department of Jobs, Tourism, Science and Innovation, Perth, Western Australia, Australia.

Moursounidis, J. 2025. "ChemCentre and Product Stewardship". WA Connect Conference, Infrastructure and Sustainability Council, Perth, Western Australia, Australia.

Moursounidis, J. 2025. "ChemCentre and DBS Product Recovery". Symposium, Department of Jobs, Tourism, Science and Innovation, Perth, Western Australia, Australia.

Moursounidis, J. 2025. "ChemCentre Research and Recovered Materials". Symposium, Edith Cowan University, Perth, Western Australia, Australia.

Nicholls, P. 2025. "ChemCentre Capability – Marine Science". WA Marine Science Institute Board Meeting, Perth, Western Australia, Australia.

Burgdorf, R. 2025. "Process Legacy Workshop – Recovered Materials Framework". Future Batteries Industries CRC Workshop, Perth, Western Australia, Australia.

Burgdorf, R. 2025. "Process Legacy Stage 2 – LEAF Masterclass". Webinar, online.

Burgdorf, R. 2025. "Recovered Materials Framework – Sampling and Testing IBAA". DWER Technical Working Group, Perth, Western Australia, Australia.

Burgdorf, R., Van der Sloot, H., and Kosson, D. 2025. "Process Legacy Stage 2 – LEAF Masterclass #2". Webinar, online.

Burgdorf, R., and Jamieson, E. 2025. "Future Batteries CRC Research Showcase". Perth, Western Australia, Australia.

Burgdorf, R. 2025. "ChemCentre LEAF". CSIRO and ChemCentre Collaboration Symposium – Environment and Circular Economy, Perth, Western Australia, Australia.

Nicholls, P. 2025. "ChemCentre Capability". Development WA Meeting, Perth, Western Australia, Australia.

Moursounidis, J., and Nicholls, P. 2025. "ChemCentre Capability". Department of Primary Industries and Regional Development, Perth, Western Australia, Australia.

Nicholls, P. 2025. "ChemCentre Capability". Department of Water and Environmental Regulation, Perth, Western Australia, Australia.

Moursounidis, J., and Nicholls, P. 2025. "ChemCentre and Recovered Materials – Westport". Presentation to Westport, Perth, Western Australia, Australia.

Moursounidis, J., and Nicholls, P. 2025. "MRIWA and ChemCentre". Critical Minerals Advanced Processing Facility, Perth, Western Australia, Australia.

Nicholls, P. 2025. "ChemCentre Capability". Department of Jobs, Tourism, Science and Innovation, Perth, Western Australia, Australia.

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