



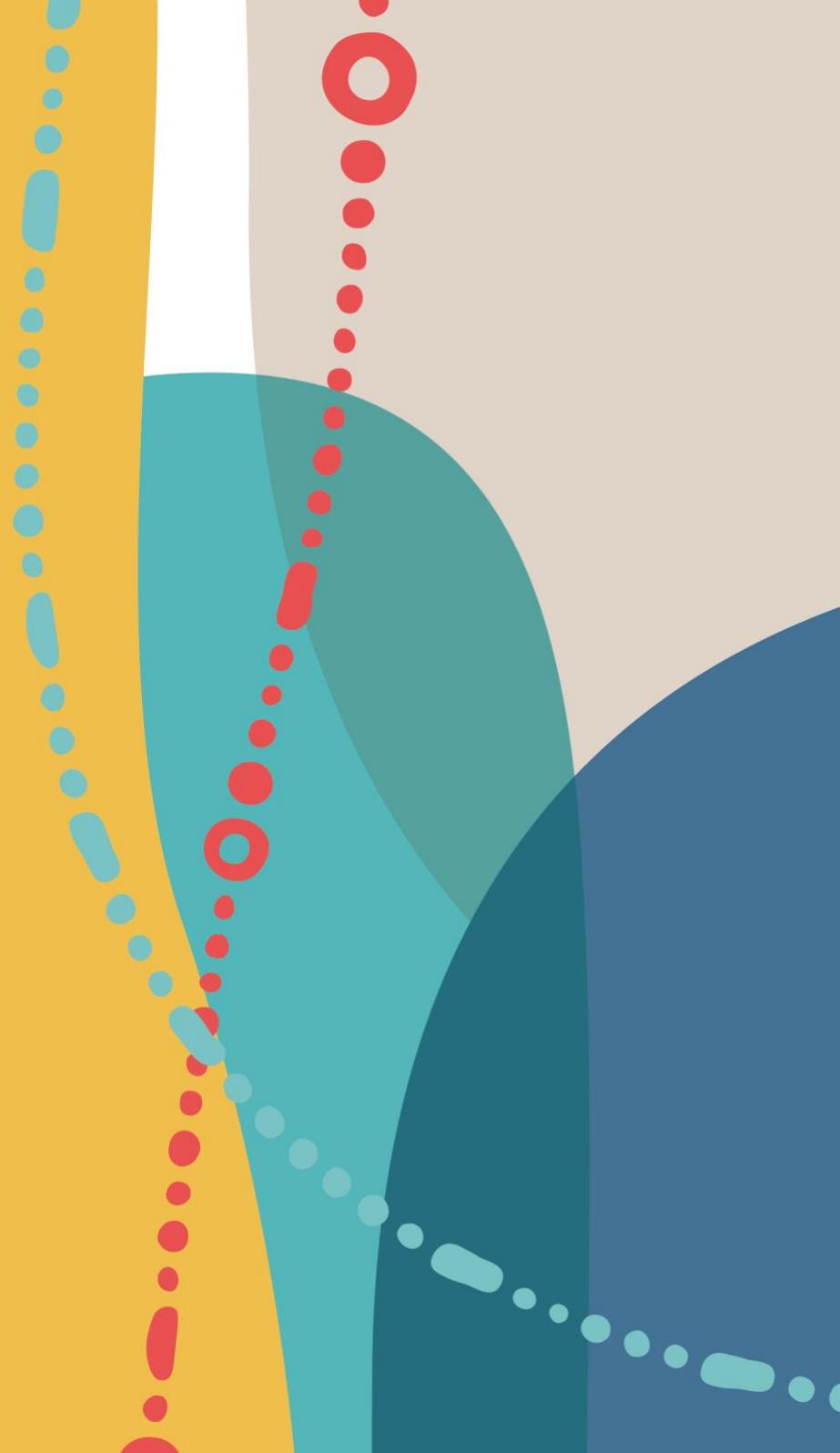
Government of **Western Australia**
Department of **Communities**



Disability Services Commission

Annual Report

2022-23



Accessibility statement

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

Acknowledgment of Country

The Department of Communities proudly acknowledges Traditional Custodians throughout Western Australia and recognises their continuing connection to the land and waters, families and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders past and present.

Statement of Compliance



Minister for Regional Development; Disability Services; Fisheries; Seniors and Ageing; Volunteering

For the year ended 30 June 2023

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 2023.

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

A handwritten signature in black ink, appearing to read "S. Hollier".

Scott Hollier
Chairperson
Disability Services Commission Board
18 September 2023

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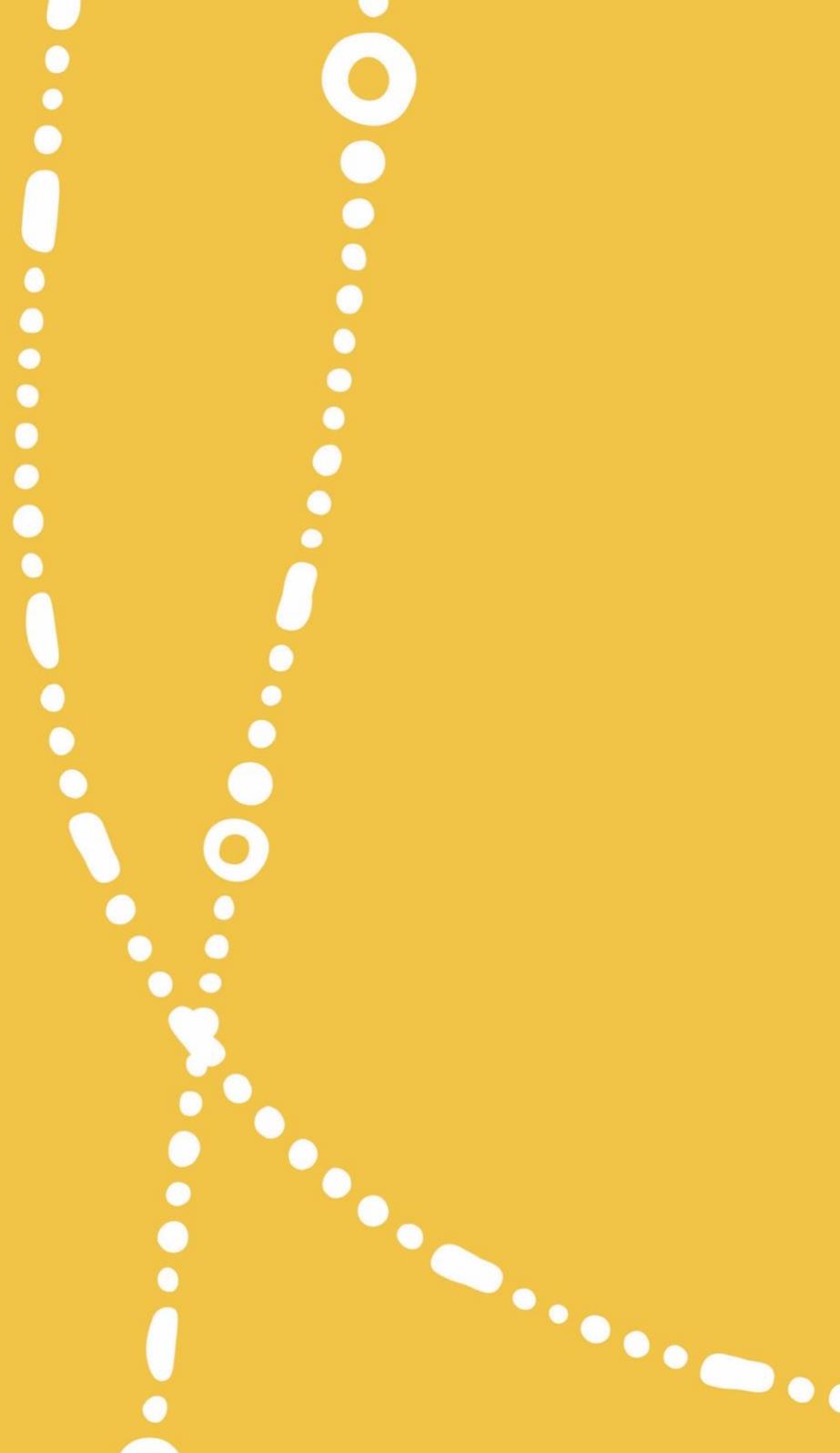
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Overview



Overview

Operational Structure

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

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

Contact information

Department of Communities

Postal address

Locked Bag 5000
Fremantle WA 6959

Telephone 1800 176 888**Country free call** 1800 176 888**Email** enquiries@communities.wa.gov.au**Website** communities.wa.gov.au**Translating and Interpreting Service (TIS) – Telephone** 13 14 50

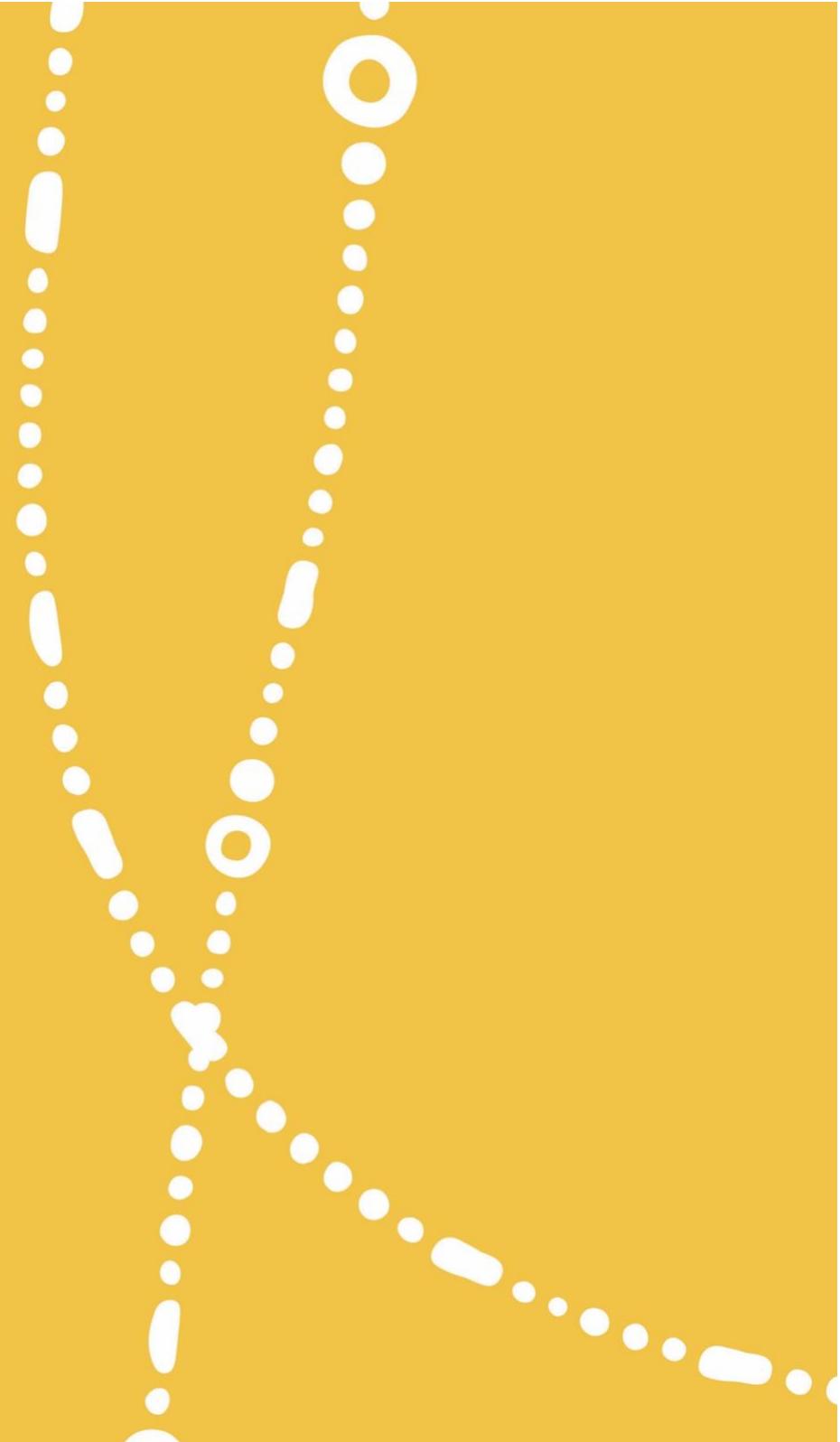
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[National Relay Service](#)

Voice Relay number 1300 555 727**TTY number** 133 677**SMS relay number** 0423 677 767



Agency performance



Agency performance

Report on operations

The activities of the Disability Services Commission (the Commission) have been reported in the Department of Communities' annual report for 2022–23.

Summary of key performance indicators

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

The targets are published in the 2022–23 Western Australian State Budget Paper No 2 (Volume 2, Division 35, Part 8).

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

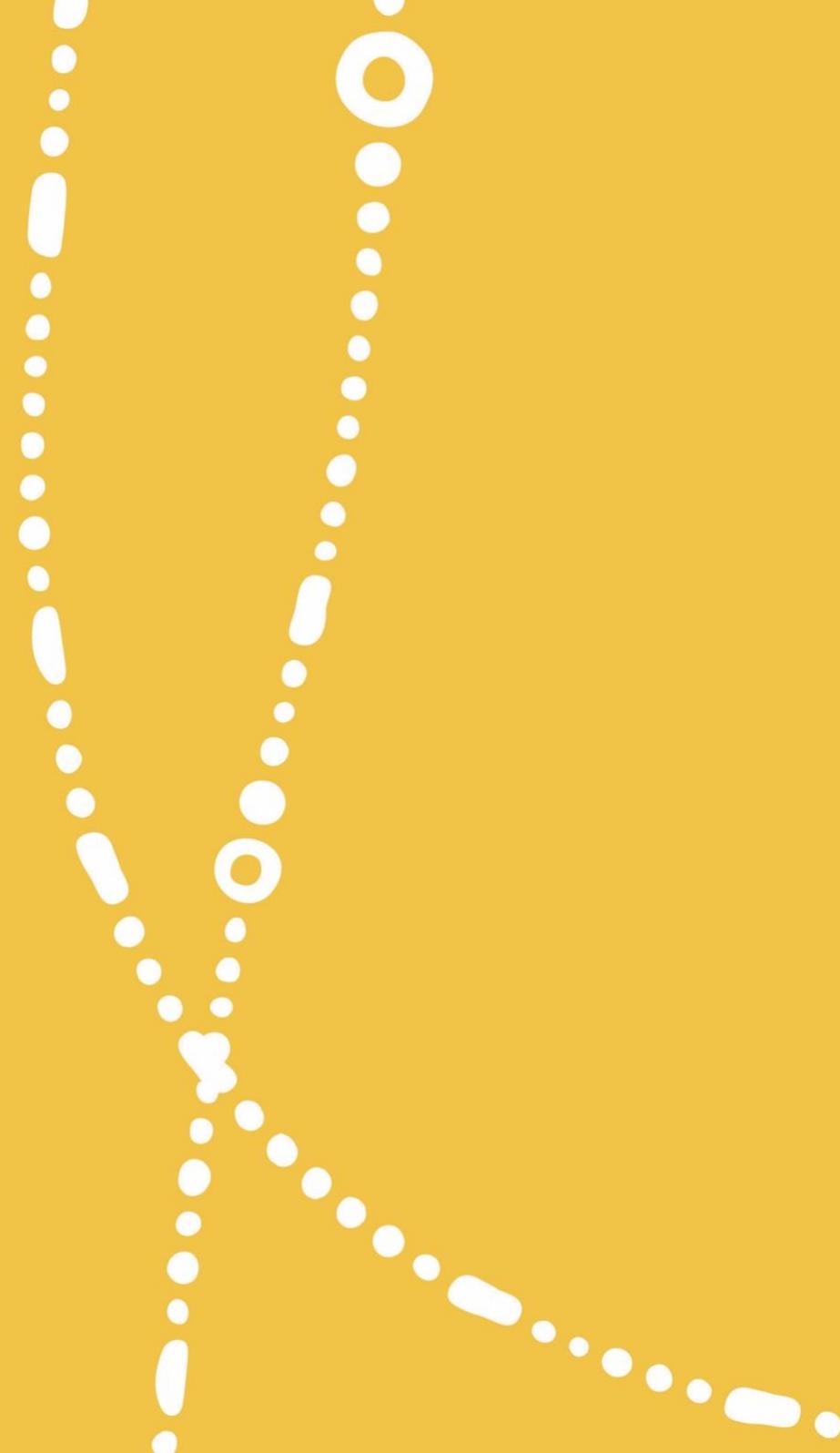
Key effectiveness performance indicators	2021–22 actual	2022–23 target	2022–23 actual
Percentage of disability service users who achieved their individual plan outcomes	80%	80%	72%
Proportion of disability service users who achieved community participation outcomes	72%	73%	70%

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

Key efficiency performance indicators	2021–22 actual	2022–23 target	2022–23 actual
Proportion of individual plans commenced within the required timeframe	91%	93%	91%



Disclosures and legal compliance



Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2023

The accompanying financial statements of Disability Services Commission have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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



Scott Hollier
Chairperson
Disability Services Commission Board
15 September 2023



Wayne Millen
Chief Finance Officer
15 September 2023

Auditor General's opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

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 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of 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 2023 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 believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Restatement of comparative figures

I draw attention to Note 9.2 to the financial statements which states that the amounts reported in the previously issued 30 June 2022 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

Page 1 of 5

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

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 misstatements, 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 the following significant weaknesses in controls:

- In the cash management controls designed and implemented by the Commission. Funds intended for the provision of staff resources were paid by the Disability Services Commission to the Department of Communities in excess of the incurred staff resources costs. In addition, these funds were consumed by the Department for its own operational purposes. As a result of the above, the Commission has breached section 18(2) of the *Financial Management Act 2006* and section 15(3) of the *Disability Services Act 1993*.

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

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 Board are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

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

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the controls exercised by the Disability Services Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2023.

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 Engagement 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 2023. 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 2023.

The Board's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

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

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

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

The auditor's report relates to the financial statements and key performance indicators of the Disability Services Commission for the year ended 30 June 2023 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
17 September 2023

Financial statements

Statement of comprehensive income

For the year ended 30 June 2023

Table 3: Statement of comprehensive income

Expenses and income	Notes	2023 \$000	2022 (a) \$000
Cost of services	–	–	–
Expenses	–	–	–
Employee benefits expense	3.1.1	47,843	38,748
Supplies and services	3.3	46,761	52,867
Depreciation and amortisation expense	5.1.1, 5.2, 5.3.1	1,169	2,350
Finance costs	7.2	27	38
Accommodation expenses	3.3	2,885	3,173
Expense for services	3.2	1,170,011	1,011,484

Expenses and income	Notes	2023 \$000	2022 (a) \$000
Other expenses	3.3	3,036	4,650
Loss on disposal of non-current assets	3.4	100	1,369
Total cost of services	–	1,271,832	1,114,679
Income	–	–	–
User charges and fees	4.2	33,757	35,416
Commonwealth grants and contributions	4.4	2,813	3,107
Other income	4.3	2,264	17,243
Total income	–	38,834	55,766
Net cost of services	–	1,232,998	1,058,913
Income from State Government	–	–	–
Service appropriation	4.1	1,204,919	1,109,445
Income from other public sector entities	4.1	10,462	–
Resources received free of charge	4.1	1,433	2,112

Expenses and income	Notes	2023 \$000	2022 (a) \$000
Royalties for Regions Fund	4.1	26	57
Total income from State Government	–	1,216,840	1,111,614
Surplus/(deficit) for the period	–	(16,158)	52,701
Other comprehensive income	–	–	–
Items not reclassified subsequently to profit or loss	–	–	–
Changes in asset revaluation surplus	9.11	2,643	1,726
Total other comprehensive income	–	2,643	1,726
Total comprehensive income/(loss) for the period	–	(13,515)	54,427

(a) The 2022 amounts have been restated. Refer to Note 9.2.

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

Statement of financial position

As at 30 June 2023

Table 4: Statement of financial position

Assets, liabilities and equity	Notes	2023 \$000	2022 \$000
Assets – current	–	–	–
Cash and cash equivalents	7.3	33,285	43,866
Restricted cash and cash equivalents	7.3	124	325
Receivables	6.1	9,604	30,886
Total current assets	–	43,013	75,077
Assets – non-current	–	–	–
Restricted cash and cash equivalents	7.3	2,275	1,950
Amounts receivable for services	6.2	89,159	82,299
Property, plant and equipment	5.1	46,435	43,794
Right-of-use assets	5.2	541	815

Assets, liabilities and equity	Notes	2023 \$000	2022 \$000
Intangible assets	5.3	269	389
Other non-current assets	6.3	13,000	13,000
Total non-current assets	–	151,679	142,247
Total assets	–	194,692	217,324
Liabilities – current	–	–	–
Payables	6.4	68,895	65,205
Lease liabilities	7.1	357	438
Employee related provisions	3.1.2	13,209	10,936
Other provisions	6.5	47	31
Total current liabilities	–	82,508	76,610
Liabilities – non-current	–	–	–
Lease liabilities	7.1	210	411
Employee related provisions	3.1.2	847	822

Assets, liabilities and equity	Notes	2023 \$000	2022 \$000
Other provisions	6.5	4	20
Total non-current liabilities	–	1,061	1,253
Total liabilities	–	83,569	77,863
Net assets	–	111,123	139,461
Equity	–	–	–
Contributed equity	9.11	58,034	72,857
Reserves	9.11	45,665	43,022
Accumulated surplus	–	7,424	23,582
Total equity	–	111,123	139,461

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 2023

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 2021	–	56,327	41,296	(29,119)	68,504
Surplus	–	–	–	52,701	52,701
Other comprehensive income	–	–	1,726	–	1,726
Total comprehensive income for the year	–	–	1,726	52,701	54,427
Transactions with owners in their capacity as owners	–	–	–	–	–
Capital appropriations	9.10	17,929	–	–	17,929

Changes in equity	Notes	Contributed equity \$000	Reserves \$000	Accumulated surplus/ (deficit) \$000	Total equity \$000
Distributions to owners	9.10	(1,399)	—	—	(1,399)
Total	—	16,530	—	—	16,530
Balance at 30 June 2022	—	72,857	43,022	23,582	139,461
Balance at 1 July 2022	—	72,857	43,022	23,582	139,461
Surplus/(deficit) for the year	—	—	—	(16,158)	(16,158)
Other comprehensive income	—	—	2,643	—	2,643
Total comprehensive income/(loss) for the year	—	—	2,643	(16,158)	(13,515)
Transactions with owners in their capacity as owners	—	—	—	—	—

Changes in equity	Notes	Contributed equity \$000	Reserves \$000	Accumulated surplus/ (deficit) \$000	Total equity \$000
Capital appropriations	9.11	579	–	–	579
Distribution to owners	9.11	(15,402)	–	–	(15,402)
Total	–	(14,823)	–	–	(14,823)
Balance at 30 June 2023	–	58,034	45,665	7,424	111,123

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 2023

Table 6: Statement of cash flows

Cash flows	Notes	2023 \$000	2022 (a) \$000
Cash flows from State Government	–	–	–
Service appropriation	–	1,198,059	1,102,565
Capital appropriations	–	579	1,179
Distribution to owners	–	(15,402)	(576)
Income from other public sector entities	–	10,462	–
Royalties for Regions Fund	–	26	57
Net cash provided by State Government	–	1,193,724	1,103,225
Utilised as follows	–	–	–

Cash flows	Notes	2023 \$000	2022 (a) \$000
Cash flows from operating activities – payments	–	–	–
Employee benefits	–	(29,978)	(59,307)
Supplies and services	–	(52,961)	(52,997)
Finance costs	–	(27)	(38)
Expense for services	–	(1,170,011)	(1,011,485)
GST payments on purchases	–	(77)	(636)
GST payments to taxation authority	–	(422)	(63)
Cash flows from operating activities – receipts	–	–	–
User charges and fees	–	33,621	34,409
Commonwealth grants and contributions	–	2,813	3,107

Cash flows	Notes	2023 \$000	2022 (a) \$000
GST receipts on sales	–	165	87
GST receipts from taxation authority	–	4,343	1,402
Other receipts	–	9,508	8,971
Net cash used in operating activities	7.3.2	(1,203,026)	(1,076,550)
Cash flows from investing activities – payments	–	–	–
Purchase of non-current assets	–	(539)	(50)
Net cash used in investing activities	–	(539)	(50)
Cash flows from financing activities – payments	–	–	–
Principal elements of lease payments	–	(616)	(634)
Net cash used in financing activities	–	(616)	(634)

Cash flows	Notes	2023 \$000	2022 (a) \$000
Net increase/(decrease) in cash and cash equivalents	–	(10,457)	25,991
Cash and cash equivalents at the beginning of the year	–	46,141	20,150
Cash and cash equivalents at the end of the year	7.3.1	35,684	46,141

(a) The 2022 amounts have been restated. Refer to Note 9.2.

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

Notes to the financial statements

1. Basis of Preparation

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

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

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

The State budget papers highlight that the Disability Services Commission is fully appropriated to provide its ongoing services from 2022-23 through to 2025-26, including positive cash at bank and cashflow balances.

At 30 June 2023, the Commission had a net current liability of \$39.5m (2022: \$1.5m). Notwithstanding the net current liability position, the financial statements have been prepared on a going concern basis because to the best of the Commission's knowledge, there are no plans for the Government to reduce provision of funding as and when required to enable the Commission to meet its obligations as and when they arise. In this regard, the Commission has the capacity to seek Supplementary funding from the State of Western Australia as the parent entity, if cash management issues were to arise.

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

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

These annual financial statements were authorised for issue by the Board of the Commission on 15 September 2023.

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.

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed equity

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

Comparative figures

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

2. Commission outputs

How the Commission operates

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

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

2.1 Commission objectives

Mission

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

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

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

Services

The Commission provides the following services:

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

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

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

Service 2: Living Supports and Care for People with Disability

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

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

2.2 Schedule of income and expenses by service

For the year ended 30 June 2023

Table 7: Schedule of income and expenses by service

Income and expenses by service	Supporting People with Disability to Access Service and Participate in their Community		Living Supports and care for People with Disability		NDIS – State contribution (b)		Total	
	2023 \$000	2022 (a) \$000	2023 \$000	2022 (a) \$000	2023 \$000	2022 \$000	2023 \$000	2022 (a) \$000
Cost of services	–	–	–	–	–	–	–	–
Expenses	–	–	–	–	–	–	–	–
Employee benefits expense	3,596	–	44,247	38,748	–	–	47,843	38,748
Supplies and services	13,680	16,091	33,081	36,776	–	–	46,761	52,867
Depreciation and amortisation expense	346	735	823	1,615	–	–	1,169	2,350
Finance costs	4	5	23	33	–	–	27	38
Accommodation expenses	437	433	2,448	2,740	–	–	2,885	3,173
Expense for services	22,808	34,261	12,354	20,468	1,134,849	956,755	1,170,011	1,011,484
Other expenses	962	3,283	2,174	2,736	–	–	3,136	6,019

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 (b)		Total	
	2023 \$000	2022 (a) \$000	2023 \$000	2022 (a) \$000	2023 \$000	2022 \$000	2023 \$000	2022 (a) \$000
Total cost of services	41,833	54,808	95,150	103,116	1,134,849	956,755	1,271,832	1,114,679
Revenue and income	–	–	–	–	–	–	–	–
User charges and fees	–	–	33,757	35,416	–	–	33,757	35,416
Commonwealth grants and contributions	858	1,079	1,955	2,028	–	–	2,813	3,107
Other revenue	690	5,950	1,574	11,293	–	–	2,264	17,243
Total income other than income from State Government	1,548	7,029	37,286	48,737	–	–	38,834	55,766
Net cost of services	40,285	47,779	57,865	54,379	1,134,849	956,755	1,232,998	1,058,913
Income from State Government	–	–	–	–	–	–	–	–
Service appropriation	30,030	81,426	40,040	108,569	1,134,849	919,450	1,204,919	1,109,445

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 (b)		Total	
	2023 \$000	2022 (a) \$000	2023 \$000	2022 (a) \$000	2023 \$000	2022 \$000	2023 \$000	2022 (a) \$000
Income from other public sector entities	3,195	–	7,267	–	–	–	10,462	–
Resources received free of charge	437	734	996	1,378	–	–	1,433	2,112
Royalties for Regions Fund	7	19	19	38	–	–	26	57
Total income from State Government	33,669	82,179	48,322	109,985	1,134,849	919,450	1,216,840	1,111,614
Surplus/(deficit) for the period	(6,616)	34,400	(9,543)	55,606	–	(37,305)	(16,158)	52,701

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

(a) The 2022 amounts have been restated. Refer to Note 9.2.

(b) 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 8: Expenses incurred in the delivery of services

Expenses incurred in the delivery of services	Notes	2023 \$000	2022 (a) \$000
Employee benefits expenses	3.1.1	47,843	38,748
Employee related provisions	3.1.2	14,056	11,758
Expense for services	3.2	1,170,011	1,011,484
Other expenditure	3.3	52,682	60,690

(a) The 2022 amounts have been restated. Refer to Note 9.2.

3.1.1 Employee benefits expenses

Table 9: Employee benefits expenses

Employee benefits expenses	2023 \$000	2022 (a) \$000
Employee benefits	43,845	32,855
Termination benefits	43	2,026
Superannuation – defined contribution plans	3,955	3,867
Total employee benefits expenses	47,843	38,748
Add: AASB 16 Non-monetary benefits	380	680
Less: Employee Contribution	–	(14)
Net employee benefits	48,223	39,414

(a) The 2022 amounts have been restated. Refer to Note 9.2.

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

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

Superannuation: The amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the Gold State Super (GSS) (concurrent contributions), the West State Super (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds.

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

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

3.1.2 Employee-related provisions

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

Table 10: Employee-related provisions – current

Current	2023 \$000	2022 \$000
Employee benefits provisions	–	–
Annual leave(a)	3,081	2,904
Long service leave(b)	4,428	3,328
Accrued days off(a)	3,140	2,045
Public holidays(a)	2,395	2,429
Time off in lieu	31	68
Deferred salary scheme(c)	18	75
Subtotal	13,093	10,849
Other provisions	–	–
Employment on-costs(d)	116	87
Total current employee related provisions	13,209	10,936

Table 11: Employee-related provisions – non-current

Non-Current	2023 \$000	2022 \$000
Employee benefits provisions	–	–
Long service leave(b)	833	811
Other provisions	–	–
Employment on-costs(d)	14	11
Total non-current employee-related provisions	847	822
Total employee-related provisions	14,056	11,758

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

Table 12: Annual leave liabilities

Annual leave liabilities	2023 \$000	2022 \$000
Within 12 months of the end of the reporting period	7,500	6,565
More than 12 months after the end of the reporting period	1,147	881
Total	8,647	7,446

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

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

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

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

Table 13: Long service leave liabilities

Long service leave liabilities	2023 \$000	2022 \$000
Within 12 months of the end of the reporting period	1,739	1,272
More than 12 months after the end of the reporting period	3,522	2,867
Total	5,261	4,139

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

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

Table 14: Deferred salary scheme

Deferred salary scheme	2023 \$000	2022 \$000
Within 12 months of the end of the reporting period	18	75
More than 12 months after the end of the reporting period	–	–
Carrying amount at end of period	18	75

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

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

Table 15: Employment on-costs

Employment on-costs	2023 \$000	2022 \$000
Carrying amount at start of period	98	108
Additional provisions recognised	32	(10)
Carrying amount at end of period	130	98

Key sources of estimation uncertainty – long service leave

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

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

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

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

3.2 Expense for services

Table 16: Expense for services

Expense for services	2023 \$000	2022 (a) \$000
Expenditure on services provided by funded agencies	33,091	53,428
Individual funding and other grants	2,072	495
Continuity of Support Contribution	–	806
NDIS – State contribution	1,134,848	956,755
Total expense for services	1,170,011	1,011,484

(a) The 2022 amounts have been restated. Refer to Note 9.2.

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 WA NDIS clients.

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

3.3 Other expenditure

Table 17: Other expenditure

Other expenditure	2023 \$000	2022 (a) \$000
Supplies and services	–	–
Communications	78	285
Consultants and contractors	4,025	10,217
Consumables	1,970	2,645
Repairs and maintenance	299	402
Travel	176	95
SDA employee benefits	30,885	38,143
SDA overheads	8,006	–
Other	1,322	1,080
Total supplies and services expenses	46,761	52,867
Accommodation expenses	–	–
Lease rentals	461	980
Repairs and maintenance	1,963	1,643

Other expenditure	2023 \$000	2022 (a) \$000
Cleaning	242	346
Other	219	204
Total accommodation expenses	2,885	3,173
Other expenses	–	–
Insurance	282	128
Expected credit losses expense/(write-back)	(57)	96
Employment on-costs	1,412	3,502
Other	1,399	924
Total other expenses	3,036	4,650
Total other expenditure	52,682	60,690

(a) The 2022 amounts have been restated. Refer to Note 9.2.

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

Rental expenses include:

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

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

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

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

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

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

3.4 Loss on disposal of non-current assets

Table 18: Loss on disposal of non-current assets

Loss of disposal of non-current assets	2023 \$000	2022 \$000
Net proceeds from disposal of non-current assets	–	–
Plant, equipment and vehicles	–	–
Carrying amount of non-current assets disposed	–	–
Plant, equipment and vehicles	100	1,369
Net loss	100	1,369

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	2023 \$000	2022 \$000
Income from State Government	4.1	1,216,840	1,111,614
User charges and fees	4.2	33,757	35,416
Other income	4.3	2,264	17,243
Commonwealth grants and contributions	4.4	2,813	3,107

4.1 Income from State Government

Table 20: Income from State Government

Income from State Government	2023 \$000	2022 \$000
Appropriations received during the period	–	–
Service appropriation	1,204,919	1,109,445
Total appropriations received	1,204,919	1,109,445
Income received from other public sector entities during the year	–	–
Department of Communities – Service Delivery Agreement	10,462	–
Total income from other public sector entities	10,462	–
Resources received free of charge from other public sector entities during the year	–	–
Child and Adolescent Health Service – Paediatric service	–	–
North Metropolitan Health Service – Dental treatment	1,420	1,873
State Solicitor’s Office – Legal service	–	3
Department of Finance – Accommodation service	13	236
Total resources received	1,433	2,112
Royalties for Regions Fund	–	–
Regional Community Services Account – Department of Primary Industries and Regional Development	26	57

Income from State Government	2023 \$000	2022 \$000
Total Royalties for Regions Fund	26	57
Total income from State Government	1,216,840	1,111,614

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

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

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

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

Summary of consolidated account appropriations

For the year ended 30 June 2023

Table 21: Summary of consolidated account appropriations

Account appropriations	Budget estimate 2023 \$000	Supplementary funding 2023 \$000	Revised budget 2023 \$000	Actual 2023 \$000	Variance 2023 \$000
Delivery of services	–	–	–	–	–
Item 73 Net amount appropriated to deliver services	1,036,914	168,005	1,204,919	1,204,919	–
Total appropriations provided to deliver services	1,036,914	168,005	1,204,919	1,204,919	–
Capital	–	–	–	–	–
Item 137 Capital appropriations	609	(15,432)	(14,823)	(14,823)	–
Total	1,037,523	152,573	1,190,096	1,190,096	–

4.2 User charges and fees

Table 22: User charges and fees

User charges and fees	2023 \$000	2022 \$000
Board and lodging	33,757	35,416
Total	33,757	35,416

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

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

4.3 Other revenue

Table 23: Other revenue

Other revenue	2023 \$000	2022 (a) \$000
Executive vehicle scheme contribution	–	14
Gain on derecognition of provisions	1	580
Recoups and return of surplus grants from service providers	–	15,208
Other	2,263	1,441
Total Other Income	2,264	17,243

(a) The 2022 amounts have been restated. Refer to Note 9.2.

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

4.4 Commonwealth grants and contributions

Table 24: Commonwealth grants and contributions

Commonwealth grants and contributions	2023 \$000	2022 \$000
National Disability Agreement	–	–
Commonwealth contribution – Department of Health	2,813	3,107
Total	2,813	3,107

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	2023 \$000	2022 \$000
Property, plant and equipment	5.1	46,435	43,794
Right-of-use assets	5.2	541	815
Intangible assets	5.3	269	389

5.1 Property, plant and equipment

Table 26: Property, plant and equipment year ended 30 June 2023

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

Year ended 30 June 2023	Land \$000	Buildings \$000	Computing equipment \$000	Medical equipment \$000	Motor vehicles \$000	Plant and equipment \$000	Office equipment \$000	Leasehold improvements \$000	Work in progress \$000	Total \$000
Carrying amount at 30 June 2023	36,480	9,811	88	3	3	5	–	45	–	46,435
Gross carrying amount	36,480	10,053	6,159	72	86	267	60	5,249	–	58,426
Accumulated depreciation	–	(242)	(6,071)	(69)	(83)	(262)	(60)	(5,204)	–	(11,991)

Table 27: Property, plant and equipment year ended 30 June 2022

Year ended 30 June 2022	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 2021	–	–	–	–	–	–	–	–	–	–
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)
Carrying amount at start of year	17,758	8,360	261	19	36	24	40	1,473	13	27,984
Additions	–	–	326	–	–	–	–	–	63	389
Transfers	15,927	–	–	–	–	–	–	–	–	15,927
Transfers to/(from) work in progress	–	41	–	–	–	–	–	22	(63)	–
Disposals	–	–	(46)	(8)	–	–	(14)	(1,022)	(13)	(1,103)
Revaluation increment/(decrement)	888	838	–	–	–	–	–	–	–	1,726
Depreciation	–	(289)	(430)	(6)	(17)	(12)	(26)	(349)	–	(1,129)
Carrying amount at 30 June 2022	34,573	8,950	111	5	19	12	–	124	–	43,794

Year ended 30 June 2022	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	34,573	8,950	6,087	72	86	322	60	6,732	–	56,882
Accumulated depreciation	–	–	(5,976)	(67)	(67)	(310)	(60)	(6,608)	–	(13,088)

5.1 Property, plant and equipment (continued)

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

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

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

Subsequent measurement

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

- land;
- buildings; and

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 2022 by Landgate. The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023. In undertaking the revaluation, fair value was determined by reference to market values for land: \$30.079 million (2022: \$28.973 million) and buildings: \$0.996 million (2022: \$1.034 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	2023 \$000	2022 \$000
Depreciation	–	–
Buildings	242	289
Plant and equipment	7	12
Computer equipment	95	430
Medical equipment	2	6
Motor vehicles	16	17
Office equipment	–	26
Leasehold improvements	79	349
Total depreciation for the period	441	1,129

As at 30 June 2023 there were no indications of impairment to property, plant and equipment.

Useful lives

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

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

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

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

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

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

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

Impairment

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

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

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

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

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

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

5.2 Right-of-use assets

Table 29: Right-of-use assets

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

Table 30: Right-of-use assets

Year ended 30 June 2022	Buildings \$000	Vehicles \$000	Total \$000
1 July 2021	–	–	–
Gross carrying amount	103	2,564	2,667
Accumulated depreciation	(95)	(1,237)	(1,332)
Carrying amount at start of period	8	1,327	1,335
Additions	292	68	360
Disposals	(128)	(110)	(238)
Depreciation	(114)	(528)	(642)
Carrying amount at 30 June 2022	58	757	815
Gross carrying amount	131	2,303	2,434
Accumulated depreciation	(73)	(1,546)	(1,619)

Initial recognition

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

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

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

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

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

Subsequent measurement

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

Depreciation and impairment of Right-of-use assets

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

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

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

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

Table 31: Leases recognised in the statement of comprehensive income

Leases recognised in the statement of comprehensive income	2023 \$000	2022 \$000
Depreciation expense of right-of-use assets	608	642
Lease interest expense	27	38
Gains or losses arising from sale transactions	–	–
Total amount recognised in the statement of comprehensive income	635	680

The total cash outflow for leases in 2023 was \$0.6 million (2022: \$0.6m).

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

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

The Commission has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Commission recognises leases as Right-of-use assets and associated lease liabilities in the Statement of financial position.

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

5.3 Intangible assets

Table 32: Intangible assets – year ended 30 June 2022

30 June 2022	Computer software \$000	Total \$000
1 July 2021	–	–
Gross carrying amount	15,126	15,126
Accumulated amortisation	(13,378)	(13,378)
Accumulated impairment losses	–	–
Carrying amount at start of year	1,748	1,748
Additions	–	–
Disposals	(780)	(780)
Amortisation expense	(579)	(579)
Carrying amount at 30 June 2022	389	389

Table 33: Intangible assets – year ended 30 June 2023

30 June 2023	Computer software \$000	Total \$000
1 July 2022	–	–
Gross carrying amount	14,346	14,346
Accumulated amortisation	(13,957)	(13,957)
Accumulated impairment losses	–	–
Carrying amount at start of year	389	389
Additions	–	–
Disposals	–	–
Amortisation expense	(120)	(120)
Carrying amount at 30 June 2023	269	269

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	2023 \$000	2022 \$000
Computer software	120	579
Total amortisation for the year	120	579

As at 30 June 2023 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	2023 \$000	2022 \$000
Receivables	6.1	9,604	30,886
Amounts receivable for services	6.2	89,159	82,299
Other assets	6.3	13,000	13,000
Payables	6.4	(68,895)	(65,205)
Other provision	6.5	(51)	(51)

6.1 Receivables

Table 36: Receivables

Receivables	2023 \$000	2022 \$000
Current	–	–
Trade receivables	3,021	1,150
Employee related receivables	2,385	1,604
NDIS	–	3,218
Other government agencies	400	15,307
Grant recoups	2,594	9,032
Other receivables	6	–
Allowance for impairment of receivables	(23)	(93)
Accrued revenue	187	176
GST receivable	1,034	492
Total receivables	9,604	30,886

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.

Other receivables, employee related receivables, NDIA, other Government agencies and grant recoups are initially recognised when they are originated.

Based on the Expected Credit Loss assessment on Trade receivables as at 30 June 2023, the Expected Credit Loss rate was less than 0.5%. As such there was an immaterial credit risk exposure as at 30 June 2023.

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	2023 \$000	2022 \$000
Reconciliation of changes in the allowance for impairment of trade receivables	–	–
Opening Balance	93	22
Reversal of impairment of receivables	(13)	–
Expected credit losses expense	(57)	96
Amounts written off during the period	–	(25)
Balance at end of period	23	93

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)	2023 \$000	2022 \$000
Non-current	89,159	82,299
Balance at end of period	89,159	82,299

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	2023 \$000	2022 \$000
Non-current	–	–
Prepayments	13,000	13,000
Total non-current	13,000	13,000
Balance at end of period	13,000	13,000

Prepayments relate to a payment made by the Commission to the Housing Authority to commence a building project on behalf of DSC. Options are currently being considered for this project and the payment will remain as a non-current prepayment until further information is available.

6.4 Payables

Table 40: Payables

Payables	2023 \$000	2022 \$000
Current	–	–
Trade payables	63,477	944
Accrued expenses	4,084	63,044
Accrued salaries	1,334	1,217
Balance at end of period	68,895	65,205

Included within Trade Payables is an amount of \$62.8 million due to the National Disability Insurance Agency (NDIA) relating to an unpaid portion of the State's contribution to the National Disability Insurance Scheme (NDIS) billings for the 2020-21 period. The Commission made payment based on the actual number of participants rather than the estimated number of participants used by the NDIA resulting in the \$62.8 million outstanding balance. Discussions which commenced in 2021 are underway between the State Government and Commonwealth Government and the NDIA to resolve the matter.

It is further noted that the transitional Bilateral Agreement for the transition of the NDIS in WA between the Commonwealth and the WA State Government which commenced in December 2017 expired on 30 June 2023. Discussions are ongoing between the Governments for a new agreement.

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

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

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

6.5 Other provisions

Table 41: Other provisions

Other provisions	2023 \$000	2022 \$000
Current	–	–
Restoration provision	47	31
Total current	47	31
Non-current	–	–
Restoration provision	4	20
Total non-current	4	20
Balance at end of period	51	51

Restoration (Make Good) Provision

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

7. Financing

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

Table 42: Financing

Financing	Notes	2023 \$000	2022 \$000
Lease liabilities	7.1	567	849
Finance costs	7.2	27	38
Cash and cash equivalents	7.3	35,684	46,141

7.1 Lease liabilities

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

Table 43: Lease liabilities

Lease liabilities	2023 \$000	2022 \$000
Current	357	438
Non-current	210	411
Total lease liabilities	567	849

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	2023 \$000	2022 \$000
Finance costs	–	–
Lease interest expense	27	38
Finance costs expensed	27	38

7.3 Cash and cash equivalents

7.3.1 Reconciliation of cash

Table 45: Reconciliation of cash

Reconciliation of cash	Note	2023 \$000	2022 \$000
Cash and cash equivalents	–	33,285	43,866
Restricted cash and cash equivalents	–	–	–
– 27th pay provision (a)	–	2,275	1,950
– Other	–	124	325
Balance at end of year	–	35,684	46,141

(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	2023 \$000	2022 \$000
Net cost of services	–	(1,232,998)	(1,058,913)
Non-cash items	–	–	–
Depreciation and amortisation expense	5.1, 5.2, 5.3	1,169	2,350
Expected credit losses expense	3.3	–	96
Resources received free of charge	4.1	1,433	2,112
Net gain on derecognition of provisions	–	–	(580)
Net loss on disposal of non-current assets	3.4	100	1,366
(Increase)/decrease in assets	–	–	–
Current receivables (a)	–	21,824	(22,901)
Increase/(decrease) in liabilities:	–	–	–
Current payables (a)	–	3,690	(93)
Current provisions	–	2,273	(503)
Non-current provisions	–	25	(274)
Change in GST in receivables/payables (b)	–	(542)	790

Reconciliation of net cost of services to net cash flows used in operating activities	Notes	2023 \$000	2022 \$000
Net cash used in operating activities	–	(1,203,026)	(1,076,550)

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

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

8. Risks and contingencies

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

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

8.1 Financial risk management

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

(a) Summary of risks and risk management

Credit risk

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

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

Liquidity risk

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

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

Market risk

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

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

(b) Categories of financial instruments

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

Table 47: Categories of financial instruments

Categories of financial instruments	2023 \$000	2022 \$000
Financial assets	–	–
Cash and cash equivalents	35,684	46,141
Financial assets at amortised cost (a)	97,729	112,693
Total financial assets	133,413	158,834
Financial liabilities	–	–
Financial liabilities measured at amortised cost	69,462	66,054
Total financial liabilities	69,462	66,054

(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 2023, the Expected Credit Loss rate was less than 0.5 %. As such there was an immaterial credit risk exposure as at 30 June 2023.

(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					Nominal amount \$000	Maturity dates				
	Weighted average effective interest rate %	Carrying amount \$000	Interest rate exposure Fixed interest rate \$000	Interest rate exposure Variable interest rate \$000	Interest rate exposure Non-interest bearing \$000		Maturity dates Up to 1 month \$000	Maturity dates 1-3 months \$000	Maturity dates 3 months to 1 year \$000	Maturity dates 1-5 years \$000	Maturity dates More than 5 years \$000
30 June 2023 financial assets	–	–	–	–	–	–	–	–	–	–	–
Cash and cash equivalents	–	33,285	–	–	33,285	33,285	33,285	–	–	–	–
Restricted cash and cash equivalents	–	2,399	–	–	2,399	2,399	124	–	–	2,275	–
Receivables (a)	–	8,570	–	–	8,570	8,570	8,570	–	–	–	–

	Interest rate exposure					Nominal amount \$000	Maturity dates				
	Weighted average effective interest rate %	Carrying amount \$000	Interest rate exposure Fixed interest rate \$000	Interest rate exposure Variable interest rate \$000	Interest rate exposure Non-interest bearing \$000		Maturity dates Up to 1 month \$000	Maturity dates 1-3 months \$000	Maturity dates 3 months to 1 year \$000	Maturity dates 1-5 years \$000	Maturity dates More than 5 years \$000
Amounts receivable for services	–	89,159	–	–	89,159	89,159	–	–	–	–	89,159
Total	–	133,413	–	–	133,413	133,413	41,979	–	–	2,275	89,159
30 June 2023 Financial liabilities	–	–	–	–	–	–	–	–	–	–	–
Payables	–	67,561	–	–	67,561	67,561	67,561	–	–	–	–
Finance lease liabilities (b)	3.24	567	567	–	–	587	39	75	258	215	–
Total	–	68,128	567	–	67,561	68,148	67,600	75	258	215	–

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

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

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

	Interest rate exposure					Nominal amount \$000	Maturity dates				
	Weighted average effective interest rate %	Carrying amount \$000	Interest rate exposure Fixed interest rate \$000	Interest rate exposure Variable interest rate \$000	Interest rate exposure Non-interest bearing \$000		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 2022 financial assets	–	–	–	–	–	–	–	–	–	–	–
Cash and cash equivalents	–	43,866	–	–	43,866	43,866	43,866	–	–	–	–
Restricted cash and cash equivalents	–	2,275	–	–	2,275	2,275	325	–	–	–	1,950
Receivables (a)	–	30,394	–	–	30,394	30,394	30,394	–	–	–	–
Amounts receivable for services	–	82,299	–	–	82,299	82,299	–	–	–	–	82,299
Total	–	158,834	–	–	158,834	158,834	74,585	–	–	–	84,249
30 June 2022 Financial liabilities	–	–	–	–	–	–	–	–	–	–	–

	Interest rate exposure					Nominal amount \$000	Maturity dates				
	Weighted average effective interest rate %	Carrying amount \$000	Interest rate exposure Fixed interest rate \$000	Interest rate exposure Variable interest rate \$000	Interest rate exposure Non-interest bearing \$000		Maturity dates Up to 1 month \$000	Maturity dates 1-3 months \$000	Maturity dates 3 months to 1 year \$000	Maturity dates 1-5 years \$000	Maturity dates More than 5 years \$000
Payables	–	65,205	–	–	65,205	65,205	–	–	–	–	
Finance lease liabilities (b)	3.36	849	849	–	–	884	47	92	322	423	–
Total	–	66,054	849	–	65,205	66,089	65,252	92	322	423	–

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

(b) The amount of lease liabilities includes \$0.058 million from leased buildings and \$0.791 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 \$nil (2022: \$5 million) may be payable as compensation to claimants at some future point in time, as previously outstanding claims recognised for 2022 were withdrawn during the year. 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 2023

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

Table 51: Fair value measurements 2022

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	–	28,973	5,600	34,573
Buildings	5.1	–	1,034	7,916	8,950
	–	–	30,007	13,516	43,523

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 2023

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

Table 53: Fair value measurements 2022

Asset measured at Fair Value	Land \$000	Buildings \$000	Total \$000
Fair value at the start of the period	5,240	7,413	12,653
Additions	–	–	–
Revaluation decrements recognised in Other Comprehensive Income	360	730	1,090
Depreciation expense	–	(227)	(227)
Fair value at end of period	5,600	7,916	13,516

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
Prior period restatement	9.2
Initial application of Australian Accounting Standards	9.3
Future impact of Australian Accounting Standards not yet operative	9.4
Key management personnel	9.5
Related party transactions	9.6
Related bodies	9.7
Affiliated bodies	9.8
Indian Ocean Territories	9.9
Remuneration of auditor	9.10
Equity	9.11
Supplementary financial information	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 Prior period restatement

The following restatements have been made during the year:

9.2.1. Change in accounting policy

Following the 2017 Machinery of Government (MOG) changes, all Public Sector CSA Agreement 2022 employees of the Commission and Housing Authority became employees of the Department of Communities which became responsible for the terms and conditions of employment of these employees.

During the financial periods following the implementation of the MOG to 30 June 2022, employee remuneration costs for employees performing services for the Commission were recognised as Employee benefit expenses in the Statements of Comprehensive Income of the Commission.

Following the implementation of a Shared Cost Allocation Model (SCM) in the current year which seeks to allocate the overhead costs proportionately across the Department of Communities, Housing Authority and the Commission has changed its accounting policy such that the employee remuneration costs for the employees previously classified as Employee Benefit Expenses are now classified as Service Delivery Expenses and included in Supplies and Services costs within the Statement of Comprehensive Income. The change in accounting policy has been applied retrospectively and the amount of the adjustments relating to each of the prior periods presented is set out below.

The following tables represent a summary of changes in accounting policy:

Table 54: Correction of prior year errors

Statement of Comprehensive Income (Extract)	Note	2022 (Previously stated) \$000	Adjustments \$000	2022 Restated \$000
Cost of services	–	–	–	–

Statement of Comprehensive Income (Extract)	Note	2022 (Previously stated) \$000	Adjustments \$000	2022 Restated \$000
Expenses	–	–	–	–
Employee benefits expenses	3.1.1	73,317	(34,569)	38,748
Supplies and services	3.3	14,724	38,143	52,867
Other expenses	3.3	8,275	(3,625)	4,650
Total expenses	–	1,114,730	(51)	1,114,679
Income	–	–	–	–
Other income	4.3	17,294	(51)	17,243
Total revenue	–	55,817	(51)	55,766
Net cost of services	–	(1,058,913)	–	(1,058,913)
Statement of Cash Flows (Extract)	–	–	–	–

Statement of Comprehensive Income (Extract)	Note	2022 (Previously stated) \$000	Adjustments \$000	2022 Restated \$000
Cash flows from operation activities – Payment	–	–	–	–
Employee benefits	–	(93,876)	34,569	(59,307)
Supplies and services	–	(18,479)	(34,518)	(52,997)
Cash flows from operation activities – Receipts	–	–	–	–
Other receipts	–	9,022	(51)	8,971
Net cash used in operating activities	–	(1,076,550)	–	(1,076,550)

There is no impact on the Statement of Financial Position.

As at 30 June 2022, the Commission had paid an excess amount of \$15.3 million to the Department of Communities for the provision of staff resources to the Commission for financial year 2021-22. These overpayments continued to occur until improved processes were implemented by both entities during the year to ensure payments are lawfully incurred by the Commission. The Commission had not requested the overpaid funds to be refunded. The Department of Communities was only able to repay the excess amount on 22

June 2023. Consequently, the Commission did not comply with the legislative provisions of the section 18 (2) of *the Financial Management Act 2006* and section 15(3) of the *Disability Services Act 1993*.

9.3 Initial application of Australian Accounting Standards

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

9.4 Future impact of Australian Accounting Standards not yet operative

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

**Operative for
reporting periods
beginning on/after**

Operative for reporting periods beginning on/after 1 Jan 2023

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.

1 Jan 2023

There is no financial impact.

**Operative for
reporting periods
beginning on/after**

AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

This Standard amends: (a) AASB 1049, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (b) AASB 1054 to reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; and (c) AASB 1060 to required entities to disclose their material accounting policy information rather than their significant accounting policy and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements.

There is no financial impact.

1 Jan 2023

AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

This Standard makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2 Making Materiality Judgements.

There is no financial impact.

1 Jan 2023

**Operative for
reporting periods
beginning on/after**

Operative for reporting periods beginning on/after 1 Jan 2024

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.

1 Jan 2024

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

This Standard amends AASB 13 including adding authoritative implementation guidance and providing related illustrative examples, for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

The Commission has not assessed the impact of the Standard.

1 Jan 2024

Operative for reporting periods on/after 1 Jan 2025

AASB 2021-7C Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture.

The standard also includes editorial corrections.

The Commission has not assessed the impact of the Standard.

1 Jan 2025

9.5 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 55: Compensation of members of the accountable authority

Compensation band (\$)	2023	2022
40,001 – 50,000	–	1
30,001 – 40,000	1	–
20,001 – 30,000	1	–
10,001 – 20,000	4	8
0 – 10,000	3	1
Total	9	10

Table 56: Compensation of Other Senior Officers (a)

Compensation band (\$)	2023	2022
200,001 – 250,000	1	1

Table 57: Compensation of key management personnel

Compensation of key management personnel	2023 \$000	2022 \$000
Short-term employee benefits	291	316
Post-employment benefits	32	31
Other long-term benefits	8	21
Total compensation of senior officers	331	368

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.

9.6 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 58: Significant transactions with government-related entities

Significant transactions with government-related entities	Notes	2023 \$000	2022 (a) \$000
Employee benefits expense	3.1.1	–	–
GESB	–	3,491	5,563
Department of Communities	–	47,035	44,808
Supplies and services	3.3	–	–
Department of Communities	–	37,268	38,143
Housing Authority	–	1,623	–

Significant transactions with government-related entities	Notes	2023 \$000	2022 (a) \$000
Department of Finance	–	563	23
Water Corporation	–	119	–
Accommodation expenses	3.3	–	–
Department of Finance	–	1,999	2,036
Department of Housing	–	39	59
Water Corporation	–	74	–
Other expenses	3.3	–	–
RiskCover	–	–	3,630
Department of Housing	–	721	–
Housing Authority	–	1,623	–
Department of Communities	–	6,383	–
Expenses for services	3.2	–	–
Department of Training and Workforce Development	–	2,081	5,393
East Metropolitan Health Services	–	570	570
North Metropolitan Health Services	–	520	520
South Metropolitan Health Services	–	400	320

Significant transactions with government-related entities	Notes	2023 \$000	2022 (a) \$000
WA Country Health Services	–	500	500
Income from State Government	4.1	–	–
Housing Authority	–	8,554	–
Department of Communities	–	1,908	–
Receivables	6.1	–	–
Department of Communities	–	474	15,270
Housing Authority	–	–	95
Department of Local Government, Sport and Cultural Industries	–	–	57
Insurance Commission of WA - Government Insurance Division	–	1,607	1,472
Venue West	–	–	50
Non-current assets	6.3	–	–
Housing Authority	–	13,000	13,000
Payables	6.4	–	–
Department of Finance	–	–	156
Department of Communities	–	2,559	–
Housing Authority	–	902	–

Significant transactions with government-related entities	Notes	2023 \$000	2022 (a) \$000
Lease liabilities	7.1	–	–
Department of Finance	–	435	791
Housing Authority	–	132	58
Equity contribution	9.11	–	–
Department of Treasury	–	(15,402)	17,353

(a) The 2022 amounts have been restated. Refer to Note 9.2.

Income from State Government and services received free of charge from other public sector entities (Note 4.1), and remuneration for services provided by the Auditor General (Note 9.10).

Material transactions with other related parties

During the year there were no reported transactions between any related parties that are material for disclosure.

9.7 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.

9.8 Affiliated bodies

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

Table 59: Affiliated bodies

Affiliated bodies	2023 \$000	2022 \$000
Supporting People with Disability to Access Services and Participate in the Community	2,976	5,685
Total funding	2,976	5,685

9.9 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 60: Indian Ocean Territories

Indian Ocean Territories	2023 \$000	2022 \$000
Balance at the start of period	–	16
Receipts from Commonwealth	–	–
Payments	–	(16)
Balance at the end of period	–	–

9.10 Remuneration of auditors

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

Table 61: Remuneration of auditors

Remuneration of auditors	2023 \$000	2022 \$000
Auditing the accounts, controls, financial statements, and key performance indicators	280	246

9.11 Equity

Table 62: Equity

Equity	2023 \$000	2022 \$000
Contributed equity	–	–
Balance at start of period	72,857	56,327
Contribution by owners	–	–
Capital appropriations	579	1,179
Land transfer in – South Metropolitan TAFE	–	16,750
Total contribution by owners	579	17,929
Distribution to owners	–	–
Capital distributions	(15,402)	(576)
Land transfer out – South Metropolitan TAFE	–	(823)
Total distribution to owners	(15,402)	(1,399)
Balance at end of period	58,064	72,857
Asset revaluation surplus	–	–
Balance at the start of period	43,022	41,296
Net revaluation increments/(decrements)	–	–
Land	1,907	888
Buildings	736	838

Equity	2023 \$000	2022 \$000
Balance at end of period	45,665	43,022

Capital distributions relate to the Commission's payment of Supplementary Funding received from Department of Communities to the Department of Treasury, in accordance with the terms of the Supplementary Funding request.

9.12 Supplementary financial information

(a) Write-offs

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

Table 63: Write-offs

Debts due to the State written off during the financial year	2023 \$000	2022 \$000
The Accountable Authority	13	25
Total	13	25

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the year (2022: \$nil).

(c) Gifts of public property

There were no gifts of public property provided by the Commission during the year (2022: \$nil).

10. Explanatory statements

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

	Notes
Explanatory statement for controlled operations	10.1

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

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the:

- Total Cost of Services (for the previous year or the 2023 estimate, as applicable) for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$1,073,907,000); and
- Total Assets (for the previous year or the 2023 estimate, as applicable) for the Statement of financial position (i.e. 1% of \$217,324,000).

10.1 Explanatory statements for controlled operations

Statement of comprehensive income variances

Table 64: Statement of comprehensive income variances

Statement of Comprehensive Income Variances	Variance notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 (a) \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Expenses	–	–	–	–	–	–
Employee benefits expense	–	55,731	47,843	38,748	(7,888)	9,095
Supplies and services	–	50,679	46,761	52,867	(3,918)	(6,106)
Depreciation and amortisation expense	–	6,894	1,169	2,350	(5,725)	(1,181)
Finance costs	–	53	27	38	(26)	(11)
Accommodation expenses	–	4,083	2,885	3,173	(1,198)	(288)
Expense for services	1), a)	955,862	1,170,011	1,011,484	214,149	158,527
Other expenses	–	605	3,136	6,019	2,531	(2,883)

Statement of Comprehensive Income Variances	Variance notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 (a) \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Total cost of services	–	1,073,907	1,271,832	1,114,679	197,925	157,153
Revenue and Income	–	–	–	–	–	–
User charges and fees	–	30,952	33,757	35,416	2,805	(1,659)
Commonwealth grants and contributions	–	–	2,813	3,107	2,813	(294)
Other revenue	b)	114	2,264	17,243	2,150	(14,979)
Total income other than income from State Government	–	31,066	38,834	55,766	7,768	(16,932)
Net cost of services	–	1,042,841	1,232,998	1,058,913	190,157	174,085
Income from State Government	–	–	–	–	–	–
Service appropriation	2), c)	1,036,914	1,204,919	1,109,445	168,005	95,474

Statement of Comprehensive Income Variances	Variance notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 (a) \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Services received free of charge	–	–	10,462	–	10,462	10,462
Income from other public sector entities	–	6,076	1,433	2,112	(4,643)	(679)
Royalties for Regions Fund	–	65	26	57	(39)	(31)
Total income from State Government	–	1,043,055	1,216,840	1,111,614	173,785	105,226
Surplus/(deficit) for the period	–	214	(16,158)	52,701	(16,372)	(68,859)
Other comprehensive income items not reclassified subsequently to profit or loss	–	–	–	–	–	–
Changes in asset revaluation reserve	–	–	2,643	1,726	2,643	917

Statement of Comprehensive Income Variances	Variance notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 (a) \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Total other comprehensive income	–	–	2,643	1,726	2,643	917
Total comprehensive income/(loss) for the period	–	214	(13,515)	54,427	(13,729)	(67,942)

(a) The 2022 amounts have been restated. Refer to Note 9.2.

Statement of Financial Position Variances

Table 65: Statement of financial position variances

Statement of Financial Position Variances	Variance Notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 \$000	Variance between actual and estimate \$000	Variance between actual results for 2023 and 2022 \$000
Assets	–	–	–	–	–	–
Current Assets	–	–	–	–	–	–
Cash and cash equivalents	–	17,572	33,285	43,866	15,713	(10,581)
Restricted cash and cash equivalents	–	325	124	325	(201)	(201)
Receivables	–	8,876	9,604	30,886	728	(21,282)
Other current assets	–	–	–	–	–	–
Total Current Assets	–	26,773	43,013	75,077	16,240	(32,064)
Non-Current Assets	–	–	–	–	–	–
Restricted cash and cash equivalents	–	3,685	2,275	1,950	(1,410)	325
Amounts receivable for services	–	89,193	89,159	82,299	34	6,860

Statement of Financial Position Variances	Variance Notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 \$000	Variance between actual and estimate \$000	Variance between actual results for 2023 and 2022 \$000
Property, plant and equipment	3)	16,589	46,435	43,794	29,846	2,641
Right-of-use assets	–	–	541	815	541	(274)
Intangible assets	–	1,748	269	389	(1,479)	(120)
Other non-current assets	–	13,000	13,000	13,000	–	–
Total Non-Current Assets	–	124,215	151,679	142,247	27,464	9,432
Total Assets	–	150,988	194,692	217,324	43,704	(22,632)
Liabilities	–	–	–	–	–	–
Current liabilities	–	–	–	–	–	–
Payables	–	63,925	68,895	65,205	4,970	3,690
Lease liabilities	–	529	357	438	(172)	(81)
Employee related provisions	d)	14,740	13,209	10,936	(1,531)	2,273
Other provisions	–	–	47	31	47	16
Total Current Liabilities	–	79,194	82,508	76,610	3,314	5,898
Non-Current Liabilities	–	–	–	–	–	–

Statement of Financial Position Variances	Variance Notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 \$000	Variance between actual and estimate \$000	Variance between actual results for 2023 and 2022 \$000
Lease liabilities	–	718	210	411	(508)	(201)
Employee related provisions	–	1,096	847	822	(249)	25
Other provisions	–	15	4	20	(11)	(16)
Total Non-Current Liabilities	–	1,829	1,061	1,253	(768)	(192)
Total Liabilities	–	81,023	83,569	77,863	2,546	5,706
Net Assets	–	69,965	111,123	139,461	41,158	(28,338)
Equity	–	–	–	–	–	–
Contributed equity	–	57,540	58,034	72,857	494	(14,823)
Reserves	4)	41,249	45,665	43,022	4,416	2,643
Accumulated surplus	–	(28,885)	7,424	23,582	36,309	(16,158)
Other	–	61	–	–	(61)	–
Total Equity	–	69,965	111,123	139,461	41,158	(28,338)

Statement of cash flows variances

Table 66: Statement of cash flows variances

Statement of Cash Flows Variances	Variance Notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 Restated \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Cash flows from State Government Receipts	–	–	–	–	–	–
Service appropriation	5)	1,030,020	1,198,059	1,102,565	168,039	95,494
Capital appropriations	–	609	579	1,179	(30)	(600)
Distribution to owners	6), e)	–	(15,402)	(576)	(15,402)	(14,826)
Holding account drawdowns	–	–	10,462	–	10,462	10,462
Royalties for Regions Fund	–	65	26	57	(39)	(31)
Net cash provided by State Government	–	1,030,694	1,193,724	1,103,225	163,030	90,499
Utilised as follows: Activities Payments	–	–	–	–	–	–
Employee benefits	7), f)	(55,066)	(29,978)	(59,307)	25,088	29,329

Statement of Cash Flows Variances	Variance Notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 Restated \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Supplies and services	–	(45,576)	(52,961)	(52,997)	(7,385)	36
Finance costs	–	(53)	(27)	(38)	26	11
Accommodation	–	(3,119)	–	–	3,119	–
Expense for services	8), g)	(955,862)	(1,170,011)	(1,011,485)	(214,149)	(158,526)
GST payments on purchases	–	(9,357)	(77)	(636)	9,280	559
GST payments to taxation authority	–	(641)	(422)	(63)	219	(359)
Receipts	–	–	–	–	–	–
User charges and fees	–	30,898	33,621	34,409	2,723	(788)
Commonwealth grants and contributions	–	–	2,813	3,107	2,813	(294)
GST receipts on sales	–	9,357	165	87	(9,912)	78
GST receipts from taxation authority	–	–	4,343	1,402	4,343	2,941
Other receipts	–	114	9,508	8,971	9,394	537

Statement of Cash Flows Variances	Variance Notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 Restated \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Net cash used in operating activities	–	(1,029,305)	(1,203,026)	(1,076,550)	(173,721)	(126,476)
Cash flows from investing activities – payments	–	–	–	–	–	–
Purchase of non-current assets	–	–	(539)	(50)	(539)	(489)
Net cash used in investing activities	–	–	(539)	(50)	(539)	(489)
Cash flows from financing activities Payments	–	–	–	–	–	–
Principal elements of lease	–	(609)	(616)	(634)	(7)	18
Net cash used in financing activities	–	(609)	(616)	(634)	(7)	18
Net increase (decrease) in cash and cash equivalents	–	780	(10,457)	25,991	(11,237)	(36,448)
Cash and cash equivalents at the beginning of the period	–	20,802	46,141	20,150	25,339	25,991

Statement of Cash Flows Variances	Variance Notes	Estimate 2023 \$000	Actual 2023 \$000	Actual 2022 Restated \$000	Variance between estimate and actual \$000	Variance between actual results for 2023 and 2022 \$000
Cash and cash equivalents at the end of the period	–	21,582	35,684	46,141	14,102	(10,457)

Major estimate and actual (2023) variance narratives

- 1) The variance is mainly due to increased costs arising from the actual increase in the rate of NDIS participants.
- 2) The variance is mainly due to requesting additional appropriations to meet increased costs arising from an actual increase in the rate of NDIS participants.
- 3) The variance is mainly due to a \$16m land transfer from the South Metropolitan TAFE in 2022, and an overall increase in the value of land and buildings due to revaluation.
- 4) The variance is mainly due to an overall increase in the value of land and buildings due to revaluation
- 5) The variance is mainly due to increased costs arising from the actual increase in the rate of NDIS participants.
- 6) The variance is due to return of funds to Treasury.
- 7) The variance is due mainly to Department of Communities paying their debt of \$15.4 million relating to payroll that was prepaid to Communities in previous years.
- 8) The variance mainly due to increased costs arising from the actual increase in the rate of NDIS participants

Major actual (2023) and comparative (2022) variance narratives

- a) The variance is mainly due to increased costs arising from the actual increase in the rate of NDIS participants.
- b) The variance is due to nil Recoups and return of surplus grants from service providers this year.
- c) The variance is mainly due to requesting additional appropriations to meet increased costs arising from an actual increase in the rate of NDIS participants.
- d) Employee related provisions are \$2.3m higher than 2021-22 primarily due to the actuarial process valuation conducted in June 2023.
- e) The variance is mainly due to return of funds to Treasury.
- f) The underspend in the salary cap is primarily due to delays in filling vacancies across the Commission.
- g) The variance is mainly due to increased costs arising from the actual increase in the rate of NDIS participants.



Key performance indicators



Key performance indicators

Certification of key performance indicators

For the reporting period ended 30 June 2023

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Commission's performance, and fairly represent the performance of the Commission for the financial year ended 30 June 2023.



Scott Hollier
Chairperson
Disability Services Commission Board

15 September 2023

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

Outcome-based management reporting framework

State Government goal

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

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

Key efficiency performance indicators

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

Reporting exemption

Five of the Commission's key performance indicators are based on client and service data that was previously collected from external disability services organisations. Data collection 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.

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

The reporting exemption for the above listed key performance indicators remains effective for the reporting period ending 30 June 2023. The 2022-23 actual results have not been presented for these indicators.

Western Australia has affirmed its commitment to the NDIS. Negotiations are continuing in good faith between the WA and Commonwealth Governments on a new WA Bilateral NDIS Agreement. Following finalisation of this bilateral agreement, the Commission will be able to develop new KPIs that are relevant to the Commission's role in the changing disability services environment. These new KPIs will be intended to replace the current exempted KPIs.

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

Key effectiveness performance indicators

1.1 Percentage of 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 annually, or more regularly if the individuals' circumstances change, to evaluate the extent to which they enable people to meet their goals and desired outcomes. This indicator assesses the extent to which goals in individual plans have been achieved.

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

The disability sector has faced significant workforce challenges over the past financial year, limiting the sector's capacity to deliver services at their intended levels. This has resulted in individuals' plan outcomes being lower than their targets.

Table 67: Percentage of disability service users who achieved their individual plan outcomes

2019–20 actual	2020–21 actual	2021–22 actual	2022–23 actual	2022–23 target	Variation from target
74%	81%	80%	72%	80%	-8%

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 insights into the extent to which community participation takes place.

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

Table 68: Proportion of disability service users who achieved community participation outcomes

2019–20 actual	2020–21 actual	2021–22 actual	2022–23 actual	2022–23 target	Variation from target
72%	73%	72%	70%	73%	-3%

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

Key efficiency performance indicators

10.1 Proportion of individual plans commenced within the required timeframe

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

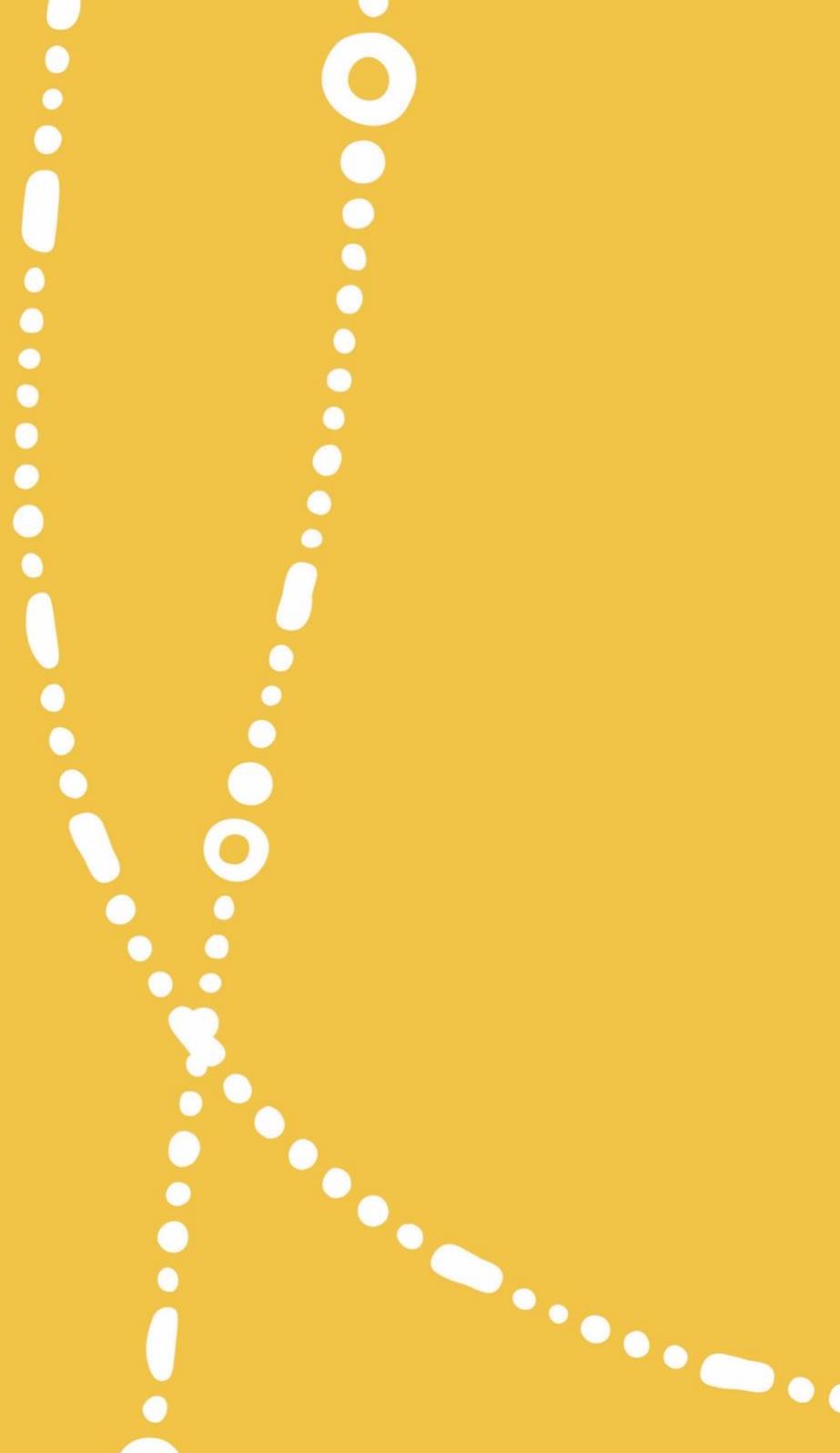
The timeliness of an individual plan is measured from the date the planning starts to the date it is completed. For people with an existing plan, there is a benchmark timeframe of 30 days within which planning should be completed, and for people developing their first plan there is a 90-day benchmark.

Table 69: Proportion of individual plans commenced within the required timeframe

2019–20 actual	2020–21 actual	2021–22 actual	2022–23 actual	2022–23 target	Variation from target
86%	97%	91%	91%	93%	-2%



Other requirements



Other requirements

Ministerial directions

No ministerial directions were received during 2022–23.

Act of grace payments

No act of grace payments were recorded during 2022–23.

Unauthorised use of credit cards

In accordance with Treasurer's Instruction 321, officers are prohibited from using government-issued credit cards for personal purposes. Treasurer's Instructions 903(13) (iv) requires the Commission to disclose information relating to personal use. The table below details the personal expenditure using government-issued credit cards in 2022–23.

Table 70: Personal expenditure using Government-issued credit cards in 2022–23

Personal expenditure	2022–23
Number of instances the Western Australian Government purchasing card has been used for a personal purpose	13
Aggregate amount of personal use expenditure for the reporting period	\$1,132,96
Aggregate amount of personal use expenditure settled by the due date	\$904.31
Aggregate amount of personal use expenditure settled after the period required by the due date	\$263.65
Aggregate amount of personal use expenditure outstanding at the end of the reporting period	\$0.00
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	Nil

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission expended \$5,750.83 in advertising during 2022–23.

Table 71: Advertising expenditure for 2022–23

Expenditure	Organisation	Amount
Advertising	Initiative Media Australia Pty Ltd	\$5,750.83
Market research	–	–
Polling	–	–
Direct mail	–	–
Media advertising	–	–
Total	–	\$5,750.83

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 2022–23.

Quality of services

Authorisation of Restrictive Practices

The Department of Communities' Behaviour Support Consultancy Team supports the disability sector in the implementation of the Authorisation of Restrictive Practices in Funded Disability Services Policy (the Policy), which came into effect in December 2020. In WA, a Quality Assurance Panel is required for restrictive practices to be authorised.

Throughout 2022-23, education and guidance was provided to support the sector in implementing the Policy and in response to specific sector needs to work towards the reduction and elimination of restrictive practices for people with a disability in WA, including:

- o Practice guidance sessions with disability providers, including behaviour support practitioners and implementing providers, sessions for family members in collaboration with the NDIS Quality and Safeguards Commission, and sessions as requested including to medical practitioners the Office of the Public Advocate and Worksafe, and a presentation at the Specialist Disability Accommodation Conference Perth.
- o The launch of a regular bulletin in October 2022 to keep the sector informed about the Policy. There were 437 subscribers and five editions released during the period.
- o Development of information sheets for providers, families and people with disability.
- o Responding to enquiries about the Policy with 173 responses provided during 2022-23.

Supported Community Living

A small number of individuals living with disability continue to be supported by the Department of Communities to live in homes across the Perth metro area.

Individuals are funded by the NDIS or the Disability Support for Older Australians program and staff provide 24/7 support with personal care, daily living skills, social connection, development of life skills, behaviour support and access to the community.

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

Intervention and Support Services

Intervention Support Services continued in two group accommodation properties in the Perth metropolitan area. These services provide emergency accommodation to people with disability whose living or support arrangements have broken down and who find themselves homeless. In addition, ongoing transitional accommodation can be made available for up to six months while a new home and support arrangement is identified.

Continuity of Support Arrangements

In December 2017, the Western Australian government joined the Australia-wide NDIS. Under the terms of the current Bilateral Agreement between the Commonwealth and Western Australia on the transition to the NDIS, the State is responsible for providing continuity of support for people under 65 years of age who do not meet the NDIS eligibility requirements, due to their residency status. The Department of Communities' Continuity of Support Arrangements (CoSA) program provides disability related Local Coordination and funded supports. Currently, there are 215 individuals receiving supports from the CoSA program, an increase of 35 since 30 June 2022.

Participants receiving supports under the CoSA program are assisted by Local Coordinators to develop a plan based on their individual identified goals and the exploration of a range of strategies and options to achieve these goals.

Funded supports in a person's plan must be directly related to the impact of the person's disability, be considered reasonable and necessary, and not replace mainstream supports and services. Such holistic planning provides a person with disability supports to enable them to pursue their goals and vision, while acknowledging and encouraging the use of their natural supports and community connections.

Disability Justice Service

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

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

In-reach, prevention and diversion services

Prevention, diversion and in-reach/out-reach services are provided to eligible people with disability, who have been sentenced, are on remand, are 'mentally-impaired accused' – a person who is subject to a Custody Order, as defined in the *Criminal Law (Mentally Impaired Accused) Act 1996* – or reside in the community. The in-reach/out-reach services provide 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 clinicians. The clinical team work 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 222 individuals in the community and in various custodial settings.

In addition, the service delivered 80 disability awareness training sessions to staff working in the justice environment. This included Police Officers, Prison Officers, Youth Justice Officers, Community Corrections Officers, disability organisation support staff and medical and allied health staff. The service also provided training to prisoners who support prisoners with a disability with peer support training within Casuarina Prison, Hakea Prison, Melaleuca Prison and Bunbury Regional Prison.

The Disability Justice Service is working in collaboration with the Department of Justice (Justice) in the implementation of the *Criminal Law (Mental Impairment) Act 2023 (CLMI)*. The CLMI legislation will improve the pathways for mentally impaired accused people with

a disability who have been found unfit to plea in the court system, providing community supervision orders and eliminating indefinite custody orders.

Disability Justice Centre

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

Throughout 2022–23, 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 495 leaves of absence.

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 2022–23, 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 directly employs staff under the Disability Services Act 1993 for service provision to people with disability in its Supported Community Living and Intervention Support Services programs.

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

Public service officers are directly engaged by the Department of Communities and support delivery of the Commission's functions. The Department of Communities' annual report for 2022-23 provides information on compliance with public sector standards and ethical codes.

Staff profile

At the close of the financial year, 459 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 support workers and social trainers.

The Commission directly employs the following occupational groups:

- **Disability support workers:** Disability Services Commission – United Voice – Disability Support Workers Industrial Agreement 2020.
- **Social trainers:** Disability Services Commission (Social Trainers) CSA Agreement 2021.

Table 72: Disability Services Commission Employment Profile

Employment Type:	2020–21	2021–22 (1)	2022-23
Permanent	400	394	380
Fixed Term	24	3	7
Casual	83	64	72
Total	507	461	459

1) The variation between 2020-21 and 2021-22 figures is attributed to registered nurse positions that were abolished in August and September 2021. With Western Australia's transition to the National Disability Insurance Scheme, the Commission ceased employing registered nurses under the Australian Nursing Federation Disability Services Commission Industrial Agreement 2019.

Occupational safety, health and injury management

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

The Department of Communities' annual report for 2022–23 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 2022–23.

Board and committee remuneration

Disability Services Commission Board

Table 73: Disability Services Commission Board remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Base salary/ sitting fees	Gross/actual remuneration 2022–23 financial year
Chair	Dr Scott Hollier	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$39,316	\$39,316
Deputy	Ms Priya Cooper	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$14,940	\$14,940
Member	Mr Jaimen Hudson	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$8,677	\$8,677
Member	Ms Su-Hsien Lee (2)	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$8,677	\$7,888
Member	Ms Terina Grace (2)	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$8,677	\$8,677
Member	Prof. Warren Harding	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$8,677	\$8,677
Member	Ms Amanda Hunt	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$8,677	\$8,677
Member	Ms Linda McSherry	Sitting fee	01/07/2022 – 30/06/2023	Sessional	\$8,677	\$8,677

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Base salary/ sitting fees	Gross/actual remuneration 2022–23 financial year
Member	Mr Kane Blackman (3)	N/A	01/01/2022 – 30/06/2023	Sessional	N/A	N/A
Total	–	–	–		\$106,318	\$105,529

- (1) The period of membership refers to the committee member's membership during the 2022–23 reporting period.
- (2) DSC Board Members: Terina Grace and Su-Hsien Lee were members of the DoC Audit and Risk Committee in the last financial year and have received remuneration.
- (3) Kane Blackman is the Chair of the Ministerial Advisory Council on Disability (MACD) and is remunerated through MACD. The Chair of MACD has a position on the Board but receives no further remuneration from this position.

Ministerial Advisory Council on Disability

People with disability, their families and carers have the opportunity to put forward their experience, information and concerns about disability issues to the Ministerial Advisory Council on Disability (the Council), an independent body established under the *Disability Services Act 1993* and appointed by the Minister for Disability Services.

The Council consults with the community and key stakeholders, including the Disability Services Commission Board Chairperson, Director General and Executive Director Office of Disability, and then provides advice to Government about major issues affecting people with disability, their families and carers. The council directly advises the Minister for Disability Services.

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

Table 74: Ministerial Advisory Council on Disability remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment/tenure	Base salary/sitting fee	Gross/actual remuneration 2022–23 financial year
Chairperson	Mr Kane Blackman	Sitting Fee	01/07/2022 – 30/06/2023	Sessional	\$19,305	\$19,305
Deputy Chair	Ms Danielle Loizou-Lake	Sitting Fee	07/10/2022 – 02/06/2023	Sessional	\$8,125	\$5,909
Member	Ms Danielle Loizou-Lake	Sitting Fee	01/07/2022 – 06/10/2022	Sessional	\$5,555	\$1,515
Member	Ms Mary Butterworth	Sitting Fee	01/07/2022 – 31/12/2022	Sessional	\$5,555	\$2,525
Member	Dr Siyat Abdi	Sitting Fee	01/07/2022 – 30/06/2023	Sessional	\$5,555	\$5,555
Member	Ms Chanel Bowen	Sitting Fee	01/07/2022 – 30/06/2023	Sessional	\$5,555	\$5,555
Member	Mrs Clare Gibellini	Sitting Fee	01/07/2022 - 30/06/2023	Sessional	\$5,555	\$5,555
Member	Ms Georgia Inglis	Sitting Fee	01/07/2022 – 30/06/2023	Sessional	\$5,555	\$5,555
Member	Dr Rita Kleinfeld-Fowell	Sitting Fee	01/07/2022 – 30/06/2023	Sessional	\$5,555	\$5,555
Member	Dr John Thompson	Sitting Fee	01/07/2022 - 30/06/2023	Sessional	\$5,555	\$5,555

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment/tenure	Base salary/sitting fee	Gross/actual remuneration 2022–23 financial year
Total	–	–	–	–	\$71,870	\$62,584

(1) The period of membership refers to the committee member’s membership during the 2022–23 reporting period.

WA Multicultural Policy Framework

Details of the submission and actions of the Commission’s Multicultural Policy Framework are reported in the Department of Communities’ annual report for 2022–23.

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Department of Communities

Postal address: Locked Bag 5000, Fremantle WA 6959

Telephone: 08 6217 6888

Email: enquiries@communities.wa.gov.au

Website: www.communities.wa.gov.au

Translating and Interpreting Service (TIS) – Telephone: 13 14 50

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