



Government of **Western Australia**
Department of **Communities**

Disability Services Commission

Annual Report

.....
2020-21



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Statement of compliance



Hon Don Punch MLA

Minister for Disability Services; Fisheries; Innovation and ICT; Seniors and Ageing

For the year ended 30 June 2021

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 2021.

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

Bruce Langoulant
Chairperson
Disability Services Commission Board

10 September 2021

Priya Cooper
Deputy Chairperson
Disability Services Commission Board

10 September 2021



Acknowledgement of Country and peoples

We acknowledge the Aboriginal and Torres Strait Islander peoples as traditional custodians of this land and pay respect to Elders past, present, and emerging.

Contact details

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

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Agency performance

Report on operations

The activities of the Disability Services Commission (the Commission) have been reported in the Department of Communities' (Communities) annual report for 2020–21.

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 effectiveness and efficiency 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 2020–21 Western Australian State Budget Paper No 2 (Volume 2, Division 36, Part 8).

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

Key effectiveness performance indicator	2019–20 actual	2020–21 target	2020–21 actual	Explanation of significant variance
1.1 Percentage of disability service users who achieved their individual plan outcomes	74%	74%	81%	In 2020–21, the percentage of disability service users who achieved their individual plan outcomes was 81 per cent, an increase of seven per cent when compared to both the 2019–20 result and the 2020–21 target. It had been predicted that plan outcomes would be negatively affected by the outbreak of COVID-19 as Local Coordinators would experience difficulties meeting planning appointments and accessing providers. However, with the continued focus on ensuring continuity of services during the pandemic and transition, the percentage of plan outcomes achieved has remained higher than expected.
1.2 Proportion of disability service users who achieved community participation outcomes	72%	72%	73%	



Table 2: Service 1 – Supporting people with disability to access services and participate in their community

Key efficiency performance indicator	2019–20 actual	2020–21 target	2020–21 actual	Explanation of significant variance
1.1 Proportion of individual plans commenced within the required timeframe	86%	86%	97%	In 2020–21, the proportion of individual plans commenced within the required timeframe was 97 per cent, 11 per cent higher than the target. When setting the target, it was difficult to predict the impact that the transition to the Australia-wide NDIS and the COVID-19 outbreak would have on plan timeliness. However, with the continued focus on ensuring continuity of services during the pandemic and transition, plan timeliness has remained higher than expected.



Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2021

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 financial year ended 30 June 2021 and the financial position as at 30 June 2021.

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

Bruce Langoulant
Chairperson
Disability Services Commission Board

3 September 2021

Terina Grace
Board Member
Disability Services Commission Board

3 September 2021

Michael Crevola
Chief Finance Officer

3 September 2021



Auditor General's opinion



Auditor General

INDEPENDENT AUDITOR'S OPINION 2021 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 at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Summary of Consolidated Account Appropriations for the year then ended
- Notes comprising a summary of significant 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 2021 and the financial position 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 am independent of the Commission in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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



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 the payroll controls implemented by the Commission. These weaknesses could result in salary errors such as overpayments or payments to individuals who are not entitled to receive payment. Consequently, controls to prevent invalid and inaccurate payroll payments were inadequate.

Qualified 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 by the Board 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 legislative provisions (the overall control objectives).

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 paragraph, the controls exercised by the Disability Services Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

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 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Disability Services Commission are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2021.



Matter of Significance

The Commission received an exemption from the Under Treasurer from reporting the following key performance indicators for the year ended 30 June 2021:

- 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 2020-2021 actual results have not been presented for these indicators.

The exemption was approved because of the difficulties experienced by the Commission regarding data collection. The Commission brought forward the early closure of its Annual Client and Service Data Collection System to reduce the administrative burden on Disability Service Organisations. Consequently, these key performance indicators have not been reported. My opinion is not modified in respect of this matter.

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 control it 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 control relating to the reports on 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Disability Services Commission for the year ended 30 June 2021 included 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 these financial statements, controls or key performance indicators. If users of the financial statements, controls 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 of the financial statements, controls and key performance indicators.

Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
7 September 2021



Financial statements

Statement of comprehensive income

For the year ended 30 June 2021

Table 3: Statement of comprehensive income

Expenses and income	Notes	2021 \$000	2020 \$000
Cost of services	–	–	–
Expenses	–	–	–
Employee benefits expense	3.1.1	115,480	131,613
Supplies and services	3.3	17,690	24,705
Depreciation and amortisation expense	5.1.1, 5.2, 5.3.1	4,370	6,613
Finance costs	7.2	62	89
Accommodation expenses	3.3	4,344	6,823
Expense for services	3.2	980,968	1,054,012
Other expenses	3.3	7,896	3,575
Total cost of services	–	1,130,810	1,227,430
Revenue and income	–	–	–
User charges and fees	4.2	31,444	21,501
Commonwealth grants and contributions	4.4	5,361	237,999
Other revenue	4.3	17,700	19,807
Total revenue	–	54,505	279,307
Total income other than income from State Government	–	54,505	279,307
Net cost of services	–	1,076,305	948,123



Expenses and income	Notes	2021 \$000	2020 \$000
Income from State Government	–	–	–
Service appropriation	4.1	908,336	969,490
Services received free of charge	4.1	5,255	5,253
Royalties for Regions Fund	4.1	52	64
Total income from State Government	–	913,643	974,807
Surplus/(deficit) for the period	–	(162,662)	26,684
Other comprehensive income	–	–	–
Items not reclassified subsequently to profit or loss	–	–	–
Changes in asset revaluation surplus	9.10	(61)	70
Total other comprehensive income	–	(61)	70
Total comprehensive income for the period	–	(162,723)	26,754

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



Statement of financial position

As at 30 June 2021

Table 4: Statement of financial position

Assets, liabilities and equity	Notes	2021 \$000	2020 \$000
Assets – current	–	–	–
Cash and cash equivalents	7.3	17,700	199,394
Restricted cash and cash equivalents	7.3	325	400
Receivables	6.1	8,876	48,975
Other current assets	6.3	–	310
Total current assets	–	26,901	249,079
Assets – non-current	–	–	–
Restricted cash and cash equivalents	7.3	2,125	2,350
Amounts receivable for services	6.2	75,416	72,366
Property, plant and equipment	5.1	27,984	29,925
Right-of-use assets	5.2	1,335	2,846
Intangible assets	5.3	1,748	2,238
Other non-current assets	6.3	13,000	13,008
Total non-current assets	–	121,608	122,733
Total assets	–	148,509	371,812
Liabilities – current	–	–	–
Payables	6.4	65,298	124,463
Lease liabilities	7.1	526	967
Employee related provisions	3.1.2	11,438	12,707
Other provisions	6.5	797	267
Total current liabilities	–	78,059	138,404



Assets, liabilities and equity	Notes	2021 \$000	2020 \$000
Liabilities – non-current	–	–	–
Lease liabilities	7.1	835	1,905
Employee related provisions	3.1.2	1,096	977
Other provisions	6.5	15	545
Total non-current liabilities	–	1,946	3,427
Total liabilities	–	80,005	141,831
Net assets	–	68,504	229,981
Equity	–	–	–
Contributed equity	9.10	56,327	55,081
Reserves	9.10	41,296	41,357
Accumulated surplus	–	(29,119)	133,543
Total equity	–	68,504	229,981

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 2021

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 2019	–	53,735	41,287	106,859	201,881
Surplus	–	–	–	26,684	26,684
Other comprehensive income	–	–	70	–	70
Total comprehensive income for the year	–	–	70	26,684	26,754
Transactions with owners in their capacity as owners:	9.10	–	–	–	–
Capital appropriations	–	1,346	–	–	1,346
Total	–	1,346	–	–	1,346
Balance as at 30 June 2020	–	55,081	41,357	133,543	229,981
Balance at 1 July 2020	–	55,081	41,357	133,543	229,981
Deficit	–	–	–	(162,662)	(162,662)
Other comprehensive income	–	–	(61)	–	(61)
Total comprehensive income for the year	–	–	(61)	(162,662)	(162,723)
Transactions with owners in their capacity as owners:	9.10	–	–	–	–



Changes in equity	Notes	Contributed equity \$000	Reserves \$000	Accumulated surplus/ (deficit) \$000	Total equity \$000
Capital appropriations	–	1,246	–	–	1,246
Total	–	1,246	–	–	1,246
Balance as at 30 June 2021	–	56,327	41,296	(29,119)	68,504

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 2021

Table 6: Statement of cash flows

Cash flows	Notes	2021 \$000	2020 \$000
Cash flows from State Government	–	–	–
Service appropriation	–	900,782	961,819
Capital appropriations	–	1,246	1,346
Holding account drawdown	–	4,504	–
Royalties for Regions Fund	–	116	–
Net cash provided by State Government	–	906,648	963,165
Utilised as follows:	–	–	–
Cash flows from operating activities – payments	–	–	–
Employee benefits	–	(121,186)	(129,407)
Supplies and services	–	(27,865)	(23,303)
Finance costs	–	(62)	(89)
Expense for services	–	(1,031,981)	(969,621)
Goods and Services Tax (GST) payments on purchases	–	(13,304)	(42,019)
GST payments to taxation authority	–	(5,152)	(4,412)
Cash flows from operating activities – receipts	–	–	–
User charges and fees	–	29,955	21,067
Commonwealth grants and contributions	–	38,672	204,688
GST receipts on sales	–	5,099	2,603
GST receipts from taxation authority	–	13,393	44,649
Other receipts	–	25,786	32,134
Net cash used in operating activities	7.3.2	(1,086,645)	(863,710)
Cash flows from investing activities – payments	–	–	–
Purchase of non-current assets	–	(1,101)	(423)
Cash flows from investing activities – receipts	–	–	–



Cash flows	Notes	2021 \$000	2020 \$000
Proceeds from sale of non-current assets	–	–	–
Net cash used in investing activities	–	(1,101)	(423)
Cash flows from financing activities – payments	–	–	–
Principal elements of lease payments	–	(896)	(1,324)
Net cash used in financing activities	–	(896)	(1,324)
Net increase/(decrease) in cash and cash equivalents	–	(181,994)	97,708
Cash and cash equivalents at the beginning of the year	–	202,144	104,436
Cash and cash equivalents at the end of the year	7.3.1	20,150	202,144

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



Summary of consolidated account appropriations

For the year ended 30 June 2021

Table 7: Summary of consolidated account appropriations

Account appropriations	Budget estimate 2021 \$000	Supplementary funding 2021 \$000	Revised budget 2021 \$000	Actual 2021 \$000	Variance 2021 \$000
Delivery of services	–	–	–	–	–
Item 69 Net amount appropriated to deliver services	893,054	–	893,054	908,336	15,282
Section 25 Transfer of service appropriation	–	15,528	15,528	–	(15,528)
Total appropriations provided to deliver services	893,054	15,528	908,582	908,336	(246)
Capital	–	–	–	–	–
Item 136 Capital appropriations	1,246	–	1,246	1,246	–
Total	894,300	15,528	909,828	909,582	(246)



Notes to the financial statements

1. Basis of preparation

The Disability Services Commission (the 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).

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 3 September 2021.

Statement of compliance

These general-purpose financial statements are prepared in accordance with:

1. the *Financial Management Act 2006* (FMA)
2. the Treasurer's Instructions (the Instructions or TI)
3. Australian Accounting Standards (AAS) including applicable interpretations
4. where appropriate, those AAS paragraphs applicable for not for profit entities have been applied.

The FMA and the TIs take precedence over AAS. Several AAS are modified by the TIs to vary application, disclosure format and wording. 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.



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 2021

Table 8: 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	
	2021 \$000	2020 \$000	2021 \$000	2020 \$000	2021 \$000	2020 \$000	2021 \$000	2020 \$000
Cost of services	–	–	–	–	–	–	–	–
Expenses	–	–	–	–	–	–	–	–
Employee benefits expense	32,917	41,820	82,563	89,793	–	–	115,480	131,613
Supplies and services	6,427	7,755	11,263	16,950	–	–	17,690	24,705
Depreciation and amortisation expense	1,570	1,888	2,800	4,725	–	–	4,370	6,613
Finance costs	17	41	45	48	–	–	62	89
Accommodation expenses	1,640	2,818	2,704	4,005	–	–	4,344	6,823
Expense for services	50,887	109,943	44,869	332,925	885,212	611,144	980,968	1,054,012



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	
	2021 \$000	2020 \$000	2021 \$000	2020 \$000	2021 \$000	2020 \$000	2021 \$000	2020 \$000
Other expenses	3,106	970	4,790	2,605	–	–	7,896	3,575
Total cost of services	96,564	165,235	149,034	451,051	885,212	611,144	1,130,810	1,227,430
Revenue and income	–	–	–	–	–	–	–	–
User charges and fees	–	–	31,444	21,501	–	–	31,444	21,501
Commonwealth grants and contributions	2,107	40,951	3,254	111,794	–	85,254	5,361	237,999
Other revenue	6,959	5,309	10,741	14,498	–	–	17,700	19,807
Total income other than income from State Government	9,066	46,260	45,439	147,793	–	85,254	54,505	279,307
Net cost of services	87,498	118,975	103,595	303,258	885,212	525,890	1,076,305	948,123
Income from State Government	–	–	–	–	–	–	–	–



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	
	2021 \$000	2020 \$000	2021 \$000	2020 \$000	2021 \$000	2020 \$000	2021 \$000	2020 \$000
Service appropriation	85,559	117,548	100,450	299,368	722,327	552,574	908,336	969,490
Services received free of charge	2,067	1,409	3,188	3,844	–	–	5,255	5,253
Royalties for Regions Fund	21	18	31	46	–	–	52	64
Total income from State Government	87,647	118,975	103,669	303,258	722,327	552,574	913,643	974,807
Surplus/(deficit) for the period	149	–	74	–	(162,885)	26,684	(162,662)	26,684

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

(a) National Disability Insurance Scheme (NDIS) - State contribution reflects the Commission's contribution to the National Disability Insurance Agency (NDIA), which operates the NDIS. The Commission, and other State departments, also provide in-kind contributions through existing programs.



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 9: Expenses incurred in the delivery of services

Expenses incurred in the delivery of services	Notes	2021 \$000	2020 \$000
Employee benefits expenses	3.1.1	115,480	131,613
Employee related provisions	3.1.2	12,534	13,684
Expense for services	3.2	980,968	1,054,012
Other expenditure	3.3	29,930	35,103

3.1.1 Employee benefits expenses

Table 10: Employee benefits expenses

Employee benefits expenses	2021 \$000	2020 \$000
Employee benefits	91,674	114,555
Termination benefits	15,481	6,459
Superannuation – defined contribution plans	8,325	10,599
Total employee benefits expenses	115,480	131,613
Add: AASB 16 Non-monetary benefits	957	303
Less: employee contribution	(14)	(165)
Net employee benefits	116,423	131,751

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 11: Employee-related provisions – current

Current	2021 \$000	2020 \$000
Employee benefits provisions	–	–
Annual leave (a)	3,195	3,698
Long service leave (b)	3,279	4,156
Accrued days off (a)	2,037	1,863
Public holidays (a)	2,766	2,772
Time off in lieu	31	11
Deferred salary scheme (c)	37	98
Subtotal	11,345	12,598
Other provisions	–	–
Employment on-costs (d)	93	109
Total current employee related provisions	11,438	12,707

**Table 12: Employee-related provisions – non-current**

Non-Current	2021 \$000	2020 \$000
Employee benefits provisions	–	–
Long service leave (b)	1,081	964
Other provisions	–	–
Employment on-costs (d)	15	13
Total non-current employee-related provisions	1,096	977
Total employee-related provisions	12,534	13,684

(a) Annual leave liabilities: Leave liabilities including annual leave, accrued days off 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.

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

Table 13: Annual leave liabilities

Annual leave liabilities	2021 \$000	2020 \$000
Within 12 months of the end of the reporting period	5,662	7,183
More than 12 months after the end of the reporting period	2,367	1,161
Total	8,029	8,344

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 14: Long service leave liabilities**

Long service leave liabilities	2021 \$000	2020 \$000
Within 12 months of the end of the reporting period	1,269	1,646
More than 12 months after the end of the reporting period	3,091	3,474
Total	4,360	5,120

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 15: Deferred salary scheme**

Deferred salary scheme	2021 \$000	2020 \$000
Within 12 months of the end of the reporting period	37	98
More than 12 months after the end of the reporting period	–	–
Carrying amount at end of period	37	98

(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 16: Employment on-costs

Employment on-costs	2021 \$000	2020 \$000
Carrying amount at start of period	122	197
Additional provisions recognised	(14)	(75)
Carrying amount at end of period	108	122

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 17: Expense for services

Expense for services	2021 \$000	2020 \$000
Expenditure on services provided by funded agencies	93,228	401,946
Individual funding and other grants	1,191	9,642
Continuity of support contribution	520	31,280
NDIS - State contribution	886,029	611,144
Total expense for services	980,968	1,054,012

Expenditure on services provided by funded agencies reflects expenditure related to services/grants agreements, for services provided by Disability Services Organisations for non-NDIS and State clients still in transition to the NDIS.

Individual funding and other grants, the total of self-managed grant funding provided directly to clients and their families.

Continuity of support contribution program supports specialist disability services for people aged 65 and over and Indigenous people aged 50 over.

NDIS - State contribution reflects the Commission's contribution to the NDIA, which operates the NDIS. The Commission, and other State departments, also provide in-kind contributions through existing programs.

3.3 Other expenditure

Table 18: Other expenditure

Other expenditure	2021 \$000	2020 \$000
Supplies and services	–	–
Communications	618	1,059
Consultants and contractors	13,045	17,975
Consumables	2,476	3,739
Repairs and maintenance	786	900
Lease rentals	–	–
Travel	147	350



Other expenditure	2021 \$000	2020 \$000
Other	618	682
Total supplies and services expenses	17,690	24,705
Accommodation expenses	–	–
Lease rentals	2,465	5,172
Repairs and maintenance	1,435	1,184
Cleaning	229	232
Other	215	235
Total accommodation expenses	4,344	6,823
Other expenses	–	–
Insurance	285	262
Expected credit losses expense	–	368
Employment on-costs	2,617	2,920
Leave Transfer	4,976	–
Other	18	25
Total other expenses	7,896	3,575
Total other expenditure	29,930	35,103

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.



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	2021 \$000	2020 \$000
Income from State Government	4.1	913,643	974,807
User charges and fees	4.2	31,444	21,501
Other revenue	4.3	17,700	19,807
Commonwealth grants and contributions	4.4	5,361	237,999

4.1 Income from State Government

Table 20: Income from State Government

Income from State Government	2021 \$000	2020 \$000
Appropriations received during the period	–	–
Service appropriation	908,336	969,490
Total	908,336	969,490

**Table 21: Resources received free of charge from other public sector entities during the year**

Resources received free of charge from other public sector entities during the year	2021 \$000	2020 \$000
Child and Adolescent Health Service – paediatric service	3,243	3,197
North Metropolitan Health Service – dental treatment	1,643	1,469
State Solicitor’s Office – legal service	1	2
Department of Finance – accommodation service	368	585
Total services received	5,255	5,253
Royalties for Regions Fund	–	–
Regional Community Services Account – Department of Primary Industries and Regional Development	52	64
Total Royalties for Regions Fund	52	64
Total income from State Government	913,643	974,807

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 Department of Treasury.

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.



4.2 User charges and fees

Table 22: User charges and fees

User charges and fees	2021 \$000	2020 \$000
Board and lodging	31,444	21,501
Total	31,444	21,501

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.

4.3 Other revenue

Table 23: Other revenue

Other revenue	2021 \$000	2020 \$000
Executive vehicle scheme contribution	8	66
Government Regional Officers' Housing (GROH) – employee contribution	6	99
Recoups and return of surplus grants from service providers (a)	16,541	17,311
Other	1,183	2,530
Total	17,738	20,006
Net proceeds from disposal of non-current assets	–	–
Plant, equipment and vehicles	–	–
Carrying amount of non-current assets disposed	–	–
Plant, equipment and vehicles	(38)	(199)
Net loss on disposal (b)	(38)	(199)
Total other income	17,700	19,807

- (a) Revenue from the return of grants for undelivered services based on actual delivery of services previously advanced to service providers based on quarterly estimates.
- (b) Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets. Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the Statement of comprehensive income (from the proceeds of sale).



4.4 Commonwealth grants and contributions

Table 24: Commonwealth grants and contributions

Commonwealth grants and contributions	2021 \$000	2020 \$000
National Disability Agreement	1,225	173,178
National partnership payments – pay equity	–	33,311
Commonwealth contribution – specialist disability services	–	28,216
Commonwealth contribution – Department of Health	4,136	3,016
Other	–	278
Total	5,361	237,999

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	2021 \$000	2020 \$000
Property, plant and equipment	5.1	27,984	29,925
Right-of-use assets	5.2	1,335	2,846
Intangible assets	5.3	1,748	2,238
Total key assets	–	31,067	35,009



5.1 Property, plant and equipment

Table 26: Property, plant and equipment year ended 30 June 2021

Year ended 30 June 2021	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 2020	–	–	–	–	–	–	–	–	–	–
Gross carrying amount	17,756	8,559	14,029	199	86	431	583	14,399	179	56,221
Accumulated depreciation	–	–	(12,574)	(171)	(33)	(389)	(506)	(12,623)	–	(26,296)
Carrying amount at start of year	17,756	8,559	1,455	28	53	42	77	1,776	179	29,925
Additions	–	29	–	–	–	–	–	20	1,306	1,355
Transfers	–	–	–	–	–	–	–	–	(299)	(299)
Transfers to/(from) work in progress	–	125	–	–	–	–	–	1,048	(1,173)	–
Disposals	–	–	(32)	–	–	–	(5)	(11)	–	(48)
Revaluation increments/ (decrements)	2	(63)	–	–	–	–	–	–	–	(61)
Depreciation	–	(290)	(1,162)	(9)	(17)	(18)	(32)	(1,360)	–	(2,888)
Carrying amount at 30 June 2021	17,758	8,360	261	19	36	24	40	1,473	13	27,984



Disclosures and legal compliance

Year ended 30 June 2021	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	17,758	8,384	12,466	199	86	377	464	12,407	13	52,154
Accumulated depreciation	–	(24)	(12,205)	(180)	(50)	(353)	(424)	(10,934)	–	(24,170)
Accumulated impairment loss	–	–	–	–	–	–	–	–	–	–



Table 27: Property, plant and equipment year ended 30 June 2020

Year ended 30 June 2020	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 2019	–	–	–	–	–	–	–	–	–	–
Gross carrying amount	17,764	8,754	13,925	199	86	431	583	16,482	105	58,329
Accumulated depreciation	–	–	(11,240)	(161)	(16)	(366)	(435)	(13,371)	–	(25,589)
Carrying amount at start of year	17,764	8,754	2,685	38	70	65	148	3,111	105	32,740
Additions	–	14	–	–	–	–	–	839	178	1,031
Transfers	–	–	104	–	–	–	–	–	(104)	–
Disposals	–	–	–	–	–	–	–	(198)	–	(198)
Revaluation increments/ (decrements)	(8)	78	–	–	–	–	–	–	–	70
Depreciation	–	(287)	(1,334)	(10)	(17)	(23)	(71)	(1,976)	–	(3,718)
Carrying amount at 30 June 2020	17,756	8,559	1,455	28	53	42	77	1,776	179	29,925
Gross carrying amount	17,756	8,559	14,029	199	86	431	583	14,399	179	56,221
Accumulated depreciation	–	–	(12,574)	(171)	(33)	(389)	(506)	(12,623)	–	(26,296)



Disclosures and legal compliance

Year ended 30 June 2020	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
Accumulated impairment loss	–	–	–	–	–	–	–	–	–	–



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; and
- 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 2020 by Landgate. The valuations were performed during the year ended 30 June 2021 and recognised at 30 June 2021. In undertaking the revaluation, fair value was determined by reference to market values for land: \$12.518 million (2020: \$12.516 million) and buildings: \$0.947 million (2020: \$0.931 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	Notes	2021 \$000	2020 \$000
Depreciation	–	–	–
Buildings	–	290	287
Plant and equipment	–	18	23
Computer equipment	–	1,162	1,334
Medical equipment	–	9	10
Motor vehicles	–	17	17
Office equipment	–	32	71
Leasehold improvements	–	1,360	1,976
Total depreciation for the period	–	2,888	3,718

As at 30 June 2021 there were no indications of impairment to property, plant and equipment.

Finite 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:

Assets 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 2021	Buildings \$000	Vehicles \$000	Total \$000
1 July 2020	–	–	–
Gross carrying amount	200	3,757	3,957
Accumulated depreciation	(114)	(997)	(1,111)
Carrying amount at start of period	86	2,760	2,846
Additions	50	5	55
Disposals	(7)	(663)	(670)
Depreciation	(121)	(775)	(896)
Carrying amount at 30 June 2021	8	1,327	1,335
Gross carrying amount	243	3,099	3,342
Accumulated depreciation	(235)	(1,772)	(2,007)
Accumulated impairment loss	–	–	–

Table 30: Right-of-use assets

Year ended 30 June 2020	Buildings \$000	Vehicles \$000	Total \$000
1 July 2019	–	–	–
Gross carrying amount	95	3,928	4,023
Accumulated depreciation	–	–	–
Carrying amount at start of period	95	3,928	4,023
Additions	243	390	633
Disposals	(57)	(403)	(460)
Depreciation	(195)	(1,155)	(1,350)
Carrying amount at 30 June 2020	86	2,760	2,846
Gross carrying amount	200	3,757	3,957
Accumulated depreciation	(114)	(997)	(1,111)
Accumulated impairment loss	–	–	–



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

Subsequent measurement

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

Depreciation and impairment of Right-of-use assets

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

If ownership of the leased asset transfers to the 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	2021 \$000	2020 \$000
Depreciation expense of right-of-use assets	896	1,350
Lease interest expense	62	89
Gains or losses arising from sale transactions	–	14
Total amount recognised in the statement of comprehensive income	958	1,453

The total cash outflow for leases in 2021 was \$0.9 million (2020: \$1.5m).

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 (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 2020

30 June 2020	Work in progress \$000	Computer software \$000	Total \$000
1 July 2019	–	–	–
Gross carrying amount	352	4,858	5,210
Accumulated amortisation	–	(1,630)	(1,630)
Accumulated impairment losses	–	–	–
Carrying amount at start of year	352	3,228	3,580



30 June 2020	Work in progress \$000	Computer software \$000	Total \$000
Additions	203	321	524
Transfers from work in progress	(321)	–	(321)
Amortisation expense	–	(1,545)	(1,545)
Carrying amount at 30 June 2020	234	2,004	2,238

Table 33: Intangible assets – year ended 30 June 2021

30 June 2021	Work in progress \$000	Computer software \$000	Total \$000
1 July 2020	–	–	–
Gross carrying amount	234	5,179	5,413
Accumulated amortisation	–	(3,175)	(3,175)
Accumulated impairment losses	–	–	–
Carrying amount at start of year	234	2,004	2,238
Additions	96	330	426
Transfer from work in progress	(330)	–	(330)
Amortisation expense	–	(586)	(586)
Carrying amount at 30 June 2021	–	1,748	1,748

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.

5.3.1 Amortisation and impairment

Table 34: Amortisation and impairment

Charge for the period	2021 \$000	2020 \$000
Computer software	586	1,545
Total amortisation for the year	586	1,545

As at 30 June 2021 there were no indications of impairment to intangible assets.

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

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

The estimated useful life of the Commission's intangible asset is:

- Computer software (a) 5 years.

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

Impairment of intangible assets

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

The policy in connection with testing for impairment is outlined in Note 5.1.1.



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	2021 \$000	2020 \$000
Receivables	6.1	8,876	48,975
Amounts receivable for services	6.2	75,416	72,366
Other assets	6.3	13,000	13,318
Payables	6.4	(65,298)	(124,463)
Other provision	6.5	(812)	(812)

6.1 Receivables

Table 36: Receivables

Receivables	2021 \$000	2020 \$000
Current	–	–
Trade receivables	737	699
Employee related receivables	2,078	2,357
NDIS	1,996	34,173
Other government agencies	1,761	1,950
Grant recoups	870	8,684
Other receivables	12	13
Allowance for impairment of receivables	(22)	(380)
Accrued revenue	162	161
GST receivable	1,282	1,318
Total receivables	8,876	48,975

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.



Based on the Expected Credit Loss assessment on Trade receivables as at 30 June 2021, the Expected Credit Loss rate was less than 0.5 per cent. As such there was an immaterial credit risk exposure as at 30 June 2021.

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	2021 \$000	2020 \$000
Reconciliation of changes in the allowance for impairment of trade receivables	–	–
Opening Balance	380	122
Reversal of impairment of receivables	(298)	–
Expected credit losses expense	12	368
Amounts written off during the period	(72)	(110)
Balance at end of period	22	380

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)	2021 \$000	2020 \$000
Non-current	75,416	72,366
Balance at end of period	75,416	72,366

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	2021 \$000	2020 \$000
Current	–	–
Prepayments	–	310
Total current	–	310
Non-current	–	–
Prepayments	13,000	13,008
Total non-current	13,000	13,008
Balance at end of period	13,000	13,318

6.4 Payables

Table 40: Payables

Payables	2021 \$000	2020 \$000
Current	–	–
Trade payables	18	8,965
Accrued expenses	63,110	114,194
Accrued salaries	2,170	1,304
Balance at end of period	65,298	124,463

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 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	2021 \$000	2020 \$000
Current	–	–
Restoration provision	797	267
Total current	797	267
Non-current	–	–
Restoration provision	15	545
Total non-current	15	545
Balance at end of period	812	812

Make good (restoration) 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	2021 \$000	2020 \$000
Lease liabilities	7.1	1,361	2,872
Finance costs	7.2	62	89
Reconciliation of cash	7.3.1	20,150	202,144
Reconciliation of net cost of services to net cash flows used in operating activities	7.3.2	(1,086,645)	(863,710)

7.1 Lease liabilities

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

Table 43: Lease liabilities

Lease liabilities	2021 \$000	2020 \$000
Current	526	967
Non-current	835	1,905
Total lease liabilities	1,361	2,872

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	2021 \$000	2020 \$000
Finance costs	–	–
Lease interest expense	62	89
Finance costs expensed	62	89



7.3 Cash and cash equivalents

7.3.1 Reconciliation of cash

Table 45: Reconciliation of cash

Reconciliation of cash	Note	2021 \$000	2020 \$000
Cash and cash equivalents	–	17,700	199,394
Restricted cash and cash equivalents	–	–	–
– 27th pay provision (a)	–	2,125	2,350
– Other	–	325	400
Balance at end of year	–	20,150	202,144

(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.

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.

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.

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	2021 \$000	2020 \$000
Net cost of services	–	(1,076,305)	(948,123)
Non-cash items	–	–	–
Depreciation and amortisation expense	5.1, 5.2, 5.3	4,370	6,613
Expected credit losses expense	3.3	–	368
Resources received free of charge	4.1	5,255	5,253
Net loss on disposal of non-current assets	4.3	38	199



Reconciliation of net cost of services to net cash flows used in operating activities	Notes	2021 \$000	2020 \$000
(Increase)/decrease in assets	–	–	–
Current receivables (a)	–	39,958	(21,912)
Other current assets	–	318	1,203
Increase/(decrease) in liabilities	–	–	–
Current payables (a)	–	(59,165)	92,882
Current provisions	–	(1,269)	(1,096)
Non-current provisions	–	119	82
Change in GST in receivables/payables (b)	–	36	821
Net cash used in operating activities	–	(1,086,645)	(863,710)

(a) Note that the Australian Taxation Office 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	2021 \$000	2020 \$000
Financial assets	–	–
Cash and cash equivalents	20,150	202,144
Financial assets at amortised cost (a)	83,010	120,023
Total financial assets	103,160	322,167
Financial liabilities	–	–
Financial liabilities measured at amortised cost	66,659	127,335
Total financial liabilities	66,659	127,335

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

(c) Expected Credit Losses

Based on the Expected Credit Loss assessment on Trade receivables as at 30 June 2021, the Expected Credit Loss rate was less than 0.5 per cent. As such there was an immaterial credit risk exposure as at 30 June 2021.

(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 and maturity analysis	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 2021	-	-	-	-	-	-	-	-	-	-	-
Financial assets	-	-	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	-	17,700	-	-	17,700	17,700	17,700	-	-	-	-
Restricted cash and cash equivalents	-	2,450	-	-	2,450	2,450	325	-	-	-	2,125
Receivables (a)	-	7,594	-	-	7,594	7,594	7,594	-	-	-	-
Amounts receivable for services	-	75,416	-	-	75,416	75,416	-	-	-	-	75,416
-	-	103,160	-	-	103,160	103,160	25,619	-	-	-	77,541
Financial liabilities	-	-	-	-	-	-	-	-	-	-	-
Payables	-	65,298	-	-	65,298	65,298	65,298	-	-	-	-



Disclosures and legal compliance

Lease finance liabilities(b)	3.26	1,361	1,361	–	–	1,480	57	112	430	881	–
–	–	66,659	1,361	–	65,298	66,778	65,355	112	430	881	–

(a) The amount of receivables excludes the GST recoverable from the Australian Taxation Office (statutory receivable).

(b) The amount of lease liabilities includes \$0.008 million from leased buildings and \$1.353 million from leased vehicles.



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

Interest rate exposure and maturity analysis	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 2020	–	–	–	–	–	–	–	–	–	–	–
Financial assets	–	–	–	–	–	–	–	–	–	–	–
Cash and cash equivalents	–	199,394	–	–	199,394	199,394	199,394	–	–	–	–
Restricted cash and cash equivalents	–	2,750	–	–	2,750	2,750	400	–	–	–	2,350
Receivables (a)	–	47,657	–	–	47,657	47,657	47,657	–	–	–	–
Amounts receivable for services	–	72,366	–	–	72,366	72,366	–	–	–	–	72,366
–	–	322,167	–	–	322,167	322,167	247,451	–	–	–	74,716
Financial liabilities	–	–	–	–	–	–	–	–	–	–	–
Payables	–	124,463	–	–	124,463	124,463	124,463	–	–	–	–
Finance lease liabilities (b)	2.58	2,872	2,872	–	–	3,017	97	193	748	1,956	23



-	-	127,335	2,872	-	124,463	127,480	124,560	193	748	1,956	23
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- (a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).
- (b) The amount of lease liabilities includes \$0.087 million from leased buildings and \$2.785 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 following contingent liabilities are excluded from the liabilities included in the financial statements:

The State Solicitor's Office has estimated that a total amount of \$5 million (2020: \$nil) may be payable as compensation to claimants at some future point in time. Whilst this is acknowledged as a contingent liability of the Commission, it has yet to be determined whether the Commission will ultimately be responsible for funding the actual amounts, if any.

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 2021

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	–	12,518	5,240	17,758
Buildings	5.1	–	947	7,413	8,360
–	–	–	13,465	12,653	26,118

**Table 51: Fair value measurements 2020**

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	–	12,516	5,240	17,756
Buildings	5.1	–	931	7,628	8,559
–	–	–	13,447	12,868	26,315

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 2021

Asset measured at Fair Value	Land \$000	Buildings \$000	Total \$000
Fair value at start of period	5,240	7,628	12,868
Additions	–	144	144
Revaluation decrements recognised in Other Comprehensive Income	–	(104)	(104)
Depreciation expense	–	(255)	(255)
Fair value at end of period	5,240	7,413	12,653
Total gains or losses for the period included in profit or loss, under 'Other Gains'	–	–	–

**Table 53: Fair value measurements 2020**

Asset measured at Fair Value	Land \$000	Buildings \$000	Total \$000
Fair value at the start of the period	5,281	7,881	13,162
Additions	–	6	6
Revaluation decrements recognised in Other Comprehensive Income	(41)	(8)	(49)
Depreciation expense	–	(251)	(251)
Fair value at end of period	5,240	7,628	12,868
Total gains or losses for the period included in profit or loss, under 'Other Gains'	–	–	–

Valuation processes

There were no changes in valuation techniques during the period. However, the valuation processes have been significantly impacted by the COVID-19 pandemic.

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
Initial application of Australian Accounting Standards	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
Indian Ocean Territories	9.8
Remuneration of auditor	9.9
Equity	9.10
Supplementary financial information	9.11
Explanatory statement (Controlled operations)	9.12

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

AASB 1059 Service Concession Arrangements: Grantors

AASB 1059 is effective for financial years commencing on and after 1 January 2020. The standard addresses the accounting for service concession arrangements by a grantor that is a public sector entity by prescribing the accounting for the arrangements from the grantor's perspective. The Commission has elected to apply the modified retrospective approach with initial application on 1 July 2019. Based on the assessment performed by the Commission, the Commission has not entered into any arrangements meeting the recognition criteria under AASB 1059 to be recognised in the financial statements for the year ended 30 June 2021 or comparative year ended 30 June 2020.

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.



AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

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.

Operative for reporting periods beginning on/after 1 January 2023.

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments

This Standard amends: (a) AASB 1 to simplify the application of AASB 1; (b) AASB 3 to update a reference to the Conceptual Framework for Financial Reporting; (c) AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability; (d) AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset; (e) AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making; and (f) AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value.

There is no financial impact.

Operative for reporting periods beginning on/after 1 January 2022.

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

This Standard amends AASB 101 to defer requirements for the presentation of liabilities in the statement of financial position as current or non-current that were added to AASB 101 in AASB 2020-1.

There is no financial impact.

Operative for reporting periods beginning on/after 1 January 2022.

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates

This Standard amends: (a) AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; (b) AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (c) AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; (d) AASB 134, to identify material accounting policy information as a component of a



complete set of financial statements; and (e) AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

There is no financial impact.

Operative for reporting periods beginning on/after 1 January 2023.

AASB 2021-3 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021

This Standard amends AASB 16 to extend by one year the application period of the practical expedient added to AASB 16 by AASB 2020-4.

There is no financial impact.

Operative for reporting periods beginning on/after 1 April 2021.

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 (\$)	2021	2020
40,001 – 50,000	1	1
20,001 - 30,000	–	1
10,001 – 20,000	4	1
0 – 10,000	6	7
Total	11	10

Table 55: Compensation of other senior officers (a)

Compensation band (\$)	2021	2020
200,001 – 210,000	1	1

**Table 56: Compensation of key management personnel**

Compensation of key management personnel	2021 \$000	2020 \$000
Short-term employee benefits	296	289
Post-employment benefits	29	29
Other long-term benefits	22	21
Total compensation of senior officers	347	339

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:

Table 57: Significant transactions with government-related entities

Significant transactions with government-related entities	Notes	2021 \$000	2020 \$000
Employee benefits expense	3.1.1	–	–
GESB	–	6,995	8,842
Department of Premier and Cabinet	–	–	106



Significant transactions with government-related entities	Notes	2021 \$000	2020 \$000
Department of Transport	–	–	169
Housing Authority	–	–	2,797
Department of Communities	–	106	–
Department of Mines, Industry and Regulation	–	101	–
Supplies and services	3.3	–	–
Department of Communities	–	3,141	493
Department of Finance	–	104	93
Housing Authority	–	–	5,199
Accommodation expenses	3.3	–	–
Department of Communities	–	–	190
Department of Finance	–	1,235	5,162
Expenses for services	3.2	–	–
Department of Communities	–	–	1,581
Insurance Commission of Western Australia	–	2,898	3,177
Department of Training and Workforce Development	–	11,685	5,331
East Metropolitan Health Services	–	–	815
North Metropolitan Health Services	–	–	1,133
South Metropolitan Health Services	–	–	661
WA Country Health Services	–	746	1,274
Department of Health	–	165	–
Receivables	6.1	–	–
Department of Health	–	572	578
Department of the Attorney General	–	85	–
RiskCover	–	1,407	737
Department of Communities	–	960	934
Department of Premier and Cabinet	–	121	236



Significant transactions with government-related entities	Notes	2021 \$000	2020 \$000
Housing Authority	–	99	257
Department of Local Government, Sport and Cultural Industries	–	57	70
Department of Justice	–	54	155
Non-current assets	6.3	–	–
Housing Authority	–	13,000	13,000
Payables	6.4	–	–
Department of Finance	–	–	166
Housing Authority	–	–	7,968
Lease liabilities	7.1	–	–
Department of Finance	–	1,353	2,785
Housing Authority	–	8	87
Equity contribution	9.10	–	–
Department of Treasury	–	1,246	1,346

Insurance payments to the Insurance Commission and Riskcover fund (Note 3.3); and Remuneration for services provided by the Auditor General (Note 9.9).

Material transactions with other related parties

During the year, the Commission has made payments for individual services through disability service provider panel contracts. Material related party transactions have been identified as follows:

- \$8.2 million (2020: \$37.9 million) and \$nil (2020: \$0.1 million) to Ability Centre and WA Disabled Sports Association respectively. Both entities are related parties of Board Member Priya Cooper. Ability Centre is also a related party of Board Member Melissa Northcott. Melissa Northcott resigned from the Commission Board on 2 October 2020.
- \$2.2 million (2020: \$11.8 million) to Avivo, which is a related party of Board Member Gabrielle Trenbath and Diana Carter. Gabrielle Trenbath resigned from the Commission Board on 14 February 2020.

All other transactions (including general citizen type transactions) between the Commission and Ministers/Senior Officers or their close family members or their controlled (or jointly controlled) entities are not material for disclosure.



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

The following non-government organisations received more than half of its funding and resources from the Commission but are not subject to operational control by the Commission.

Table 58: Affiliated bodies

Name of organisation	2021 \$000	2020 \$000
Accessibility WA Inc (a)	(4)	1,025
Access to Leisure and Sport (a)	(27)	875
Australian Home Care Services Pty Ltd (a)	(239)	–
Anderson Neurological Developmental Services Pty Ltd	27	391
Australian Red Cross Society (Lady Lawley College)	295	4,685
BGSR Pty Ltd Supported Accommodation Services	117	6,936
Cam Can & Associates Pty Ltd ATF The Lema Family Trust	666	–
Community Living Association Inc	294	7,462
Elba Inc (a)	(46)	1,470
Empowering People In Communities (EPIC) Inc	707	883
Ethnic Disability Advocacy Centre	1,167	1,164
Explorability Inc	1,536	1,527
Family Support WA Inc	74	718
Felicity Jane Adams ATF The Adams-Grono Family Trust	–	26
Focused Supports Pty Ltd	39	687
Goldfields Individual and Family Support Association Inc (a)	(95)	4,112
Identitywa (a)	(454)	20,324
Ignite Community Network Pty Ltd	(31)	1,365
Inclusion WA Inc	47	1,675
Interchange Inc	163	3,152
ISADD WA Pty Ltd	31	821
Kira Inc	70	1,542



Name of organisation	2021 \$000	2020 \$000
Lifepan Recreation & Leisure Association Inc	60	1,684
Midwest Community Living Association Inc	80	2,688
My Way Community Alliance Inc	171	608
Nascha Inc (a)	(109)	2,098
Nulsen Haven Association Inc	4,150	29,934
One 2 One Pty Ltd	234	1,907
People Actively Committed Together PACT Inc	57	630
People With Disabilities (WA) Inc	2,579	1,646
Phylos Inc	(76)	613
Sexuality Education Counselling & Consultancy Agency Inc	382	431
South Metropolitan Personnel Inc (b)	–	834
Teem Treasure Pty Ltd	726	3,789
Valued Lives Foundation Inc	679	1,125
Vemvane Inc	49	809
WA Blue Sky Inc (a)	(62)	1,770
West Australian Sleep Disorders Research Institute Inc	247	298
Wize Therapy Pty Ltd	2,288	3,515

(a) Negative balances are due to funding being recovered from service providers for individuals who have transferred to NDIA.

(b) Not an affiliated body in 2021.



9.8 Indian Ocean Territories

The Commission provides a full range of services to people with disability living on Christmas Island and the Cocos (Keeling) Islands. The service is provided pursuant to the service delivery agreement with the Commonwealth Government.

Table 59: Indian Ocean Territories

Indian Ocean Territories	2021 \$000	2020 \$000
Balance at start of period	49	56
Receipts from Commonwealth	–	89
Payments	(33)	(96)
Balance at end of period	16	49

9.9 Remuneration of auditors

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

Table 60: Remuneration of auditors

Remuneration of auditors	2021 \$000	2020 \$000
Auditing the accounts, controls, financial statements, and key performance indicators	198	194



9.10 Equity

Table 61: Equity

Equity	2021 \$000	2020 \$000
Contributed equity	–	–
Balance at start of period	55,081	53,735
Contribution by owners	–	–
Capital appropriations	1,246	1,346
Total contribution by owners	1,246	1,346
Balance at end of period	56,327	55,081
Asset revaluation surplus	–	–
Balance at start of period	41,357	41,287
Net revaluation increments/(decrements)	–	–
Land	2	(8)
Buildings	(63)	78
Balance at end of period	41,296	41,357

9.11 Supplementary financial information

(a) Write-offs

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

Table 62: Write-offs

Debts due to the State written off during the financial year	2021 \$000	2020 \$000
The Accountable Authority	72	110
Total	72	110

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the year (2020: \$nil).



(c) Gifts of public property

There were no gifts of public property provided by the Commission during the year (2020: \$nil).

9.12 Explanatory statement (controlled operations)

All variances between annual estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below. Narratives are provided for key major variances which are greater than 10% and 1% of Total Cost of Services for the Statements of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$1,039,380,000), and are greater than 10 per cent and 1 per cent of Total Assets for the Statement of Financial Position (i.e. 1% of \$346,170,000).

**(a) Statement of comprehensive income variances****Table 63: Statement of comprehensive income variances**

Statement of Comprehensive Income Variances	Variance notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between estimate and actual \$000	Variance between actual results for 2021 and 2020 \$000
Expenses	–	–	–	–	–	–
Employee benefits expense	(1), (a)	139,285	115,480	131,613	(23,805)	(16,133)
Supplies and services	–	25,695	17,690	24,705	(8,005)	(7,015)
Depreciation and amortisation expense	–	7,550	4,370	6,613	(3,180)	(2,243)
Finance costs	–	91	62	89	(29)	(27)
Accommodation expenses	–	3,091	4,344	6,823	1,253	(2,479)
Expense for services	(2)	861,649	980,968	1,054,012	119,319	(73,044)
Other expenses	–	2,019	7,896	3,575	5,877	4,321
Total cost of services	–	1,039,380	1,130,810	1,227,430	91,430	(96,620)
Revenue and Income	–	–	–	–	–	–



Statement of Comprehensive Income Variances	Variance notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between estimate and actual \$000	Variance between actual results for 2021 and 2020 \$000
User charges and fees	(3)	71,881	31,444	21,501	(40,437)	9,943
Commonwealth grants and contributions	(4), (b)	29,519	5,361	237,999	(24,158)	(232,638)
Other revenue	–	11,646	17,700	19,807	6,054	(2,107)
Total income other than income from State Government	–	113,046	54,505	279,307	(58,541)	(224,802)
Net cost of services	–	926,334	1,076,305	948,123	149,971	128,182
Income from State Government	–	–	–	–	–	–
Service appropriation	–	893,054	908,336	969,490	15,282	(61,154)
Services received free of charge	–	6,076	5,255	5,253	(821)	2
Royalties for Regions Fund	–	65	52	64	(13)	(12)
Total income from State Government	–	899,195	913,643	974,807	14,448	(61,164)
Surplus/(deficit) for the period	–	(27,139)	(162,662)	26,684	(135,523)	(189,346)
Other comprehensive income items not reclassified subsequently to profit or loss	–	–	–	–	–	–
Changes in asset revaluation reserve	–	–	(61)	70	(61)	(131)



Statement of Comprehensive Income Variances	Variance notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between estimate and actual \$000	Variance between actual results for 2021 and 2020 \$000
Total other comprehensive income	–	–	(61)	70	(61)	(131)
Total comprehensive income/(loss) for the period	–	(27,139)	(162,723)	26,754	(135,584)	(189,477)



(b) Statement of financial position variances

Table 64: Statement of financial position variances

Statement of Financial Position Variances	Variance Notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between actual and estimate \$000	Variance between actual results for 2021 and 2020 \$000
Assets	–	–	–	–	–	–
Current Assets						
Cash and cash equivalents	–	172,041	17,700	199,394	(154,341)	(181,694)
Restricted cash and cash equivalents	–	400	325	400	(75)	(75)
Receivables	–	48,975	8,876	48,975	(40,099)	(40,099)
Other current assets	–	318	-	310	(318)	(310)
Total Current Assets	–	221,734	26,901	249,079	(194,833)	(222,178)
Non-Current Assets						
Restricted cash and cash equivalents	–	3,130	2,125	2,350	(1,005)	(225)
Amounts receivable for services	–	79,916	75,416	72,366	(4,500)	3,050
Property, plant and equipment	(5)	24,166	27,984	29,925	3,818	(1,941)
Right-of-use assets	–	2,419	1,335	2,846	(1,084)	(1,511)
Intangible assets	–	1,805	1,748	2,238	(57)	(490)
Other non-current assets	–	13,000	13,000	13,008	–	(8)



Statement of Financial Position Variances	Variance Notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between actual and estimate \$000	Variance between actual results for 2021 and 2020 \$000
Total Non-Current Assets	–	124,436	121,608	122,733	(2,828)	(1,125)
Total Assets	–	346,170	148,509	371,812	(197,661)	(223,303)
Liabilities	–	–	–	–	–	–
Current liabilities	–	–	–	–	–	–
Payables	–	124,871	65,298	124,463	(59,573)	(59,165)
Lease liabilities	–	967	526	967	(441)	(441)
Employee related provisions	–	12,865	11,438	12,707	(1,427)	(1,269)
Other provisions	–	267	797	267	530	530
Total Current Liabilities	–	138,970	78,059	138,404	(60,911)	(60,345)
Non-Current Liabilities	–	–	–	–	–	–
Lease liabilities	–	1,590	835	1,905	(755)	(1,070)
Employee related provisions	–	977	1,096	977	119	119
Other provisions	–	545	15	545	(530)	(530)
Total Non-Current Liabilities	–	3,112	1,946	3,427	(1,166)	(1,481)
Total Liabilities	–	142,082	80,005	141,831	(62,077)	(61,826)
Net Assets	–	204,088	68,504	229,981	(135,584)	(161,477)
Equity	–	–	–	–	–	–
Contributed equity	–	56,328	56,327	55,081	(1)	1,246



Disclosures and legal compliance

Statement of Financial Position Variances	Variance Notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between actual and estimate \$000	Variance between actual results for 2021 and 2020 \$000
Reserves	–	41,357	41,296	41,357	(61)	(61)
Accumulated surplus	–	106,403	(29,119)	133,543	(135,522)	(162,662)
Total Equity	–	204,088	68,504	229,981	(135,584)	(161,477)



(c) Statement of cash flows variances

Table 65: Statement of cash flows variances

Statement of Cash Flows Variances	Variance Notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between estimate and actual \$000	Variance between actual results for 2021 and 2020 \$000
Cash flows from State Government Receipts	–	–	–	–	–	–
Service appropriation	–	885,504	900,782	961,819	15,278	(61,037)
Capital appropriations	–	1,246	1,246	1,346	–	(100)
Holding account drawdowns	–	–	4,504	–	4,504	4,504
Royalties for Regions Fund	–	65	116	–	51	116
Net cash provided by State Government	–	886,815	906,648	963,165	19,833	(56,517)
Utilised as follows: Activities Payments	–	–	–	–	–	–
Employee benefits	(6)	(138,620)	(121,186)	(129,407)	17,434	8,221
Supplies and services	–	(24,774)	(27,865)	(23,303)	(3,091)	(4,562)
Finance costs	–	(91)	(62)	(89)	29	27
Expense for services	(7)	(861,649)	(1,031,981)	(969,621)	(170,332)	(62,360)
GST payments on purchases	(c)	(8,614)	(13,304)	(42,019)	(4,690)	28,715



Statement of Cash Flows Variances	Variance Notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between estimate and actual \$000	Variance between actual results for 2021 and 2020 \$000
GST payments to taxation authority		(503)	(5,152)	(4,412)	(4,649)	(740)
Receipts	–	–	–	–	–	–
User charges and fees	(8)	71,881	29,955	21,067	(41,926)	8,888
Commonwealth grants and contributions	(d)	29,519	38,672	204,688	9,153	(166,016)
GST receipts on sales	–	466	5,099	2,603	4,633	2,496
GST receipts from taxation authority	(e)	8,651	13,393	44,649	4,742	(31,256)
Other receipts	(9)	11,592	25,786	32,134	14,194	(6,348)
Net cash used in operating activities	–	(912,142)	(1,086,645)	(863,710)	(174,503)	(222,935)
Cash flows from investing activities - receipts	–	–	–	–	–	–
Proceeds from sale of non-current assets	–	–	–	–	–	–
Cash flows from investing activities - payments	–	–	–	–	–	–
Purchase of non-current assets	–	–	(1,101)	(423)	(1,101)	(678)



Statement of Cash Flows Variances	Variance Notes	Estimate 2021 \$000	Actual 2021 \$000	Actual 2020 \$000	Variance between estimate and actual \$000	Variance between actual results for 2021 and 2020 \$000
Net cash used in investing activities	–	–	(1,101)	(423)	(1,101)	(678)
Cash flows from financing activities Receipts	–	–	–	–	–	–
Proceeds from borrowings	–	–	–	–	–	–
Cash flows from financing activities Payments	–	–	–	–	–	–
Principal elements of lease	–	(1,246)	(896)	(1,324)	350	428
Net cash used in financing activities	–	(1,246)	(896)	(1,324)	350	428
Net increase (decrease) in cash and cash equivalents	–	(26,573)	(181,994)	97,708	(155,421)	(279,702)
Cash and cash equivalents at the beginning of the period	–	202,144	202,144	104,436	–	97,708
Cash and cash equivalents at the end of the period	–	175,571	20,150	202,144	(155,421)	(181,994)



Major estimate and actual (2021) variance narratives

- 1) Employee benefits were lower than budget by \$23.8 million (17.1%) primarily due to the decision by the State Government to transition to a nationally delivered NDIS in Western Australia. As a result, additional local coordinators budgeted for were not recruited in 2020-21 by the Commission. In addition, Commission staff have also been deployed to other areas of the Department of Communities.
- 2) Expense for services were higher than budget by \$119.3 million (13.9%) mainly as a result of the increased expenditure to the Commonwealth's NDIA for NDIS participants transitioning into the scheme.
- 3) User charges and fees were lower than budget by \$40.4 million (56.3%) due to the combination of the NDIA reducing their fixed prices allocated to each individual's NDIS plan and the phasing out of individualised services, resulting in the transition of individuals to other providers, impacting on the recoup of Commission-provided services to the NDIA.
- 4) Commonwealth grants and contributions were lower than budget by \$24.2 million (81.8%) as a result of specialist disability services cohort of clients now already transitioned to the NDIS and being paid directly from the Commonwealth.
- 5) Property, plant and equipment was higher than budget by \$3.8 million (15.8%) mainly due to purchases not budgeted for and lower than estimated depreciation charges.
- 6) Employee benefits were lower than budget by \$17.4 million (12.6%) primarily due to the decision by the State Government to transition to a nationally delivered NDIS in Western Australia. As a result, additional local coordinators budgeted for were not recruited in 2020–21 by the Commission. In addition, Commission staff have also been deployed to other areas of the Department of Communities.
- 7) Expense for services were higher than budget by \$170.3 million (19.8%) mainly as a result of the increased payments to the Commonwealth's NDIA for NDIS participants transitioning into the Scheme. Due to the delay in the NDIS transition from the prior year, increased payments were made during 2020-21 for these clients that have now transitioned in 2020–21. No provision was made to the budget for 2020–21 for the increased payments.
- 8) User charges and fees were lower than budget by \$41.9 million (58.3%). Refer to explanation above in point 3.
- 9) Other receipts were higher than budget by \$14.2 million (122.5%) due higher recoups from the disability service organisations relating to 2018–19 and 2019–20. The budget is based on the recoup of the prior year only.



Major actual (2021) and comparative (2020) variance narratives

- a) Employee benefits decreased by \$16.1 million (12.3%) primarily due to the decision by the State Government to transition to a nationally delivered NDIS in Western Australia. As a result, a reduction in salary expenses were realised partly from the Voluntary Targeted Separation Scheme and natural attrition of staff exiting the Commission. In addition, Commission staff have also been deployed to other areas of the Department of Communities.
- b) Commonwealth grants and contributions decreased by \$232.6 million (97.8%) as a result of specialist disability services cohort of clients now already transitioned to the NDIS and being paid directly from the Commonwealth.
- c) GST payments on purchases decreased by \$28.7 million (68.3%) mainly due to the decrease in payments for services provided by funded agencies as a result of the transition, payments were redirected to the NDIA instead of the DSOs.
- d) Commonwealth grants and contributions decreased by \$166.0 million (81.1%) as a result of specialist disability services cohort of clients now already transitioned to the NDIS and being paid directly from the Commonwealth.
- e) GST receipts from taxation authority decreased by \$31.3 million (70.0%) due mainly to the increased in the transition of state clients to the NDIS, whereby payments are redirected to the NDIA where no GST is applicable.



Key performance indicators

Certification of key performance indicators

For the reporting period ended 30 June 2021

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 2021.

A handwritten signature in black ink, appearing to read 'Bruce Langoulant'.

Bruce Langoulant
Chairperson
Disability Services Commission Board

3 September 2021

A handwritten signature in black ink, appearing to read 'Terina Grace'.

Terina Grace
Board Member
Disability Services Commission Board

3 September 2021



Changes to the outcome-based management reporting framework

The 2020-21 Outcome Based Management (OBM) reporting framework was amended from the 2019–20 framework, with the following key performance indicators not reported from 2020–21 due to the changing environment as services are transferred and transitioned to the Australia-wide NDIS:

- Proportion of quality evaluations which met national disability standards.
- Proportion of the population in need who received disability services.

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 has ceased due to the changing environment as services are transferred and transitioned to the Australia-wide NDIS.

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

The 2020–21 actual results have not been presented for these indicators.

Service 1: Supporting people with disability to access services and participate in their community

- 1.2 Average cost per service activity for community participation for people with disability.

Service 2: Living supports and care for people with disability

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

Outcome-based management reporting framework

State Government goal

The Commission contributes to the State Government goal of 'Strong communities: Safe communities and supported families.'



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

Key effectiveness performance indicators

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

Service 1: Supporting people with disability to access services and participate in their community

Key efficiency performance indicators

- 1.1 Proportion of individual plans commenced within the required timeframe.
- 1.2 Average cost per service activity for community participation for people with disability.

Service 2: Living supports and care for people with disability

Key efficiency performance indicators

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



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

Key effectiveness indicators

1.1 Percentage of disability 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 regularly 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.

In 2020–21, the percentage of disability service users who achieved their individual plan outcomes was 81 per cent, an increase of seven per cent when compared to both the 2019–20 result and the 2020–21 target. It had been predicted that plan outcomes would be negatively affected by the outbreak of COVID-19 as local coordinators would experience difficulties meeting planning appointments and accessing providers. However, with the continued focus on ensuring continuity of services during the pandemic and transition, the percentage of plan outcomes achieved has remained higher than expected.

Table 66: Percentage of disability service users who achieved their individual plan outcomes

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
79%	77%	74%	81%	74%	7%

1.2 Proportion of disability 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 us with insights into the extent to which community participation takes place. Goal achievement is determined when an individual plan is reviewed.

Results are derived at the point of plan review, when the achievement of community participation outcomes is documented. Each plan goal is rated based on whether it was



fully achieved, mostly achieved, partially achieved or not achieved. The number of fully or mostly achieved goals is divided by the total number of reviewed plans.

In 2020–21, the proportion of disability service users who achieved community participation outcomes was 73 per cent, one per cent higher than both the 2019–20 result and the 2020–21 target.

Table 67: Proportion of disability service users who achieved community participation outcomes

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
76%	74%	72%	73%	72%	1%

Service 1: Supporting people with disability to access services and participate in their community

Key efficiency indicators

1.1 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.

In 2020–21, the proportion of individual plans commenced within the required timeframe was 97 per cent, 11 per cent higher than the target. When setting the target, it was difficult to predict the impact that the transition to the Australia-wide NDIS and the COVID-19 outbreak would have on plan timeliness. However, with the continued focus on ensuring continuity of services during the pandemic and transition, plan timeliness has remained higher than expected.

Table 68: Proportion of individual plans commenced within the required timeframe

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
83%	86%	86%	97%	86%	11%



1.2 Average cost per service activity for community participation for people with disability

This measure identifies high level trends in patterns of service activity including the range of services accessed by users, as well as the efficiency of services. The total cost is divided by the total count of service activity.

The Under Treasurer has approved an exemption from reporting the suite of 'average cost per service activity' efficiency indicators, pending the development and introduction of new indicators.

Table 69: Average cost per service activity for community participation for people with disability

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
\$10,943	\$11,743	N/A	N/A	N/A	N/A

Service 2: Living supports and care for people with disability

Key efficiency indicators

These measures identify high level trends in patterns of service activity including the range of services accessed by users, as well as the efficiency of services. The total cost is divided by the total count of service activity.

The Under Treasurer has approved an exemption from reporting the suite of 'average cost per service activity' efficiency indicators, pending the development and introduction of new indicators.

2.1 Average cost per service activity for community living support for people with disability

Table 70: Average cost per service activity for community living support for people with disability

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
\$170,141	\$144,046	N/A	N/A	N/A	N/A



2.2 Average cost per service activity for independent living support for people with disability

Table 71: Average cost per service activity for independent living support for people with disability

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
\$31,853	\$30,542	N/A	N/A	N/A	N/A

2.3 Average cost per service activity for therapy and specialised care for people with disability

Table 72: Average cost per service activity for therapy and specialised care for people with disability

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
\$7,785	\$7,733	N/A	N/A	N/A	N/A

2.4 Average cost per service activity for residential services for people with disability

Table 73: Average cost per service activity for residential services for people with disability

2017–18 actual	2018–19 actual	2019–20 actual	2020–21 actual	2020–21 target	Variation from target
\$220,514	\$290,095	N/A	N/A	N/A	N/A



Other requirements

Ministerial directions

No ministerial directives were received during 2020–21.

Act of grace payments

As at 30 June 2021, there were no act of grace payments recorded.

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.

Table 74: Personal expenditure using Government-issued credit cards in 2020-21

Personal expenditure	2020–21
Number of instances the Western Australian Government purchasing card has been used for a personal purpose	20
Aggregate amount of personal use expenditure for the reporting period	\$476.55
Aggregate amount of personal use expenditure settled by the due date	\$246.44
Aggregate amount of personal use expenditure settled after the period required by the due date	\$209.49
Aggregate amount of personal use expenditure outstanding at the end of the reporting period	\$20.62
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	–



Advertising

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission did not incur any expenditure in advertising and media advertising during the year.

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 2020–21.

Quality of services

On 1 December 2020, Western Australia transitioned to the NDIS Quality and Safeguards Commission (NDIS Commission) after a five-month deferral due to the COVID-19 pandemic. Disability service providers in Western Australia requested that the transition be deferred to allow them to focus on critical support issues for people with disability during the initial phase of COVID-19 and subsequent recovery period.

The NDIS Commission is an independent agency established to improve the quality and safety of NDIS supports and services. It regulates NDIS providers, provides national consistency, promotes safety and quality services, resolves problems and identifies areas for improvement.

The Commission's existing quality arrangements, including delivering services that comply with the National Standards for Disability Services and the Serious Incident Reporting Framework, remain in place for service providers delivering State-funded services to a small number of people with disability not eligible for the NDIS.

National Standards for Disability Services:

1. **Rights** – the service promotes individual rights to freedom of expression, self-determination and decision-making and actively prevents abuse, harm, neglect and violence.
2. **Participation and inclusion** – the service works with individuals and families, friends and carers to promote opportunities for meaningful participation and active inclusion in society.



3. **Individual outcomes** – services and supports are assessed, planned, delivered and reviewed to build on individual strengths and enable individuals to reach their goals.
4. **Feedback and complaints** – regular feedback is sought and used to inform individual and organisation-wide service reviews and improvement.
5. **Service access** – the service manages access, commencement and leaving a service in a transparent, fair, equal and responsive way.
6. **Service management** – the service has effective and accountable service management and leadership to maximise outcomes for individuals.

Consumer Liaison Service

The Consumer Liaison Service is an impartial and confidential means of raising and addressing concerns and complaints about disability services delivered by Communities. People with disability, their families and carers can access this service, which is guided by the principles of impartiality, timeliness, confidentiality and transparency. The service operates in accordance with the *Disability Services Act 1993* and the national standards.

Complaints are accepted via a wide range of formats including by telephone, letter, email, online via the website and in person. In the first instance, complainants are encouraged to raise their concerns at the local level. Unresolved concerns can be escalated and handled under the complaints management process.

Complainants have the opportunity to provide feedback on the way their complaint was managed and the outcome of the complaint. People not satisfied with the management or outcome of their complaint can have their concerns reviewed through the Health and Disability Services Complaints Office. This independent statutory authority provides a free and impartial complaints resolution service and is available to all users and providers of health and disability services in Western Australia.

Complaints received

The Commission has a strong focus on resolving enquiries and concerns as soon as they are identified, in many cases preventing them from escalating to complaints.

There were five complaints received in 2020–21, compared to 10 in the previous year. Of the five complaints received, all were made by family members/guardians on behalf of a person with disability. Of these, three were on behalf of an adult with disability and two were on behalf a child with disability (17 years and under).

As at 30 June 2021, there was one active complaint under investigation. Of the remaining four complaints, two complainants were satisfied with how their complaint was managed, one was undecided and one disagreed. One complainant was satisfied with the outcome of their complaint, one was not satisfied with the outcome of their complaint, one was undecided and one did not respond.



Implementing the Carers Charter

Carers are highly valued community members and sector 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*. This includes taking practical measures to ensure staff comply with the Charter.

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 make complaints about services that affect them.

In February 2021, Commission staff provided feedback to the WA Carers Advisory Council in relation to the annual Carers Compliance Reporting process. Commission staff also attended the WA Carers Advisory Council Annual Planning Meeting held in April 2021.

Disability Justice Service

The Disability Justice Service provides targeted services for Western Australians with disability 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

Prevention, diversion and in-reach/out-reach services were provided to people with disability who have been sentenced, are on remand, are 'mentally-impaired accused' or reside in the community. The in-reach/out-reach services provided information, advocacy, planning and support either directly, through government networks or via non-government agencies.

The service is supported by a multi-disciplinary team of allied health clinicians. The 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 227 individuals in the community and in various custodial settings.



In addition, the service delivered disability awareness training to staff working in the justice system. This included police officers, prison officers, youth justice officers, community corrections officers and medical or allied health staff. The service also provided prisoner peer support training to Acacia Prison, Bandyup Women's Prison and Albany Regional Prison. Disability Justice Service staff delivered 29 training sessions during the year, with one other cancelled by the requesting agency due to COVID-19 restrictions.

This year, a successful pilot program between the Disability Justice Service and the Perth Children's Court was extended and engagement increased. The program involves a Disability Services Liaison Officer (a Disability Justice Service staff member) co-locating at the Perth Children's Court to foster an improved understanding of disability and better service delivery for young people with disability going through the bail or sentencing processes.

Disability Justice Centre

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

Throughout 2020–21 three people resided at 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 442 leaves of absence; of these two were not completed according to conditions contained in their leave of absence orders.

Reporting and compliance

The Centre has worked with the Mental Health Advocacy Service to ensure mandatory reporting occurs as required by the *Declared Places (Mentally Impaired Accused) Act 2015* and that advocacy services are provided for all residents. In 2020–21, the Mental Health Advocacy Service conducted visits to Centre residents in accordance with legislative requirements and received all required reporting from the Centre.



Compliance with public sector standards and ethical codes

The Commission employs staff directly and also uses Communities staff to perform its functions. The Communities' annual report for 2020–21 provides information on compliance with public sector standards and ethical codes.

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*, Communities' compliance reporting obligations are met by completing the relevant periodic returns requested by the Public Sector Commission.

Staff profile

At the close of the financial year, 507 permanent, fixed-term and casual employees were directly employed by the Commission. The staff are directly employed under the *Disability Services Act 1993* and represent occupational groups, including registered nurses, support workers and social trainers.

The Commission directly employs the following occupational groups:

- **Registered nurses:** Registered Nurses – Australian Nursing Federation - Disability Services Commission Industrial Agreement 2019.
- **Disability support workers:** Disability Services Commission – United Voice – Disability Support Workers Industrial Agreement 2017.
- **Social trainers:** Disability Services Commission (Social Trainers) CSA Agreement 2019.

Public service officers are directly engaged by the Department of Communities and are made available to the Commission.

Table 75: Disability Services Commission Employment Profile

Employment Type:	2018–19 (1)	2019–20 (2)	2020–21
Permanent	443	434	400
Fixed Term	29	29	24
Casual	66	58	83
Total	538	521	507



- (1) The 2018–19 reported permanent and fixed term headcount (420) was incorrect. This was due to a reporting error that incorrectly classified the number of employees employed under the *Disability Services Act 1993*.
- (2) The actual 2018–19 adjusted permanent and fixed term headcount for employees directly employed under the *Disability Services Act 1993* was 472. Casual employees have been included for comparison purposes with 2019–20 reported headcount.

Occupational safety and health

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 2020–21 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 2020-21.



Board and committee remuneration

Disability Services Commission Board

Table 76: Disability Services Commission Board remuneration

Position	Name	Type of remuneration	Period of membership (1)	Gross/actual remuneration 2020–21 financial year
Chairperson	Bruce Langoulant	Sitting fee	01/07/2020 – 30/06/2021	\$39,316
Deputy Chairperson	Priya Cooper	Sitting fee	01/07/2020 – 30/06/2021	\$14,940
Member	Marcia Gadre	Sitting fee	30/11/2020 – 30/06/2021	\$3,615
Member	Diana Carter	Sitting fee	30/11/2020 – 30/06/2021	\$3,615
Member	Melissa Northcott	Sitting fee	01/07/2020 – 31/10/2020	\$2,895
Member	Michelle Antonio	Sitting fee	01/07/2020 – 02/12/2020	\$3,615
Member	Jaimen Hudson	Sitting fee	01/07/2020 – 30/06/2021	\$7,954
Member	Su–Hsien Lee	Sitting fee	01/07/2020 – 30/06/2021	\$7,954
Member	Terina Grace	Sitting fee	01/07/2020 – 30/06/2021	\$7,954
Member	Kerry Allan–Zinner (2)	Sitting fee	01/07/2020 – 30/04/2021	N/A
Member	Warren Harding	Sitting fee	01/07/2020 – 30/06/2021	\$8,681
Total	–	–	–	\$100,539

- (1) The period of membership refers to the board member's membership during the 2020–21 reporting period.
- (2) Part of responsibilities of the Ministerial Advisory Council on Disability Chairperson; remunerated by the Ministerial Advisory Council on Disability.



Ministerial Advisory Council on Disability

Table 77: Ministerial Advisory Council on Disability remuneration

People with disability, their families and carers have the opportunity to put forward concerns about disability issues to the Ministerial Advisory Council on Disability (the Council), an independent body appointed by the Minister for Disability Services.

The Council consults with the community and key stakeholders, including the Board Chairperson, Chief Executive Officer and Assistant Director General Disability Services, and then provides advice to Government about major issues affecting people with disability, their families and carers. The Council directly advises the State Minister for Disability Services and indirectly advises the Commonwealth Minister for Social Services via the National Advisory Council on Disability and Carer Issues.

The Council comprises 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 Chairperson of the Council sits on the Board of the Commission.

Position	Name	Type of remuneration	Period of membership (1)	Gross/actual remuneration 2020–21 financial year
Chairperson	Kerry Allan-Zinner	\$1,755 per meeting	01/07/2020 – 30/04/2021	\$16,283
Deputy Chairperson	Andrew Thompson	\$738.63 per meeting	01/07/2020 – 31/12/2020	\$4,050
Deputy Chairperson	Kane Moyle	\$738.63 per meeting	01/01/2021 – 30/06/2021	\$4,050
Member	Kane Moyle	\$505.07 per meeting	01/07/2020 – 31/11/2020	\$2,525
Member	Carol Franklin	\$505.07 per meeting	01/07/2020 – 30/06/2021	\$5,555
Member	Grace Mills	\$505.07 per meeting	01/07/2020 – 30/06/2020	\$5,555
Member	Joan Foley	\$505.07 per meeting	01/07/2020 – 30/06/2021	\$5,555
Member	Justine Colyer	\$505.07 per meeting	01/07/2020 – 31/01/2021	Nil
Member	Mary Butterworth	\$505.07 per meeting	01/07/2020 – 30/06/2021	\$5,555



Other requirements

Member	Jasmyn Allen	\$505.07 per meeting	01/07/2020 – 30/06/2021	\$5,555
Member	Erika Webb	\$505.07 per meeting	01/07/2020 – 30/06/2021	\$3,030
Member	Danielle Newport	\$505.07 per meeting	01/07/2020 – 30/01/2021	\$3,030
Member	Kane Blackman	\$505/07 per meeting	01/07/2020 – 30/06/2021	nil
Member	Tony Vardaro	\$505.07 per meeting	01/07/2020 – 17/09/2020	\$1,515
Total	–	–	–	\$61,248

WA multicultural policy framework

Reporting on the submission of multicultural framework is reported in the Department of Communities' annual report for 2020–21.

