



Government of Western Australia
Department of Communities



Disability Services Commission Annual Report

2023-2024



Accessibility statement

The Department of Communities strives to achieve online accessibility when delivering information to be inclusive of a wide range of people, including people with disability. This annual report has been designed in both a PDF and accessible Word format. Some parts of the report may not achieve accessibility standards; for example, the text size in some financial tables has been reduced to fit an A4 page.

If you require an alternative format, please email:
enquiries@communities.wa.gov.au

Acknowledgement of Country

The Department of Communities proudly acknowledges Traditional Custodians throughout Western Australia and recognises their continuing connection to the land and waters, families and community.

We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders past and present.



Cover image: The Healthy Cooking Workshop hosted by City of Mandurah. (Image supplied by City of Mandurah.)

Statement of Compliance

For the year ended 30 June 2024

**HON DON PUNCH MLA
MINISTER FOR REGIONAL DEVELOPMENT; DISABILITY SERVICES;
FISHERIES; SENIORS AND AGEING; VOLUNTEERING**

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

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



Scott Hollier
Chairperson
Disability Services Commission Board
11 October 2024

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Overview



Town of Victoria Park Neon Festival 2023–24. (Image supplied by Town of Victoria Park.)

Overview

Operational Structure

The Department of Communities (the Department) was established on 1 July 2017 under the *Public Sector Management Act 1994*, bringing together the former Department for Child Protection and Family Support; Housing Authority; Disability Services Commission (the Commission), and various functions from the Department of Local Government and Communities.

The Commission was established under the *Disability Services Act 1993* to provide and improve supports and services to people with disability. The Commission and Housing Authority have specific reporting requirements in accordance with the *Financial Management Act 2006* and prepare separate annual reports to meet those requirements.

Chairperson's Report

The Board held six meetings over the 2023-24 financial year, and in addition to standing governance and reporting items, welcomed the attendance of guest presenters to discuss matters relevant to the Commission's operations and its interactions with the Department of Communities' operations.

The last 12 months has seen significant change and activity in the disability environment, with the conclusion of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability and release of its report and recommendations, the completion of the Independent Review of the National Disability Insurance Scheme (NDIS) and release of its report, the continued work to reform the *Disability Services Act 1993* to reflect the contemporary needs of the disability community in Western Australia, and the first evaluation of the A Western Australia For Everyone: State Disability Strategy 2020-2030. The Board has been closely involved in the Department's work in these areas and has used the experience and skills of its members to provide important guidance and advice.

In 2024, the Department established the Disability Division and created the new role of Deputy Director General Disability to bring the operations of the disability services portfolio into one area and ensure appropriate oversight.

In 2023-24, the Board welcomed two new members, Ms Patricia Sullivan and Mr Christopher Kent, and farewelled Deputy Chairperson Ms Priya Cooper. The Board has continued its collaboration with the Ministerial Advisory Council on Disability through the bi-monthly joint meeting of the Western Australian Disability Advisory Council, which is now in its third year of operation.

In April 2024, the Board established a Quality and Safeguards Sub-Committee to oversee the activities of the Disability Services Commission as a registered NDIS provider and assist the Board in undertaking its duties as the governing body of the Commission under the *National Disability Insurance Scheme Act 2013*.

As the Board Chairperson, I meet quarterly with the Director General to discuss matters relevant to the Board and the Commission's functions, and I welcome his continued commitment to improve accessibility and diversity within the Department.

On behalf of the Board, I look forward to continuing to work with the Department and the State Government to ensure we have a thriving and inclusive Western Australian community for all people with disability.

A handwritten signature in black ink that reads "S. Hollier". The signature is written in a cursive style with a small dot at the end.

Dr Scott Hollier
Chairperson
Disability Services Commission Board

Contact information

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If you are deaf or have a hearing or speech impairment, contact us through the [National Relay Service](#).

For more information visit:

www.accesshub.gov.au/about-the-nrs

Voice Relay number 1300 555 727

TTY number 133 677

SMS relay number 0423 677 767

Agency performance



Rebound WA facilitating a wheelchair basketball session. (Image supplied by Town of Cambridge and Stephen Heath Photography.)

Agency performance

Report on operations

The activities of the Disability Services Commission (the Commission) have been reported in the Department of Communities' annual report for 2023–24.

Summary of key performance indicators

The Commission's performance in the achievement of its outcomes and delivery of its services is demonstrated in the key performance indicators, which are outlined in Tables 1 and 2. Further details on the indicators are contained in the Key Performance Indicators section of this report.

The targets are published in the 2023–24 Western Australian State Budget Paper No 2 (Volume 2, Division 35, Part 8).

Table 1: Outcome: Life is enhanced for people with disability in the Western Australian community

Key effectiveness performance indicators	2022–23 actual	2023–24 target	2023–24 actual	Explanation of significant variance
Percentage of service users who achieved their individual plan outcomes	72%	75%	91%	The improved performance against this indicator reflects a return to traditional levels of service accessibility. During the COVID-19 pandemic there were many barriers that prevented individuals achieving their individual plan outcomes, including significant waitlists for therapy and restricted access to community supports. In addition to this, parents/carers were reluctant to engage in supports in their family home due to the risk of contracting COVID-19. Individuals, families and carers now have greater confidence to engage with supports, which has been the main contributing factor for individuals to achieve good outcomes. The 2023-24 Budget Target of 75 per cent was estimated when the disability sector had not yet returned to pre-COVID-19 capacity.
Proportion of service users who achieved community participation outcomes	70%	70%	88%	There has been a significant improvement in the number of individuals achieving their community participation outcomes, since changes to the Disability Services Provider Panel contract process (commenced July 2022). The process provides individuals supported under Continuity of Support Arrangements with access to a broader range of disability sector organisations that are NDIS registered.

Table 2: Service 10: Supporting people with disability to access services and participate in their community

Key efficiency performance indicators	2022–23 actual	2023–24 target	2023–24 actual	Explanation of significant variance
Proportion of individual plans commenced within the required timeframe	91%	90%	91%	–

Disclosures and legal compliance



Exquisite Bodies Bruno Booth Gallery 09 exhibition view. The Art Gallery of Western Australia, 2023. Photo: Louise Coghill Photography. (Image supplied by Art Gallery of Western Australia.)

Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2024

The accompanying financial statements of the Disability Services Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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



Dr Scott Hollier
Chairperson
Disability Services Commission Board
9 October 2024



Ms Linda McSherry
Board Member
Disability Services Commission Board
9 October 2024



Les Bechelli
Chief Finance Officer
9 October 2024

Auditor General's opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Disability Services Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Disability Services Commission (Commission) which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Disability Services Commission for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Emphasis of matter – Other income and payables

I draw attention to notes 4.3 Other revenue and 6.4 Payables of the financial statements which disclose the derecognition of a historical liability of \$62.8 million due to the National Disability Insurance Agency. The derecognition follows the transfer of the National Disability Insurance Scheme contribution funding from the Commission to the Department of Communities on 1 July 2023. My opinion is not modified in respect of this matter.

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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, 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 Commission.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Basis for qualified opinion

I identified significant weaknesses in procurement controls implemented by the Disability Services Commission. The controls were inadequate with purchase orders being raised subsequent to the receipt of an invoice. These weaknesses increase the risk of erroneous or fraudulent payments, and ordering of inappropriate or unnecessary goods or services.

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Disability Services Commission. The controls exercised by the Disability Services Commission are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

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My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the controls exercised by the Disability Services Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

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 Disability Services Commission for the year ended 30 June 2024 reported in accordance with *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

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

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 904 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 Assurance Engagements

Other than Audits or Reviews of Historical Financial Information issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

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

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

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

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other

Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

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

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

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

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

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

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



Aloha Morrissey
Acting Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 October 2024

Financial statements

Statement of comprehensive income

For the year ended 30 June 2024

Table 3: Statement of comprehensive income

Expenses and income	Notes	2024 \$'000	2023 \$'000
Cost of services	–	–	–
Expenses	–	–	–
Employee benefits expense	3.1.1	51,162	47,843
Supplies and services	3.3	43,335	46,761
Depreciation and amortisation expense	5.1.1, 5.2, 5.3.1	1,122	1,169
Finance costs	7.2	26	27
Accommodation expenses	3.3	3,149	2,885
Expense for services	3.2	30,446	1,170,011

Expenses and income	Notes	2024 \$'000	2023 \$'000
Other expenses	3.3	3,092	3,036
Loss on disposal of non-current assets	3.4	3	100
Total cost of services	–	132,335	1,271,832
Income	–	–	–
User charges and fees	4.2	33,974	33,757
Commonwealth grants and contributions	4.4	3,968	2,813
Other income	4.3	5,695	2,264
NDIS State Contribution derecognition of debt	4.3	62,817	–
Total income	–	106,454	38,834
Net cost of services	–	25,881	1,232,998
Income from State Government	–	–	–
Service appropriation	4.1	75,530	1,204,919
Income from other public sector entities	4.1	8,497	10,462

Expenses and income	Notes	2024 \$'000	2023 \$'000
Resources received free of charge	4.1	426	1,433
Royalties for Regions Fund	4.1	36	26
Total income from State Government	–	84,489	1,216,840
Surplus/(deficit) for the period	–	58,608	(16,158)
Other comprehensive income	–	–	–
Items not reclassified subsequently to profit or loss	–	–	–
Changes in asset revaluation surplus	9.9	3,132	2,643
Total other comprehensive income	–	3,132	2,643
Total comprehensive income/(loss) for the period	–	61,740	(13,515)

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

Statement of financial position

As at 30 June 2024

Table 4: Statement of financial position

Assets, liabilities and equity	Notes	2024 \$'000	2023 \$'000
Assets – current	–	–	–
Cash and cash equivalents	7.3	25,858	33,285
Restricted cash and cash equivalents	7.3	124	124
Receivables	6.1	10,792	9,604
Total current assets	–	36,774	43,013
Assets – non-current	–	–	–
Restricted cash and cash equivalents	7.3	–	2,275
Receivables	6.1	2,600	–
Amounts receivable for services	6.2	95,997	89,159
Property, plant and equipment	5.1	49,389	46,435

Assets, liabilities and equity	Notes	2024 \$'000	2023 \$'000
Right-of-use assets	5.2	610	541
Intangible assets	5.3	157	269
Other non-current assets	6.3	–	13,000
Total non-current assets	–	148,753	151,679
Total assets	–	185,527	194,692
Liabilities – current	–	–	–
Payables	6.4	5,391	68,895
Lease liabilities	7.1	260	357
Employee related provisions	3.1.2	16,261	13,209
Other provisions	6.5	4	47
Total current liabilities	–	21,916	82,508
Liabilities – non-current	–	–	–
Lease liabilities	7.1	368	210
Employee related provisions	3.1.2	399	847

Assets, liabilities and equity	Notes	2024 \$'000	2023 \$'000
Other provisions	6.5	16	4
Total non-current liabilities	–	783	1,061
Total liabilities	–	22,699	83,569
Net assets	–	162,828	111,123
Equity	–	–	–
Contributed equity	9.9	47,999	58,034
Reserves	9.9	48,797	45,665
Accumulated surplus	–	66,032	7,424
Total equity	–	162,828	111,123

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

Statement of changes in equity

For the year ended 30 June 2024

Table 5: Statement of changes in equity

Changes in equity	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
Balance at 1 July 2022	–	72,857	43,022	23,582	139,461
Surplus/(deficit) for the year	–	–	–	(16,158)	(16,158)
Other comprehensive income	–	–	2,643	–	2,643
Total comprehensive income/(loss) for the year	–	–	2,643	(16,158)	(13,515)
Transactions with owners in their capacity as owners	–	–	–	–	–
Capital appropriations	9.9	579	–	–	579

Changes in equity	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
Distributions to owners	9.9	(15,402)	–	–	(15,402)
Total	–	(14,823)	–	–	(14,823)
Balance at 30 June 2023	–	58,034	45,665	7,424	111,123
Balance at 1 July 2023	–	58,034	45,665	7,424	111,123
Surplus/(deficit) for the year	–	–	–	58,608	58,608
Other comprehensive income	–	–	3,132	–	3,132
Total comprehensive income/(loss) for the year	–	–	3,132	58,608	61,740
Transactions with owners in their capacity as owners	–	–	–	–	–
Capital appropriations	9.9	583	–	–	583

Changes in equity	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
Other	–	169	–	–	169
Distribution to owners	9.9	(10,787)	–	–	(10,787)
Total	–	(10,035)	–	–	(10,035)
Balance as at 30 June 2024	–	47,999	48,797	66,032	162,828

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

Statement of cash flows

For the year ended 30 June 2024

Table 6: Statement of cash flows

Cash flows	Notes	2024 \$'000	2023 \$'000
Cash flows from State Government	–	–	–
Service appropriation	–	68,692	1,198,059
Capital appropriations	–	583	579
Other contributions by owners	–	169	–
Distribution to owners	–	(10,787)	(15,402)
Income from other public sector entities	–	8,497	10,462
Royalties for Regions Fund	–	36	26

Cash flows	Notes	2024 \$'000	2023 \$'000
Net cash provided by State Government	–	67,190	1,193,724
Utilised as follows:	–	–	–
Cash flows from operating activities – Payments	–	–	–
Employee benefits	–	(49,392)	(29,978)
Supplies and services	–	(44,303)	(52,961)
Finance costs	–	(26)	(27)
Expense for services	–	(30,446)	(1,170,011)
GST payments on purchases	–	(3,479)	(77)
GST payments to taxation authority	–	(583)	(422)

Cash flows	Notes	2024 \$'000	2023 \$'000
Cash flows from operating activities – Receipts	–	–	–
User charges and fees	–	33,251	33,621
Commonwealth grants and contributions	–	3,968	2,813
GST receipts on sales	–	585	165
GST receipts from taxation authority	–	3,676	4,343
Other receipts	–	13,299	9,508
Net cash used in operating activities	7.3.2	(73,450)	(1,203,026)
Cash flows from investing activities – Payments	–	–	–
Purchase of non-current assets	–	(160)	(539)

Cash flows	Notes	2024 \$'000	2023 \$'000
Net cash used in investing activities	–	(160)	(539)
Cash flows from financing activities – Payments	–	–	–
Principal elements of lease payments	–	(682)	(616)
Payment to accrued salaries account	–	(2,600)	–
Net cash used in financing activities	–	(3,282)	(616)
Net increase/(decrease) in cash and cash equivalents	–	(9,702)	(10,457)
Cash and cash equivalents at the beginning of the year	–	35,684	46,141
Cash and cash equivalents at the end of the year	7.3.1	25,982	35,684

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

Notes to the financial statements

1. Basis of Preparation

The Disability Services Commission (Commission) is a WA Government entity, controlled by the State of Western Australia, which is the ultimate parent.

The Commission is a not-for-profit entity (as profit is not its principal objective).

The financial statements have been prepared on a going concern basis as the State of Western Australia which is the ultimate parent entity has no solvency concerns.

The State budget papers highlight that the Disability Services Commission is fully appropriated to provide its ongoing services from 2023-24 through to 2026-27, including positive cash at bank and cashflow balances.

The financial statements have been prepared on a going concern basis because to the best of the Commission's knowledge, there are no plans for the Government to reduce provision of funding as and when required to enable the Commission to meet its obligations as and when they arise. In this regard, the Commission has the capacity to seek Supplementary funding from the State of Western Australia as the parent entity, if cash management issues were to arise.

Noting that the appropriation published in the Budget represents the sum of funding provided to the Department on Communities, including the Commission. The Commission has been working with the Department of Treasury to consolidate cash appropriations to simplify arrangements going forward; within this context, there are no overall solvency concerns.

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 Board of the Commission on 9 October 2024.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Financial Management Act 2006 (the Act) and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Accounting for Goods and Services Tax (GST)

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

- (a) amount of GST incurred by the Agency 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

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

Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

2. Commission outputs

How the Commission operates

This section includes information regarding the nature of funding the Commission receives and how this funding is utilised to achieve the Commission's objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Commission objectives	2.1
Schedule of income and expenses by service	2.2

2.1 Commission objectives

Mission

The Commission is the State Government agency responsible for advancing opportunities, community participation and quality of life for people with disability.

The Commission provides a range of services and supports and also funds non-government agencies to provide services to people with disability, their families and carers.

The Commission also partners and collaborates with disability sector organisations, business and government, and other stakeholders to improve participation, inclusion and access for people with disability across the community.

Services

The Commission provides the following services:

Service 1: Supporting people with Disability to Access Services and Participate in their Community

Planning and Coordination; Community Participation; and Advocacy, Access and Inclusion.

This service area assists people with disability to identify their personal goals and have choice and control in decision-making through a planning process; and provides them with opportunities to develop their potential for full social independence through the use of supports and assistive technology.

Service 2: Living Supports and Care for People with Disability

Residential Services; Community Living Support; Independent Living Support; and Therapy and Specialised Care.

These services include a range of supported accommodation and community services that enable people with disability to live as independently as possible in their community with the support of general and specialised support and services.

2.2 Schedule of income and expenses by service

For the year ended 30 June 2024

Table 7: Schedule of income and expenses by service

Income and expenses by service	Supporting People with Disability to Access Service and Participate in their Community		Living Supports and care for People with Disability		NDIS – State contribution (a)		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Cost of services	–	–	–	–	–	–	–	–
Expenses	–	–	–	–	–	–	–	–
Employee benefits expense	1,376	3,596	49,786	44,247	–	–	51,162	47,843
Supplies and services	12,875	13,680	30,460	33,081	–	–	43,335	46,761
Depreciation and amortisation expense	314	346	808	823	–	–	1,122	1,169
Finance costs	10	4	16	23	–	–	26	27
Accommodation expenses	221	437	2,928	2,448	–	–	3,149	2,885
Expense for services	18,932	22,808	11,514	12,354	–	1,134,849	30,446	1,170,011
Other expenses	815	962	2,280	2,174	–	–	3,095	3,136
Total cost of services	34,543	41,833	97,972	95,150	–	1,134,849	132,335	1,271,832
Revenue and income	–	–	–	–	–	–	–	–
User charges and fees	–	–	33,974	33,757	–	–	33,974	33,757

Income and expenses by service	Supporting People with Disability to Access Service and Participate in their Community		Living Supports and care for People with Disability		NDIS – State contribution (a)		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Commonwealth grants and contributions	1,036	858	2,932	1,955	–	–	3,968	2,813
Other revenue	1,486	690	4,209	1,574	–	–	5,695	2,264
NDIS State Contribution derecognition of debt	–	–	–	–	62,817	–	62,817	–
Total income other than income from State Government	2,522	1,548	41,115	37,286	62,817	–	106,454	38,834
Net cost of services	32,021	40,285	56,677	57,864	(62,817)	1,134,849	25,881	1,232,998
Income from State Government	–	–	–	–	–	–	–	–
Service appropriation	32,370	30,030	43,160	40,040	–	1,134,849	75,530	1,204,919
Income from other public sector entities	2,218	3,195	6,279	7,267	–	–	8,497	10,462
Resources received free of charge	111	437	315	996	–	–	426	1,433
Royalties for Regions Fund	9	7	27	19	–	–	36	26

Income and expenses by service	Supporting People with Disability to Access Service and Participate in their Community		Living Supports and care for People with Disability		NDIS – State contribution (a)		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Total income from State Government	34,708	33,669	49,781	48,322	–	1,134,849	84,489	1,216,840
Surplus/ (deficit) for the period	2,687	(6,616)	(6,896)	(9,542)	62,817	–	58,608	(16,158)

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

(a) The Department of Communities report the National Disability Insurance Scheme (NDIS) payments as an Administered transaction in 2023-24. In previous years it was reported by the Commission, reflecting the Commission's contribution to the National Disability Insurance Agency (NDIA), which operates the NDIS.

3 Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Commission's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Commission in achieving its objectives and the relevant notes are:

Table 8: Expenses incurred in the delivery of services

Expenses incurred in the delivery of services	Notes	2024 \$'000	2023 \$'000
Employee benefits expenses	3.1.1	51,162	47,843
Employee related provisions	3.1.2	16,660	14,056
Expense for services	3.2	30,446	1,170,011
Other expenditure	3.3	49,576	52,682

3.1.1 Employee benefits expenses

Table 9: Employee benefits expenses

Employee benefits expenses	2024 \$'000	2023 \$'000
Employee benefits	46,912	43,845
Termination benefits	11	43
Superannuation – defined contribution plans	4,239	3,955
Total employee benefits expenses	51,162	47,843
Add: AASB 16 Non-monetary benefits	–	380
Less: Employee Contribution	–	–
Net employee benefits	51,162	48,223

Employee Benefits: Include wages, salaries, accrued and paid leave and paid sick leave entitlements for employees.

Termination benefits: 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 the Commission 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 Gold State Super (GSS) (concurrent contributions), the West State Super (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds.

AASB 16 Non-monetary benefits: Employee benefits in the form of non-monetary benefits, such as the provision of motor vehicles or housing, are measured at the cost incurred by the Commission.

Employee Contributions: Contributions made to the Commission by employees towards employee benefits that have been provided by the Commission.

3.1.2 Employee-related provisions

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

Table 10: Employee-related provisions – current

Current	2024 \$'000	2023 \$'000
Employee benefits provisions	–	–
Annual leave(a)	3,772	3,081
Long service leave(b)	5,345	4,428
Accrued days off(a)	3,712	3,171
Public holidays(a)	3,312	2,395
Deferred salary scheme(c)	18	18
	16,159	13,093
Other provisions	–	–
Employment on-costs(d)	102	116
Total current employee related provisions	16,261	13,209

Table 11: Employee-related provisions – non-current

Non-Current	2024 \$'000	2023 \$'000
Employee benefits provisions	–	–
Long service leave(b)	394	833
Other provisions	–	–
Employment on-costs(d)	5	14
Total non-current employee-related provisions	399	847
Total employee-related provisions	16,660	14,056

(a) Annual leave liabilities: Leave liabilities including annual leave, accrued days off, time off in lieu and public holidays have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Accrued days off represents a leave type for local area supervisors and social trainers when certain working hours conditions are met and are accrued when they are incurred. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Table 12: Annual leave liabilities

Annual leave liabilities	2024 \$'000	2023 \$'000
Within 12 months of the end of the reporting period	10,482	7,500
More than 12 months after the end of the reporting period	314	1,147
Total	10,796	8,647

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.

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

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

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

Table 13: Long service leave liabilities

Long service leave liabilities	2024 \$'000	2023 \$'000
Within 12 months of the end of the reporting period	1,487	1,739
More than 12 months after the end of the reporting period	4,252	3,522
Total	5,739	5,261

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

(c) Deferred salary schemes: Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Actual settlement of the liabilities is expected to occur as follows:

Table 14: Deferred salary scheme

Deferred salary scheme	2024 \$'000	2023 \$'000
Within 12 months of the end of the reporting period	18	18
More than 12 months after the end of the reporting period	–	–
Carrying amount at end of period	18	18

(d) Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenditure, Note 3.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Commission's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Table 15: Employment on-costs

Employment on-costs	2024 \$'000	2023 \$'000
Carrying amount at start of period	130	98
Additional provisions recognised	(23)	32
Carrying amount at end of period	107	130

Key sources of estimation uncertainty – long service leave

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

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

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

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

3.2 Expense for services

Table 16: Expense for services

Expense for services	2024 \$'000	2023 \$'000
Expenditure on services provided by funded agencies	26,057	33,091
Individual funding and other grants	4,389	2,072
NDIS – State contribution	–	1,134,848
Total expense for services	30,446	1,170,011

Expenditure on services provided by funded agencies reflects expenditure related to service/grant agreements for services provided by Communities-contracted Disability Service Organisations.

Individual funding and other grants refer to the total of self-managed and non-Disability Services Panel Provider grant funding provided directly to individuals with disability and their families/carers.

The Department of Communities report the National Disability Insurance Scheme (NDIS) payments as an Administered transaction in 2023-24. In previous years it was reported by the Commission, reflecting the Commission's contribution to the National Disability Insurance Agency (NDIA), which operates the NDIS.

3.3 Other expenditure

Table 17: Other expenditure

Other expenditure	2024 \$'000	2023 \$'000
Supplies and services	–	–
Communications	21	78
Consultants and contractors (a)	4,461	4,004
Consumables (a)	1,945	1,965
Repairs and maintenance	28	299
Travel	187	176
SDA employee benefits	23,376	30,885
SDA overheads	12,376	8,006
Other (a)	941	1,348
Total supplies and services expenses	43,335	46,761
Accommodation expenses	–	–
Lease rentals	213	461
Repairs and maintenance	2,111	1,963
Cleaning	641	242
Other	184	219

Other expenditure	2024 \$'000	2023 \$'000
Total accommodation expenses	3,149	2,885
Other expenses	–	–
Insurance	–	282
Expected credit losses expense/(write-back)	1,791	(57)
Employment on-costs	741	1,412
Other	560	1,399
Total other expenses	3,092	3,036
Total other expenditure	49,576	52,682

(a) Figures in the prior year were remapped within the Supplies and Services category due to the Commission having a new chart of accounts in this financial year.

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

Rental expenses include:

- i. Short-term leases with a lease term of 12 months or less;
- ii. Low-value leases with an underlying value of \$5,000 or less; and
- iii. Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

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

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

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1.2 Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Service Delivery Agreement (SDA) expenses relate to the cost of those employees that are employed by the Department of Communities but provide a range of services that are the responsibility of the Commission. The Department of Communities recovers the costs for these services from the Commission and the Commission recognises these as a service expense, rather than employee expense. Employees of the Department of Communities are those which are employed under the Public Sector CSA Agreement 2022. In these financial statements, the overhead costs paid by the Commission to the other entities, are included in Supplies and Services, and the recoverable amounts from the other entities (where applicable) are shown as Income from State Government, refer to Note 4.1.

3.4 Loss on disposal of non-current assets

Table 18: Loss on disposal of non-current assets

Loss of disposal of non-current assets	2024 \$'000	2023 \$'000
Carrying amount of non-current assets disposed	–	–
Plant, equipment and vehicles	3	100
Net loss	3	100

4. Our funding sources

How we obtain our funding

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

Table 19: Funding sources

Funding sources	Notes	2024 \$'000	2023 \$'000
Income from State Government	4.1	84,489	1,216,840
User charges and fees	4.2	33,974	33,757
Other income	4.3	5,695	2,264
NDIS State contribution derecognition of debt	4.3	62,817	–
Commonwealth grants and contributions	4.4	3,968	2,813

4.1 Income from State Government

Table 20: Income from State Government

Income from State Government	2024 \$'000	2023 \$'000
Appropriations received during the period	–	–
Service appropriation	75,530	1,204,919
Total appropriations received	75,530	1,204,919
Income received from other public sector entities during the year	–	–
Department of Communities – Service Delivery Agreement	8,497	10,462
Total income from other public sector entities	8,497	10,462
Resources received free of charge from other public sector entities during the year	–	–
North Metropolitan Health Service – Dental treatment	412	1,420
Department of Finance – Accommodation service	14	13
Total resources received	426	1,433

Income from State Government	2024 \$'000	2023 \$'000
Royalties for Regions Fund	–	–
Regional Community Services Account – Department of Primary Industries and Regional Development	36	26
Total Royalties for Regions Fund	36	26
Total income from State Government	84,489	1,216,840

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

Income received from other public sector entities are overhead cost allocations across the entities of the Department of Communities, Housing Authority and Disability Services Commission as a result of a shared cost model effective 1 July 2022. Overheads are proportionately allocated based on the Direct and Indirect costs for the whole of Communities (all three agencies) and was introduced to facilitate an equitable sharing of overhead charges across the three entities. In these financial statements, the overhead costs paid by the Commission to the other entities, are included in Supplies and Services, and the recoverable amounts from the other entities (where applicable) are shown as Income from State Government, refer to Note 3.3.

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

Regional Community Services Account is a sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in Western Australian regional areas and are recognised as income when the Commission receives the funds.

Summary of consolidated account appropriations

For the year ended 30 June 2024

Table 21: Summary of consolidated account appropriations

Summary of consolidated account appropriations	Budget 2024 \$'000	Section 25 transfers 2024 \$'000	Additional funding 2024 \$'000	Revised Budget 2024 \$'000	Actual 2024 \$'000	Variance 2024 \$'000
Delivery of services	–	–	–	–	–	–
Item 71 Net amount appropriated to deliver services	86,524	(12,000)	1,006	75,530	75,530	–
Total appropriations provided to deliver services	86,524	(12,000)	1,006	75,530	75,530	–
Capital	–	–	–	–	–	–
Item 141 Capital appropriations	547	–	36	583	583	–
Total	87,071	(12,000)	1,042	76,113	76,113	–

4.2 User charges and fees

Table 22: User charges and fees

User charges and fees	2024 \$'000	2023 \$'000
Board and lodging	33,974	33,757
Total	33,974	33,757

The Commission satisfies its performance obligation over time, as the customer simultaneously receives and consumes the benefits provided by the Commission as it delivers them.

The Commission has a responsibility to provide services and supports to persons residing in Supported Community Living or Intervention Support Services accommodation facilities. Board and lodging fees can be levied on all persons who reside in Supported Community Living or Intervention Support Services accommodation facilities as a contribution towards their day to day living costs. The recovery of Full Cost is required from recipients of compensation awards.

4.3 Other revenue

Table 23: Other revenue

Other revenue	2024 \$'000	2023 \$'000
Gain on derecognition of provisions	–	1
Other	5,695	2,263
Total Other Income	5,695	2,264
NDIS State contribution derecognition of debt	62,817	–
Total Other Income	68,512	2,264

Revenue from the return of grants based on actual delivery of services previously advanced to service providers based on quarterly estimates.

The Commission no longer has a debt to the National Disability Insurance Agency (NDIA) due to the obligations for the National Disability Insurance Scheme (NDIS) contribution to the Commonwealth being transferred to the Department of Communities administered transactions effective 1 July 2023. The debt has been removed from the financial statements through a derecognition of debt.

4.4 Commonwealth grants and contributions

Table 24: Commonwealth grants and contributions

Commonwealth grants and contributions	2024 \$'000	2023 \$'000
Commonwealth contribution – Department of Health	2,574	2,813
Other	1,394	–
Total	3,968	2,813

Commonwealth grants are recognised as income when the grants are receivable or when the Commission satisfies its performance obligation when its funders simultaneously receive and consume the benefits provided.

5. Key assets

Assets the Commission utilises for economic benefit or service potential

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

Table 25: Key assets

Key assets	Notes	2024 \$'000	2023 \$'000
Property, plant and equipment	5.1	49,389	46,435
Right-of-use assets	5.2	610	541
Intangible assets	5.3	157	269

5.1 Property, plant and equipment

Table 26: Property, plant and equipment year ended 30 June 2024

Year ended 30 June 2024	Land \$'000	Buildings \$'000	Computing equipment \$'000	Medical equipment \$'000	Motor vehicles \$'000	Plant and equipment \$'000	Office equipment \$'000	Leasehold improvements \$'000	Work in progress \$'000	Total \$'000
1 July 2023	–	–	–	–	–	–	–	–	–	–
Gross carrying amount	36,480	10,053	6,159	72	86	267	60	5,249	–	58,426
Accumulated depreciation	–	(242)	(6,071)	(69)	(83)	(262)	(60)	(5,204)	–	(11,991)
Carrying amount at start of year	36,480	9,811	88	3	3	5	–	45	–	46,435
Additions	–	110	–	28	–	7	–	15	–	160
Transfers received from State Government	–	–	–	–	–	–	–	–	–	–
Transfers to/(from) work in progress	–	–	–	–	–	–	–	–	–	–
Disposals	–	–	–	(2)	–	–	–	–	–	(2)

Year ended 30 June 2024	Land \$'000	Buildings \$'000	Computing equipment \$'000	Medical equipment \$'000	Motor vehicles \$'000	Plant and equipment \$'000	Office equipment \$'000	Leasehold improvements \$'000	Work in progress \$'000	Total \$'000
Revaluation increments / (decrements)	2,559	573	–	–	–	–	–	–	–	3,132
Depreciation	–	(252)	(43)	(2)	(3)	(5)	–	(31)	–	(336)
Carrying amount at 30 June 2024	39,039	10,242	45	27	–	7	–	29	–	49,389
Gross carrying amount	39,039	10,242	1,057	84	86	333	–	5,218	–	56,059
Accumulated depreciation	–	–	(1,012)	(57)	(86)	(326)	–	(5,189)	–	(6,670)

Table 27: Property, plant and equipment year ended 30 June 2023

Year ended 30 June 2023	Land \$'000	Buildings \$'000	Computing equipment \$'000	Medical equipment \$'000	Motor vehicles \$'000	Plant and equipment \$'000	Office equipment \$'000	Leasehold improvements \$'000	Work in progress \$'000	Total \$'000
1 July 2022	–	–	–	–	–	–	–	–	–	–
Gross carrying amount	34,573	8,950	6,087	72	86	322	60	6,732	–	56,882
Accumulated depreciation	–	–	(5,976)	(67)	(67)	(310)	(60)	(6,608)	–	(13,088)
Carrying amount at start of year	34,573	8,950	111	5	19	12	–	124	–	43,794
Additions	–	467	72	–	–	–	–	–	–	539
Transfers	–	–	–	–	–	–	–	–	–	–
Transfers to/(from) work in progress	–	–	–	–	–	–	–	–	–	–
Disposals	–	(100)	–	–	–	–	–	–	–	(100)
Revaluation increment/ (decrement)	1,907	736	–	–	–	–	–	–	–	2,643
Depreciation	–	(242)	(95)	(2)	(16)	(7)	–	(79)	–	(441)
Carrying amount at 30 June 2023	36,480	9,811	88	3	3	5	–	45	–	46,435

Year ended 30 June 2023	Land \$'000	Buildings \$'000	Computing equipment \$'000	Medical equipment \$'000	Motor vehicles \$'000	Plant and equipment \$'000	Office equipment \$'000	Leasehold improvements \$'000	Work in progress \$'000	Total \$'000
Gross carrying amount	36,480	10,053	6,159	72	86	267	60	5,249	–	58,426
Accumulated depreciation	–	(242)	(6,071)	(69)	(83)	(262)	(60)	(5,204)	–	(11,991)

5.1 Property, plant and equipment (continued)

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no 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).

Assets transferred as part of a machinery of government change are transferred at their fair value.

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

Subsequent measurement

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

- land;
- buildings;

Land is carried at fair value.

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

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

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

Land and buildings were revalued as at 1 July 2023 by Landgate. The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$30.063 million (2023: \$30.079 million) and buildings: \$1.050 million (2023: \$0.996 million). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

5.1.1 Depreciation and impairment

Table 28: Depreciation and impairment

Charge for the period	2024 \$'000	2023 \$'000
Depreciation	–	–
Buildings	252	242
Plant and equipment	5	7
Computer equipment	43	95
Medical equipment	2	2
Motor vehicles	3	16
Office equipment	–	–
Leasehold improvements	31	79
Total depreciation for the period	336	441

As at 30 June 2024 there were no indications of impairment to property, plant and equipment.

Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule is land.

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

Asset	Useful life
Buildings	40 years
Computing, office and other equipment	5 years
Medical equipment	10 years
Plant and equipment	10 years
Leasehold improvements	3 to 10 years
Motor vehicles	5 years
Software (a)	5 years

(a) Software that is integral to the operation of related hardware

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Land, which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of this asset because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

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

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

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5.2 Right-of-use assets

Table 29: Right-of-use assets

Year ended 30 June 2024	Buildings \$'000	Vehicles \$'000	Total \$'000
1 July 2023	–	–	–
Gross carrying amount	304	2,464	2,768
Accumulated depreciation	(173)	(2,054)	(2,227)
Carrying amount at start of period	131	410	541
Additions	18	742	760
Disposals	(17)	–	(17)
Depreciation	(83)	(591)	(674)
Carrying amount at 30 June 2024	49	561	610
Gross carrying amount	124	2,657	2,781
Accumulated depreciation	(75)	(2,096)	(2,171)

Table 30: Right-of-use assets

Year ended 30 June 2023	Buildings \$'000	Vehicles \$'000	Total \$'000
1 July 2022	–	–	–
Gross carrying amount	131	2,303	2,434
Accumulated depreciation	(73)	(1,546)	(1,619)
Carrying amount at start of period	58	757	815
Additions	173	180	353
Disposals	–	(19)	(19)
Depreciation	(100)	(508)	(608)
Carrying amount at 30 June 2023	131	410	541
Gross carrying amount	304	2,464	2,768
Accumulated depreciation	(173)	(2,054)	(2,227)

Initial recognition

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

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

This includes all leased assets other than investment property Right-of-use assets, which are measured in accordance with AASB 140 *Investment Property*.

The corresponding lease liabilities in relation to these Right-of-use assets have been disclosed in note 7.1 Lease liabilities.

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

Subsequent measurement

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

Depreciation and impairment of right-of-use assets

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

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 5.1.1.

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

Table 31: Leases recognised in the statement of comprehensive income

Leases recognised in the statement of comprehensive income	2024 \$'000	2023 \$'000
Depreciation expense of right-of-use assets	674	608
Lease interest expense	26	27
Total amount recognised in the statement of comprehensive income	700	635

The total cash outflow for leases in 2024 was \$0.7 million (2023: \$0.6m).

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

The Commission has leases for vehicles, office and residential accommodations.

The Commission has also entered into a Memorandum of Understanding Agreements (MOU) 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.

The Commission recognises leases 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 7.1.

5.3 Intangible assets

Table 32: Intangible assets – year ended 30 June 2023

30 June 2023	Computer software \$'000	Total \$'000
1 July 2022	–	–
Gross carrying amount	7,575	7,575
Accumulated amortisation	(7,186)	(7,186)
Carrying amount at start of year	389	389
Amortisation expense	(120)	(120)
Carrying amount at 30 June 2023	269	269

Table 33: Intangible assets – year ended 30 June 2024

30 June 2024	Computer software \$'000	Total \$'000
1 July 2023	–	–
Gross carrying amount	7,575	7,575
Accumulated amortisation	(7,306)	(7,306)
Carrying amount at start of year	269	269
Amortisation expense	(112)	(112)
Carrying amount at 30 June 2024	157	157

Initial recognition

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

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

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

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted below), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

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

Subsequent measurement

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

6. Other assets and liabilities

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

Table 35: Other assets and liabilities

Other assets and liabilities	Notes	2024 \$'000	2023 \$'000
Receivables	6.1	13,392	9,604
Amounts receivable for services	6.2	95,997	89,159
Other assets	6.3	–	13,000
Payables	6.4	(5,391)	(68,895)
Other provision	6.5	(20)	(51)

6.1 Receivables

Table 36: Receivables

Receivables	2024 \$'000	2023 \$'000
Current	–	–
Trade receivables (a)	1,528	638
Employee related receivables	1,156	2,385
Other government agencies	783	400
Grant recoups	5,176	2,594
Other receivables`	–	6
Allowance for impairment of receivables	(1,814)	(23)
Accrued revenue (a)	3,069	2,570
GST receivable	894	1,034
Total current	10,792	9,604
Non-Current	–	–
Accrued salaries account (b)	2,600	–
Total non-current	2,600	–
Total receivables	13,392	9,604

- (a) There has been remapping of amounts reported within the Receivables note in 2022-23. The Receivables total has remained the same.
- (b) Funds held in account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

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

The accrued salaries suspense account consists of amounts paid annually, from Commission appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

The account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified.

6.1.1 Movement in the allowance for impairment of trade receivables

Table 37: Movement in the allowance for impairment of trade receivables

Movement in the allowance for impairment of trade receivables	2024 \$'000	2023 \$'000
Reconciliation of changes in the allowance for impairment of trade receivables	–	–
Opening Balance	23	93
Reversal of impairment of receivables	–	(13)
Expected credit losses expense	1,791	(57)
Balance at end of period	1,814	23

There are two grant recoup receivables that have been impaired at 50% and totalling \$1.774 million in 2023-24.

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment.

6.2 Amounts receivable for services (Holding account)

Table 38: Amounts receivable for services (Holding account)

Amounts receivable for services (Holding account)	2024 \$'000	2023 \$'000
Non-current	95,997	89,159
Balance at end of period	95,997	89,159

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

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

6.3 Other assets

Table 39: Other assets

Other assets	2024 \$'000	2023 \$'000
Non-current	–	–
Prepayments	–	13,000
Total non-current	–	13,000
Balance at end of period	–	13,000

Prepayments related to a payment made by the Commission to the Housing Authority to commence a building project on behalf of DSC. As the project is not proceeding, funds held by the Housing Authority have been repaid to the Commission during 2023-24.

6.4 Payables

Table 40: Payables

Payables	2024 \$'000	2023 \$'000
Current	–	–
Trade payables	1,516	63,477
Accrued expenses	2,252	4,084
Accrued salaries	1,623	1,334
Balance at end of period	5,391	68,895

Trade Payables for 2022-23 include an amount of \$62.8 million due to the National Disability Insurance Agency (NDIA), relating to an unpaid portion of the State's contribution to the National Disability Insurance Scheme (NDIS) billings for the 2020-21 period. The Commission made payment based on the actual number of participants rather than the estimated number of participants used by the NDIA, resulting in the \$62.8 million outstanding balance.

The Commission no longer has a debt to the NDIA due to the obligations for the NDIS contribution being transferred to the Department of Communities administered transactions effective 1 July 2023. Subsequently the payable amount has been removed from the Commission's financial statements.

Payables are recognised at the amounts payable when the Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement is generally within 30 days.

Accrued expenses represents the amount due to creditors but unpaid at the end of the reporting period. The Commission considers the carrying amount of accrued expenses to be equivalent to its fair value.

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

6.5 Other provisions

Table 41: Other provisions

Other provisions	2024 \$'000	2023 \$'000
Current	–	–
Restoration provision	4	47
Total current	4	47
Non-current	–	–
Restoration provision	16	4
Total non-current	16	4
Balance at end of period	20	51

Restoration (Make Good) Provision

Some leased premises are required to be restored to their original condition at the end of their respective lease terms. A provision needs to be recognised for the present value of the estimated expenditure required to remove any leasehold improvements. These costs are capitalised as part of the cost of leasehold improvements or right-of-use assets and are amortised over the shorter of the lease term and the useful life of the assets.

7. Financing

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

Table 42: Financing

Financing	Notes	2024 \$'000	2023 \$'000
Lease liabilities	7.1	628	567
Finance costs	7.2	26	27
Cash and cash equivalents	7.3	25,982	35,684

7.1 Lease liabilities

The statement of financial position shows the following amount relating to lease liabilities:

Table 43: Lease liabilities

Lease liabilities	2024 \$'000	2023 \$'000
Current	260	357
Non-current	368	210
Total lease liabilities	628	567

Initial Measurement

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

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

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised); and
- Payments for penalties for terminating a lease, where the lease term reflects the Commission exercising an option to terminate the lease.

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

Periods covered by extension or termination options are only included in the lease term by the Commission if the lease is reasonably certain to be extended (or not terminated).

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

This section should be read in conjunction with Note 5.2.

Subsequent Measurement

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

7.2 Finance costs

Table 44: Finance costs

Finance costs	2024 \$'000	2023 \$'000
Finance costs	–	–
Lease interest expense	26	27
Finance costs expensed	26	27

7.3 Cash and cash equivalents

7.3.1 Reconciliation of cash

Table 45: Reconciliation of cash

Reconciliation of cash	Note	2024 \$'000	2023 \$'000
Cash and cash equivalents	–	25,858	33,285
Restricted cash and cash equivalents	–	–	–
– 27th pay provision (a)	–	–	2,275
– Other	–	124	124
	–	124	2,399
Balance at end of year	–	25,982	35,684

(a) Funds held in account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years. From 2023-24 the 27th pay amount is treated as a receivable.

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and cash at bank.

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

Table 46: Reconciliation of net cost of services to net cash flows used in operating activities

Reconciliation of net cost of services to net cash flows used in operating activities	Notes	2024 \$'000	2023 \$'000
Net cost of services	–	(25,881)	(1,232,998)
Non-cash items	–	–	–
Depreciation and amortisation expense	5.1, 5.2, 5.3	1,122	1,169
Resources received free of charge	4.1	426	1,433
NDIS Payable	4.3	(62,817)	–
Net loss on disposal of non-current assets	3.4	3	100
Adjustment for other non-cash items	–	(31)	–
Allowance for impairment of receivables	–	1,774	–
(Increase)/ decrease in assets	–	–	–

Reconciliation of net cost of services to net cash flows used in operating activities	Notes	2024 \$'000	2023 \$'000
Current receivables (a)	–	(3,103)	21,824
Other non-current assets	–	13,000	–
Increase/ (decrease) in liabilities:	–	–	–
Current payables (a)	–	(687)	3,690
Current provisions	–	3,052	2,273
Non-current provisions	–	(448)	25
Change in GST in receivables/payables (b)	–	140	(542)
Net cash used in operating activities	–	(73,450)	(1,203,026)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

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

8. Risks and contingencies

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

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

8.1 Financial risk management

Financial instruments held by the Commission are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and lease liabilities. The Commission has limited exposure to financial risks. The Commission's overall risk management program focuses on managing the risks identified below.

(a) Summary of risks and risk management

Credit risk

Credit risk arises when there is the possibility of the Commission's receivables defaulting on their contractual obligations resulting in financial loss to the Commission.

Credit risk associated with the Commission's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Commission trades only with recognised, creditworthy third parties. The Commission has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Commission's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Commission is unable to meet its financial obligations as they fall due. The Commission is exposed to liquidity risk through its trading in the normal course of business.

The Commission has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Commission's income or the value of its holdings of financial instruments. The Commission does not trade in foreign currency and is not materially exposed to other price risks.

The Commission is not exposed to interest rate risk because the cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings.

(b) Categories of financial instruments

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

Table 47: Categories of financial instruments

Categories of financial instruments	2024 \$'000	2023 \$'000
Financial assets	–	–
Cash and cash equivalents	25,982	35,684
Financial assets at amortised cost (a)	108,495	97,729
Total financial assets	134,477	133,413
Financial liabilities	–	–
Financial liabilities measured at amortised cost	6,019	69,462
Total financial liabilities	6,019	69,462

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

(c) Expected Credit Losses

The expected credit loss was calculated on 50% of the outstanding balance for two receivables for grant recoups. For the other receivable categories the expected credit loss was calculated at less than 1%.

(d) Liquidity risk and interest rate exposure

The following table details the Commission’s interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Table 48: Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Interest rate exposure					Maturity dates					
	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate \$'000	Interest rate exposure Non-interest bearing \$'000	Nominal amount \$'000	Maturity dates Up to 1 month \$'000	Maturity dates 1-3 months \$'000	Maturity dates 3 months to 1 year \$'000	Maturity dates 1-5 years \$'000	Maturity dates More than 5 years \$'000
30 June 2024											
Financial assets											
Cash and cash equivalents	–	25,858	–	–	25,858	25,858	25,858	–	–	–	–
Restricted cash and cash equivalents	–	124	–	–	124	124	124	–	–	–	–
Receivables (a)	–	12,498	–	–	12,498	12,498	8,123	–	1,775	2,600	–

	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure			Nominal amount \$'000	Maturity dates				
			Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate \$'000	Interest rate exposure Non-interest bearing \$'000		Maturity dates Up to 1 month \$'000	Maturity dates 1-3 months \$'000	Maturity dates 3 months to 1 year \$'000	Maturity dates 1-5 years \$'000	Maturity dates More than 5 years \$'000
Amounts receivable for services	–	95,997	–	–	95,997	95,997	–	–	–	–	95,997
Total	–	134,477	–	–	134,477	134,477	34,105	–	1,775	2,600	95,997
30 June 2024 Financial liabilities	–	–	–	–	–	–	–	–	–	–	–
Payables	–	3,768	–	–	3,768	3,768	3,768	–	–	–	–
Finance lease liabilities (b)	4.77	628	628	–	–	719	33	64	197	410	15
Total	–	4,396	628	–	3,768	4,487	3,801	64	197	410	15

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

(b) The amount of lease liabilities includes \$0.050 million from leased buildings and \$0.578 million from leased vehicles.

Table 49: Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure			Nominal amount \$'000	Maturity dates				
			Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate (ii) \$'000	Interest rate exposure Non-interest bearing \$'000		Maturity dates Up to 1 month \$'000	Maturity dates 1-3 months \$'000	Maturity dates 3 months to 1 year \$'000	Maturity dates 1-5 years \$'000	Maturity dates More than 5 years \$'000
30 June 2023 Financial assets	–	–	–	–	–	–	–	–	–	–	–
Cash and cash equivalents	–	33,285	–	–	33,285	33,285	33,285	–	–	–	–
Restricted cash and cash equivalents	–	2,399	–	–	2,399	2,399	124	–	–	2,275	–
Receivables (a)	–	8,570	–	–	8,570	8,570	8,570	–	–	–	–
Amounts receivable for services	–	89,159	–	–	89,159	89,159	–	–	–	–	89,159
Total	–	133,413	–	–	133,413	133,413	41,979	–	–	2,275	89,159
30 June 2023 Financial liabilities	–	–	–	–	–	–	–	–	–	–	–

	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure			Nominal amount \$'000	Maturity dates				
			Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate (ii) \$'000	Interest rate exposure Non-interest bearing \$'000		Maturity dates Up to 1 month \$'000	Maturity dates 1-3 months \$'000	Maturity dates 3 months to 1 year \$'000	Maturity dates 1-5 years \$'000	Maturity dates More than 5 years \$'000
Payables	–	67,561	–	–	67,561	67,561	67,561	–	–	–	–
Finance lease liabilities (b)	3.24	567	567	–	–	587	39	75	258	215	–
Total	–	68,128	567	–	67,561	68,148	67,600	75	258	215	–

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

(b) The amount of lease liabilities includes \$0.132 million from leased buildings and \$0.435 million from leased vehicles.

(e) Interest rate sensitivity analysis

The Commission’s financial assets and liabilities at reporting date are not subject to any interest rate risk.

8.2 Contingent assets and liabilities

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

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

The Commission has been notified by the NDIS Quality and Safeguards Commission of potential non-compliance in relation to its obligations as a NDIS registered service provider under the *National Disability Insurance Scheme Act 2013* (Cth). The Commission has been implementing required actions to meet its obligations and significant progress has been made during this financial year. The matter is ongoing and subject to response from the NDIS Quality and Safeguards Commission. Potential liability, if any, is not able to be measured at this time.

Contaminated sites

Under the Contaminated Sites Act 2003, the Commission is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. The Commission has no sites that are classified as contaminated sites.

8.3 Fair value measurements

Table 50: Fair value measurements 2024

Assets measured at fair value:	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Fair value at end of period \$'000
Land	5.1	–	30,063	8,976	39,039
Buildings	5.1	–	1,050	9,192	10,242
	–	–	31,113	18,168	49,281

Table 51: Fair value measurements 2023

Assets measured at fair value:	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Fair Value at end of period \$'000
Land	5.1	–	30,079	6,401	36,480
Buildings	5.1	–	996	8,815	9,811
	–	–	31,075	15,216	46,291

There were no transfers between levels 1, 2 or 3 during the current and previous periods.

Valuation techniques to derive Level 2 fair values

Level 2 fair values of Land and Buildings are derived using the market approach. Market evidence of sales prices of comparable land and buildings in close proximity is used to determine price per square metre.

Fair value measurements using significant unobservable inputs (Level 3)

Table 52: Fair value measurements 2024

Asset measured at Fair Value	Land \$'000	Buildings \$'000	Total \$'000
Fair value at start of period	6,401	8,815	15,216
Additions	–	109	109
Revaluation increments recognised in Other comprehensive income	575	494	1,069
Transfer to Level 2	2,000	–	2,000
Depreciation expense	–	(226)	(226)
Fair value at end of period	8,976	9,192	18,168

Table 53: Fair value measurements 2023

Asset measured at Fair Value	Land \$'000	Buildings \$'000	Total \$'000
Fair value at the start of the period	5,600	7,916	13,516
Additions	–	458	458
Revaluation decrements recognised in Other Comprehensive Income	801	650	1,451
Depreciation expense	–	(209)	(209)
Fair value at end of period	6,401	8,815	15,216

Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's instructions require valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Buildings (Level 3 fair values) Fair value for existing use specialised buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input, consumed economic benefit/obsolescence of asset which is estimated by Landgate. The fair value measurement is sensitive to the estimate of consumption/obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

Basis of valuation

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

9. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	9.1
Restatement of prior year comparatives	9.2
Future impact of Australian Accounting Standards not yet operative	9.3
Key management personnel	9.4
Related party transactions	9.5
Related bodies	9.6
Affiliated bodies	9.7
Remuneration of auditor	9.8
Equity	9.9
Supplementary financial information	9.10

9.1 Events occurring after the end of the reporting period

The Commission is not aware of any event occurring after the end of the reporting period that have significant financial effect on the financial statements.

9.2 Initial application of Australian Accounting Standards

After assessing all new or amended standards issued the Commission has determined that none of those issued standards have a material impact on the Commissions financial statements.

9.3 Future impact of Australian Accounting Standards not yet operative

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. Where applicable the Commission plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
Operative for reporting periods beginning on/after 1 Jan 2024		
<i>AASB 2020-1</i>	<i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i> This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. There is no financial impact.	1 Jan 2024
<i>AASB 2022-5</i>	<i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i> This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale. There is no financial impact.	1 Jan 2024

<i>AASB 2022-6</i>	<i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i>	<p>This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity’s right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.</p> <p>There is no financial impact.</p>	1 Jan 2024
<i>AASB 2022-10</i>	<i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i>	<p>This Standard amends AASB 13 for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, it provides guidance on how the cost approach is to be applied to measure the asset’s fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset.</p> <p>As such, for non-financial assets measured by the cost approach, professional and management fees are to be included in the replacement cost of a reference asset (that are currently excluded by the valuer). This is likely to increase the fair value of those assets (and a corresponding increase in other comprehensive income accumulated in revaluation surplus).</p>	1 Jan 2024
<i>AASB 2023-1</i>	<i>Amendments to Australian Accounting Standards – Supplier Finance Arrangements</i>	<p>This Standard amends: (a) AASB 107; and (b) AASB 7 as a consequence of the issuance of International Financial Reporting Standard Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) by the International Accounting Standards Board in May 2023.</p> <p>There is no financial impact.</p>	1 Jan 2024

Operative for reporting periods beginning on/after 1 Jan 2025

<i>AASB 2014-10</i>	<i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	<p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the two standards.</p> <p>The Commission has not assessed the impact of the Standard.</p>	1 Jan 2025
<i>AASB 2021-7C</i>	<i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i>	<p>This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture.</p> <p>The standard also includes editorial corrections.</p> <p>The Commission has not assessed the impact of the Standard.</p>	1 Jan 2025
<i>AASB 2023-5</i>	<i>Amendments to Australia Accounting Standards – Lack of Exchangeability</i>	<p>This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.</p> <p>The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements for entities that apply AASB 1060 to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements.</p> <p>The Commission has not assessed the impact of the Standard.</p>	1 Jan 2025

Operative for reporting periods on/after 1 Jan 2026

AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector

This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities.

This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137; (k) AASB 138; (l) AASB 1057; and (m) AASB 1058

1 Jan 2026

The Commission has not assessed the impact of the Standard.

9.4 Key management personnel

The Commission has determined key management personnel to include cabinet ministers, members of the accountable authority and other Senior Officers of the Commission. The Commission does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

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

Table 54: Compensation of members of the accountable authority

Compensation band (\$)	2024	2023
40,001 – 50,000	1	–
30,001 – 40,000	–	1
20,001 – 30,000	1	1
10,001 – 20,000	1	4
0 – 10,000	6	3
Total	9	9

Table 55: Compensation of Other Senior Officers (a)

Compensation band (\$)	2024	2023
200,001 – 250,000	1	1

Table 56: Compensation of key management personnel

Compensation of key management personnel	2024 \$'000	2023 \$'000
Short-term employee benefits	292	291
Post-employment benefits	33	32
Other long-term benefits	6	8
Total compensation of senior officers	331	331

Total compensation includes the superannuation expense incurred by the Commission in respect of key management personnel.

(a) Where the key management person performs services across the Department of Communities, the Commission and Housing Authority, the person's compensation is included in the Department of Communities Annual Report.

9.5 Related party transactions

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

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

Significant transactions with government-related entities

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

- service appropriation (Note 4.1);
- capital contributions (Note 9.9);
- superannuation contributions to GESB (Note 3.1.1);
- lease rentals and accommodation maintenance payments to the Department of Finance (Note 3.3) and related outstanding balances (Note 6.4);
- remuneration for services provided by the Auditor General (Note 9.9); and
- service delivery agreement income received from and expenses paid to Department of Communities and Housing Authority (Note 4.1 and Note 3.3).

Material transactions with other related parties

Outside of normal citizen type transactions with the Department, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

9.6 Related bodies

There were no organisations that received more than half of its funding and resources from the Commission and were subject to operational control by the Commission.

9.7 Affiliated bodies

In accordance with TI 951 Affiliated Bodies, the Commission provided funding for the following services to a number of government and non-government bodies during the financial year:

Table 57: Affiliated bodies

Affiliated bodies	2024 \$'000	2023 \$'000
Supporting People with Disability to Access Services and Participate in the Community	1,017	2,976
Total funding	1,017	2,976

9.8 Remuneration of auditors

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

Table 58: Remuneration of auditors

Remuneration of auditors	2024 \$'000	2023 \$'000
Auditing the accounts, controls, financial statements, and key performance indicators	308	280

9.9 Equity

Table 59: Equity

Equity	2024 \$'000	2023 \$'000
Contributed equity	–	–
Balance at start of period	58,034	72,857
Contribution by owners	–	–
Capital appropriations	563	579
Other	169	–
Total contribution by owners	752	579
Distribution to owners	–	–
Capital distributions	(10,787)	(15,402)
Total distribution to owners	(10,787)	(15,402)
Balance at end of period	47,999	58,034
Asset revaluation surplus	–	–
Balance at the start of period	45,665	43,022
Net revaluation increments/(decrements)	–	–
Land	2,559	1,907
Buildings	573	736
Balance at end of period	48,797	45,665

Capital distributions relate to State NDIS contribution underspending that was transferred to the Department of Communities administered transactions effective 1 July 2023. Capital distribution in the prior year was the transfer of the Commission's payment of Supplementary Funding received from Department of Communities to the Department of Treasury, in accordance with the terms of the Supplementary Funding request.

9.10 Supplementary financial information

(a) Write-offs

Debts due to the State written off during the financial year.

Table 60: Write-offs

Debts due to the State written off during the financial year	2024 \$'000	2023 \$'000
The Accountable Authority	–	13
Total	–	13

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the year (2023: \$nil).

(c) Gifts of public property

There were no gifts of public property provided by the Commission during the year (2023: \$nil).

10. Explanatory statements

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

Notes

Explanatory statement for controlled operations	10.1
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This explanatory section explains variations in the financial performance of the Commission undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the:

1. Estimate and actual results for the current year:

- Total Cost of Services (for the previous year or the 2024 estimate, as applicable) for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$134,262,000); and
- Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$178,406,000).

2. Actual results between the current year and the previous year:

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. \$1,271,832,000); and
- Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$194,692,000).

10.1 Explanatory statements for controlled operations

10.1.1 Statement of comprehensive income variances

Table 61: Statement of comprehensive income variances

Statement of Comprehensive Income Variances	Variance notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Expenses	–	–	–	–	–	–
Employee benefits expense	1	59,339	51,162	47,843	(8,177)	3,319
Supplies and services	2	57,628	43,335	46,761	(14,293)	(3,426)
Depreciation and amortisation expense	3	6,847	1,122	1,169	(5,725)	(47)
Finance costs	–	90	26	27	(64)	(1)
Accommodation expenses	4	1,420	3,149	2,885	1,729	264
Expense for services	5 A	7,890	30,446	1,170,011	22,556	(1,139,565)
Other expenses	6	1,048	3,095	3,136	2,047	(41)
Total cost of services	–	134,262	132,335	1,271,832	(1,927)	(1,139,497)
Revenue and Income	–	–	–	–	–	–

Statement of Comprehensive Income Variances	Variance notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
User charges and fees	7	41,629	33,974	33,757	(7,655)	217
Commonwealth grants and contributions	8	–	3,968	2,813	3,968	1,155
Other revenue	9	117	5,695	2,264	5,578	3,431
NDIS State contribution derecognition of debt	10 B	–	62,817	–	62,817	62,817
Total income other than income from State Government	–	41,746	106,454	38,834	64,708	67,620
Net cost of services	–	92,516	25,881	1,232,998	(66,635)	(1,207,117)
Income from State Government	–	–	–	–	–	–
Service appropriation	11 C	86,524	75,530	1,204,919	(10,994)	(1,129,389)
Income from other public sector entities	12	–	8,497	10,462	8,497	(1,965)
Services received free of charge	13	6,076	426	1,433	(5,650)	(1,007)
Royalties for Regions Fund	–	65	36	26	(29)	10

Statement of Comprehensive Income Variances	Variance notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Total income from State Government	–	92,665	84,489	1,216,840	(8,176)	(1,132,351)
Surplus/(deficit) for the period	–	149	58,608	(16,158)	58,459	74,766
Other comprehensive income items not reclassified subsequently to profit or loss	–	–	–	–	–	–
Changes in asset revaluation reserve	–	–	3,132	2,643	3,132	489
Total other comprehensive income	–	–	3,132	2,643	3,132	489
Total comprehensive income/(loss) for the period	–	149	61,740	(13,515)	61,591	75,255

10.1.2 Statement of Financial Position Variances

Table 62: Statement of Financial Position Variances

Statement of Financial Position Variances	Variance Notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 Restated \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Assets	–	–	–	–	–	–
Current Assets						
Cash and Cash Equivalents	–	1,883	25,858	33,285	23,975	(7,427)
Restricted cash and cash equivalents	–	3,770	124	124	(3,646)	–
Receivables	–	30,886	10,792	9,604	(20,094)	1,188
Total Current Assets	–	36,539	36,774	43,013	235	(6,239)
Non-Current Assets	–	–	–	–	–	–
Restricted cash and cash equivalents	–	–	–	2,275	–	(2,275)
Receivables	–	–	2,600	–	2,600	2,600
Amounts receivable for services	–	96,003	95,997	89,159	(6)	6,838
Property, plant and equipment	14	24,498	49,389	46,435	24,891	2,954
Right-of-use assets	15	7,977	610	541	(7,367)	69
Intangible assets	–	389	157	269	(232)	(112)

Statement of Financial Position Variances	Variance Notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 Restated \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Other non-current assets	16 D	13,000	–	13,000	(13,000)	(13,000)
Total Non-Current Assets	–	141,867	148,753	151,679	6,886	(651)
Total Assets	–	178,406	185,527	194,692	7,121	(9,165)
Liabilities	–	–	–	–	–	–
Current Liabilities	–	–	–	–	–	–
Payables	–	63,989	5,391	68,895	(58,598)	(63,504)
Lease liabilities	–	509	260	357	(249)	(97)
Employee related provisions	17 E	13,284	16,261	13,209	2,977	3,052
Other provisions	–	31	4	47	(27)	(43)
Total Current Liabilities	–	77,813	21,916	82,508	(55,897)	(60,592)
Non-Current Liabilities	–	–	–	–	–	–
Lease liabilities	–	789	368	210	(421)	158
Employee related provisions	–	822	399	847	(423)	(448)
Other provisions	–	20	16	4	(4)	12

Statement of Financial Position Variances	Variance Notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 Restated \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Total Non-Current Liabilities	–	1,631	783	1,061	(848)	(278)
Total Liabilities	–	79,444	22,699	83,569	(56,745)	(60,870)
Net Assets	–	98,962	162,828	111,123	63,866	51,705
Equity	–	–	–	–	–	–
Contributed equity	–	73,983	47,999	58,034	(25,984)	(10,035)
Reserves	–	43,020	48,797	45,665	5,777	3,132
Accumulated surplus	–	(18,041)	66,032	7,424	84,073	58,608
Total Equity	–	98,962	162,828	111,123	63,866	51,705

10.1.3 Statement of cash flows variances

Table 63: Statement of cash flows variances

Statement of Cash Flows Variances	Variance Notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 Restated \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Cash flows from State Government Receipts	–	–	–	–	–	–
Service appropriation	18 F	79,677	68,692	1,198,059	(10,985)	(1,129,367)
Capital appropriations	–	547	583	579	36	4
Other contributions by owners	–	–	169	–	169	169
Distribution to owners	19	–	(10,787)	(15,402)	(10,787)	4,615
Income from other public sector entities	20	–	8,497	10,462	8,497	(1,965)
Royalties for Regions Fund	–	65	36	26	(29)	10
Net cash provided by State Government	–	80,289	67,190	1,193,724	(13,099)	(1,126,534)
Utilised as follows: Activities Payments	–	–	–	–	–	–
Employee benefits	21 G	(58,674)	(49,392)	(29,978)	9,282	(19,414)

Statement of Cash Flows Variances	Variance Notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 Restated \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Supplies and services	22	(54,065)	(44,303)	(52,961)	9,762	8,658
Finance costs	–	(90)	(26)	(27)	64	1
Expense for services	23 H	(7,890)	(30,446)	(1,170,011)	(22,556)	1,139,565
GST payments on purchases	24	(9,021)	(3,479)	(77)	5,542	(3,402)
GST payments to taxation authority	–	(503)	(583)	(422)	(80)	(161)
Receipts	–	–	–	–	–	–
User charges and fees	25	41,575	33,251	33,621	(8,324)	(370)
Commonwealth grants and contributions	26	–	3,968	2,813	3,968	1,155
GST receipts on sales	–	466	585	165	119	420
GST receipts from taxation authority	27	9,058	3,676	4,343	(5,382)	(667)
Other receipts	28	117	13,299	9,508	13,182	3,791
Net cash used in operating activities	–	(79,027)	(73,450)	(1,203,026)	5,577	1,129,576
Cash flows from investing activities – Payments	–	–	–	–	–	–

Statement of Cash Flows Variances	Variance Notes	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 Restated \$'000	Variance between estimate and actual \$'000	Variance between actual results for 2024 and 2023 \$'000
Purchase of non-current assets	–	–	(160)	(539)	(160)	379
Net cash used in investing activities	–	–	(160)	(539)	(160)	379
Cash flows from financing activities	–	–	–	–	–	–
Payments						
Principal elements of lease	–	(547)	(682)	(616)	(135)	(66)
Payment to accrued salaries account	–	–	(2,600)	–	(2,600)	(2,600)
Net cash used in financing activities	–	(547)	(3,282)	(616)	(2,735)	(2,666)
Net increase /(decrease) in cash and cash equivalents	–	715	(9,702)	(10,457)	(10,417)	755
Cash and cash equivalents at the beginning of the period	–	4,938	35,684	46,141	30,746	(10,457)
Cash and cash equivalents at the end of the period	–	5,653	25,982	35,684	20,329	(9,702)

Major estimate and actual (2024) variance narratives

1. Employee Benefits Expenses are \$8.2 million (13.8%) lower in salaries for non-PSGA employees, which has resulted from vacant and unoccupied positions throughout 2023-24.
2. Supplies and Services are \$14.3 million (24.8%) lower than the published Budget as a result of a reduction in salaries payable via the Shared Cost Allocation model for PSGA employees and is similarly due to the number of vacant and unoccupied positions across the agency.
3. Depreciation and amortisation expense is \$5.7 million (83.6%) lower than the Published Budget as a result of fewer depreciable assets being held by the Commission.
4. Accommodation expenses are \$1.7 million (121.8%) higher than the published Budget due to an increase in cost pressures relating to building maintenance and outgoings.
5. Expense for services is \$22.6 million (285.9%) higher compared to the published Budget due to a budget shortfall associated with service agreements with Disability Sector Organisations.
6. Other Expenses is \$2 million (195%) higher than published budget due largely to impairing two grant recoup receivable amounts at 50%.

7. User charges and fees are \$7.65 million (18.4%) lower than the published budget mainly due to a misalignment of the amount that had been estimated to be received as recoups directly from the National Disability Insurance Agency (NDIA). The Commission provides 24/7 residential care facilities as a NDIS registered provider but over time:
- the amount available for recoups through NDIS participants with Supported Independent Living packages has fallen significantly, and
 - the number of residents in State Supported Community Living services has also declined.

Both these items have led to a shortfall in revenue compared to budget in 2023-24.

8. Commonwealth Grants and Contributions are \$4.0 million higher than the published Budget primarily due to the receipt of Commonwealth funding contributions associated with the Continuity of Support and Changing Places initiatives which had not been budgeted in 2023-24.
9. Other income is \$5.6 million higher than the published Budget due to changes in operating income for Disability Services Administration, Intervention Support Services, Supported Community Living, Specialised Care and Corporate Overheads.
10. The National Disability Insurance Scheme (NDIS) State Contribution of \$62.8 million was derecognised as a debt in 2023-24 due to the obligations for the NDIS contribution to the Commonwealth being transferred from the Commission to the Department of Communities administered transactions effective 1 July 2023.
11. Service Appropriations are \$11 million lower than the published Budget due to the transfer of the Community Aids and Equipment (CAEP) and Contingence Subsidy Scheme to the Department of Health.

12. Income from other public sector entities is \$8.5 million higher than the published Budget primarily due to there currently being no budget set to account for income received by the Commission from the Department of Communities pursuant to the Service Delivery Agreement which seeks to recover those overhead costs paid but which should be shared.
13. Resources received free of charge is \$5.7 million (93.0%) lower than the published Budget primarily due to a service previously provided by a public sector entity free of charge ceasing in a prior year but with no adjustment to the budget.
14. Property, plant, and equipment is \$24.9 million (101.6%) higher than the published Budget due to an increase in buildings and land.
15. Right-of-use assets were \$7.4 million (92.4%) lower than the published Budget due to a reduction in Government Regional Officer Housing (GROH) and Motor Vehicle expenses for regionally placed employees.
16. Other non-current assets are \$13.0 million lower than the published Budget primarily due to the repayment by the Housing Authority in 2023-24 of monies paid by the Commission in a prior year for the development of a property that had not progressed in line with its original scope or timeframe, thereby reducing the non-current prepayment balance in 2023-24.
17. Employee Related Provisions are \$3 million (22.4%) higher than the published Budget due to an increase in accrued Annual and Long Service Leave provisions during 2023-24.
18. Service Appropriation is \$11 million lower than the estimated due to the transfer of funding relating to the Community Aids and Equipment (CAEP) and Contenance Subsidy Scheme to the Department of Health.

19. Distribution to owners is \$10.8 million higher than the published Budget primarily due to the obligations for the National Disability Insurance Scheme (NDIS) contribution to the Commonwealth being transferred from the Commission to the Department of Communities administered transactions effective 1 July 2023. As a result of there being \$10.8 million unspent in 2022-23, these unspent funds were transferred from the Commission to administered transactions.
20. Income from other public sector agencies is \$8.5 million over the published Budget due to appropriations received for salaries relative to Service Delivery Agreements (SDA) and Corporate Overheads
21. Employee benefits are \$9.3 million (15.8%) lower due to cost of salaries, including termination benefits and superannuation.
22. Supplies and services are \$9.8 million (18.1%) lower than the estimate due to changes in the Service Delivery Agreement and treatment of salary expenses between entities.
23. The Expense for service is \$22.56 million (285.9%) higher than the published Budget primarily due to a budget shortfall associated with service agreements with Disability Sector Organisations.
24. GST payments on purchases are \$5.5 million (61.4%) lower than the published Budget primarily due to a decrease in expenditure for 2023-24.
25. User charges and fees are \$8.3 million (20.0%) lower than the published Budget due to a misalignment of the amount that had been estimated to be received as recoups directly from the National Disability Insurance Agency (NDIA). The Commission provides 24/7 residential care facilities as a NDIS registered provider but over time:
 - the amount available for recoups through NDIS participants with Supported Independent Living packages has fallen significantly, and

- the number of residents in State Supported Community Living services has also declined.

Both these items have led to a shortfall in revenue compared to budget in 2023-24.

26. Commonwealth grants and contributions are \$4.0 million higher than the published Budget primarily due to the receipt of Commonwealth funding contributions associated with the Continuity of Support and Changing Places initiatives which had not been budgeted in 2023-24.
27. GST Receipts from Taxation Authority are \$5.4 million (59.4%) lower than the published Budget primarily due less than budgeted expenditure on goods and services resulting in a commensurate decrease in GST input tax credits received from the Australian Taxation Office.
28. Other receipts are \$13.2 million higher than the published Budget due to the repayment by the Housing Authority to the Commission in 2023-24 of monies paid by the Commission in a prior year for the development of property that had not progressed in line with its original scope or timeframe.

Major actual (2024) and comparative (2023) variance narratives

- A. Expense for Services is \$1.14 billion (97.4%) lower than 2022-23 due to the obligations for the National Disability Insurance Scheme (NDIS) contribution to the Commonwealth being transferred from the Commission to the Department of Communities administered transactions effective 1 July 2023 and as a result, there was a commensurate decrease in expenditure compared to 2022-23.
- B. The National Disability Insurance Scheme (NDIS) State Contribution of \$62.8 million was derecognised as a debt in 2023-24 due to the obligations for the NDIS contribution to the Commonwealth being transferred from the Commission to the Department of Communities administered transactions effective 1 July 2023.
- C. Service Appropriations are \$1.12 billion (93.7%) lower than 2022-23 due to the obligations for the National Disability Insurance Scheme (NDIS) contribution to the Commonwealth being transferred from the Commission to the Department of Communities administered transactions effective 1 July 2023.
- D. Other non-current assets are \$13.0 million lower than 2022-23 primarily due to the repayment by the Housing Authority in 2023-24 of monies paid by the Commission in a prior year for the development of a property that had not progressed in line with its original scope or timeframe, thereby reducing the non-current prepayment balance in 2023-24.
- E. Employee related provisions are \$3.1 million (23.1%) higher between 2022-23 and 2023-24 due to an increase in accrued Annual and Long Service Leave
- F. Service Appropriation are \$1.12 billion (94.3%) lower than 2022-23 due to the obligations for the National Disability Insurance Scheme (NDIS) contribution to the Commonwealth being transferred from the Commission to the Department of Communities administered transactions effective 1 July 2023.

- G. Employee Benefits are \$19.4 million (64.8%) higher than 2022-23 due largely to a \$15.4 million inter-entity salary recoup from Department of Communities in 2022-23 which reduced the payment reported.

- H. Expense for Services is \$1.14 billion (97.4%) lower than 2022-23 due to the obligations for the National Disability Insurance Scheme (NDIS) contribution to the Commonwealth being transferred from the Commission to the Department of Communities administered transactions effective 1 July 2023 and as a result, there was a commensurate decrease in expenditure compared to 2022-23.

Key performance indicators



The International Day of People with Disability event at Mandurah Performing Arts Centre. (Image supplied by City of Mandurah.)

Key performance indicators

Certification of key performance indicators

For the reporting period ended 30 June 2024

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Disability Services Commission's performance, and fairly represent the performance of the Disability Services Commission for the financial year ended 30 June 2024.



Scott Hollier
Chairperson
Disability Services Commission Board

7 October 2024



Linda McSherry
Board Member
Disability Services Commission Board

7 October 2024

Outcome-based management reporting framework

State Government goal

The Commission contributes to the State Government Goal of ‘Safe, strong and fair communities: Supporting our local and regional communities to thrive.’

The WA Government provides disability support plans and funding to a small number of people who are unable to access the NDIS based on residency, as per the Agreement with the Commonwealth. However the vast majority of eligible people are now supported directly by the NDIS.

Outcome: Life is enhanced for people with disability in the Western Australian community

Key effectiveness performance indicators

- 1.1 Percentage of service users who achieved their individual plan outcomes
- 1.2 Proportion of service users who achieved community participation outcomes.

Service 10: Supporting people with disability to access services and participate in their community

Key efficiency performance indicators

- 10.1 Proportion of individual plans commenced within the required timeframe.

Reporting exemption

Five of the Commission's key performance indicators are based on client and service data that was previously collected from external disability services organisations. Data collection ceased once services had transitioned to the Australia-wide NDIS.

Consequently, the Commission sought and received a reporting exemption from the Under Treasurer on 13 March 2020 in relation to the following key performance indicators, pending the development and introduction of new indicators.

- Average cost per service activity for community participation for people with disability
- Average cost per service activity for community living support for people with disability
- Average cost per service activity for independent living support for people with disability
- Average cost per service activity for therapy and specialised care for people with disability
- Average cost per service activity for residential services for people with disability.

The reporting exemption for the above listed key performance indicators remains effective for the reporting period ending 30 June 2024. The 2023-24 actual results have not been presented for these indicators.

A significant disability reform agenda is underway across Australia, and the Commission is leading or contributing to work across government to consider the recommendations of the Disability Royal Commission, improve the operation of the NDIS, develop a new set of disability supports known as Foundational Supports, and reform WA's disability legislation. As these reforms progress and the Commission's role in the changing landscape is further defined, new KPIs will be developed to replace the current exempted KPIs.

Outcome: Life is enhanced for people with disability in the Western Australian community

Key effectiveness performance indicators

1.1 Percentage of service users who achieved their individual plan outcomes

People with disability receive individual supports to meet their goals and support needs in their individual plan. Plans are reviewed annually, or more regularly if the individuals' circumstances change, to evaluate the extent to which they enable people to meet their goals and desired outcomes. This indicator assesses the extent to which goals in individual plans have been achieved.

The percentage outcome is derived from the documented achievement of plan outcomes at plan review, by rating each plan goal as fully achieved, mostly achieved, partially achieved or not achieved. The total number of plans with at least 50 per cent of goals achieved (i.e. fully achieved or mostly achieved) is divided by the total number of reviewed plans to obtain the percentage measure.

The improved performance against this indicator reflects a return to traditional levels of service accessibility. During the COVID-19 pandemic there were many barriers that prevented individuals achieving their individual plan outcomes, including significant waitlists for therapy and restricted access to community supports. In addition to this, parents/carers were reluctant to engage in supports in their family home due to the risk of contracting COVID-19. Individuals, families and carers now have greater confidence to engage with supports, which has been the main contributing factor for individuals to achieve good outcomes. The 2023-24 Budget Target of 75 per cent was estimated when the disability sector had not yet returned to pre-COVID-19 capacity.

Table 64: Percentage of service users who achieved their individual plan outcomes

2020–21 actual	2021–22 actual	2022–23 actual	2023–24 actual	2023–24 target	Variation from target
81%	80%	72%	91%	75%	16%

1.2 Proportion of service users who achieved community participation outcomes

This indicator measures the rate of achievement of plan goals which include strategies linked to community participation outcomes. This provides insights into the extent to which community participation takes place.

Results are derived at the point of plan review. Each plan goal is rated based on whether it was fully achieved, mostly achieved, partially achieved or not achieved. The number of reviewed plans that have at least 50 per cent of goals linked to community participation outcomes rated as achieved (i.e. fully achieved or mostly achieved) is divided by the total number of reviewed plans that include goals linked to community participation outcomes.

There has been a significant improvement in the number of individuals achieving their community participation outcomes, since changes to the Disability Services Provider Panel contract process (commenced July 2022). The process provides individuals supported under Continuity of Support Arrangements with access to a broader range of disability sector organisations that are NDIS registered.

Table 65: Proportion of service users who achieved community participation outcomes

2020–21 actual	2021–22 actual	2022–23 actual	2023–24 actual	2023–24 target	Variation from target
73%	72%	70%	88%	70%	18%

Service 10: Supporting people with disability to access services and participate in their community

Key efficiency performance indicators

10.1 Proportion of individual plans commenced within the required timeframe

Individual planning is essential in supporting individuals to receive the services required to meet their needs. This measure assesses the timeliness of plans, as they are a central component of the efficiency of receiving services.

The timeliness of an individual plan is measured from the date the planning starts to the date it is completed. For people with an existing plan, there is a benchmark timeframe of 30 days within which planning should be completed, and for people developing their first plan there is a 90-day benchmark.

Table 66: Proportion of individual plans commenced within the required timeframe

2020–21 actual	2021–22 actual	2022–23 actual	2023–24 actual	2023–24 target	Variation from target
97%	91%	91%	91%	90%	1%

Other requirements



City of Subiaco's Sensory Rhymetime sessions, a collaboration with Sensorium Theatre. (Image supplied by City of Subiaco.)

Other requirements

Ministerial directions

There were no ministerial directions in 2023–24.

Act of grace payments

No act of grace payments were recorded during 2023–24.

Unauthorised use of credit cards

In accordance with Treasurer's Instruction 321, officers are prohibited from using government-issued credit cards for personal purposes. Treasurer's Instructions 903(13) (iv) requires the Commission to disclose information relating to personal use. The table below details the personal expenditure using government-issued credit cards in 2023–24.

Table 67: Personal expenditure using Government-issued credit cards in 2023–24

Personal expenditure	2023–24
Number of instances the Western Australian Government purchasing card has been used for a personal purpose	16
Aggregate amount of personal use expenditure for the reporting period	\$913.29
Aggregate amount of personal use expenditure settled by the due date	\$913.29
Aggregate amount of personal use expenditure settled after the period required by the due date	\$0.00
Aggregate amount of personal use expenditure outstanding at the end of the reporting period	\$0.00
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission expended \$15,657.24 in advertising during 2023–24.

Table 68: Advertising expenditure for 2023–24

Expenditure	Organisation	Amount
Advertising	Initiative Media Australia Pty Ltd	\$15,657.24
Market research	–	–
Polling	–	–
Direct mail	–	–
Media advertising	–	–
Total	–	\$15,657.24

Disability Access and Inclusion Plan

The Commission is committed to ensuring its services, facilities and information are accessible and inclusive for people with disability, their families and carers.

This commitment is demonstrated in its Disability Access and Inclusion Plan, which is reported in the Department of Communities' annual report for 2023–24.

Quality of Services

Disability Services Commission Board: Quality and Safeguards Sub-Committee

In April 2024, the Quality and Safeguards Sub-Committee (Sub-Committee) of the Disability Services Commission Board was established. The Sub-Committee meets monthly and comprises members of the Disability Services Commission Board with experience, capability and expertise in the delivery of safe and compliant disability services. The purpose of the Sub-Committee is to assist the Disability Services Commission Board to undertake the functions and outcomes expected of the Disability Services Commission as a 'governing body', and the DSC Board members as 'key personnel', under the *National Disability Insurance Scheme Act 2013 (Cth)*, the National Disability Insurance Scheme (Quality Indicators) Guidelines 2018, and the National Disability Insurance Scheme (Provider Registration and Practice Standards) Rules.

Authorisation of Restrictive Practices

The Department of Communities' Behaviour Support Consultancy Team supports the disability sector in the implementation of the 'Authorisation of Restrictive Practices in Funded Disability Services Policy' (the Policy), which came into effect in December 2020. Under the Policy, Communities maintains the Policy framework and provides guidance, education and information, while service providers are responsible for convening Quality Assurance Panels to review behaviour support plans containing proposed restrictive practices and to make authorisation decisions about their use.

Throughout 2023-24, education and guidance was provided to support the sector in implementing the Policy, and in response to specific sector needs, to work towards the reduction and elimination of restrictive practices for people with a disability in WA, including:

- The provision of 75 Policy guidance sessions to disability providers, including behaviour support practitioners and implementing providers, and other sessions as requested, including to the Office of the Public Advocate, South Metro Health, CPG Auditors and Carers WA.
- In consultation with the disability sector, releasing an update to the Authorisation of Restrictive Practices Procedure Guidelines in September 2023 to provide additional clarity for authorisation processes.

- Distribution of five editions of a 'bulletin' to keep the sector informed about the Policy. There were 630 subscribers during the reporting period.
- Responding to enquiries about the Policy, with 260 responses provided during 2023-24.
- Inviting people with disability to provide feedback about the authorisation of restrictive practices. A survey asked respondents to share their thoughts about what they would like to learn about the authorisation of restrictive practices and how they would like to receive the information, to help inform the development of future targeted resources, education and information sessions. The survey has been extended to close in September 2024 to allow for further information to be collected.

Supported Community Living

The Supported Community Living (SCL) program aims to provide safe and compliant services that are person-centred and underpinned by the principles of positive behaviour support. The Commission is a registered provider of NDIS supports, delivering Supported Independent Living, Individualised Living Options, and Community Participation supports to an existing cohort of adults with disability through the SCL program. As an NDIS provider, the Commission's SCL program is regulated by the NDIS Quality and Safeguards Commission.

Individuals have NDIS Plans or funding through the Disability Support for Older Australians (DSOA) program and are supported in State Government-owned properties across the Perth metropolitan area. To the extent that accommodation and supports for individuals in SCL are not covered by the NDIS or DSOA, funding is augmented by the State Government.

Social Trainers in SCL provide 24/7 supports for individuals, including personal care, daily living skills, social connection, development of life skills, behaviour support and access to the community.

Some NDIS participants have used their Specialist Disability Accommodation (SDA) funding to move to purpose-built or newer properties that meet their needs.

Communities is committed to delivering services that meet its obligations and responsibilities in accordance with the:

- *National Disability Insurance Scheme Act 2013 (Cth)*
- National Disability Insurance Scheme (Quality Indicators) Guidelines 2018
- National Disability Insurance Scheme (Provider Registration and Practice Standards) Rules

Intervention Support Services

Intervention Support Services is a State Government funded program providing short-term emergency and transitional services in two group-living facilities in the Perth metropolitan area. These services are provided to eligible people with disability when their disability support arrangements have broken down and there are no other options available.

Neurodevelopmental Disability Assessment Service

The Neurodevelopmental Disability Assessment Service (NDAS) is a State Government funded service delivered by the Department of Communities providing diagnostic assessments for autism spectrum disorder and intellectual disability. The service includes a panel of providers, who support in the provision of assessments on the Department's behalf.

In 2023-24, NDAS completed diagnostic assessments for more than 600 individuals. Assessments assist in determining eligibility for state government funded specialised disability services (such as the Disability Justice Service and Continuity of Support Arrangements program), as well as enabling eligible people to access the NDIS. Allied health professionals also inform decisions on appropriate clinical supports and services, such as assistive technology and home modifications, for individuals with disability related needs.

Continuity of Support Arrangements

Under the terms of the Bilateral Agreement for the Transition to the NDIS, signed by the Australian and Western Australian Governments in December 2017, the State is responsible for providing continuity of supports for people under 65 years of age who do not meet the NDIS eligibility requirements due to their residency status. The Department of Communities' Continuity of Support Arrangements (CoSA) program provides the Local Coordination resource and disability-related funded supports. At 30 June 2024, 236 individuals are receiving supports from the CoSA program.

Individuals receiving CoSA supports engage with Local Coordinators to develop a plan based on their individual identified goals and exploration of strategies and options to achieve these goals.

Funded supports in a person's plan must be directly related to the impact of their disability, be considered reasonable and necessary, and not duplicate mainstream supports and services. Local Coordinators also proactively assist individuals who have obtained Australian Citizenship or Permanent Residency to transition to the NDIS to access continued disability related funded supports.

Disability Justice Service

The Disability Justice Service was established in 2012 and provides targeted services for Western Australians with intellectual disability, cognitive impairment and/or autism, interfacing with the criminal justice system. The service includes prevention and diversion, clinical intervention, prison in-reach/out-reach and the operation of the Bennett Brook Disability Justice Centre. The service supports people with disability who are:

- sentenced and in custody (or held on remand)
- in a youth custodial setting or otherwise involved in the youth justice system
- in the broader community having had engagement with the justice system
- at risk of entering the justice system
- exiting a custodial setting.

In-reach, prevention and diversion services

Services are provided to eligible people with disability who have been sentenced, are on remand, are unfit to plea and subject to a Custody Order, or reside in the community. Services include the provision of information, advocacy, planning and support, either directly, through government or non-government agencies.

The service is supported by a multi-disciplinary team of clinicians. The clinical team works with government and non-government organisations to build the sector's capacity to support people with disability, particularly regarding issues relating to offending behaviour. Over the past 12 months, the service provided support to 217 individuals in the community and in various custodial settings.

In addition, the service delivered 27 disability awareness training sessions to staff working in the justice environment. This included Police Officers, Prison Officers, Youth Justice Officers, Community Corrections Officers, disability organisation support staff and

medical and allied health staff. The service also provided 12 sessions of peer support training to prisoners who support prisoners with disability within Karnet Prison Farm, Boronia Pre-release Centre for Women and Bandyup Women's Prison.

Throughout 2023-24, the Disability Justice Service has worked in collaboration with the Department of Justice (Justice) as the lead-agency on the implementation of the *Criminal Law (Mental Impairment) Act 2023* from 1 September 2024. This legislation will improve the pathways and procedural fairness for people with disability who have been deemed unfit to stand trial, providing community supervision orders and eliminating indefinite custody orders.

Disability Justice Centre

The Bennett Brook Disability Justice Centre (the Centre) opened in 2015 and is the State's only declared place, established for the detention, habilitation and rehabilitation of mentally impaired accused people. The Centre provides an alternative to prison for people with a primary diagnosis of intellectual disability, cognitive impairment and/or autism spectrum disorder, who are found unfit to stand trial due to their disability.

Throughout 2023–24, a total of three people resided at the Centre and one resident exited the Centre. All residents were granted leaves of absence by the Mentally Impaired Accused Review Board, which enabled them to leave the Centre with appropriate support and participate in activities within the community. Over the past year the residents participated in 727 leaves of absence.

Reporting and compliance

The Centre has worked with the Mental Health Advocacy Service to ensure mandatory reporting is undertaken as required by the *Declared Places (Mentally Impaired Accused) Act 2015* and that advocacy services are provided to residents. In 2023–24, the Mental Health Advocacy Service conducted visits to Centre residents in accordance with legislative requirements and received all required reporting from the Centre.

Implementing the Carers Charter

Carers are highly valued community members and stakeholders who play a vital role in the lives of people with disability and in the sector. The Commission works together with carers to ensure ongoing compliance with the Carers Charter as mandated under section 6 of the *Carers Recognition Act 2004*.

The Charter specifically requires that carers are treated with respect and dignity and are included in the assessment, planning, delivery and review of services that impact on them and their role. Carers' views, needs and interests are taken into account in decision making that affects their role. Carers can also make complaints about services that affect them to the Department of Communities' Complaints Management Unit.

The Board and Ministerial Advisory Council on Disability have several members that are carers, and both groups have been engaged with, and consulted on, key work undertaken by the Commission, including the Western Australian Government response to the Disability Royal Commission, the reform of state disability legislation, and the progress of the State Disability Strategy 2020-30 and its related Action Plans. The Board and Ministerial Advisory Council on Disability have also engaged directly with the WA Carers Advisory Council throughout 2023-24. The Commission met its reporting requirements under section 6 of the *Carers Recognition Act 2004*.

Compliance with public sector standards and ethical codes

The Commission directly employs staff under the *Disability Services Act 1993* for service provision to people with disability in its Supported Community Living and Intervention Support Services programs.

Communities complies with public sector standards and the Western Australian Public Sector Code of Ethics. As an agency subject to section 31(2) of the *Public Sector Management Act 1994*, the Department of Communities' compliance reporting obligations are met by completing the relevant periodic returns requested by the Public Sector Commission.

Public service officers are directly engaged by the Department of Communities and support delivery of the Commission's functions. The Department of Communities' annual report for 2023-24 provides information on compliance with public sector standards and ethical codes.

Staff profile

At the close of the financial year, 462 permanent, fixed-term and casual employees were directly employed by the Commission. These staff are employed under the *Disability Services Act 1993* and represent specific occupational groups, as outlined below.

- **Disability support workers:** employed in accordance with the Disability Services Commission – United Voice – Disability Support Workers Industrial Agreement 2022.
- **Social trainers:** employed in accordance with the Disability Services Commission (Social Trainers) CSA Agreement 2022.

Table 69: Disability Services Commission Employment Profile

Employment Type	2021–22	2022–23	2023–24
Permanent	394	380	369
Fixed Term	3	7	17
Casual	64	72	76
Total	461	459	462

Occupational safety, health and injury management

The Commission is committed to providing, maintaining and promoting safe and healthy work practices in all aspects of its business.

The Department of Communities' annual report for 2023–24 provides information on workers' compensation and injury management performance for the Commission.

Recordkeeping plan

The Commission's recordkeeping plan is reported in the Department of Communities' annual report for 2023–24.

Board and committee remuneration

Disability Services Commission Board

Table 70: Disability Services Commission Board remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fees	Gross /actual remuneration 2023–24 financial year
Chair	Dr Scott Hollier	Sitting fee	01/07/2023 – 30/06/2024	Sessional	5	1	\$39,316	\$39,316
Deputy Chair	Ms Priya Cooper (2)	Sitting fee	01/07/2023 – 04/08/2023	Sessional	0	1	\$14,940	\$1,725
Deputy Chair	Ms Linda McSherry (3)	Sitting fee	06/10/2023 – 30/06/2024	Sessional	5	0	\$14,940	\$10,865

Other Requirements

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fees	Gross /actual remuneration 2023–24 financial year
Member	Ms Linda McSherry (3)	Sitting fee	01/07/2023 – 05/10/2023	Sessional	1	0	\$8,677	\$2,366
Member	Mr Jaimen Hudson	Sitting fee	01/07/2023 – 30/06/2024	Sessional	5	1	\$8,677	\$8,677
Member	Ms Terina Grace (4)	Sitting fee	01/07/2023 – 30/06/2024	Sessional	5	1	\$8,677	\$8,677
Member	Prof. Warren Harding AM	Sitting fee	01/07/2023 – 30/06/2024	Sessional	6	0	\$8,677	\$8,677
Member	Ms Amanda Hunt	Sitting fee	01/07/2023 – 30/06/2024	Sessional	6	0	\$8,677	\$8,677
Member	Mr Christopher Kent	Sitting fee	06/10/2023 – 30/06/2024	Sessional	5	0	\$8,677	\$6,310
Member	Ms Patricia Sullivan (5)	N/A	06/10/2023 – 30/06/2024	Sessional	5	0	\$0	\$0
Member	Mr Kane Blackman (6)	N/A	01/07/2023 – 30/06/2024	Sessional	6	0	\$0	\$0
Total	–	–	–	–	–	–	\$121,258	\$95,290

- (1) The period of membership refers to the committee member's membership during the 2023-24 reporting period.
- (2) Ms Cooper finished her final term on 4 August 2023.
- (3) Ms McSherry was appointed from her membership position to the Deputy Chair position as of 6 October 2023.
- (4) Ms Grace was a member of the Department of Communities Audit and Risk Committee in the last financial year and received remuneration in that role.
- (5) Ms Sullivan is a public servant with the WA Department of Health and is not remunerated by the Board.
- (6) Mr Blackman is the Chair of the Ministerial Advisory Council on Disability (MACD) and is remunerated through the MACD

Ministerial Advisory Council on Disability

The Ministerial Advisory Council on Disability (the Council) is an independent body established under the *Disability Services Act 1993* and is appointed by the Minister for Disability Services.

The Council provides advice to the Minister for Disability Services and Government about systemic issues affecting people with disability, their families and carers.

The Council comprises up to 14 members with skills, experience or knowledge associated with disability. The Council includes people with disability, their families and carers, service providers and advocates. The Chair of the Council sits on the Board of the Disability Services Commission.

Table 71: Ministerial Advisory Council on Disability remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment/tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fee	Gross /actual remuneration 2023–24 financial year
Chairperson	Mr Kane Blackman	Sitting Fee	01/07/2023 – 30/06/2024	Sessional	6	0	\$19,305	\$19,305
Deputy Chair	Mrs Clare Gibellini (2)	Sitting Fee	28/11/2023 – 30/06/2024	Sessional	2	2	\$8,125	\$4,432
Member	Mrs Clare Gibellini (2)	Sitting Fee	01/07/2023 – 27/11/2023	Sessional	2	0	\$5,555	\$2,775
Member	Dr Siyat Abdi	Sitting Fee	01/07/2023 – 30/06/2024	Sessional	3	3	\$5,555	\$5,555
Member	Ms Chanel Bowen	Sitting Fee	01/07/2023 – 30/06/2024	Sessional	4	2	\$5,555	\$5,555
Member	Ms Georgia Inglis	Sitting Fee	01/07/2023 – 30/06/2024	Sessional	5	1	\$5,555	\$5,555
Member	Dr Rita Kleinfeld-Fowell	Sitting Fee	01/07/2023 – 30/06/2024	Sessional	5	1	\$5,555	\$5,555
Member	Mrs Apollonia Parker	Sitting Fee	06/10/2023 – 30/06/2024	Sessional	4	1	\$5,555	\$4,440

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment/tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fee	Gross /actual remuneration 2023–24 financial year
Member	Mrs Barbara van Reyk	Sitting Fee	06/10/2023 – 30/06/2024	Sessional	4	1	\$5,555	\$4,440
Member	Dr John Thompson (3)	Sitting Fee	01/07/2023 – 23/11/2023	Sessional	2	0	\$5,555	\$2,220
Total	–	–	–	–	–	–	\$71,870	\$59,832

(1) The period of membership refers to the committee member's membership during the 2023-24 reporting period.

(2) Mrs Gibellini was elected by the MACD members from her position as a member to the position of Deputy Chair on 28 November 2023.

(3) Mr Thompson retired from the MACD on 23 November 2023.

Agency capability review

Progress against commitments and actions in the Department of Communities' Agency Capability Review are reported in the Department of Communities' annual report for 2023-24.

Workforce inclusiveness

A workforce inclusiveness statement on activities undertaken to improve diversity and inclusion in the workplace is included in the Department of Communities' annual report for 2023-24.

WA Multicultural Policy Framework

Details of the submission and actions of the Commission's Multicultural Policy Framework are reported in the Department of Communities' annual report for 2023–24.

Compliance with the *Carers Recognition Act 2004*

The Commission is an applicable organisation under section 6 of the *Carers Recognition Act 2004*, and in accordance with section 7 is required to deliver a report to the Carers Council on its compliance with that Act and the Carers Charter. The Commission is completing this report in accordance with the requirements in the Act.

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Other Requirements

INSIDE BACK COVER

Department of Communities

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