



Government of Western Australia
Department of Communities



Disability Services Commission

2025 | **ANNUAL**
2026 | **REPORT** 

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 Aboriginal communities and their cultures and to Elders past and present.

The Disability Services Commission 2025–2026 Annual Report cover features the Developmental Disability WA Advisory Council, whose members provide advice and insights to support a more inclusive Western Australia. We worked closely with DDWA and many other community sector organisations to advance opportunities, community participation and quality of life for people with disability.



About the artists

The artwork featured in this document has been contributed by three members of our Aboriginal Employee Network, a peer support network providing opportunities for connection and professional development locally and statewide.



Connection to Country

Brianna Barron-Liddell

Brianna is a proud Nyul Nyul and Worrorra woman living in the Pilbara with family ties to Noongar Ballardong and Yamatji Badimaya countries.



Closing the gap between culture and pride

Memphis Jackson

Memphis is a proud Noongar woman, with close family connections to Wagyl Kaip, Yamatji and Whadjuk countries.



Marr journey of me

Ronella Hayden

Ronella is a proud Noongar woman with ties to Ballardong country.

Contents

Statement of compliance	2	Other statutory information	95
Overview	3	Ministerial directions	96
Chairperson's Report	4	Government policy requirements:	96
Operational Structure	6	Board and committee remuneration	96
Performance management framework	7	Consultant expenditure	103
Agency performance	9	Other legal requirements:	104
Report on operations	10	Unauthorised use of credit cards	104
Actual results versus budget targets	11	Act of grace payments	105
Disclosures and legal compliance	14	Advertising, market research, polling and direct mail	105
Auditor General's opinion	16	Quality of Services	106
Financial statements	22	Compliance with public sector standards and ethical codes	113
Audited key performance indicators	87	Other financial disclosures:	115
Certification of key performance indicators	88	Capital works	115
Detailed information in support of key performance indicators	89	Workers compensation	115
		Shared corporate and statutory reporting	116

Statement of compliance

For the year ended 30 June 2026

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 2026.

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



Dr Scott Hollier
Chairperson
Disability Services Commission Board

11 September 2026



Hon Hannah Beazley MLA

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

Ministerial portfolios are presented according to current responsibilities and may differ from those held during the reporting period. There were no changes in Ministerial responsibility for Communities' portfolios during the reporting period and up to 10 September 2026.



Overview

Overview

Chairperson's Report

The Disability Services Commission (Commission) Board met on six occasions during the 2025–26 Financial Year for business-as-usual oversight and governance matters. Board members also benefited from presentations by guest speakers, which provided valuable insights into key policy and operational matters, and welcomed ongoing engagement with the Minister for Disability Services, the Western Australian Ministerial Advisory Council on Disability and the Western Australian Carers Advisory Council.

The Board has continued to remain informed regarding significant change across the disability landscape at both national and state levels, with consideration as to the strategic impact on the work of the Commission.

During the reporting period, the Western Australian Government signed the National Agreement on Foundational Supports. The agreement includes the delivery of Foundational Supports through the Thriving Kids initiative. The Board has been briefed on current consultation with sector organisations and market-sounding activities to inform future implementation arrangements.

Additionally, the Australian Government introduced the National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Bill to Parliament, proposing significant changes to the future provision of services for people with disability.

Board membership remained largely stable throughout the financial year. Clare Gibellini's Board membership ended on 26 January 2026 due to the end of her term as the appointed Chair of the Ministerial Advisory Council on Disability. I would like to thank Clare for her significant contribution to the work of the Board over the course of her membership. Ellie Moir subsequently joined the Board as the newly appointed Chair of the Ministerial Advisory Council. I was sorry to accept Mary Butterworth's resignation at the end of the reporting period on 30 June 2026.

The Board noted the establishment of the new Department of Housing and Works, effective from 1 July 2025. Under this machinery-of-government change, the Department of Communities' housing functions transitioned to the new Department. The Board maintains close oversight of matters relating to assets used for the provision of the Commission's services.

The Board welcomed improvements to service delivery reporting, resulting in more consistent, robust and meaningful performance information to support effective decision-making. The Quality and Safeguards Sub-Committee enabled the Board's strong oversight of organisational performance and governance matters across the Commission's Supported Community Living services during the year, including regular visits to service delivery sites.

On behalf of the Board, I look forward to continuing to work with the Department and the State Government across the coming year, which will include refocusing strategic priorities and welcoming new members to fill current vacancies. Board members look forward to their role in contributing to the continuing development of a Western Australia where people with disability, their families and carers are valued, connected, and supported to thrive in communities where everyone is welcomed.



Dr Scott Hollier

Chairperson

Disability Services Commission Board

Operational Structure

The Department of Communities was established on 1 July 2017 under the *Public Sector Management Act 1994* (WA). At the Department's establishment, the Disability Services Commission (the Commission) was brought within the Department of Communities while retaining its Board and separate reporting obligations under the *Financial Management Act 2006* (WA). The Commission therefore prepares a separate annual report to meet those obligations. All other information for the reporting period is contained in the 2025–26 Department of Communities Annual Report.

Enabling legislation

The Disability Services Commission was established under the *Disability Services Act 1993*, which sets out its functions in relation to policy development, service provision and funding, and includes principles relating to access, inclusion and service delivery for people with disability.

Administered legislation

The Commission administers the *Disability Services Act 1993* and associated Regulations and has statutory functions and responsibilities under the *Declared Places (Mental Impairment) Act 2015*.

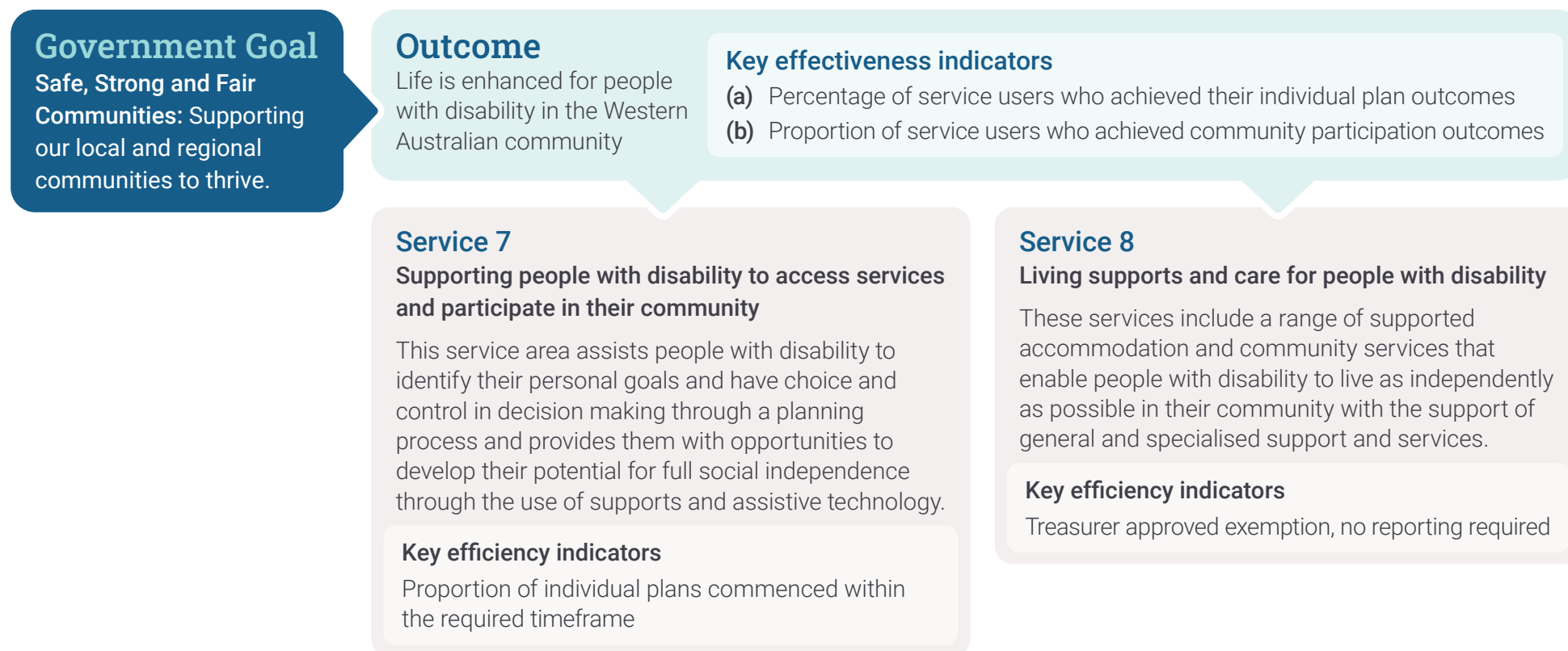
Changes in written law during 2025–26

There were no changes in any written law that affected the Commission during the reporting period.

Performance management framework

Outcome-based management framework

The outcomes, services and key performance indicators reported against by the Commission are a component of the overall outcome-based management framework of the Department of Communities. The complete outcome-based management framework of the Department of Communities is presented in the corresponding section of the 2025–26 Department of Communities Annual Report. The component of the Department of Communities outcome-based management framework which the Commission reports against is presented in the diagram below, which depicts the relationship between the Government Goal, the outcome and services.



Changes to outcome-based management framework

The Commission's outcome-based management framework did not change during 2025–26.



Agency performance

Agency performance

Report on operations

The activities of the Disability Services Commission (the Commission) have been reported in the Department of Communities' annual report for 2025–26.

Actual results versus budget targets

Financial targets

Table 1: Financial targets – actual results versus budget targets

Financial Targets	2026 Target (a) (\$000)'	2026 Actual (\$000)'	Variation (b) (\$000)'
Total cost of services (expense limit) (sourced from Statement of comprehensive income)	151,356	145,706	(5,650)
Net cost of services (sourced from statement of comprehensive income)	116,535	113,438	(3,097)
Total equity (sourced from Statement of financial position)	168,266	198,159	29,893
Agreed/direct (b) salary expense level	53,884	38,631	(15,253)
Agreed/direct (b) Executive Salary level	n/a	n/a	
Agreed Borrowing limit (where applicable)	n/a	n/a	

Note:

(a) The 2025–26 Targets reflect the budget in the Section 40 for 2025–26.

(b) Further explanations are contained in Notes 9 Explanatory statement to the financial statements.

Working cash targets

Table 2: Working cash targets – actual results versus budget targets

Working cash targets	2026 Target (\$000)'	2026 Actual (\$000)'	Variation (\$000)'
Working cash limit	7,480	7,187	(293)

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 3 and 4. Further details on the indicators are contained in the Key Performance Indicators section of this report.

The targets are published in the 2025–26 Western Australian State Budget Paper No 2 (Volume 2, Division 34, Part 8).

Table 3: Outcome: Life is enhanced for people with disability in the Western Australian community

Key effectiveness performance indicators	2024–25 actual	2025–26 target	2025–26 actual	Explanation of significant variance
Percentage of service users who achieved their individual plan outcomes	95%	93%	96%	–
Proportion of service users who achieved community participation outcomes	96%	92%	89%	–

Table 4: Service 7: Supporting people with disability to access services and participate in their community

Key efficiency performance indicators	2024–25 actual	2025–26 target	2025–26 actual	Explanation of significant variance
Proportion of individual plans commenced within the required timeframe	90%	93%	90%	–



Disclosures and legal compliance

Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2026

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 2026 and the financial position as at 30 June 2026.

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
10 September 2026



Ms Amanda Hunt
Deputy Chairperson
Disability Services Commission Board
10 September 2026



Ms Pratthana Hunt
Chief Finance Officer
10 September 2026

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Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

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 2026, 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 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), 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.

Page 1 of 6

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Responsibilities of the Board for the financial statements

The Board is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), 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.

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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 2026, and the controls were implemented as designed as at 30 June 2026.

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.

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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 2026 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 2026 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 2026.

Matter of Significance

The Commission received an approval from the Treasurer, in accordance with Treasurer's Instruction 3 Financial Sustainability, Requirement 5.3(i) Key Performance Indicators, that it is not required to report key performance indicators for the associated Service: Living Supports and Care for People with Disability for the year ended 30 June 2026, as well as for subsequent financial years.

As a result, no key performance indicators were reported for *Service 8: Living Supports and Care for People with Disability* for the year ended 30 June 2026. I am required by section 24(1) of the *Auditor General Act 2006* to report on matters of such significance. My opinion is not modified in respect of this matter.

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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 Commission'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.

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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 2026, 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 Commission for the year ended 30 June 2026 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 Commission to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 September 2026

Financial statements

Statement of comprehensive income

For the year ended 30 June 2026

Table 5: Statement of comprehensive income

Statement of comprehensive income	Notes	2026 \$'000	2025 \$'000
Cost of services	–	–	–
Expenses	–	–	–
Employee benefits expenses	2.1.1	43,139	44,663
Supplies and services	2.3	69,663	60,724
Depreciation and amortisation expenses	–	1,179	1,113
Finance costs	6.2	86	56
Accommodation expenses	2.3	2,610	1,828
Expense for services	2.2	27,923	28,447
Other expenses	2.3	1,041	1,617
Loss on disposal of non-current assets	2.4	65	–
Total cost of services	–	145,706	138,448
Income	–	–	–
User charges and fees	3.2	28,967	32,310
Commonwealth grants and contributions	3.4	3,110	2,324

Statement of comprehensive income	Notes	2026 \$'000	2025 \$'000
Other income	3.3	191	2,414
Total income	–	32,268	37,048
Total income other than income from State Government	–	32,268	37,048
Net cost of services	–	113,438	101,400
Income from State Government	–	–	–
Service appropriation	3.1	123,437	95,697
Income from other public sector entities	3.1	5,381	5,184
Resources received free of charge	3.1	482	973
Royalties for Regions Fund	3.1	–	72
Total income from State Government	–	129,300	101,926
Surplus for the period	–	15,862	526
Other comprehensive income	–	–	–
Items not reclassified subsequently to profit or loss	–	–	–
Changes in asset revaluation surplus	4.1	11,400	9,194
Total other comprehensive income	–	11,400	9,194
Total comprehensive income for the period	–	27,262	9,720

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

Statement of financial position

As at 30 June 2026

Table 6: Statement of financial position

Statement of financial position	Notes	2026 \$'000	2025 \$'000
Assets	–	–	–
Current assets	–	–	–
Cash and cash equivalents	6.3	34,424	20,044
Restricted cash and cash equivalents	6.3	328	849
Receivables	5.1	3,339	9,119
Total current assets	–	38,091	30,012
Non-current assets	–	–	–
Receivables	5.1	3,500	3,050
Amounts receivable for services	5.2	109,661	102,814
Property, plant and equipment	4.1	67,766	58,640
Right-of-use assets	4.3	1,034	1,046
Intangible assets	4.2	–	50
Total non-current assets	–	181,961	165,600
Total assets	–	220,052	195,612
Liabilities	–	–	–
Current liabilities	–	–	–
Payables	5.3	7,431	6,549
Lease liabilities	6.1	326	273

Statement of financial position	Notes	2026 \$'000	2025 \$'000
Employee related provisions	2.1.2	13,102	14,508
Other provisions	5.4	2	3
Total current liabilities	–	20,861	21,333
Non-current liabilities	–	–	–
Lease liabilities	6.1	761	800
Employee related provisions	2.1.2	268	319
Other provisions	5.4	3	7
Total non-current liabilities	–	1,032	1,126
Total liabilities	–	21,893	22,459
Net assets	–	198,159	173,153
Equity	–	–	–
Contributed equity	–	46,348	48,604
Reserves	–	68,695	57,991
Accumulated surplus	–	83,116	66,558
Total equity	–	198,159	173,153

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 2026

Table 7: Statement of changes in equity

Statement of changes in equity	Contributed equity \$'000	Reserves \$'000	Accumulated surplus \$'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	530	–	–	530
Other	75	–	–	75
Total	605	–	–	605
Balance at 30 June 2025	48,604	57,991	66,558	173,153
Balance at 1 July 2025	48,604	57,991	66,558	173,153
Surplus	–	–	15,862	15,862
Other comprehensive income	–	11,400	–	11,400
Total comprehensive income for the period	–	11,400	15,862	27,262

Statement of changes in equity	Contributed equity \$'000	Reserves \$'000	Accumulated surplus \$'000	Total equity \$'000
Transactions with owners in their capacity as owners:	–	–	–	–
Transfer of revaluation reserve	–	(696)	696	–
Capital appropriations	566	–	–	566
Distribution to owners	(2,822)	–	–	(2,822)
Total	(2,256)	(696)	696	(2,256)
Balance at 30 June 2026	46,348	68,695	83,116	198,159

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 2026

Table 8: Statement of cash flows

Statement of cash flows	Notes	2026 \$'000	2025 \$'000
Cash flows from the State Government	–	–	–
Service appropriation	–	116,590	88,880
Capital appropriations	–	566	530
Other contributions by owners	–	–	75
Distribution to owners	–	(244)	–
Income from other public sector entities	–	3,689	2,606
Royalties for Regions Fund	–	–	72
Net cash provided by State Government	–	120,601	92,163
Utilised as follows:	–	–	–
Cash flows from operating activities – Payments	–	–	–
Employee benefits	–	(44,214)	(48,268)
Supplies and services	–	(70,180)	(57,976)
Finance costs	–	(86)	(56)
Expense for services	–	(28,177)	(28,368)
GST payments on purchases	–	(3,567)	(3,387)
GST payments to taxation authority	–	(244)	(86)

Statement of cash flows	Notes	2026 \$'000	2025 \$'000
Cash flows from operating activities – Receipts	–	–	–
User charges and fees	–	30,823	32,583
Commonwealth grants and contributions	–	3,110	3,718
GST receipts on sales	–	143	202
GST receipts from taxation authority	–	3,443	4,094
Other receipts	–	3,599	1,803
Net cash used in operating activities	–	(105,350)	(95,741)
Cash flows from investing activities – Payments	–	–	–
Purchase of non-current assets	–	(311)	(413)
Net cash used in investing activities	–	(311)	(413)
Cash flows from financing activities – Payments	–	–	–
Principal elements of lease payments	–	(631)	(648)
Payment to accrued salaries account	–	(450)	(450)
Net cash used in financing activities	–	(1,081)	(1,098)
Net increase / (decrease) in cash and cash equivalents	–	13,859	(5,089)
Cash and cash equivalents at the beginning of the year	–	20,893	25,982
Cash and cash equivalents at the end of the period	6.3	34,752	20,893

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 government not-for-profit entity, controlled by the State of Western Australia, which is the ultimate parent.

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 10 September 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework, and other authoritative pronouncements issued by the Australian Accounting Standards Board as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies and take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect upon the reported results, details of the 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).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- (a) amount of GST incurred by the Commission 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
- (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

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, as designated as contributions by owners (at the time of, or prior to, transfer) 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 information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, plant and equipment reconciliations
- Intangible asset reconciliations
- Right-of-use asset reconciliations

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.

2. Use of our funding

Expenses incurred in the delivery of services

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

Table 9: Expenses incurred in the delivery of services

Expenses incurred in the delivery of services	Notes
Employee benefits expenses	2.1.1
Employee related provisions	2.1.2
Expense for services	2.2
Other expenditure	2.3
Loss on disposal of non-current assets	2.4

2.1.1 Employee benefits expenses

Table 10: Employee benefits expenses

Employee benefits expenses	2026 \$'000	2025 \$'000
Employee benefits	38,687	40,221
Superannuation – defined contribution plans	4,452	4,442
Total employee benefits expenses	43,139	44,663

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

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.

2.1.2 Employee related provisions

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

Table 11: Employee related provisions

Employee related provisions	2026 \$'000	2025 \$'000
Current	–	–
Employee benefits provisions	–	–
Annual leave	3,483	3,301
Long service leave	5,155	5,504
Accrued days off	2,004	2,557
Public holidays	2,376	3,065
Total	13,018	14,427
Other provisions	–	–
Employment on-costs	84	81
Total current employee related provisions	13,102	14,508
Non-current	–	–
Employee benefits provisions	–	–
Long service leave	265	315
Other provisions	–	–
Employment on-costs	3	4
Total non-current employee related provisions	268	319
Total employee related provisions	13,370	14,827

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. 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.

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.

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.

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 2.3 (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 12: Employment on-costs

Employment on-costs	2026 \$'000
Carrying amount at start of period	85
Additional provisions recognised	2
Carrying amount at end of period	87

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
- 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.

2.2 Expense for services

Table 13: Expense for services

Expense for services	2026 \$'000	2025 \$'000
Expenditure on services provided by funded agencies	23,251	24,108
Individual funding and other grants	4,672	4,339
Total expense for services	27,923	28,447

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.

2.3 Other expenditure

Table 14: Other expenditure

Other expenditure	2026 \$'000	2025 \$'000
Supplies and services	–	–
Communications	3	–
Consultants and contractors	5,796	5,418
Consumables	1,904	2,058
Repairs and maintenance	431	365
Travel	253	181
SDA employee benefits	43,323	37,257
SDA overheads	15,728	14,147
Other	2,225	1,298
Total supplies and services expenses	69,663	60,724
Accommodation expenses	–	–
Lease rentals	171	87
Repairs and maintenance	2,091	1,341
Cleaning	209	220
Other	139	180
Total accommodation expenses	2,610	1,828

Other expenditure	2026 \$'000	2025 \$'000
Other expenses	–	–
Insurance	386	248
Expected credit losses expense/(write-back)	(1,856)	246
Employment on-costs	2,485	1,123
Other	26	–
Total other expenses	1,041	1,617
Total other expenditure	73,314	64,169

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
- 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.

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 2.1.2 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 who 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 3.1.

2.4 Loss on disposal of non-current assets

Table 15: Loss on disposal of non-current assets

Loss on disposal of non-current assets	2026 \$'000	2025 \$'000
Carrying amount of non-current assets disposed	–	–
Plant, equipment and vehicles	65	–
Net loss	65	–

3. 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 16: Funding sources

Funding sources	Notes
Income from State Government	3.1
User charges and fees	3.2
Other income	3.3
Commonwealth grants and contributions	3.4

3.1 Income from State Government

Table 17: Income from State Government

Income from State Government	2026 \$'000	2025 \$'000
Appropriations received during the period:		
Amounts receivable for services	123,437	95,697
Total service appropriations received	123,437	95,697
Income received from other public sector entities during the period:	-	-
Department of Communities – Service Delivery Agreement	5,381	5,184
Total income from other public sector entities	5,381	5,184
Resources received from other public sector entities during the period:		
North Metropolitan Health Service – Dental treatment	468	960
Department of Housing and Works – Accommodation service (a)	14	13
Total resources received free of charge	482	973
Royalties for Regions Fund:		
Regional Community Services Account – Department of Primary Industries and Regional Development	–	72
Total Royalties for Regions Fund	–	72
Total income from State Government	129,300	101,926

(a) The accommodation service was previously provided by the Department of Finance. Due to WA Public Sector reform, it has been provided by the Department of Housing and Works, as of 1 July 2025.

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 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 2.3.

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 2026

Table 18: Summary of consolidated account appropriations

Summary of consolidated account appropriations	2026 Budget \$'000	2026 Section 25 transfers \$'000	2026 Additional funding (a) \$'000	2026 Revised budget \$'000	2026 Actual \$'000	2026 Variance \$'000
Delivery of services	–	–	–	–	–	–
Item 71 Net amount appropriated to deliver services	122,180	35	1,222	123,437	123,437	–
Total appropriations provided to deliver services	122,180	35	1,222	123,437	123,437	–
Capital	–	–	–	–	–	–
Item 141 Capital appropriations	506	–	60	566	566	–
Total	122,686	35	1,282	124,003	124,003	–

(a) Additional funding includes supplementary funding and new funding authorised under section 27 of the *Financial Management Act 2006* and amendments to standing appropriations.

3.2 User charges and fees

Table 19: User charges and fees

User charges and fees	2026 \$'000	2025 \$'000
Client fees and support package revenue	28,967	32,310
Total user charges and fees	28,967	32,310

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.

3.3 Other revenue

Table 20: Other revenue

Other revenue	2026 \$'000	2025 \$'000
Other	191	2,414
Total other income	191	2,414

In the prior year, the figure included an accrual for the Commission's insurance premium adjustment for workers compensation.

3.4 Commonwealth grants and contributions

Table 21: Commonwealth grants and contributions

Commonwealth grants and contributions	2026 \$'000	2025 \$'000
Commonwealth contribution – Department of Health	2,243	2,179
Other	867	145
Total	3,110	2,324

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.

4. 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 22: Key assets

Key assets	Notes
Property, plant and equipment	4.1
Intangible assets	4.2
Right-of-use assets	4.3

4.1 Property, plant and equipment

Table 23: Property, plant and equipment year ended 30 June 2026

Year ended 30 June 2026	Land \$'000	Buildings \$'000	Computing equipment \$'000	Medical equipment \$'000	Motor vehicles \$'000	Plant and equipment \$'000	Leasehold improvements \$'000	Work in progress \$'000	Total \$'000
1 July 2025	–	–	–	–	–	–	–	–	–
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)
Carrying amount at start of period	45,745	12,473	28	39	–	85	228	42	58,640
Additions	–	19	–	–	–	5	140	684	848
Transfers to/(from) work in progress	–	306	–	–	–	–	284	(590)	–
Disposals	(1,890)	(688)	–	–	–	–	(71)	–	(2,649)
Revaluation increments/(decrements)	10,304	1,096	–	–	–	–	–	–	11,400
Depreciation	–	(325)	(15)	(4)	–	(18)	(111)	–	(473)
Carrying amount at 30 June 2026	54,159	12,881	13	35	–	72	470	136	67,766
Gross carrying amount	54,159	12,881	409	88	86	324	3,521	136	71,604
Accumulated depreciation	–	–	(396)	(53)	(86)	(252)	(3,051)	–	(3,838)

4.1 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).

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). The effective date was at 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets.

These valuations are undertaken annually to ensure that the carrying amount of the assets do not differ materially from their fair value at the end of the reporting period.

Valuation techniques and inputs

Level 2 assets

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.

Level 3 assets

Land assets (Low utility land use assets)

Low utility land values are applied to land highly encumbered by community service obligations or infrastructure, where the economic highest and best alternate land use is not permitted. Land values determined under this methodology take into consideration the legal, physical, economic and socio-political factors that inhibit economic highest and best use alternatives.

Fair value measurement of the public sector land draws on the values from the primary real estate market, based on comparable utility with an underlying going concern assumption.

Buildings assets

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.

4.1 Property, plant and equipment (continued)

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.

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	

4.1 Property, plant and equipment (continued)

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 to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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.

4.2 Intangible assets

Table 24: Intangible assets

Year ended 30 June 2026	Computer software \$'000	Total \$'000
1 July 2025	–	–
Gross carrying amount	7,575	7,575
Accumulated amortisation	(7,525)	(7,525)
Accumulated impairment losses	–	–
Carrying amount at start of period	50	50
Amortisation expense	(50)	(50)
Carrying amount at 30 June 2026	–	–

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
- 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.

Useful lives

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. As at 30 June 2026, there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in Note 4.1.

4.3 Right-of-use assets

Table 25: Right-of-use assets

Year ended 30 June 2026	Buildings \$'000	Vehicles \$'000	Total \$'000
1 July 2025	–	–	–
Gross carrying amount	148	3,104	3,252
Accumulated amortisation	(16)	(2,190)	(2,206)
Carrying amount at start of period	132	914	1,046
Additions	–	645	645
Depreciation	(74)	(583)	(657)
Carrying amount at 30 June 2026	58	976	1,034
Gross carrying amount	148	3,213	3,361
Accumulated amortisation	(90)	(2,237)	(2,327)

The Commission has leases for vehicles and residential housing. The lease contracts are typically made for fixed periods of 1 to 10 years with an option to renew the lease after that date.

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

Initial recognition

At the commencement date of the lease, the Commission recognises right-of-use assets and a corresponding lease liability for most leases. 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
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 6.1 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 4.1.

5. 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 26: Other assets and liabilities

Other assets and liabilities	Notes
Receivables	5.1
Amounts receivable for services	5.2
Payables	5.3
Other provisions	5.4

5.1 Receivables

Table 27: Receivables

Receivables	2026 \$'000	2025 \$'000
Current	–	–
Trade receivables	59	133
Employee related receivables	783	1,631
Other government agencies	21	1,046
Grant recoups	458	2,761
Allowance for impairment of receivables	(22)	(1,938)
Accrued revenue	1,743	5,415
GST receivable	297	71
Total current	3,339	9,119
Non-current	–	–
Accrued salaries account (a)	3,500	3,050
Total non-current	3,500	3,050
Total receivables	6,839	12,169

(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Commission holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

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 are based on the difference between the contractual cash flows and the cash flows that the Commission 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 2.3 for the amount of ECLs expensed in this reporting period.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting 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.

5.2 Amounts receivable for services (Holding account)

Table 28: Amounts receivable for services (Holding account)

Amounts receivable for services (Holding account)	2026 \$'000	2025 \$'000
Non-current	109,661	102,814
Total amounts receivable for services at end of period	109,661	102,814

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).

5.3 Payables

Table 29: Payables

Payables	2026 \$'000	2025 \$'000
Current	–	–
Trade payables	687	466
Accrued expenses	4,392	4,110
Accrued salaries	2,352	1,973
Balance at the end of period	7,431	6,549

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 15 to 20 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.

5.4 Other provisions

Table 30: Other provisions

Other provisions	2026 \$'000	2025 \$'000
Current	–	–
Restoration provision	2	3
Total current	2	3
Non-current	–	–
Restoration provision	3	7
Total non-current	3	7
Total income received in advance at end of period	5	10
Movement in provision	–	–
Restoration provision	–	–
Carrying amount at start of period	10	20
Additional/(reversals of) provisions recognised	(5)	(10)
Carrying amount at end of period	5	10

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.

6. Financing

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

Table 31: Financing

Financing	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3

6.1 Lease liabilities

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

Table 32: Lease liabilities

Lease liabilities	2026 \$'000	2025 \$'000
Not later than one year	326	273
Later than one year and not later than five years	752	760
Later than five years	9	40
Total lease liabilities	1,087	1,073
Current	326	273
Non-current	761	800
Total lease liabilities	1,087	1,073

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.

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)
- payments for penalties for terminating a lease, where the lease term reflects the Commission exercising an option to terminate the lease
- 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).

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.

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 payments occurs.

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.

This section should be read in conjunction with Note 4.3.

Table 33: Lease expenses recognised in the Statement of comprehensive income

Lease expenses recognised in the Statement of comprehensive income	2026 \$'000	2025 \$'000
Lease interest expense	86	56

6.2 Finance costs

Table 34: Finance costs

Finance costs	2026 \$'000	2025 \$'000
Finance costs	—	—
Lease interest expense	86	56
Total finance costs expensed	86	56

Finance costs include the interest component of lease liability repayments.

6.3 Cash and cash equivalents

Table 35: Cash and cash equivalents

Cash and cash equivalents	2026 \$'000	2025 \$'000
Cash and cash equivalents	34,424	20,044
Restricted cash and cash equivalents	–	–
– Changing Places program (a)	328	725
– Unclaimed monies	–	124
Total cash and cash equivalents at end of period	34,752	20,893

(a) Comparative balances have been restated to reclassify Changing Places program funds as restricted cash and cash equivalents. This reflects the funding restrictions attached to the Commonwealth grant.

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. Financial instruments and contingencies

Table 36: Financial instruments and contingencies

Financial instruments and contingencies	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 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 37: Financial instruments

Financial instruments	2026 \$'000	2025 \$'000
Financial assets	–	–
Cash and cash equivalents	34,752	20,893
Financial assets at amortised cost (a)	116,203	114,912
Total financial assets	150,955	135,805
Financial liabilities	–	–
Financial liabilities measured at amortised cost (b)	8,518	7,622
Total financial liabilities	8,518	7,622

(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).

7.2 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 implemented all required actions to meet its obligations. The matter is 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. Other disclosures

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

Table 38: Other disclosures

Other disclosures	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related parties	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditor	8.6
Supplementary financial information	8.7

8.1 Events occurring after the end of the reporting period

In August 2026, the Commission entered into a contract for sale of three parcels of land, which is conditional on the buyer obtaining Local Structure Plan approval and subdivision approval from each relevant Authority in respect of the proposed development. The total carrying amount of the land is \$14.5 million and the proposed selling price is \$9.1 million.

8.2 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.

Compensation payments for key management personnel of the Commission are made by the Department of Communities, as these officers perform services across the Department of Communities and the Commission. These payments are disclosed in the Department of Communities Annual Report. The Department of Communities recovers these costs through the Service Delivery Agreement (SDA) expenses, as disclosed in Note 2.3. In 2025–26, the Commission did not have any senior officers, who performed services solely for the Commission.

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 39: Compensation of members of the accountable authority

Compensation band (\$)	2026	2025
40,001 – 50,000	1	1
10,001 – 20,000	3	2
0 – 10,000	5	5
Total	9	8

Table 40: Compensation of other senior officers

Compensation band (\$)	2026	2025
100,001 – 150,000	–	1

Table 41: Compensation of key management personnel

Compensation of key management personnel	2026 \$'000	2025 \$'000
Total compensation of key management personnel	124	227

8.3 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
- the Government Employees Superannuation Board (GESB).

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 8.5. 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.

8.4 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.

8.5 **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 42: Affiliated bodies

Affiliated bodies	2026 \$'000	2025 \$'000
Supporting People with Disability to Access Services and Participate in their Community	833	801
Total funding	833	801

8.6 **Remuneration of auditors**

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

Table 43: Remuneration of auditors

Remuneration of auditors	2026 \$'000	2025 \$'000
Auditing the accounts, controls, financial statements, and key performance indicators	323	323

8.7 Supplementary financial information

(a) Write-offs

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

Table 44: Write-offs

Debts due to the State written off during the financial year	2026 \$'000	2025 \$'000
The Accountable Authority	60	122
Total	60	122

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the year (2025: \$nil).

(c) Gifts of public property

Table 45: Gifts of public property

Gifts of public property	2026 \$'000	2025 \$'000
Gifts of public property by the Commission	9	–

9. Explanatory statements

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

Table 46: Explanatory statements

Explanatory statements	Notes
Explanatory statement for controlled operations	9.1

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 2026, and between the actual results for 2026 and 2025 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 (as appropriate):

1. Estimate and actual results for the current year:
 - Total cost of services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$151,356,000); and
 - Total assets of the annual estimates for the Statement of financial position (i.e. 1% of \$193,649,000).
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 \$138,448,000); and
 - Total assets of the previous year for the Statement of financial position (i.e. 1% of \$195,612,000).

9.1 Explanatory statements for controlled operations

9.1.1 Statement of comprehensive income variances

Table 47: Statement of comprehensive income variances

Statement of comprehensive income variances	Variance notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Expenses	–	–	–	–	–	–
Employee benefits expense	1	58,905	43,139	44,663	(15,766)	(1,524)
Supplies and services	2, A	47,257	69,663	60,724	22,406	8,939
Depreciation and amortisation expense	–	1,123	1,179	1,113	56	66
Finance costs	–	160	86	56	(74)	30
Accommodation expenses	3	5,791	2,610	1,828	(3,181)	782
Expense for services	4	35,038	27,923	28,447	(7,115)	(524)
Other expenses	5	3,082	1,106	1,617	(1,976)	(511)
Total cost of services	–	151,356	145,706	138,448	(5,650)	7,258
Revenue and Income	–	–	–	–	–	–
User charges and fees	B	31,000	28,967	32,310	(2,033)	(3,343)
Commonwealth grants and contributions	–	3,733	3,110	2,324	(623)	786

Statement of comprehensive income variances	Variance notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Other income	C	88	191	2,414	103	(2,223)
Total income other than income from State Government	–	34,821	32,268	37,048	(2,553)	(4,780)
Net cost of services	–	116,535	113,438	101,400	(3,097)	12,038
Income from State Government	–	–	–	–	–	–
Service appropriation	D	122,180	123,437	95,697	1,257	27,740
Income from other public sector entities	6	–	5,381	5,184	5,381	197
Resources received free of charge	–	426	482	973	56	(491)
Royalties for Regions Fund	–	–	–	72	–	(72)
Total income from State Government	–	122,606	129,300	101,926	6,694	27,374
Surplus/(deficit) for the period	–	6,071	15,862	526	9,791	15,336
Other comprehensive income	–	–	–	–	–	–
Changes in asset revaluation surplus	–	–	11,400	9,194	11,400	2,206
Total other comprehensive income	–	–	11,400	9,194	11,400	2,206
Total comprehensive income/(loss) for the period	–	6,071	27,262	9,720	21,191	17,542

Major estimate and actual (2026) variance narratives

1. Employee benefits expense is \$15.8 million (27%) lower than the estimate of \$58.9 million due to a budget misalignment of accrued leave expenses for Service Level Agreements (SLA) salaries relating to Public Sector Government Agreement (PSGA) positions reported under Employee benefits expense, rather than Supplies and services.
2. Supplies and services are \$22.4 million (47%) higher than the estimate of \$47.3 million due to a budget misalignment of shared cost for PSGA positions being reported under Employee benefits expense, rather than Supplies and services, as well as a budget misalignment of Neurodevelopmental Disability Assessment Service being reported under Expense for services, rather than Supplies and services.
3. Accommodation expenses are \$3.2 million (55%) lower than the estimate of \$5.8 million primarily due to the timing of maintenance works that will now occur in 2026–27.
4. Expenses for services are \$7.1 million (20%) lower than the estimate of \$35.0 million, primarily due to the timing of grant payments to disability service providers, and a budget misalignment of the Neurodevelopment Disability Assessment Service being reported under Expenses for services, rather than Supplies and services.
5. Other expenses are \$2.0 million (66%) lower than the estimate of \$3.1 million, partially due to reversal of prior year impairment provisions following debt repayments received during 2025–26.
6. Income from public sector entities is \$5.4 million higher than the estimate primarily due to the Service Delivery Agreement (SDA) income from the Department of Communities not accounted for in the Commission's original estimate.

Major actual (2026) and comparative (2025) variance narratives

- A. Supplies and services are \$8.9 million (15%) higher than prior year reflecting an increase in Service Delivery Agreement (SDA) expenses due to the recruitment of additional PSGA employees to fill previously vacant positions during the year, as well as salary increases associated with the Public Sector Wages Policy.
- B. User charges and fees are \$3.3 million (10%) lower than prior year due to a reduction of NDIS receipts and the number of individuals requiring care within the Supported Community Living directorate.
- C. Other income is \$2.2 million (92%) lower than prior year due to a 2024–25 one off adjustment for workers' compensation premiums.
- D. Service appropriation is \$27.7 million (29%) higher than prior year due to an increase in funding to maintain services for Disability programs.

9.1.2 Statement of financial position variances

Table 48: Statement of financial position variances

Statement of financial position variances	Variance notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Assets	–	–	–	–	–	–
Current assets						
Cash and cash equivalents	–	24,395	34,424	20,044	10,029	14,380
Restricted cash and cash equivalents	–	124	328	849	204	(521)
Receivables	–	10,792	3,339	9,119	(7,453)	(5,780)
Total current assets	–	35,311	38,091	30,012	2,780	8,079
Non-current assets	–	–	–	–	–	–
Receivables	–	3,965	3,500	3,050	(465)	450
Amounts receivable for services	–	109,698	109,661	102,814	(37)	6,847
Property, plant and equipment	1, A	42,503	67,766	58,640	25,263	9,126
Right-of-use assets	–	2,015	1,034	1,046	(981)	(12)
Intangible assets	–	157	–	50	(157)	(50)
Other non-current assets	–	–	–	–	–	–
Total non-current assets	–	158,338	181,961	165,600	23,623	16,361
Total assets	–	193,649	220,052	195,612	26,403	24,440

Statement of financial position variances	Variance notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Liabilities	–	–	–	–	–	–
Current liabilities	–	–	–	–	–	–
Payables	–	6,608	7,431	6,549	823	882
Lease liabilities	–	631	326	273	(305)	53
Employee related provisions	2	16,260	13,102	14,508	(3,158)	(1,406)
Other provisions	–	4	2	3	(2)	(1)
Total current liabilities	–	23,503	20,861	21,333	(2,642)	(472)
Non-current liabilities	–	–	–	–	–	–
Lease liabilities	–	1,465	761	800	(704)	(39)
Employee related provisions	–	399	268	319	(131)	(51)
Other provisions	–	16	3	7	(13)	(4)
Total non-current liabilities	–	1,880	1,032	1,126	(848)	(94)
Total liabilities	–	25,383	21,893	22,459	(3,490)	(566)
Net assets	–	168,266	198,159	173,153	29,893	25,006
Equity	–	–	–	–	–	–
Contributed equity	–	48,395	46,348	48,604	(2,047)	(2,256)
Reserves	–	48,797	68,695	57,991	19,898	10,704
Accumulated surplus	–	71,074	83,116	66,558	12,042	16,558
Total equity	–	168,266	198,159	173,153	29,893	25,006

Major estimate and actual (2026) variance narratives

1. Property, plant and equipment is \$25.3 million (59%) higher than estimated reflecting higher land and property valuations following the annual revaluation process.
2. Employee related provision is \$3.2 million (19%) lower than estimated due to leave balances being utilised throughout the year.

Major actual (2026) and comparative (2025) variance narratives

- A. Property, plant and equipment is \$9.1 million (16%) higher than prior year primarily due to an increase in land and buildings following revaluation.

9.1.3 Statement of cash flow variances

Table 49: Statement of cash flow variances

Statement of cash flow variances	Variance notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Cash flows from State Government	–	–	–	–	–	–
Service appropriation	A	113,977	116,590	88,880	2,613	27,710
Capital appropriations	–	743	566	530	(177)	36
Other contributions by owners	–	–	–	75	–	(75)
Distribution to owners	–	–	(244)	–	(244)	(244)
Income from other public sector entities	1	–	3,689	2,606	3,689	1,083
Royalties for Regions Fund	–	–	–	72	–	(72)
Net cash provided by State Government	–	114,720	120,601	92,163	5,881	28,438
Utilised as follows:	–	–	–	–	–	–
Cash flows from operating activities	–	–	–	–	–	–
Payments						
Employee benefits	2	(58,685)	(44,214)	(48,268)	14,471	4,054
Supplies and services	3, B	(55,212)	(70,180)	(57,976)	(14,968)	(12,204)
Finance costs	–	(160)	(86)	(56)	74	(30)
Expense for services	4	(35,038)	(28,177)	(28,368)	6,861	191
GST payments on purchases	5	(9,118)	(3,567)	(3,387)	5,551	(180)
GST payments to taxation authority	–	(503)	(244)	(86)	259	(158)

Statement of cash flow variances	Variance notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Cash flows from operating activities	–	–	–	–	–	–
Receipts						
User charges and fees	–	30,946	30,823	32,583	(123)	(1,760)
Commonwealth grants and contributions	–	3,733	3,110	3,718	(623)	(608)
GST receipts on sales	–	466	143	202	(323)	(59)
GST receipts from taxation authority	6	9,155	3,443	4,094	(5,712)	(651)
Other receipts	7, C	88	3,599	1,803	3,511	1,796
Net cash used in operating activities	–	(114,328)	(105,350)	(95,741)	8,978	(9,609)
Cash flows from investing activities	–	–	–	–	–	–
Payments						
Purchase of non-current assets	–	–	(311)	(413)	(311)	102
Net cash used in investing activities	–	–	(311)	(413)	(311)	102
Cash flows from financing activities	–	–	–	–	–	–
Receipts						
Proceeds from borrowings	–	–	–	–	–	–

Statement of cash flow variances	Variance notes	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2026 and 2025 \$'000
Cash flows from financing activities	–	–	–	–	–	–
Payments						
Principal elements of lease	–	(506)	(631)	(648)	(125)	17
Payment to accrued salaries account	–	–	(450)	(450)	(450)	–
Net cash used in financing activities	–	(506)	(1,081)	(1,098)	(575)	17
Net (decrease)/increase in cash and cash equivalents	–	(114)	13,859	(5,089)	13,973	18,948
Cash and cash equivalents at the beginning of the period	–	25,998	20,893	25,982	(5,105)	(5,089)
Cash and cash equivalents at the end of the period	–	25,884	34,752	20,893	8,868	13,859

Major estimate and actual (2026) variance narratives

1. Income from other public sector entities is \$3.7 million higher than the estimate due to Service Delivery Agreement (SDA) income from the Department of Communities not accounted for in the Commission's original estimates.
2. Employee benefits expense is \$14.5 million (25%) lower than the estimate primarily due to a budget misalignment of leave expenses for SLA salaries relating to PSGA positions being reported under Employee benefits expense, rather than Supplies and services.
3. Supplies and services are \$15.0 million (27%) higher than the estimate amount of \$55.2 million due to a budget misalignment of shared cost for PSGA positions being reported under Employee benefits expense, rather than Supplies and services, as well as a budget misalignment of Neurodevelopmental Disability Assessment Service being reported in Expense for services, rather than Supplies and services.
4. Expense for services are \$6.9 million (20%) lower than the estimate primarily due to the timing of grant payments to disability service providers and the budget misallocation of the Neurodevelopment Disability Assessment Service reported in Supplies and services.
5. Goods and Services Tax (GST) payments on purchases are \$5.6 million (61%) lower than the estimate due to lower spending on goods and services than estimated.
6. GST receipts from taxation authority are \$5.7 million (62%) lower than the estimate, primarily due to lower spending on goods and services, leading to a lower GST receipts.
7. Other receipts are \$3.5 million (3,990%) higher than the expected amount of \$0.09 million primarily due to the recovery of unspent funds from a provider service agreement.

Major actual (2026) and comparative (2025) variance narratives

- A. Service appropriations are \$27.7 million (31%) higher than prior year primarily due to an increase in funding to maintain services for Disability programs.
- B. Supplies and services are \$12.2 million (21%) higher than the prior year reflecting an increase in the SDA due to the recruitment of additional PSGA employees to fill previously vacant positions during the year, as well as salary increases associated with the Public Sector Wages Policy.
- C. Other receipts are \$1.8 million (100%) higher than prior year primarily due to recovery of outstanding service provider debt.



Audited key performance indicators

Audited key performance indicators

Certification of key performance indicators

For the reporting period ended 30 June 2026

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 2026.



Dr Scott Hollier

Chairperson

Disability Services Commission Board

10 September 2026



Ms Amanda Hunt

Deputy Chairperson

Disability Services Commission Board

10 September 2026

Detailed information in support of key performance indicators

State Government Goal

The Disability Services 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 National Disability Insurance Scheme (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.

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.

- 7.2 Average cost per service activity for community participation for people with disability
- 8.1 Average cost per service activity for community living support for people with disability
- 8.2 Average cost per service activity for independent living support for people with disability
- 8.3 Average cost per service activity for therapy and specialised care for people with disability
- 8.4 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:

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

Significant disability reform agendas remain underway across Australia, with the Commission playing an integral role in shaping these reforms across Western Australia. As a result, new KPIs are being developed to replace the current exempted KPIs and are anticipated to be introduced as part of the 2027–28 budget submission.

The reporting exemption for all the above listed key performance indicators continue to remain in effect for the reporting period ended 30 June 2026. Therefore, the 2025–26 actual results have not been presented for these indicators.

Additionally, on 26 June 2026, the Commission received a Treasurer's Direction under section 61(1)(b) of the *Financial Management Act 2006*, confirming that it is not required to report key performance indicators for Service 8: Living Supports and Care for People with Disability.

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

Key effectiveness performance indicators

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

People with disability receive targeted support, aligning to their goals and disability related needs, as identified in their individual plan.

Plans are reviewed annually, or more regularly if the individuals’ circumstances change. This indicator assesses the extent to which goals and outcomes 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 result.

Table 50: Percentage of service users who achieved their individual plan outcomes

2022–23 actual	2023–24 actual	2024–25 actual	2025–26 actual	2025–26 target	Variation from target
72%	91%	95%	96%	93%	3%

E.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. It 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 with at least 50 per cent of goals linked to community participation outcomes rated as achieved (i.e. fully achieved or mostly achieved) is divided by the total number of reviewed plans that include goals linked to community participation outcomes.

Table 51: Proportion of service users who achieved community participation outcomes

2022–23 actual	2023–24 actual	2024–25 actual	2025–26 actual	2025–26 target	Variation from target
70%	88%	96%	89%	92%	-3%

Service 7: Supporting people with disability to access services and participate in their community

Key efficiency performance indicator

7.1 Proportion of individual plans commenced within the required timeframe

Individualised planning is essential for people with disability to receive the supports and services required to meet their disability related needs.

This measure assesses the timeliness of plan development, as plans are a central component to receiving services. The timeliness of an individual plan is measured from the date the planning starts to the date the planning process is completed. Benchmark completion timeframes are 30 days for people with an existing plan and 90 days for people developing their first plan.

Table 52: Proportion of individual plans commenced within the required timeframe

2022–23 actual (a)	2023–24 actual (a)	2024–25 actual (a)	2025–26 actual (b)	2025–26 target	Variation from target
91%	94%	90%	90%	93%	-3%

- (a) The actual results for 2022–23, 2023–24 and 2024–25 shown here have been calculated based on the methodology used to calculate the 2025–26 actual, to aid comparability of the result between the reporting periods.
- (b) For 2025–26, the calculation methodology for this KPI was changed from prior reporting periods to better reflect the key planning process timeframes recorded in the data system when identifying supports for a person with disability. This change did not have a material impact on the KPI results.

Service 8: Living supports and care for people with disability

On 26 June 2026, the Commission received a Treasurer's Direction under section 61(1)(b) of the *Financial Management Act 2006*, confirming that it is not required to report key performance indicators for this service.



Other statutory information

Other statutory information

Ministerial directions

There were no ministerial directions in 2025–26.

Government policy requirements:

Board and committee remuneration

Disability Services Commission Board

Table 53: Disability Services Commission Board remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Base salary /sitting fee	Gross/actual remuneration 2025–26 financial year
Chair	Dr Scott Hollier (5)	Annual fee	01/07/2025 – 30/06/2026	Sessional	\$39,442	\$39,267.60
Deputy	Ms Amanda Hunt (5)	Annual fee	01/07/2025 – 30/06/2026	Sessional	\$14,988	\$14,951.08

Other statutory information

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Base salary /sitting fee	Gross/actual remuneration 2025–26 financial year
Member	Mrs Mary Butterworth	Annual fee	01/07/2025 – 30/06/2026	Sessional	\$8,677	\$8,676.96
Member	Mr Gary Hamley	Annual fee	01/07/2025 – 30/06/2026	Sessional	\$8,677	\$8,676.96
Member	Mr Christopher Kent	Annual fee	01/07/2025 – 30/06/2026	Sessional	\$8,677	\$8,676.96
Member	Ms Kayla Ryan	Annual fee	01/07/2025 – 30/06/2026	Sessional	\$8,677	\$8,676.96
Member	Ms Patricia Sullivan (2)	Annual fee	01/07/2025 – 30/06/2026	Sessional	\$8,677	\$7,230.80
MACD Chair	Mrs Clare Gibellini (3)	N/A	01/07/2025 – 27/01/2026	Sessional	\$0	\$0
MACD Chair	Miss Ellie Moir (4)	N/A	28/01/2026 – 30/06/2026	Sessional	\$0	\$0
Total	—	—	—	—	—	\$96,157.32

- (1) The period of membership refers to the committee member's membership during the 2025–26 reporting period.
- (2) Ms Sullivan is a public servant with the WA Department of Health and is not remunerated by the Board.
- (3) Ms Gibellini was the Chair of the Ministerial Advisory Council on Disability (MACD) until 27 January 2026 and was remunerated through the MACD.
- (4) Ms Moir is the Chair of the MACD (28/01/2026-30/06/2026) and is remunerated through the Council.
- (5) Remuneration figures for Dr Hollier and Ms Hunt include payments pertaining to prior periods, processed between 01 July 2025 and 30 June 2026.

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 54: Ministerial Advisory Council on Disability remuneration

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Base salary /sitting fee	Gross/actual remuneration 2025–26 financial year
Chairperson	Mrs Clare Gibellini (2)(6)	Annual Fee	01/07/2025 – 27/01/2026	Sessional	\$19,305	\$11,464.61
Chairperson	Miss Ellie Moir (3)	Annual Fee	28/01/2026 – 30/06/2026	Sessional	\$19,305	\$7,401.30
Deputy Chairperson	Mrs Apollonia (Nia) Parker (4)(6)	Annual Fee	01/07/2025 – 30/06/2026	Sessional	\$8,125	\$7,939.50
Member	Miss Ellie Moir	Sitting Fee	01/07/2025 – 27/01/2026	Sessional	\$505	\$3,326.04
Member	Ms Nicole (Nick) Avery	Sitting Fee	01/07/2025 – 30/06/2026	Sessional	\$505	\$5,555
Member	Miss Rachel Burns	Sitting Fee	01/07/2025 – 30/06/2026	Sessional	\$505	\$5,555
Member	Mrs Kristine Schroder (5)	Sitting Fee	01/07/2025 – 06/06/2026	Sessional	\$505	\$0

Other statutory information

Position	Name	Type of remuneration	Period of membership (1)	Term of appointment /tenure	Base salary /sitting fee	Gross/actual remuneration 2025–26 financial year
Member	Mr Siljan Stojkovski	Sitting Fee	01/07/2025 – 30/06/2026	Sessional	\$505	\$5,555
Member	Mrs Barbara Van Reyk	Sitting Fee	01/07/2025 – 30/06/2026	Sessional	\$505	\$5,555
Total	–	–	–	–	–	\$52,351.45

- (1) The period of membership refers to the committee member's membership during the 2025–26 reporting period.
- (2) Mrs Gibellini's term on the Council ended on 27/01/2026.
- (3) Miss Moir was appointed as Chairperson on 28/01/2026.
- (4) Mrs Parker was nominated as Deputy Chairperson on 06/06/2025.
- (5) Mrs Schroder is a public servant with the WA Department of Education and is not remunerated by the Council.
- (6) Remuneration figures for Mrs Gibellini and Mrs Parker include payments pertaining to prior periods, processed between 01 July 2025 and 30 June 2026.

Lived Experience Advisory Panel for Disability

The Disability Lived Experience Advisory Panel (LEAP) is a non-statutory advisory body. It does not have legislated powers or delegated authority to make decisions or act on behalf of the State Government.

The purpose of the LEAP is to give advice from their personal lived experience that informs policy, strategy and program considerations within the Disability Division.

The LEAP supports the Division to empower the voice of people with disability. LEAP's lived experience advice assists the Division to deliver targeted services and build a WA system that puts the rights of people with disability at its centre.

Table 55: Lived Experience Advisory Panel for Disability remuneration

Position	Name	Period of membership	Type of remuneration	Gross /actual remuneration 2025–26 financial year
Chairperson	Leighton Jay (1)	01/07/2025 – 30/06/2026	Sitting Fee	\$11,200
Member	Catherine Marion	01/07/2025 – 30/06/2026	Sitting Fee	\$2,400
Member	Manju Shilkar	01/07/2025 – 30/06/2026	Sitting Fee	\$1,904
Member	Stuart Jenkinson (3)	01/07/2025 – 30/06/2026	Nil	\$0
Member	John Hines	01/07/2025 – 30/06/2026	Sitting Fee	\$2,400
Member	Renee Darbyshire	01/07/2025 – 30/06/2026	Sitting Fee	\$200
Member	Isabella Choate	01/07/2025 – 30/06/2026	Sitting Fee	\$800
Member	Pathmavathy (Pathma) Nagarajan (2)	01/07/2025 – 30/06/2026	Nil	\$0
Total	–	–	–	\$18,904

Note:

- (1) Board Member, paid via timesheet at agreed amount per meeting (includes prep, review of materials and other work out of session)
- (2) Communities employee - ineligible for payment
- (3) Stuart Jenkinson was ineligible for payments as a LEAP member as he was an existing Board member for the WA Government in another role

NDIS WA Community Advisory Council

The National Disability Insurance Scheme (NDIS) WA Community Advisory Council's role is to ensure that the Minister for Disability Services is well informed by people with disability, their families, carers, sector representatives and advocates about the operation of the NDIS in WA.

The NDIS WA Community Advisory Council:

- enables WA to play an active role in advising and advocating for participants to ensure the NDIS is working well for all Western Australians; and
- includes representatives from the sector, advocacy groups and people with lived experience, along with State and Commonwealth Government members recognising the co-governance of the NDIS.

Table 56: NDIS WA Community Advisory Council remuneration

Position	Name	Period of membership	Type of remuneration	Gross/actual remuneration 2025–26 financial year
Chairperson	Stuart Schonell	01/12/2025 – 30/06/2026	Nil (1)	\$0
Member	Jacque Thomson	01/12/2025 – 30/06/2026	Nil (1)	\$0
Member	Julie Carr	01/12/2025 – 30/06/2026	Sitting Fee	\$600
Member	Melanie Boulton	01/12/2025 – 30/06/2026	Sitting Fee	\$600
Member	Melissa Evans	01/12/2025 – 30/06/2026	Sitting Fee	\$600
Member	Melissa Northcott	01/12/2025 – 30/06/2026	Sitting Fee	\$600
Member	Shazzy Tharby	01/12/2025 – 30/06/2026	Sitting Fee	\$600
Member	Clare Gibellini	01/12/2025 – 30/06/2026	Nil (4)	\$0
Member	Stuart Jenkinson	01/12/2025 – 30/06/2026	Nil (1)	\$0

Other statutory information

Position	Name	Period of membership	Type of remuneration	Gross/actual remuneration 2025–26 financial year
Member	Terrence Winner	01/12/2025 – 30/06/2026	Nil (1)	\$0
Member	Ellie Moir	01/12/2025 – 30/06/2026	Nil (2)	\$0
Member	Dr Leighton Jay	01/12/2025 – 30/06/2026	Nil (2)	\$0
Member	Alisa Chambers	01/12/2025 – 30/06/2026	Nil (3)	\$0
Member	Barbie Lundgren	01/12/2025 – 30/06/2026	Nil (3)	\$0
Member	Gabriela Pulczynski	01/12/2025 – 30/06/2026	Nil (3)	\$0
Member	James MacIsaac	01/12/2025 – 30/06/2026	Nil (3)	\$0
Member	Lauren McFarlane	01/12/2025 – 30/06/2026	Nil (3)	\$0
Member	Dr Mhairi Cowden	01/12/2025 – 30/06/2026	Nil (3)	\$0
Total	–	–	–	\$3,000.00

Note:

- (1) Indicates this person chose not to be remunerated as a Council Member.
- (2) Appointed as a member of the NDIS WACAC in their capacity and remunerated as the Chair of the Ministerial Advisory Council on Disability or Lived Experience Advisory Panel, and not eligible for payment in accordance with the Communities Paid Participation Policy.
- (3) State and local government full-time employees are not eligible for remuneration.
- (4) Member is completing on-boarding process.

Consultant expenditure

No consultants were engaged during 2025–26 for the provision of strategic advice.

Other legal requirements:

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 2025–26.

Table 57: Personal expenditure using Government-issued credit cards in 2025–26

Personal expenditure	2025–26
Number of instances the Western Australian Government Purchasing Card have been used for personal purchases	32
Aggregate amount of personal use expenditure for the reporting period	\$1,226.07
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$920.24
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	\$211.85
Aggregate amount of personal remaining unpaid at the end of the reporting period (a)	\$93.98
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

Note:

(a) Transactions totalling \$93.98 have been repaid in 2026–27.

Act of grace payments

No act of grace payments were recorded during 2025–26.

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission expended \$7,577.31 in advertising during 2025–26.

Table 58: Advertising expenditure for 2025–26

Expenditure	Organisation	Amount
Advertising	—	—
Market research	Campaign Monitor	\$1,060.00
Polling	—	—
Direct mail	—	—
Media advertising	Initiative Media Australia Pty Ltd	\$6,517.31
Total	—	\$7,577.31

Note: The amounts above are exclusive of GST.

Quality of Services

Supported Community Living

The Commission is a registered National Disability Insurance Scheme (NDIS) provider. Through the Supported Community Living (SCL) service, the Commission delivers person-centred NDIS funded Supported Independent Living supports 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 supplemented by the State Government.

SCL delivers services in a number of State Government-owned properties across the Perth metropolitan area. Individuals live in group home style accommodation or individual housing options dependent upon the complexity of their support needs and requirements. Social Trainers provide person-centred active support for individuals and assist with activities of daily living and social supports.

The 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

Disability Services Commission Board: Quality and Safeguards Sub-Committee

In April 2024, the Quality and Safeguards Sub-Committee (Sub-Committee) of the Board was established. The Sub-Committee meets monthly and comprises members of the 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 Board to undertake the functions and outcomes expected of the Commission as a 'governing body', and the 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 2025–26, the Sub-Committee met 11 times and members conducted three visits to SCL homes to meet individuals receiving services and staff.

Membership of the Sub-Committee for 2025–26 comprised the following Board members:

- Patricia Sullivan – 1 July 2025 to 30 June 2026
- Amanda Hunt – 1 July 2025 to 30 June 2026
- Gary Hamley – 27 February 2026 to 30 June 2026

Communities Inclusion Connection Team

Individuals and their families frequently report to the Commission the gaps in services and supports that are available to them outside of the NDIS. 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.

The Commission modelled and developed the Communities Inclusion Connection Team (CICT) which 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 the State, CICT supports individuals and their families to navigate systems and access cohesive/seamless services that will meet their individual needs to lead their best lives. From 1 July 2025 to 30 June 2026, CICT facilitated 2009 engagements, including Navigator enquiries and Connector referrals for support across WA. The data consistently highlights near 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 WA 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.

From 1 July 2025 to 30 June 2026, RIS Coordination facilitated 2,364 engagements, including formal referrals and consults.

Continuity of Support Arrangements

Under the terms of WA's Bilateral Agreement on the NDIS, the State Government provides 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.

Communities' Continuity of Support Arrangements (CoSA) program provides the Local Coordination resource and disability-related funded supports. As at 30 June 2026, 226 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. The average individual plan amount across the CoSA program is \$69,557.

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 become eligible for the NDIS, having obtained Australian Citizenship or Permanent Residency, to transition to the national scheme to access continued disability-related funded supports.

Intervention Support Services

Intervention Support Services (ISS) is a State Government funded program of last resort, providing short-term emergency and transitional accommodation in facilities within the Perth metropolitan area, for eligible people with disability in need of a rapid response due to a break down in their family and/or disability service supports, when all alternate options have been explored and/or exhausted.

ISS incorporates three complimentary service delivery areas to support a coordinated approach to crisis prevention, emergency response and/or a supported transition pathway for individuals accessing services:

- Emergency and Transitional Services: delivers short (up to six months) or longer term (up to 18 months) accommodation options within the Perth metropolitan area, with the provision of a safe and secure environment to stabilise behaviours of concern and develop sustainable accommodation option within the disability sector.

Other statutory information

- Transition Support Coordination: provides complex case management and transition planning services in collaboration with internal and external stakeholders, families, carers, guardians, and the individual's multi-disciplinary team to assess the individual's disability support needs, explore alternate service provision options and promptly re-establish service delivery within the sector.
- Clinical Services: incorporates a multi-disciplinary team of allied health clinicians to actively work with individuals, families, carers and guardians to identify and reduce complex behaviours impacting future accommodation sustainability.

In the last financial year, ISS has received 13 referrals for support, provided one emergency accommodation option, and supported two individuals in their transitional accommodation option.

Disability Justice Service

The Disability Justice Service (DJS) is a state-wide service that provides a range of interventions for eligible people with disability who are interfacing (or at risk of interfacing) with the criminal justice system. DJS supports people who have been sentenced, are on remand, are unfit to plea and subject to Court Orders, or reside in the community.

Prevention and Diversion and Clinical Services

DJS provides connections, resources, education and capacity building to an individual's network of supports through clinical and prevention and diversion services. Services include the provision of information, advocacy, planning and support, either directly or through government or non-government agencies, and building the sector's capacity to support people with disability, particularly regarding issues relating to offending behaviour. Over the past 12 months, DJS provided 10 Capacity Building Training sessions to disability support organisations, and supported 230 individuals in the community and in various custodial settings.

In addition, DJS delivered 26 Disability Awareness education sessions to key stakeholders including staff at Acacia Prison, Banksia Hill Detention Centre, Corrective Services Academy, Hakea Prison, Intellectual Disability Diversion Program, Karnet Prison Farm, Legal Aid WA, Public Transit Officers and WA Police Force. DJS also provided 11 sessions of peer support training to prisoners who support prisoners with disability within Acacia Prison, Bunbury Regional Prison, Boronia Pre-release Centre for Women, Hakea Prison, Melaleuca Women's Prison and Wandoo Rehabilitation Centre.

Throughout 2025–26, DJS continued to work in collaboration with the Department of Justice to support individuals on Custody and Community Supervision Orders under the *Criminal Law (Mental Impairment) Act 2023* (CLMI Act). The implementation of the CLMI Act since September 2024 has seen an increase in services provided by the DJS, such as the provision of reports and requests for information.

Bennett Brook Disability Justice Centre

DJS also operates the Bennett Brook Disability Justice Centre (the Centre), the State's only declared place, established for the detention, habilitation and rehabilitation of supervised persons required to be detained under the CLMI Act. The operation of the Centre is governed by the *Declared Places (Mental Impairment) Act 2015* (DPMI Act) and provides a custodial placement option for eligible supervised persons who are accused, but not convicted of a crime, as they have been deemed unfit to stand trial. Placement of supervised persons at the Centre is determined by the Mental Impairment Review Tribunal (the Tribunal) in accordance with the CLMI Act. 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.

In 2025–26, the total number of individuals who have resided at the Centre has been three; the total number of residents exiting the Centre has been one; the total number of new individuals placed at the Centre was one. All residents were granted leaves of absence by the 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 a combined total of 491 leaves of absence.

Programs, services and supports provided to Centre residents are individually tailored to meet their needs and help them gain and embed the necessary life skills to independently and safely transition to community living.

Centre staff work with the Mental Health Advocacy Service to ensure advocacy services are provided to residents, and that mandatory reporting is undertaken as required under the DPMI Act. During 2025–26, the Mental Health Advocacy Service conducted visits to Centre residents in accordance with legislative requirements and received all required reporting from the DJS.

Neurodevelopmental Disability Assessment Service

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

During 2025–26, NDAS completed diagnostic assessments for nearly 900 individuals. Assessments assist in determining eligibility for state government funded specialised disability services (such as the Disability Justice Service and Continuity of Support Arrangements program), as well as enabling eligible people to access the NDIS. Allied health professionals also inform decisions on appropriate clinical supports and services, such as assistive technology and home modifications, for individuals with disability related needs.

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 service delivery matters. The Ministerial Advisory Council on Disability engaged directly with the WA Carers Advisory Council, including meeting with Carers Advisory Council members in October 2025 and June 2026. The Commission met its reporting requirements under section 6 of the *Carers Recognition Act 2004*.

Strengthening governance and striving for service excellence

During 2025–26, the Disability Division continued to embed its new organisational structure and strengthen the integration of its policy, service delivery, system stewardship and lived experience functions. This included reviewing governance arrangements, reporting requirements and data systems to improve oversight, decision-making and accountability across the Division.

Existing service delivery governance structures have been realigned to provide integrated oversight of corporate governance and practice quality at all levels – from operations to executive leadership – to better support the delivery of safe, high-quality, person-centred services, provide clearer accountability for outcomes, and drive continuous improvement across systems, workforce capability and practice.

In addition to strengthened internal governance processes the Disability Division has increased the scope and quality of reporting to the Board to enable their more effective oversight of service delivery and general operation, including risks and budget management. Ongoing development is planned for 2026–27 with additional bespoke training for Board members and a scheduled Strategy Day to focus on the strategic priorities of the Board in relation to service delivery, in line with the changing disability landscape.

Compliance with public sector standards and ethical codes

Governance

The Department of Communities updated its schedule of delegations under the *Public Sector Management Act* to reflect changes made to the Public Sector Commissioner's Instructions.

Investigations

There were 12 substantiated breaches of the Code of Conduct for the Commission during 2025–26.

Staff profile

At the close of the 2025–26 financial year, 405 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 Workers Union (WA) – Disability Support Workers Agreement 2024.
- Social trainers: employed in accordance with the Disability Services Commission (Social Trainers) CSA Agreement 2024.

Table 59: Disability Services Commission employment

Staff Profile as at 30 June	2025	2026
Full-time permanent (headcount)	272	253
Full-time contract (headcount)	7	15
Part-time (FTE)	39.6	37.8
On secondment (headcount)	0	0
Casual (headcount)	85	69
Total	403.6	374.8

Other financial disclosures:

Capital works

Capital projects incomplete

There were no major capital projects that were incomplete for the Commission during 2025–26.

Capital projects completed

The Intensive Support Services (ISS) Upgrades Program delivered refurbishment works at the Robert Street and Grand Promenade facilities to improve functionality, safety and suitability for service delivery. The total expenditure for the program was approximately \$3.4 million.

The 13 Amazon Drive refurbishment project delivered a comprehensive upgrade of the property to provide a robust and suitable long-term accommodation option for people with complex disability-related support needs under the Bridging Support Program. Works included a full internal refurbishment, landscaping improvements and upgrades to external areas. The total cost of the works was approximately \$913,000.

Workers compensation

There were 15 compensation claims of a minor nature and 8 of a severe nature (60+ days unfit) recorded during the financial year. This compares with 11 compensation claims of a minor nature and 4 of a severe nature recorded in 2024–25.

Shared corporate and statutory reporting

The following items are reported for the Commission, as part of the Department of Communities, in the 2025–26 Department of Communities Annual Report:

- Agency capability review
- Challenges impacting the Commission (reported under “Significant Issues 2025–26” within the “Report on Operations”)
- Closing the Gap
- Disability Access and Inclusion Plan
- Governance disclosures
- Recordkeeping plan
- Staff development
- Substantive equality
- WA Multicultural Policy Framework
- Work health and safety and injury management
- Workforce inclusiveness

Department of Communities

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

If you are deaf, or have a hearing or speech impairment,
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For more information visit: www.accesshub.gov.au/about-the-nrs

Voice Relay number: 1300 555 727

TTY number: 133 677

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