



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



Disability Services Commission

Annual Report 2024–2025



Accessibility statement

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

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

Acknowledgement of Country

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

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



Cover image: Art Gallery of WA Exquisite Bodies exhibit. Artist Bruno Booth with gallery visitors

Photo Credit: Art Gallery of WA



Memphis Jackson is a Noongar woman with close family connections to Wagyl Kaip, Yamatji and Whadjuk Boodja countries. She was born in Waikiki and grew up between Secret Harbour and Jarrahdale.

"This artwork was inspired by Jarrahdale – its rolling hills, deep valleys, and magical watering holes and streams. The town is quite small, making it feel like a tight-knit community that comes together to keep the forests and waterways clean and beautiful for years to come. I wanted to include both the established and new families in the town, as well as the bright green leaves that define Jarrahdale."

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Statement of compliance

For the year ended 30 June 2025

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 2025.

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



Scott Hollier
Chairperson
Disability Services Commission Board

15 September 2025



Hon Hannah Beazley MLA

Minister for Local Government;
Disability Services; Volunteering;
Youth; Gascoyne

Overview



Photo credit: WA All Abilities Football Association

Overview

Operational Structure

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

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

Chairperson's Report

The Board held five meetings over the 2024–25 financial year, and in addition to standing governance and reporting items, welcomed the attendance of guest presenters to discuss matters relevant to the Commission's operations and its interactions with the Department of Communities' operations.

The last 12 months has seen significant change and activity in the disability environment, with amendments to National Disability Insurance Scheme (NDIS) legislation, ongoing work between states and territories with the Commonwealth on the design of foundational supports, the State Government releasing its [response](#) and [Implementation Roadmap](#) in response to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability, and the release of the State Disability Strategy 2020–2030 [Third Action Plan](#). The Board has been closely involved in the Department's work in these areas and has used the experience and skills of its members to provide important guidance and advice.

In February 2024, the Disability Division was formally established within the Department of Communities to consolidate the disability services functions and teams spread across Communities, to provide better support and oversight across the disability system. The Disability Division was established through the consolidation of the Office of Disability and the transfer of disability related functions from a number of divisions across the Department. In December 2024, a new Deputy Director General Disability was appointed to lead the Division.

In 2024–25, the Board welcomed three new members, Mr Gary Hamley, Ms Kayla Ryan, Mrs Mary Butterworth and farewelled Deputy Chairperson, Mrs Linda McSherry, Ms Terina Grace, Mr Warren Harding and Mr Jaimen Hudson. Jenny Bedford was formally appointed to the Board during the reporting period; however, she resigned prior to engaging in any Board activities and did not attend any meetings.

The Board's Quality and Safeguards Sub-Committee has continued to assist the Board in undertaking its duties as the governing body of the Disability Services Commission (Commission) under the *National Disability Insurance Scheme Act 2013* by providing ongoing oversight of the Commission's functions as a registered NDIS provider. Over the last 12 months the Quality and Safeguarding Sub-Committee has overseen a program of improvement initiatives to drive delivery of safe, high-quality and person-centred services while maintaining a focus on compliance across the service.

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

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

Dr Scott Hollier
Chairperson
Disability Services Commission Board

Contact information

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If you are deaf or have a hearing or speech impairment, contact us through the National Relay Service.

For more information visit:

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

Voice Relay number 1300 555 727

TTY number 133 677

SMS relay number 0423 677 767

Agency performance



Photo credit: Para and Ability Dance WA Inc.

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 2024–25.

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 2024–25 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	2023–24 actual	2024–25 target	2024–25 actual	Explanation of significant variance
Percentage of service users who achieved their individual plan outcomes	91%	90%	95%	The 2024–25 Actual is higher than both the 2024–25 Target and the 2023–24 Actual. There has been continued improvement in the number of individuals achieving their individual plan outcomes, due to the non-Disability Services Provider Panel process, whereby individuals and families can access a broader range of disability sector organisations that are NDIS registered.
Proportion of service users who achieved community participation outcomes	88%	88%	96%	The 2024–25 Actual is higher than both the 2024–25 Target and the 2023–24 Actual. There has been a significant improvement in the number of individuals achieving their individual plan outcomes, due to the non-Disability Services Provider Panel process, whereby individuals and families can access a broader range of disability sector organisations that are NDIS registered. This process has proved successful in increasing the choice and control for all individuals connected to Continuity of Support Arrangements to participate in their community.

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

Key efficiency performance indicators	2023–24 actual	2024–25 target	2024–25 actual	Explanation of significant variance
Proportion of individual plans commenced within the required timeframe	91%	90%	92%	–

Disclosures and legal compliance



Photo credit: Samille Mitchell, Department of Biodiversity, Conservation and Attractions

Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2025

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

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



Dr Scott Hollier
Chairperson
Disability Services Commission Board
12 September 2025



Christopher Kent
Board Member
Disability Services Commission Board
12 September 2025



Les Bechelli
Chief Finance Officer
12 September 2025



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Disability Services Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Commission for the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

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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 misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

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

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

Report on the audit of controls

Basis for Qualified Opinion

I identified significant weaknesses in procurement controls implemented by the Disability Services Commission. The controls were inadequate with purchase orders being raised subsequent to the receipt of an invoice and officers approving non-purchase order invoices above their delegated authority levels. These weaknesses increase the risk of erroneous or fraudulent payments, and ordering of inappropriate or unnecessary goods or services.

Qualified Opinion

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

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 Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

The Board's responsibilities

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

Auditor General's responsibilities

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

obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Commission for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Commission for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2025.

The Board's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

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

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

This auditor's report relates to the financial statements and key performance indicators of the Disability Services Commission for the year ended 30 June 2025 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.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 September 2025

Financial statements

Statement of comprehensive income

For the year ended 30 June 2025

Table 3: Statement of comprehensive income

Expenses and income	Notes	2025 \$'000	2024 \$'000
Cost of services	–	–	–
Expenses	–	–	–
Employee benefits expenses	3.1.1	44,663	51,162
Supplies and services	3.3	60,724	43,859
Depreciation and amortisation expenses	5.1.1, 5.2, 5.3.1	1,113	1,122
Finance costs	7.2	56	26
Accommodation expenses	3.3	1,828	3,149

Expenses and income	Notes	2025 \$'000	2024 \$'000
Expense for services	3.2	28,447	30,446
Other expenses	3.3	1,617	2,568
Losses on disposal of non-current assets	3.4	–	3
Total cost of services	–	138,448	132,335
Income	–	–	–
User charges and fees	4.2	32,310	35,343
Commonwealth grants and contributions	4.4	2,324	3,968
Other income	4.3	2,414	4,326
NDIS State Contribution derecognition of debt	4.3	–	62,817
Total income	–	37,048	106,454
Total income other than income from State Government	–	37,048	106,454
Net cost of services	–	101,400	25,881
Income from State Government	–	–	–
Service appropriation	4.1	95,697	75,530

Expenses and income	Notes	2025 \$'000	2024 \$'000
Income from other public sector entities	4.1	5,184	8,497
Resources received free of charge	4.1	973	426
Royalties for Regions Fund	4.1	72	36
Total income from State Government	–	101,926	84,489
Surplus for the period	–	526	58,608
Other comprehensive income	–	–	–
Items not reclassified subsequently to profit or loss	–	–	–
Changes in asset revaluation surplus	9.9	9,194	3,132
Total other comprehensive income	–	9,194	3,132
Total comprehensive income for the period	–	9,720	61,740

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

Statement of financial position

As at 30 June 2025

Table 4: Statement of financial position

Statement of financial position	Notes	2025 \$'000	2024 \$'000
Assets – current	–	–	–
Cash and cash equivalents	7.3	20,769	25,858
Restricted cash and cash equivalents	7.3	124	124
Receivables	6.1	9,119	10,792
Total current assets	–	30,012	36,774
Assets – non-current	–	–	–
Receivables	6.1	3,050	2,600
Amounts receivable for services	6.2	102,814	95,997
Property, plant and equipment	5.1	58,640	49,389
Right-of-use assets	5.2	1,046	610
Intangible assets	5.3	50	157

Statement of financial position	Notes	2025 \$'000	2024 \$'000
Total non-current assets	–	165,600	148,753
Total assets	–	195,612	185,527
Liabilities – current	–	–	–
Payables	6.3	6,549	5,391
Lease liabilities	7.1	273	260
Employee related provisions	3.1.2	14,512	16,261
Other provisions	6.4	3	4
Total current liabilities	–	21,337	21,916
Liabilities – non-current	–	–	–
Lease liabilities	7.1	800	368
Employee related provisions	3.1.2	315	399
Other provisions	6.4	7	16
Total non-current liabilities	–	1,122	783
Total liabilities	–	22,459	22,699

Statement of financial position	Notes	2025 \$'000	2024 \$'000
Net assets	–	173,153	162,828
Equity	–	–	–
Contributed equity	9.9	48,604	47,999
Reserves	9.9	57,991	48,797
Accumulated surplus	–	66,558	66,032
Total equity	–	173,153	162,828

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

Statement of changes in equity

For the year ended 30 June 2025

Table 5: Statement of changes in equity

Statement of changes in equity	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
Balance at 1 July 2023	–	58,034	45,665	7,424	111,123
Surplus	–	–	–	58,608	58,608
Other comprehensive income	–	–	3,132	–	3,132
Total comprehensive income for the period	–	–	3,132	58,608	61,740
Transactions with owners in their capacity as owners:	–	–	–	–	–
Capital appropriations	9.9	583	–	–	583
Other	9.9	169	–	–	169
Distributions to owners	9.9	(10,787)	–	–	(10,787)
Total	–	(10,035)	–	–	(10,035)
Balance at 30 June 2024	–	47,999	48,797	66,032	162,828

Statement of changes in equity	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
Balance at 1 July 2024	–	47,999	48,797	66,032	162,828
Surplus	–	–	–	526	526
Other comprehensive income	–	–	9,194	–	9,194
Total comprehensive income for the period	–	–	9,194	526	9,720
Transactions with owners in their capacity as owners:	–	–	–	–	–
Capital appropriations	9.9	530	–	–	530
Other	9.9	75	–	–	75
Distribution to owners	9.9	–	–	–	–
Total	–	605	–	–	605
Balance as at 30 June 2025	–	48,604	57,991	66,558	173,153

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

Statement of cash flows

For the year ended 30 June 2025

Table 6: Statement of cash flows

Statement of cash flows	Notes	2025 \$'000	2024 \$'000
Cash flows from the State Government	–	–	–
Service appropriation	–	88,880	68,692
Capital appropriations	–	530	583
Other contributions by owners	–	75	169
Distribution to owners	–	–	(10,787)
Income from other public sector entities	–	2,606	8,497
Royalties for Regions Fund	–	72	36
Net cash provided by State Government	–	92,163	67,190
Utilised as follows:	–	–	–

Statement of cash flows	Notes	2025 \$'000	2024 \$'000
Cash flows from operating activities – Payments	–	–	–
Employee benefits	–	(48,268)	(49,392)
Supplies and services	–	(57,976)	(44,303)
Finance costs	–	(56)	(26)
Expense for services	–	(28,368)	(30,446)
GST payments on purchases	–	(3,387)	(3,479)
GST payments to taxation authority	–	(86)	(583)
Cash flows from operating activities – Receipts	–	–	–
User charges and fees	–	32,583	33,251
Commonwealth grants and contributions	–	3,718	3,968
GST receipts on sales	–	202	585
GST receipts from taxation authority	–	4,094	3,676
Other receipts	–	1,803	13,299
Net cash used in operating activities	7.3.2	(95,741)	(73,450)

Statement of cash flows	Notes	2025 \$'000	2024 \$'000
Cash flows from investing activities – Payments	–	–	–
Purchase of non-current assets	–	(413)	(160)
Net cash used in investing activities	–	(413)	(160)
Cash flows from financing activities – Payments	–	–	–
Principal elements of lease payments	–	(648)	(682)
Payment to accrued salaries account	–	(450)	(2,600)
Net cash used in financing activities	–	(1,098)	(3,282)
Net decrease in cash and cash equivalents	–	(5,089)	(9,702)
Cash and cash equivalents at the beginning of the year	–	25,982	35,684
Cash and cash equivalents at the end of the period	7.3.1	20,893	25,982

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 2024-25 State budget papers highlight that the Disability Services Commission is fully appropriated to provide its ongoing services from 2024-25 through to 2027-28, including positive cash at bank and cashflow balances.

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

Noting that the appropriation published in the Budget represents the sum of funding provided to the Department 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 12 September 2025.

Statement of compliance

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

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

Basis of preparation

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

Judgements and estimates

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

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1 (i) and will be 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 2025

Table 7: Schedule of income and expenses by service

Income and expenses by service	Supporting People with Disability to Access Services and Participate in their Community		Living Supports and care for People with Disability		NDIS – State contribution (a)		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Cost of services	–	–	–	–	–	–	–	–
Expenses	–	–	–	–	–	–	–	–
Employee benefits expense	251	1,376	44,412	49,786	–	–	44,663	51,162
Supplies and services	27,034	12,875	33,690	30,984	–	–	60,724	43,859
Depreciation and amortisation expense	206	314	907	808	–	–	1,113	1,122
Finance costs	26	10	30	16	–	–	56	26
Accommodation expenses	81	221	1,747	2,928	–	–	1,828	3,149
Expense for services	8,626	18,932	19,821	11,514	–	–	28,447	30,446
Other expenses	430	815	1,187	1,756	–	–	1,617	2,571
Total cost of services	36,654	34,543	101,794	97,792	–	–	138,448	132,335
Income	–	–	–	–	–	–	–	–
User charges and fees	–	–	32,310	35,343	–	–	32,310	35,343
Commonwealth grants and contributions	615	1,036	1,709	2,932	–	–	2,324	3,968

Income and expenses by service	Supporting People with Disability to Access Services and Participate in their Community		Living Supports and care for People with Disability		NDIS – State contribution (a)		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Other revenue	639	1,486	1,775	2,840	–	–	2,414	4,326
NDIS State contribution derecognition of debt	–	–	–	–	–	62,817	–	62,817
Total income other than income from State Government	1,254	2,522	35,794	41,115	–	62,817	37,048	106,454
Net cost of services	35,400	32,021	66,000	56,677	–	(62,817)	101,400	25,881
Income from State Government	–	–	–	–	–	–	–	–
Service appropriation	41,013	32,370	54,684	43,160	–	–	95,697	75,530
Income from other public sector entities	1,372	2,218	3,812	6,279	–	–	5,184	8,497
Resources received free of charge	258	111	715	315	–	–	973	426
Royalties for Regions Fund	20	9	52	27	–	–	72	36
Total income from State Government	42,663	34,708	59,263	49,781	–	–	101,926	84,489
Surplus/(Deficit) for the period	7,263	2,687	(6,737)	(6,896)	–	62,817	526	58,608

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

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

3 Use of our funding

Expenses incurred in the delivery of services

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

Table 8: Expenses incurred in the delivery of services

Expenses incurred in the delivery of services	Notes	2025 \$'000	2024 \$'000
Employee benefits expenses	3.1.1	44,663	51,162
Employee related provisions	3.1.2	14,827	16,660
Expense for services	3.2	28,447	30,446
Other expenditure	3.3	64,169	49,576

3.1.1 Employee benefits expenses

Table 9: Employee benefits expenses

Employee benefits expenses	2025 \$'000	2024 \$'000
Employee benefits	40,221	46,912
Termination benefits	—	11
Superannuation – defined contribution plans	4,442	4,239
Total employee benefits expenses	44,663	51,162
Add: AASB 16 Non-monetary benefits	—	—
Less: Employee Contribution	—	—
Net employee benefits	44,663	51,162

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

Employee related provisions	2025 \$'000	2024 \$'000
Current	–	–
Employee benefits provisions	–	–
Annual leave (a)	3,301	3,772
Long service leave (b)	5,504	5,345
Accrued days off (a)	2,557	3,712
Public holidays (a)	3,065	3,312
Deferred salary scheme (c)	–	18
Total	14,427	16,159
Other provisions	–	–
Employment on-costs (d)	85	102
Total current employee related provisions	14,512	16,261
Non-Current	–	–
Employee benefits provisions	–	–
Long service leave (b)	315	394
Other provisions	–	–
Employment on-costs (d)	–	5
Total non-current employee related provisions	315	399
Total employee related provisions	14,827	16,660

(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 11: Annual leave liabilities

Annual leave liabilities	2025 \$'000	2024 \$'000
Within 12 months of the end of the reporting period	8,667	10,482
More than 12 months after the end of the reporting period	256	314
Total	8,923	10,796

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 12: Long service leave liabilities

Long service leave liabilities	2025 \$'000	2024 \$'000
Within 12 months of the end of the reporting period	2,059	1,487
More than 12 months after the end of the reporting period	3,760	4,252
Total	5,819	5,739

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 13: Deferred salary scheme

Deferred salary scheme	2025 \$'000	2024 \$'000
Within 12 months of the end of the reporting period	–	18
More than 12 months after the end of the reporting period	–	–
Carrying amount at end of period	–	18

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

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

Table 14: Employment on-costs

Employment on-costs	2025 \$'000	2024 \$'000
Carrying amount at start of period	107	130
Additional provisions recognised	(22)	(23)
Carrying amount at end of period	85	107

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 15: Expense for services

Expense for services	2025 \$'000	2024 \$'000
Expenditure on services provided by funded agencies	24,108	26,057
Individual funding and other grants	4,339	4,389
Total expense for services	28,447	30,446

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

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

3.3 Other expenditure

Table 16: Other expenditure

Other expenditure	2025 \$'000	2024 \$'000
Supplies and services	–	–
Communications	–	21
Consultants and contractors (a)	5,418	1,822
Consumables	2,058	1,945
Repairs and maintenance (b)	365	552
Travel	181	187
SDA employee benefits (a)	37,257	26,015
SDA overheads	14,147	12,376
Other	1,298	941
Total supplies and services expenses	60,724	43,859
Accommodation expenses	–	–
Lease rentals	87	213
Repairs and maintenance	1,341	2,111
Cleaning	220	641
Other	180	184

Other expenditure	2025 \$'000	2024 \$'000
Total accommodation expenses	1,828	3,149
Other expenses	–	–
Insurance	248	–
Expected credit losses expense/(write-back)	246	1,791
Employment on-costs	1,123	741
Other (b)	–	36
Total other expenses	1,617	2,568
Total other expenditure	64,169	49,576

- (a) Prior year figures restated to reflect reclassification of \$2.6 million from Consultants and contractors to SDA employee benefits.
- (b) Prior year figures restated to reflect reclassification of \$0.5 million from Other expenses to Supplies and services for consistency in reporting.

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.

Employment 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 who 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 2024. 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 17: Loss on disposal of non-current assets

Loss on disposal of non-current assets	2025 \$'000	2024 \$'000
Carrying amount of non-current assets disposed	–	–
Plant, equipment and vehicles	–	3
Net loss	–	3

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 18: Funding sources

Funding sources	Notes	2025 \$'000	2024 \$'000
Income from State Government	4.1	101,926	84,489
User charges and fees	4.2	32,310	35,343
Other income	4.3	2,414	4,326
NDIS State contribution derecognition of debt	4.3	–	62,817
Commonwealth grants and contributions	4.4	2,324	3,968

4.1 Income from State Government

Table 19: Income from State Government

Income from State Government	2025 \$'000	2024 \$'000
Appropriations received during the period:	–	–
Amounts receivable for services	95,697	75,530
Total service appropriations received	95,697	75,530
Income received from other public sector entities during the period:	–	–
Department of Communities – Service Delivery Agreement	5,184	8,497
Total income from other public sector entities	5,184	8,497
Resources received from other public sector entities during the period:	–	–
North Metropolitan Health Service – Dental treatment	960	412
Department of Finance – Accommodation service	13	14
Total resources received free of charge	973	426
Royalties for Regions Fund:	–	–
Regional Community Services Account – Department of Primary Industries and Regional Development	72	36
Total Royalties for Regions Fund	72	36
Total income from State Government	101,926	84,489

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 WA regional areas and are recognised as income when the Commission receives the funds.

Summary of consolidated account appropriations

For the year ended 30 June 2025

Table 20: Summary of consolidated account appropriations

Summary of consolidated account appropriations	2025 Budget \$'000	2025 Section 25 transfers \$'000	2025 Additional funding \$'000	2025 Revised Budget \$'000	2025 Actual \$'000	2025 Variance \$'000
Delivery of services	–	–	–	–	–	–
Item 71 Net amount appropriated to deliver services	89,572	2,183	3,942	95,697	95,697	–
Total appropriations provided to deliver services	89,572	2,183	3,942	95,697	95,697	–
Capital	–	–	–	–	–	–
Item 141 Capital appropriations	495	–	35	530	530	–
Total	90,067	2,183	3,977	96,227	96,227	–

4.2 User charges and fees

Table 21: User charges and fees

User charges and fees	2025 \$'000	2024 \$'000
Client fees and support package revenue (a)	32,310	35,343
Total user charges and fees	32,310	35,343

(a) Prior year figure restated to reflect reclassification of \$1.4 million from Other Income to User charges and fees for consistency in reporting.

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 (SCL) or Intervention Support Services (ISS) accommodation facilities. Board and lodging fees can be levied on all persons who reside in SCL or ISS 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 22: Other revenue

Other revenue	2025 \$'000	2024 \$'000
Other (a)	2,414	4,326
Total other income	2,414	4,326
NDIS State contribution derecognition of debt	–	62,817
Total other income	2,414	67,143

(a) Prior year figure restated to reflect reclassification of \$1.4 million from Other Income to User charges and fees for consistency in reporting.

Revenue from the return of grants based on actual delivery of services previously advanced to service providers based on quarterly estimates. Also, in current year it includes an accrual for the Commission's insurance premium adjustment for workers compensation.

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

4.4 Commonwealth grants and contributions

Table 23: Commonwealth grants and contributions

Commonwealth grants and contributions	2025 \$'000	2024 \$'000
Commonwealth contribution – Department of Health	2,179	2,574
Other	145	1,394
Total	2,324	3,968

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 24: Key assets

Key assets	Notes	2025 \$'000	2024 \$'000
Property, plant and equipment	5.1	58,640	49,389
Right-of-use assets	5.2	1,046	610
Intangible assets	5.3	50	157

5.1 Property, plant and equipment

Table 25: Property, plant and equipment year ended 30 June 2025

Year ended 30 June 2025	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 2024	–	–	–	–	–	–	–	–	–	–
Gross carrying amount	39,039	10,242	1,057	84	86	333	–	5,218	–	56,059
Accumulated depreciation	–	–	(1,012)	(57)	(86)	(326)	–	(5,189)	–	(6,670)
Carrying amount at start of period	39,039	10,242	45	27	–	7	–	29	–	49,389
Additions	–	13	–	15	–	86	–	249	42	405
Transfers to/(from) work in progress	–	–	–	–	–	–	–	–	–	–
Disposals	–	–	–	–	–	–	–	–	–	–
Revaluation increments/ (decrements)	6,706	2,488	–	–	–	–	–	–	–	9,194
Depreciation	–	(270)	(17)	(3)	–	(8)	–	(50)	–	(348)
Carrying amount at 30 June 2025	45,745	12,473	28	39	–	85	–	228	42	58,640
Gross carrying amount	45,745	12,473	962	88	86	325	–	3,652	42	63,373
Accumulated depreciation	–	–	(934)	(49)	(86)	(240)	–	(3,424)	–	(4,733)

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

Year ended 30 June 2024	Land \$'000	Buildings \$'000	Computing equipment \$'000	Medical equipment \$'000	Motor vehicles \$'000	Plant and equipment \$'000	Office equipment \$'000	Leasehold improvements \$'000	Work in progress \$'000	Total \$'000
1 July 2023	–	–	–	–	–	–	–	–	–	–
Gross carrying amount	36,480	10,053	6,159	72	86	267	60	5,249	–	58,426
Accumulated depreciation	–	(242)	(6,071)	(69)	(83)	(262)	(60)	(5,204)	–	(11,991)
Carrying amount at start of period	36,480	9,811	88	3	3	5	–	45	–	46,435
Additions	–	110	–	28	–	7	–	15	–	160
Transfers to/(from) work in progress	–	–	–	–	–	–	–	–	–	–
Disposals	–	–	–	(2)	–	–	–	–	–	(2)
Revaluation increments/(decrements)	2,559	573	–	–	–	–	–	–	–	3,132
Depreciation	–	(252)	(43)	(2)	(3)	(5)	–	(31)	–	(336)
Carrying amount at 30 June 2024	39,039	10,242	45	27	–	7	–	29	–	49,389
Gross carrying amount	39,039	10,242	1,057	84	86	333	–	5,218	–	56,059
Accumulated depreciation	–	–	(1,012)	(57)	(86)	(326)	–	(5,189)	–	(6,670)

5.1 Property, plant and equipment (continued)

Initial recognition

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

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

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

Subsequent measurement

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

- land;
- buildings;

Land is carried at fair value.

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

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

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

Land and buildings were revalued as at 1 July 2024 by Landgate. The valuations were performed during the year ended 30 June 2025 and recognised at 30 June 2025. In undertaking the revaluation, fair value was determined by reference to market values for land: \$28.460 million (2024: \$30.063 million) and buildings: \$0.725 million (2024: \$1.050 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).

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees of \$1.8 million are included in the valuation of current use assets as required by AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

5.1.1 Depreciation and impairment

Table 27: Depreciation and impairment

Charge for the period	2025 \$'000	2024 \$'000
Depreciation	–	–
Buildings	270	252
Plant and equipment	8	5
Computer equipment	17	43
Medical equipment	3	2
Motor vehicles	–	3
Office equipment	–	–
Leasehold improvements	50	31
Total depreciation for the period	348	336

As at 30 June 2025 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 are 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 28: Right-of-use assets

Year ended 30 June 2025	Buildings \$'000	Vehicles \$'000	Total \$'000
1 July 2024	–	–	–
Gross carrying amount	124	2,657	2,781
Accumulated amortisation	(75)	(2,096)	(2,171)
Carrying amount at start of period	49	561	610
Additions	148	984	1,132
Disposals	(1)	(37)	(38)
Depreciation	(64)	(594)	(658)
Carrying amount at 30 June 2025	132	914	1,046
Gross carrying amount	148	3,104	3,252
Accumulated amortisation	(16)	(2,190)	(2,206)

Table 29: Right-of-use assets

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

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 30: Leases recognised in the Statement of comprehensive income

Leases recognised in the Statement of comprehensive income	2025 \$'000	2024 \$'000
Depreciation expense of right-of-use assets	658	674
Lease interest expense	56	26
Total amount recognised in the Statement of comprehensive income	714	700

The total cash outflow for leases in 2025 was \$0.6 million (2024: \$0.7m).

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 31: Intangible assets – year ended 30 June 2024

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

Table 32: Intangible assets – year ended 30 June 2025

30 June 2025	Computer software \$'000	Total \$'000
1 July 2024	–	–
Gross carrying amount	7,575	7,575
Accumulated amortisation	(7,418)	(7,418)
Carrying amount at start of period	157	157
Amortisation expense	(107)	(107)
Carrying amount at 30 June 2025	50	50

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 above), 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 33: Amortisation and impairment

Charge for the period	2025 \$'000	2024 \$'000
Computer software	107	112
Total amortisation for the period	107	112

As at 30 June 2025 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:

Asset	Useful life
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 34: Other assets and liabilities

Other assets and liabilities	Notes	2025 \$'000	2024 \$'000
Receivables	6.1	12,169	13,392
Amounts receivable for services	6.2	102,814	95,997
Payables	6.3	(6,549)	(5,391)
Other provisions	6.4	(10)	(20)

6.1 Receivables

Table 35: Receivables

Receivables	2025 \$'000	2024 \$'000
Current	–	–
Trade receivables	133	1,528
Employee related receivables	1,631	1,156
Other government agencies	1,046	783
Grant recoups	2,761	5,176
Allowance for impairment of receivables	(1,938)	(1,814)
Accrued revenue	5,415	3,069
GST receivable	71	894
Total current	9,119	10,792
Non-current	–	–
Accrued salaries account (a)	3,050	2,600
Total non-current	3,050	2,600
Total receivables	12,169	13,392

- (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.

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

The Commission recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Commission has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the Commission recognises an allowance for ECLs 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. Refer to Note 3.3 for the amount of ECLs expensed in this reporting period.

The accrued salaries 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.

6.1.1 Movement in the allowance for impairment of trade receivables

Table 36: Movement in the allowance for impairment of trade receivables

Movement in the allowance for impairment of trade receivables	2025 \$'000	2024 \$'000
Reconciliation of changes in the allowance for impairment of trade receivables	–	–
Opening balance	1,814	23
Reversal of impairment of receivables	(618)	–
Expected credit losses expense	742	1,791
Allowance for impairment at end of period	1,938	1,814

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 37: Amounts receivable for services (Holding account)

Amounts receivable for services (Holding account)	2025 \$'000	2024 \$'000
Non-current	102,814	95,997
Total amounts receivable for services at end of period	102,814	95,997

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 Payables

Table 38: Payables

Payables	2025 \$'000	2024 \$'000
Current	–	–
Trade payables	466	1,516
Accrued expenses	4,110	2,252
Accrued salaries	1,973	1,623
Balance at the end of period	6,549	5,391

Trade 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.

6.4 Other provisions

Table 39: Other provisions

Other provisions	2025 \$'000	2024 \$'000
Current	–	–
Restoration provision	3	4
Total current	3	4
Non-current	–	–
Restoration provision	7	16
Total non-current	7	16
Total income received in advance at end of period	10	20
Movement in provision	–	–
Restoration provision	–	–
Carrying amount at start of period	20	50
Additional/(reversals of) provisions recognised	(10)	(30)
Carrying amount at end of period	10	20

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 cash flows of the Commission.

Table 40: Financing

Financing	Notes	2025 \$'000	2024 \$'000
Lease liabilities	7.1	1,073	628
Finance costs	7.2	56	26
Cash and cash equivalents	7.3	20,893	25,982

7.1 Lease liabilities

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

Table 41: Lease liabilities

Lease liabilities	2025 \$'000	2024 \$'000
Current	273	260
Non-current	800	368
Total lease liabilities	1,073	628

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 42: Finance costs

Finance costs	2025 \$'000	2024 \$'000
Finance costs	—	—
Lease interest expense	56	26
Total finance costs expensed	56	26

Finance costs include the interest component of lease liability repayments.

7.3 Cash and cash equivalents

7.3.1 Reconciliation of cash

Table 43: Reconciliation of cash

Reconciliation of cash	2025 \$'000	2024 \$'000
Cash and cash equivalents	20,769	25,858
Restricted cash and cash equivalents	–	–
– Unclaimed monies	124	124
Total cash and cash equivalents at end of period	20,893	25,982

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

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

Table 44: 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	2025 \$'000	2024 \$'000
Net cost of services	–	(101,400)	(25,881)
Non-cash items:	–	–	–
Depreciation and amortisation expense	5.1, 5.2, 5.3	1,113	1,122
Expected credit losses expense	3.3	246	1,774
Resources received free of charge	4.1	973	426
Net gain on derecognition of provisions	–	–	–
NDIS payable	4.3	–	(62,817)
Net loss on disposal of non-current assets	3.4	–	3
Adjustment for other non-cash items	–	–	(31)
(Increase)/ decrease in assets	–	–	–
Current receivables (a)	–	1,058	(3,103)
Other current assets	–	(2)	–
Non-current receivables	–	–	–
Other non-current assets	–	–	13,000
Increase/ (decrease) in liabilities:	–	–	–
Current payables (a)	–	3,281	(687)
Current provisions	–	(1,749)	3,052
Non-current provisions	–	(84)	(448)

Reconciliation of net cost of services to net cash flows used in operating activities	Notes	2025 \$'000	2024 \$'000
Change in GST in receivables/payables (b)	–	823	140
Net cash used in operating activities	–	(95,741)	(73,450)

(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 45: Categories of financial instruments

Categories of financial instruments	2025 \$'000	2024 \$'000
Financial assets	–	–
Cash and cash equivalents	20,893	25,982
Financial assets at amortised cost (a)	114,912	108,495
Total financial assets	135,805	134,477
Financial liabilities	–	–
Financial liabilities measured at amortised cost (b)	7,622	6,019
Total financial liabilities	7,622	6,019

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

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

(c) Expected Credit Losses

For two of the entities the expected credit loss was increased to 67% and 100% of the outstanding receivable balance. For the remainder of the outstanding receivables the expected credit loss was calculated at less than 1%.

(d) Liquidity risk and interest rate exposure

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

Table 46: Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Interest rate exposure					Maturity dates					
	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate \$'000	Interest rate exposure Non-interest bearing \$'000	Nominal amount \$'000	Maturity dates Up to 1 month \$'000	Maturity dates 1-3 months \$'000	Maturity dates 3 months to 1 year \$'000	Maturity dates 1-5 years \$'000	Maturity dates More than 5 years \$'000
30 June 2025	–	–	–	–	–	–	–	–	–	–	–
Financial assets											
Cash and cash equivalents	–	20,769	–	–	20,769	20,769	20,769	–	–	–	–
Restricted cash and cash equivalents	–	124	–	–	124	124	124	–	–	–	–
Receivables (a)	–	12,098	–	–	12,098	12,098	4,510	1,427	3,976	2,185	–
Amounts receivable for services	–	102,814	–	–	102,814	102,814	–	–	–	–	102,814
Total	–	135,805	–	–	135,805	135,805	25,403	1,427	3,976	2,185	102,814

	Interest rate exposure					Maturity dates					
	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate \$'000	Interest rate exposure Non-interest bearing \$'000	Nominal amount \$'000	Maturity dates Up to 1 month \$'000	Maturity dates 1-3 months \$'000	Maturity dates 3 months to 1 year \$'000	Maturity dates 1-5 years \$'000	Maturity dates More than 5 years \$'000
30 June 2025 Financial liabilities	–	4,576	–	–	–	–	–	–	–	–	–
Payables	–	4,576	–	–	4,576	4,576	4,576	–	–	–	–
Finance lease liabilities (b)	5.42	1,073	1,073	–	–	1,251	31	61	249	869	41
Total	–	5,649	1,073	–	4,576	5,827	4,607	61	249	869	41

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

(b) The amount of lease liabilities includes \$0.133 million from leased buildings and \$0.940 million from leased vehicles.

Table 47: Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure			Nominal amount \$'000	Up to 1 month \$'000	Maturity dates			
			Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate \$'000	Interest rate exposure Non-interest bearing \$'000			Maturity dates 1-3 months \$'000	Maturity dates 3 months to 1 year \$'000	Maturity dates 1-5 years \$'000	Maturity dates More than 5 years \$'000
30 June 2024 Financial assets	–	–	–	–	–	–	–	–	–	–	–
Cash and cash equivalents	–	25,858	–	–	25,858	25,858	25,858	–	–	–	–
Restricted cash and cash equivalents	–	124	–	–	124	124	124	–	–	–	–
Receivables (a)	–	12,498	–	–	12,498	12,498	8,123	–	1,775	2,600	–
Amounts receivable for services	–	95,997	–	–	95,997	95,997	–	–	–	–	95,997
Total	–	134,477	–	–	134,477	134,477	34,105	–	1,775	2,600	95,997
30 June 2024 Financial liabilities	–	–	–	–	–	–	–	–	–	–	–
Payables	–	3,768	–	–	3,768	3,768	3,768	–	–	–	–

	Interest rate exposure						Maturity dates				
	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure Fixed interest rate \$'000	Interest rate exposure Variable interest rate \$'000	Interest rate exposure Non-interest bearing \$'000	Nominal amount \$'000	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
Finance lease liabilities (b)	4.77	628	628	–	–	719	33	64	197	410	15
Total	–	4,396	628	–	3,768	4,487	3,801	64	197	410	15

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

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

(e) Interest rate sensitivity analysis

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

8.2 Contingent assets and liabilities

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

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

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

Contaminated sites

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

8.3 Fair value measurements

Table 48: Fair value measurements 2025

2025 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	–	28,460	17,285	45,745
Buildings	5.1	–	725	11,748	12,473
Total	–	–	29,185	29,033	58,218

Table 49: Fair value measurements 2024

2024 Assets measured at fair value:	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Fair value at end of period \$'000
Land	5.1	–	30,063	8,976	39,039
Buildings	5.1	–	1,050	9,192	10,242
Total	–	–	31,113	18,168	49,281

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

Valuation techniques to derive Level 2 fair values

Fair values of market type land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.

Fair value measurements using significant unobservable inputs (Level 3)

Table 50: Fair value measurements 2025

Asset measured at fair value 2025	Land \$'000	Buildings \$'000	Total \$'000
Fair value at start of period	8,976	9,192	18,168
Additions	6,590	601	7,191
Revaluation increments recognised in Other comprehensive income	1,719	2,196	3,915
Transfer to Level 2	—	—	—
Depreciation expense	—	(241)	(241)
Fair value at end of period	17,285	11,748	29,033

Table 51: Fair value measurements 2024

Asset measured at fair value 2024	Land \$'000	Buildings \$'000	Total \$'000
Fair value at start of period	6,401	8,815	15,216
Additions	—	109	109
Revaluation decrements recognised in Other comprehensive income	575	494	1,069
Transfer to Level 2	2,000	—	2,000
Depreciation expense	—	(226)	(226)
Fair value at end of period	8,976	9,192	18,168

Valuation processes

There were no changes in valuation techniques during the period.

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

Land (Level 3 fair values)

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

Buildings (Level 3 fair values)

Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. 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 of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Basis of valuation

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

9. Other disclosures

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

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

9.1 Events occurring after the end of the reporting period

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

9.2 Initial application of Australian Accounting Standards

After assessing all new or amended standards issued but not yet effective, the Department has determined that none of those issued standards have an impact on future reported results except for the following standards which are first applied for the reporting period ended on 30 June 2025:

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.

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 for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, it provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset.

9.3 Future impact of Australian Accounting Standards not yet operative

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 9 – Requirement 4 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 9. Where applicable the Commission plans to apply the following Australian Accounting Standards from their application date.

	Operative for reporting periods on/after 1 Jan 2025	Operative for reporting periods beginning on/after
AASB 2023–5	<p><i>Amendments to Australian Accounting Standards – Lack of Exchangeability</i></p> <p>This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.</p> <p>The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements for entities that apply AASB 1060 to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements.</p> <p>There is no financial impact.</p>	1 Jan 2025

Operative for reporting periods on/after 1 Jan 2026

AASB 2024–2	<i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments</i>	1 Jan 2026
	This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in May 2024.	
	The Commission has not assessed the impact of the Standard.	
AASB 2024–3	<i>Amendments to Australian Accounting Standards – Annual Improvements Volume 11</i>	1 Jan 2026
	This Standard amends AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107 as a consequence of the issuance of Annual Improvements to IFRS Standards – Volume 11 by the International Accounting Standards Board in July 2024.	
	The Commission has not assessed the impact of the Standard.	

Operative for reporting periods on/after 1 Jan 2028

AASB 2014–10	<i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	1 Jan 2028
	This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture.	
	There is no financial impact.	
AASB 2024–4b	<i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014–10 apply]</i>	1 Jan 2028

This Standard defers (to 1 January 2028) 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.

There is no financial impact.

AASB 18(NFP /super)

Presentation and Disclosure in Financial Statements (Appendix D) [for not-for-profit and superannuation entities]

This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to not-for-profit and superannuation entities. This Standard is a consequence of the issuance of IFRS 18 Presentation and Disclosure in Financial Statements by the International Accounting Standards Board in April 2024.

1 Jan 2028

This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard.

The Commission has not assessed the impact of the Standard.

9.4 Key management personnel

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

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

Table 52: Compensation of members of the accountable authority

Compensation band (\$)	2025	2024
40,001 – 50,000	1	1
30,001 – 40,000	–	–
20,001 – 30,000	–	1
10,001 – 20,000	2	1
0 – 10,000	5	6
Total	8	9

Table 53: Compensation of Other Senior Officers (a)

Compensation band (\$)	2025	2024
100,001 - 150,000	1	–
200,001 – 250,000	–	1

Table 54: Compensation of key management personnel

Compensation of key management personnel	2025 \$'000	2024 \$'000
Short-term employee benefits	140	292
Post-employment benefits	69	33
Other long-term benefits	18	6
Total compensation of senior officers	227	331

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

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

9.5 Related party transactions

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

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

Significant transactions with government-related entities

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

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

Material transactions with related parties

During the year, payments were made to an affiliated body, the Centre for Accessibility Australia with the amount reported in Note 9.7. The Board Chair also serves as a key management personnel of the affiliated body. There were no other material related party

transactions during the year that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

9.6 Related bodies

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

9.7 Affiliated bodies

In accordance with TI 8 – Requirement 6.3 Affiliated Bodies, the Commission provided funding for the following services to a number of government and non-government bodies during the financial year:

Table 55: Affiliated bodies

Affiliated bodies	2025 \$'000	2024 \$'000
Supporting People with Disability to Access Services and Participate in their Community	801	1,017
Total funding	801	1,017

9.8 Remuneration of auditors

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

Table 56: Remuneration of auditors

Remuneration of auditors	2025 \$'000	2024 \$'000
Auditing the accounts, controls, financial statements, and key performance indicators	323	308

9.9 Equity

Table 57: Equity

Equity	2025 \$'000	2024 \$'000
Contributed equity	–	–
Balance at start of period	47,999	58,034
Contribution by owners	–	–
Capital appropriations	530	583
Other	75	169
Total contribution by owners	605	752
Distribution to owners	–	–
Capital distributions	–	(10,787)
Total distribution to owners	–	(10,787)
Balance at end of period	48,604	47,999
Asset revaluation surplus	–	–
Balance at the start of period	48,797	45,665
Net revaluation increments/(decrements)	–	–
Land	6,706	2,559
Buildings	2,488	573
Balance at end of period	57,991	48,797

Capital distributions relate to State NDIS contribution underspending that was transferred to the Department of Communities administered transactions effective 1 July 2023.

9.10 Supplementary financial information

(a) Write-offs

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

Table 58: Write-offs

Debts due to the State written off during the financial year	2025 \$'000	2024 \$'000
The Accountable Authority	122	–
Total	122	–

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the year (2024: \$nil).

(c) Gifts of public property

There were no gifts of public property provided by the Commission during the year (2024: \$nil).

10. Explanatory statements

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

	Notes
Explanatory statement for controlled operations	10.1.1

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 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for key major variances, which vary more than 10% from their comparative and which are more than 1% of the following:

1. Estimate and actual results for the current year:
 - Total Cost of Services (for the previous year or the 2025 estimate, as applicable) for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$127,028,000); and
 - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$186,027,000).
2. Actual results between the current year and the previous year:
 - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$132,355,000); and
 - Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$185,527,000).

10.1 Explanatory statements for controlled operations

10.1.1 Statement of Comprehensive Income Variances

Table 59: Statement of comprehensive income variances

Statement of comprehensive income variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
Expenses	–	–	–	–	–	–
Employee benefits expense	1 A	60,319	44,663	51,162	(15,656)	(6,499)
Supplies and services	B	57,352	60,724	43,859	3,372	16,865
Depreciation and amortisation expense	2	6,817	1,113	1,122	(5,704)	(9)
Finance costs	–	142	56	26	(86)	30
Accommodation expenses	–	1,513	1,828	3,149	315	(1,321)
Expense for services	3	885	28,447	30,446	27,562	(1,999)
Other expenses	4	–	1,617	2,571	1,617	(954)
Total cost of services	–	127,028	138,448	132,335	11,420	6,113
Revenue and Income	–	–	–	–	–	–
User charges and fees	5	28,491	32,310	35,343	3,819	(3,033)
Commonwealth grants and contributions	C	2,377	2,324	3,968	(53)	(1,644)
Other revenue	6 D	118	2,414	4,326	2,296	(1,912)
NDIS State contribution derecognition of debt	E	–	–	62,817	–	(62,817)

Statement of comprehensive income variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
Total income other than income from State Government	–	30,986	37,048	106,454	6,062	(69,406)
Net cost of services	–	96,042	101,400	25,881	5,358	75,519
Income from State Government	–	–	–	–	–	–
Service appropriation	F	89,572	95,697	75,530	6,125	20,167
Income from other public sector entities	7 G	–	5,184	8,497	5,184	(3,313)
Services received free of charge	8	6,076	973	426	(5,103)	547
Royalties for Regions Fund	–	65	72	36	7	36
Total income from State Government	–	95,713	101,926	84,489	6,213	17,437
Surplus/(deficit) for the period	–	(329)	526	58,608	855	(58,082)
Other comprehensive income	–	–	–	–	–	–
Changes in asset revaluation reserve	–	–	9,194	3,132	9,194	6,062
Total other comprehensive income	–	–	9,194	3,132	9,194	6,062
Total comprehensive income/(loss) for the period	–	(329)	9,720	61,740	10,049	(52,020)

10.1.2 Statement of Financial Position Variances

Table 60: Statement of financial position variances

Statement of financial position variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
Assets	–	–	–	–	–	–
Current Assets						
Cash and cash equivalents	–	20,679	20,769	25,858	90	(5,089)
Restricted cash and cash equivalents	–	124	124	124	–	–
Receivables	–	9,605	9,119	10,792	(486)	(1,673)
Total Current Assets	–	30,408	30,012	36,774	(396)	(6,762)
Non-Current Assets	–	–	–	–	–	–
Receivables	–	3,705	3,050	2,600	(655)	450
Amounts receivable for services	–	102,814	102,814	95,997	–	6,817
Property, plant and equipment	9 H	35,831	58,640	49,389	22,809	9,251
Right-of-use assets	–	–	1,046	610	1,046	436
Intangible assets	–	269	50	157	(219)	(107)
Other non-current assets	10	13,000	–	–	(13,000)	–
Total Non-Current Assets	–	155,619	165,600	148,753	9,981	16,847
Total Assets	–	186,027	195,612	185,527	9,585	10,085

Statement of financial position variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
Liabilities	–	–	–	–	–	–
Current Liabilities						
Payables	–	66,379	6,549	5,391	(59,830)	1,158
Lease liabilities	–	600	273	260	(327)	13
Employee related provisions	–	16,279	14,512	16,261	(1,767)	(1,749)
Other provisions	–	47	3	4	(44)	(1)
Total Current Liabilities	–	83,305	21,337	21,916	(61,968)	(579)
Non-Current Liabilities	–	–	–	–	–	–
Lease liabilities	–	1,442	800	368	(642)	432
Employee related provisions	–	847	315	399	(532)	(84)
Other provisions	–	4	7	16	3	(9)
Total Non-Current Liabilities	–	2,293	1,122	783	(1,171)	339
Total Liabilities	–	85,598	22,459	22,699	(63,139)	(240)

Statement of financial position variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
Net Assets	–	100,429	173,153	162,828	72,724	10,325
Equity	–	–	–	–	–	–
Contributed equity	–	49,551	48,604	47,999	(947)	605
Reserves	–	45,666	57,991	48,797	12,325	9,194
Accumulated surplus	–	5,212	66,558	66,032	61,346	526
Total Equity	–	100,429	173,153	162,828	72,724	10,325

10.1.3 Statement of Cash Flow Variances

Table 61: Statement of cash flow variances

Statement of cash flow variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
Cash flows from State Government	–	–	–	–	–	–
Service appropriation	I	82,755	88,880	68,692	6,125	20,188
Capital appropriations	–	495	530	583	35	(53)
Other contributions by owners	–	–	75	169	75	(94)
Distribution to owners	J	–	–	(10,787)	–	10,787
Income from other public sector entities	11 K	478	2,606	8,497	2,128	(5,891)
Royalties for Regions Fund	–	65	72	36	7	36
Net cash provided by State Government	–	83,793	92,163	67,190	8,370	24,973
Utilised as follows:	–	–	–	–	–	–
Cash flows from operating activities - Payments	–	–	–	–	–	–
Employee benefits	12	(59,654)	(48,268)	(49,392)	11,386	1,124
Supplies and services	L	(52,834)	(57,976)	(44,303)	(5,142)	(13,673)
Finance costs	–	(142)	(56)	(26)	86	(30)
Expense for services	13	(885)	(28,368)	(30,446)	(27,483)	2,078
GST payments on purchases	14	(9,068)	(3,387)	(3,479)	5,681	92

Statement of cash flow variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
GST payments to taxation authority	–	(503)	(86)	(583)	417	497
Cash flows from operating activities - Receipts	–	–	–	–	–	–
User charges and fees	15	28,437	32,583	33,251	4,146	(668)
Commonwealth grants and contributions	16	2,377	3,718	3,968	1,341	(250)
GST receipts on sales	–	466	202	585	(264)	(383)
GST receipts from taxation authority	17	9,105	4,094	3,676	(5,011)	418
Other receipts	18 M	118	1,803	13,299	1,685	(11,496)
Net cash used in operating activities	–	(82,583)	(95,741)	(73,450)	(13,158)	(22,291)
Cash flows from investing activities - Payments	–	–	–	–	–	–
Purchase of non-current assets	–	–	(413)	(160)	(413)	(253)
Net cash used in investing activities	–	–	(413)	(160)	(413)	(253)
Cash flows from financing activities - Receipts	–	–	–	–	–	–
Proceeds from borrowings	–	–	–	–	–	–
Cash flows from financing activities - Payments	–	–	–	–	–	–

Statement of cash flow variances	Variance Notes	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
Principal elements of lease	–	–	(648)	(682)	(648)	34
Payment to accrued salaries account	N	(495)	(450)	(2,600)	45	2,150
Net cash used in financing activities	–	(495)	(1,098)	(3,282)	(603)	2,184
Net (decrease)/increase in cash and cash equivalents	–	715	(5,089)	(9,702)	(5,804)	4,613
Cash and cash equivalents at the beginning of the period	–	23,793	25,982	35,684	2,189	(9,702)
Cash and cash equivalents at the end of the period	–	24,508	20,893	25,982	(3,615)	(5,089)

Major estimate and actual (2025) variance narratives

1. Employee benefits expenses are \$15.7 million (26%) lower than the estimate due to lower salaries and other employee benefits for non-Public Sector General Agreement (non-PSGA) employees. This is primarily due to vacancies during the year.
2. Depreciation and amortisation expenses are \$5.7 million (84%) lower than the estimate resulting from fewer depreciable assets being held by the Commission.
3. Expense for services is \$27.6 million (3,114%) higher than the estimate due to higher-than-expected funding for services and grants associated with Service Delivery, through Disability Sector Organisations.
4. Other expenses are \$1.6 million (100%) higher than the estimate, primarily due to insurance premiums not being budgeted against other expenses.
5. User charges and fees are \$3.8 million (13.4%) higher than the estimate primarily due to higher than estimated board and lodgings from people in care, funded by an increased contribution from the National Disability Insurance Scheme (NDIS).
6. Other income is \$2.3 million (1,946%) higher than the estimate primarily due to a Worker's Compensation performance adjustment from 2021-22 that was not incorporated in the estimate.
7. Income from other public sector entities is \$5.2 million (100%) higher than the estimate primarily due to the Service Delivery Agreement (SDA) income from Department of Communities being unaccounted for in the Commission's original estimate.
8. Resources received free of charge is \$5.1 million (84%) lower than the estimate, primarily due to the ceasing of paediatric care service previously provided by the Child and Adolescent Health Service (CAHS) to the Commission in 2022-23, without an adjustment to the budget.
9. Property, plant and equipment is \$22.8 million (63.7%) higher than the estimate primarily in land and other property holdings.

10. Other non-current assets are \$13 million (100%) lower than the estimate due to the return of \$13 million to the Commission from the Housing Authority in 2023-24 in relation to a property development that did not progress as per its original scope and timeline.
11. Income from other public sector entities is \$2.1 million (445%) higher than the estimate, primarily due to an increase in the SDA income from the Department of Communities.
12. Employee benefits are \$11.4 million (19%) lower than the estimate due to lower salaries and other employee benefits for non-PSGA employees. This is primarily due to vacancies during the year.
13. Expense for services is \$27.5 million (3,105%) higher than the estimate primarily due to higher-than-expected funding for services and grants associated with Service Delivery, through Disability Sector Organisations.
14. GST Payment on purchases is \$5.7 million (62.7%) lower than the estimate due to GST paid for goods and services during 2024-25 being lower than the estimate.
15. User charges and fees are \$4.1 million (14.6%) higher than the estimate primarily due to higher than estimated board and lodgings for people in care, funded by an increased contribution from the National Disability Insurance Scheme (NDIS).
16. Commonwealth grants and contributions are \$1.3 million (56.4%) higher than the estimate due to an accrued receipt of Commonwealth funding associated with the Changing Places program from 2023-24, which had not been included in the estimate.
17. GST receipts from taxation authority are \$5 million (55%) lower than the estimate primarily due to less than estimated expenditure on goods and services resulting in a commensurate decrease in GST input tax credits received from the Australian Taxation Office.
18. Other receipts are \$1.7 million (1,428%) higher than the estimate due to the combined movements in receivables for insurance premiums and other receivables.

Major actual (2025) and comparative (2024) variance narratives

- A. Employee benefits expense is \$6.5 million (13%) lower than prior year due to a reduction in expenditure for non-PSGA salaries and other employee benefits, primarily due to a change in Full Time Equivalent (FTE) positions and vacancies observed throughout the year.
- B. Supplies and services are \$16.9 million (38%) higher than prior year primarily due to a \$13 million increase in service provider employee costs and overheads, under the Service Delivery Agreement (SDA), following increased FTEs of PSGA employees as vacant positions are filled during the year, and increased salaries associated with the Public Sector Wages Policy.
- C. Commonwealth grants and contributions are \$1.6 million (41.4%) lower than prior year due to:
 - \$1.2 million reduction in accrued revenue from 2023-24 in relation to the Changing Places program.
 - \$0.4 million decrease in support contributions from the Commonwealth Department of Health for continuity of support for the National Disability Insurance Scheme (NDIS).
- D. Other income is \$1.9 million (44.2%) lower than prior year primarily due to a decrease in recoups associated with services provided by Disability Sector Organisations from the prior year. This is offset by a Worker's Compensation performance adjustment from 2021-22, which is reported as 'Other revenue' in 2024-25.
- E. NDIS State contribution derecognition of debt is \$62.8 million (100%) lower than prior year due to the derecognition of debt being isolated to 2023-24.
- F. Service appropriations are \$20.2 million (26.7%) higher than prior year due to an increase in funding to maintain services through the Supported Community Living program.
- G. Income from other public sector entities is \$3.3 million (39%) lower than prior year due to decrease in SDA income from Department of Communities associated with the recovery of overhead charges driven by the SDA.
- H. Property, plant and equipment increased by \$9.3 million (18.7%) primarily due to a net increase in the fair value of land and building held by the Commission based on 2024-25 Landgate valuations.

- I. Service appropriations are \$20.2 million (29.4%) higher than prior year due to an increase in revenue received for services provided through the Supported Community Living program.
- J. Distribution to owners is \$10.8 million (100%) higher than prior year due to the rollover of unspent funds relating to the National Disability Insurance Scheme (NDIS) from 2022-23 into 2023-24. These funds were subsequently transferred from the Commission to the Department of Communities Administered Transactions effective in 2023-24.
- K. Income from other public sector entities is \$5.9 million (69.3%) lower than prior year due to a decrease in SDA income from the Department of Communities associated with the recovery of overhead charges driven by the SDA.
- L. Supplies and services are \$13.7 million (30.9%) higher than prior year primarily due to an increase in SDA costs for PSGA employees and overheads.
- M. Other receipts are \$11.5 million (86.4%) lower than prior year primarily due to the return of \$13 million to the Commission from the Housing Authority in 2023-24 in relation to a property development that did not progress as per its original scope and timeline.
- N. Payment to accrued salaries account is \$2.2 million (82.7%) lower than prior year primarily due to a change in the accounting treatment of the 27th pay account in 2023-24. Last year, the \$2.6 million amount was the balance transferred from restricted cash to receivables. This year, it reflects the increase in the 27th pay account.

Key performance indicators



Key performance indicators

Certification of key performance indicators

For the reporting period ended 30 June 2025

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



Scott Hollier
Chairperson
Disability Services Commission Board

12 September 2025



Christopher Kent
Board Member
Disability Services Commission Board

12 September 2025

Outcome-based management reporting framework

State Government goal

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

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

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

Key effectiveness performance indicators

- F.2 Percentage of service users who achieved their individual plan outcomes
- F.4 Proportion of service users who achieved community participation outcomes.

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

Key efficiency performance indicators

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

Reporting exemption

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

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

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

The Under Treasurer also recognised, given the implications of the transition to the Australia-wide NDIS, that the removal from reporting of the following two effectiveness key performance indicators was also necessary:

- F.1 Proportion of quality evaluations which met national standards
- F.3 Proportion of the population in need who received services.

The reporting exemption for the above listed key performance indicators remains effective for the reporting period ending 30 June 2025. The 2024–25 actual results have not been presented for these indicators.

Significant disability reform agendas remain underway across Australia, and the Commission is leading or contributing to work across government. As these reforms progress and the Commission's role in the changing disability landscape is further defined, new KPIs will be developed to replace the current exempted KPIs and are anticipated to be introduced as part of the 2027–28 budget submission.

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

Key effectiveness performance indicators

F.2 Percentage of service users who achieved their individual plan outcomes

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

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

The 2024–25 Actual is higher than both the 2024–25 Target and the 2023–24 Actual. There has been continued improvement in the number of individuals achieving their individual plan outcomes, due to the non–Disability Services Provider Panel process, whereby individuals and families can access a broader range of disability sector organisations that are NDIS registered.

Table 62: Percentage of service users who achieved their individual plan outcomes

2021–22 actual	2022–23 actual	2023–24 actual	2024–25 actual	2024–25 target	Variation from target
80%	72%	91%	95%	90%	5%

F.4 Proportion of service users who achieved community participation outcomes

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

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

The 2024–25 Actual is higher than both the 2024–25 Target and the 2023–24 Actual. There has been a significant improvement in the number of individuals achieving their individual plan outcomes, due to the non-Disability Services Provider Panel process, whereby individuals and families can access a broader range of disability sector organisations that are NDIS registered. This process has proved successful in increasing the choice and control for all individuals connected to Continuity of Support Arrangements to participate in their community.

Table 63: Proportion of service users who achieved community participation outcomes

2021–22 actual	2022–23 actual	2023–24 actual	2024–25 actual	2024–25 target	Variation from target
72%	70%	88%	96%	88%	8%

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.

The 2024–25 Actual is higher than both the 2024–25 Target and the 2023–24 Actual.

Table 64: Proportion of individual plans commenced within the required timeframe

2021–22 actual	2022–23 actual	2023–24 actual	2024–25 actual	2024–25 target	Variation from target
91%	91%	91%	92%	90%	2%

Other requirements

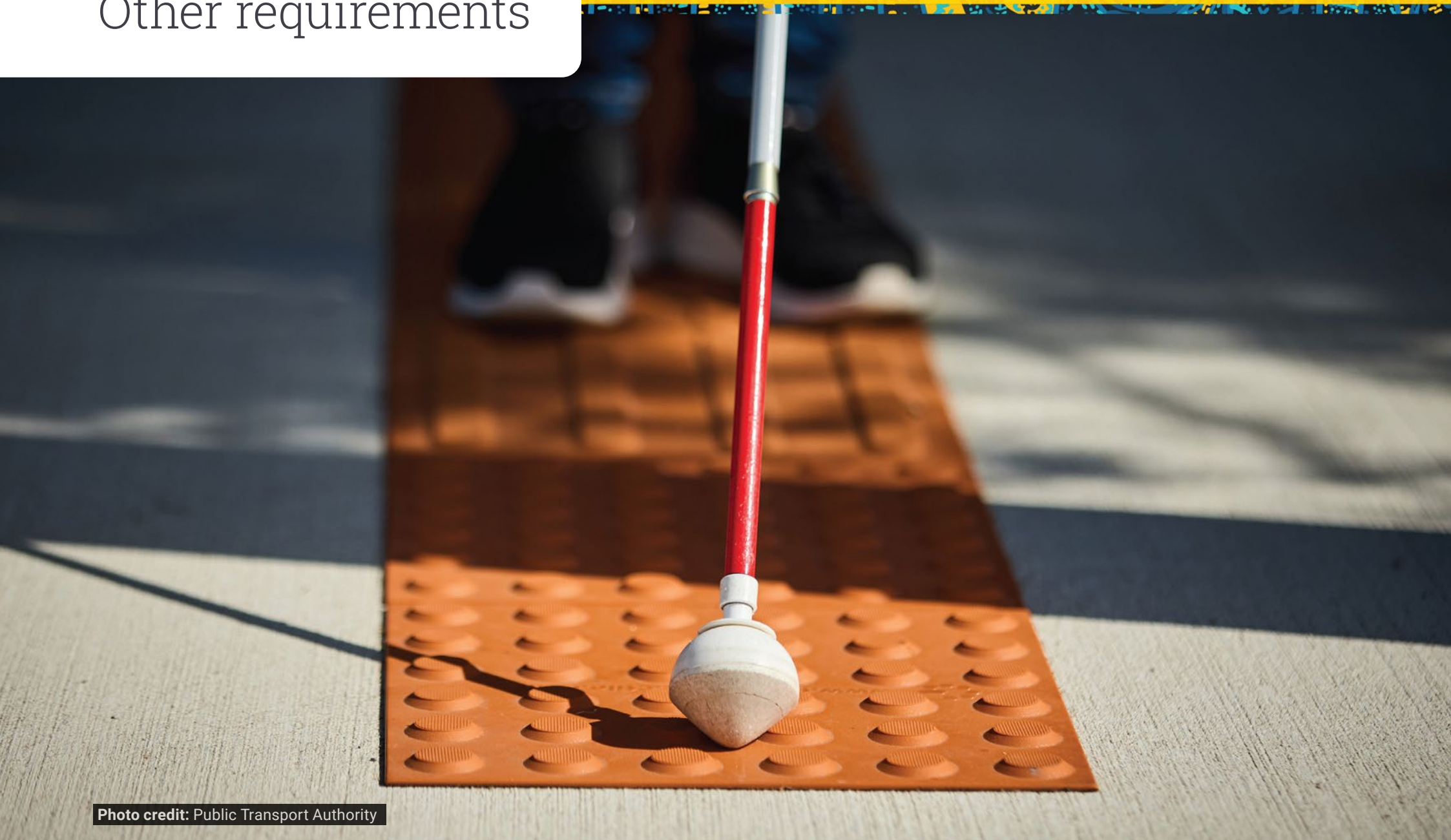


Photo credit: Public Transport Authority

Other requirements

Ministerial directions

There were no ministerial directions in 2024–25.

Act of grace payments

No act of grace payments were recorded during 2024–25.

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 2024–25.

Table 65: Personal expenditure using Government-issued credit cards in 2024–25

Personal expenditure	2024–25
Number of instances the Western Australian Government purchasing card has been used for a personal purpose	17
Aggregate amount of personal use expenditure for the reporting period	\$1,260.79
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$958.42
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	\$302.37
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	\$0.00
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission expended \$3,547.14 in advertising during 2024–25.

Table 66: Advertising expenditure for 2024–25

Expenditure	Organisation	Amount
Advertising	—	—
Market research	Campaign Monitor	\$1,029.00
Polling	—	—
Direct mail	—	—
Media advertising	The West Australian	\$2,518.14
Total	—	\$3,547.14

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 2024–25.

Quality of Services

Disability Services Commission Board: Quality and Safeguards Sub-Committee

In April 2024, the Quality and Safeguards Sub-Committee (Sub-Committee) of the Disability Services Commission Board was established. The Sub-Committee meets monthly and comprises members of the Disability Services Commission Board with experience, capability and expertise in the delivery of safe and compliant disability services.

The purpose of the Sub-Committee is to assist the Disability Services Commission Board to undertake the functions and outcomes expected of the Disability Services Commission as a 'governing body', and the DSC Board members as 'key personnel', under the *National Disability Insurance Scheme Act 2013 (Cth)*, the National Disability Insurance Scheme (Quality Indicators) Guidelines 2018, and the National Disability Insurance Scheme (Provider Registration and Practice Standards) Rules 2018.

In 2024–25, the Sub-Committee met nine times and Members conducted seven visits to Disability Services Commission Supported Community Living group homes to meet individuals receiving services, and staff.

Membership of the Sub-Committee for 2024–25 comprised the following Disability Services Commission Board members:

- Linda McSherry – 1 July 2024 to 27 January 2025
- Patricia Sullivan – 1 July 2024 to 30 June 2025
- Christopher Kent – 1 July 2024 to 30 June 2025
- Amanda Hunt – 17 April 2025 to 30 June 2025

Authorisation of Restrictive Practices

The Department of Communities' Behaviour Support Consultancy Team supports the disability sector in the implementation of the 'Authorisation of Restrictive Practices in Funded Disability Services Policy' (the Policy), which came into effect in December 2020. Under the Policy, Communities maintains the Policy framework and provides guidance, education and information, while service

providers are responsible for convening Quality Assurance Panels to review behaviour support plans containing proposed restrictive practices and to make authorisation decisions about their use.

Throughout 2024–25, education and guidance was provided to support the sector in implementing the Policy, and in response to specific sector needs, to work towards the reduction and elimination of restrictive practices for people with a disability in WA, including:

- The provision of 65 Policy guidance sessions to disability providers, including behaviour support practitioners and implementing providers, and other sessions as requested, including face-to-face education session for individuals, families and providers in Bunbury and Busselton.
- Distribution of five editions and an additional four special editions of an authorisation of restrictive practices 'bulletin' to keep the sector informed about the Policy. There were 1,199 subscribers during the reporting period, up from 630 during 2023–24.
- Responding to enquiries about the Policy, with 239 responses provided during 2024–25.

Supported Community Living

The Disability Services Commission is a registered National Disability Insurance Scheme (NDIS) provider. Through the Supported Community Living (SCL) program, the Disability Services Commission delivers person-centred NDIS funded supports including Supported Independent Living, Individualised Living Options, and Community Participation, to an existing cohort of eligible adults with disability who access the NDIS or the Disability Support for Older Australians (DSOA) program. To the extent that accommodation and supports for individuals in SCL are not covered by the NDIS or DSOA, funding is augmented by the State Government.

SCL operates a number of State Government-owned properties across the Perth metropolitan area providing group home style accommodation, noting some individuals live in individual housing options due to their complex support requirements. Social Trainers provide person-centred active support for individuals and assist with activities of daily living and social supports.

SCL's Quality Practice Framework focuses on maximising quality of life outcomes, delivering high-quality supports, adopting a culture of continuous improvement and modelling a values-based approach. The implementation of these principles ensures individuals in the service are supported to live their best life and feel connected, safe and valued.

As an NDIS provider, SCL is responsible to the NDIS Quality and Safeguards Commission for the quality of services provided. SCL is committed to delivering services that meet its obligations and responsibilities in accordance with the:

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

Intervention Support Services

Intervention Support Services is a State Government funded program providing short-term emergency and transitional accommodation and planning in group living facilities in the Perth metropolitan area. These services are provided to eligible people with disability when their current supports are no longer meeting their specific needs and all other options have been explored and/or exhausted.

Neurodevelopmental Disability Assessment Service

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

In 2024–25, NDAS completed diagnostic assessments for more than 800 individuals. Assessments assist in determining eligibility for State Government funded specialised disability services (such as the Disability Justice Service and Continuity of Support Arrangements program), as well as enabling eligible people to access the National Disability Insurance Scheme. Allied health professionals also inform decisions on appropriate clinical supports and services, such as assistive technology and home modifications, for individuals with disability related needs.

Continuity of Support Arrangements

Under the terms of a Bilateral Agreement between the Commonwealth and State Governments on the Transition to National Disability Insurance Scheme (NDIS) (The Transition Agreement), the State has been responsible for providing continuity of supports for people under 65 years of age who do not meet the NDIS eligibility requirements due to their residency status, including individuals who were in receipt of former State-funded disability-related supports.

The Department of Communities' Continuity of Support Arrangements (CoSA) program provides the Local Coordination resource and disability-related funded supports. At 30 June 2025, 249 individuals are receiving supports from the CoSA program.

Individuals receiving CoSA support engage with a Local Coordinator to develop a holistic plan based on their identified goals to achieve good outcomes.

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

On 17 June 2025, the Commonwealth and Western Australian Governments signed a WA NDIS Full Scheme Bilateral Agreement (Full Scheme Agreement) and Federation Funding Agreement. The CoSA operational function has not currently had any immediate changes.

Disability Justice Service

The Disability Justice Service supports eligible people with disability who are interfacing with the justice system and provides support and capacity building to disability service providers through clinical expertise, prevention and diversion strategies, and coordination. This service also operates the Bennett Brook Disability Justice Centre, the State's only declared place, established for the detention, habilitation and rehabilitation of supervised persons required to be detained under the *Criminal Law (Mental Impairment) Act 2023* (CLMI Act).

In-reach, prevention and diversion services and coordination

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

The service is supported by a multi-disciplinary team of clinicians who 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 10 Capacity Building Training sessions to Disability Support Organisations and supported 142 individuals in the community and in various custodial settings.

In addition, the service delivered 25 Disability Awareness Training sessions to key stakeholders including staff at Acacia Prison, Banksia Hill Detention Centre, Casuarina Prison, Hakea Prison, Public Transit Officers and Western Australian Police. The service also provided eight sessions of peer support training to prisoners who support prisoners with disability within Karnet Prison Farm, Boronia Pre-release Centre for Women and Bandyup Women's Prison.

Throughout 2024–25, the Disability Justice Service continued to work in collaboration with the Department of Justice as the lead agency on the implementation of the CLMI Act which commenced on 1 September 2024. The CLMI Act establishes new legal provisions for people who are unfit to stand trial or found not guilty by reason of mental impairment in the criminal justice system. The CLMI Act improves procedural fairness for this cohort and importantly, ensures a limiting term is set when making a custody order, effectively ending the past model of indefinite detention. The implementation of the CLMI Act has seen an increase in service delivery requests from the Disability Justice Service, such as the provision of reports and requests for information.

Bennett Brook Disability Justice Centre

The Bennett Brook Disability Justice Centre (the Centre) opened in 2015 and provides an alternative custodial option to prison for eligible people with disability who are accused, but not convicted of a crime, as they have been deemed unfit to stand trial. To be eligible for placement at the Centre, a person must have a primary diagnosis of intellectual or cognitive disability as defined in the *Disability Services Act 1993*. People may have a co-occurring mental health diagnosis.

Throughout 2024–25, the maximum number of residents at the Centre was three, with one resident exiting the Centre and one new resident placed at the Centre. All residents were granted leaves of absence by the Mental Impairment Review Tribunal, which enabled them to leave the Centre with appropriate support to participate in activities within the community. Over the past year the residents participated in 405 leaves of absence.

Programs, services and supports provided to Centre residents are individually tailored to meet their needs and help them gain the necessary life skills to independently and safely transition to their longer term option when they leave the Centre.

Centre staff work with the Mental Health Advocacy Service to ensure mandatory reporting is undertaken as required by the *Declared Places (Mental Impairment) Act 2015* and that advocacy services are provided to residents. In 2024–25, the Mental Health Advocacy Service conducted visits to Centre residents in accordance with legislative requirements and received all required reporting from the Disability Justice Service.

Implementing the Carers Charter

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

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

The Board and Ministerial Advisory Council on Disability have several members that are carers, and both groups have been engaged with, and consulted on, key work undertaken by the Commission, including the Western Australian Government response to the Disability Royal Commission, the reform of state disability legislation, and the progress of the State Disability Strategy 2020–30 and its related Action Plans. The Ministerial Advisory Council on Disability engaged directly with the WA Carers Advisory Council in 2024–2025, including meeting with the Carers Council Chairperson in April 2025. The Commission met its reporting requirements under section 6 of the *Carers Recognition Act 2004*.

Communities Inclusion Connection Team

Individuals and their families frequently report to Communities the gaps in services and supports that are available to them outside of the National Disability Insurance Scheme. A key issue identified is a lack of knowledge and understanding on how to access and navigate appropriate supports and services, especially for people with disability.

In response to this, Communities modelled and developed the Communities Inclusion Connection Team (CICT). The team became operational in September 2024. CICT is a person-centred, holistic community-based approach designed to facilitate connection to appropriate mainstream and specialised services for all people, particularly those with disability, across Western Australia (WA).

Through collaborative work across community, the team support individuals and their families to navigate systems and access cohesive/seamless services that will meet their individual needs to lead their best lives. Since its inception, CICT has assisted over 700 requests for support across WA. Almost 50 per cent of engagement and referrals are for families with children aged 7–18 years old.

Regional Intensive Support Coordination

Regional Intensive Support (RIS) Coordination works in partnership with Communities staff across Western Australia to provide consultation and coordination for individuals with complex disability related support needs and their families and carers, in exceptionally difficult and critical situations, facilitating connection to appropriate services using a value-based approach to facilitate good outcomes.

RIS Coordination works with people who are experiencing multiple challenges and may benefit from wrap-around, intensive support coordination. The service model for RIS Coordination allows for place-based thinking, solutions and outcomes. It promotes earlier support and intervention, strengths-based solutions and capacity building for families and communities.

Between July 2024 to June 2025, RIS Coordination facilitated 2,080 engagements, including formal referrals and consults.

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. Public service officers are directly engaged by the Department of Communities and support delivery of the Commission's functions.

Communities complies with the Public Sector Standards, the Western Australian Public Sector Code of Ethics and the Commissioner's Instruction 40, Ethical Foundations. The Department's Code of Conduct (the Code) is an official record of the minimum standards of conduct and integrity required for its public officers. The Code is supported by a mandatory, online Accountable and Ethical Decision-Making course, Communities Integrity Strategy 2025–2028 and Communities Integrity Framework.

As an agency subject to section 31(2) of the *Public Sector Management Act 1994*, The Department's compliance reporting obligations are met by completing the relevant periodic returns requested by the Public Sector Commission (PSC) including the Integrity Framework Maturity Self-Assessment Tool. This is in accordance with the PSC's 'Annual Reporting Information 2024–25' published 16 July 2025.

Staff profile

At the close of the financial year, 433 permanent, fixed-term and casual employees were directly employed by the Commission. These staff are employed under the *Disability Services Act 1993* and represent specific occupational groups, as outlined below.

- **Disability support workers:** employed in accordance with the Disability Services Commission – United Voice – Disability Support Workers Industrial Agreement 2022.
- **Social trainers:** employed in accordance with the Disability Services Commission (Social Trainers) CSA Agreement 2024.

Table 67: Disability Services Commission Employment Profile

Employment Type	2022–23	2023–24	2024–25
Permanent	380	369	340
Fixed Term	7	17	8
Casual	72	76	85
Total	459	462	433

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 2024–25 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 2024–25.

Board and committee remuneration

Disability Services Commission Board

Table 68: Disability Services Commission Board remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fees	Gross /actual remuneration 2024–25 financial year
Chair	Dr Scott Hollier	Sitting fee	01/07/2024 – 30/06/2025	Sessional	5/5	0	\$39,316	\$39,316.84
Deputy Chair	Ms Linda McSherry	Sitting fee	01/07/2024 – 27/01/2025	Sessional	3/3	0	\$14,940	\$9,198.08
Deputy Chair	Ms Amanda Hunt (2)	Sitting fee	28/01/2025 – 30/06/2025	Sessional	2/2	0	\$14,940	\$5,173.92
Member	Ms Amanda Hunt	Sitting fee	01/07/2024 – 27/01/2025	Sessional	2/3	1	\$8,677	\$4,338.48
Member	Mr Jaimen Hudson	Sitting fee	01/07/2024 – 27/01/2025	Sessional	1/2	1	\$8,677	\$4,338.48
Member	Ms Terina Grace (3)	Sitting fee	01/07/2024 – 27/01/2025	Sessional	3/3	0	\$8,677	\$4,338.48
Member	Prof. Warren Harding AM	Sitting fee	01/07/2024 – 04/08/2024	Sessional	1/1	0	\$8,677	\$1,446.16

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fees	Gross /actual remuneration 2024–25 financial year
Member	Mr Christopher Kent	Sitting fee	01/07/2024 – 30/06/2025	Sessional	4/5	1	\$8,677	\$8,677
Member	Ms Patricia Sullivan (4)	N/A	01/07/2024 – 30/06/2025	Sessional	5/5	0	\$0	\$0
Member (as MACD Chair)	Mr Kane Blackman (5)	N/A	01/07/2024 – 31/12/2024	Sessional	3/3	0	\$0	\$0
MACD Chair	Mrs Clare Gibellini (6)	N/A	28/01/2024 – 30/06/2025	Sessional	2/2	0	\$0	\$0
Member	Mrs Mary Butterworth	Sitting fee	28/01/2024 – 30/06/2025	Sessional	2/2	0	\$8,677	\$4,338.48
Member	Mr Gary Hamley	Sitting fee	28/01/2024 – 30/06/2025	Sessional	2/2	0	\$8,677	\$4,338.48
Member	Ms Kayla Ryan	Sitting fee	28/01/2024 – 30/06/2025	Sessional	1/2	1	\$8,677	\$4,338.48
Total	–	–	–	–	–	–	–	\$89,842.88

- (1) The period of membership refers to the committee member's membership during the 2024–25 reporting period.
- (2) Ms Amanda Hunt was appointed Deputy Chair from 28/01/2025.
- (3) Ms Grace was a member of the Department of Communities Audit and Risk Committee in the last financial year and received remuneration in that role.
- (4) Ms Sullivan is a public servant with the WA Department of Health and is not remunerated by the Board.

- (5) Mr Blackman was the Chair of the Ministerial Advisory Council on Disability (MACD) until December 2024 and was remunerated through the MACD.
- (6) Mrs Gibellini is the Chair of the Ministerial Advisory Council on Disability (28/01/2025 to 30/06/2025) and is remunerated through the Council.

Ministerial Advisory Council on Disability

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

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

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

Table 69: Ministerial Advisory Council on Disability remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment/tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fee	Gross /actual remuneration 2024–25 financial year
Chairperson	Mr Kane Blackman	Sitting Fee	01/07/2024 – 31/12/2024	Sessional	3/3	0	\$19,305	\$10,213.79
Chairperson	Mrs Clare Gibellini (2)	Sitting Fee	28/01/2025 – 30/06/2025	Sessional	2/2	0	\$19,305	\$7,841.49
Deputy	Mrs Clare Gibellini	Sitting Fee	01/07/2024 – 31/12/2024	Sessional	3/3	0	\$5,555	\$4,362.96
Member	Dr Siyat Abdi	Sitting Fee	01/07/2024 – 31/12/2024	Sessional	3/3	0	\$5,555	\$3,030
Member	Ms Chanel Bowen	Sitting Fee	01/07/2024 – 31/12/2024	Sessional	3/3	0	\$5,555	\$3,030
Member	Ms Georgia Inglis	Sitting Fee	01/07/2024 – 31/12/2024	Sessional	2/3	1	\$5,555	\$3,030
Member	Dr Rita Kleinfeld–Fowell	Sitting Fee	01/07/2024 – 31/12/2024	Sessional	2/3	1	\$5,555	\$3,030
Member	Mrs Apollonia Parker	Sitting Fee	01/07/2024 – 06/06/2025	Sessional	5/5	0	\$5,555	\$5,555
Deputy	Mrs Apollonia Parker (3)	Sitting Fee	07/06/2025 – 30/06/2025	Sessional	No meetings in this period	0	\$8,125	\$0

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment/tenure	Attendance at Scheduled Meetings	Apologies or Leaves of Absence	Base salary /sitting fee	Gross /actual remuneration 2024–25 financial year
Member	Mrs Barbara van Reyk	Sitting Fee	01/07/2024 – 30/06/2025	Sessional	5/5	0	\$5,555	\$5,555
Member	Miss Rachael Burns	Sitting Fee	28/01/2025 – 30/06/2025	Sessional	2/2	0	\$5,555	\$2,525
Member	Ms Nicole (Nick) Avery	Sitting Fee	28/01/2025 – 30/06/2025	Sessional	2/2	0	\$5,555	\$2,525
Member	Miss Ellie Moir	Sitting Fee	28/01/2025 – 30/06/2025	Sessional	2/2	0	\$5,555	\$2,525
Member	Mrs Kristine Schroder (4)	N/A	28/01/2025 – 30/06/2025	Sessional	2/2	0	\$0	\$0
Member	Mr Siljan Stojkovski	Sitting Fee	28/01/2025 – 30/06/2025	Sessional	2/2	0	\$5,555	\$2,525
Total	–	–	–	–	–	–	–	\$55,748.24

(1) The period of membership refers to the committee member's membership during the 2024–25 reporting period.

(2) Mrs Gibellini commenced role as the Chairperson from 28/01/2025.

(3) Mrs Parker was nominated as Deputy Chair at the meeting on 06/06/2025.

(4) Mrs Schroder is a public servant with the WA Department of Education and is not remunerated by the Council.

Agency capability review

Progress against commitments and actions in the Department of Communities' Agency Capability Review are reported in the Department of Communities' annual report for 2024–25.

Workforce inclusiveness

A workforce inclusiveness statement on activities undertaken to improve diversity and inclusion in the workplace is included in the Department of Communities' annual report for 2024–25.

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 2024–25.

Department of Communities

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