



CORRECTIONS TO THE DEPARTMENT OF COMMUNITIES 2021-22 ANNUAL REPORT

The following errors have been corrected:

- Item 8. Department of Communities (page 41) - grammatical typo has been updated from asset *revolution* surplus to asset *revaluation* surplus.
- Item 9. Department of Communities (page 70) Table 32: Summary of Consolidated Account appropriations - values in the Supplementary Funding column have been updated.
- Item 10. Department of Communities (page 70) Table 32: Summary of Consolidated Account appropriations - figures in the Capital Appropriations row were incorrect and have now been updated.
- Item 11. Department of Communities (page 70) Table 32: Summary of Consolidated Account appropriations - Transfers under section 25 row has been added.

The corrections in Table 32 have triggered further edits. The Capital Appropriations rows in Table 13 (page 45), Table 14 (page 46), Table 74 (Page 113) and Table 79 (page 128) have been corrected to split the Capital Appropriations Lines out to show the breakdown of the Digital Capability Fund, then triggered edits to Table 14 - pages 46 and 47 both need replacing due to the table increase across pages, and Table 79 - pages 128 and 129 need replacing due to the table increase across pages.

[Dated 20 September 2023]



| Income and expenses | Notes | 2022 \$000 | 2021 \$000 |
|--|-------|-----------------|----------------|
| Service appropriation | 4.1 | 949,679 | 850,938 |
| Resources received | 4.1 | 15,130 | 5,783 |
| Royalties for Regions Fund | 4.1 | 8,913 | 8,280 |
| Other funds received from State Government | 4.1 | 21,591 | 24,808 |
| Total income from State Government | – | 995,313 | 889,809 |
| Surplus/(Deficit) for the period | – | (13,302) | 14,815 |
| Other comprehensive income | – | – | – |
| Items not reclassified subsequently to profit or loss | – | – | – |
| Changes in asset revaluation surplus | 9.10 | 3,391 | – |
| Total other comprehensive income | – | 3,391 | – |
| Total comprehensive income/(loss) for the period | – | (9,911) | 14,815 |

See also the 'Schedule of income and expenses by service'.

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



| Statement of changes in equity | Notes | Contributed equity \$000 | Reserves \$000 | Accumulated surplus/ (deficit) \$000 | Total equity \$000 |
|---|-------|--------------------------|----------------|--------------------------------------|--------------------|
| capacity as owners: | | | | | |
| Capital appropriations | – | 8,351 | – | – | 8,351 |
| Digital Capability fund | – | 5,065 | | | 5,065 |
| Other contributions by owners | – | 954 | – | – | 954 |
| Transfer out of land and building asset to Department of Planning, Lands and Heritage | – | (580) | – | – | (580) |
| Total | – | 13,790 | – | – | 13,790 |
| Balance as at 30 June 2022 | – | 195,129 | 3,391 | (44,311) | 154,209 |

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 2022

Table 14: Statement of cash flows

| Statement of cash flows | Notes | 2022 \$000 | 2021 \$000 |
|--|-------|----------------|----------------|
| Cash flows from State Government | – | – | – |
| Service appropriation | – | 934,140 | 836,014 |
| Capital appropriations | – | 8,351 | 7,619 |
| Digital Capability fund | – | 5,065 | – |
| Holding account drawdown | – | 68 | 951 |
| Royalties for Regions Fund | – | 8,913 | 8,280 |
| National Redress Records | – | 7,984 | 3,419 |
| Other funds received from State Government | – | 15,054 | 6,630 |
| Net cash provided by State Government | – | 979,575 | 862,913 |
| Utilised as follows: | – | – | – |
| Cash Flows from operating activities – payments | – | – | – |
| Employee benefits | – | (312,382) | (316,206) |
| Supplies and services | – | (79,523) | (65,223) |
| Finance costs | – | (227) | (234) |
| Accommodation | – | (45,893) | (42,958) |
| Grants and subsidies | – | (260,375) | (176,712) |
| Funding for services | – | (318,761) | (312,700) |
| GST payments on purchases | – | (58,198) | (47,453) |



| Statement of cash flows | Notes | 2022 \$000 | 2021 \$000 |
|---|-------|------------------|------------------|
| Other payments | – | (17,229) | (18,696) |
| Receipts | – | – | – |
| User charges and fees | – | 13,971 | 11,369 |
| Commonwealth grants and contributions | – | 59,219 | 58,746 |
| GST receipts on sales | – | 1,106 | 2,245 |
| GST receipts from taxation authority | – | 57,092 | 47,642 |
| Other receipts | – | 9,148 | 2,806 |
| Net cash used in operating activities | 7.3.2 | (952,052) | (857,374) |
| Cash flows from investing activities – receipts | – | – | – |
| Proceeds from sale of non-current assets | – | 1,065 | 908 |
| Cash flows from investing activities – payments | – | – | – |
| Purchase of non-current assets | – | (2,669) | (1,923) |
| Net cash used in investing activities | – | (1,604) | (1,015) |
| Cash flows from financing activities – payments | – | – | – |
| Principal elements of lease | – | (8,065) | (6,897) |
| Net cash used in financing activities | – | (8,065) | (6,897) |
| Net increase/(decrease) in cash and cash equivalents | – | 17,854 | (2,373) |
| Cash and cash equivalents at the beginning of the year | – | 37,499 | 39,872 |
| Cash and cash equivalents at the end of the period | 7.3.1 | 55,353 | 37,499 |

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



Service appropriations are recognised as revenues at fair value in the period in which the Department gains control of the appropriated funds. The Department 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.

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.

The Regional Infrastructure and Headworks Account, and Regional Community Services Accounts, are sub-funds within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds.

Summary of consolidated account appropriations For the year ended 30 June 2022

Table 32: Summary of consolidated account appropriations

| Consolidated Account Appropriations | Budget Estimate 2022 \$000 | Supplementary Funding 2022 \$000 | Revised Budget 2022 \$000 | Actual 2022 \$000 | Variance 2022 \$000 |
|---|----------------------------|----------------------------------|---------------------------|-------------------|---------------------|
| Delivery of services | – | – | – | – | – |
| Item 71 Net amount appropriated to deliver services | 887,807 | 57,517 | 945,324 | 945,324 | – |
| Transfer under section 25 Financial Management Act | – | 3,862 | 3,862 | 3,862 | – |
| Amount authorised by other statutes - <i>Salaries and Allowances Act 1975</i> | 493 | – | 493 | 493 | – |
| Total appropriations provided to deliver services | 888,300 | 61,379 | 949,679 | 949,679 | – |
| Capital | – | – | – | – | – |
| Item 137 capital appropriations | 8,265 | 86 | 8,351 | 8,351 | – |
| Total | 896,565 | 61,465 | 958,030 | 958,030 | – |



9.10 Equity

Table 74: Equity

| Equity | 2022 \$000 | 2021 \$000 |
|--|-----------------|-----------------|
| Contributed equity | – | – |
| Balance at start of period | 181,339 | 171,005 |
| Contribution by owners | – | – |
| Capital appropriations | 8,351 | 7,619 |
| Digital Capability fund | 5,065 | – |
| Transfer of land asset to Department of Planning, Lands and Heritage | (580) | – |
| Transfer in from other agencies | 954 | 2,715 |
| Total contribution by owners | 13,790 | 10,334 |
| Total contributed equity at end of period | 195,129 | 181,339 |
| Asset revaluation surplus | – | – |
| Balance at the start of period | – | – |
| Net revaluation increments/(decrements) | – | – |
| Buildings | 3,391 | – |
| Balance at end of period | 3,391 | – |
| Accumulated surplus/(deficit) | – | – |
| Balance at start of period | (31,009) | (45,824) |
| Result for the period | (13,302) | 14,815 |
| Accumulated surplus/(deficit) at end of period | (44,311) | (31,009) |
| Total equity at end of period | 154,209 | 150,330 |



(c) Statement of cash flows variances

Table 79: Statement of cash flows variances

| Statement of cash flows variances | Variance notes | Estimate 2022 \$000 | Actual 2022 \$000 | Actual 2021 \$000 | Variance between estimate and actual \$000 | Variance between actual results for 2022 and 2021 \$000 |
|--|----------------|------------------------|----------------------|----------------------|--|---|
| Cash flows from State Government – receipts | – | – | – | – | – | – |
| Service appropriation | (a) | 873,318 | 934,140 | 836,014 | 60,822 | 98,126 |
| Capital appropriations | – | 8,265 | 8,351 | 7,619 | 86 | 732 |
| Digital Capability fund | – | – | 5,065 | – | 5,065 | 5,065 |
| Holding account drawdown | – | 68 | 68 | 951 | – | (883) |
| Royalties for Regions Fund | – | 7,006 | 8,913 | 8,280 | 1,907 | 633 |
| National Redress Records | – | 4,314 | 7,984 | 3,419 | 3,670 | 4,565 |
| Other funds received from State Government | 1 | 32,232 | 15,054 | 6,630 | (17,178) | 8,424 |
| Net cash provided by State Government | – | 925,203 | 979,575 | 862,913 | 54,372 | 116,662 |
| Utilised as follows: | – | – | – | – | – | – |



| Statement of cash flows variances | Variance notes | Estimate 2022 \$000 | Actual 2022 \$000 | Actual 2021 \$000 | Variance between estimate and actual \$000 | Variance between actual results for 2022 and 2021 \$000 |
|--|----------------|---------------------------|-------------------------|-------------------------|--|---|
| Cash Flow from operating activities | | – | – | – | – | – |
| Payments | | | | | | |
| Employee benefits | | (322,176) | (312,382) | (316,206) | 9,794 | 3,824 |
| Supplies and services | (b) | (82,191) | (79,523) | (65,223) | 2,668 | (14,300) |
| Finance costs | | (314) | (227) | (234) | 87 | 7 |
| Accommodation | 2 | (27,804) | (45,893) | (42,958) | (18,089) | (2,935) |
| Grants and subsidies | 3, (c) | (213,881) | (260,375) | (176,712) | (46,494) | (83,663) |
| Funding for services | | (335,662) | (318,761) | (312,700) | 16,901 | (6,061) |
| GST payments on purchases | 4, (d) | (43,235) | 58,198 | (47,453) | (14,963) | (10,475) |
| Other payments | | (20,964) | (17,229) | (18,696) | 3,735 | 1,467 |
| Receipts | | – | – | – | – | – |